

# MANGAUNG METROPOLITAN MUNICIPALITY



## TABLE OF CONTENTS

### PART 1 - ANNUAL BUDGET

1. Executive Mayor's Report	
2. Executive Summary	3
3. Budget Related Resolutions	29

### PART 2 - SUPPORTING DOCUMENTATION

2.1	Overview of Annual Budget Process	56
2.2	Overview of Alignment of Annual Budget with Integrated Development Plan	58
2.3	Measurable Performance Objectives and Indicators	62
2.4	Overview of Budget Related policies	67
2.5	Overview of Budget Assumptions	69
2.6	Overview of Budget Funding	79
2.7	Budget Grants and Transfers	82
2.8	Allocations and Grants made by the Municipality	85
2.9	Councillor and Board Members Allowances and Employee Benefits	86
2.10	Monthly Targets for Revenue and Expenditure	89
2.11	Contracts having future Budgetary Implications	96
2.12	Capital Expenditure Details	97
2.13	Legislation Compliance Status	99
2.15	Annual Budgets of Municipal Entities attached to the Municipality's Annual Budget	111
2.16	Municipal Manager's Quality Certification	112
2.17	Contact Information	113

## LIST OF TABLES

Table A1	Consolidated Budget Summary	27
Table A2	Consolidated Budget Financial Performance (Revenue & Expenditure by Std Classification)	31
Table A3	Consolidated Budget Financial Performance (Revenue & Expenditure by Municipal Vote)	33
Table A4	Consolidated Budgeted Financial Performance (Revenue & Expenditure)	36
Table A5	Consolidated Budgeted Capital Expenditure by vote, standard (Classification & Funding)	36
Table A6	Consolidated Budgeted Financial Position	40
Table A7	Consolidated Budgeted Cash Flows	40
Table A8	Consolidated Cash Backed Reserves/Accumulated (Surplus Reconciliation)	41
Table A9	Consolidated Asset Management	42
Table A10	Consolidated Basic Service Delivery measurement	43
Supporting Table SA1	Supporting detail to 'Budgeted Financial Performance	44
Supporting Table SA2	Consolidated Matrix Financial Performance Budget (Revenue and Source)	48
Supporting Table SA3	Supporting detail for 'Budgeted Financial Position'	49
Supporting Table SA4	Reconciliation of IDP strategic objectives and budget (revenue)	59
Supporting Table SA5	Reconciliation of IDP strategic objectives and budget (operating expenditure)	60
Supporting Table SA6	Reconciliation of IDP strategic objectives and budget (capital expenditure)	61
Supporting Table SA7	Measurable performance objectives	62
Supporting Table SA8	Performance indicators and benchmarks	66
Supporting Table SA9	Social Economic and demographic statistics and assumptions	71
Supporting Table SA10	Funding measurement	79
Supporting Table SA11	Property Rates Summary	72
Supporting Table SA12 (a)	Property Rates by category	73
Supporting Table SA12 (b)	Property Rates by Category	74
Supporting Table SA13 (a)	Service Tariffs by Category	74
Supporting Table SA13 (b)	Service Tariffs by Category - explanatory	77
Supporting Table SA14	Household Bills	78
Supporting Table SA15	Investments particulars per type	80
Supporting Table SA16	Investment particulars by maturity	81
Supporting Table SA17	Borrowing	81
Supporting Table SA18	Transfers and Grants receipts	82
Supporting Table SA19	Expenditure on Transfer and Grant Programme	85
Supporting Table SA20	Reconciliation of transfers, grants receipts and unspent funds	84
Supporting Table SA21	Transfers and Grants made by the municipality	85
Supporting Table SA22	Summary Councillor and Staff Benefits	86
Supporting Table SA23	Salaries, allowances & benefits (political office bearers, councillors & senior Management	88
Supporting Table SA24	Summary of personnel numbers	89
Supporting Table SA25	Consolidated budgeted monthly revenue and expenditure	90
Supporting Table SA26	Consolidated budgeted monthly revenue and expenditure (municipal vote)	91
Supporting Table SA27	Consolidated budgeted monthly revenue and expenditure (standard classification)	92
Supporting Table SA28	Consolidated budgeted monthly capital expenditure (municipal vote)	93
Supporting Table SA29	Consolidated budgeted monthly capital expenditure (standard classification)	94
Supporting Table SA30	Consolidated budgeted monthly cash flow	95
Supporting Table SA31	Aggregated entity budget	111
Supporting Table SA32	List of external mechanisms	96
Supporting Table SA33	Contracts having future budgetary implications	96
Supporting Table SA34 (a)	Consolidated capital expenditure on new assets by asset class	97
Supporting Table SA34 (b)	Consolidated capital expenditure on existing assets by asset class	98
Supporting Table SA34 (c)	Consolidated repairs and maintenance by asset class	12
Supporting Table SA36	Consolidated detailed capital budget	100

## EXECUTIVE SUMMARY

### INTRODUCTION AND BACKGROUND

The purpose of the 2012/13 MTREF budget is to comply with the MFMA (No 56 of 2003). The MTREF is a financial plan to enable the municipality to achieve its vision and mission through the IDP Strategy which is informed by the development agenda and community/stakeholder inputs.

The draft budget serves to bring to light the current council developmental priorities as outlined below.

- Poverty reduction, job creation , rural and economic development
- Financial sustainability
- Spatial development and the built environment
- Eradication of bucket system, VIP toilets in Mangaung, Botshabelo and Thaba Nchu, roads, ageing infrastructure, focus on the basics
- Human settlements
- Public transport
- Environment management and climate change
- Social and community services
- Good governance

The tabling of the draft budget is the start of a journey towards the final budget approval later in May 2013. It serves to initiate many processes both politically and administratively, amongst others, consultations with communities throughout the municipal area.

## 2.1 PAST AND CURRENT PERFORMANCE, ACHIEVEMENTS AND CHALLENGES (BUDGET IMPLEMENTATION)

### 2.1.1 PAST PERFORMANCE AND SPENDING LEVELS

#### 1. Performance: Budget vs. Actual - Capital Expenditure

Financial Year	Approved Budget	Adjusted Budget	Actual Expenditure	% Spent App Budget	% Spent Adj Budget
	R	R	R	%	%
2007/08	673,559,930	771,609,378	554,186,629	82.28	71.82
2008/09	727,433,917	880,865,907	586,465,952	80.62	66.58
2009/10	841,738,170	928,321,425	702,491,263	83.46	75.67
2010/11	373,255,940	797,710,869	458,735,235	122.90	57.51
2011/12	824,147,005	821,546,339	587,464,376	71.28	71.51

The municipality has maintained an actual spending level of 88.11% against the approved budget over the past five (5) years. The average spending in terms of the adjustment budget has been 68.62% there is thus a need to improve the level of performance on the Adjustment Budget projects.

#### 2. Source of Funding

The Capital Budget projects of the municipality have been funded as follows over the years:

Funding Source	2007/08	2008/09	2009/10	2010/11	2011/12
	R	R	R	R	R
Municipal Infrastructure Grant	163,645,812	98,135,428	53,442,457	142,758,205	63,045,527
Department of Mineral & Energy Grant	3,305,263	27,575,935	2,535,935	2,368,980	13,079,863
Capital Replacement Reserves	216,745,012	173,268,045	253,195,698	160,386,881	73,858,508
Public Contributions & Donations	20,768,284	11,856,906	12,562,390	13,195,438	15,249,817
External Loans	-	-	-	-	80,439,672
Other Grants and Subsidies	147,195,772	264,347,019	354,548,228	113,983,127	341,790,988
Revenue / Surplus	2,529,486	11,282,619	26,226,989	-	-
<b>TOTAL</b>	<b>554,186,629</b>	<b>586,465,952</b>	<b>702,491,263</b>	<b>458,735,235</b>	<b>587,464,376</b>

### 3. Capital Expenditure per Category

The table below indicates the municipality's breakdown of its capital expenditure over the years. The bias in terms of the spending being towards infrastructural related projects.

Capital Expenditure per Category	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12
	R	R	R	R	R
<b>Infrastructure</b>					
Roads, Pavements Bridges & Storm Water	86,818,450	95,472,607	247,258,673	130,732,706	171,886,630
Water Reservoirs & Reticulation	20,496,715	23,012,212	24,330,742	21,952,582	79,834,484
Car Parks, Bus Terminals & Taxi Ranks	6,383,823	43,466,768	131,101,370	161,653,044	19,401,969
Electricity Reticulation	64,790,424	80,543,644	102,075,061	40,284,198	130,637,492
Sewerage Purification & Reticulation	175,055,647	113,425,821	31,546,478	70,278,215	119,553,154
Housing	9,044,240	327,402	17,037,116	5,308,222	8,894,380
Street Lighting	509,129	6,590,000	4,035,088	-	-
Refuse Sites	491,414	-	873,825	5,562,511	1,347,695
Other	2,796,374	2,186,260	15,740,175	-	-
<b>Sub-total Infrastructure</b>	<b>366,386,216</b>	<b>365,033,714</b>	<b>572,998,528</b>	<b>436,803,927</b>	<b>531,552,804</b>
<b>Community &amp; Social Development</b>					
Establishment of Parks & Gardens	2,390,049	28,394	-	-	-
Sports Fields	123,794,300	160,289,936	56,732,367	8,779,971	17,116,859
Community Halls	149	-	-	-	-
Libraries	385,656	-	-	-	-
Recreation Facilities	5,969,193	5,501	507,891	2,995,032	3,035,666
Clinics	9	-	-	-	-
Other	2,282,069	977,262	180,553	81,066	-
<b>Sub-total Community &amp; Social Develop</b>	<b>134,821,425</b>	<b>161,301,093</b>	<b>57,420,811</b>	<b>11,816,070</b>	<b>20,152,525</b>
<b>Other Assets</b>					
Other motor vehicles	4,802,973	224,860	8,951,747	1,831,480	14,005
Plant & Equipment	13,117,831	4,148,275	8,946,579	1,147,533	14,306,266
Office Equipment	2,289,249	27,089,156	10,667,292	5,001,130	20,354,861
Markets	2,325,861	-	-	127,668	606,132
Security Measures	11,584,265	121,726,684	24,943,087	2,940,348	45,595
Other Land & Buildings	101,224,147	-	269,908	99,328	432,188
Other	6,917,856	484,100	-	-	-
<b>Sub-total Other Assets</b>	<b>51,282,181</b>	<b>45,760,333</b>	<b>53,788,613</b>	<b>11,147,488</b>	<b>35,759,047</b>
<b>Specialised Vehicles</b>					
Refuse	19,923	5,645,036	7,360,335	-	-
Fire	870,412	2,697,104	10,922,979	-	-
Buses	292	-	-	-	-
<b>Sub-total Specialised Vehicles</b>	<b>890,627</b>	<b>8,342,140</b>	<b>18,283,314</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>554,186,628</b>	<b>586,465,952</b>	<b>702,491,264</b>	<b>459,735,235</b>	<b>587,464,376</b>

## 2.1.2 PRESSURES FACING THE MUNICIPALITY

- Over reliance on conditional grants to fund infrastructural projects.
- Less than satisfactory expenditure on capital projects. The municipality has consistently struggled to spend more than 90% of its capital budget, although there is 14% improvement in the expenditure level in 2011/12 financial year.
- Increasing pressure on the repairs and maintenance budget due to ageing infrastructure and an inherited massive service delivery backlogs to be eradicated.
- Maintenance backlogs in respect of service delivery infrastructure and utilities.
- The low collection rate impacting on more provision for bad debt.
- High levels of water loss due to ageing infrastructure and illegal connections.
- Unfilled vacancies that puts pressure on service delivery and prudent administration.
- Doubts with the credibility of the debt book for the period 2006/07 to mid 2011/12.

## 2.1.3 FINANCIAL MANAGEMENT CAPABILITIES

### Credit Rating

The Mangaung Metropolitan Municipality was awarded the following credit rating by Global Credit Rating Company in May 2012.

<b>Short Term Credit Rating</b>	-	<b>A2</b>
<b>Long Term Credit Rating</b>	-	<b>BBB+</b>

The rating of the municipality is stable and represents the following:

### A2 – Good Grade

Good certainty of timely payment. Liquidity factors and organization fundamentals are sound. Although ongoing funding needs may enlarge total financing requirements, access to capital markets is good. Risk factors are small.

### BBB+ - Investment Friendly Grade

Adequate protection factors and considered sufficient for prudent investment. However, there is considerable variability in risk during economic cycles.

## 2.1.4 AUDIT OUTCOME 2011/12

### The Mangaung Consolidated Audit Report

The consolidated audit outcome for the 2011/12 financial year was a disclaimer audit opinion issued by the Auditor-General. The disclaimer was influenced by the disclaimer audit report of the entity.

### The Mangaung Audit Outcome

There was an improvement from historic disclaimer to qualification in 2011/12. The improvement was realised through commitment shown by the Management Team to address the issues raised by the Auditor-General. The main issues that were addressed in the 2011/12 financial year are the following:

The municipal audit opinion was influenced mainly by the following aspects;

- a. Property, Plant & Equipment (revaluation and classification)
- b. Consumer receivables.
- c. Revenue Management (estimated meter readings)
- d. Cash Flow Statements

### The Entity Audit Outcome

The entity regressed from its historic disclaimer as the number of disclaimer items increased. Some of the main disclaimer items are the following:

- a. Inventories (valuation method)
- b. Accounts Payables
- c. Property, Plant & Equipment (completeness, revaluation and disclosure)
- d. Capital Commitments

- e. Irregular, Fruitless and Wasteful expenditure
- f. Cash Flow Statements
- g. Expenditure – Supporting documents (bulk electricity purchases)

#### **2.1.5 PLANS TO MITIGATE THE DISCLAIMER**

Intervention measures currently put in place are as outlined below:

- a. The municipal Council has approved an audit action plan and it is being monitored on a monthly basis by the Executive Management Team.
- b. The entity has appointed consultants for the Audit Improvement Project.
- c. Consistent application and enforcement of compliance to the Supply Chain Management Policy in the procurement of goods and services.
- d. The entity has appointed a service provider to conduct a pre-audit assessment on the availability and completeness of the expenditure supporting documentation.
- e. Both the parent municipality and the entity has prioritized the filling of critical vacant positions within Finance Directorates.

## BUDGET SUMMARY

### 2.2.1 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK OUTLOOK: 2013/14 - 2015/16

#### A. OPERATING EXPENDITURE

##### Operating Expenditure Framework

The City's expenditure for the 2013/14 budget and MTREF is informed by the following:

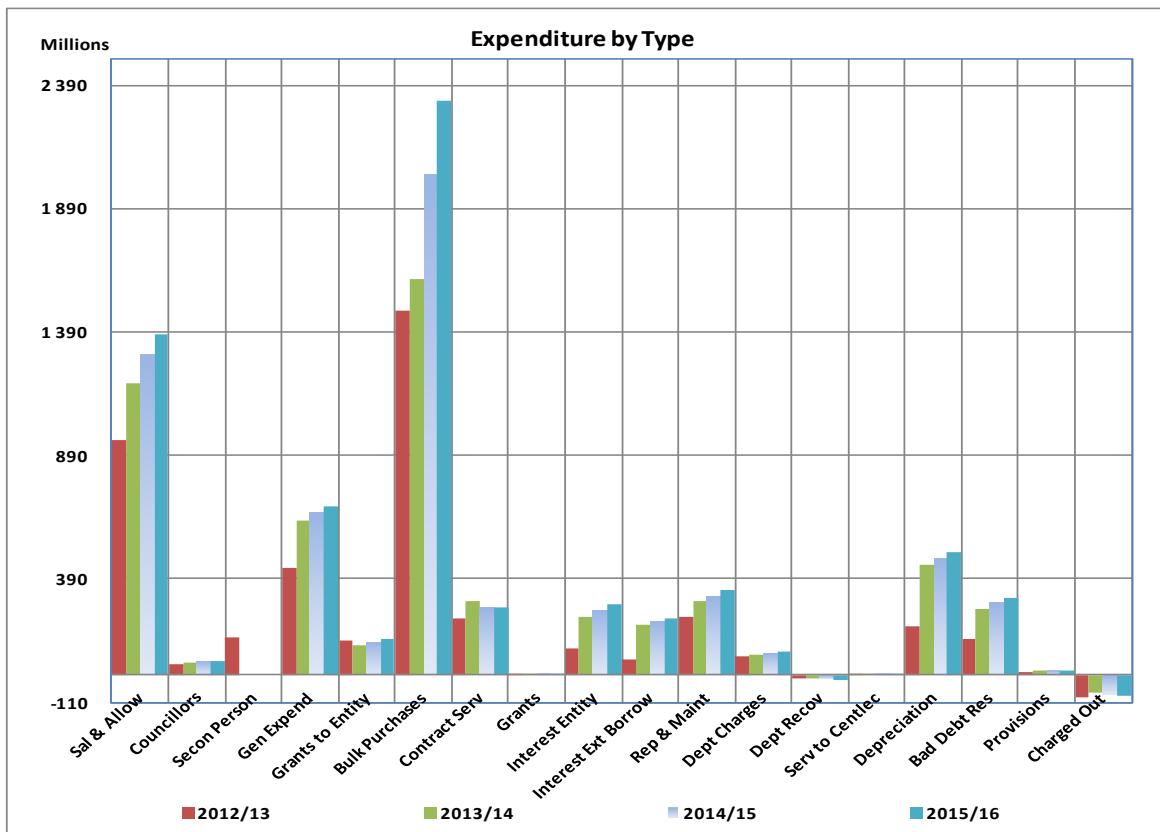
- Modelling of feasible and sustainable budgets over the medium term;
- National Treasury guidelines;
- Growth in the City and continued economic development:
- The municipal's indigent policy
- Cognisance of national and local economic and fiscal conditions;
- Expenditure limits set by realistic and realisable revenue levels;
- The City's asset renewal strategy and its medium to long term asset repairs and maintenance goals;
- Relevant (budget and other) legislative imperatives.

The operating budget increases from the adjustment budget amount of R 4,780,6 million in 2012/13 to a new budget amount of R 5,350,4 million (representing an increase of 11.92% (R 569,8 million) in 2013/14. The allocation of the outer two years of the MTREF period is R 6,022,6 million and R 6,538,5 million respectively.

The following table is a high level summary of the MTREF budget for 2013/14 to 2015/16 (classified per main type of operating expenditure):

Expenditure per Type	Budget 2012/13	Adj. Budget 2012/13	2013/14	Budget		
	R '000	R'000		Growth	2014/15	2015/16
			R'000	%	R'000	R'000
Employee Salaries & Wages	800,858	843,955	994,106	17.79	1,095,618	1,160,579
Employee Social Contributions	153,265	165,475	190,530	15.14	204,400	218,786
<b>Total- Salaries, Wages &amp; Allowances</b>	<b>954,123</b>	<b>1,009,430</b>	<b>1,184,636</b>	<b>17.36</b>	<b>1,300,018</b>	<b>1,379,365</b>
Remuneration Of Councillor S & Directors	46,207	46,207	49,536	7.20	53,285	57,004
Centlec Secoded Employees Salaries	126,288	164,556	-	-100.00	-	-
Centlec Employees Social Contributions	25,673	164,556	-	-100.00	-	-
<b>Total - Secoded Personnel</b>	<b>151,961</b>	<b>197,280</b>		<b>-100.00</b>	<b>-</b>	<b>-</b>
General Expenditure	433,313	477,809	626,980	31.22	659,376	680,451
Grants to Entity	138,233	138,233	119,467	-13.58	134,311	142,927
Bulk Purchases	1,478,735	1,478,735	1,602,367	8.36	2,026,660	2,324,317
Contracted Services	231,167	321,598	297,134	-7.61	271,917	270,739
Transfers & Grants	2,057	2,304	2,422	5.13	2,545	2,696
Interest Shareholder	110,000	213,040	134,400	10.03	257,901	283,692
Interest External Borrowings	61,799	163,855	202,054	23.31	215,365	231,108
Repairs & Maintenance	238,250	266,857	296,889	11.25	218,723	344,356
Inter Departmental Charges	75,550	75,550	81,799	8.27	88,008	96,647
Inter Departmental Recoveries	-14,041	-14,041	-15,502	10.40	-16,634	-17,822
Service Rendered to Centlec	5,590	5,590	4,332	-22.50	3,230	1,880
Depreciation	200,157	335,425	449,583	34.03	473,967	496,638
Transfer to Bad Debt Reserve	142,989	142,989	270,010	88.83	293,525	311,846
Transfer to Provisions	10,120	10,120	18,505	82.84	19,766	21,120
Less: Amounts charged out	-90,361	-90,361	-74,231	-17.85	-80,396	-86,587
<b>Total - Other Expenditure</b>	<b>4,175,848</b>	<b>4,780,621</b>	<b>5,350,381</b>	<b>11.92</b>	<b>6,022,566</b>	<b>6,538,467</b>

The above table can also be graphically depicted as follows:



## OPERATING EXPENDITURE BUDGET – HIGHLIGHTS AND REASONS FOR SIGNIFICANT VARIANCES

The following are the highlights of the operating expenditure budget:

### Personnel Costs

Personnel costs grew by 17.36% (R 175,2 million) based on the 2012/13 Adjustment Budget of R 1,009,4 million to R 1,184,6 million in 2013/14. This expenditure category constitutes 22.14% of the operating budget. The allocation for the two outer years of the MTREF period is R 1,300 million and R 1,379,4 million respectively.

### Remuneration of Councillors and Directors

The budget of this line item is growing by 7.2% (R 3 million) to a new budget amount of R 49,5 million. The allocation for the two outer years of the MTREF period is R 53,3 million and R 57 million respectively. The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Bearers Act, 1998 (Art 20 of 1998). The most recent proclamation in this regard has been taken into account compiling the City's budget.

Further details regarding the remuneration of Councillors and Directors can be obtained on the Supporting Table SA22 and SA23.

### Centlec Seconded Personnel

The total seconded personnel costs budget for the 2013/14 budget year is R 0 million (zero), from the 2012/13 adjustment budget allocation of R 197,3 million. The drop is mainly as a result of the change in the accounting practice for seconded parent municipality employees from this line item to management fees under General Expenses.

### General Expenditure

The growth in the general expenditure line item is projected at 31.22% (R 149,2 million) to R 626,9 million in the 2013/14 budget year. The allocation for the two outer years of the MTREF period is R 659,4 million and R 680,5 million respectively. The increase in the 2013/14 budget year can be mainly attributed to the following growth areas:



- a. Management fees expenses of R 100,4 million, which is a reclassification of the Centlec Seconded Personnel line item costs to general expenses. The reclassification is mainly as a result of the change in the accounting practice for the seconded personnel. The variance of R 96,9 million is mainly as a result of vacant and new positions that will henceforth be directly filled by the entity, instead of the parent municipality.
- b. The net growth in the expenditure line item after discounting the management fees amount, is only 10,21% (R 48,8 million) on the Adjustment Budget amount of R 477,8 million. The changes in budget can be mainly attributed to the following costs elements. As per the table below:

	R'000
2014 Africa Nations Championship	5,000
Branding	(2,580)
Electricity - municipal use	6,700
Hire Equipment – Municipal entity	7,798
Investment Promotions	7,600
Legal Expenses	9,907
Refurbishment Water Supply System DWA	7,900
Rental Offices - entity	5,566
<b>TOTAL</b>	<b>47,891</b>

### **Bulk Purchases**

Bulk purchases (water and electricity) grew by 8.36% (R 123,6 million) against the 2012/13 budget, to the proposed amount of R 1,602,4 million for the 2013/14 budget year. The allocation for the two outer years of the MTREF period is R 2,026,7 million and R 2,324,3 million respectively. Bulk purchases takes up approximately 29.95% of the operating budget for 2013/14.

#### *Electricity*

Electricity contribution to the bulk purchases costs is R 1,250 million (2012/13 - R 1,149,4 million). The increase in the electricity purchases costs is R 100,6 million (8.75%) and the electricity purchases constitutes 23.36% of the operating expenditure budget. The bulk electricity purchases allocation for the two outer years of the MTREF period is R 1,630 million and R 1,887,9 million respectively.

#### *Water*

Water purchases for the 2013/14 budget year is estimated at R 352,4 million (2012/13 - R 329,3 million) representing a growth of 7%. The allocation for the two outer years of the MTREF period is R 396,7 million and R 436,3 million respectively.

### **Contracted Services**

Contracted Services budget is declining by 7.61% (R 24,5 million) to R 297,1 million in the 2013/14 budget year from a base of R 321,6 million in the 2012/13 adjustment budget. The allocation for the two outer years of the MTREF period is R 271,9 million and R 270,7 million respectively. The decrease in cost can be mainly attributed to a drop in the Commission on Vendors expenses from an Adjustment Budget provision of R 56,2 million to R 23,6 million in 2013/14.

### **Interest on External Borrowings**

Interest on the external borrowing budget is R 202,1 million for the 2013/14 budget year, representing a growth rate of 23.31% (R 38,2 million) on the approved Adjustment Budget of R 163,8 million in 2012/13. The allocation for the two outer years of the MTREF period is R 215,4 million and R 231,1 million respectively. The increase in the interest expenses can be attributed to an increase in the DBSA External Loan interest provision of R 24,8 million and Inter-company Loan account provision of R 13,3 million.

### **Repairs and Maintenance**

Repairs and maintenance growth is 11.25% (R 30,0 million) on the 2012/13 approved Adjustment Budget R 266,8 million to a new budgetary allocation of R 296,9 million during the 2013/14 budget year. The allocation for the two outer years of the MTREF period is R 319,7 million and R 344,4 million respectively. The breakdown of this expenditure is as follows:

#### *Infrastructural Assets*

The bulk of the repairs and maintenance budget, say 66.08% is to be spent mainly on the infrastructural assets in 2013/14 budget year. The allocation on this category has been increased

by R 48,6 million (32.9%) on the 2012/13 budget to a new amount of R 196,2 million in 2013/14. The allocation for the two outer years of the MTREF period is R 212,3 million and R 226,5 million respectively.

INFRASTRUCTURAL ASSETS	Budget	Budget	Budget	Budget
	2012/13	2013/14	2014/15	2015/16
	R	R	R	R
Roads, Pavements, Bridges & Stormwater	57,878,291	64,830,555	70,017,000	75,618,359
Water Reservoirs & Reticulation	20,726,7486	22,584,885	24,386,674	26,332,333
Car Parks, Bus Terminals & Taxi Ranks	826,640	892,771	964,192	1,041,328
Electricity Reticulation	26,734,443	51,508,020	56,549,462	58,028,972
Sewerage Purification & Reticulation	8,318,820	8,984,324	9,703,069	10,479,313
Housing	692,169	568,100	585,300	591,800
Street Lightening	23,612,667	37,227,525	39,752,602	43,287,799
Refuse Sites	8,840,481	9,547,719	10,311,536	11,136,459
<b>Sub-total Infrastructure</b>	<b>147,630,257</b>	<b>196,193,899</b>	<b>212,269,835</b>	<b>226,516,365</b>

#### *Community Assets*

The spending on the Community Assets is as outlined in the table below. The maintenance cost of this expense category is to be increased by 12.5% to a new allocation of R 4,4 million in 2013/14. The allocation of the two outer years of the MTREF period by R 4,7 million and R 5,1 million respectively.

COMMUNITY ASSETS	Budget	Budget	Budget	Budget
	2012/13	2013/14	2014/15	2015/16
	R	R	R	R
Establishment of Parks & Gardens	1,194,771	1,314,192	1,419,332	1,532,884
Sports fields	172,590	186,397	201,309	217,414
Libraries	458,555	483,100	516,560	548,280
Recreational Facilities	2,063,563	2,398,980	2,588,070	2,792,121
Fire Safety	21,760	23,501	25,381	27,411
<b>Sub-total Community</b>	<b>3,911,239</b>	<b>4,406,170</b>	<b>4,750,652</b>	<b>5,118,110</b>

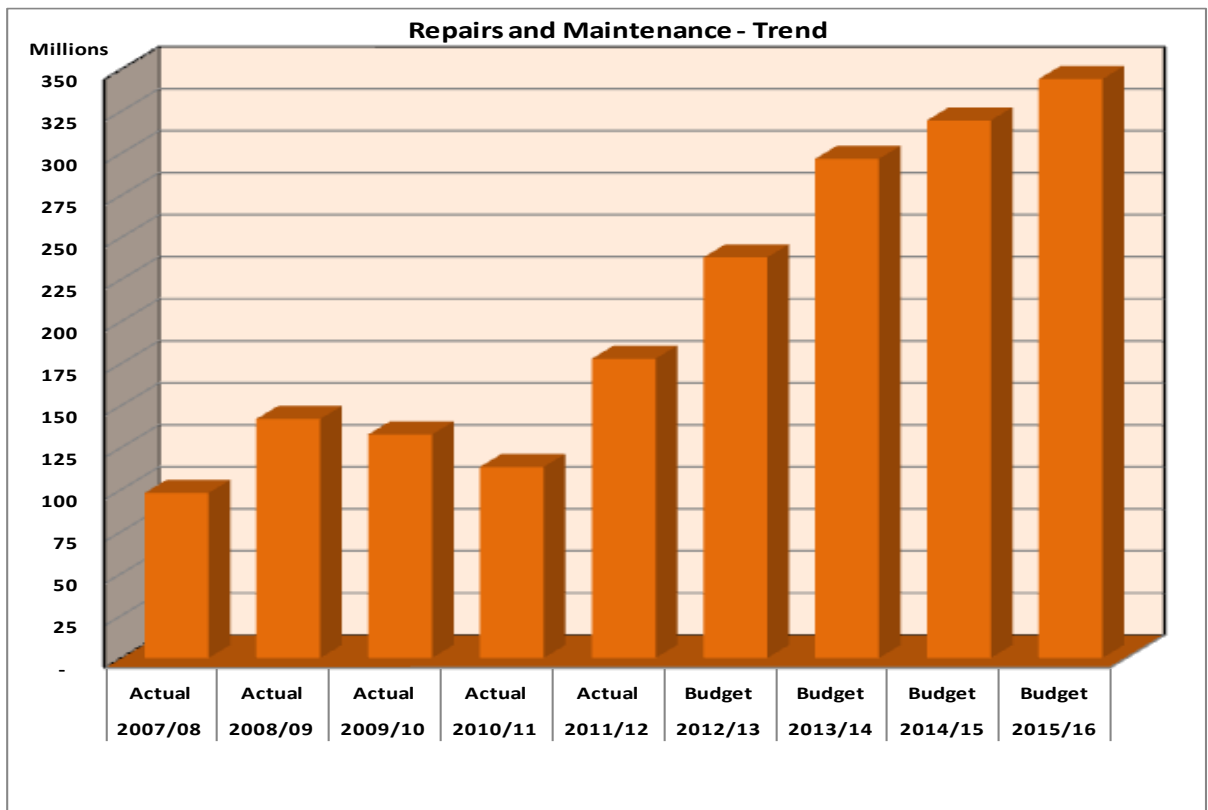
#### *Other Municipal Assets*

The spending on repairs and maintenance on other municipal assets as outlined in the table above. The allocation for the 2013/14 is R 96,3 million and is up on the 2012/13 budget by 11,05% (R 9,6 million). The allocation of the two outer years of the MTREF period being R 102,7 million and R 112,7 million respectively.

OTHER ASSETS	Budget	Budget	Budget	Budget
	2012/13	2013/14	2014/15	2015/16
	R	R	R	R
Other Motor Vehicles	47,566,590	52,801,913	56,971,860	61,477,817
Plant & Equipment	1,785,690	1,914,299	2,067,352	2,232,596
Computers	1,601,040	1,714,508	1,839,632	1,974,045
Office Equipment	12,988,443	11,228,291	12,402,918	13,677,577
Markets	639,280	689,731	744,177	802,934
Airports	1546,600	169,128	182,658	197,271
Security Measures	730,479	774,929	822,094	872,143
Civic Land & Buildings	19,577,447	24,604,592	25,090,236	28,700,936
Other Land & Buildings	1,254,186	1,354,526	1,462,885	1,579,928
Cemeteries	408,677	1,037,180	1,118,320	1,250,860
<b>Sub-total Other Assets</b>	<b>86,708,432</b>	<b>96,289,097</b>	<b>102,702,132</b>	<b>112,721,107</b>

## Repairs and Maintenance Trend

The municipality has changed its focus on putting resources on capital expenditure projects and very little on maintenance thereof. The graph below outlines the change in focus towards preventative maintenance of existing infrastructure.



## Repairs and maintenance by asset class

The table below gives the reader an overview of exactly where each rand of the maintenance costs is going to be spend on by asset class.

MAN Mangaung - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>27 589</b>	<b>-</b>	<b>-</b>	<b>146 938</b>	<b>178 304</b>	<b>178 304</b>	<b>195 626</b>	<b>211 685</b>	<b>225 925</b>
Infrastructure - Road transport	14 487	-	-	57 878	56 168	56 168	64 831	70 017	75 618
Roads, Pavements & Bridges	14 487	-	-	57 878	56 168	56 168	64 831	70 017	75 618
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6 715	-	-	50 347	83 423	83 423	88 786	96 302	101 317
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	6 489	-	-	26 734	49 811	49 811	51 508	56 549	58 029
Street Lighting	226	-	-	23 613	33 613	33 613	37 278	39 753	43 288
Infrastructure - Water	2 355	-	-	20 727	20 727	20 727	22 585	24 387	26 332
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	2 355	-	-	20 727	20 727	20 727	22 585	24 387	26 332
Infrastructure - Sanitation	22	-	-	8 319	8 319	8 319	8 984	9 703	10 479
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	22	-	-	8 319	8 319	8 319	8 984	9 703	10 479
Infrastructure - Other	4 009	-	-	9 667	9 667	9 667	10 440	11 276	12 178
Waste Management	2 315	-	-	8 840	8 840	8 840	9 548	10 312	11 136
Transportation	-	-	-	827	827	827	893	964	1 041
Gas	-	-	-	-	-	-	-	-	-
Other	1 694	-	-	-	-	-	-	-	-
<b>Community</b>	<b>11 011</b>	<b>-</b>	<b>-</b>	<b>5 050</b>	<b>5 138</b>	<b>5 138</b>	<b>6 218</b>	<b>6 691</b>	<b>7 196</b>
Parks & gardens	4 062	-	-	1 195	1 195	1 195	1 314	1 419	1 533
Sportsfields & stadia	121	-	-	173	173	173	186	201	217
Swimming pools	114	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	12	-	-	459	459	459	483	517	548
Recreational facilities	476	-	-	2 064	2 064	2 064	2 399	2 588	2 792
Fire, safety & emergency	1 873	-	-	22	22	22	24	25	27
Security and policing	1 516	-	-	730	818	818	775	822	872
Buses	-	-	-	-	-	-	-	-	-
Clinics	235	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	808	-	-	409	409	409	1 037	1 118	1 206
Social rental housing	1 587	-	-	-	-	-	-	-	-
Other	206	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>692</b>	<b>692</b>	<b>692</b>	<b>568</b>	<b>585</b>	<b>592</b>
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	692	692	692	568	585	592
<b>Other assets</b>	<b>94 339</b>	<b>83 740</b>	<b>177 943</b>	<b>85 569</b>	<b>82 724</b>	<b>82 724</b>	<b>94 477</b>	<b>100 762</b>	<b>110 643</b>
General vehicles	44 030	-	-	47 567	48 174	48 174	52 802	56 972	61 478
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	64	-	-	1 786	1 703	1 703	1 914	2 067	2 233
Computers - hardware/equipment	615	-	-	1 601	1 360	1 360	1 715	1 840	1 974
Furniture and other office equipment	26 481	-	-	12 988	12 175	12 175	11 228	12 403	13 678
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	70	-	-	639	(42)	(42)	690	744	803
Civic Land and Buildings	22 844	-	-	19 577	18 412	18 412	24 605	25 090	28 701
Other Buildings	-	-	-	1 254	786	786	1 355	1 463	1 580
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other Not Analysed	236	83 740	177 943	157	157	157	169	183	197
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>132 939</b>	<b>83 740</b>	<b>177 943</b>	<b>238 250</b>	<b>266 857</b>	<b>266 857</b>	<b>296 889</b>	<b>319 723</b>	<b>344 356</b>

### Depreciation

The budgeted depreciation amount is R 449,6 million for 2013/14 (2012/13 - R 200,2 million). The indicative allocated amount for the two outer years of the MTREF period is R 473,9 million and R 496,6 million respectively. The increase in the budget allocation emanates from the actual audited outcome of the 2011/12 financial year, mainly as result of the revaluation of municipal assets in compliance to the GRAP Standards.

### Transfer to Bad Debt Reserve

The budget amount for bad debt impairment grows by 88.83% (R 127,0 million) from the 2012/13 allocation of R 143 million to a new amount of R 279 million.

The increase in the allocated amount is influenced mainly by the actual audited debt impairment amount of R 440,6 million in the 2011/12 financial year end and discounted by the envisaged debt write-off in the 2012/13 book year.

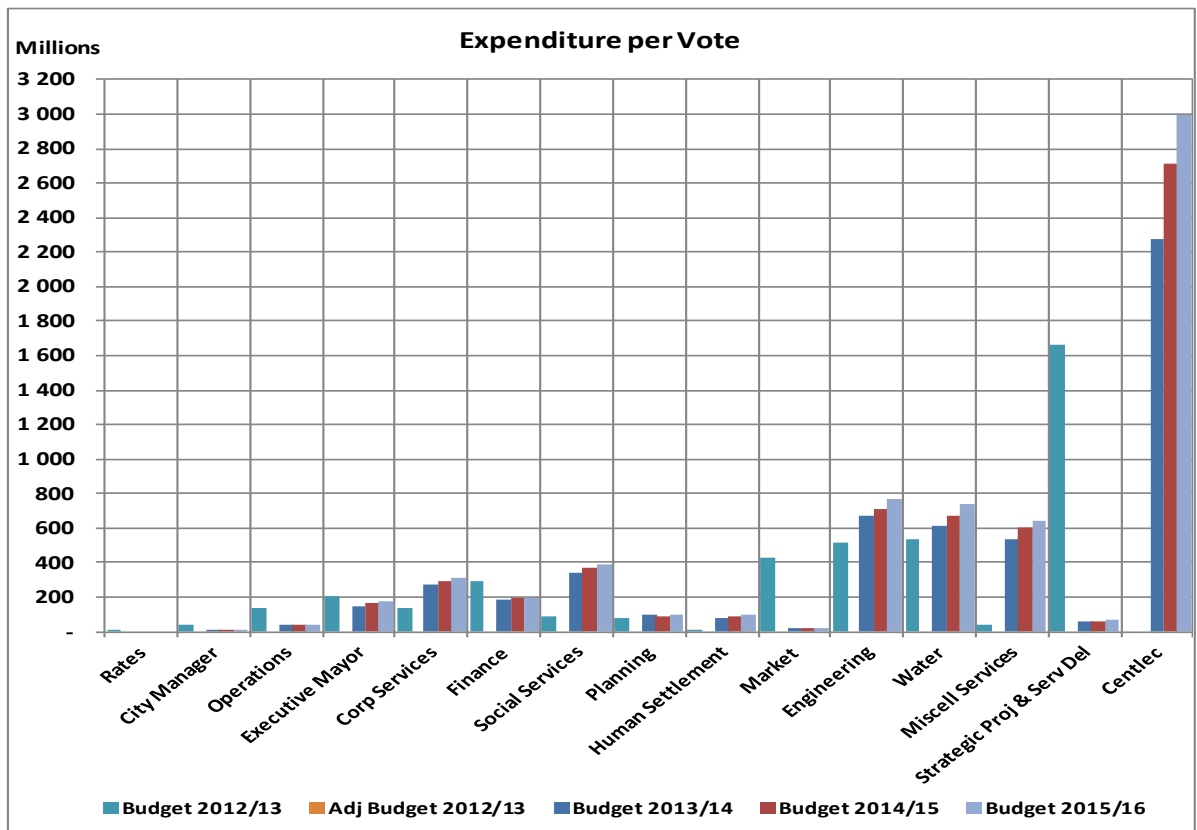
	Budget 2012/13	Adj Budget 2012/13	Budget			
	R'000	R'000	2013/14	Growth	2014/15	2015/16
			R'000	%	R'000	R'000
Parent Municipality	104,201	104,201	145,010	39.16	187,275	221,533
Municipal Entity	38,789	38,789	125,000	222.26	106,250	90,313
<b>TOTAL</b>	<b>142,990</b>	<b>142,990</b>	<b>270,010</b>	<b>88.83</b>	<b>293,525</b>	<b>311,846</b>

### Operating Expenditure per Vote

The table below outlines the operating expenditure budget per vote, outlining the size of the budget each Head of Department is responsible for:

Expenditure per Vote	Budget 2012/13	Adj Budget 2012/13	Budget			
	R'000	R'000	2013/14	Growth	2014/15	2015/16
			R'000	%	R'000	R'000
Office of the City Manager	9,552	9,439	11,314	19.86	12,067	12,856
City Manager - Operations	34,266	35,443	36,200	2.14	37,270	38,709
Executive Mayor	134,047	139,330	147,933	6.17	161,163	173,373
Corporate Services	206,889	217,599	275,467	26.59	292,217	313,370
Finance	133,283	143,036	185,575	29.74	199,393	190,088
Social Services	288,852	310,311	340,418	9.70	364,816	389,274
Planning	84,723	79,597	100,934	26.81	86,423	93,591
Human Settlement	80,507	77,514	80,979	4.47	87,482	94,703
Fresh Produce Market	13,861	17,212	18,343	6.57	19,980	21,699
Engineering	428,750	583,221	668,560	14.63	709,905	764,432
Water	518,065	585,214	610,791	4.37	674,258	742,033
Miscellaneous Services	536,581	612,829	533,717	-12.91	601,308	643,713
Strategic Projects & Service Deliv.	37,852	38,208	56,672	48.32	61,813	64,160
Centlec	1,667,649	1,931,669	2,280,477	18.06	2,714,471	2,996,468
<b>TOTAL</b>	<b>4,175,848</b>	<b>4,780,621</b>	<b>5,350,381</b>	<b>11.92</b>	<b>6,022,566</b>	<b>6,538,467</b>

The graph below illustrates the Expenditure per Vote over the MTREF period, as outlined above:



## B. OPERATING REVENUE BUDGET - HIGHLIGHTS AND REASONS FOR SIGNIFICANT VARIANCES

### Operating Revenue Framework

For the Mangaung Metropolitan Municipality to continue with its quality service provision there is a need to generate the required revenue. The municipality is facing serious service backlogs and a poverty struck community.

The municipality's revenue strategy is built around the following key components:

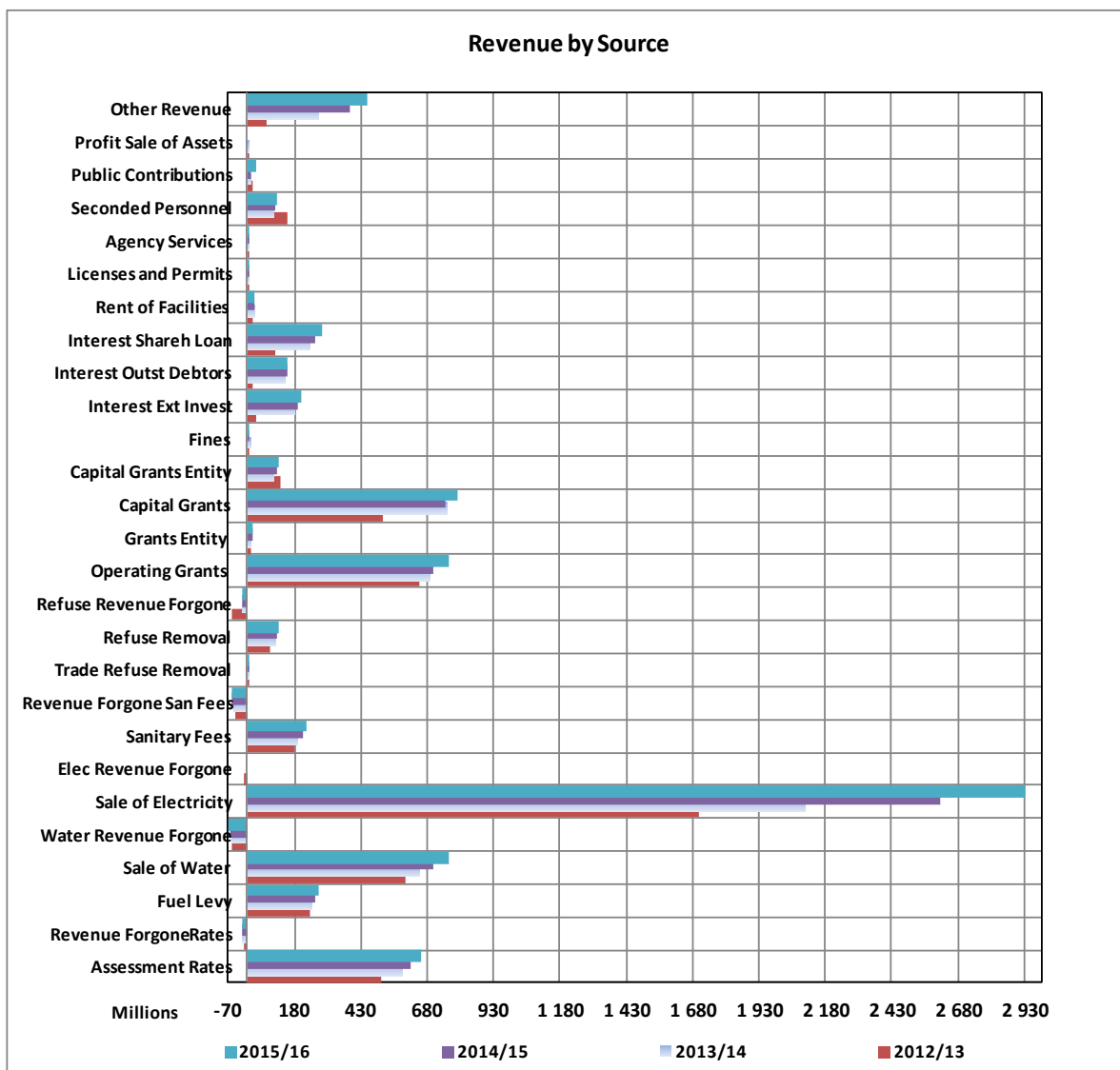
- National Treasury's guidelines and macro-economic policy;
- Projected city growth and continued economic development
- Realistic revenue management, which provides for the achieving of the collection rate target;
- Electricity tariff increases as approve by the National Electricity Regulator of South Africa (NERSA);
- Setting of trading services' user charges at levels which are reflective of these services' cost recovering nature;
- The municipality's Property Rates Act Policy approved in terms of the Municipal Property Rates Act, 2004 (Act No 6 of 2004) (MPRA);
- The municipality's policies to assist the poor en rendering of free basic services; and
- Sundry Tariffs policies.

The operating revenue budget is projected at R 6,297,9 million in 2013/14, representing an increase in revenue of R 741.9 million (13.35%) in 2012/13 Adjustment Budget of R 5,556 million. The allocation for the outer two years of the MTREF period is R 7,115.5 million and R 7,800.4 million respectively. Revenue generated from rates and services charges forms a significant part of the revenue basket of the city. Rates and services charges constitutes 55.6% (2012/13 - 54.63%) of the budgeted revenue (excluding capital grants and transfers) in the 2013/14 budget year.

Details of the revenue by source are as outlined in the below table:

Revenue per Source	Budget	Adj	Budget			
	2012/13	Budget	2013/14	Growth	2014/15	2015/16
	R'000	R'000	R'000	%	R'000	R'000
Assessment Rates	-506,433	-506,433	-582,936	15.11	-618,204	-655,605
Revenue Foregone Rates	12,457	12,457	14,412	15.69	15,284	16,208
Fuel Levy	-237,704	-237,704	-243,022	2.24	-257,604	-269,454
<b>Total - Service Charges</b>	<b>-2,400,057</b>	<b>-2,541,236</b>	<b>-2,932,968</b>	<b>15.42</b>	<b>-3,510,450</b>	<b>-3,905,717</b>
Sale of Water	-596,907	-596,907	-648,092	8.58	-703,666	-764,005
Sale of Pre-paid Water	-183	-183	-199	8.58	-216	-235
Water Revenue Foregone	53,804	53,804	58,418	8.58	63,427	68,866
Sale of Electricity	-1,443,523	-1,504,378	-1,690,178	12.35	-2,125,790	-2,393,108
Sale of Pre-paid Electricity	-260,272	-327,364	-412,478	26.00	-485,566	-539,013
Revenue Foregone Electricity	13,233	-	-	0	-	-
Sanitary Fees	-175,454	-175,454	-189,613	8.07	-204,914	-221,451
Sanitary Fees Government	-3,018	-3,018	-3,261	8.07	-3,525	-3,809
Sanitary Fees Municipal	-968	-968	-1,046	8.07	-1,130	-1,222
Sanitary Fees revenue Foregone	47,078	47,078	50,877	8.07	54,983	59,420
Trade Refuse Removal	-7,215	-7,215	-8,696	20.53	-9,270	-9,882
Refuse Removal	-84,743	-84,746	-106,008	25.09	-112,957	-120,361
Refuse Removal Revenue Foregone	58,111	58,111	17,308	-70.22	18,174	19,082
Operating Grants & Subsidies	-651,134	-650,329	-690,321	6.15	705,338	-760,227
Operating Grants Received Entity	-13,233	-13,233	-17,467	32.00	-20,611	-22,672
Capital Grants & Subsidies	-513,967	-696,777	-752,592	8.01	-746,272	-794,823
Capital Grant Entity	-125,000	-125,000	-102,000	-18.40	-113,700	-120,000
Fines	-5,063	-4,063	-13,208	225.09	-10,327	-8,208
Interest Earned external Investments	-31,717	-34,017	-177,902	422.98	-190,528	-204,280
Interest Earned Outstanding Debtors	-23,010	-224,686	-146,843	-34.65	-151,220	-154,495
Interest on Shareholder Loan	-110,000	-213,040	-234,400	10.03	-257,902	-283,692
Rent of Facilities and Equipment	-24,793	-22,663	-25,908	14.32	-27,560	-29,213
Licenses & Permits	-766	-797	-843	5.86	-928	-1,020
Agency Services	-3,527	-3,527	97,294	106.78	-6,375	-5,123
Seconded Personnel	-152,985	-198,304	-100,384	-49.38	-107,661	-115,198
Public Contributions	-24,767	-24,767	-11,888	-52.00	-17,833	-33,135
Profit of the Sale of Assets	-39,536	-39,536	-900,000	2176.41	-	-
Other Revenue	-76,576	-71,866	-271,450	277.72	-388,245	-453,760
<b>Total</b>	<b>-4,888,315</b>	<b>-5,556,026</b>	<b>-6,297,914</b>	<b>13.35</b>	<b>-7,115,552</b>	<b>-7,800,413</b>

The graph below illustrates the sources of the municipal revenue over the MTREF period, as outlined above.



### Assessment Rates

The municipality has compiled a new General Valuation Roll to be implemented on the 1st July 2013. The current valuation roll was implemented in July 2009 and is expiring on the 30 June 2013. In terms of the Local Government Municipal Property Rates Act (2004) the duration of the valuation roll is four (4) years unless the MEC responsible for Local Government grant a municipality a permission to extend the existing roll by another year to (5) years.

In terms of the new general valuation roll, the assessment rates revenue grows by 15.11% (R 506,4 million) in the 2013/14 budget year to R 582,9 million. The resultant projected income from this source of revenue is R 618,2 million and R 665,6 million respectively for the two outer years of the MTREF period.

The general assessment rates tariffs have been determined to increase by 5.9% across the board for the 2013/14 financial year and by 6.50% for the two outer years, as depicted in the table below. The market values of most properties within the city have increased significantly since 2009 when the current valuation roll was implemented and the city has adjusted downwards the current tariffs by 35.9% to limit the impact on the rate payers. This therefore translates into the tariff downward adjustment of 35.9% and the annual tariff increase of 5.9% with the net reduction of 30% of the rates tariffs. The Government tariff has increased by 5.9% from the 2012/13 tariff.

In addition to the statutory exemption of R 15 000 given to each residential property in terms of the Property Rates Act, the City has increased this amount further by an additional R 55 000 thereby increasing the exemption threshold to the first R 70 000 for all the residential properties. All residential properties are exempted from paying rates on the R 70 000 value of the property.



Category	Current 2012/13	Proposed Tariff from 1 July 2013	2014/15	2015/16
Residential	0.7796 c	0.5457 c	0.5812 c	0.6190 c
Business	3.862 c	2.7034 c	2.8791 c	3.0663 c
Government	1.949 c	2.0640 c	2.1982 c	2.3410 c

### Service Charges

The services charges revenue is projected at R 2,932,9 million in 2013/14, representing an increase in revenue of R 391,7 million (15.42%) in 2012/13 Adjustment Budget of R 2,541,2 million. The allocation for the outer two years of the MTREF period is R 3,510,5 million and R 3,905,7 million respectively.

The proposed tariffs for the MTREF period are as follows:

Category	2013/14	2014/15	2015/16
Water	8.8%	10.00%	10.00%
Sewerage	5.90%	6.50%	6.50%
Refuse Removal	7.00%	6.50%	6.50%
Electricity	5.25%	5.5%	5.75%

#### a. Sale of Water

The water revenue is projected to increase by 8.58% from R 596,9 million to R 648,3 million. The projected revenue for the two outer years of the MTREF period is R 703,9 million and R 764,2 million respectively.

The city has maintained the same step tariff structure that was introduced in the previous financial year. The percentage increase for each tariff level is depicted in the table below. The first tariff (0 - 6kl) has been increased by 18% since the current tariff is not cost reflective. The input cost of water and the cost of providing water to tap are more than the baseline tariff of R 4.34. The 18% increase translates into R 0.78 (seventy eight cent) increases within the said step tariff.

#### Residential

Step Tariffs 2012/13	Current 2012/13 (R)	Percentage Increase %	Proposed Tariff from 1 July 2013 (R)
0-6kl	4.34	18.00	5.12
7-15kl	12.00	7.00	12.84
16-30kl	12.66	7.00	13.55
31-60kl	13.68	7.00	14.64
Above 61 kl	14.25	7.50	15.32

#### Non-Residential

Step Tariffs 2012/13	Current 2012/13 (R)	Percentage Increase %	Proposed Tariff from 1 July 2013 (R)
0-60kl	12.56	8	13.57
61-100kl	13.82	8.5	15.00
Above 100kl	14.40	8.5	15.62
Plus Basic Charge per month	341.52	10	375.67

Illustrative example of Rand and Percentage (%) increases

#### Residential

Estimated kl	Example Current Account R	Example New Account R	Difference R	% Increase
10	74.04	82.08	8.04	10.86
20	197.34	214.03	16.69	8.46
30	323.94	349.33	25.59	7.90
40	460.74	495.93	35.19	7.64
50	597.54	642.33	44.79	7.50

60	734.34	788.73	54.39	7.41
70	876.84	941.93	65.09	7.42
80	1,019.34	1,095.13	75.79	7.44
90	1,161.84	1,248.33	86.49	7.44
100	1,304.34	1,401.53	97.19	7.45

#### Non-Residential

Estimated kl	Example Current Account R	Example New Account R	Difference R	% Increase
60	1,095.12	1,189.87	94.71	8.65
100	1,647.92	1,789.87	141.95	8.61
500	7,407.02	8,037.87	629.95	8.50
1 000	14,607.92	15,847.87	1,239.95	8.49
5 000	72,207.92	78,327.87	6,119.95	8.48
10 000	144,207.92	156,427.87	12,219.95	8.42

#### a. Sale of Electricity

The combined electricity sales grows by 14.79% (2012/13 - 19.97%) to R 2,102,6 million in the 2013/14 year. The projected revenue for the two outer years of the MTREF period is R 2,611,4 million and R 2, 932,1 million respectively. The electricity percentage contribution to the total revenue budget is 33.39 % in 2013/14. The budgeted revenue is based on the proposed tariff increase of 5.5% on average (2012/13 - 8.78%).

#### b. Sewerage Charges

The revenue projected to increase by average of 8.07% from R 132,4 million to R 143 million (including revenue forgone) in 2013/14. The huge increase in revenue from 2012/13 to 2013/14 is as a result of an overestimation of revenue foregone in 2012/13.

The sewerage tariff is determined to decrease by 35.9% due to the new valuation roll and to increase by 5.9% which will result in the net decrease of 30% for the 2013/14 financial period.

Description	Tariff 2012/13%	Proposed Tariff 2013/14	Increase
Non residential sewerage charges	0.43589	0.3212	5.9
Residential sewerage charges	0.3213	0.2249	5.9

#### c. Refuse Removal

The projected revenue for refuse removal is expected to increase from R 33,8 million to R 97,4 million in 2013/14 and to R 104 million and R 111,2 million in the two outer years. The huge increase in revenue from 2012/13 to 2013/14 is as a result of a proposed change in the tariff policy. The exemption for paying of refuse removal is now limited to only the approved indigent households. Previously the Council exempted all residential properties with a valuation roll value of less than R 40 000.00, regardless of whether they were indigents or not.

The refuse removal is based on the erf size with the minimum charge of R 32.10 for residential properties and R 181.90 for business properties. The minimum charge for sectional title schemes is R 74.90 since the valuation roll only carries the square metres of the building.

The exemption for paying of refuse removal is limited to only the approved indigent households. Previously the Council exempted all residential properties with a valuation roll value of less than the R 40 000 valuation value.

Size of the Stand (Square metres)	Current 2012/13 R	Percentage Increase	Proposed Tariff 2013/14 R
0 - 300	30.00	7.00%	32.10
301 - 600	40.00	7.00%	42.80
601 - 900	70.00	7.00%	74.90
901 - 1500	100.00	7.00%	107.00
>1500	120.00	7.00%	128.40

### Revenue Foregone (Social Packages)

The Municipality will continue to commit funds in supporting the poorest of the poor members of the community. For this purpose the City will spend approximately R 158,5 million on its social package, which covers free basic electricity, refuse removal, sanitation, free basic water and the property rates rebates. A total of R 517,2 million will be spent on the social package for the MTREF period.

	Budget 2012/13 R	Budget 2013/14 R	Budget 2014/15 R	Budget 2015/16 R
Water Revenue Foregone	53,804	58,418	63,427	68,866
Electricity Revenue Foregone	13,233	17,467	20,611	22,672
Sewerage Revenue Foregone	47,078	50,877	54,983	59,420
Refuse Removal Revenue Foregone	58,111	17,308	18,174	19,082
Assessment Rates Revenue Foregone	12,457	14,412	15,284	16,208
<b>TOTAL</b>	<b>184,683</b>	<b>158,482</b>	<b>172,479</b>	<b>186,248</b>

The indigent households in the Metro area are entitled to 10 kilo litres of free water and 50 kwh of electricity every month for the 2013/14 financial year.

There are currently 32,625 indigent households receiving free basic services and the municipality is expecting this number to increase to 40,000 in 2013/14, 43,600 in 2014/15 and to 48,832 in 2015/16. An average monthly subsidy provided per indigent household is estimated at R 220.00, which is within the LGES formulae subsidy of R 270.00.

In addition to the above more than R 200 million of indigent household debt will be written off before the end of the 2012/13 financial year, as an added contribution towards easing the plight of the poor and the destitute. Furthermore included in the operational budget is R 3,5 million that has been allocated for indigent burials.

### Fuel Levy

The budget for the fuel levy is showing an increase of 2.24% (R 5,318 million) from the last year's initial allocation of R 237,7 million to R 243 million in the 2013/14 budget year. The projected allocation for the outer two years of the MTREF period is R 257,6 million and R 269,5 million respectively.

### Grants and Subsidies

Included in the budgeted revenue of R 6,297,9 million, is operating and capital grants and subsidies from the Provincial and National Governments totalling R 1,442,9 million (2012/13 - R 1,347,1 million). the allocations for the 2014/14 and 2015/16 budget years are R 1,451,7 million and R 1,555,1 million respectively. The grants to be received, constitutes 22.91% of the budgeted revenue for the 2013/14 budget year (2012/13 - 24.25%).

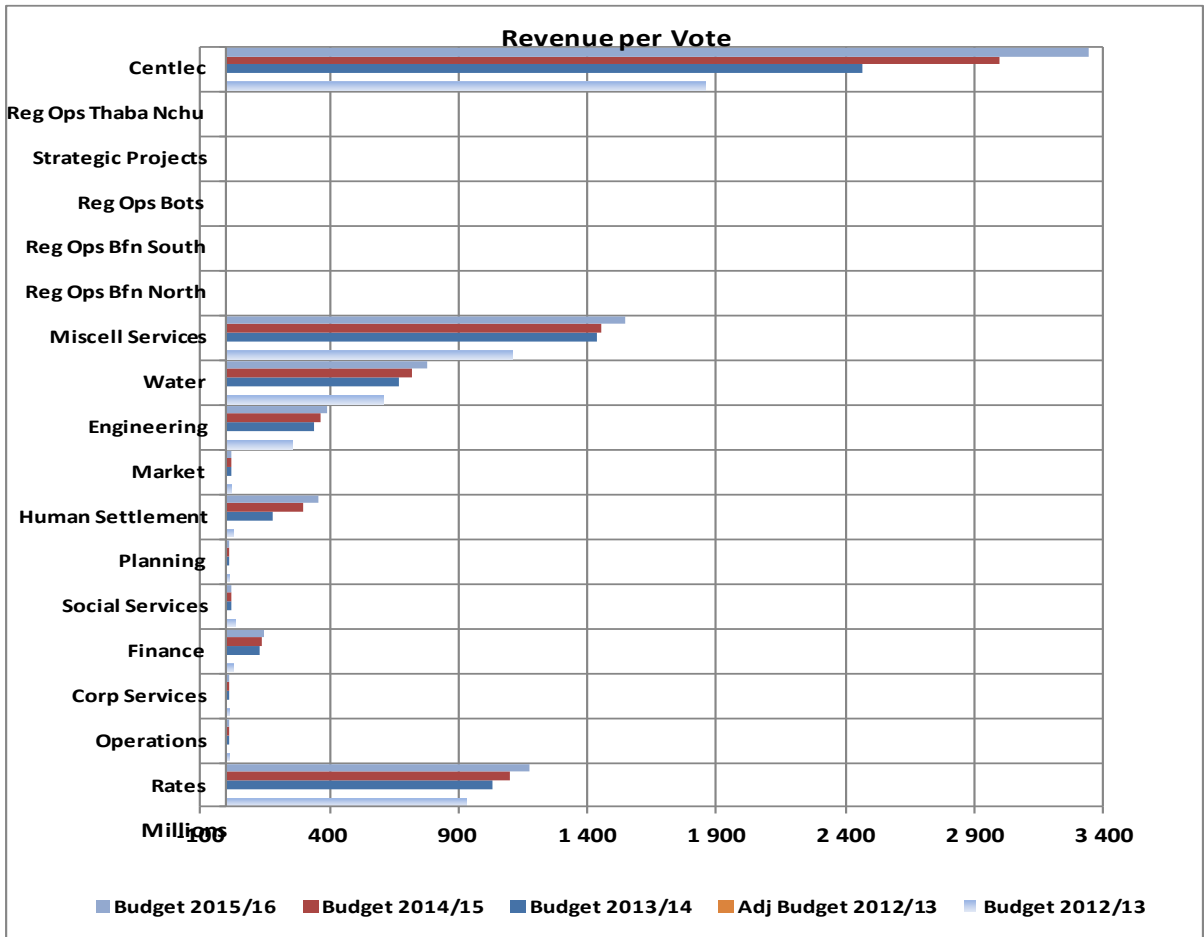
GRANTS & SUBSIDIES	2012/13	2013/14	2014/15	2015/16
	R'000	R'000	R'000	R'000
<b>Operating Grants &amp; Subsidies</b>				
Equitable Share	608,596	634,704	680,527	733,305
Equitable Share - Centlec	13,233	17,467	20,611	22,672
Financial Management Grant	1,500	1,500	1,500	1,500
Public Transport Infrastructure & System	20,000	20,000	-	-
Provincial Grant CCTV	7,000	7,000	-	-
Neighbourhood Dev Partnership Programme	-	1,750	2,750	2,750
DWAF - ACIP	-	7,900	-	-
<b>Sub-total</b>	<b>650,329</b>	<b>690,321</b>	<b>705,388</b>	<b>760,227</b>
<b>Capital Grants &amp; Subsidies</b>				
FS Provincial Grant - CCTV	3,000	-	-	-
Fs Provincial Human Settlement	-	43,773	-	-
Expanded Public Works Programme Incentive Grant	-	6,000	10,000	10,000
DWAF - ACIP	-	4,100	-	-
Urban Settlements Development Grant	668,777	656,719	693,272	734,568
National Electrification Grant	25,000	42,000	40,000	40,255
Neighbourhood Dev Partnership Programme	-	-	3,000	10,000
<b>Sub-total</b>	<b>696,777</b>	<b>752,592</b>	<b>746,272</b>	<b>794,823</b>
<b>TOTAL</b>	<b>1,347,106</b>	<b>1,442,913</b>	<b>1,451,660</b>	<b>1,555,050</b>

#### REVENUE PER VOTE

As outlined below is the revenue per vote, indicating the various directorates' resource income:

Revenue per Vote	Budget 2012/13	Adj. Budget 2012/13	Budget			
			2013/14	Growth	2014/15	2015/16
	R'000	R'000	R'000	%	R'000	R'000
Property Rates	-933,471	-933,471	-1,029,219	10.26	-1,101,457	-1,177,816
City Manager - Operations	-2	-2	-3,663		-2,524	-1,136
Corporate Services	-10,164	-8,964	-11,169	12.60	-12,273	-13,487
Finance	-28,119	-102,440	-128,709	25.64	-136,618	-145,023
Social Services	-32,546	-13,855	-15,575	12.41	-17,410	-18,670
Planning	-5,373	-5,373	-5,910	9.99	-6,501	-7,152
Human Settlement	-31,793	-31,793	-175,611	452.36	-293,663	-354,561
Fresh Produce Market	-20,561	-18,642	-17,820	-4.41	-19,602	-21,562
Engineering	-256,040	-256,040	-337,161	31.68	-361,343	-389,182
Water	-610,174	-610,174	-668,129	9.50	-721,088	-780,888
Miscellaneous Services	-1,105,739	-1,450,103	-1,438,953	-0.77	-1,449,225	-1,547,142
Strategic Projects & Service Delivery	-5	-5	-	-	-	-
Centlec	-1,854,328	-2,125,162	-2,465,995	16.04	-2,994,207	-3,343,793
<b>TOTAL</b>	<b>-4,888,315</b>	<b>-5,556,026</b>	<b>-6,297,914</b>	<b>13.35</b>	<b>-7,115,522</b>	<b>-7,800,413</b>

The graph below illustrates the revenue per vote over the MTREF period, as outlined above.



## C. CAPITAL BUDGET

The capital budget has declined by R 63,9 million for the 2013/14 financial year to R 931,2 million as compared to the approved Adjustment Budget of R 995,9 million for the 2012/13 period. The projected capital expenditure budget for the two outer years of the MTREF period has been set at R 994,1 million and R 1,065,5 million respectively.

The budget is funded mainly out of Government grants and subsidies, external loans and internally generated funds (out of surplus funds). The Urban Settlement Grant (USDG) remains the biggest source of the government grants and subsidies. Contribution of the grant to the capital budget basket averages 69.70% over the MTREF period.

The municipality is concerned about its continuing over-reliance on conditional grants and subsidies. The intention during the course of the 2013/14 budget year, is to investigate the possibility of municipal bonds as a source of funding for its capital budget. The market will then be approached during the last two years of the MTREF period to issue municipal bonds. The city will also review its Contribution to Bulk (Development Fund Policy) and consider other appropriate funding mixes to leverage the resources to fund infrastructural assets over the MTREF.

The municipality has successfully made a business case to participate in the Neighbourhood Development Partnership Grant during the current MTREF period. The indicative allocation is R 13 million during the current MTREF period, (R 3 million for the 2014/15 and R 10 million for the 2015/16 budget years respectively) pending the submission of a compliant business plan during the 2013/14 budget year.

### FUNDING BY SOURCE

Funding of the capital budget for the new budget cycle is as outlined below:

	Budget Year 2013/14	Budget Year 2014/15	Budget Year 2015/16
External Loans	3,709,435	-	-
Own Fund (CRR)	119,804,713	131,511,597	127,735,000
Revenue	43,213,875	98,500,000	109,810,678
Public Contributions / Donations	11,888,364	17,832,545	33,135,000
<b>Grants and Subsidies</b>			
Department of Water Affairs & Forestry	4,100,000	-	-
USDG Grant	656,719,000	693,272,000	734,568,320
EPWP Incentive Grant	6,000,000	10,000,000	10,000,000
National Electrification Programme	42,000,000	40,000,000	40,254,531
Provincial Human Settlement Grant	43,7772,781	-	-
Neighbourhood Development Partnership Grant	-	3,000,000	10,000,000
<b>TOTAL</b>	<b>931,208,168</b>	<b>994,114,142</b>	<b>1,065,503,529</b>

### USDG Funding

The main projects to be undertaken out of the USDG allocation are as outlined on the table below:

GRANTS & SUBSIDIES	2013/14	2014/15	2015/16
	R'000	R'000	R'000
<b>Corporate Services</b>			
Upgrading of Billy Murison Stadium	2,500	1,500	1,000
Upgrading of Seloshesha Stadium	2,000	-	-
Construction of Swimming Pool - Mmabana Stadium	4,500	-	-
Upgrading of Botshabelo Stadium	2,000	4,000	3,000
Rehabilitation - Freedom Square Sport Centre	1,500	2,000	1,500
Multi Purpose Centre - Grassland 2	2,000	4,000	9,000
Johnson Bendile Stadium: Master plan	2,000	2,000	4,000
Upgrade - Heidedal Swimming Pool	1,100	-	4,000
<b>Sub-total - Community Services</b>	<b>17,600</b>	<b>16,500</b>	<b>25,500</b>

<b>Social Services</b>			
New Southern Region Fire Station	2,900	-	-
Upgrading/replacement fence - Bloemfontein Fire Station	-	320	-
Extension - Hot Fire Training Facility - Erlichpark Fire Station	-	712	-
Relocation of Zoo	17,484	48,000	42,216
Development/upgrading of Parks - Mangaung Area	5,000	7,300	3,000
Upgrading of Hertzog Square	-	-	1,500
Beautification of the Waaihoek Precinct	-	-	1,350
Beautification of South park Cemetery	-	-	500
Fencing of Hamilton park	-	-	650
Beautification/enhancement of Raymond Mhlaba Street	-	-	1,500
Beautification/enhancement of Kenneth Kaunda Road	-	-	1,500
Establishment of Purpose built Disaster Management Centre	400	-	-
<b>Sub-total - Social Services</b>	<b>25,784</b>	<b>56,332</b>	<b>52,216</b>
<b>Planning</b>			
Services Reticulation of MMM Land within the two N8 Nodes	42,835	42,835	-
Redevelopment of Hoffman Square	12,000	-	-
<b>Sub-total - Planning</b>	<b>54,835</b>	<b>42,835</b>	
<b>Human Settlement and Housing</b>			
Toilet Facilities: 60 Houses Heidedal - Ward 16	500	-	-
Internal Services Bloemside School Site (Residential Erven)	-	-	10,692
Internal Services Bloemside 4 Sonder water ( residential erven)	-	-	1,716
Township establishment- Bloemspruit Phase 1	8,000	10,000	17,000
Pro-active acquisition of land along N8	-	-	21,407
Acquisition of land for Botshabelo/Thaba Nchu Node-Sepane	-	-	35,000
<b>Sub-total - Human Settlement and Housing</b>	<b>8,500</b>	<b>10,000</b>	<b>88,818</b>
<b>Engineering Services</b>			
<b>Landfill Sites</b>			
Upgrading and Construction - Northern landfill sites	4,000	3,350	-
Upgrading and Construction - Southern landfill sites	5,550	1,500	-
Upgrading and Rehabilitations - Botshabelo landfill sites	2,250	4,700	-
Development of Transfer Station in Thaba Nchu	1,750	1,750	-
<b>Sub-total Landfill Sites</b>	<b>13,550</b>	<b>11,300</b>	<b>-</b>
<b>Waste Water Treatment</b>			
North Eastern - WWTW (15ML/Day) & 1,8 Km Outfall Sewer	70,480	33,000	8,420
2,5 Km Main Sewer From the Air Force Base to NE - WWTW	7,000	-	-
Mechanical & Electrical Works - North Eastern - WWTW	40,100	8,638	-
Outfall from Bloemspruit WWTW to the Race Course	1,000	-	-
Addition of 10ML to Sterkwater WWTW	16,285	19,000	14,000
Upgrade Bulk sewer for Brandwag project	4,200	-	-
Refurbishment of old toilets	2,500	2,500	2,500
Refurbishment of sewer system	8,000	15,000	27,000
Refurbishment of Bloemspruit WWTW	8,000	12,000	15,000
Botshabelo Section J: -Upgrading of VIP Toilets	17,395	-	-
Seroalo Thaba Nchu - Upgrading of VIP Toilets	17,395	-	-
Basic Water to stands BW	5,000	5,000	10,000
<b>Sub-total Waste Water Treatment</b>	<b>197,355</b>	<b>95,138</b>	<b>76,920</b>
<b>Bulk Water Supply</b>			
Naval Hill Reservoir 35ML	16,388	-	-
Naval Hill Reservoir 35ML	6,000	6,000	-
Naval Hill Reservoir: 3,5 Km supply & delivery lines	26,000	44,000	14,000
Longridge Reservoir supply line 8,3 Km	25,000	20,000	17,500
Upgrading of Maselspoort Pump supply to Naval Hill	18,000	11,000	-
Botshabelo & Thaba Nchu Internal bulk water	10,000	15,700	12,300

Replace pumps - Maselspoort	12,000	2,200	-
Refurbishment of water supply systems	10,000	16,600	30,000
Replace water meters and fire hydrants	15,000	40,000	45,000
Metering of unmetered sites	15,000	20,000	25,000
<b>Sub-total Bulk Water Supply</b>	<b>153,388</b>	<b>175,500</b>	<b>143,800</b>
<b>Roads and Stormwater</b>			
Rehabilitation & upgrading of roads and stormwater	96,273	176,114	197,280
Resealing of streets	20,000	25,733	70,000
Airport link (Contribution to SANRAL)	7,9330	4,715	-
Rehabilitation of bridges	1,500	1,500	2,000
<b>Sub-total - Roads &amp; Stormwater</b>	<b>125,706</b>	<b>208,062</b>	<b>268,280</b>
<b>Centlec</b>			
Vending back office	5,000	5,000	7,863
Demand Side Management Energy Efficiency Lights	-	-	10,600
Electrification connection DME	21,000	29,000	28,677
Clover DC: 132KV/11KV 30MVA DC	10,000	10,000	-
Shannon A DC: 132KV/11KV 30MVA DC	1,000	1,000	1,060
Vista Park DC: 132KV/11KV 30MVA DC	10,000	-	-
Fichardtpark DC: 132KV/11KV 30MVA DC	8,000	8,000	8,480
132KV Northern Ring from Noordstad DC to Harvard DC	-	15,700	18,020
Botshabelo: 132KV Eskom Connection & Extensions to S/station	5,000	5,000	5,300
<b>Sub-total - Centlec</b>	<b>60,000</b>	<b>73,700</b>	<b>80,000</b>
<b>TOTAL USDG ALLOCATION</b>	<b>656,719</b>	<b>693,272</b>	<b>734,568</b>

#### Loan Funded Projects

Included in the capital budget is a project to be funded out of the DBSA loan facility that the Council has approved. The facility is to be used to fund the bulk water and sewerage infrastructure as outlined below:

LOAN FUNDED PROJECTS	Budget 2013/14
	R'000
Extension to Northern Wastewater Treatment Works and Collectors	3,709
<b>TOTAL</b>	<b>3,709</b>

#### Own Funded Projects

Included in the capital budget are projects to the extent of R 163 million for the 2013/14 year. The allocation of the two MTREF period outer years is R 230 million and R 237,5 million respectively. The key highlights of the own funded projects for 2013/14 budget year are:

DETAIL OF EXPENDITURE	2013/14	2014/15	2015/16
	R'000	R'000	R'000
<b>Corporate Services</b>			
Information Management Systems Enhancement	6,500	3,000	3,000
Desktop Computers (Desktop ,Server, Tablet, Notebook, etc)	6,500	5,000	2,500
City Service Monitoring and Evaluation System	1,000	3,000	2,000
<b>Sub-total - Corporate Services</b>	<b>14,000</b>	<b>11,000</b>	<b>7,500</b>
<b>Finance</b>			
Rates Hall & Pay Points Revamp	1,500		
Office Furniture	500	500	300
<b>Sub-total - Finance</b>	<b>2,000</b>	<b>500</b>	<b>300</b>
<b>Social Services</b>			
Audio/Radio switch system	-	-	100
Repair Central fire station building	-	-	300
Traffic law enforcement cameras (fixed)	-	-	1,000



Law enforcement cameras (digital cameras)	-	-	500
Establishment of a municipal court	2,000	5,000	-
Purchasing of parking meter system	-	-	250
Access control parking garage	-	-	150
CCTV	2,000	-	-
CCTV - integration	-	-	2,000
New roads & stormwater Botshabelo cemeteries	-	-	14,000
Perimeter fence Stormlaan cemetery	-	-	1,000
Perimeter fence Bainsvlei cemetery	-	-	3,000
Purchasing land for a new cemetery - Bloemfontein	-	-	6,000
<b>Sub-total - Social Services</b>	<b>4,000</b>	<b>5,000</b>	<b>29,100</b>
<b>Planning</b>			
Redevelopment of Hoffman Square	14,000	-	-
CBD masterplan	8,000	-	-
Mechanical plant	1,000	1,000	1,000
Battery driven scrubbing machine	700	-	-
<b>Sub-total - Planning</b>	<b>23,700</b>	<b>1,000</b>	<b>1,000</b>
<b>Engineering Services</b>			
Vehicle leasing	32,975	35,712	-
Waterborne sanitation in Ratau & Moroka (2,192 stands)	6,000	8,000	8,000
Waterborne sanitation in Bultfontein 2,3 & 4 (4,021 stands)	8,100	8,100	8,100
Waterborne sanitation in Section F, F Ext & informal (5,776 stands)	8,000	12,000	12,000
<b>Sub-total - Engineering Services</b>	<b>55,075</b>	<b>63,812</b>	<b>28,100</b>
<b>Water</b>			
Real loss reduction programme (water)	10,000	30,000	35,000
Automated meter reading programme	5,000	15,000	20,000
Telemetry and Scada system	5,000	5,000	5,000
<b>Sub-total - Water</b>	<b>20,000</b>	<b>50,000</b>	<b>60,000</b>
<b>Centlec</b>			
Upgrade of current PABX to VOIP Telecoms infrastructure	1,000	1,000	1,060
Implementation of business continuity & disaster recovery infras	956	956	1,014
Implementation - workflow, CRM & quotation system for design & development	500	500	530
Upgrade & refurbishment of Centlec computer network	500	500	530
Installation of pre-paid meters (indigents)	1,000	35,000	37,100
Servitudes & land incl investigation, remuneration, registration	1,000	1,000	1,060
Upgrading of the 11KV overhead network in the peri-urban areas	-	20,000	16,269
Cecelia DC: 132V/11KV 30MVA DC	-	13,700	14,522
Botshabelo: 132KV line - DC around western side to south	11,000	7,000	7,420
Replacement of decrepit 11KV cable	-	2,900	3,498
Refurbishment of the tap changer control panels	200	200	212
Refurbishment of protection at Bayswater, Coronation, Naval Park, Dan Pienaar	544	544	576
Furniture and office equipment	2,000	2,200	2,600
Office building	2,000	10,000	16,400
Meter project	22,000	3,000	7,000
<b>Sub-total - Centlec</b>	<b>42,700</b>	<b>98,500</b>	<b>109,791</b>
<b>TOTAL ALLOCATION</b>	<b>161,475</b>	<b>229,812</b>	<b>235,791</b>
<b>Neighbourhood Development Partnership Grant</b>			
Creation of neighbourhood hubs for surrounding Townships	-	3,000	10,000

### Capital Budget per Cluster

The table below is giving an outline of where is the budget going to be spend within the municipal boundaries per cluster and wards:

Mangaung and Centlec Clusters	Cluster	Ward Nr's	Capital Estimates		
			Budget 2013/14	Budget 2014/15	Budget 2015/16
Bloemfontein Central	A	1,2,3,4,5	47,352,299	30,253,065	105,071,037
Mangaung South	B	9,13,14,15,18	28,300,000	26,376,389	18,500,000
Bloemfontein South	C	6,10,11,12	48,500,000	38,909,204	44,235,524
Bloemfontein East	D	16,17,19,47	211,740,000	152,945,476	82,962,000
Bloemfontein North	E	8,45,46	45,478,700	108,700,000	119,397,000
Bloemfontein West	F	20,21,22,44,48	102,126,711	108,382,545	94,255,000
Botshabelo North	G	23,24,25,26	60,000,000	81,000,000	60,477,151
Botshabelo East	H	27,28,29,30	36,364,757	36,072,766	25,500,000
Botshabelo South	I	31,32,33,35	3,785,250	10,000,000	4,000,000
Thaba Nchu Central	J	34,36,37	7,250,206	15,732,331	-
Thaba Nchu Peri-Urban	K	39,40,43	16,863,633	37,600,000	28,629,318
	L	42,49	8,100,000	8,100,000	8,100,000
	M	38,41	12,425,243	-	-
Not Determined (Utilization in all wards)	N	All	302,741,369	340,044,366	484,376,499
<b>TOTAL</b>			<b>931,208,168</b>	<b>944,116,142</b>	<b>1,065,506,529</b>

## D. SUMMARY OF THE BUDGET

The projected financial outcome of this budget at the end of the 2013/14 budget year can be summarized as follows):

MAN Mangaung - Table A1 Consolidated Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	345 558	396 843	463 256	493 976	493 976	493 976	568 524	602 920	639 397
Service charges	1 402 178	1 688 056	2 129 062	2 400 057	2 541 236	2 541 236	2 932 968	3 510 450	3 905 717
Investment revenue	23 976	10 644	16 530	31 717	34 017	34 017	177 902	190 528	204 280
Transfers recognised - operational	458 359	537 300	584 676	651 134	650 329	650 329	690 321	705 388	760 227
Other own revenue	304 043	168 696	527 810	772 697	1 114 922	1 114 922	1 163 719	1 342 132	1 462 835
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 534 116</b>	<b>2 801 538</b>	<b>3 721 334</b>	<b>4 349 581</b>	<b>4 834 481</b>	<b>4 834 481</b>	<b>5 533 434</b>	<b>6 351 418</b>	<b>6 972 455</b>
Employee costs	665 765	749 171	860 488	954 589	1 009 431	1 009 431	1 184 636	1 300 018	1 379 365
Remuneration of councillors	22 283	22 626	41 318	46 207	46 207	46 207	49 536	53 285	57 004
Depreciation & asset impairment	200 440	288 056	440 206	200 157	335 425	335 425	449 583	473 967	496 638
Finance charges	32 796	68 965	56 896	65 664	163 855	163 855	202 054	215 365	231 108
Materials and bulk purchases	924 359	1 102 286	1 414 208	1 716 985	1 745 593	1 745 593	1 899 256	2 346 383	2 668 673
Transfers and grants	49 434	8 185	80 514	140 289	140 536	140 536	121 889	136 856	145 622
Other expenditure	802 854	613 115	927 626	1 052 423	1 339 574	1 339 574	1 443 428	1 496 693	1 560 057
<b>Total Expenditure</b>	<b>2 697 932</b>	<b>2 852 404</b>	<b>3 821 255</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>4 780 621</b>	<b>5 350 381</b>	<b>6 022 566</b>	<b>6 538 467</b>
<b>Surplus/(Deficit)</b>	<b>(163 816)</b>	<b>(50 866)</b>	<b>(99 922)</b>	<b>173 266</b>	<b>53 860</b>	<b>53 860</b>	<b>183 052</b>	<b>328 852</b>	<b>433 988</b>
Transfers recognised - capital	449 971	351 546	450 845	513 967	696 777	696 777	752 592	746 272	794 823
Contributions recognised - capital & contributed a	-	-	-	24 767	24 767	24 767	11 888	17 833	33 135
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>286 156</b>	<b>300 680</b>	<b>350 924</b>	<b>712 001</b>	<b>775 405</b>	<b>775 405</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>286 156</b>	<b>300 680</b>	<b>350 924</b>	<b>712 001</b>	<b>775 405</b>	<b>775 405</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>702 491</b>	<b>458 735</b>	<b>587 464</b>	<b>753 667</b>	<b>995 070</b>	<b>995 070</b>	<b>931 208</b>	<b>994 116</b>	<b>1 065 504</b>
Transfers recognised - capital	420 360	350 090	405 990	513 967	696 777	696 777	752 592	746 272	794 823
Public contributions & donations	15 978	13 195	15 250	24 767	24 767	24 767	11 888	17 833	33 135
Borrowing	-	22 259	80 440	105 885	105 885	105 885	3 709	-	-
Internally generated funds	266 153	73 190	85 785	109 048	167 640	167 640	163 019	230 012	237 546
<b>Total sources of capital funds</b>	<b>702 491</b>	<b>458 735</b>	<b>587 464</b>	<b>753 667</b>	<b>995 070</b>	<b>995 070</b>	<b>931 208</b>	<b>994 116</b>	<b>1 065 504</b>
<b>Financial position</b>									
Total current assets	522 911	774 009	1 153 089	845 803	1 241 103	1 241 103	1 428 659	1 439 429	1 455 561
Total non current assets	4 236 689	4 311 943	11 253 771	4 873 053	10 962 124	10 962 124	11 443 869	11 964 144	12 533 141
Total current liabilities	918 706	968 920	1 340 584	831 569	1 041 782	1 041 782	1 047 099	760 257	487 685
Total non current liabilities	436 444	506 565	603 130	817 881	698 311	698 311	870 937	884 159	887 182
Community wealth/Equity	3 404 450	3 610 466	10 463 146	4 069 406	10 463 134	10 463 134	10 954 492	11 759 156	12 613 834
<b>Cash flows</b>									
Net cash from (used) operating	591 166	1 549 652	676 642	758 510	757 030	757 030	1 003 420	1 034 197	1 105 478
Net cash from (used) investing	(889 687)	(542 051)	(620 524)	(678 265)	(746 303)	(746 303)	(698 405)	(894 705)	(958 953)
Net cash from (used) financing	61 251	(808 348)	39 178	93 641	71 027	71 027	(25 291)	(26 970)	(25 350)
<b>Cash/cash equivalents at the year end</b>	<b>47 212</b>	<b>246 466</b>	<b>341 761</b>	<b>305 136</b>	<b>423 516</b>	<b>423 516</b>	<b>703 241</b>	<b>815 764</b>	<b>936 939</b>
<b>Cash backing/surplus reconciliation</b>									
Cash and investments available	45 472	246 477	356 977	305 148	423 539	423 539	703 266	815 790	936 967
Application of cash and investments	482 747	940 894	1 036 366	913 313	936 634	936 634	1 005 252	871 353	711 659
<b>Balance - surplus (shortfall)</b>	<b>(437 275)</b>	<b>(694 417)</b>	<b>(679 390)</b>	<b>(608 165)</b>	<b>(513 094)</b>	<b>(513 094)</b>	<b>(301 986)</b>	<b>(55 563)</b>	<b>225 308</b>
<b>Asset management</b>									
Asset register summary (WDV)	4 224 903	4 309 432	11 149 667	4 870 786	10 959 733	10 959 733	11 441 358	11 961 507	12 530 373
Depreciation & asset impairment	200 440	288 056	440 206	200 157	335 425	335 425	449 583	473 967	496 638
Renewal of Existing Assets	326 506	251 834	261 649	160 705	371 380	371 380	195 602	241 997	349 309
Repairs and Maintenance	132 939	83 740	177 943	238 250	266 857	266 857	296 889	319 723	344 356
<b>Free services</b>									
Cost of Free Basic Services provided	-	-	-	158 993	158 993	158 993	126 603	136 584	147 369
Revenue cost of free services provided	-	-	-	171 450	171 450	171 450	141 015	151 868	163 577
<b>Households below minimum service level</b>									
Water:	0	0	0	0	0	0	0	0	0
Sanitation/sewerage:	0	0	0	0	0	0	0	0	0
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

1. Table A1 is a budget summary and provides a concise overview of the City's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow and MFMA funding compliance).
2. The table provides an overview of the amount approved by Council for operating performance, resources deployed to capital expenditure, financial positions, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the financial performance, financial position and cash flow budgets, along with the capital budget. The budget summary provides the key information in this regard:
  - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised is reflected on the Financial Performance Budget
    - ii. Borrowing is incorporated in the net cash from financing on the cash flow budget
    - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the net cash from investing on the cash flow remains positive and is improving indicates that the necessary cash resources are available to fund the capital budget.
4. The cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently was not paying much attention to managing this aspect of its finances and consequently many of its obligations are note cash backed. These places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations with the development of the draft Funding and Reserves Policy. This cannot be achieved in one financial year. The municipality is to strive to have all of its reserves to be backed up by cash in the medium to long term period.

### 3. BUDGET RELATED RESOLUTIONS

3.1 That in terms of Section 24 of the Municipal Finance Management Act, 56 of 2003, the annual budget of the municipality's operating revenue is R 6,297,913,880 operating expenditure of R 5,350,381,304 and capital expenditure of R 931,208,168 for the financial year 2013/14 and indicative allocations for the two projected outer years 2014/15 and 2015/16, be tabled as set out on the following tables:

- (a) Budgeted Financial Performance (revenue and expenditure by standard classification): - Table A2, page 30;
- (b) Budgeted Financial Performance (revenue and expenditure by municipal vote): - Table A3, page 33;
- (c) Budgeted Financial Performance (revenue by source and expenditure by type): - Table A4, page 36 and
- (d) Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source - Table A5, page 36.

3.2 that the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets be tabled as set in the following tables:

- (a) Budgeted Financial Position - Table A6, page 40
- (b) Budgeted Cash Flows - Table A7, page 40;
- (c) Cash-backed reserves and accumulated surplus reconciliation - Table A8, page 14 and
- (d) Asset Management - Table A9, page 42.

3.3 That the consolidated budget that includes the financial impact of Centlec (SOC) Ltd is hereby tabled.

3.4 That Centlec (SOC) Ltd budget be noted.

3.5 That the Council of Mangaung Metropolitan Municipality acting in terms of Section 75A of the Local Government Municipal Systems Act, Act 32 of 2000 as amended, tables the following tariffs to be applied as from 1 July 2013:

- (a) Assessment rates as set out in Annexure A1 - Page 50
- (b) Sewerage fees as set out in Annexure A1 - Page 50
- (c) Refuse removal fees as set out in Annexure A1 - page 51
- (d) Supply of water as set out in Annexure A1 - Page 51
- (e) Supply of electricity as set out in Annexure A1 - page 53 and
- (f) Housing Rental as set out in Annexure A1 – page 53.

3.6 That the General Tariffs as set out in the Tariffs Booklet be noted for the 2013/14 financial year,

3.7 That in terms of Section 24(c) (v) of the Municipal Finance Management Act, Act 56 of 2003, the budget related policies, including any amendments and the applicable by-laws as set out in the Annexure B are hereby tabled for the budget year 2013/14.

#### **Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

Table A2 gives an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

MAN Mangaung - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue - Standard</b>									
<b>Governance and administration</b>	<b>1 201 193</b>	<b>1 289 117</b>	<b>1 492 623</b>	<b>2 094 853</b>	<b>2 512 337</b>	<b>2 512 337</b>	<b>2 772 186</b>	<b>2 980 193</b>	<b>3 223 144</b>
Executive and council	470 971	418 969	-	1 470	1 470	1 470	1 553	1 646	1 646
Budget and treasury office	622 981	750 693	1 476 976	2 065 865	2 484 550	2 484 550	2 595 328	2 685 654	2 868 336
Corporate services	107 240	119 454	15 647	27 518	26 318	26 318	175 305	292 893	353 163
<b>Community and public safety</b>	<b>14 962</b>	<b>15 221</b>	<b>192 473</b>	<b>31 812</b>	<b>27 092</b>	<b>27 092</b>	<b>40 697</b>	<b>43 185</b>	<b>45 875</b>
Community and social services	5 167	5 227	5 490	8 997	5 276	5 276	5 071	5 495	5 960
Sport and recreation	1 594	2 029	-	531	531	531	584	642	706
Public safety	2 498	2 943	4 070	7 591	6 591	6 591	19 732	21 294	22 985
Housing	5 414	4 740	182 913	14 376	14 376	14 376	14 972	15 395	15 842
Health	289	282	1	318	318	318	338	359	381
<b>Economic and environmental services</b>	<b>63 586</b>	<b>54 837</b>	<b>6 259</b>	<b>21 523</b>	<b>7 553</b>	<b>7 553</b>	<b>8 275</b>	<b>9 103</b>	<b>10 013</b>
Planning and development	3 724	3 626	5 411	5 373	5 373	5 373	5 910	6 501	7 152
Road transport	57 648	41 267	783	1 975	1 975	1 975	2 172	2 389	2 628
Environmental protection	2 214	9 943	65	14 175	205	205	193	212	234
<b>Trading services</b>	<b>1 687 967</b>	<b>1 776 763</b>	<b>2 463 150</b>	<b>2 719 228</b>	<b>2 990 062</b>	<b>2 990 062</b>	<b>3 458 562</b>	<b>4 063 029</b>	<b>4 499 367</b>
Electricity	1 037 152	930 711	1 508 656	1 854 328	2 125 162	2 125 162	2 454 613	2 982 099	3 330 912
Water	404 953	541 421	605 846	610 174	610 174	610 174	668 129	721 088	780 888
Waste water management	241 237	299 125	343 364	134 242	134 242	134 242	145 109	156 857	169 556
Waste management	4 626	5 506	5 284	120 485	120 485	120 485	190 712	202 985	218 010
<b>Other</b>	<b>16 380</b>	<b>17 147</b>	<b>17 674</b>	<b>20 900</b>	<b>18 981</b>	<b>18 981</b>	<b>18 193</b>	<b>20 012</b>	<b>22 013</b>
<b>Total Revenue - Standard</b>	<b>2 984 087</b>	<b>3 153 085</b>	<b>4 172 179</b>	<b>4 888 315</b>	<b>5 556 026</b>	<b>5 556 026</b>	<b>6 297 914</b>	<b>7 115 522</b>	<b>7 800 413</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	<b>657 756</b>	<b>801 062</b>	<b>1 054 990</b>	<b>1 166 500</b>	<b>1 249 908</b>	<b>1 249 908</b>	<b>1 339 139</b>	<b>1 461 967</b>	<b>1 540 673</b>
Executive and council	150 634	150 585	112 221	236 363	240 591	240 591	278 634	294 412	310 680
Budget and treasury office	274 536	346 893	828 321	662 142	738 343	738 343	710 115	790 855	823 327
Corporate services	232 587	303 585	114 448	267 995	270 974	270 974	350 390	376 700	406 666
<b>Community and public safety</b>	<b>232 571</b>	<b>236 966</b>	<b>283 949</b>	<b>317 651</b>	<b>345 943</b>	<b>345 943</b>	<b>377 242</b>	<b>403 483</b>	<b>431 097</b>
Community and social services	36 100	36 452	100 702	98 899	112 075	112 075	122 786	131 547	140 500
Sport and recreation	52 118	51 876	5 880	4 439	4 234	4 234	4 854	5 165	5 484
Public safety	104 210	109 625	134 104	168 163	177 505	177 505	190 498	204 130	218 373
Housing	31 463	31 480	38 894	36 165	41 686	41 686	46 541	49 183	52 356
Health	8 681	7 533	4 370	9 985	10 444	10 444	12 563	13 457	14 385
<b>Economic and environmental services</b>	<b>271 076</b>	<b>216 370</b>	<b>652 537</b>	<b>279 065</b>	<b>389 668</b>	<b>389 668</b>	<b>424 724</b>	<b>431 165</b>	<b>459 824</b>
Planning and development	33 337	33 252	68 766	77 737	72 210	72 210	89 878	75 063	81 445
Road transport	223 485	170 586	565 959	185 093	301 605	301 605	312 529	332 671	354 127
Environmental protection	14 254	12 532	17 812	16 234	15 852	15 852	22 317	23 430	24 252
<b>Trading services</b>	<b>1 523 130</b>	<b>1 583 670</b>	<b>1 814 889</b>	<b>2 398 893</b>	<b>2 777 546</b>	<b>2 777 546</b>	<b>3 190 556</b>	<b>3 705 559</b>	<b>4 084 725</b>
Electricity	1 043 547	1 053 062	1 158 684	1 656 949	1 931 669	1 931 669	2 269 095	2 702 363	2 983 587
Water	307 971	363 986	412 423	518 065	585 214	585 214	610 791	674 258	742 033
Waste water management	91 406	93 806	130 995	116 246	150 403	150 403	185 685	195 145	216 022
Waste management	80 206	72 816	112 787	107 633	110 261	110 261	124 985	133 793	143 083
<b>Other</b>	<b>13 398</b>	<b>14 337</b>	<b>14 890</b>	<b>14 206</b>	<b>17 556</b>	<b>17 556</b>	<b>18 720</b>	<b>20 392</b>	<b>22 149</b>
<b>Total Expenditure - Standard</b>	<b>2 697 932</b>	<b>2 852 404</b>	<b>3 821 255</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>4 780 621</b>	<b>5 350 381</b>	<b>6 022 566</b>	<b>6 538 467</b>
<b>Surplus/(Deficit) for the year</b>	<b>286 156</b>	<b>300 680</b>	<b>350 924</b>	<b>712 001</b>	<b>775 405</b>	<b>775 405</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>

MAN Manguang - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue - Standard</b>									
<b>Municipal governance and administration</b>	<b>1 201 193</b>	<b>1 289 117</b>	<b>1 492 623</b>	<b>2 094 853</b>	<b>2 512 337</b>	<b>2 512 337</b>	<b>2 772 186</b>	<b>2 980 193</b>	<b>3 223 144</b>
Executive and council	470 971	418 969	-	1 470	1 470	1 470	1 553	1 646	1 646
Mayor and Council	470 971	418 969	-	1 470	1 470	1 470	1 553	1 646	1 646
Municipal Manager	-	0	-	-	-	-	-	-	-
Budget and treasury office	622 981	750 693	1 476 976	2 065 865	2 484 550	2 484 550	2 595 328	2 685 654	2 868 336
Corporate services	107 240	119 454	15 647	27 518	26 318	26 318	175 305	292 893	353 163
Human Resources	97 405	108 101	4 061	5 222	5 222	5 222	5 744	6 318	6 950
Information Technology	-	10	14	118	118	118	130	143	158
Property Services	8 441	7 681	11 572	19 008	19 008	19 008	162 389	280 193	340 837
Other Admin	1 394	3 662	-	3 169	1 969	1 969	7 042	6 238	5 218
<b>Community and public safety</b>	<b>14 962</b>	<b>15 221</b>	<b>192 473</b>	<b>31 812</b>	<b>27 092</b>	<b>27 092</b>	<b>40 697</b>	<b>43 185</b>	<b>45 875</b>
Community and social services	5 167	5 227	5 490	8 997	5 276	5 276	5 071	5 495	5 960
Libraries and Archives	239	223	191	264	264	264	291	320	352
Museums & Art Galleries etc	22	17	15	11	11	11	12	13	14
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	2 626	2 671	1 544	6 511	3 427	3 427	2 339	2 490	2 655
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	2 280	2 316	966	-	-	-	-	-	-
Other Social	-	-	2 774	2 210	1 574	1 574	2 429	2 672	2 939
Sport and recreation	1 594	2 029	-	531	531	531	584	642	706
Public safety	2 498	2 943	4 070	7 591	6 591	6 591	19 732	21 294	22 985
Police	2 001	2 279	3 410	6 976	5 976	5 976	7 673	8 440	9 284
Fire	462	661	585	616	616	616	678	745	820
Civil Defence	35	3	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	11 382	12 108	12 881
Other	-	-	75	-	-	-	-	-	-
Housing	5 414	4 740	182 913	14 376	14 376	14 376	14 972	15 395	15 842
Health	289	282	1	318	318	318	338	359	381
Clinics	53	30	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	235	252	1	318	318	318	338	359	381
<b>Economic and environmental services</b>	<b>63 586</b>	<b>54 837</b>	<b>6 259</b>	<b>21 523</b>	<b>7 553</b>	<b>7 553</b>	<b>8 275</b>	<b>9 103</b>	<b>10 013</b>
Planning and development	3 724	3 626	5 411	5 373	5 373	5 373	5 910	6 501	7 152
Economic Development/Planning	3 724	3 626	1 628	442	442	442	486	534	588
Town Planning/Building	-	-	3 783	4 932	4 932	4 932	5 425	5 967	6 564
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	57 648	41 267	783	1 975	1 975	1 975	2 172	2 389	2 628
Roads	56 801	40 181	12	1 095	1 095	1 095	1 204	1 325	1 457
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	846	980	770	880	880	880	968	1 065	1 171
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	1	106	-	-	-	-	-	-	-
Environmental protection	2 214	9 943	65	14 175	205	205	193	212	234
Pollution Control	1 738	8 824	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	476	1 119	65	14 175	205	205	193	212	234
<b>Trading services</b>	<b>1 687 967</b>	<b>1 776 763</b>	<b>2 463 150</b>	<b>2 719 228</b>	<b>2 990 062</b>	<b>2 990 062</b>	<b>3 458 562</b>	<b>4 063 029</b>	<b>4 499 367</b>
Electricity	1 037 152	930 711	1 508 656	1 854 328	2 125 162	2 125 162	2 454 613	2 982 099	3 330 912
Electricity Distribution	1 037 152	930 711	1 508 656	1 854 328	2 125 162	2 125 162	2 454 613	2 982 099	3 330 912
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	404 953	541 421	605 846	610 174	610 174	610 174	668 129	721 088	780 888
Water Distribution	404 953	541 421	605 846	610 174	610 174	610 174	668 129	721 088	780 888
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	241 237	299 125	343 364	134 242	134 242	134 242	145 109	156 857	169 556
Sewerage	241 237	299 125	343 364	134 242	134 242	134 242	145 109	156 857	169 556
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	4 626	5 506	5 284	120 485	120 485	120 485	190 712	202 985	218 010
Solid Waste	4 626	5 506	5 284	120 485	120 485	120 485	190 712	202 985	218 010
<b>Other</b>	<b>16 380</b>	<b>17 147</b>	<b>17 674</b>	<b>20 900</b>	<b>18 981</b>	<b>18 981</b>	<b>18 193</b>	<b>20 012</b>	<b>22 013</b>
Air Transport	308	343	382	339	339	339	373	410	451
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	12	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	16 072	16 804	17 280	20 561	18 642	18 642	17 820	19 602	21 562
<b>Total Revenue - Standard</b>	<b>2 984 087</b>	<b>3 153 085</b>	<b>4 172 179</b>	<b>4 888 315</b>	<b>5 556 026</b>	<b>5 556 026</b>	<b>6 297 914</b>	<b>7 115 522</b>	<b>7 800 413</b>

MAN Manguang - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Expenditure - Standard</b>									
<b>Municipal governance and administration</b>	<b>657 756</b>	<b>801 062</b>	<b>1 054 990</b>	<b>1 166 500</b>	<b>1 249 908</b>	<b>1 249 908</b>	<b>1 339 139</b>	<b>1 461 967</b>	<b>1 540 673</b>
Executive and council	150 634	150 585	112 221	236 363	240 591	240 591	278 634	294 412	310 680
Mayor and Council	148 429	140 066	105 459	226 841	231 051	231 051	267 320	282 345	297 823
Municipal Manager	2 205	10 519	6 762	9 522	9 539	9 539	11 314	12 067	12 856
Budget and treasury office	274 536	346 893	828 321	662 142	738 343	738 343	710 115	790 855	823 327
Corporate services	232 587	303 585	114 448	267 995	270 974	270 974	350 390	376 700	406 666
Human Resources	131 875	141 406	30 836	39 539	40 334	40 334	50 346	53 933	57 655
Information Technology	21 713	36 529	55 651	74 923	71 050	71 050	78 571	83 620	88 944
Property Services	6 940	7 191	27 961	64 443	62 953	62 953	72 255	77 359	85 931
Other Admin	72 058	118 458	-	89 090	96 637	96 637	149 218	161 788	174 136
<b>Community and public safety</b>	<b>232 571</b>	<b>236 966</b>	<b>283 949</b>	<b>317 651</b>	<b>345 943</b>	<b>345 943</b>	<b>377 242</b>	<b>403 483</b>	<b>431 097</b>
Community and social services	36 100	36 452	100 702	98 899	112 075	112 075	122 786	131 547	140 500
Libraries and Archives	14 633	15 771	14 980	17 698	19 452	19 452	21 498	23 020	24 604
Museums & Art Galleries etc	880	849	1 291	1 532	1 496	1 496	1 922	2 059	2 201
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	9 283	9 274	16 171	15 662	17 551	17 551	21 046	22 497	23 724
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	11 303	10 558	35 748	-	-	-	-	-	-
Other Social	-	-	32 512	64 007	73 576	73 576	78 320	83 971	89 971
Sport and recreation	52 118	51 876	5 880	4 439	4 234	4 234	4 854	5 165	5 484
Public safety	104 210	109 625	134 104	168 163	177 505	177 505	190 498	204 130	218 373
Police	64 563	69 682	79 243	103 171	110 018	110 018	115 536	123 816	132 478
Fire	34 612	34 925	45 161	50 750	52 263	52 263	58 166	62 359	66 716
Civil Defence	5 035	5 017	-	-	-	-	-	-	-
Street Lighting	-	-	-	10 699	3 533	3 533	11 382	12 108	12 881
Other	-	-	9 699	3 543	11 690	11 690	5 414	5 847	6 298
Housing	31 463	31 480	38 894	36 165	41 686	41 686	46 541	49 183	52 356
Health	8 681	7 533	4 370	9 985	10 444	10 444	12 563	13 457	14 385
Clinics	5 002	4 950	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	3 679	2 584	4 370	9 985	10 444	10 444	12 563	13 457	14 385
<b>Economic and environmental services</b>	<b>271 076</b>	<b>216 370</b>	<b>652 537</b>	<b>279 065</b>	<b>389 668</b>	<b>389 668</b>	<b>424 724</b>	<b>431 165</b>	<b>459 824</b>
Planning and development	33 337	33 252	68 766	77 737	72 210	72 210	89 878	75 063	81 445
Economic Development/Planning	33 337	33 252	30 490	25 231	23 091	23 091	29 092	31 833	35 262
Town Planning/Building	-	-	38 276	52 506	49 119	49 119	60 785	43 230	46 182
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	223 485	170 586	565 959	185 093	301 605	301 605	312 529	332 671	354 127
Roads	220 330	167 315	564 323	183 673	300 253	300 253	310 934	330 961	352 298
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	1 259	1 638	1 636	1 420	1 352	1 352	1 595	1 710	1 830
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	1 896	1 634	-	-	-	-	-	-	-
Environmental protection	14 254	12 532	17 812	16 234	15 852	15 852	22 317	23 430	24 252
Pollution Control	9 519	8 809	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	4 735	3 723	17 812	16 234	15 852	15 852	22 317	23 430	24 252
<b>Trading services</b>	<b>1 523 130</b>	<b>1 583 670</b>	<b>1 814 889</b>	<b>2 398 893</b>	<b>2 777 546</b>	<b>2 777 546</b>	<b>3 190 556</b>	<b>3 705 559</b>	<b>4 084 725</b>
Electricity	1 043 547	1 053 062	1 158 684	1 656 949	1 931 669	1 931 669	2 269 095	2 702 363	2 983 587
Electricity Distribution	1 036 955	1 046 365	1 158 684	1 649 546	1 924 266	1 924 266	2 255 496	2 687 778	2 967 980
Electricity Generation	6 592	6 697	0	7 403	7 403	7 403	13 600	14 586	15 607
Water	307 971	363 986	412 423	518 065	585 214	585 214	610 791	674 258	742 033
Water Distribution	307 971	363 986	412 423	518 065	585 214	585 214	610 791	674 258	742 033
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	91 406	93 806	130 995	116 246	150 403	150 403	185 685	195 145	216 022
Sewerage	91 406	93 806	130 995	116 246	150 403	150 403	185 685	195 145	216 022
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	80 206	72 816	112 787	107 633	110 261	110 261	124 985	133 793	143 083
Solid Waste	80 206	72 816	112 787	107 633	110 261	110 261	124 985	133 793	143 083
Other	13 398	14 337	14 890	14 206	17 556	17 556	18 720	20 392	22 149
Air Transport	248	312	184	345	344	344	377	412	450
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	4 706	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	13 150	14 025	10 000	13 861	17 212	17 212	18 343	19 980	21 699
<b>Total Expenditure - Standard</b>	<b>2 697 932</b>	<b>2 852 404</b>	<b>3 821 255</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>4 780 621</b>	<b>5 350 381</b>	<b>6 022 566</b>	<b>6 538 467</b>
<b>Surplus/(Deficit) for the year</b>	<b>286 156</b>	<b>300 680</b>	<b>350 924</b>	<b>712 001</b>	<b>775 405</b>	<b>775 405</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>



**Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Table A3 gives an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

**MAN Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue by Vote</b>									
Vote 1 - City Manager	17 996	22 352	29	2	2	2	3 663	2 524	1 136
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	1 669	4 674	6 034	10 164	8 964	8 964	11 169	12 273	13 487
Vote 4 - Finance	497 522	601 298	670 438	961 591	1 035 911	1 035 911	1 157 928	1 238 075	1 322 839
Vote 5 - Social Services	12 209	20 483	7 729	32 546	13 855	13 855	15 575	17 050	18 670
Vote 6 - Planning	12 641	12 427	9 341	5 373	5 373	5 373	5 910	6 501	7 152
Vote 7 - Human Settlement and Housing	5 414	4 740	95 243	31 793	31 793	31 793	175 611	293 663	354 561
Vote 8 - Fresh Produce Market	16 071	16 804	17 280	20 561	18 642	18 642	17 820	19 602	21 562
Vote 9 - Engineering Services	299 668	341 760	346 476	256 040	256 040	256 040	337 161	361 313	389 182
Vote 10 - Water Services	404 953	541 421	605 846	610 174	610 174	610 174	668 129	721 088	780 888
Vote 11 - Miscellaneous Services	678 792	656 415	1 024 899	1 105 739	1 450 103	1 450 103	1 438 953	1 449 225	1 547 142
Vote 12 - Regional Operations	-	-	9 261	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery	-	-	-	5	5	5	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	1 037 152	930 711	1 379 603	1 854 328	2 125 162	2 125 162	2 465 995	2 994 207	3 343 793
0	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2 984 087</b>	<b>3 153 085</b>	<b>4 172 179</b>	<b>4 888 315</b>	<b>5 556 026</b>	<b>5 556 026</b>	<b>6 297 914</b>	<b>7 115 522</b>	<b>7 800 413</b>
<b>Expenditure by Vote to be appropriated</b>									
Vote 1 - City Manager	136 689	170 804	93 036	43 788	44 882	44 882	47 514	49 338	51 565
Vote 2 - Executive Mayor	-	-	-	134 047	139 337	139 337	147 933	161 162	173 373
Vote 3 - Corporate Services	72 869	66 097	279 280	206 889	217 592	217 592	275 467	292 217	313 370
Vote 4 - Finance	91 682	94 633	77 154	133 283	143 036	143 036	185 575	199 393	190 088
Vote 5 - Social Services	216 152	218 117	180 205	288 852	310 311	310 311	340 418	364 816	389 274
Vote 6 - Planning	50 720	51 537	57 617	85 190	79 597	79 597	100 934	86 423	93 591
Vote 7 - Human Settlement and Housing	26 884	24 967	15 519	80 507	77 514	77 514	80 979	87 482	94 703
Vote 8 - Fresh Produce Market	13 150	11 073	12 942	13 861	17 212	17 212	18 343	19 980	21 699
Vote 9 - Engineering Services	405 559	360 955	104 638	429 750	583 221	583 221	668 560	709 905	764 432
Vote 10 - Water Services	307 971	348 129	351 537	518 065	585 214	585 214	610 791	674 258	742 033
Vote 11 - Miscellaneous Services	332 711	560 320	709 577	536 581	612 829	612 829	533 717	601 308	643 713
Vote 12 - Regional Operations	-	-	628 317	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery	-	-	-	37 852	38 208	38 208	59 672	61 813	64 160
Vote 14 - Electricity - Centlec (Soc) Ltd	1 043 547	945 772	1 311 434	1 667 649	1 931 669	1 931 669	2 280 477	2 714 471	2 996 468
0	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2 697 932</b>	<b>2 852 404</b>	<b>3 821 255</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>4 780 621</b>	<b>5 350 381</b>	<b>6 022 566</b>	<b>6 538 467</b>
<b>Surplus/(Deficit) for the year</b>	<b>286 156</b>	<b>300 680</b>	<b>350 924</b>	<b>712 001</b>	<b>775 405</b>	<b>775 405</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>

MAN Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue by Vote</b>									
<b>Vote 1 - City Manager</b>	17 996	22 352	29	2	2	2	3 663	2 524	1 136
1.1 - Office of the City Manager	17 996	22 352	29	-	-	-	-	-	-
1.2 - Deputy Executive Director Operations				2	2	2	-	-	-
1.7 - Internal Audit				-	-	-	3 663	2 524	1 136
1.8 - Institutional Compliance				-	-	-	-	-	-
<b>Vote 2 - Executive Mayor</b>	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>	1 669	4 674	6 034	10 164	8 964	8 964	11 169	12 273	13 487
3.1 - Head	1 669	4 674	6 034	-	-	-	-	-	-
3.2 - Human Resource Management & Development				5 506	5 506	5 506	6 046	6 637	7 287
3.7 - Facilities Management				4 540	3 340	3 340	4 993	5 493	6 042
3.8 - Safety and Loss Control				-	-	-	-	-	-
3.9 - Committee Services				-	-	-	-	-	-
3.10 - Information Technology and Management				118	118	118	130	143	158
<b>Vote 4 - Finance</b>	497 522	601 298	670 438	961 591	1 035 911	1 035 911	1 157 928	1 238 075	1 322 839
4.1 - Property Rates	497 522	549 096	638 347	933 471	933 471	933 471	1 029 219	1 101 457	1 177 816
4.2 - Chief Executive Officer		52 202	32 091	1 465	1 465	1 465	1 553	1 646	1 646
4.5 - Budget and Treasury				1 358	1 358	1 358	1 190	1 261	1 337
4.6 - Supply Chain Management				1 388	1 388	1 388	1 544	1 698	1 867
4.7 - Revenue Management				23 908	98 229	98 229	124 423	132 013	140 173
4.8 - Asset Management				-	-	-	-	-	-
<b>Vote 5 - Social Services</b>	12 209	20 483	7 729	32 546	13 855	13 855	15 575	17 050	18 670
5.1 - Administration	12 209	20 483	7 729	-	-	-	-	-	-
5.2 - Education and Library Services				-	-	-	-	-	-
5.3 - Social Development				15 015	1 045	1 045	1 116	1 228	1 350
5.4 - Environmental Health Services				-	-	-	-	-	-
5.5 - Emergency Management Services				616	616	616	678	745	820
5.6 - Traffic and Law Enforcement				7 855	6 855	6 855	8 641	9 505	10 456
5.7 - Parks and Cemeteries				9 060	5 340	5 340	5 141	5 572	6 045
<b>Vote 6 - Planning</b>	12 641	12 427	9 341	5 373	5 373	5 373	5 910	6 501	7 152
6.1 - Administration and Finance	12 641	12 427	9 341	-	-	-	-	-	-
6.2 - Planning				-	-	-	-	-	-
6.3 - Economic Development				442	442	442	486	534	588
6.4 - Town and Regional Planning				142	142	142	156	172	189
<b>Vote 7 - Human Settlement and Housing</b>	5 414	4 740	95 243	31 793	31 793	31 793	175 611	293 663	354 561
7.1 - Head				-	-	-	-	-	-
7.2 - Rental and Social Housing				5 040	5 040	5 040	5 637	5 950	6 287
7.3 - Land Development and Property Management				17 417	17 417	17 417	160 639	278 268	338 719
7.4 - Implementation Support				9 336	9 336	9 336	9 336	9 446	9 556
7.6 - Informal Settlements				-	-	-	-	-	-
7.7 - Housing	5 414	4 740	95 243	-	-	-	-	-	-
<b>Vote 8 - Fresh Produce Market</b>	16 071	16 804	17 280	20 561	18 642	18 642	17 820	19 602	21 562
8.1 - Administration	16 071	16 804	17 280	17 653	16 384	16 384	15 328	16 860	18 546
8.2 - Business Operations				2 908	2 258	2 258	2 492	2 742	3 016
<b>Vote 9 - Engineering Services</b>	299 668	341 760	346 476	256 040	256 040	256 040	337 161	361 313	389 182
9.1 - Head	299 668	341 760	346 476	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support				219	219	219	136	147	158
9.3 - Roads and Stormwater				1 095	1 095	1 095	1 204	1 325	1 457
9.4 - Solid Waste Management				120 485	120 485	120 485	190 712	202 985	218 010
9.5 - Water and Sanitation				134 242	134 242	134 242	145 109	156 857	169 556
<b>Vote 10 - Water Services</b>	404 953	541 421	605 846	610 174	610 174	610 174	668 129	721 088	780 888
10.1 - Water	404 953	541 421	605 846	610 174	610 174	610 174	668 129	721 088	780 888
<b>Vote 11 - Miscellaneous Services</b>	678 792	656 415	1 024 899	1 105 739	1 450 103	1 450 103	1 438 953	1 449 225	1 547 142
11.1 - Transfers, Grants and Miscellaneous	678 792	656 415	1 024 899	1 105 739	1 450 103	1 450 103	1 438 953	1 449 225	1 547 142
<b>Vote 12 - Regional Operations</b>	-	-	9 261	-	-	-	-	-	-
12.1 - Administration			9 261	-	-	-	-	-	-
<b>Vote 13 - Strategic Projects and Service Delivery</b>	-	-	-	5	5	5	-	-	-
13.4 - Regional Centre Bloemfontein				2	2	2	-	-	-
13.5 - Regional Centre Botshabelo				2	2	2	-	-	-
13.6 - Regional Centre Thaba Nchu				2	2	2	-	-	-
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	1 037 152	930 711	1 379 603	1 854 328	2 125 162	2 125 162	2 465 995	2 994 207	3 343 793
14.1 - Board of Directors				-	-	-	-	-	-
14.2 - Company Secretary				-	-	-	-	-	-
14.3 - Chief Executive Officer				-	-	-	-	-	-
14.4 - Finance	1 019 927	930 711	1 379 603	1 854 328	2 125 162	2 125 162	2 428 869	2 958 887	3 308 594
14.5 - Corporate Services	1 732			-	-	-	-	-	-
14.6 - Engineering				-	-	-	-	-	-
14.7 - Customer Services	1 545			-	-	-	8 840	5 462	2 794
14.8 - Design and Development	6 987			-	-	-	16 904	17 749	19 524
14.9 - Distribution	6 927			-	-	-	-	-	-
14.10 - Street Lights	33			-	-	-	11 382	12 108	12 881
<b>Total Revenue by Vote</b>	<b>2 984 087</b>	<b>3 153 085</b>	<b>4 172 179</b>	<b>4 888 315</b>	<b>5 556 026</b>	<b>5 556 026</b>	<b>6 297 914</b>	<b>7 115 522</b>	<b>7 800 413</b>

<b>Expenditure by Vote</b>									
<b>Vote 1 - City Manager</b>	<b>136,689</b>	<b>170,804</b>	<b>93,036</b>	<b>43,788</b>	<b>44,882</b>	<b>44,882</b>	<b>47,514</b>	<b>49,337,556</b>	<b>51,565</b>
1.1 - Office of the City Manager	136,689	170,804	93,036	9,522	9,439	9,439	11,314	12,067	12,856
1.2 - Deputy Executive Director Operations				13,317	13,444	13,444	9,546	8,745	8,238
1.5 - Deputy Executive Director Performance				9,129	9,129	9,129	9,468	10,107	10,775
1.6 - Risk Management and anti-Fraud&Corruption				4,918	5,968	5,968	8,057	8,635	9,234
1.7 - Internal Audit				6,794	6,794	6,794	7,442	7,975	8,528
1.8 - Institutional Compliance				107	107	107	1,687	1,808	1,934
<b>Vote 2 - Executive Mayor</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>134,047</b>	<b>139,337</b>	<b>139,337</b>	<b>147,933</b>	<b>161,162</b>	<b>173,373</b>
2.1 - Office of the Speaker				70,226	70,689	70,689	76,050	81,482	87,074
2.2 - Office of the Executive Mayor				59,342	64,169	64,169	67,184	74,644	80,914
2.3 - Office of the Councils' Whip				4,479	4,479	4,479	4,699	5,036	5,385
<b>Vote 3 - Corporate Services</b>	<b>72,869</b>	<b>66,097</b>	<b>279,280</b>	<b>206,889</b>	<b>217,592</b>	<b>217,592</b>	<b>275,467</b>	<b>292,217</b>	<b>313,370</b>
3.1 - Head	72,869	66,097	279,280	10,050	10,055	10,055	9,160	8,894	8,662
3.2 - Human Resource Management & Development				36,629	37,465	37,465	46,371	49,681	53,114
3.5 - Labour Relations				4,946	4,954	4,954	6,571	7,033	7,513
3.6 - Communications and Legal Services				4,855	4,860	4,860	8,516	9,092	9,692
3.7 - Facilities Management				56,738	70,829	70,829	104,938	111,112	121,151
3.8 - Safety and Loss Control				1,592	1,629	1,629	2,158	2,311	2,469
3.9 - Committee Services				17,157	12,884	12,884	19,181	20,474	21,825
3.10 - Information Technology and Management				74,923	74,916	74,916	78,571	83,620	88,944
<b>Vote 4 - Finance</b>	<b>91,682</b>	<b>94,633</b>	<b>77,154</b>	<b>133,283</b>	<b>143,036</b>	<b>143,036</b>	<b>185,575</b>	<b>199,393</b>	<b>190,088</b>
4.2 - Chief Executive Officer	91,682	94,633	77,154	7,722	7,722	7,722	9,177	9,846	10,473
4.3 - Accounting and Compliance				1,967	3,360	3,360	3,867	4,142	4,428
4.4 - Financial Support				1,705	1,705	1,705	2,030	2,176	2,328
4.5 - Budget and Treasury				6,198	6,216	6,216	7,223	7,757	8,309
4.6 - Supply Chain Management				13,068	12,732	12,732	21,338	21,916	23,000
4.7 - Revenue Management				97,822	102,171	102,171	131,118	142,914	130,041
4.8 - Asset Management				4,801	9,131	9,131	10,822	10,642	11,508
<b>Vote 5 - Social Services</b>	<b>216,152</b>	<b>218,117</b>	<b>180,205</b>	<b>288,852</b>	<b>310,311</b>	<b>310,311</b>	<b>340,418</b>	<b>364,816</b>	<b>389,274</b>
5.1 - Administration	216,152	218,117	180,205	5,519	5,778	5,778	6,586	7,057	7,555
5.3 - Social Development				47,323	48,809	48,809	57,948	61,996	65,436
5.5 - Emergency Management Services				50,750	52,256	52,256	58,166	62,359	66,716
5.6 - Traffic and Law Enforcement				104,591	111,370	111,370	117,130	125,525	134,308
5.7 - Parks and Cemeteries				77,127	88,554	88,554	95,173	102,031	108,961
5.8 - Disaster Management				3,543	3,543	3,543	5,414	5,847	6,298
<b>Vote 6 - Planning</b>	<b>50,720</b>	<b>51,537</b>	<b>57,617</b>	<b>85,190</b>	<b>79,597</b>	<b>79,597</b>	<b>100,934</b>	<b>86,423</b>	<b>93,591</b>
6.1 - Administration and Finance	50,720	51,537	57,617	5,762	5,756	5,756	6,614	7,089	7,580
6.3 - Economic Development				25,231	23,131	23,131	-	-	-
6.4 - Town and Regional Planning				33,079	29,592	29,592	34,314	14,878	15,882
6.5 - Land Use Control				15,115	15,115	15,115	17,730	18,988	20,290
6.6 - Architectural and Survey Services				3,241	3,241	3,241	4,744	5,084	5,436
6.7 - Geographic Information Services				1,071	1,071	1,071	3,998	4,281	4,575
6.8 - Environmental Management				1,691	1,691	1,691	4,442	4,272	4,566
6.9 - Property and Land Management				-	-	-	29,092	31,833	35,262
<b>Vote 7 - Human Settlement and Housing</b>	<b>26,884</b>	<b>24,967</b>	<b>15,519</b>	<b>80,507</b>	<b>77,514</b>	<b>77,514</b>	<b>80,979</b>	<b>87,481,704</b>	<b>94,703</b>
7.1 - Head				3,292	3,292	3,292	4,614	4,521	4,867
7.2 - Rental and Social Housing				8,395	11,329	11,329	13,629	14,498	15,377
7.3 - Land Development and Property Management				44,342	38,155	38,155	34,438	38,298	42,347
7.4 - Implementation Support				2,732	2,732	2,732	3,689	3,896	4,093
7.5 - BNG Property Management				1,985	1,985	1,985	-	-	-
7.6 - Informal Settlements				19,761	20,021	20,021	24,609	26,267	28,019
7.7 - Housing	26,884	24,967	15,519	-	-	-	-	-	-
<b>Vote 8 - Fresh Produce Market</b>	<b>13,150</b>	<b>11,073</b>	<b>12,942</b>	<b>13,861</b>	<b>17,212</b>	<b>17,212</b>	<b>18,343</b>	<b>19,980</b>	<b>21,699</b>
8.1 - Administration	13,150	11,073	12,942	4,327	4,357	4,357	5,018	5,366	5,729
8.2 - Business Operations				9,535	12,855	12,855	13,325	14,614	15,970
<b>Vote 9 - Engineering Services</b>	<b>405,559</b>	<b>360,955</b>	<b>104,638</b>	<b>429,750</b>	<b>583,221</b>	<b>583,221</b>	<b>668,560</b>	<b>709,905</b>	<b>764,432</b>
9.1 - Head	405,559	360,955	104,638	3,544	3,545	3,545	4,716	5,055	5,408
9.2 - Fleet Services and Engineering Support				18,654	16,093	16,093	42,240	44,950	47,621
9.3 - Roads and Stormwater				183,673	302,919	302,919	310,934	330,961	352,298
9.4 - Solid Waste Management				107,633	110,261	110,261	124,985	133,793	143,083
9.5 - Water and Sanitation				116,246	150,403	150,403	185,685	195,145	216,022
<b>Vote 10 - Water Services</b>	<b>307,971</b>	<b>348,129</b>	<b>351,537</b>	<b>518,065</b>	<b>585,214</b>	<b>585,214</b>	<b>610,791</b>	<b>674,258</b>	<b>742,033</b>
10.1 - Water	307,971	348,129	351,537	518,065	585,214	585,214	610,791	674,258	742,033
<b>Vote 11 - Miscellaneous Services</b>	<b>332,711</b>	<b>560,320</b>	<b>709,577</b>	<b>536,581</b>	<b>612,829</b>	<b>612,829</b>	<b>533,717</b>	<b>601,308</b>	<b>643,713</b>
11.1 - Transfers, Grants and Miscellaneous	332,711	560,320	709,577	536,581	612,829	612,829	533,717	601,308	643,713
<b>Vote 12 - Regional Operations</b>	<b>-</b>	<b>-</b>	<b>628,317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 - Administration			628,317	-	-	-	-	-	-
<b>Vote 13 - Strategic Projects and Service Delivery Regulation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,852</b>	<b>38,208</b>	<b>38,208</b>	<b>59,672</b>	<b>61,813</b>	<b>64,160</b>
13.1 - Head				4,122	4,122	4,122	4,381	4,692	5,014
13.2 - Strategic Projects				12,905	12,907	12,907	19,220	16,002	16,827
13.3 - City Services, Monitoring and Evaluation				1,696	1,696	1,696	3,242	3,455	3,677
13.4 - Regional Centre Bloemfontein				9,041	9,024	9,024	18,004	21,802	21,700
13.5 - Regional Centre Botshabelo				6,581	6,969	6,969	8,598	9,206	9,838
13.6 - Regional Centre Thaba Nchu				3,506	3,489	3,489	6,227	6,656	7,104
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	<b>1,043,547</b>	<b>945,772</b>	<b>1,311,434</b>	<b>1,667,649</b>	<b>1,931,669</b>	<b>1,931,669</b>	<b>2,280,477</b>	<b>2,714,471</b>	<b>2,996,468</b>
14.1 - Board of Directors	22,952	945,772	1,311,434	7,570	7,570	7,570	2,627	2,977	3,174
14.2 - Company Secretary	765			8,437	8,437	8,437	3,688	3,474	3,570
14.3 - Chief Executive Officer	28,567			31,389	46,389	46,389	48,428	49,493	49,973
14.4 - Finance	243,872			261,844	425,179	425,179	649,793	651,305	663,281
14.5 - Corporate Services	19,329			38,351	49,135	49,135	54,004	55,437	56,385
14.6 - Engineering	8,891			9,988	84,889	84,889	23,803	25,516	27,291
14.7 - Customer Services	26,504			38,610	38,610	38,610	92,135	103,357	96,676
14.8 - Design and Development	9,587			14,927	14,927	14,927	34,354	36,445	39,509
14.9 - Distribution	678,791			1,245,833	1,245,833	1,245,833	1,360,262	1,774,360	2,043,727
14.10 - Street Lights	4,288			10,699	10,699	10,699	11,382	12,108	12,881
<b>Total Expenditure by Vote</b>	<b>2,697,932</b>	<b>2,852,404</b>	<b>3,821,255</b>	<b>4,176,315</b>	<b>4,780,621</b>	<b>4,780,621</b>	<b>5,350,381</b>	<b>6,022,566</b>	<b>6,538,467</b>
<b>Surplus/(Deficit) for the year</b>	<b>286,156</b>	<b>300,680</b>	<b>350,924</b>	<b>712,001</b>	<b>775,405</b>	<b>775,405</b>	<b>947,533</b>	<b>1,092,956</b>	<b>1,261,946</b>

**Table A4 - Budgeted Financial Performance (revenue and expenditure)**

Table A4 give an overview of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities are the scarce resources to be spend on:

**MAN Mangaung - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)**

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue By Source</b>									
Property rates	345 558	396 843	463 256	493 976	493 976	493 976	568 524	602 920	639 397
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	966 793	1 130 497	1 507 824	1 690 563	1 831 742	1 831 742	2 102 657	2 611 356	2 932 121
Service charges - water revenue	303 538	406 242	447 910	543 286	543 286	543 286	589 873	640 455	695 374
Service charges - sanitation revenue	127 253	145 974	168 086	132 361	132 361	132 361	143 043	154 587	167 062
Service charges - refuse revenue	4 593	5 343	5 241	33 847	33 847	33 847	97 396	104 053	111 161
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	18 178	34 858	106 107	24 793	22 663	22 663	25 908	27 560	29 213
Interest earned - external investments	23 976	10 644	16 530	31 717	34 017	34 017	177 902	190 528	204 280
Interest earned - outstanding debtors	26 385	45 093	75 858	23 010	224 686	224 686	146 843	151 220	154 495
Dividends received	-	-	-	-	-	-	-	-	-
Fines	1 385	1 642	2 885	5 063	4 063	4 063	13 208	10 327	8 208
Licences and permits	201	203	351	766	797	797	843	928	1 020
Agency services	115 096	-	-	3 527	3 527	3 527	7 294	6 375	5 123
Transfers recognised - operational	458 359	537 300	584 676	651 134	650 329	650 329	690 321	705 388	760 227
Other revenue	142 798	86 782	245 002	715 498	859 146	859 146	968 722	1 145 723	1 264 776
Gains on disposal of PPE	-	117	97 608	40	40	40	900	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 534 116</b>	<b>2 801 538</b>	<b>3 721 334</b>	<b>4 349 581</b>	<b>4 834 481</b>	<b>4 834 481</b>	<b>5 533 434</b>	<b>6 351 418</b>	<b>6 972 455</b>
<b>Expenditure By Type</b>									
Employee related costs	665 765	749 171	860 488	954 589	1 009 431	1 009 431	1 184 636	1 300 018	1 379 365
Remuneration of councillors	22 283	22 626	41 318	46 207	46 207	46 207	49 536	53 285	57 004
Debt impairment	93 235	217 844	439 553	142 989	142 989	142 989	270 010	293 525	311 846
Depreciation & asset impairment	200 440	288 056	440 206	200 157	335 425	335 425	449 583	473 967	496 638
Finance charges	32 796	68 965	56 896	65 664	163 855	163 855	202 054	215 365	231 108
Bulk purchases	791 421	1 009 033	1 236 265	1 478 735	1 478 735	1 478 735	1 602 367	2 026 660	2 324 318
Other materials	132 939	93 253	177 943	238 250	266 857	266 857	296 889	319 723	344 356
Contracted services	174 274	115 600	129 703	180 438	321 598	321 598	297 134	271 917	270 739
Transfers and grants	49 434	8 185	80 514	140 289	140 536	140 536	121 889	136 856	145 622
Other expenditure	535 345	279 671	358 367	728 996	874 987	874 987	876 284	931 251	977 471
Loss on disposal of PPE	-	-	3	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>2 697 932</b>	<b>2 852 404</b>	<b>3 821 255</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>4 780 621</b>	<b>5 350 381</b>	<b>6 022 566</b>	<b>6 538 467</b>
<b>Surplus/(Deficit)</b>	<b>(163 816)</b>	<b>(50 866)</b>	<b>(99 922)</b>	<b>173 266</b>	<b>53 860</b>	<b>53 860</b>	<b>183 052</b>	<b>328 852</b>	<b>433 988</b>
Transfers recognised - capital	449 971	351 546	450 845	513 967	696 777	696 777	752 592	746 272	794 823
Contributions recognised - capital	-	-	-	24 767	24 767	24 767	11 888	17 833	33 135
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>286 156</b>	<b>300 680</b>	<b>350 924</b>	<b>712 001</b>	<b>775 405</b>	<b>775 405</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>286 156</b>	<b>300 680</b>	<b>350 924</b>	<b>712 001</b>	<b>775 405</b>	<b>775 405</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>286 156</b>	<b>300 680</b>	<b>350 924</b>	<b>712 001</b>	<b>775 405</b>	<b>775 405</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>286 156</b>	<b>300 680</b>	<b>350 924</b>	<b>712 001</b>	<b>775 405</b>	<b>775 405</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>

**Table A5 - Budgeted Capital expenditure by vote, standard classification and funding source**

Table A5 outlines a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations) capital expenditure by standard classification and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

**MAN Mangaung - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding**

Vote Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>									
<b>Capital expenditure - Vote</b>									
<b>Multi-year expenditure to be appropriated</b>									
Vote 1 - City Manager	33	-	3 539	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	7 500	25 073	25 073	26 000	27 500	29 000
Vote 4 - Finance	-	-	3 663	5 600	3 180	3 180	500	500	300
Vote 5 - Social Services	487	-	-	8 500	14 000	14 000	24 484	60 300	42 716
Vote 6 - Planning	1 050	-	-	-	-	-	42 835	42 835	-
Vote 7 - Human Settlement and Housing	-	-	-	6 500	6 500	6 500	8 000	10 000	17 000
Vote 8 - Fresh Produce Market	-	-	-	-	-	-	1 000	1 000	1 000
Vote 9 - Engineering Services	49 564	246 068	78 301	180 810	183 737	183 737	276 778	303 301	267 790
Vote 10 - Water Services	18 532	-	69 060	112 751	143 557	143 557	162 000	230 500	213 800
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	1 306	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery	-	-	-	-	-	-	-	3 000	10 000
Vote 14 - Electricity - Centlec (Soc) Ltd	21 924	19 960	100 144	179 831	179 831	179 831	146 588	230 033	252 581
0	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>91 589</b>	<b>266 028</b>	<b>256 013</b>	<b>501 492</b>	<b>555 877</b>	<b>555 877</b>	<b>688 186</b>	<b>908 968</b>	<b>834 187</b>
<b>Single-year expenditure to be appropriated</b>									
Vote 1 - City Manager	9 787	531	18	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	19 499	11 500	30 633	30 633	5 600	-	4 000
Vote 4 - Finance	1 087	4 597	267	1 000	400	400	1 500	-	-
Vote 5 - Social Services	39 294	5 701	14 239	13 350	21 273	21 273	5 300	1 032	40 154
Vote 6 - Planning	1 282	1 467	35 159	55 187	52 059	52 059	34 410	-	-
Vote 7 - Human Settlement and Housing	31 982	5 266	330	23 500	26 247	26 247	500	-	71 818
Vote 8 - Fresh Produce Market	-	-	1 569	-	828	828	700	-	-
Vote 9 - Engineering Services	441 520	132 309	199 589	116 142	261 149	261 149	164 524	84 116	104 744
Vote 10 - Water Services	5 798	22 351	10 771	26 560	35 950	35 950	20 488	-	-
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	14 446	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	80 151	20 485	35 564	4 936	10 654	10 654	10 000	-	10 600
0	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>610 902</b>	<b>192 707</b>	<b>331 451</b>	<b>252 175</b>	<b>439 193</b>	<b>439 193</b>	<b>243 022</b>	<b>85 148</b>	<b>231 317</b>
<b>Total Capital Expenditure - Vote</b>	<b>702 491</b>	<b>458 735</b>	<b>587 464</b>	<b>753 667</b>	<b>995 070</b>	<b>995 070</b>	<b>931 208</b>	<b>994 116</b>	<b>1 065 504</b>
<b>Capital Expenditure - Standard</b>									
<b>Governance and administration</b>	<b>10 881</b>	<b>5 122</b>	<b>36 670</b>	<b>49 548</b>	<b>80 554</b>	<b>80 554</b>	<b>57 909</b>	<b>60 212</b>	<b>91 207</b>
Executive and council	-	23	3 557	-	-	-	-	-	-
Budget and treasury office	1 087	4 597	-	6 600	3 580	3 580	2 000	500	300
Corporate services	9 794	503	33 113	42 948	76 974	76 974	55 909	59 712	90 907
<b>Community and public safety</b>	<b>70 627</b>	<b>11 164</b>	<b>27 328</b>	<b>53 350</b>	<b>67 211</b>	<b>67 211</b>	<b>47 884</b>	<b>77 832</b>	<b>123 781</b>
Community and social services	1 750	200	13 579	-	135	135	-	-	-
Sport and recreation	1 063	2 955	-	33 350	51 576	51 576	40 084	71 800	102 516
Public safety	35 831	2 743	13 418	3 500	7 000	7 000	7 300	6 032	5 854
Housing	31 982	5 266	330	16 500	8 500	8 500	500	-	15 411
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>455 918</b>	<b>304 091</b>	<b>184 836</b>	<b>184 345</b>	<b>295 163</b>	<b>295 163</b>	<b>209 151</b>	<b>265 002</b>	<b>277 514</b>
Planning and development	2 324	1 555	26 038	55 187	52 059	52 059	77 245	42 835	-
Road transport	452 457	302 239	157 977	129 159	237 605	237 605	131 906	222 167	277 514
Environmental protection	1 137	298	820	-	5 500	5 500	-	-	-
<b>Trading services</b>	<b>165 066</b>	<b>138 359</b>	<b>336 441</b>	<b>466 424</b>	<b>551 313</b>	<b>551 313</b>	<b>614 564</b>	<b>590 071</b>	<b>572 001</b>
Electricity	102 075	40 167	135 708	184 767	190 485	190 485	156 588	230 033	263 181
Water	24 331	22 351	79 831	139 311	179 507	179 507	182 488	230 500	213 800
Waste water management	30 426	70 278	119 553	129 936	162 329	162 329	261 937	118 238	95 020
Waste management	8 234	5 563	1 348	12 410	18 992	18 992	13 550	11 300	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>2 191</b>	<b>-</b>	<b>828</b>	<b>828</b>	<b>1 700</b>	<b>1 000</b>	<b>1 000</b>
<b>Total Capital Expenditure - Standard</b>	<b>702 491</b>	<b>458 735</b>	<b>587 464</b>	<b>753 667</b>	<b>995 070</b>	<b>995 070</b>	<b>931 208</b>	<b>994 116</b>	<b>1 065 504</b>
<b>Funded by:</b>									
National Government	332 540	333 489	405 990	510 967	693 777	693 777	708 819	746 272	794 823
Provincial Government	86 684	16 303	-	3 000	3 000	3 000	43 773	-	-
District Municipality	1 137	298	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>420 360</b>	<b>350 090</b>	<b>405 990</b>	<b>513 967</b>	<b>696 777</b>	<b>696 777</b>	<b>752 592</b>	<b>746 272</b>	<b>794 823</b>
<b>Public contributions &amp; donations</b>	<b>15 978</b>	<b>13 195</b>	<b>15 250</b>	<b>24 767</b>	<b>24 767</b>	<b>24 767</b>	<b>11 888</b>	<b>17 833</b>	<b>33 135</b>
<b>Borrowing</b>	<b>-</b>	<b>22 259</b>	<b>80 440</b>	<b>105 885</b>	<b>105 885</b>	<b>105 885</b>	<b>3 709</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>266 153</b>	<b>73 190</b>	<b>85 785</b>	<b>109 048</b>	<b>167 640</b>	<b>167 640</b>	<b>163 019</b>	<b>230 012</b>	<b>237 546</b>
<b>Total Capital Funding</b>	<b>702 491</b>	<b>458 735</b>	<b>587 464</b>	<b>753 667</b>	<b>995 070</b>	<b>995 070</b>	<b>931 208</b>	<b>994 116</b>	<b>1 065 504</b>

MAN Mangaung - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 1 - City Manager</b>	33	-	3 539	-	-	-	-	-	-
1.2 - Deputy Executive Director Operations	33			-	-	-	-	-	-
1.3 - Information Technology and Management			3 539	-	-	-	-	-	-
<b>Vote 2 - Executive Mayor</b>	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>	-	-	-	7 500	25 073	25 073	26 000	27 500	29 000
3.7 - Facilities Management				3 500	8 188	8 188	12 000	16 500	21 500
3.10 - Information Technology and Management				4 000	16 884	16 884	14 000	11 000	7 500
<b>Vote 4 - Finance</b>	-	-	3 663	5 600	3 180	3 180	500	500	300
4.7 - Revenue Management			3 663	-	-	-	-	-	-
4.8 - Asset Management				5 600	3 180	3 180	500	500	300
<b>Vote 5 - Social Services</b>	487	-	-	8 500	14 000	14 000	24 484	60 300	42 716
5.4 - Environmental Health Services				-	5 500	5 500	-	-	-
5.5 - Emergency Management Services				500	500	500	-	-	-
5.6 - Traffic and Law Enforcement				3 000	3 000	3 000	2 000	5 000	500
5.7 - Parks and Cemeteries	487			5 000	5 000	5 000	22 484	55 300	42 216
<b>Vote 6 - Planning</b>	1 050	-	-	-	-	-	42 835	42 835	-
6.2 - Planning	1 050			-	-	-	-	-	-
6.4 - Town and Regional Planning				-	-	-	42 835	42 835	-
<b>Vote 7 - Human Settlement and Housing</b>	-	-	-	6 500	6 500	6 500	8 000	10 000	17 000
7.3 - Land Development and Property Management				6 500	6 500	6 500	8 000	10 000	17 000
<b>Vote 8 - Fresh Produce Market</b>	-	-	-	-	-	-	1 000	1 000	1 000
8.2 - Business Operations				-	-	-	1 000	1 000	1 000
<b>Vote 9 - Engineering Services</b>	49 564	246 068	78 301	180 810	183 737	183 737	276 778	303 301	267 790
9.1 - Head		180 016		-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support				25 448	25 448	25 448	32 975	35 712	-
9.3 - Roads and Stormwater	27 153	19 906	27 627	74 842	74 842	74 842	62 788	138 051	172 770
9.4 - Solid Waste Management	545	1 500	49 326	11 530	11 530	11 530	13 550	11 300	-
9.5 - Water and Sanitation	21 865	44 646	1 348	68 990	71 918	71 918	167 465	118 238	95 020
<b>Vote 10 - Water Services</b>	18 532	-	69 060	112 751	143 557	143 557	162 000	230 500	213 800
10.1 - Water	18 532		69 060	112 751	143 557	143 557	162 000	230 500	213 800
<b>Vote 11 - Miscellaneous Services</b>	-	-	-	-	-	-	-	-	-
<b>Vote 12 - Regional Operations</b>	-	-	1 306	-	-	-	-	-	-
12.4 - Botshabelo			1 306	-	-	-	-	-	-
12.5 - Thaba Nchu			-	-	-	-	-	-	-
<b>Vote 13 - Strategic Projects and Service Delivery</b>	-	-	-	-	-	-	-	3 000	10 000
13.2 - Strategic Projects				-	-	-	-	3 000	10 000
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	21 924	19 960	100 144	179 831	179 831	179 831	146 588	230 033	252 581
14.7 - Customer Services	21 924	19 960	34 653	104 831	104 831	104 831	114 345	208 589	217 400
14.8 - Design and Development				-	-	-	-	-	-
14.9 - Distribution			65 491	75 000	75 000	75 000	32 244	21 444	35 181
14.10 - Street Lights				-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>91 589</b>	<b>266 028</b>	<b>256 013</b>	<b>501 492</b>	<b>555 877</b>	<b>555 877</b>	<b>688 186</b>	<b>908 968</b>	<b>834 187</b>

<b>Capital expenditure - Municipal Vote</b>									
<b>Single-year expenditure appropriation</b>									
<b>Vote 1 - City Manager</b>	<b>9 787</b>	<b>531</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1.3 - Information Technology and Management	9 787	531	18	-	-	-	-	-	-
<b>Vote 2 - Executive Mayor</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 3 - Corporate Services</b>	<b>-</b>	<b>-</b>	<b>19 499</b>	<b>11 500</b>	<b>30 633</b>	<b>30 633</b>	<b>5 600</b>	<b>-</b>	<b>4 000</b>
3.7 - Facilities Management	-	-	19 499	11 500	30 633	30 633	5 600	-	4 000
<b>Vote 4 - Finance</b>	<b>1 087</b>	<b>4 597</b>	<b>267</b>	<b>1 000</b>	<b>400</b>	<b>400</b>	<b>1 500</b>	<b>-</b>	<b>-</b>
4.4 - Financial Support	-	3 576	249	-	-	-	-	-	-
4.6 - Supply Chain Management	-	-	18	-	-	-	-	-	-
4.7 - Revenue Management	1 087	1 020	-	1 000	400	400	1 500	-	-
<b>Vote 5 - Social Services</b>	<b>39 294</b>	<b>5 701</b>	<b>14 239</b>	<b>13 350</b>	<b>21 273</b>	<b>21 273</b>	<b>5 300</b>	<b>1 032</b>	<b>40 154</b>
5.2 - Education and Library Services	21	-	-	-	-	-	-	-	-
5.3 - Social Development	-	2 955	-	-	-	-	-	-	-
5.4 - Environmental Health Services	1 137	-	820	-	-	-	-	-	-
5.5 - Emergency Management Services	10 923	-	266	-	-	-	3 300	1 032	1 664
5.6 - Traffic and Law Enforcement	24 908	2 743	13 152	-	3 500	3 500	2 000	-	3 690
5.7 - Parks and Cemeteries	2 306	2	-	13 350	17 773	17 773	-	-	34 800
<b>Vote 6 - Planning</b>	<b>1 282</b>	<b>1 467</b>	<b>35 159</b>	<b>55 187</b>	<b>52 059</b>	<b>52 059</b>	<b>34 410</b>	<b>-</b>	<b>-</b>
6.1 - Administration and Finance	-	-	48	-	-	-	-	-	-
6.2 - Planning	1 271	1 427	26 000	-	-	-	26 410	-	-
6.3 - Economic Development	4	40	660	-	-	-	8 000	-	-
6.4 - Town and Regional Planning	-	-	-	43 687	49 007	49 007	-	-	-
6.5 - Land Use Control	-	-	-	1 500	1 052	1 052	-	-	-
6.6 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.7 - Geographic Information Services	-	-	-	10 000	2 000	2 000	-	-	-
6.8 - Environmental Management	-	-	-	-	-	-	-	-	-
6.9 - Property and Land Management	7	-	8 452	-	-	-	-	-	-
<b>Vote 7 - Human Settlement and Housing</b>	<b>31 982</b>	<b>5 266</b>	<b>330</b>	<b>23 500</b>	<b>26 247</b>	<b>26 247</b>	<b>500</b>	<b>-</b>	<b>71 818</b>
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	-	-	-	-	-	-	-	-
7.3 - Land Development and Property Management	-	-	-	7 000	17 747	17 747	500	-	71 818
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	31 982	5 266	330	16 500	8 500	8 500	-	-	-
<b>Vote 8 - Fresh Produce Market</b>	<b>-</b>	<b>-</b>	<b>1 569</b>	<b>-</b>	<b>828</b>	<b>828</b>	<b>700</b>	<b>-</b>	<b>-</b>
8.1 - Administration	-	-	-	-	-	-	-	-	-
8.2 - Business Operations	-	-	1 569	-	828	828	700	-	-
<b>Vote 9 - Engineering Services</b>	<b>441 520</b>	<b>132 309</b>	<b>199 589</b>	<b>116 142</b>	<b>261 149</b>	<b>261 149</b>	<b>164 524</b>	<b>84 116</b>	<b>104 744</b>
9.1 - Head	324 446	17 465	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	3	-	512	512	934	-	-
9.3 - Roads and Stormwater	100 825	85 149	129 359	54 317	162 763	162 763	69 118	84 116	104 744
9.4 - Solid Waste Management	7 689	4 063	-	880	7 462	7 462	-	-	-
9.5 - Water and Sanitation	8 561	25 633	70 227	60 945	90 411	90 411	94 472	-	-
<b>Vote 10 - Water Services</b>	<b>5 798</b>	<b>22 351</b>	<b>10 771</b>	<b>26 560</b>	<b>35 950</b>	<b>35 950</b>	<b>20 488</b>	<b>-</b>	<b>-</b>
10.1 - Water	5 798	22 351	10 771	26 560	35 950	35 950	20 488	-	-
<b>Vote 11 - Miscellaneous Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Vote 12 - Regional Operations</b>	<b>-</b>	<b>-</b>	<b>14 446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 - Administration	-	-	-	-	-	-	-	-	-
12.2 - Bloemfontein North	-	-	1 181	-	-	-	-	-	-
12.3 - Bloemfontein South	-	-	9 040	-	-	-	-	-	-
12.4 - Botshabelo	-	-	991	-	-	-	-	-	-
12.5 - Thaba Nchu	-	-	3 234	-	-	-	-	-	-
<b>Vote 13 - Strategic Projects and Service Delivery</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	<b>80 151</b>	<b>20 485</b>	<b>35 564</b>	<b>4 936</b>	<b>10 654</b>	<b>10 654</b>	<b>10 000</b>	<b>-</b>	<b>10 600</b>
14.1 - Board of Directors	-	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	915	-	-	-	-	-	-	-
14.5 - Corporate Services	-	-	-	-	-	-	-	-	-
14.6 - Engineering	80 151	19 570	-	-	-	-	-	-	-
14.7 - Customer Services	-	-	5 071	-	136	136	10 000	-	10 600
14.8 - Design and Development	-	-	-	-	-	-	-	-	-
14.9 - Distribution	-	-	30 081	4 936	10 518	10 518	-	-	-
14.10 - Street Lights	-	-	412	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>610 902</b>	<b>192 707</b>	<b>331 451</b>	<b>252 175</b>	<b>439 193</b>	<b>439 193</b>	<b>243 022</b>	<b>85 148</b>	<b>231 317</b>
<b>Total Capital Expenditure</b>	<b>702 491</b>	<b>458 735</b>	<b>587 464</b>	<b>753 667</b>	<b>995 070</b>	<b>995 070</b>	<b>931 208</b>	<b>994 116</b>	<b>1 065 504</b>

### Table A6 - Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice and improves understanding of the councillors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP 1, which is generally aligned to the international version which presents Assets fewer liabilities as 'accounting' Community Wealth. The order of items which each group illustrates items is order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

#### MAN Mangaung - Table A6 Consolidated Budgeted Financial Position

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	18 822	47 571	211 264	22 956	117 820	117 820	22 982	26 233	23 858
Call investment deposits	26 639	198 895	130 498	282 180	305 696	305 696	680 259	789 531	913 082
Consumer debtors	326 754	342 569	448 775	354 286	620 789	620 789	518 779	406 694	290 803
Other debtors	83 187	130 479	314 900	129 003	138 297	138 297	145 212	152 473	160 097
Current portion of long-term receivables	14 060	11 250	489	16 339	17 156	17 156	18 013	18 914	19 860
Inventory	53 449	43 245	47 164	41 040	41 346	41 346	43 413	45 584	47 863
<b>Total current assets</b>	<b>522 911</b>	<b>774 009</b>	<b>1 153 089</b>	<b>845 803</b>	<b>1 241 103</b>	<b>1 241 103</b>	<b>1 428 659</b>	<b>1 439 429</b>	<b>1 455 561</b>
<b>Non current assets</b>									
Long-term receivables	11 776	2 498	-	2 255	2 368	2 368	2 486	2 610	2 741
Investments	10	12	15 215	12	24	24	25	26	27
Investment property	-	42 449	1 344 209	43 722	1 344 209	1 344 209	1 344 209	1 344 209	1 344 209
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	4 222 094	4 248 358	9 786 997	4 813 650	9 601 857	9 601 857	10 083 482	10 603 632	11 172 497
Agricultural	-	-	-	-	-	-	-	-	-
Biological	-	5 602	-	-	-	-	-	-	-
Intangible	2 808	13 024	18 462	13 414	13 667	13 667	13 667	13 667	13 667
Other non-current assets	-	-	88 888	-	-	-	-	-	-
<b>Total non current assets</b>	<b>4 236 689</b>	<b>4 311 943</b>	<b>11 253 771</b>	<b>4 873 053</b>	<b>10 962 124</b>	<b>10 962 124</b>	<b>11 443 869</b>	<b>11 964 144</b>	<b>12 533 141</b>
<b>TOTAL ASSETS</b>	<b>4 759 600</b>	<b>5 085 952</b>	<b>12 406 860</b>	<b>5 718 856</b>	<b>12 203 228</b>	<b>12 203 228</b>	<b>12 872 528</b>	<b>13 403 572</b>	<b>13 988 702</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	-	-	-	-	-	-	-	-	-
Borrowing	1 976	2 184	4 402	18 504	4 402	4 402	4 622	4 853	5 095
Consumer deposits	63 476	73 795	78 508	85 176	84 842	84 842	89 933	94 969	101 617
Trade and other payables	853 254	892 941	1 257 674	727 889	952 538	952 538	952 544	660 435	380 973
Provisions	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>918 706</b>	<b>968 920</b>	<b>1 340 584</b>	<b>831 569</b>	<b>1 041 782</b>	<b>1 041 782</b>	<b>1 047 099</b>	<b>760 257</b>	<b>487 685</b>
<b>Non current liabilities</b>									
Borrowing	11 241	20 163	57 686	253 814	126 461	126 461	270 495	253 695	225 195
Provisions	425 203	486 402	545 444	564 066	571 850	571 850	600 442	630 465	661 988
<b>Total non current liabilities</b>	<b>436 444</b>	<b>506 565</b>	<b>603 130</b>	<b>817 881</b>	<b>698 311</b>	<b>698 311</b>	<b>870 937</b>	<b>884 159</b>	<b>887 182</b>
<b>TOTAL LIABILITIES</b>	<b>1 355 150</b>	<b>1 475 486</b>	<b>1 943 714</b>	<b>1 649 449</b>	<b>1 740 093</b>	<b>1 740 093</b>	<b>1 918 036</b>	<b>1 644 416</b>	<b>1 374 868</b>
<b>NET ASSETS</b>	<b>3 404 450</b>	<b>3 610 466</b>	<b>10 463 146</b>	<b>4 069 406</b>	<b>10 463 134</b>	<b>10 463 134</b>	<b>10 954 492</b>	<b>11 759 156</b>	<b>12 613 834</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	1 820 447	2 033 996	7 683 668	2 572 969	7 683 668	7 683 668	8 036 053	8 694 795	9 396 255
Reserves	1 584 003	1 576 470	2 779 477	1 496 438	2 779 466	2 779 466	2 918 439	3 064 361	3 217 579
Minorities' interests	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 404 450</b>	<b>3 610 466</b>	<b>10 463 146</b>	<b>4 069 406</b>	<b>10 463 134</b>	<b>10 463 134</b>	<b>10 954 492</b>	<b>11 759 156</b>	<b>12 613 834</b>

### Table A7 - Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.



**MAN Mangaung - Table A7 Consolidated Budgeted Cash Flows**

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	1 802 628	2 283 817	2 944 968	3 240 690	3 436 153	3 436 153	4 147 116	4 531 520	5 042 464
Government - operating	451 708	458 136	584 676	651 134	617 813	617 813	690 321	705 388	760 227
Government - capital	217 210	422 087	450 845	513 967	696 777	696 777	709 592	746 272	794 823
Interest	168 922	30 837	92 387	52 656	56 680	56 680	184 756	189 980	194 126
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(1 914 246)	(1 641 709)	(3 175 991)	(3 497 849)	(3 763 523)	(3 763 523)	(4 446 155)	(4 830 979)	(5 356 322)
Finance charges	(131 820)	(1 483)	(139 731)	(61 799)	(163 855)	(163 855)	(160 321)	(171 128)	(184 217)
Transfers and Grants	(3 237)	(2 033)	(80 514)	(140 289)	(123 015)	(123 015)	(121 889)	(136 856)	(145 622)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>591 166</b>	<b>1 549 652</b>	<b>676 642</b>	<b>758 510</b>	<b>757 030</b>	<b>757 030</b>	<b>1 003 420</b>	<b>1 034 197</b>	<b>1 105 478</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	4	14 249	-	36	-	-	1	-	-
Decrease (Increase) in non-current debtors	8 569	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	(199 010)	-	2 201	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(699 250)	(556 299)	(622 725)	(678 300)	(746 303)	(746 303)	(698 406)	(894 705)	(958 953)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(889 687)</b>	<b>(542 051)</b>	<b>(620 524)</b>	<b>(678 265)</b>	<b>(746 303)</b>	<b>(746 303)</b>	<b>(698 405)</b>	<b>(894 705)</b>	<b>(958 953)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	63 368	(153 401)	39 740	105 885	79 414	79 414	3 709	-	-
Increase (decrease) in consumer deposits	1 217	2 357	(562)	1 255	5 113	5 113	6 000	6 230	6 550
<b>Payments</b>									
Repayment of borrowing	(3 335)	(657 303)	0	(13 500)	(13 500)	(13 500)	(35 000)	(33 200)	(31 900)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>61 251</b>	<b>(808 348)</b>	<b>39 178</b>	<b>93 641</b>	<b>71 027</b>	<b>71 027</b>	<b>(25 291)</b>	<b>(26 970)</b>	<b>(25 350)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(237 270)</b>	<b>199 253</b>	<b>95 295</b>	<b>173 886</b>	<b>81 755</b>	<b>81 755</b>	<b>279 725</b>	<b>112 523</b>	<b>121 175</b>
Cash/cash equivalents at the year begin:	284 482	47 212	246 466	131 250	341 761	341 761	423 517	703 241	815 764
Cash/cash equivalents at the year end:	47 212	246 466	341 761	305 136	423 516	423 516	703 241	815 764	936 939

**Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of the MFMA Circular 42 - Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at the year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be 'funded'.

**MAN Mangaung - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation**

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	47 212	246 466	341 761	305 136	423 516	423 516	703 241	815 764	936 939
Other current investments > 90 days	(1 751)	-	(0)	0	0	0	-	-	-
Non current assets - Investments	10	12	15 215	12	24	24	25	26	27
<b>Cash and investments available:</b>	<b>45 472</b>	<b>246 477</b>	<b>356 977</b>	<b>305 148</b>	<b>423 539</b>	<b>423 539</b>	<b>703 266</b>	<b>815 790</b>	<b>936 967</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	-	-	231 354	75 367	231 354	231 354	195 300	198 823	213 101
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	482 747	410 992	219 721	223 390	90 724	90 724	164 668	(5 019)	(212 868)
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	529 902	585 292	614 556	614 556	614 556	645 284	677 548	711 426
<b>Total Application of cash and investments:</b>	<b>482 747</b>	<b>940 894</b>	<b>1 036 366</b>	<b>913 313</b>	<b>936 634</b>	<b>936 634</b>	<b>1 005 252</b>	<b>871 353</b>	<b>711 659</b>
<b>Surplus(shortfall)</b>	<b>(437 275)</b>	<b>(694 417)</b>	<b>(679 390)</b>	<b>(608 165)</b>	<b>(513 094)</b>	<b>(513 094)</b>	<b>(301 986)</b>	<b>(55 563)</b>	<b>225 308</b>

**Table A9 - Asset Management**

Table A9 provides an overview of municipal allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

**MAN Mangaung - Table A9 Consolidated Asset Management**

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	<b>375 985</b>	<b>206 901</b>	<b>325 815</b>	<b>592 962</b>	<b>623 690</b>	<b>623 690</b>	<b>735 606</b>	<b>752 120</b>	<b>716 194</b>	
Infrastructure - Road transport	30 485	7 956	66 792	80 025	80 025	80 025	86 491	145 719	147 614	
Infrastructure - Electricity	100 534	22 537	114 091	162 592	168 174	168 174	148 845	177 189	200 674	
Infrastructure - Water	19 019	7 510	32 287	106 311	109 791	109 791	131 388	151 700	113 800	
Infrastructure - Sanitation	26 537	35 006	45 236	128 936	138 965	138 965	206 947	91 238	68 431	
Infrastructure - Other	131 430	128 019	19 402	-	-	-	15	-	-	
Infrastructure	308 005	201 028	277 809	477 865	496 956	496 956	573 687	565 846	530 519	
Community	24 943	197	10 266	11 000	11 000	11 000	24 600	23 800	41 650	
Heritage assets	-	-	-	2 500	6 108	6 108	-	-	-	
Investment properties	2 293	-	8 894	9 500	9 500	9 500	8 500	10 000	73 407	
Other assets	40 744	5 676	28 846	92 098	100 126	100 126	128 820	152 474	70 617	
Agricultural Assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Intangibles	-	-	-	-	-	-	-	-	-	
<b>Total Renewal of Existing Assets</b>	<b>326 506</b>	<b>251 834</b>	<b>261 649</b>	<b>160 705</b>	<b>371 380</b>	<b>371 380</b>	<b>195 602</b>	<b>241 997</b>	<b>349 309</b>	
Infrastructure - Road transport	216 774	123 810	105 095	74 620	183 246	183 246	51 300	71 633	143 700	
Infrastructure - Electricity	5 577	16 714	16 547	26 175	26 175	26 175	2 844	39 744	42 646	
Infrastructure - Water	5 311	14 443	47 544	33 000	69 852	69 852	51 100	78 800	100 000	
Infrastructure - Sanitation	4 009	35 272	74 317	9 000	23 364	23 364	54 990	27 000	42 000	
Infrastructure - Other	16 286	39 196	1 348	12 410	32 492	32 492	27 550	11 300	-	
Infrastructure	247 957	229 436	244 850	155 205	335 129	335 129	187 784	228 477	328 346	
Community	57 421	11 816	9 932	4 500	25 383	25 383	-	320	385	
Heritage assets	-	-	-	-	3 202	3 202	-	-	300	
Investment properties	14 744	5 308	8 894	9 500	9 500	9 500	8 500	10 000	73 407	
Other assets	6 384	5 274	6 867	1 000	7 666	7 666	7 818	13 200	20 278	
Agricultural Assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Intangibles	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure</b>	<b>247 259</b>	<b>131 765</b>	<b>171 887</b>	<b>154 645</b>	<b>263 271</b>	<b>263 271</b>	<b>137 791</b>	<b>217 352</b>	<b>291 314</b>	
Infrastructure - Road transport	106 110	39 252	130 637	188 767	194 349	194 349	151 688	216 933	243 321	
Infrastructure - Electricity	24 331	21 953	79 831	139 311	179 643	179 643	182 488	230 500	213 800	
Infrastructure - Water	30 546	70 278	119 553	137 936	162 329	162 329	261 937	118 238	110 431	
Infrastructure - Sanitation	147 715	167 216	20 750	12 410	32 492	32 492	27 565	11 300	-	
Infrastructure - Other	555 961	430 463	522 658	633 070	832 085	832 085	761 471	794 323	858 866	
Infrastructure	82 364	12 013	20 198	15 500	36 383	36 383	24 600	24 120	42 035	
Community	-	-	-	2 500	9 310	9 310	-	-	300	
Heritage assets	17 037	5 308	8 894	9 500	9 500	9 500	8 500	10 000	73 407	
Investment properties	47 129	10 950	35 713	93 098	107 792	107 792	136 638	165 674	90 895	
Other assets	-	-	-	-	-	-	-	-	-	
Agricultural Assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Intangibles	-	-	-	-	-	-	-	-	-	
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>702 491</b>	<b>458 735</b>	<b>587 464</b>	<b>753 667</b>	<b>995 070</b>	<b>995 070</b>	<b>931 208</b>	<b>994 116</b>	<b>1 065 504</b>	
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>										
Infrastructure - Road transport	974 213	859 527	2 345 651	953 863	1 062 489	1 062 489	1 200 280	1 417 632	1 708 946	
Infrastructure - Electricity	444	327	-	352	5 933	5 933	157 622	374 554	617 875	
Infrastructure - Water	553 622	225 296	1 890 595	286 982	327 314	327 314	509 802	740 302	954 102	
Infrastructure - Sanitation	765 027	711 967	566 670	871 393	895 786	895 786	1 157 724	1 275 962	1 386 393	
Infrastructure - Other	42 699	31 715	-	41 231	61 313	61 313	88 878	100 178	100 178	
Infrastructure	2 336 005	1 828 832	4 802 916	2 153 821	2 352 836	2 352 836	3 114 306	3 908 629	4 767 495	
Community	26 593	14 634	-	17 692	38 575	38 575	63 175	87 295	129 330	
Heritage assets	1 191	-	-	2 700	9 510	9 510	9 510	9 510	9 810	
Investment properties	-	42 449	1 344 209	43 722	1 344 209	1 344 209	1 344 209	1 344 209	1 344 209	
Other assets	1 858 306	2 404 892	4 984 080	2 639 437	7 200 936	7 200 936	6 896 491	6 598 198	6 265 862	
Agricultural Assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	5 602	-	-	-	-	-	-	-	
Intangibles	2 808	13 024	18 462	13 414	13 667	13 667	13 667	13 667	13 667	
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>4 224 903</b>	<b>4 309 432</b>	<b>11 149 667</b>	<b>4 870 786</b>	<b>10 959 733</b>	<b>10 959 733</b>	<b>11 441 358</b>	<b>11 961 507</b>	<b>12 530 373</b>	
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>	<b>200 440</b>	<b>288 056</b>	<b>440 206</b>	<b>200 157</b>	<b>335 425</b>	<b>335 425</b>	<b>449 583</b>	<b>473 967</b>	<b>496 638</b>	
<b>Repairs and Maintenance by Asset Class</b>	<b>132 939</b>	<b>83 740</b>	<b>177 943</b>	<b>238 250</b>	<b>266 857</b>	<b>266 857</b>	<b>296 889</b>	<b>319 723</b>	<b>344 356</b>	
Infrastructure - Road transport	14 487	-	-	57 878	56 168	56 168	64 831	70 017	75 618	
Infrastructure - Electricity	6 715	-	-	50 347	83 423	83 423	88 786	96 302	101 317	
Infrastructure - Water	2 355	-	-	20 727	20 727	20 727	22 585	24 387	26 332	
Infrastructure - Sanitation	22	-	-	8 319	8 319	8 319	8 984	9 703	10 479	
Infrastructure - Other	4 009	-	-	9 667	9 667	9 667	10 440	11 276	12 178	
Infrastructure	27 589	-	-	146 938	178 304	178 304	195 626	211 685	225 925	
Community	11 011	-	-	5 050	5 138	5 138	6 218	6 691	7 196	
Heritage assets	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	692	692	692	568	585	592	
Other assets	94 339	83 740	177 943	85 569	82 724	82 724	94 477	100 762	110 643	
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>333 379</b>	<b>371 796</b>	<b>618 148</b>	<b>438 407</b>	<b>602 283</b>	<b>602 283</b>	<b>746 472</b>	<b>793 689</b>	<b>840 994</b>	
<b>Renewal of Existing Assets as % of total capex</b>	<b>46.5%</b>	<b>54.9%</b>	<b>44.5%</b>	<b>21.3%</b>	<b>37.3%</b>	<b>37.3%</b>	<b>21.0%</b>	<b>24.3%</b>	<b>32.8%</b>	
<b>Renewal of Existing Assets as % of deprecn"</b>	<b>162.9%</b>	<b>87.4%</b>	<b>59.4%</b>	<b>80.3%</b>	<b>110.7%</b>	<b>110.7%</b>	<b>43.5%</b>	<b>51.1%</b>	<b>70.3%</b>	
<b>R&amp;M as a % of PPE</b>	<b>3.1%</b>	<b>2.0%</b>	<b>1.8%</b>	<b>4.9%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>2.9%</b>	<b>3.0%</b>	<b>3.1%</b>	
<b>Renewal and R&amp;M as a % of PPE</b>	<b>11.0%</b>	<b>8.0%</b>	<b>4.0%</b>	<b>8.0%</b>	<b>6.0%</b>	<b>6.0%</b>	<b>4.0%</b>	<b>5.0%</b>	<b>6.0%</b>	

**Table A10 - Consolidated Basic Service Delivery Measurement**

Table A10 provides an overview of service delivery levels, for each of the main services, namely water, sanitation/sewerage, electricity and refuse removal.

**MAN Mangaung - Table A10 Consolidated basic service delivery measurement**

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Household service targets</b>									
<b>Water:</b>									
Piped water inside dwelling	167	168	168	169	169	169	170	171	172
Piped water inside yard (but not in dwelling)									
Using public tap (at least min.service level)									
Other water supply (at least min.service level)									
<i>Minimum Service Level and Above sub-total</i>	167	168	168	169	169	169	170	171	172
Using public tap (< min.service level)									
Other water supply (< min.service level)	4	3	3	3	3	3	3	2	2
No water supply									
<i>Below Minimum Service Level sub-total</i>	4	3	3	3	3	3	3	2	2
<b>Total number of households</b>	<b>171</b>	<b>171</b>	<b>171</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>173</b>	<b>173</b>	<b>174</b>
<b>Sanitation/sewerage:</b>									
Flush toilet (connected to sewerage)	125	126	127	128	128	128	129	130	131
Flush toilet (with septic tank)									
Chemical toilet	44	43	42	41	41	41	40	39	38
Pit toilet (ventilated)									
Other toilet provisions (> min.service level)									
<i>Minimum Service Level and Above sub-total</i>	169	169	169	169	169	169	169	169	169
Bucket toilet									
Other toilet provisions (< min.service level)									
No toilet provisions	5	5	5	5	5	5	5	5	5
<i>Below Minimum Service Level sub-total</i>	5	5	5	5	5	5	5	5	5
<b>Total number of households</b>	<b>174</b>	<b>174</b>	<b>174</b>	<b>174</b>	<b>174</b>	<b>174</b>	<b>174</b>	<b>174</b>	<b>174</b>
<b>Energy:</b>									
Electricity (at least min.service level)									
Electricity - prepaid (min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Refuse:</b>									
Removed at least once a week	163 061	164 000	189 000	192 506	192 506	192 506	198 096	198 096	198 096
<i>Minimum Service Level and Above sub-total</i>	163 061	164 000	189 000	192 506	192 506	192 506	198 096	198 096	198 096
Removed less frequently than once a week									
Using communal refuse dump									
Using own refuse dump									
Other rubbish disposal									
No rubbish disposal									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>163 061</b>	<b>164 000</b>	<b>189 000</b>	<b>192 506</b>	<b>192 506</b>	<b>192 506</b>	<b>198 096</b>	<b>198 096</b>	<b>198 096</b>
<b>Households receiving Free Basic Service</b>									
Water (6 kilolitres per household per month)				40 000	40 000	40 000	40 000	43 600	48 832
Sanitation (free minimum level service)				40 000	40 000	40 000	40 000	46 300	48 832
Electricity/other energy (50kwh per household per month)				40 000	40 000	40 000	40 000	46 300	48 832
Refuse (removed at least once a week)							40 000	46 300	48 832
<b>Cost of Free Basic Services provided (R'000)</b>									
Water (6 kilolitres per household per month)				53 804	53 804	53 804	58 418	63 427	68 866
Sanitation (free sanitation service)				47 078	47 078	47 078	50 877	54 983	59 420
Electricity/other energy (50kwh per household per month)									
Refuse (removed once a week)				58 111	58 111	58 111	17 308	18 174	19 082
<b>Total cost of FBS provided (minimum social package)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>158 993</b>	<b>158 993</b>	<b>158 993</b>	<b>126 603</b>	<b>136 584</b>	<b>147 369</b>
<b>Highest level of free service provided</b>									
Property rates (R value threshold)				40 000	40 000	40 000	70 000	70 000	70 000
Water (kilolitres per household per month)				10	10	10	10	10	10
Sanitation (kilolitres per household per month)				-	-	-	-	-	-
Sanitation (Rand per household per month)									
Electricity (kwh per household per month)				50	50	50	50	50	50
Refuse (average litres per week)				1	1	1	1	1	1
<b>Revenue cost of free services provided (R'000)</b>									
Property rates (R15 000 threshold rebate)				12 457	12 457	12 457	14 412	15 284	16 208
Property rates (other exemptions, reductions and rebates)									
Water				53 804	53 804	53 804	58 418	63 427	68 866
Sanitation				47 078	47 078	47 078	50 877	54 983	59 420
Electricity/other energy									
Refuse				58 111	58 111	58 111	17 308	18 174	19 082
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
<b>Total revenue cost of free services provided (total social package)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171 450</b>	<b>171 450</b>	<b>171 450</b>	<b>141 015</b>	<b>151 868</b>	<b>163 577</b>

## SUPPLEMENTARY SCHEDULES TO TABLES A2 TO A10

### a. Support Table SA1: Supporting details to Budgeted Financial Performance

The table below provides detailed information on specific line items as outlined on Table A4 above, to enable the readers to gain an understanding of the major revenue and expenditure i.e. more information is given on the number that influenced items like 'other' Revenue by Sources and Employee related costs.

MAN Mangaung - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'									
Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>									
<b>REVENUE ITEMS:</b>									
<b>Property rates</b>									
Total Property Rates	345 558	396 843	463 256	506 433	506 433	506 433	582 936	618 204	655 605
less Revenue Foregone				12 457	12 457	12 457	14 412	15 284	16 208
<b>Net Property Rates</b>	<b>345 558</b>	<b>396 843</b>	<b>463 256</b>	<b>493 976</b>	<b>493 976</b>	<b>493 976</b>	<b>568 524</b>	<b>602 920</b>	<b>639 397</b>
<b>Service charges - electricity revenue</b>									
Total Service charges - electricity revenue	966 793	1 130 497	1 507 824	1 703 795	1 831 742	1 831 742	2 102 657	2 611 356	2 932 121
less Revenue Foregone				13 233					
<b>Net Service charges - electricity revenue</b>	<b>966 793</b>	<b>1 130 497</b>	<b>1 507 824</b>	<b>1 690 563</b>	<b>1 831 742</b>	<b>1 831 742</b>	<b>2 102 657</b>	<b>2 611 356</b>	<b>2 932 121</b>
<b>Service charges - water revenue</b>									
Total Service charges - water revenue	303 538	406 242	447 910	597 090	597 090	597 090	648 291	703 882	764 240
less Revenue Foregone				53 804	53 804	53 804	58 418	63 427	68 866
<b>Net Service charges - water revenue</b>	<b>303 538</b>	<b>406 242</b>	<b>447 910</b>	<b>543 286</b>	<b>543 286</b>	<b>543 286</b>	<b>589 873</b>	<b>640 455</b>	<b>695 374</b>
<b>Service charges - sanitation revenue</b>									
Total Service charges - sanitation revenue	127 253	145 974	168 086	179 439	179 439	179 439	193 920	209 569	226 482
less Revenue Foregone				47 078	47 078	47 078	50 877	54 983	59 420
<b>Net Service charges - sanitation revenue</b>	<b>127 253</b>	<b>145 974</b>	<b>168 086</b>	<b>132 361</b>	<b>132 361</b>	<b>132 361</b>	<b>143 043</b>	<b>154 587</b>	<b>167 062</b>
<b>Service charges - refuse revenue</b>									
Total refuse removal revenue	4 593	5 343	5 241	91 958	91 958	91 958	114 704	122 227	130 243
Total landfill revenue				-	-	-	-	-	-
less Revenue Foregone				58 111	58 111	58 111	17 308	18 174	19 082
<b>Net Service charges - refuse revenue</b>	<b>4 593</b>	<b>5 343</b>	<b>5 241</b>	<b>33 847</b>	<b>33 847</b>	<b>33 847</b>	<b>97 396</b>	<b>104 053</b>	<b>111 161</b>
<b>Other Revenue by source</b>									
Fuel levy			175 972	237 704	237 704	237 704	243 022	257 604	269 454
Other Revenue	142 798		50 520	25 140	20 430	20 430	82 093	79 128	81 737
Operating Grants to Entity		68 111		13 233	13 233	13 233	17 467	20 611	22 672
Capital Grants to Entity				125 000	125 000	125 000	102 000	113 700	120 000
Interest on Shareholder Loan				110 000	213 040	213 040	234 400	257 902	283 692
Salaries seconded personnel (Management Fee)				152 985	198 304	198 304	100 384	107 661	115 198
Commission Market		14 537	14 714	17 456	17 456	17 456	15 076	16 583	18 241
Defined benefit plan actuarial gain				10 600	10 600	10 600	11 236	11 910	12 625
Sale of erven				6 565	6 565	6 565	150 222	267 350	327 400
Grave plots		2 558	2 295	6 339	6 339	6 339	2 150	2 282	2 426
Land price				8 500	8 500	8 500	8 500	8 600	8 700
Entrance fees		1 576	1 502	1 976	1 976	1 976	2 174	2 391	2 630
<b>Total 'Other' Revenue</b>	<b>142 798</b>	<b>86 782</b>	<b>245 002</b>	<b>715 498</b>	<b>859 146</b>	<b>859 146</b>	<b>968 722</b>	<b>1 145 723</b>	<b>1 264 776</b>

MAN Mangaung - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'									
Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>									
<b>REVENUE ITEMS:</b>									
<b>Property rates</b>									
Total Property Rates	345 558	396 843	463 256	506 433	506 433	506 433	582 936	618 204	655 605
less Revenue Foregone				12 457	12 457	12 457	14 412	15 284	16 208
<b>Net Property Rates</b>	<b>345 558</b>	<b>396 843</b>	<b>463 256</b>	<b>493 976</b>	<b>493 976</b>	<b>493 976</b>	<b>568 524</b>	<b>602 920</b>	<b>639 397</b>
<b>Service charges - electricity revenue</b>									
Total Service charges - electricity revenue	966 793	1 130 497	1 507 824	1 703 795	1 831 742	1 831 742	2 102 657	2 611 356	2 932 121
less Revenue Foregone				13 233					
<b>Net Service charges - electricity revenue</b>	<b>966 793</b>	<b>1 130 497</b>	<b>1 507 824</b>	<b>1 690 563</b>	<b>1 831 742</b>	<b>1 831 742</b>	<b>2 102 657</b>	<b>2 611 356</b>	<b>2 932 121</b>
<b>Service charges - water revenue</b>									
Total Service charges - water revenue	303 538	406 242	447 910	597 090	597 090	597 090	648 291	703 882	764 240
less Revenue Foregone				53 804	53 804	53 804	58 418	63 427	68 866
<b>Net Service charges - water revenue</b>	<b>303 538</b>	<b>406 242</b>	<b>447 910</b>	<b>543 286</b>	<b>543 286</b>	<b>543 286</b>	<b>589 873</b>	<b>640 455</b>	<b>695 374</b>
<b>Service charges - sanitation revenue</b>									
Total Service charges - sanitation revenue	127 253	145 974	168 086	179 439	179 439	179 439	193 920	209 569	226 482
less Revenue Foregone				47 078	47 078	47 078	50 877	54 983	59 420
<b>Net Service charges - sanitation revenue</b>	<b>127 253</b>	<b>145 974</b>	<b>168 086</b>	<b>132 361</b>	<b>132 361</b>	<b>132 361</b>	<b>143 043</b>	<b>154 587</b>	<b>167 062</b>
<b>Service charges - refuse revenue</b>									
Total refuse removal revenue	4 593	5 343	5 241	91 958	91 958	91 958	114 704	122 227	130 243
Total landfill revenue				-	-	-	-	-	-
less Revenue Foregone				58 111	58 111	58 111	17 308	18 174	19 082
<b>Net Service charges - refuse revenue</b>	<b>4 593</b>	<b>5 343</b>	<b>5 241</b>	<b>33 847</b>	<b>33 847</b>	<b>33 847</b>	<b>97 396</b>	<b>104 053</b>	<b>111 161</b>
<b>Other Revenue by source</b>									
Fuel Levy			175 972	237 704	237 704	237 704	243 022	257 604	269 454
Other Revenue	142 798		50 520	25 140	20 430	20 430	82 093	79 128	81 737
Operating Grants to Entity		68 111		13 233	13 233	13 233	17 467	20 611	22 672
Capital Grants to Entity				125 000	125 000	125 000	102 000	113 700	120 000
Interest on Shareholder Loan				110 000	213 040	213 040	234 400	257 902	283 692
Salaries seconded personnel (Management Fee)				152 985	198 304	198 304	100 384	107 661	115 198
Commission Market		14 537	14 714	17 456	17 456	17 456	15 076	16 583	18 241
Defined benefit plan actuarial gain				10 600	10 600	10 600	11 236	11 910	12 625
Sale of erven				6 565	6 565	6 565	150 222	267 350	327 400
Grave plots		2 558	2 295	6 339	6 339	6 339	2 150	2 282	2 426
Land price				8 500	8 500	8 500	8 500	8 600	8 700
Entrance fees		1 576	1 502	1 976	1 976	1 976	2 174	2 391	2 630
<b>Total 'Other' Revenue</b>	<b>142 798</b>	<b>86 782</b>	<b>245 002</b>	<b>715 498</b>	<b>859 146</b>	<b>859 146</b>	<b>968 722</b>	<b>1 145 723</b>	<b>1 264 776</b>
<b>EXPENDITURE ITEMS:</b>									
<b>Employee related costs</b>									
Basic Salaries and Wages	457 275	509 608	568 465	666 253	694 205	694 205	840 929	931 434	986 968
Pension and UIF Contributions	94 553	84 271	91 110	97 637	103 932	103 932	111 789	119 896	128 289
Medical Aid Contributions		26 725	37 624	49 687	53 316	53 316	71 418	76 650	82 094
Overtime	46 114	55 633	73 301	43 995	53 290	53 290	51 164	54 875	58 716
Performance Bonus		-	-	2 408	2 408	2 408			
Motor Vehicle Allowance	45 725	39 783	52 189	53 008	57 254	57 254	61 093	65 522	70 109
Cellphone Allowance		-	-	2 539	2 557	2 557	4 231	4 501	4 784
Housing Allowances	3 542	2 790	3 039	5 833	6 338	6 338	6 856	7 353	7 868
Other benefits and allowances		4 853	15 939	10 248	13 150	13 150	12 451	13 354	14 105
Post-retirement benefit obligations	18 556	25 508	18 821	22 980	22 980	22 980	24 704	26 433	26 433
<b>sub-total</b>	<b>665 765</b>	<b>749 171</b>	<b>860 488</b>	<b>954 589</b>	<b>1 009 431</b>	<b>1 009 431</b>	<b>1 184 636</b>	<b>1 300 018</b>	<b>1 379 365</b>
Less: Employees costs capitalised to PPE									
<b>Total Employee related costs</b>	<b>665 765</b>	<b>749 171</b>	<b>860 488</b>	<b>954 589</b>	<b>1 009 431</b>	<b>1 009 431</b>	<b>1 184 636</b>	<b>1 300 018</b>	<b>1 379 365</b>

MAN Mangaung - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'									
Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
<b>Contributions recognised - capital</b>									
Public Contributions				24 767	24 767	24 767	11 888	17 833	33 135
<b>Total Contributions recognised - capital</b>	-	-	-	<b>24 767</b>	<b>24 767</b>	<b>24 767</b>	<b>11 888</b>	<b>17 833</b>	<b>33 135</b>
<b>Depreciation &amp; asset impairment</b>									
Depreciation of Property, Plant & Equipment	200 440	288 056	440 206	200 157	335 425	335 425	449 583	473 967	496 638
<b>Total Depreciation &amp; asset impairment</b>	<b>200 440</b>	<b>288 056</b>	<b>440 206</b>	<b>200 157</b>	<b>335 425</b>	<b>335 425</b>	<b>449 583</b>	<b>473 967</b>	<b>496 638</b>
<b>Bulk purchases</b>									
Electricity Bulk Purchases	601 718	758 698	951 713	1 149 420	1 149 420	1 149 420	1 250 000	1 630 000	1 887 992
Water Bulk Purchases	189 702	250 335	284 552	329 315	329 315	329 315	352 367	396 660	436 326
<b>Total bulk purchases</b>	<b>791 421</b>	<b>1 009 033</b>	<b>1 236 265</b>	<b>1 478 735</b>	<b>1 478 735</b>	<b>1 478 735</b>	<b>1 602 367</b>	<b>2 026 660</b>	<b>2 324 318</b>
<b>Transfers and grants</b>									
Cash transfers and grants	49 434	8 185	80 514	140 289	140 536	140 536	121 889	136 856	145 622
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	<b>49 434</b>	<b>8 185</b>	<b>80 514</b>	<b>140 289</b>	<b>140 536</b>	<b>140 536</b>	<b>121 889</b>	<b>136 856</b>	<b>145 622</b>
<b>Contracted services</b>									
Services Contracted to Centlec	174 274			5 590	5 590	5 590	-	-	-
Other Contracted Services		115 600	52 845	43 862	43 414	43 414	22 766	24 152	25 322
Security Services			17 020	26 875	32 150	32 150	24 137	25 770	27 502
Valuation expenses				22 000	22 000	22 000	9 000	5 600	4 236
Meter reading services				20 000	26 000	26 000	37 700	32 114	29 710
Contractors fees				13 720	24 210	24 210	26 555	28 025	29 572
Financial services support				4 770	4 770	4 770	5 056	5 360	5 681
Integrated call centre			14 731	15 723	15 723	15 723	14 667	15 667	16 727
Commission vendors				12 718	56 218	56 218	23 647	27 840	30 893
SMME Contractors				9 814	11 866	11 866	10 844	11 532	12 265
Lease of vehicles				5 366	5 366	5 366	5 741	6 115	6 512
Collection costs			3 689	-	13 000	13 000	15 000	15 900	16 854
Consultant fees			26 778	-	41 958	41 958	38 694	39 791	37 023
Audit fees			14 640	-	19 333	19 333	18 205	19 800	21 537
Credit Control Fees							15 000	7 673	4 604
Audit Improvement							10 122	6 579	2 303
IRPTN Planning							20 000	-	-
<b>sub-total</b>	<b>174 274</b>	<b>115 600</b>	<b>129 703</b>	<b>180 438</b>	<b>321 598</b>	<b>321 598</b>	<b>297 134</b>	<b>271 917</b>	<b>270 739</b>
<b>Allocations to organs of state:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total contracted services</b>	<b>174 274</b>	<b>115 600</b>	<b>129 703</b>	<b>180 438</b>	<b>321 598</b>	<b>321 598</b>	<b>297 134</b>	<b>271 917</b>	<b>270 739</b>

MAN Mangaung - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'									
Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
<b>Other Expenditure By Type</b>									
Collection costs	30 057						-	-	-
Contributions to 'other' provisions	111 956								
Consultant fees	25 994						-	-	-
Audit fees	12 889						-	-	-
General expenses	354 448	279 671	227 780				289 110	287 105	299 661
Advertising			-	-	-		6 802	6 837	7 303
Collection costs				10 000	-		-	-	-
Contributions to 'other' provisions				10 120	10 120	10 120	18 505	19 766	21 120
Consultant fees				32 486	-		-	-	-
Audit fees				13 833	-		-	-	-
General expenses				67 900	121 851	121 851			
Interest on Shareholder Loan				110 000	213 040	213 040	234 400	257 902	283 692
Management Fees (Seconded Personnel)			-	151 961	197 280	197 280	100 384	107 661	115 198
Fuel			20 444	26 269	26 269	26 269	27 364	28 987	30 708
Electricity departmental				43 710	43 710	43 710	51 110	57 348	63 907
Branding MMM				7 000	7 000	7 000	3 420	5 865	7 337
Hire of equipment			6 784	12 921	12 921	12 921	25 719	25 362	24 498
Seconded personnel			-	151 961	151 961	151 961	-	-	-
Insurance			4 885	12 056	12 056	12 056	14 922	15 688	16 494
Legal expenses			38 849	12 422	12 422	12 422	21 987	20 098	17 902
Licences				8 522	8 522	8 522	9 035	9 568	10 133
Membership fees			11 748	10 070	10 070	10 070	10 300	11 021	11 792
Postage			4 919	10 780	10 780	10 780	14 482	26 323	12 907
Printing and stationery			5 670	16 019	16 019	16 019	19 853	21 098	22 367
Telephone			13 411	14 264	14 264	14 264	15 191	16 096	17 054
Vacuum services			23 878	6 699	6 699	6 699	7 101	7 527	7 979
Bank Charges							6 600	6 997	7 419
<b>Total 'Other' Expenditure</b>	<b>535 345</b>	<b>279 671</b>	<b>358 367</b>	<b>728 996</b>	<b>874 987</b>	<b>874 987</b>	<b>876 284</b>	<b>931 251</b>	<b>977 471</b>
<b>Repairs and Maintenance by Expenditure Item</b>									
Employee related costs	-	-	-	-	-	-	-	-	-
Other materials	132 939	83 740	177 943	238 250	266 857	266 857	296 889	319 723	344 356
Contracted Services	-	-	-	-	-	-	-	-	-
Other Expenditure	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>132 939</b>	<b>83 740</b>	<b>177 943</b>	<b>238 250</b>	<b>266 857</b>	<b>266 857</b>	<b>296 889</b>	<b>319 723</b>	<b>344 356</b>

**b. Supporting Table SA2: Consolidated Matrix Financial Performance Budget**

The table below provides detailed information on the overview of the revenue and expenditure in terms of contributions by the respective municipal vote, as well as revenue by source and expenditure by type at a glance.

MAN Mangaung - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description	Vote 1 - City Manager	Vote 2 - Executive Mayor	Vote 3 - Corporate Services	Vote 4 - Finance	Vote 5 - Social Services	Vote 6 - Planning	Vote 7 - Human Settlement and Housing	Vote 8 - Fresh Produce Market	Vote 9 - Engineering Services	Vote 10 - Water Services	Vote 11 - Miscellaneous Services	Vote 12 - Regional Operations	Vote 13 - Strategic Projects and Service Delivery	Vote 14 - Electricity - Centlec (Soc) Ltd	Total
<b>R thousand</b>															
<b>Revenue By Source</b>															
Property rates	-	-	-	568 524	-	-	-	-	-	-	-	-	-	-	568 524
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	2 102 657	2 102 657
Service charges - water revenue	-	-	-	-	-	-	-	-	-	589 873	-	-	-	-	589 873
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	143 043	-	-	-	-	-	143 043
Service charges - refuse revenue	-	-	-	-	-	-	-	-	97 396	-	-	-	-	-	97 396
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	3 001	-	1 287	110	15 520	2 190	-	-	3 800	-	-	-	25 908
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	33 221	-	-	144 681	177 902
Interest earned - outstanding debtors	-	-	-	122 943	-	-	-	-	-	-	-	-	-	23 900	146 843
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	1	5 321	246	-	-	-	-	-	-	-	7 640	13 208
Licences and permits	-	-	-	1	166	671	-	6	-	-	-	-	-	-	843
Agency services	3 663	-	422	1 585	29	-	-	-	136	-	959	-	-	500	7 294
Other revenue	-	-	7 746	4 181	8 772	4 883	160 091	15 624	3 424	976	589 196	-	-	119 467	914 360
Transfers recognised - operational	-	-	-	460 694	-	-	-	-	93 163	77 279	59 184	-	-	-	744 683
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	900	900
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 663</b>	<b>-</b>	<b>11 169</b>	<b>1 157 928</b>	<b>15 575</b>	<b>5 910</b>	<b>175 611</b>	<b>17 820</b>	<b>337 161</b>	<b>668 129</b>	<b>686 361</b>	<b>-</b>	<b>-</b>	<b>2 454 106</b>	<b>5 533 434</b>
<b>Expenditure By Type</b>															
Employee related costs	30 553	46 867	127 699	95 098	236 983	53 526	54 214	7 903	190 914	56 108	142 349	-	26 193	116 228	1 184 636
Remuneration of councillors	-	48 288	-	-	-	-	-	-	-	-	-	-	-	1 248	49 536
Debt impairment	-	-	-	-	-	-	-	-	28 721	64 809	51 480	-	-	125 000	270 010
Depreciation & asset impairment	115	244	29 390	656	14 307	84	89	3 903	190 270	53 801	2 247	-	1	154 476	449 583
Finance charges	-	-	-	-	-	-	-	-	22 408	272	164 320	-	-	15 054	202 054
Bulk purchases	-	-	-	-	-	-	-	-	-	352 367	-	-	-	1 250 000	1 602 367
Other materials	94	48	22 600	2 727	11 671	306	1 834	846	144 373	22 600	-	-	642	89 147	296 889
Contracted services	1 177	424	19 840	64 509	39 779	26 004	3 861	-	6 711	132	17 737	-	9 634	107 325	297 134
Transfers and grants	-	-	-	-	-	-	-	-	-	-	121 571	-	-	318	121 889
Other expenditure	15 576	52 062	75 938	22 585	37 677	21 013	20 981	5 691	85 163	60 702	34 012	-	23 203	421 681	876 284
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>47 514</b>	<b>147 933</b>	<b>275 467</b>	<b>185 575</b>	<b>340 418</b>	<b>100 934</b>	<b>80 979</b>	<b>18 343</b>	<b>668 560</b>	<b>610 791</b>	<b>533 717</b>	<b>-</b>	<b>59 672</b>	<b>2 280 477</b>	<b>5 350 381</b>
<b>Surplus/(Deficit)</b>	<b>(43 851)</b>	<b>(147 933)</b>	<b>(264 298)</b>	<b>972 353</b>	<b>(324 842)</b>	<b>(95 024)</b>	<b>94 632</b>	<b>(523)</b>	<b>(331 399)</b>	<b>57 338</b>	<b>152 644</b>	<b>-</b>	<b>(59 672)</b>	<b>173 629</b>	<b>183 052</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	752 592	-	-	-	752 592
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	11 888	11 888
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(43 851)</b>	<b>(147 933)</b>	<b>(264 298)</b>	<b>972 353</b>	<b>(324 842)</b>	<b>(95 024)</b>	<b>94 632</b>	<b>(523)</b>	<b>(331 399)</b>	<b>57 338</b>	<b>905 236</b>	<b>-</b>	<b>(59 672)</b>	<b>185 517</b>	<b>947 533</b>



**c. Supporting Table SA3: Supporting details to “Budgeted Financial Position”**

The table below provides to the reader of Table A6 more information as to the composition of the major categories of the items disclosed on the Budgeted Financial Position of the municipality, for ease of comparison.

**MAN Mangaung - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Call investment deposits</b>									
Call deposits < 90 days	26 639	47 571	130 498	282 180	305 696	305 696	680 259	789 531	913 082
Other current investments > 90 days		151 324	-	-					
<b>Total Call investment deposits</b>	<b>26 639</b>	<b>198 895</b>	<b>130 498</b>	<b>282 180</b>	<b>305 696</b>	<b>305 696</b>	<b>680 259</b>	<b>789 531</b>	<b>913 082</b>
<b>Consumer debtors</b>									
Consumer debtors	326 754	342 569	1 487 360	1 579 874	2 100 000	2 100 000	2 268 000	2 449 440	2 645 395
Less: Provision for debt impairment			(1 038 585)	(1 225 588)	(1 479 211)	(1 479 211)	(1 749 221)	(2 042 746)	(2 354 592)
<b>Total Consumer debtors</b>	<b>326 754</b>	<b>342 569</b>	<b>448 775</b>	<b>354 286</b>	<b>620 789</b>	<b>620 789</b>	<b>518 779</b>	<b>406 694</b>	<b>290 803</b>
<b>Debt impairment provision</b>									
Balance at the beginning of the year			745 679	1 082 599	1 082 599	1 082 599	1 479 211	1 749 221	2 042 746
Contributions to the provision			292 906	142 989	396 612	396 612	270 010	293 525	311 846
Bad debts written off			-	-	-	-	-	-	-
<b>Balance at end of year</b>	<b>-</b>	<b>-</b>	<b>1 038 585</b>	<b>1 225 588</b>	<b>1 479 211</b>	<b>1 479 211</b>	<b>1 749 221</b>	<b>2 042 746</b>	<b>2 354 592</b>
<b>Property, plant and equipment (PPE)</b>									
PPE at cost/valuation (excl. finance leases)	4 222 094	4 248 358	9 786 997	6 392 102	11 447 990	11 447 990	12 379 198	13 373 314	14 438 818
Leases recognised as PPE					-	-	-	-	-
Less: Accumulated depreciation				1 578 452	1 846 132	1 846 132	2 295 716	2 769 682	3 266 320
<b>Total Property, plant and equipment (PPE)</b>	<b>4 222 094</b>	<b>4 248 358</b>	<b>9 786 997</b>	<b>4 813 650</b>	<b>9 601 857</b>	<b>9 601 857</b>	<b>10 083 482</b>	<b>10 603 632</b>	<b>11 172 497</b>
<b>LIABILITIES</b>									
<b>Current liabilities - Borrowing</b>									
Short term loans (other than bank overdraft)					-	-			
Current portion of long-term liabilities	1 976	2 184	4 402	18 504	4 402	4 402	4 622	4 853	5 095
<b>Total Current liabilities - Borrowing</b>	<b>1 976</b>	<b>2 184</b>	<b>4 402</b>	<b>18 504</b>	<b>4 402</b>	<b>4 402</b>	<b>4 622</b>	<b>4 853</b>	<b>5 095</b>
<b>Trade and other payables</b>									
Trade and other creditors	853 254	892 941	963 802	652 522	721 185	721 185	757 244	461 611	167 872
Unspent conditional transfers			231 354	75 367	231 354	231 354	195 300	198 823	213 101
VAT			62 519		-	-			
<b>Total Trade and other payables</b>	<b>853 254</b>	<b>892 941</b>	<b>1 257 674</b>	<b>727 889</b>	<b>952 538</b>	<b>952 538</b>	<b>952 544</b>	<b>660 435</b>	<b>380 973</b>
<b>Non current liabilities - Borrowing</b>									
Borrowing	11 241	20 163	57 686	185 039	57 686	57 686	203 719	188 719	173 719
Finance leases (including PPP asset element)				68 776	68 776	68 776	66 776	64 976	51 476
<b>Total Non current liabilities - Borrowing</b>	<b>11 241</b>	<b>20 163</b>	<b>57 686</b>	<b>253 814</b>	<b>126 461</b>	<b>126 461</b>	<b>270 495</b>	<b>253 695</b>	<b>225 195</b>
<b>Provisions - non-current</b>									
Retirement benefits			497 437	564 066	497 437	497 437	522 309	548 424	575 846
List other major provision items									
Refuse landfill site rehabilitation					72 002	72 002	75 602	79 383	83 352
Other	425 203	486 402	48 007		2 411	2 411	2 531	2 658	2 791
<b>Total Provisions - non-current</b>	<b>425 203</b>	<b>486 402</b>	<b>545 444</b>	<b>564 066</b>	<b>571 850</b>	<b>571 850</b>	<b>600 442</b>	<b>630 465</b>	<b>661 988</b>
<b>CHANGES IN NET ASSETS</b>									
<b>Accumulated Surplus/(Deficit)</b>									
Accumulated Surplus/(Deficit) - opening balance	1 819 283	2 025 811	7 332 744	1 860 968	6 908 263	6 908 263	7 683 668	8 036 053	8 694 795
GRAP adjustments	(284 991)	(292 496)				-			
Restated balance	1 534 292	1 733 316	7 332 744	1 860 968	6 908 263	6 908 263	7 683 668	8 036 053	8 694 795
Surplus/(Deficit)	286 156	300 680	350 924	712 001	775 405	775 405	947 533	1 092 956	1 261 946
Appropriations to Reserves						-			
Transfers from Reserves						-			
Depreciation offsets						-			
Other adjustments							(595 148)	(434 214)	(560 486)
<b>Accumulated Surplus/(Deficit)</b>	<b>1 820 447</b>	<b>2 033 996</b>	<b>7 683 668</b>	<b>2 572 969</b>	<b>7 683 668</b>	<b>7 683 668</b>	<b>8 036 053</b>	<b>8 694 795</b>	<b>9 396 255</b>
<b>Reserves</b>									
Housing Development Fund						-			
Capital replacement						-			
Self-insurance			77 596	92 750	77 596	77 596	81 476	85 549	89 827
Other reserves			11 776		11 765	11 765	12 353	12 970	13 619
Revaluation	1 584 003	1 576 470	2 690 106	1 403 688	2 690 106	2 690 106	2 824 611	2 965 841	3 114 134
<b>Total Reserves</b>	<b>1 584 003</b>	<b>1 576 470</b>	<b>2 779 477</b>	<b>1 496 438</b>	<b>2 779 466</b>	<b>2 779 466</b>	<b>2 918 439</b>	<b>3 064 361</b>	<b>3 217 579</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 404 450</b>	<b>3 610 466</b>	<b>10 463 146</b>	<b>4 069 406</b>	<b>10 463 134</b>	<b>10 463 134</b>	<b>10 954 492</b>	<b>11 759 156</b>	<b>12 613 834</b>

**1. Assessment Rates**

It is recommended that rates tariffs be increased by 5.9% across the board.

- (a) That the following general assessment rates in respect of the Mangaung Metropolitan Municipality be determined as follows:
- i. Comma five four five seven cent (0,5457 cent), multiply by comma two five percent (0.25%) per rand on the rateable value of farm property (exempt from VAT);
  - ii. Comma five four five seven cent (0,5457 cent) per rand on the rateable value of residential property (exempt from VAT);
  - iii. Two comma zero six four zero cent (2,0640 cent) per rand on the rateable value of government property (exempt from VAT);
  - iv. Two comma seven zero three four cent (2,0734 cent) per rand on the rateable value of business property (exempt from VAT).
  - v. Interest shall be paid to Council on rates which have been paid within thirty (30) days from the date on which such rates became due, at a rate of 1% higher than the prime rate for the period during which such rates remain unpaid after expiry of the said period of thirty (30) days.

**Rebates on assessment rates:**

- \* The first R 70,000 (Seventy thousand rand only) of the rateable value of residential properties are exempted;
- \* That in respect of qualifying senior citizens and disabled persons, the first R 250,000 (Two hundred and fifty rand only) of the rateable value of their residential properties be exempted from rates;
- \* That the rebate on the R 250,000 of the rateable value for residential properties of qualifying senior citizens and disabled persons will only be applicable on properties with a value that does not exceed R 2,000,000 (Two million rand only), and;
- \* That for the 2013/14 financial year the criteria applicable for child headed families regarding the total monthly income from all sources must not exceed an amount equal to two state pensions as determined by National Minister of Finance per month.

- (b) It is recommended that the rates as stated above, become due monthly on the following dates: 8 July 2013; 7 August 2013; 9 September 2013; 7 October 2013; 7 November 2013; 9 December 2013; 7 January 2014; 7 February 2014; 7 March 2014; 7 April 2014; 7 May 2014 and 9 June 2014.

**2. Sewerage Charges**

It is recommended that the sewerage charges be increased by 5.9% across the board.

**(a) Non- residential**

Comma three two one two (0,3212 cent) per rand on the rateable value of the property (VAT excluded) with a minimum of One hundred and one rand and forty eight cents (R 101.48) (VAT excluded) per erf per month

**(b) Residential**

Comma two two four nine (0,2249) per rand on the rateable value of the property (VAT excluded) with a minimum of seventy four rand and ninety cent (R 74,90) (VAT excluded) per erf per month.

**Rebates on sewerage charges:**

- \* Residential properties with a value of R 70,000.00, or less are exempted from paying sewerage charges;
- \* The residential areas in the following areas are excluded from paying sewerage charges; Bloemindustria, Ribblesdale, Bloemspruit, Bainsvlei, Farms and Peri-Urban areas in Thaba Nchu.

**(c) Special Arrangements**

- i. Levy on churches, church halls and other places of similar nature, qualifying charitable institutions and welfare organizations:  
R 91.09 per sanitary point per month (VAT excluded)

- R 30.29 per refuse container per month (VAT excluded)
- ii. Martie du Plessis School, Dr Böhmer School, Lettie Fouche School and schools of similar nature:  
R 45.56 per sanitary point per month (VAT excluded)  
R 15.15 per refuse container per month (VAT Excluded)
- iii. That the sewerage charges and levied in accordance with 2(a), (b) and (c) as stated above, become due monthly on the following dates: 8 July 2013; 7 August 2013; 9 September 2013; 7 October 2013; 7 November 2013; 9 December 2013; 7 January 2014; 7 February 2014; 7 March 2014; 7 April 2014; 7 May 2014 and 9 June 2014.

### 3. Refuse Removal Charges

It is recommended that the refuse removal be increased by 7% and;

- i. That, the refuse removal tariffs for 2013/14 be applicable from the consumer month of July 2013;
- ii. That the following charges and prices, excluding VAT, in connection with the supply of refuse removal services are submitted for approval.

#### Tariff (3)(a): Erf used for Residential Purposes

Size of the Stand (square metres)	Tariff per month (maximum of one removal per week)
0 - 300	32.10
301 - 600	42.80
601 - 900	74.90
901 - 1500	107.00
>1500	128.40

#### Tariff (3)(b): Flats and Townhouses per unit

Tariff per month (maximum of one removal per week) - R 74.90 per month

#### Tariff (3)(c): Duet Houses and Private Towns

Tariff per month (maximum of one removal per week) as per tariff (3)(a) above

#### Tariff (3)(d): Businesses, Commercial and Industrial (Non-bulk)

Tariff per month (Maximum of one removal per week) - R 160.05 per month

#### Tariff (3)(e): Businesses, Commercial and Industrial (Bulk)

A minimum of R 160.05 per businesses, commercial and industrial per month for land fill costs plus costs associated with the type of service required as contained in the Tariffs Booklet.

- iv. It is recommended that the refuse removal levies as stated above, become due monthly on the following dates; 8 July 2013; 7 August 2013; 9 September 2013; 7 October 2013; 7 November 2013; 9 December 2013; 7 January 2014; 7 February 2014; 7 March 2014; 7 April 2014; 7 May 2014 and 9 June 2014.

### 4. Water Tariffs

It is recommended

- i. That the water tariffs for the 2013/14 financial year be increased on average by 8.80% and the details in terms of our step tariff structure is as outlined below:

#### Residential Properties (non-bulk)

1 to 6kl	-	18.0%
7 to 15kl	-	7.0%
16 to 30kl	-	7.0%
31 to 60kl	-	7.0%
>61kl	-	7.5%

## **Business / Commercial (Bulk)**

1 to 60kl	-	8.0%
61 to 100kl	-	8.5%
>100kl	-	8.5%

- ii. That, the water tariffs for 2013/14 be applicable from the consumer month of July 2013;
- iii. That for the calculation of water accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and consumption of water are submitted for approval;
- iv. That in terms of Section 145 of the Local Government Ordinance of 1962, (Ordinance No 8 of 1962) the following charges and prices, excluding VAT, in connection with the supply and consumption of water are submitted for approval.

### **Part A: Erf within Municipal Area**

#### **Tariff A1**

- (a) Erf used for Residential Purpose and**
- (b) Sports Club Incorporated in the Council's Sport Club Scheme**

#### **Water Consumed:**

- i. R 5,12 per kilolitre per month for 0 to 6 kiloliters;
- ii. R 12,84 per kilolitre per month for 7 to 15 kilolitres;
- iii. R 13,55 per kilolitre per month for 16 to 30 kilolitres;
- iv. R 14,64 per kilolitre per month for 31 to 60 kilolitres;
- v. R 15,32 per kilolitre per month for each kilolitre more than 60 kilolitre.

#### **(c) Bulk metered Flats, Townhouses and Duet Houses**

- i. Total kilolitres used, number of flats, townhouse or duet houses
- ii. Apply sliding scale:
  - 0 - 6 kilolitres
  - 7 - 15 kilolitres
  - 16 - 30 kilolitres
  - 31 - 60 kilolitres
  - 61 kilolitres and moreDivide amount by number of flats, townhouses or duet houses. Tariffs applicable to erf used for residential purposes are applicable to the above.
- iii. Fire meter water consumed - R 13,07 per kiloliter per month.

#### **Tariff A2: Unmetered Erf Used for Residential Purpose only**

Fixed amount: R 24,66 per month

#### **Tariff A3: Unimproved Erf**

##### **(a) Unimproved erf which may be used for residential purposes only:**

Minimum charge: R 28,70 per month

##### **(b) Any other unimproved erf:**

Minimum charge: R 3,092.63 per month

#### **Tariff A4: Directorates of Council**

Water consumed: R 10,35 per kilolitre per month.

#### **Tariff A5: Any other point where water is supplied not mentioned in Tariffs A1, A2, A3 and A4 per Water Meters:**

- i. Minimum charges R 375,67 per month  
**plus**  
Water consumed:
  - R 13.57 per kilolitre per month for 0 to 60 kiloliters;
  - R 15,00 per kilolitre per month for 61 to 100 kilolitres;
  - R 15.67 per kilolitre per month for each kilolitre more than 100 kilolitres

**Part B: Erf outside Municipal Area**

**Tariff B1: Erf used for Residential Purposes only:**

**Water Consumed:**

- i. R 5,12 per kilolitre per month for 0 to 6 kiloliters;
- ii. R 12,84 per kilolitre per month for 7 to 15 kilolitres plus a surcharge of 35%
- iii. R 13,55 per kilolitre per month for 16 to 30 kilolitres plus a surcharge of 35%
- iv. R 14,64 per kilolitre per month for 31 to 60 kilolitres plus a surcharge of 35%
- v. R 15,32 per kilolitre per month for each kilolitre more than 60 kilolitre plus a surcharge of 35%

**Tariff B2: Any other point where water is supplied not mentioned in Tariff B1, per water meter (excluding Special Arrangements)**

Minimum charges R 375,67 per month plus a surcharge of 35%

**plus**

Water consumed:

- R 13,57 per kilolitre per month for 0 to 60 kiloliters plus a surcharge of 35%
- R 15,00 per kilolitre per month for 61 to 100 kilolitres plus a surcharge of 35%
- R 15,62 per kilolitre per month for each kilolitre more than 100 kilolitres plus a surcharge of 35%

**5. Housing Rental Tariffs**

It is recommended that the rental tariffs on all housing schemes be increased with 10% from 1 July 2013.

**6. General Tariffs**

It is recommended that the general tariffs and charges be increased at an average of 10% as reflected in the Tariffs Booklet.

**7. Electricity Tariffs**

It is recommended:

- i. That, the electricity tariffs for the 2013/14 financial year be increased with 5.25% (on average) above the previous year;
- ii. That, the new electricity tariffs for 2013/14 be applicable from the consumer month of 1 July 2013;
- iii. That, for the calculation of electricity accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and with a winter and summer component for all tariffs,
- iv. That the following charges and prices, excluding VAT, in connection with the supply and consumption of electricity are submitted for approval:

PP IBT	2012/13		2013/14		% Increase
	Summer	Winter	Summer	Winter	
Block adjustment	0.20				
Block 1 (1 - 50kWh)	0.74	0.81	0.76	0.83	2.41%
Block 2 (51 - 350kWh)	0.90	0.97	0.97	1.05	7.80%
Block 3 (351 - 600kWh)	1.05	1.13	1.16	1.25	10.50%
Block 4 (>600kWh)	1.23	1.33	1.39	1.50	13.19%
<b>Overall</b>					<b>8.47%</b>
IBT	2012/13		213/14		% Increase
	Summer	Winter	Summer	Winter	
Block 1 (1 - 50kWh)	0.74	0.81	0.76	0.83	2.41%
Block 2 (51 - 350kWh)	0.90	0.97	0.97	1.05	7.80%
Block 3 (351 - 600kWh)	1.05	1.13	1.16	1.25	10.50%
Block 4 (>600kWh)	1.23	1.33	1.39	1.50	13.19%

<b>Overall</b>					<b>11.845</b>
	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
<b>Homeflex</b>	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
Basic Charge	250.00	250.00	269.50	269.50	
Single Phase	250.00	250.00	89.83	89.83	-64.07%
Three Phase	250.00	250.00	269.00	269.50	7.80%
Peak	1.07	2.52	1.27	2.72	15.89%
Standard	0.80	1.28	0.95	1.38	15.89%
Off Peak	0.68	1.23	0.84	1.33	19.93%
<b>Overall</b>					<b>14.87%</b>
	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
<b>PP Flat Business</b>	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
kWh	1.28	1.40	1.39	1.51	8.61%
<b>Overall</b>					<b>8.61%</b>
	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
<b>Rotary Flat Business</b>	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
kWh	1.28	1.40	1.39	1.51	8.61%
<b>Overall</b>					<b>8.61%</b>
	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
<b>Complex</b>	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
Basic charge	300.00	300.00	323.40	323.40	
Single Phase	300.00	300.00	107.80	107.80	
Three Phase	300.00	300.00	323.40	323.40	7.80%
Peak	1.45	2.72	1.56	2.93	7.80%
Standard	0.87	1.39	0.94	1.50	7.80%
Off Peak	0.74	1.33	0.80	1.43	7.80%
<b>Overall</b>					<b>7.80%</b>
	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
<b>Elecflex 2</b>	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
Basic Charge	2,100.00	2,100.00	2,263.80	2,263.80	7.80%
Access	29.59	29.59	31.90	31.90	7.80%
MD	84.54	84.54	91.13	91.13	7.80%
Peak	0.94	2.21	1.01	1.90	2.39%
Standard	0.56	0.90	0.67	0.97	15.87%
Off Peak	0.48	0.86	0.57	0.93	15.89%
<b>Overall</b>					<b>9.59%</b>
	<b>2012/13</b>	<b>2013/14</b>	<b>2012/13</b>	<b>2013/14</b>	<b>%</b>
<b>Elecflex 3</b>	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
Basic Charge	1,400.00	1,400.00	1,509.20	1,509.20	7.80%
Access	31.96	31.96	34.45	34.45	7.80%
MD	91.31	91.31	98.43	98.43	7.80%
Peak	1.01	2.38	1.09	1.90	0.84%
Standard	0.61	0.97	0.72	1.05	15.89%
Off Peak	0.52	0.93	0.61	1.00	15.89%
<b>Overall</b>					<b>9.33%</b>
	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
<b>Elecflex 3</b>	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
Basic Charge	1,050.00	1,050.00	1,131.90	1,131.90	7.80%
Access	35.15	35.15	37.89	37.89	7.80%
MD	100.44	100.44	108.28	108.28	7.80%
Peak	1.11	2.62	1.20	2.08	0.67%
Standard	0.67	1.07	0.72	1.16	7.80%
Off Peak	0.57	1.02	0.61	1.10	7.80%
<b>Overall</b>					<b>6.61%</b>
	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
<b>Bulk Residential 3</b>	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
Basic Charge	1,400.00	1,400.00	1,509.20	1,509.20	7.80%
Access			Removed	Removed	-100.00%
MD	36.52	36.52	39.37	39.37	7.80%
Peak	1.27	2.38	1.09	1.90	-15.71%

Standard	0.76	1.22	0.78	1.18	1.06%
Off Peak	0.65	1.16	0.66	1.13	1.06%
<b>Overall</b>					<b>-16.33%</b>
<b>Bulk Residential 4</b>	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
Basic Charge	1,050.00	1,050.00	1,131.90	1,131.90	7.80%
Access	14.06	14.06	0.00	0.00	-100.00%
MD	40.18	40.18	43.31	43.31	7.80%
Peak	1.39	2.62	1.20	2.08	-15.57%
Standard	0.84	1.34	.081	1.16	-5.67%
Off Peak	0.71	1.28	0.73	1.10	-1.63%
<b>Overall</b>					<b>-17.88%</b>
<b>Sport Stadiums on ToU</b>	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
Peak	1.74	3.28	1.88	3.54	7.80%
Standard	1.05	1.67	1.13	1.80	7.80%
Off Peak	0.89	1.60	0.96	1.73	7.80%
<b>Overall</b>					<b>7.80%</b>
<b>Centlec Departmental on ToU</b>	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
Peak	1.11	2.10	1.20	2.26	7.80%
Standard	0.67	1.07	0.72	1.16	7.80%
Off Peak	0.57	1.02	0.61	1.10	7.80%
<b>Overall</b>					<b>7.80%</b>
<b>Departmental</b>	<b>2012/13</b>		<b>2013/14</b>		<b>%</b>
	<b>Summer</b>	<b>Winter</b>	<b>Summer</b>	<b>Winter</b>	<b>Increase</b>
kWh (Centlec)	1.01	1.01	1.09	1.09	7.80%
<b>Overall</b>					<b>7.80%</b>

**Please Note:**

Interest shall be paid to Council on all the above charges, which have not been paid within thirty (30) days from the date on which such charges became due, at a rate of 1% higher than the prime rate for the period during which such charges remain unpaid after expiry of the said period of thirty days.

## PART 2 - SUPPORTING DOCUMENTATION

### 1. OVERVIEW OF ANNUAL BUDGET PROCESS

The MFMA requires the mayor of a municipality to provide general political guidance over the budget process and to priorities that must guide the preparation of a budget. The new National Treasury Budget Regulations gives further effect to this by prescribing that the mayor of a municipality must establish a Budget Steering Committee to assist in discharging the mayor's responsibility set out in Section 53 of the Municipality Financial Management Act. Compilation of the Municipality's annual budget commenced with the presentation of the budget parameters to the Budget Committee, composed of executive political representatives. The committee's terms of reference include the following:

- To provide guidance on budget principles
- To consider draft budget operational and capital parameters
- To review directorates' budget inputs via budget hearings after tabling of the draft budget, and
- To review and advice on the outcome of the MTREF

Following consideration of the budget parameters Executive Management Team submitted the operational and capital budgets which were deliberated on, as part of formulating the draft 2013/14 MTREF budget for tabling in March 2013.

The 2013/14 draft MTREF budget will be tabled at a Council meeting to be held on 28 March 2013 for noting. Subsequent to the tabling of the draft at 2013/14 MTREF budget and proposed tariff, advertisements will be made for stakeholders and public comment by 4th, 5th, 8th & 9th April 2013.

The progress and evaluation of the status of service delivery, summary of community and stakeholder views on the IDP, MTREF budget and the linkage of the budget to the IDP and support from other stakeholders will be presented to the IDP and Budget Conference on 12 April 2013.

The IDP and Budget time schedule as well as public participation for the 2013/14 budget cycle in terms of Section 21 (1) (b) of the Municipal Financial Management Act is outlined below.

#### DELIVERABLES AND PROCESS MANAGEMENT

IDP Phases	Deliverable and Process Management	Planned Dates	Actual Dates	Progress
<b>PREPARATORY PHASE</b>	Briefing session with Section 80; IDP and Finance, IDP Steering Committee, Budget Committee	15-17 /08/12	15/08/12	Done
	Tabling of the IDP and Budget Process Plan to Council	30/08/12	24/08/12	Done
	Advertisement of IDP and Budget Process Plan	15/09/12	05/19/12	Done
	Committee and consultation forums for the budget process	20-22/09/12	20-21/09/12	Done
	Preparation of budget framework to provide parameters and request budget inputs for the 2013/14 MTREF	26/09/12	03/10/12	Done
	One day self assessment dialogue with EMT, MAYCO and Councillors	18/10/12	30/10/12	Done
	EMT submit inputs on operational budget	06/11/12	28/01/13	Done
	EMT to submit budget inputs on capital projects	15/1/12	28/01/13	Done
	Consideration, review and inclusion of any relevant and new information	20/12/12	20/11/12	Done
	Develop a draft Growth Development Strategy for the City	31/12/12	29/11/12	Done
<b>STRATEGIC PHASE</b>	Initiate Public Participation process in line with the MTREF	22/11/12	22/11/12 - 13/12/12	Done
	Centlec draft budget and business plan	22/01/13	25/01/13	Done
	IDP Steering Committee to review emerging issues / changes and to prioritize IDP and budget items	24/01/13		Not done
	Refining municipal Strategies, Objectives, KPI's and targets so as to influence the budget	06/02/13	16/01/13	Done
	Continue Public Participation process in line with MTREF	05-08/02/13	05-08/02/13	Done
	MMM provides Centlec with comments on draft business plan and budget	12/02/13	12/02/13	Done
	MAYCO Lekgotla to confirm IDP< SDBIP and Budget priorities	21/02/13	15/03/13	
	Review tariffs and budget policies	25/02/13		In progress
	Institutional plan refined to deliver on the municipal strategy	28/02/13		In progress
	Set and agree on IDP priority programme / projects			In progress



PROJECT PHASE	Review and align National and Provincial allocation for inclusion in the draft IDP and MTREF budget	28/02/13		In progress
	Directorates develop draft 2013/14 SDBIP and present to Portfolio Committee	07/03/13		In progress
	One and multi-year scorecard revised and presented to MAYCO	12/03/13		In progress
INTEGRATION PHASE	Directorates confirming programmes and projects to MAYCO	20/03/13		In progress
	Horizontal and vertical alignment with District, Province and other stakeholders	20/03/13		In progress
	Financial plan and capital investment plan are developed	20/03/13		In progress
	Presentation of service plans and integration into the IDP document to MAYCO	20/03/13		In progress
	TABLING OF THE Draft IDP including proposed revisions and MTREF Budget and related resolutions - MMM and Centlec	29/03/13		In progress
	Submission of draft IDP and MTREF to MEC's Treasury and Co-operative Governance, Traditional and Human Settlements, and National Public participation process including hearings on Draft IDP and Budget	04/04/13		In progress
	Public participation process including hearings on Draft IDP and Budget	4,5,8,9/04/13		In progress
	IDP Budget Lekgotla	12/04/13		In progress
	Special Council considers submissions, representations and recommendations from hearings. Executive Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for Council consideration	25/04/13		
	Executive Mayor with support of MAYCO to recommend approval by Council after considering inputs from Council and all sectors	07/05/13		
	Compilation and submission of draft 203/14 SDBIP and annual performance agreements by City Manager to the Executive Mayor	07/05/13		
	Council meeting to approve MTREF budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year.	30/05/13		
	Approval of draft GDS by Council	30/05/13		
	The Executive Mayor submits the approved IDP, MTREF Budget, Taxes and tariffs and Budget related Policies to MEC for Co-operative Governance, Traditional Affairs and Human Settlements, National and Provincial Treasury, Office of the Audit-General and make public within 14 days after approval	04/06/13		
	Publication of approved IDP, budget, SDBIP and performance agreements on the website and in local newspapers	04/06/13		
	Executive mayor approves the 2013/14 SDBIP and annual performance agreements of the City Manager and senior managers within 28 days after the approval of IDP and budget. Executive mayor ensures that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP	28/06/13		

## PUBLIC PARTICIPATION

Public participation processes unfold smoothly, wards and communities were consulted and involved for effective participation and to meet specific deadlines as reflected in the reviewed process plan. The following table provides a “snap-shot” analysis of the public participation processes as unfolded.

## Public Participation Engagements

Community	Wards	2012		2013				
		Nov	Dec	Jan	Feb	Mar	Apr	May
Maria Moroka - Thaba Nchu	38	22						
Thaba Nchu- Sediti High School	41	27						
Thaba Nchu Region - Mmabana Theatre	39, 40, 42, 43, 49	8			5th Repeated			
Caleb Motshabi Hall - Bloemfontein	1, 2, 3, 4, 5, 6, 16, 47		5		6th Repeated			
Rocklands Hall - Bloemfontein	7, 8, 9, 13, 15, 17, 45		6		7th Repeated at South Regional Hall			
South Regional Centre Hall	10, 11, 12, 14, 46		7		8th repeated at South Regional			
Floreat Hall - Bloemfontein	18,19,20,21,22,23,24, 25,26,44,48			11				
Nicro Hall - Botshabelo	31,32,33,34,3,358,36,37			12				
H Hall - Botshabelo	27,28,29,30			13				

In strengthening the community participation process, ward-councillors, ward-committees and interested parties will be afforded an opportunity to make written submissions to the IDP offices by 11 May 2013 about issues which were not raised and are pertinent in their respective communities. The municipality has made every effort to involve the community and various stakeholders in the formulation of the reviewed IDP 2013/14 IDP and the development of the 2013/14 - 2015/16 MTREF budget.

## 2. OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

The Mangaung Metropolitan Municipality's IDP outlined the key area for development in the short to medium term. These are the commitments that the Metropolitan Council will take forward. By and large the Mayoral Committee played a significant role in shaping these priorities and it was necessary to link them to the National, Provincial, District and Sector Departments' priorities and plans.

Council has set the following Mayoral priorities:

- Poverty reduction, job creation , rural and economic development
- Financial sustainability
- Spatial development and the built environment
- Eradication of bucket system, VIP toilets in Mangaung, Botshabelo and Thaba Nchu, roads, ageing infrastructure, focus on the basics
- Human settlements
- Public transport
- Environment management and climate change
- Social and community services
- Good governance

The 2013/14 draft MTREF budget continues to address the following IDP interventions that are informed by the guidelines of Output 8. These emphasis the development in an integrated manner.

The tables below serves to illustrate the alignment of the budget to the IDP Strategic objectives:

## IDP Strategic Objective (Revenue)

The table below outlines the linkage between the IDP strategic objectives and operating revenue budget for the MTREF period. That is, it outlines how the projected revenue budget is going to be used in meeting the main goals of poverty reduction, job creation, rural and economic development, financial sustainability, spatial development and the built environment, eradication of bucket system, VIP toilets, roads, ageing infrastructure, human settlements, public transport, environmental management and climate change, social and community services and good governance, anchoring the IDP.

MAN Mangaung - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Strategic Leadership and Planning	Good Governance	1	70 315	24 556		7	7	7	5 216	4 170	2 782
IT governance and planning	Good Governance	2	1 434	10		118	118	118	130	143	158
Human Resource Management	Good Governance	3	1 984	3 461		9 761	8 561	8 561	11 039	12 130	13 329
Fleet Management and Support	Upgrading and Maintenance of Infrastructure	4	3	1		219	219	219	136	147	158
Stategic Management Programmes	Good Governance	5	678 792	357 290		1 105 739	1 450 103	1 450 103	1 328 080	1 449 225	1 546 942
Fire and Disaster Management	Social and Community Service	6	497	-		616	616	616	678	745	820
Environment Health	Social and Community Service	7		1 119		14 493	523	523	193	212	234
Parks and Cemeteries Management	Social and Community Service	8	5 297	5 424		9 060	5 340	5 340	5 141	5 572	6 045
Law Enforcement and Safety	Social and Community Service	9	2 848	3 365		7 855	6 855	6 855	8 641	9 505	10 456
Social and Community Development	Social and Community Service	10	1 815	84 590		806	806	806	923	1 015	1 116
Economic Development	Economic Development and Poverty Reduction	11	12 641	11 307		22 790	22 790	22 790	166 549	284 769	345 871
Market Services Management	Economic Development and Poverty Reduction	12	16 072	16 804		20 561	18 642	18 642	17 820	19 602	21 562
Fiscal Prudence	Financial Sustainability	13	497 522	601 298		961 591	1 035 911	1 035 911	1 267 248	1 236 429	1 321 394
Roads and Stormwater Improvement	Upgrading and Maintenance of Infrastructure	14	1 488	263 357		1 095	1 095	1 095	1 204	1 325	1 457
Solid Waste Management	Upgrading and Maintenance of Infrastructure	15	4 626	5 506		120 485	120 485	120 485	190 712	202 985	218 010
Water and Sanitation Provision	Upgrading and Maintenance of Infrastructure	16	241 237	299 125		134 242	134 242	134 242	145 109	156 857	169 556
Sustainable Shelter Provision	Human Settlement	17	5 414	4 740		14 376	14 376	14 376	14 972	15 395	15 842
Purified Water Provision	Upgrading and Maintenance of Infrastructure	18	404 953	541 421		610 174	610 174	610 174	668 129	721 088	780 888
Electricity Provision and Maintenance	Upgrading and Maintenance of Infrastructure	19	1 037 152	929 711		1 854 328	2 125 162	2 125 162	2 465 995	2 994 207	3 343 793
Not Analysed					4 172 179						
Allocations to other priorities											
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>2 984 087</b>	<b>3 153 085</b>	<b>4 172 179</b>	<b>4 888 315</b>	<b>5 556 026</b>	<b>5 556 026</b>	<b>6 297 914</b>	<b>7 115 522</b>	<b>7 800 413</b>

## IDP Strategic Objective (Operating Expenditure)

The table below outlines the linkage between the IDP strategic objectives and operating expenditure budget for the MTREF period. That is, it outlines how the allocated expenditure budget is going to be used in meeting the main goals of poverty reduction, job creation, rural and economic development, financial sustainability, spatial development and the built environment, eradication of bucket system, VIP toilets, roads, ageing infrastructure, human settlements, public transport, environmental management and climate change, social and community services and good governance, anchoring the IDP.

MAN Mangaung - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Strategic Leadership and Planning	Good Governance	1	207 630	181 885		246 628	252 286	252 286	173 512	183 009	193 583
IT governance and planning	Good Governance	2	92 666	36 529		74 923	71 050	71 050	78 571	83 620	88 944
Human Resource Management	Good Governance	3	15 294	25 917		106 327	120 905	120 905	187 736	199 703	215 764
Fleet Management and Support	Upgrading and Maintenance of Infrastructure	4	15 174	59 405		18 654	16 093	16 093	42 240	44 950	47 621
Strategic Management Programmes	Good Governance	5	332 711	370 176		536 581	618 001	618 001	656 193	733 073	783 772
Fire and Disaster Management	Social and Community Service	6	39 646	39 943		50 750	52 253	52 253	63 580	68 206	73 013
Environment Health	Social and Community Service	7		3 723		24 528	24 345	24 345	22 317	23 430	24 252
Parks and Cemeteries Management	Social and Community Service	8	56 514	55 339		77 127	88 557	88 557	95 173	102 031	108 961
Law Enforcement and Safety	Social and Community Service	9	67 718	72 954		104 591	111 370	111 370	117 130	125 525	134 308
Social and Community Development	Social and Community Service	10	36 787	121 712		30 100	31 586	31 586	40 073	42 837	45 751
Economic Development	Economic Development and Poverty Reduction	11	50 720	48 011		129 532	124 128	124 128	124 316	113 361	123 791
Market Services Management	Economic Development and Poverty Reduction	12	13 150	14 025		13 861	17 212	17 212	18 343	19 980	21 699
Fiscal Prudence	Financial Sustainability	13	91 682	88 267		133 283	142 260	142 260	176 398	189 547	179 615
Roads and Stormwater Improvement	Upgrading and Maintenance of Infrastructure	14	128 225	131 813		183 673	302 919	302 919	310 934	330 961	352 298
Solid Waste Management	Upgrading and Maintenance of Infrastructure	15	80 206	72 816		107 633	110 261	110 261	124 985	133 793	143 083
Water and Sanitation Provision	Upgrading and Maintenance of Infrastructure	16	91 406	93 806		116 246	150 403	150 403	185 685	195 145	216 022
Sustainable Shelter Provision	Human Settlement	17	26 884	25 733		36 165	30 109	30 109	41 927	44 662	47 489
Purified Water Provision	Upgrading and Maintenance of Infrastructure	18	307 971	363 986		518 065	585 214	585 214	610 791	674 258	742 033
Electricity Provision and Maintenance	Upgrading and Maintenance of Infrastructure	19	1 043 547	1 046 365		1 667 649	1 931 669	1 931 669	2 280 477	2 714 471	2 996 468
Not Analysed					3 821 255						
<b>Allocations to other priorities</b>											
<b>Total Expenditure</b>			<b>2 697 932</b>	<b>2 852 404</b>	<b>3 821 255</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>4 780 621</b>	<b>5 350 381</b>	<b>6 022 566</b>	<b>6 538 467</b>

## IDP Strategic Objective (Capital Expenditure)

The table below outlines the linkage between the IDP strategic objectives and capital expenditure budget for the MTREF period. That is, it outlines how the allocated expenditure budget is going to be used in meeting the main goals of poverty reduction, job creation, rural and economic development, financial sustainability, spatial development and the built environment, eradication of bucket system, VIP toilets, roads, ageing infrastructure, human settlements, public transport, environmental management and climate change, social and community services and good governance, anchoring the IDP.

**MAN Mangaung - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

Strategic Objective	Goal	Goal Code	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>											
Strategic Leadership and Planning	Good Governance	1	324 478	5	3 473	-	-	-	500	3 000	25 411
IT governance and planning	Good Governance	2	9 787	525	-	4 000	16 884	16 884	14 000	11 000	7 500
Human Resource Management	Good Governance	3	1 137	-	19 499	-	23 822	23 822	17 600	16 500	25 500
Fleet Management and Support	Upgrading and Maintenance of Infrastructure	4	-	-	3	25 448	25 960	25 960	33 909	35 712	-
Stategic Management Programmes	Good Governance	5	-	-	15 752	-	-	-	-	-	-
Fire and Disaster Management	Social and Community Service	6	10 923	-	266	500	500	500	3 300	1 032	1 564
Environment Health	Social and Community Service	7	-	-	820	-	5 500	5 500	-	-	-
Parks and Cemeteries Management	Social and Community Service	8	2 793	200	-	18 350	22 773	22 773	22 484	55 300	77 016
Law Enforcement and Safety	Social and Community Service	9	24 908	2 743	13 152	3 000	6 500	6 500	4 000	5 000	4 290
Social and Community Development	Social and Community Service	10	21	200 734	-	15 000	15 000	15 000	-	-	-
Economic Development	Economic Development and Poverty Reduction	11	8 248	1 555	35 111	68 687	65 559	65 559	85 245	52 835	73 407
Market Services Management	Economic Development and Poverty Reduction	12	-	-	1 569	-	828	828	1 700	1 000	1 000
Fiscal Prudence	Financial Sustainability	13	1 087	4 597	3 930	6 600	3 580	3 580	2 000	500	300
Roads and Stormwater Improvement	Upgrading and Maintenance of Infrastructure	14	127 978	104 752	156 986	129 159	237 605	237 605	131 906	222 167	277 514
Solid Waste Management	Upgrading and Maintenance of Infrastructure	15	8 234	5 563	1 348	12 410	18 992	18 992	13 550	11 300	-
Water and Sanitation Provision	Upgrading and Maintenance of Infrastructure	16	30 426	70 278	119 553	152 936	185 329	185 329	261 937	118 238	95 020
Sustainable Shelter Provision	Human Settlement	17	26 065	5 266	330	16 500	19 247	19 247	-	-	-
Purified Water Provision	Upgrading and Maintenance of Infrastructure	18	24 331	22 351	79 831	116 311	156 507	156 507	182 488	230 500	213 800
Electricity Provision and Maintenance	Upgrading and Maintenance of Infrastructure	19	102 075	40 167	135 840	184 767	190 485	190 485	156 588	230 033	263 181
<b>Allocations to other priorities</b>											
<b>Total Capital Expenditure</b>			<b>702 491</b>	<b>458 735</b>	<b>587 464</b>	<b>753 667</b>	<b>995 070</b>	<b>995 070</b>	<b>931 208</b>	<b>994 116</b>	<b>1 065 504</b>

### 3. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

#### A. Measurable Performance Objectives

The table on Measurable Performance Objectives says to outline how the municipality intends to manage and monitor service delivery progress against identified strategic objectives and priorities by the respective directorates.

MAN Mangaung - Supporting Table SA7 Measurable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Vote 1 City Manager</b>										
<b>Organisational Planning and IDP and Performance Management</b>										
Improve the implementation of performance management system	Number of performance management reports developed with verifiable supporting documentation							5 reports	5 reports	5 reports
<b>Internal Audit</b>										
Improve the implementation of internal audit strategic plan	Number of audit reports developed and forwarded to management for implementation							10 reports	15 reports	20 reports
<b>Risk Management</b>										
Reduce incidences of fraud and corruption	Percentage increase in the number of concluded investigations on the reported cases of irregular, fruitless and wasteful expenditure							70% investigation of all reported cases of irregular, fruitless and wasteful expenditure	80% investigation of all reported cases of irregular, fruitless and wasteful expenditure	90% investigation of all reported cases of irregular, fruitless and wasteful expenditure
<b>Vote3 -Corporate Services</b>										
<b>Facilities Management</b>										
Upgrade existing sports facilities	Number of Sport Facilities Upgraded	-	-	200.0%	15.0%	17.0%	400.0%	500.0%	300.0%	400.0%
Maintenance of Buildings	Number of Buildings maintained according to Maintenance plan						7	12	8	8
Scrapping of Informal Soccer Field	Number of fields scrapped						46	46	50	58
<b>Vote 4 -Finance</b>										
<b>Revenue Management</b>										
<b>Billing</b>										
Improvement of billing system	Number of customers				156 000	156 000	156 000	170 000	180 000	190 000
Increasing revenue base by accounting for	Number of additional							14 000	10 000	10 000
<b>Debt Management</b>										
Improve revenue collection	Collection rate to be				90.0%	90.0%	90.0%	96.0%	96.0%	96.0%
Regular updating of indigent register	Number of indigent				40 000	40 000	40 000	40 000	56 000	60 000
<b>Accounting and Compliance</b>										
<b>Compliance</b>										
Improvement from Qualification to Unqualified Opinion	Number of audit report matters (Qualification paragraphs) raised by			14	7	7	7	4	3	2
<b>Budget and Treasury Office</b>										
<b>Expenditure</b>										
Cost Coverage (NKPI)	3 Month(s) Coverage				3 months	3 months	3 months	3 months	3 months	3 months

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Vote 5 - Social Service</b>										
<b>Social Development</b>										
<b>Environmental Health</b>										
Ensure food safety (Environmental Health)	Number of food premises inspections conducted	18 240 food premise inspections conducted	18 240 food premise inspections conducted	17 213 food premise inspections conducted	17 500 food premise inspections conducted	17 500 food premise inspections conducted	17 500 food premise inspections conducted	17 500 food premise inspections conducted	17 500 food premise inspections conducted	17 500 food premise inspections conducted
<b>Libraries</b>										
Promote literacy in communities (Libraries)	Number of outreach programmes conducted	Not included in 2009/10 SDBIP	452 Outreach programmes conducted	470 Outreach programmes conducted	480 Outreach programmes conducted	480 Outreach programmes conducted	480 Outreach programmes conducted	490 Outreach programmes conducted	490 Outreach programmes conducted	490 Outreach programmes conducted
<b>HIV and Aids</b>										
Prevent new infections (HIV/AIDS)	Conduct training on HIV/AIDS	12 courses conducted	12 courses conducted	13 courses conducted	12 courses to be conducted	12 courses to be conducted	12 courses to be conducted	12 courses to be conducted	12 courses to be conducted	15 courses to be conducted
<b>Arts and Culture &amp; Sports</b>										
Promote Arts, Heritage and Cultural programmes as well as Sports	Number of arts and cultural organizations supported and programs implemented	Not included in 2009/10 SDBIP	3 supported and 2 programs implemented	5 supported and 4 programs implemented	5 supported and 4 programs implemented	5 supported and 4 programs implemented	5 supported and 4 programs implemented	5 supported and 4 programs implemented	5 supported and 6 programs implemented	5 supported and 6 programs implemented
<b>Traffic and Law Enforcement</b>										
To initiate law enforcement programs by tracking of road users behaviour through law enforcement interventions	Number of programmes	Not included in 2009/10 SDBIP	Not included in 2009/10 SDBIP	210 x speed law enforcement programmes	240 x speed law enforcement programmes	240 x speed law enforcement programmes	240 x speed law enforcement programmes	240 x speed law enforcement programmes	240 x speed law enforcement programmes	240 x speed law enforcement programmes
Reduction in the number of crime related cases on Municipal premises	Number of crime awarness campaigns conducted	8 awarness campaigns conducted	8 awarness campaigns conducted	67 awarness campaigns conducted	16 awarness campaigns conducted	16 awarness campaigns conducted	16 awarness campaigns conducted	16 awarness campaigns conducted	16 awarness campaigns conducted	16 awarness campaigns conducted
Enforcing by-laws	Number of fines, notices and warnings issued	Not included in 2009/10 SDBIP	Not included in 2009/10 SDBIP	514 summonses issued	800 summonses issued	800 summonses issued	800 summonses issued	800 summonses issued	800 summonses issued	800 summonses issued
Traffic law enforcement initiatives to be conducted in identified accident hotspots	Number of road block conducted in high risk area: Andries Pretorius street, Dr Belcher Road, Church Street, Nelson Mandela, Station Road and Chief Maroko Street	Not included in 2009/10 SDBIP	Not included in 2009/10 SDBIP	514 road blocks conducted	440 road blocks to be conducted	440 road blocks to be conducted	440 road blocks to be conducted	440 road blocks to be conducted	440 road blocks to be conducted	440 road blocks to be conducted
<b>Emergency Services</b>										
<b>Disaster Management</b>										
Attendance of Joint Operations Centre at public events at all stadia and venues with a capacity of more than 2,000 persons	Percentage of Joint Operations Centres at public events attended	Not included in 2009/10 SDBIP	Not included in 2009/10 SDBIP	95% of Joint Operations Centres at public events attended	90% of Joint Operations Centres at public events to be attended	90% of Joint Operations Centres at public events to be attended	90% of Joint Operations Centres at public events to be attended	90% of Joint Operations Centres at public events to be attended	90% of Joint Operations Centres at public events to be attended	90% of Joint Operations Centres at public events to be attended
Initiating compilation of Contingency plans.	Number of Contingency plans of which compilation was initiated within 5 working days of request being received	Not included in 2009/10 SDBIP	Not included in 2009/10 SDBIP	Not included in 2009/10 SDBIP	Initiating compilation of 8 out of 10 Contingency plans within 5 working days of request being received	Initiating compilation of 8 out of 10 Contingency plans within 5 working days of request being received	Initiating compilation of 8 out of 10 Contingency plans within 5 working days of request being received	Initiating compilation of 8 out of 10 Contingency plans within 5 working days of request being received	Initiating compilation of 8 out of 10 Contingency plans within 5 working days of request being received	Initiating compilation of 8 out of 10 Contingency plans within 5 working days of request being received
<b>Fire and Rescue</b>										
Delivery of Operational Fire and Rescue Services in the entire MMM area complying to SANS 10090	Number of fire and rescue emergency responded to in compliance with SANS 10090 in respect of turn out time and weight of response	Compliance in respect of 8 out of 10 (80%)	Compliance in respect of 7.8 out of 10 (78%)	Compliance in respect of 7.5 out of 10 (75%)	Compliance in respect of 7.5 out of 10 (75%)	Compliance in respect of 7.5 out of 10 (75%)	Compliance in respect of 7.5 out of 10 (75%)	Compliance in respect of 7.5 out of 10 (75%)	Compliance in respect of 7.5 out of 10 (75%)	Compliance in respect of 7.5 out of 10 (75%)
Ensuring compliance with statutory fire safety measures	Number of inspections at High Risk Premises	75	90	137	90	90	90	90	90	90
	Number of inspections at Moderate Risk Premises	108	200	230	230	230	230	230	230	230
	Number of inspections at Low Risk Premises	1408	1750	1998	1800	1800	1800	1800	1800	1800
<b>Parks and Cemeteries</b>										
<b>Parks</b>										
Green and beautify key sites such as City entrances and streets to improve attractiveness and promote civic pride	City entrances beautified	4	0	0	0	0	0	2	2	2
Greening plan - Planting of trees	Number of trees planted	200	300	400	10 000	0	10 000	15 000	20 000	25 000
Pruning of trees	Number of trees pruned	8000	10 000	12000	450 000	0	450 000	480 000	530 000	580 000
Development of parks	Number of parks developed	1	0	0	1 000 000	0	1 000 000	5 000 000	7 300 000	3 000 000
<b>Zoo</b>										
Relocation of the Zoo	Feasibility study and	0	0	0	1 200 000	0	1 200 000	20 000 000	50 000 000	38 000 000

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Vote 6 -Planning</b>										
<b>Townplanning</b>										
<b>Airport Node Development</b>										
<i>Design phase</i>	Completion of the project				100.0%		100.0%			
<i>Implementation phase</i>								30.0%	50.0%	20.0%
<b>Naval Hill Redevelopment</b>										
<i>Phase 1 Masterplan</i>	Completion of the project				100.0%		100.0%			
<i>Phase 2 Implementation</i>							50.0%	50.0%		
<b>Residential Areas</b>										
<i>Grassland 4 &amp; Phase 7</i>	Completion of the project				20.0%		20.0%	80.0%		
<i>Brandkop</i>					30.0%		30.0%	70.0%		
<i>Cecelia Park</i>					30.0%		30.0%	70.0%		
<b>Vote7 -HUMAN SETTLEMENTS</b>	Number of housing opportunities provided		100.0%	100.0%				3500 housing opportunities to be provided	4000 housing opportunities to be provided	4500 housing opportunities to be provided
<b>Function 1 - Reduction of Housing</b>										
<b>Sub-function 1 - Provision of Social and Rental Housing</b>										
<i>Households allocated affordable social/rental housing units</i>	Number of households with access to social/rental housing	0.0%	0.0%	90.0%				300 households allocated affordable social/rental housing units	400 households allocated affordable housing units	600 households allocated affordable housing units
<b>Sub-function 2 - Accelerating Accreditation to Implement National Housing Programmes</b>										
<i>Accreditation to implement national housing program accelerated</i>	Approved Level 2 and 3 Accreditation Business Plan	0.0%	0.0%	MMM Business Plan has been finalized. Awaiting the assessment of the Municipality , which will take place at the end of July 2012				level 2 accreditation	level 3 accreditation	Full assignment certification
<b>Sub- Function 3 -Upgrading of Informal Settlements</b>										
<i>Informal Settlements Upgraded</i>	Number of Informal Settlements Upgraded	0.0%	0.0%	0.0%				5 Informal Settlements Upgraded	8 Informal Settlements Upgraded	15 Informal Settlements Upgraded
<b>Sub-function 4 - Accelerate Development of 7 land parcels</b>										
<i>Development of seven (7) land parcels to provide housing accelerated</i>	Development of seven (7) land parcels to provide housing	0.0%	0.0%	0.0%				Developmental processes finalised	construction of mixed housing units	construction of mixed housing units
<b>Sub-function 5 - Monitor the performance of FRESCHO as per</b>	Number of quarterly reports submitted	0.0%	0.0%	0.0%				Full compliance	Full compliance	Full compliance with
<b>Vote9 -Engineering Service</b>										
<b>Water and Sanitation</b>										
<b>Water</b>										
<i>Provision of water connections</i>	Number	10 935	11 289	3 700	614	614	614	690	800	800
<b>Sanitation</b>										
<i>Provision of wareborne sewer connections</i>	Number	1 385	1 800	26 500	614	614	614	690	800	800
<b>Solid Waste</b>										
<i>Accelerate waste removal</i>	No of households with weekly kerbside waste removal in formal areas			153 797 households receive weekly kerbside	153 797 households receive weekly kerbside	153 797 households receive weekly kerbside	153 797 households receive weekly kerbside	153 797 households receive weekly kerbside	153 797 households receive weekly kerbside	153 797 households receive weekly kerbside
	No of informal settlement dwellings with access to refuse removal	21 209 informal settlement dwellings had	21 209 informal settlement dwellings had	21 209 informal settlement dwellings had	21 209 informal settlement dwellings had	21 209 informal settlement dwellings had	21 209 informal settlement dwellings had	26 799 informal settlement dwellings had	26 799 informal settlement dwellings had	26 799 informal settlement dwellings had
	Frequency of removal of refuse from consumer units			weekly	weekly	weekly	weekly	weekly	weekly	weekly
<b>Roads and Stormwater</b>										
<i>Kilometer of roads and functional stormwater</i>	Kilometer	17.7	11.8	21.5	21.0	1.0	1.0	21.0	21.0	21.0



Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Vote13 - Strategic Projects</b>										
<b>City Services Monitoring and Evaluation</b>										
<b>Regional Centre</b>										
Service regulatory, monitoring and evaluation	% improved on service delivery monitoring and evaluation							50.0%	75.0%	80.0%
Customer Relations Management	%improvement of customer queries resolved on time							50.0%	75.0%	80.0%
<b>Strategic Projects</b>										
<b>Project Contracts Management</b>										
Development, management and custodian of all Grant Funding and Engineering Professional Service Providers database and Overall coordination of the Projects Development Services	% on grant funded contracts implemented and managed in a financial year							95.0%	100.0%	100.0%
<b>Project implementation</b>										
disciplined projects with large capital outlay and providing a supporting role in the implementation of capital projects and improving the Capital Budget Expenditure	% of capital projects implemented in a financial year							95.0%	100.0%	100.0%

## B. Key Financial Ratios/Indicators

The benchmark ratios as reflected in the table below are based on the actual results of the last three (3) financial years and the outlook for the MTREF period.

MAN Mangaung - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b><u>Borrowing Management</u></b>										
Credit Rating		A/A2	BBB+/A3	BBB+/A3	BBB+/A2	BBB+/A2	BBB+/A2			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.3%	25.5%	1.5%	1.9%	3.7%	3.7%	4.4%	4.1%	4.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.7%	32.1%	1.8%	2.1%	4.2%	4.2%	4.9%	4.4%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	23.8%	-160.7%	23.9%	49.3%	29.0%	29.0%	2.2%	0.0%	0.0%
<b><u>Safety of Capital</u></b>										
Gearing	Long Term Borrowing/ Funds & Reserves	0.7%	1.3%	2.1%	17.0%	4.5%	4.5%	9.3%	8.3%	7.0%
<b><u>Liquidity</u></b>										
Current Ratio	Current assets/current liabilities	0.6	0.8	0.9	1.0	1.2	1.2	1.4	1.9	3.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.6	0.8	0.3	(0.0)	0.4	0.4	0.5	0.6	0.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.3	0.3	0.4	0.4	0.4	0.7	1.1	1.9
<b><u>Revenue Management</u></b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		78.6%	101.3%	97.5%	88.4%	82.8%	0.0%	88.9%	83.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			87.9%	101.3%	97.4%	88.4%	82.8%	0.0%	88.9%	83.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.2%	17.4%	20.5%	11.5%	16.1%	16.1%	12.4%	9.1%	6.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Creditors to Cash and Investments		1807.3%	362.3%	282.0%	213.8%	170.3%	170.3%	107.7%	56.6%	17.9%
<b><u>Other Indicators</u></b>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)		151955780	140192645	151757573	151757573	151757573	163898178	177010033	191170835
	Total Cost of Losses (Rand '000)		140 596	130 533	180 194	180 194	180 194	195 863	211 532	228 455
Water Distribution Losses (2)	Total Volume Losses (kℓ)		29061300	31851224	31035833	31035833	31035833	30259937	29503439	28765853
	Total Cost of Losses (Rand '000)		114 210	111 479	134 696	134 696	134 696	154 931	166 104	178 348
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.3%	26.7%	23.1%	21.9%	20.9%	20.9%	21.4%	20.5%	19.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.2%	0.0%	24.2%	23.0%	21.8%	21.8%	22.3%	21.3%	20.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.2%	3.0%	4.8%	5.5%	5.5%	5.5%	5.4%	5.0%	4.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.2%	12.7%	13.4%	6.1%	10.3%	10.3%	11.8%	10.9%	10.4%
<b><u>IDP regulation financial viability indicators</u></b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	3.0	24.5	47.4	52.7	52.7	52.7	21.7	25.0	27.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	24.0%	22.8%	28.3%	17.1%	25.4%	25.4%	19.3%	14.0%	10.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.3	1.8	1.3	1.1	1.4	1.4	2.0	2.1	2.2

## 4. OVERVIEW OF BUDGET RELATED POLICIES

### 4.1 Budget Policies

The following policies that govern the municipality's budget, compilation and/or implementation thereof:

- Supply Chain Management Policy
- Banking and Investments Policy
- Land Disposal Policy
- Indigent Policy
- Tariffs Policy
- Asset Management Policy
- Leave Policy
- Pre-payment Water Meter Policy
- Credit Control and Debt Collection Policy
- Water Estimates Policy
- Funding and Reserves Policy
- Borrowing Policy
- Capital Infrastructure Investment Policy
- Policy on Long Term Financial Planning
- Virement Policy
- Policy on the writing off of Irrecoverable Debt
- Budget Policy

The abovementioned policies are available on the Mangaung Metropolitan Municipality's website ([www.mangaung.co.za](http://www.mangaung.co.za))

### 4.2 Amended Policies (Annexure B)

The following amended draft policies are being tabled in Council with this draft budget:

- Virement Policy
- Property rates Policy and By-Laws Regarding Property Rates
- Indigent Policy
- Credit Control and Debt Collection Policy
- Supply Chain Management policy

#### 1. Virement Policy

- a. The proposed amendments are set to bring clarity to paragraph 7.1.3.2 of the current policy, in order to correct the contradictions.

*Delete line item "Repairs and Maintenance" from paragraph 7.1.3.2"*

- b. Add the following paragraph:

*7.1.3.5 Virements to and from the following cost elements are not allowed:*

- *Interdepartmental charges*
- *Interdepartmental recoveries*
- *Less amount charged out"*

#### 2. Property Rates Policy

The amendments to the Policy are as follows:

- a. Additional categories of guesthouses and student dwellings have been added in the policy due to the high number of these establishments within the city.
- b. The category dealing with multiple purposes has been removed and the dominant use of the property would be applied.
- c. The exemptions threshold for all the residential properties has been increased from R 40,000.00 to R 70,000.00 due to the increased property market values in the valuation roll.

- d. The rebate on Retired and Disabled Persons threshold has been increased from the first R 200,000.00 of the rateable value for the residential properties to R 250,000.00 due to the new valuation roll.
- e. The due date for rebate applications has been moved from August to March before the start of the financial year in order to consider all implications of these rebates on the new budget.
- f. The rebate for private own towns serviced by the owner have been abolished since Mangaung is the only City offering this rebate.

### 3. Indigent Policy

The proposed amendments to the Indigent policy are follows:

- a. Paragraph 9.4, 9.5, 9.6.4, 12.4.2 – *Replace “ Customer Care Clerk” with “Accounting Clerk”*
- b. Paragraph 11.3.2 - *Replace “R40 000” with “R70 000”.*
- c. *Delete Paragraph 11.4.2 and change Paragraph 11.4.3 to 11.4.2*
- d. Paragraph 12.1.3 - *Replace “applications” by “ Proof of income affidavits”*

### 4. Credit Control and Debt Collection Policy’

The proposed amendments to the credit control and debt collection policy are follows:

- (a) Paragraph 7- *Add: “(13)No new account will opened where there are arrears of the owner or previous tenant”.*
- (b) Paragraph 8– *Add: “(13) Where it is found that services are available at a property for which no deposit was paid, the Municipality shall be entitled to terminate all services to the property until such time that the owner or the occupant, authorised thereto by the owner, has paid the required deposit to the Municipality”.*
- (c) Paragraph 15 - *Add:*
  - *“(e) All unfavourable balances must be paid before the account can be closed”.*
  - *“(f) The customer must apply for a refund where there is a favourable balance on the final account”.*
  - *“(g)Deposits/credits that are not claimed for a period exceeding three years will be written off”.*
- (d) Paragraph 17(3)*Replace with: ‘Cheques will not be accepted as payment for all municipal services. Only cash (or credit- or debit cards where available), direct deposits and third party receipts (SAPO, Pay@ etc.) will be accepted as payment. Only Attorney cheques will be accepted for clearance purposes when transferring property”.*
- (e) Paragraph 18 *Add: “(5)Interest shall be charged on all overdue accounts (interest will be charged at prime +1% on all accounts older than 30 days calculated from the last transaction date)Interest shall be levied on all services”*
- (f) Paragraph 20 *Add: “(14) The owner of a property may request in writing the disconnection services where a tenant owes the services account”.*
- (g) Paragraph 22 *Add” (1)(f)(v)Accounts in dispute”.*

*Add “(4)(e )(iv) All files where clearance certificates have been issued must be closed and the commission or any legal cost must be referred to the transferring attorney”.*

*Add “(4)(e )(v)The municipality will not process a refund on cancellation of sale after clearance certificate was issued”.*

Add“(8)Preference of payment will be allocated to current account to avoid disconnection and a repeat hand over of the account”.

- (h) Paragraph 23 (1)(b) Add: “At the date of the arrangement a minimum of 30% of the capital arrear debt must be paid immediately for residential customers”.
- (i) Paragraph 26 Add: “(5)Salary deduction will be implemented on all staff with arrears on their account irrespective of whether they enter into an arrangement or not. (MFMA)”

## 5. Supply Chain Management Policy

The proposed amendments to the Supply Chain Management Policy are as follows:

Add: Paragraph 15.8.3 :Exemption from obtaining three (3) Quotations.

The following procurement of goods, services or works shall be exempted from obtaining three (3) quotations, irrespective of the monetary value and the inclusion of service providers on supply chain management accredited list of service providers. For all this exemptions the accounting officer authorizes the sourcing of one quotation.

1. Newspaper Advertisements.
2. Stamp and postage
3. Courier services
4. Groceries
5. Annual subscriptions and membership.
6. Annual registrations
7. Registration and licensing
8. General repairs and maintenance of agent products
9. Venues and accommodation bookings
10. Transportation.
11. Medical products and services.
12. Repairs for certificate of roadworthy
13. Scheduled fleet maintenance/service
14. Dinning and restaurants

## 5. OVERVIEW OF BUDGET ASSUMPTIONS

### 5.1 Key Parameters

The following provisional indicative growth rates and parameters were issued to directorates for compiling their operating budgets and tariffs;

The budget parameters were developed after the approval of the IDP/Budget Process Plan and issued to the department to kick start the planning process on the 3 October 2012. The parameters and the final budget outcome influenced in the interim by:

- The actual audit outcome especially in respect of the depreciation, debt impairment and interest on shareholders loan provisions.
- The outcome of the current 2012/13 Adjustment Budget projections.
- The outcome of the new municipal valuation roll.

The following provisional indicative growth rate was issued to departments for compiling their operating budget and tariffs proposals:

	2013/14	2014/15	2015/16
<b>EXPENDITURE</b>			
Salary Increase	7.50%	7.25%	7.00%
General Expenditure	6.00%	6.00%	6.00%
Repairs & Maintenance	8.00%	8.00%	8.00%
Bulk Purchases			
- Water	10.00%	9.5%	10.00%
- Electricity	20.00%	18.00%	16.00%
Contracted Services	7.00%	6.5%	6.5%
Debt Impairment	R 270,010 m	R 293,525 m	R 311,846 m
Depreciation	R 449,583 m	R 497,967 m	R 496,638 m
Other Expenditure	6.00%	6.00%	6.00%
<b>REVENUE</b>			
Fuel Levy	R 243,022 m	R 257,604 m	R 269,454 m
Capital Grants & Subsidies	R 752,592 m	R 746,272 m	R 794,823 m
Tariff Increases			
- Water	9.30%	10.00%	10.00%
- Electricity	5.25%	?	?
- Sewerage	5.9%	6.50%	6.50%
- Refuse Removal	7.00%	6.50%	6.50%
- General Tariffs	10.00%	10.00%	10.00%
Interest on Shareholders Loan	R 234,400 m	R 257,901 m	R 283,692 m
Equitable Share	R 634,704 m	R 680,527 m	R 733,304 m

#### 5.1.1 General inflation general outlook and its impact on the municipal activities

Fiscal Year	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual		Estimate	Forecast		
Real GDP growth	3.4	3.1	2.5	3.0	3.6	3.8
CPI Inflation	3.8	5.6	5.6	5.6	5.4	5.4

#### 5.1.2 National and Provincial influences, including taking cognisance of the MFMA circulars No 50 and No 67.

#### 5.1.3 Interest rates for borrowing and investment of funds - refer to Table SA9 (page 69)

#### 5.1.4 Growth in the tax base of the municipality

##### Rates:

Projected growth of 2% is projected for the 2013/14 financial year. The values in the valuation roll to increase by at least 15% as a result of the implementation of the new valuation roll 35.9%.

##### Water:

Service growth of 1% is expected as a result of various developments in the City.

##### Electricity:

Service growth of 1% is expected as a result of various developments in the City.

##### Refuse:

Service growth of 1% is projected for the 2013/14 financial year.

### 5.2 Other Assumptions

The other assumptions that informed the budget are calculated in the following Supporting Tables SA9, SA 11 to SA14.

MAN Mangaung - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>											
Population			645 435	752 906	780 000	783 500	802 865	744 000	818 400	900 240	990 264
Females aged 5 - 14			63 160	80 042	88 000	89 150	90 335	102 945	113 000	124 000	136 433
Males aged 5 - 14			64 327	67 977	71 000	72 436	74 095	100 000	110 000	121 000	133 100
Females aged 15 - 34			99 475	142 425	149 000	151 159	152 250	255 000	280 500	309 000	339 955
Males aged 15 - 34			93 417	139 993	147 000	145 755	154 280	250 000	275 000	302 000	332 250
Unemployment			104 934	310 117	325 000	325 000	331 905	95 950	105 600	116 500	128 600
<b>Monthly household income (no. of households)</b>											
No income								25.3%	39.80%	40.20%	41.50%
R1 - R1 600								25.3%	26.50%	27.80%	28.88%
R1 601 - R3 200								15.50%	16.60%	16.80%	17.78%
R3 201 - R6 400								9.30%	9.30%	10.00%	11.10%
R6 401 - R12 800								7.00%	7.07%	8.80%	9.68%
R12 801 - R25 600								3.30%	3.30%	3.33%	3.63%
R25 601 - R51 200								0.70%	0.90%	1.00%	2.00%
R52 201 - R102 400								0.30%	0.30%	1.00%	1.00%
R102 401 - R204 800								0.39%	0.40%	1.00%	2.00%
R204 801 - R409 600								0.10%	0.05%	0.01%	0.01%
R409 601 - R819 200								0.01%	0.02%	0.01%	0.01%
> R819 200											
<b>Poverty profiles (no. of households)</b>											
< R2 060 per household per month								40 000	43 600	48 832	50 000
< R2 400 per household per month	Two (2) X Pension income										
<b>Household demographics (000)</b>											
Number of people in municipal area			752 906		780	803	744	818	900	990	
Number of poor people in municipal area					386	393	186	204	224	246	
Number of households in municipal area					173	177	176	194	213	234	
Number of poor households in municipal area					86	89	47	52	57	63	
Definition of poor household (R per month)					1 100	1 100	2 060	2 266	2 492	2 741	
<b>Housing statistics</b>											
Formal		132 654	158 965	157 711							
Informal		43 848	36 902	38 640			4 850				
<b>Total number of households</b>		176 502	195 867	196 351			4 850				
Dwellings provided by municipality				2 500	2 500	2 500	2 500				
Dwellings provided by province/s						6 301					
Dwellings provided by private sector											
<b>Total new housing dwellings</b>				2 500	2 500	8 801	2 500	2 500			
<b>Economic</b>											
Inflation/inflation outlook (CPIX)								6.0%	5.5%	5.1%	4.9%
Interest rate - borrowing								12.0%	12.0%	12.0%	12.0%
Interest rate - investment								4.8%	5.0%	5.0%	5.0%
Remuneration increases								7.5%	8.0%	7.3%	7.0%
Consumption growth (electricity)								2.0%	2.0%	2.0%	2.0%
Consumption growth (water)								2.0%	2.0%	2.0%	2.0%
<b>Collection rates</b>											
Property tax/service charges								95.0%	96.0%	95.0%	95.0%
Rental of facilities & equipment								100.0%	70.0%	85.0%	95.0%
Interest - external investments								80.0%	100.0%	100.0%	100.0%
Interest - debtors								75.0%	67.0%	67.0%	67.0%
Revenue from agency services											

### Supporting Table SA11 - Property Rates Summary

The table below provides a summary of the municipal evaluation roll that was used as a basis for assessment rates revenue estimates. In projecting the estimated revenue the following factors were taken into account:

1. The second municipal valuation roll undertaken in line with the Municipal Property Rates Act (2004), since the last valuation of 2009.
2. Implementation of the valuation roll on the 12 July 2013 and subsequent supplementary valuations.

**MAN Mangaung - Supporting Table SA11 Property rates summary**

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Valuation:</b>									
Date of valuation:	2009/07/01	2009/07/01	2009/07/01	2009/07/01			2013/07/01	2013/07/01	2013/07/01
Financial year valuation used	2009	2009	2009	2009			2013	2013	2013
Municipal by-laws s6 in place? (Y/N)									
Municipal/assistant valuer appointed? (Y/N)									
Municipal partnership s38 used? (Y/N)	N/A	N/A	N/A	No	200343	200343	No	N/A	N/A
No. of assistant valuers (FTE)	N/A	N/A	N/A	N/A	included above	included above	N/A	N/A	N/A
No. of data collectors (FTE)	N/A	N/A	N/A	N/A	-	-	N/A	N/A	N/A
No. of internal valuers (FTE)	-	-	-	-	8 768	8 769	-	-	-
No. of external valuers (FTE)	N/A	N/A	N/A	1 Valuation firm	11	11	1 Valuation firm	1 Valuation firm	1 Valuation firm
No. of additional valuers (FTE)	External	External	External	External	12	12	External	External	External
Valuation appeal board established? (Y/N)								N/A	N/A
Implementation time of new valuation roll (mths)									
No. of properties	387 957	389 722	392 645	200 343	200 343	200 343	202 343	204 343	206 343
No. of sectional title values	included above	included above	included above	included above	included above	included above	included above	included above	included above
No. of unreasonably difficult properties s7(2)	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	-	-	1 291	8 768	8 768	8 769	N/A	N/A	N/A
No. of valuation roll amendments	-	-	-	11	11	11	N/A	N/A	N/A
No. of objections by rate payers	-	-	-	12	12	12	N/A	N/A	N/A
No. of appeals by rate payers	-	-	-	11	11	11	N/A	N/A	N/A
No. of successful objections	-	-	-	10	10	10	-	-	-
No. of successful objections > 10%	-	-	-	10	10	10	-	-	-
Supplementary valuation	-	-	-	4	4	4	4	4	4
Public service infrastructure value (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Municipality owned property value (Rm)			2 184	3 015	3 015	3 015			
<b>Valuation reductions:</b>									
Valuation reductions-public infrastructure (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valuation reductions-nature reserves/park (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valuation reductions-mineral rights (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valuation reductions-R15,000 threshold (Rm)	-	-	-	30	30	30	N/A	N/A	N/A
Valuation reductions-public worship (Rm)	-	-	-	2	2	2	N/A	N/A	N/A
Valuation reductions-other (Rm)	-	-	-	-	-	-	N/A	N/A	N/A
<b>Total valuation reductions:</b>	-	-	-	<b>32</b>	<b>32</b>	<b>32</b>	-	-	-
Total value used for rating (Rm)			37 308	41 346	41 346	41 346			
Total land value (Rm)	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	-	-	-	-	-	-	-	-	-
Total market value (Rm)			37 308	41 346	41 346	41 346	-	-	-
<b>Rating:</b>									
Residential rate used to determine rate for other categories? (Y/N)					Yes			yes	yes
Differential rates used? (Y/N)					Yes			yes	yes
Limit on annual rate increase (s20)? (Y/N)									
Special rating area used? (Y/N)					No	no		no	no
Phasing-in properties s21 (number)									
Rates policy accompanying budget? (Y/N)					Yes	yes	yes	N/A	N/A
Fixed amount minimum value (R'000)					No	yes		N/A	N/A
Non-residential prescribed ratio s19? (%)	0.0%	0.0%	0.0%	0.0%					
<b>Rate revenue:</b>									
Rate revenue budget (R'000)	-	396 843	445 409	493 976	493 976	493 976	535 964	578 841	625 149
Rate revenue expected to collect (R'000)	313 116	334 067	420 911	466 808	466 808	466 808	506 486	625 149	675 161
Expected cash collection rate (%)	0.0%	84.2%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%
Special rating areas (R'000)	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)	-	-	-	3 063	3 063	3 063	N/A	N/A	N/A
Rebates, exemptions - pensioners (R'000)	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)	-	-	-	6 963	6 963	6 963	N/A	N/A	N/A
Rebates, exemptions - other (R'000)	-	-	-	-	-	-	N/A	N/A	N/A
Phase-in reductions/discounts (R'000)	-	-	-	-	-	-	-	-	-
<b>Total rebates,exemptns,eductns,discs (R'000)</b>	-	-	-	<b>10 026</b>	<b>10 026</b>	<b>10 026</b>	-	-	-



## Supporting Table SA12 - Property Rates by Category

Tables SA12a and SA12b provide details of the number of the properties per rateable category as existing in the valuation roll.

MAN Mangaung - Supporting Table SA12a Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/fts	Public benefit organs.	Mining Props.
<b>Current Year 2012/13</b>																
<b>Valuation:</b>																
No. of properties	282 141	70 287	15 376	2 581	2 348	1 287	-	-	-	-	-	13 397	-	-	-	-
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations	2 153	-	153	6	10	47	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers	4	-	2	2	-	-	-	-	-	-	-	7	-	-	-	-
No. of appeals by rate-payers	4	-	2	2	-	-	-	-	-	-	-	7	-	-	-	-
No. of appeals by rate-payers finalised	4	-	2	2	-	-	-	-	-	-	-	7	-	-	-	-
No. of successful objections	2	-	2	1	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	4	-	2	2	-	-	-	-	-	-	-	7	-	-	-	-
Estimated no. of properties not valued																
Years since last valuation (select)	4	4	4													
Frequency of valuation (select)	<4															
Method of valuation used (select)	Market															
Base of valuation (select)	Land & impr.															
Phasing-in properties s21 (number)	282141	70827	15376	2581	2348	1287	0	0	0	0	0	13397	0	0	0	0
Combination of rating types used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
<b>Valuation reductions:</b>																
Valuation reductions-public infrastructure (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	6 087	-	-	1 240	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>																
Total value used for rating (Rm)	28 292	-	5 645	1 240	3 191	2 184	69	-	-	232	-	-	-	-	-	-
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)	28 292	-	5 645	1 240	3 191	2 184	16	-	-	232	-	-	-	-	-	-
<b>Rating:</b>																
Average rate																
Rate revenue budget (R '000)	160 283		218 002	47 880	62 192	-	-			18 076						
Rate revenue expected to collect (R'000)	145 858		198 382	43 571	62 192					16 449						
Expected cash collection rate (%)	91.0%		91.0%	91.0%	100.0%					91.0%						
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)	12 457															
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)																
Phase-in reductions/discourts (R'000)																
<b>Total rebates, exemptns, reductns, discs (R'000)</b>																

MAN Mangaung - Supporting Table SA12b Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Budget Year 2013/14</b>																
<b>Valuation:</b>																
No. of properties	168 922	-	4 442	3 250	672	16 642	304	-	-	2 294	-	-	-	-	-	-
No. of sectional title property values	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	8 768	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)	#####	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)	4	0	4	4	4	4	4	0	0	4	0	0	0	0	0	0
Frequency of valuation (select)	4	0	4	4	4	4	4	0	0	4	0	0	0	0	0	0
Method of valuation used (select)	Market	0	Market	Market	Market	Market	Market	0	0	Market	0	0	0	0	0	0
Base of valuation (select)	& Improvements	0	& Improvements	& Improvements	& Improvements	& Improvements	& Improvements	0	0	& Improvements	0	0	0	0	0	0
Phasing-in properties s21 (number)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)																
Flat rate used? (Y/N)																
Is balance rated by uniform rate/variable rate?																
<b>Valuation reductions:</b>																
Valuation reductions-public infrastructure (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>																
Total value used for rating (Rm)	30 219	-	6 428	1 298	3 401	15	17	-	-	54	-	-	-	-	-	-
Total land value (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total value of improvements (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total market value (Rm)	30 219	-	6 428	1 298	3 401	15	17	-	-	54	-	-	-	-	-	-
<b>Rating:</b>																
Average rate	0.779600	-	3.862000	0.7796-75%	1.949000	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)	235 588	-	248 244	2 583	66 288	-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)	222 630	-	234 590	2 441	62 642	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	94.5%	0.0%	94.5%	94.5%	94.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)	3 063	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)	-	-	-	6 963	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Supporting Table SA13 - Service Tariffs by Category**

The supporting table below provides the reader with details of service charges tariffs to be levied over the MTREF period, exemptions, reductions and rebates.

**MAN Mangaung - Supporting Table SA13a Service Tariffs by category**

Description	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
						Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Property rates (rate in the Rand)</b>								
Residential properties	Cent per Rand on rateable	0.5651 cent	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5812 cent	0.6190 cent
Residential properties - vacant land	Cent per Rand on rateable	0.5651 cent	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5812 cent	0.6190 cent
Formal/informal settlements	Cent per Rand on rateable	0.5651 cent	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5812 cent	0.6190 cent
Small holdings	Cent per Rand on rateable	0.5651 cent	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5812 cent	0.6190 cent
Farm properties - used	Cent per Rand on rateable	0.0340 cent	0.0798 cent	0.1341 cent	0.1949 cent	0.1364 cent	0.1453 cent	0.15447 cent
Farm properties - not used	Cent per Rand on rateable	0.0340 cent	0.0798 cent	0.1341 cent	0.1949 cent	0.1364 cent	0.1453 cent	0.15447 cent
Industrial properties	Cent per Rand on rateable	2.8255 cent	3.1081 cent	3.5432 cent	3.8620 cent	2.7034 cent	2.8791 cent	3.0663 cent
Business and commercial properties	Cent per Rand on rateable	2.8255 cent	3.1081 cent	3.5432 cent	3.8620 cent	2.7034 cent	2.8791 cent	3.0663 cent
Communal land - residential	Cent per Rand on rateable	0.5651 cent	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5812 cent	0.6190 cent
Communal land - small holdings	Cent per Rand on rateable	0.5651 cent	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5812 cent	0.6190 cent
Communal land - farm property	Cent per Rand on rateable	2.8255 cent	3.1081 cent	3.5432 cent	3.8620 cent	2.7034 cent	2.8791 cent	3.0663 cent
Communal land - business and commercial	Cent per Rand on rateable	2.8255 cent	3.1081 cent	3.5432 cent	3.8620 cent	2.7034 cent	2.8791 cent	3.0663 cent
Communal land - other	Cent per Rand on rateable	-	-	-	-	-	-	-
State-owned properties	Cent per Rand on rateable	1.4128 cent	1.5965 cent	1.7881 cent	1.9490 cent	2.0640 cent	2.1982 cent	2.3410 cent
Municipal properties	Cent per Rand on rateable	-	-	-	n/a	-	-	-
Public service infrastructure	Cent per Rand on rateable	-	-	-	n/a	-	-	-
Privately owned towns serviced by the owner	Cent per Rand on rateable	0.5651 cent	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5812 cent	0.6190 cent
State trust land	Cent per Rand on rateable	-	-	-	-	-	-	-
Restitution and redistribution properties	Cent per Rand on rateable	-	-	-	-	-	-	-
Protected areas	Cent per Rand on rateable	-	-	-	-	-	-	-
National monuments properties	Cent per Rand on rateable	-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>								
<b>Residential properties</b>								
R15 000 threshold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate	Rebate for first R40 000	40 000	40 000	40 000	40 000	70 000	70 000	70 000
Indigent rebate or exemption	Full rebate	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption	Rebate	200 000	200 000	200 000	200 000	250 000	250 000	250 000
Temporary relief rebate or exemption		-	-	-	-	-	-	-
Bona fide farmers rebate or exemption	Phase in market value	-	-	-	-	-	-	-
<b>Other rebates or exemptions</b>								
<b>Water tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee (Rands/month)								
Service point - vacant land (Rands/month)								
Water usage - flat rate tariff (c/kl)								
Water usage - life line tariff	0 - 6 kl			R3.65	R4.34	R5.12	R5.63	R6.20
Water usage - Block 1 (c/kl)	7 - 15 kl				R12.00	R12.84	R14.12	R15.54
Water usage - Block 2 (c/kl)	16 - 30 kl				R12.66	R13.55	R14.91	R16.4
Water usage - Block 3 (c/kl)	31 - 60 kl			R11.40	R13.68	R14.64	R16.10	R17.71
Water usage - Block 4 (c/kl)	above 60 kl				R14.25	R15.32	R16.85	R18.54
<b>Other</b>								
	Above 100 kl			R12.12				
<b>Waste water tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee (Rands/month)								
Service point - vacant land (Rands/month)								
Waste water - flat rate tariff (c/kl)								
Volumetric charge - Block 1 (c/kl)	Linked to value of property				R0.32132	R0.2249	R0.2395	R0.2551
Volumetric charge - Block 2 (c/kl)								
Volumetric charge - Block 3 (c/kl)								
Volumetric charge - Block 4 (c/kl)								

**MAN Mangaung - Supporting Table SA13a Service Tariffs by category**

Description	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
						Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Electricity tariffs</b>								
<b>Domestic</b>								
Basic charge/fixed fee ( <i>Rands/month</i> )		68	-	-	-	-	-	-
Service point - vacant land ( <i>Rands/month</i> )		-	-	-	-	-	-	-
FBE	50 units	1	-	-	-	-	-	-
Life-line tariff - meter	N/A	-	-	-	-	-	-	-
Life-line tariff - prepaid	N/A	-	-	-	-	-	-	-
Flat rate tariff - meter ( <i>c/kwh</i> )	N/A							
Flat rate tariff - prepaid ( <i>c/kwh</i> )	N/A							
Meter - IBT Block 1 ( <i>c/kwh</i> )	0 -50	R0.622	R0.67	R0.72	R0.74	R0.76		
Meter - IBT Block 2 ( <i>c/kwh</i> )	51-350	R0.788	R0.80	R0.83	R0.90	R0.97		
Meter - IBT Block 3 ( <i>c/kwh</i> )	351 - 600	-	R0.865	R0.945	R1.05	R1.16		
Meter - IBT Block 4 ( <i>c/kwh</i> )	>600	-	R0.91	R1.076	R1.23	R1.39		
Meter - IBT Block 5 ( <i>c/kwh</i> )								
[insert extra blocks if necessary]	(fill in thresholds)							
Prepaid - IBT Block 1 ( <i>c/kwh</i> )	0 -50	R0.622	R0.67	R0.72	R0.74	R0.76		
Prepaid - IBT Block 2 ( <i>c/kwh</i> )	51-350	R0.788	R0.8	R0.83	R0.9	R0.97		
Prepaid - IBT Block 3 ( <i>c/kwh</i> )	351 - 600	-	R0.865	R0.945	R1.05	R1.16		
Prepaid - IBT Block 4 ( <i>c/kwh</i> )	>600	-	R0.91	R1.076	R1.23	R1.39		
Prepaid - IBT Block 5 ( <i>c/kwh</i> )								
<b>Other</b>	(fill in thresholds)							
<b>Waste management tariffs</b>								
<b>Domestic</b>								
Street cleaning charge	Size of erf - 0 -300 m2	None	None	None	30	R32.10	R34.19	R36.41
Basic charge/fixed fee	301 - 600m2	None	None	None	40	R42.80	R45.58	R48.55
80l bin - once a week	601 - 900m2	None	None	None	70	R74.90	R79.77	R84.95
250l bin - once a week	901 -1500	None	None	None	100	R107.00	R113.96	R121.36

MAN Mangaung - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
						Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Exemptions, reductions and rebates (Rands)</b>								
<i>R15 000 threshold rebate</i>								
General residential rebate		15 000	15 000	15 000	15 000	70 000	70 000	70 000
Indigent rebate or exemption	Rebate for first R40 000	40 000	40 000	40 000	40 000	70 000	70 000	70 000
Pensioners/social grants rebate or exemption	Full rebate						-	
Temporary relief rebate or exemption	Rebate	200 000	200 000	200 000	200 000	250 000	250 000	250 000
Bona fide farmers rebate or exemption	-	-	-	-	-	-	-	-
<b>Water tariffs</b>								
<b>Domestic</b>								
<i>Basic charge/ fixed fee (Rands/month)</i>								
<i>Service point - vacant land (Rands/month)</i>								
<i>Water usage - flat rate tariff (c/kl)</i>								
<i>Water usage - life line tariff</i>								
Water usage - Block 1 (c/kl)	0-6kl	2.89	3.32	3.65	4.34	5.12	5.63	6.20
Water usage - Block 1 (c/kl)	7-15kl	0.00	0.00	0.00	12.00	12.84	14.12	15.54
Water usage - Block 2 (c/kl)	7-30kl	8.70	10.01	11.02	0.00	0.00	0.00	0.00
Water usage - Block 2 (c/kl)	16-30kl	0.00	0.00	0.00	12.66	13.55	14.49	15.94
Water usage - Block 3 (c/kl)	31-60kl	0.00	0.00	0.00	13.68	14.64	16.10	17.71
Water usage - Block 3 (c/kl)	31-100kl	9.04	10.40	11.40	0.00	0.00	0.00	0.00
Water usage - Block 5 (c/kl)	above 60kl	0.00	0.00	0.00	14.25	15.25	16.77	18.45
Water usage - Block 4 (c/kl)	above 100kl	9.58	11.02	12.12	0.00	0.00	0.00	0.00
<b>Waste water tariffs</b>								
Basic charge/ fixed fee (Rands/month)	Linked to the valuation of the property - Residential	0.3388 cent	0.3828 cent	0.4211 cent	0.3213	0.2249	0.2395	0.2551
	Linked to the valuation of the property - Non Residential				0.4589	0.3212	0.3621	0.3643
<b>Electricity tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee (Rands/month)	N/A	67.52	-	-	-			
Service point - vacant land (Rands/month)	N/A	-	-	-	-			
FBE	50 units	0.62	-	-	-			
Life-line tariff - meter	N/A							
Life-line tariff - prepaid	N/A							
Flat rate tariff - meter (c/klwh)	N/A							
Flat rate tariff - prepaid(c/klwh)	N/A							
Meter - IBT Block 1 (c/klwh)	0-50	0.6220	0.6700	0.7200	0.7400	0.7600		
Meter - IBT Block 2 (c/klwh)	51-350	0.7880	0.8000	0.8300	0.9000	0.9700		
Meter - IBT Block 3 (c/klwh)	351-600	N/A	0.8650	0.9450	1.0500	1.1600		
Meter - IBT Block 4 (c/klwh)	>600	N/A	0.9100	1.0760	1.2300	1.3900		
Rotational IBT								
Rotational - IBT Block 1 (c/klwh)	0-50		0.6700	0.7200	0.7400	0.7600		
Rotational - IBT Block 2 (c/klwh)	51-350		0.8000	0.8300	0.9000	0.9700		
Rotational - IBT Block 3 (c/klwh)	351-600		0.8650	0.9450	1.0500	1.1600		
Rotational - IBT Block 4 (c/klwh)	>600		0.9100	1.0760	1.2300	1.3900		
Homeflex (ToU)	Connection: 80A to 150A per	New tariff	New tariff					
Basic charge/ fixed fee (Rands/month)				52.7200	250.0000	269.5000		
Peak					0.7500	1.0700	1.2700	
Off Peak				0.6000	0.6800	0.8400		
Standard					0.8000	0.9500		
Environmental levy					-	0.0300		
Capacity Charge				2.0800	Removed			
Bulk Residential 2 (ToU)	500kVA connection sizes and	New tariff	New tariff	New tariff				
Basic charge/ fixed fee (Rands/month)					1 400.0000	1509.2000		
Access Charge					12.7800			
Maximum Demand					36.5200			
Peak					1.2700			
Off Peak					0.7600			
Standard					0.6500			
Environmental levy					0.0300			
Bulk Residential 3 (ToU)	150 to150kVA connection size	New tariff	New tariff	New tariff				
Basic charge/ fixed fee (Rands/month)					1 050.0000			
Access Charge					14.0600			
Maximum Demand					40.1800			
Peak					1.3900			
Off Peak					2.8400			
Standard					0.7100			
Environmental levy					0.0300			

## Supporting Table SA14 - Household Bills

The table below gives the user an indication of the size of the household bill that an average household should expect to pay for services:

MAN Mangaung - Supporting Table SA14 Household bills

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Rand/cent</b>										
<b>Monthly Account for Household - 'Middle Income Range'</b>										
<b>Rates and services charges:</b>										
Property rates	319.20	360.70	403.98	428.78	428.78	428.78	5.9%	286.49	305.13	324.98
Electricity: Basic levy	68.60	-	-	-	-	-	-	-	-	-
Electricity: Consumption	576.00	714.50	956.25	1 061.50	1 061.50	1 061.50	Avg 5.25%	1 175.00	-	-
Water: Basic levy	-	-	-	-	-	-	-	-	-	-
Water: Consumption	226.14	260.06	286.14	323.94	323.94	323.94	Avg 7%	349.53	384.51	414.06
Sanitation	83.87	94.77	104.25	176.72	176.72	176.72	(30.0%)	131.19	139.71	148.81
Refuse removal	-	-	-	100.00	100.00	100.00	7.0%	107.00	113.96	121.36
Other	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	<b>1 273.81</b>	<b>1 430.03</b>	<b>1 750.62</b>	<b>2 090.94</b>	<b>2 090.94</b>	<b>2 090.94</b>	<b>(2.0%)</b>	<b>2 049.21</b>	<b>943.31</b>	<b>1 009.21</b>
VAT on Services	124.04	149.71	188.53	232.70	232.70	232.70		246.78	89.35	95.79
<b>Total large household bill:</b>	<b>1 397.85</b>	<b>1 579.74</b>	<b>1 939.15</b>	<b>2 323.64</b>	<b>2 323.64</b>	<b>2 323.64</b>	<b>(1.2%)</b>	<b>2 295.99</b>	<b>1 032.66</b>	<b>1 105.00</b>
<b>% increase/-decrease</b>		<b>13.0%</b>	<b>22.8%</b>	<b>19.8%</b>	<b>-</b>	<b>-</b>		<b>(1.2%)</b>	<b>(55.0%)</b>	<b>7.0%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>										
<b>Rates and services charges:</b>										
Property rates	99.01	111.88	274.16	298.81	298.81	298.81	5.9%	195.54	208.26	221.81
Electricity: Basic levy	68.60	-	-	-	-	-	-	-	-	-
Electricity: Consumption	286.85	321.14	430.38	464.50	464.50	464.50	Avg 5.25%	503.00	-	-
Water: Basic levy	-	-	-	-	-	-	-	-	-	-
Water: Consumption	182.64	210.04	231.09	260.64	260.64	260.64	Avg 7%	281.78	309.96	332.06
Sanitation	74.11	83.74	92.11	127.07	127.07	127.07	(30.0%)	93.71	99.79	106.29
Refuse removal	-	-	-	70.00	70.00	70.00	7.0%	74.90	79.77	84.95
Other	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	<b>711.21</b>	<b>726.80</b>	<b>1 027.74</b>	<b>1 221.02</b>	<b>1 221.02</b>	<b>1 221.02</b>	<b>(5.9%)</b>	<b>1 148.93</b>	<b>697.78</b>	<b>745.11</b>
VAT on Services	76.10	86.09	105.50	129.11	129.11	129.11		133.47	68.53	73.26
<b>Total small household bill:</b>	<b>787.31</b>	<b>812.89</b>	<b>1 133.24</b>	<b>1 350.13</b>	<b>1 350.13</b>	<b>1 350.13</b>	<b>(5.0%)</b>	<b>1 282.40</b>	<b>766.31</b>	<b>818.37</b>
<b>% increase/-decrease</b>		<b>3.2%</b>	<b>39.4%</b>	<b>19.1%</b>	<b>-</b>	<b>-</b>		<b>(5.0%)</b>	<b>(40.2%)</b>	<b>6.8%</b>
<b>Monthly Account for Household - 'Indigent'</b>										
<b>Household receiving free basic services</b>										
<b>Rates and services charges:</b>										
Property rates	-	-	-	168.89	168.89	168.89	5.9%	104.59	111.40	118.64
Electricity: Basic levy	-	-	-	-	-	-	-	-	-	-
Electricity: Consumption	-	-	-	270.00	270.00	270.00	Avg 5.25%	291.00	-	-
Water: Basic levy	-	-	-	-	-	-	-	-	-	-
Water: Consumption	-	-	-	171.30	171.30	171.30	Avg 7%	183.31	201.63	212.86
Sanitation	-	-	-	69.62	69.62	69.62	(30.0%)	56.23	59.88	63.78
Refuse removal	-	-	-	-	-	-	7.0%	32.10	34.19	36.41
Other	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>679.81</b>	<b>679.81</b>	<b>679.81</b>	<b>(1.9%)</b>	<b>667.23</b>	<b>407.10</b>	<b>431.69</b>
VAT on Services	-	-	-	71.53	71.53	71.53		78.77	41.40	43.83
<b>Total small household bill:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>751.34</b>	<b>751.34</b>	<b>751.34</b>	<b>(0.7%)</b>	<b>746.00</b>	<b>448.50</b>	<b>475.52</b>
<b>% increase/-decrease</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(0.7%)</b>	<b>(39.9%)</b>	<b>6.0%</b>

## 6. OVERVIEW OF BUDGET FUNDING

MAN Mangaung Supporting Table SA10 Funding measurement

Description	MFMA section	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	18(1)b	47 212	246 466	341 761	305 136	423 516	423 516	703 241	815 764	936 939
Cash + investments at the yr end less applications - R'000	18(1)b	(437 275)	(694 417)	(679 390)	(608 165)	(513 094)	(513 094)	(301 986)	(55 563)	225 308
Cash year end/monthly employee/supplier payments	18(1)b	0.3	1.8	1.3	1.1	1.4	1.4	2.0	2.1	2.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	286 156	300 680	350 924	712 001	775 405	775 405	947 533	1 092 956	1 261 946
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	13.3%	18.3%	5.6%	(1.1%)	(6.0%)	9.4%	11.5%	4.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	87.9%	101.3%	97.4%	88.4%	82.8%	82.8%	88.9%	83.1%	83.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	5.3%	10.3%	16.3%	4.9%	4.7%	4.7%	7.7%	7.1%	6.8%
Capital payments % of capital expenditure	18(1)c;19	99.5%	121.3%	106.0%	90.0%	75.0%	75.0%	75.0%	90.0%	90.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	22.5%	(141.2%)	21.9%	44.2%	26.6%	26.6%	2.1%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a							99.8%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	14.2%	57.8%	(34.6%)	55.4%	0.0%	(12.1%)	(15.2%)	(18.6%)
Long term receivables % change - incr(decr)	18(1)a	N.A.	(78.8%)	(100.0%)	0.0%	5.0%	0.0%	5.0%	5.0%	5.0%
R&M % of Property Plant & Equipment	20(1)(vi)	3.1%	2.0%	1.8%	4.9%	2.8%	2.8%	2.9%	3.0%	3.1%
Asset renewal % of capital budget	20(1)(vi)	46.5%	54.9%	44.5%	21.3%	37.3%	37.3%	21.0%	24.3%	32.8%

Based on the final budget, the outcome of the funding measurement is as follows:

- **Cash and Cash Equivalents**

This measure serves to give an indication of the expected cash flow position at the end of the year, following the implementation of the budget. It is showing an improvement from a favourable position R 423,516 million based on the 2012/13 audit outcome, to a balance of R 703,241 million for 2013/14 budget year. The positive trend continues for the two outer years of the MTREF period, with the projected balance of R 815,764 million and R 936,939 million respectively. The cash balance is however, inclusive of the unspent conditional grants. The measure indicates that the medium term budget is sustainable.

- **Cash Plus Investments at the Year-End less Applications**

The purpose of this measure is to give the reader an overview of how the municipality has applied its available cash and investments on its budgeted cash flow statement. A deficit indicates a continuous draw down from cash and investment balances to meet day-to-day operational needs, which may indicate low debts collection levels and/or excessive monthly operating expenses. The measure is improving over the MTREF period from a deficit position of R 513,094 million based on the 2012/13 Adjustment Budget, to a shortfall of R 301,986 million for the 2013/14 budget year. The shortfall situation gets turned around in the two outer years of the MTREF period to a shortfall of R 55,563 million in 2014/15 and a favourable position of R 225,308 million in 2015/16. The ratio indicates that the municipality cash situation will be addressed totally in 2015/16.

- **Monthly Payments Cash Coverage Ration**

The purpose of this measure is to give an indication of the municipality's ability to meet its monthly payment commitments as and when they fall due. The actual performance over the years has been very low, averaging 1.4 times for the 2012/13 Adjustment Budget. The ration declines slightly to coverage of 2 times in 2013/14 and to 2.2 times in 2015/16. Much as the outcome continues to indicate a rising trend, the performance is still below the National treasury's target coverage level of 3 times average monthly cash outflow.

- **Cash Receipts % of Ratepayer and Other Revenue**

This ratio measures the rate at which funds are being collected by the municipality from its customers (consumers of municipal services). The ratio increases from a calculated 83% in 2012/13, to a rate of 88.9% as per the template. The trend ration improves to 83.1% and 83.9% in the two outer years of the MTREF period. On a rolling twelve (12) months basis the debtor's collection rates is 96%. This is deemed realistic given the initiatives taken to improve revenue collection. The collection rate at mid-term was 93%.

- **Service Charges Revenue % of Ratepayer - Macro CPIX Target exclusive**

This ratio measures the sensitivity of the increase in "revenue" linked the change in the tariffs, as well as any assumption about new property development and services consumption. The factor is calculated by deducting the maximum, macro-economic inflation target increase of between 3-6%.

The ratio increases from a ratio of -6.00% in 2012/13 Adjustment Budget to 9.4% in 2013/14 budget year, mainly due to a change in the basis of tariffs setting (sanitation and refuse money). The ratio for the outer two years then stabilizes to the ratio of 11.5% and 4.5% respectively.

- **Borrowing Receipts % of Capital Expenditure (excluding Transfers)**

The ratio measures the extent to which the municipality is utilizing borrowings (external loans) to finance its capital expenditure budget (excluding government transfers and subsidies). The utilization of the borrowings was 26.6% during the 2012/13 Adjustment Budget. The costs thereof represent 2.1% of the budgeted capital expenditure, excluding transfers.

- **Repairs and Maintenance % of Property, Plant & Equipment.**

This increases from a spent ratio of 2.8% (2012/13) Adjustment Budget to an average of 2.9% in 2013/14 and 3.0% and 3.1% respectively for the remainder of the MTREF period.

- **Asset renewal % of capital budget**

The municipality's proposed spending on asset renewal as a percentage of the capital budget for the 2012/13 budget year is 37.3% on the total adjusted capital budget. The ratio on the asset renewal declines to 21.0% in the 2013/14 budget year. The spending level indicates the municipality's bias to investing in new assets, rather than renewal of existing assets. The spending trend ratio increases to 24,3% and 32.8% on the two outer years of the MTREF period. This is informed by the current backlogs on the sewer reticulation by converting VIP toilets to water bourne systems in Botshabelo and Thaba Nchu

Based on the above the budget as per the Supporting Table SA10 - Funding Measurement, is not sufficiently funded for the first year of the MTREF period. However it is fully funded in respect of the two outer years of the MTREF period. The cost of compliance to the GRAP and IFIRS accounting standards continues to pose a huge challenge to the municipality, e.g. costs of Defined Benefit Plan Obligations required cash over and depreciation provision as a result of revaluation of assets. Even though the budget is not fully funded in year one, it is sustainable over the MTREF period.

### Particulars of Monetary Investment

The municipality's monetary investment particulars by type and maturity are as follows:

MAN Mangaung - Supporting Table SA15 Investment particulars by type

Investment type	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>									
<b>Parent municipality</b>									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	26 649	198 907	145 713	282 192	305 719	305 719	680 284	753 208	876 760
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
<b>Municipality sub-total</b>	<b>26 649</b>	<b>198 907</b>	<b>145 713</b>	<b>282 192</b>	<b>305 719</b>	<b>305 719</b>	<b>680 284</b>	<b>753 208</b>	<b>876 760</b>
<b>Entities</b>									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank									
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
<b>Entities sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>	<b>26 649</b>	<b>198 907</b>	<b>145 713</b>	<b>282 192</b>	<b>305 719</b>	<b>305 719</b>	<b>680 284</b>	<b>753 208</b>	<b>876 760</b>



MAN Mangaung - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	Yrs/Months								Rand thousand	
<b>Parent municipality</b>										
Various Banks - Call Accounts	3 Months	Call Investments	Yes	Variable	5.5% average	0	Not applicable		680 284	16 813
<b>Municipality sub-total</b>									680 284	16 813
<b>Entities</b>										
<b>Entities sub-total</b>									-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>									680 284	16 813

**Existing and Proposed New Borrowings**

The table below gives the user an indication of the existing and proposed new borrowings for the MTREF period:

MAN Mangaung - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Parent municipality</b>									
Long-Term Loans (annuity/reducing balance)	11 241	20 163	57 686	185 039	57 686	57 686	203 719	188 719	173 719
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases				68 776	68 776	68 776	66 776	64 976	51 476
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
<b>Municipality sub-total</b>	<b>11 241</b>	<b>20 163</b>	<b>57 686</b>	<b>253 814</b>	<b>126 461</b>	<b>126 461</b>	<b>270 495</b>	<b>253 695</b>	<b>225 195</b>
<b>Entities</b>									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
<b>Entities sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Borrowing</b>	<b>11 241</b>	<b>20 163</b>	<b>57 686</b>	<b>253 814</b>	<b>126 461</b>	<b>126 461</b>	<b>270 495</b>	<b>253 695</b>	<b>225 195</b>

The municipality has an existing loan of R 200 million with the Development Bank of South Africa. Projections to date indicate that the loan facilities will be fully utilised by the end of the 2012/13 budget year, all things being equal. The municipality is to enter into a 36 months lease to own type of an agreement with a financing institution. The assets financed are mostly heavy duty fleet to fast track infrastructural services delivery operations.

The municipality is concerned about its continuing over-reliance on conditional grants and subsidies. The intention during the course of the 2013/14 budget year is to investigate the possibility of raising municipal bonds as a source of funding for its capital budget. The market will then be approached during the last two years of the MTREF period for bond investments.

## 7. BUDGETED GRANTS AND TRANSFERS

The following grants allocated to the municipality in terms of the 2012 Division of Revenue Act have been included in the medium term budget:

The receipts and expenditure on the grants received are to be as follows:

MAN Mangaung - Supporting Table SA18 Transfers and grant receipts

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>417 147 488</b>	<b>515 211 999</b>	<b>583 154 783</b>	<b>630 134 000</b>	<b>639 277 846</b>	<b>639 277 846</b>	<b>683 321</b>	<b>705 388</b>	<b>760 227</b>
Local Government Equitable Share	394 636 828	494 273 000	581 692 160	608 634 000	608 634 000	608 634 000	652 171	701 138	755 977
Finance Management	750 000	1 188 999	1 462 623	1 500 000	1 960 154	1 960 154	1 500	1 500	1 500
Municipal Systems Improvement	500 000	750 000	0	0	0	0	-	-	-
2010 FIFA World Cup Operating	19 000 000	19 000 000	0	0	0	0	-	-	-
Water Services Operating Subsidy	2 260 660	0	0	0	6 683 692	6 683 692	7 900	-	-
EPWP Incentive				0	2 000 000	2 000 000	-	-	-
Public Transport Infrastructure Grant				20 000 000	20 000 000	20 000 000	20 000	-	-
NDPG							1 750	2 750	2 750
<b>Provincial Government:</b>	<b>1 130 078</b>	<b>0</b>	<b>643 547</b>	<b>21 000 000</b>	<b>10 250 000</b>	<b>10 250 000</b>	<b>7 000</b>	<b>-</b>	<b>-</b>
Housing	1 130 078	0	560 730	0	3 000 000	3 000 000	-	-	-
Health subsidy	0	0	0	14 000 000	0	0	-	-	-
CoGTA	0	0	82 817				-	-	-
Police, Public Safety and Roads	0	0	0	7 000 000	7 000 000	7 000 000	7 000	-	-
Premiers Office	0	0	0	0	250 000	250 000	-	-	-
<b>District Municipality:</b>	<b>2 725 000</b>	<b>6 089 250</b>	<b>877 975</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
Motheo	2 725 000	6 089 250	877 975				-	-	-
<b>Other grant providers:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>801 399</b>	<b>801 399</b>	<b>-</b>	<b>-</b>	<b>-</b>
Kellogs Foundation				0	249 128	249 128	-	-	-
City of Ghent				0	552 271	552 271	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>421 002 566</b>	<b>521 301 249</b>	<b>584 676 305</b>	<b>651 134 000</b>	<b>650 329 245</b>	<b>650 329 245</b>	<b>690 321</b>	<b>705 388</b>	<b>760 227</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>178 627 088</b>	<b>336 518 473</b>	<b>419 331 798</b>	<b>510 967 000</b>	<b>668 606 423</b>	<b>668 606 423</b>	<b>708 819</b>	<b>746 272</b>	<b>794 823</b>
Municipal Infrastructure Grant (MIG)	76 874 000	169 729 000	62 689 011	0	0	0	-	-	-
Public Transport and Systems	97 168 000	151 000 000	19 530 528	0	15 000 000	15 000 000	-	-	-
Neighbourhood Development Partnership							-	3 000	10 000
Urban Settlements Development Grant			302 784 976	485 967 000	614 544 964	614 544 964	656 719	693 272	734 568
EPWP Incentive Grant			0	0	3 914 000	3 914 000	6 000	10 000	10 000
Water Affairs			0	0	9 316 308	9 316 308	4 100	-	-
MSIG			0	0	831 151	831 151	-	-	-
Minerals and Energy	4 585 088	15 789 473	34 327 283	25 000 000	25 000 000	25 000 000	42 000	40 000	40 255
<b>Provincial Government:</b>	<b>63 045 000</b>	<b>37 923 590</b>	<b>30 254 342</b>	<b>3 000 000</b>	<b>21 242 708</b>	<b>21 242 708</b>	<b>43 773</b>	<b>-</b>	<b>-</b>
Police, Public Safety and Roads	53 045 000	37 923 590	9 476 736	3 000 000	9 242 708	9 242 708	-	-	-
Planning	2 000 000	0	0	0	0	0	-	-	-
Human Settlements	8 000 000	0	20 777 606	0	12 000 000	12 000 000	43 773	-	-
<b>District Municipality:</b>	<b>3 775 000</b>	<b>0</b>	<b>1 259 252</b>	<b>0</b>	<b>5 500 000</b>	<b>5 500 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Motheo	3 775 000	0	1 259 252	0	5 500 000	5 500 000	-	-	-
<b>Other grant providers:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 428 019</b>	<b>1 428 019</b>	<b>-</b>	<b>-</b>	<b>-</b>
Kellogs Foundation					0	0	-	-	-
City of Ghent				0	512 019	512 019	-	-	-
DBSA				0	916 000	916 000	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>245 447 088</b>	<b>374 442 063</b>	<b>450 845 392</b>	<b>513 967 000</b>	<b>696 777 150</b>	<b>696 777 150</b>	<b>752 592</b>	<b>746 272</b>	<b>794 823</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>666 449 654</b>	<b>895 743 312</b>	<b>1 035 521 697</b>	<b>1 165 101 000</b>	<b>1 347 106 395</b>	<b>1 347 106 395</b>	<b>1 442 913</b>	<b>1 451 660</b>	<b>1 555 050</b>

MAN Mangaung - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>EXPENDITURE:</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>417 147</b>	<b>515 212</b>	<b>583 155</b>	<b>630 134</b>	<b>639 278</b>	<b>639 278</b>	<b>683 321</b>	<b>705 388</b>	<b>760 227</b>
Local Government Equitable Share	394 637	494 273	581 692	608 634	608 634	608 634	652 171	701 138	755 977
Finance Management	750	1 189	1 463	1 500	1 960	1 960	1 500	1 500	1 500
Municipal Systems Improvement	500	750							
2010 FIFA World Cup Operating	19 000	19 000							
Water Services Operating Subsidy	2 261				6 684	6 684	7 900		
EPWP Incentive					2 000	2 000			
Public Transport Infrastructure Grant				20 000	20 000	20 000	20 000		
NDPG							1 750	2 750	2 750
<b>Provincial Government:</b>	<b>1 130</b>	<b>-</b>	<b>632</b>	<b>21 000</b>	<b>10 250</b>	<b>10 250</b>	<b>7 000</b>	<b>-</b>	<b>-</b>
Housing			549		3 000	3 000			
Health subsidy				14 000					
CoGTA			83						
Police, Public Safety and Roads	1 130			7 000	7 000	7 000	7 000		
Premiers Office					250	250			
<b>District Municipality:</b>	<b>2 725</b>	<b>6 089</b>	<b>878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Motheo	2 725	6 089	878						
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>801</b>	<b>801</b>	<b>-</b>	<b>-</b>	<b>-</b>
Kellogs Foundation					249	249			
City of Ghent					552	552			
<b>Total operating expenditure of Transfers and Grants</b>	<b>421 003</b>	<b>521 301</b>	<b>584 665</b>	<b>651 134</b>	<b>650 329</b>	<b>650 329</b>	<b>690 321</b>	<b>705 388</b>	<b>760 227</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>178 627</b>	<b>336 518</b>	<b>474 697</b>	<b>510 967</b>	<b>668 606</b>	<b>668 606</b>	<b>708 819</b>	<b>746 272</b>	<b>794 823</b>
Municipal Infrastructure Grant (MIG)	76 874	169 729	62 689						
Public Transport and Systems	97 168	151 000	19 531		15 000	15 000			
Neighbourhood Development Partnership								3 000	10 000
Urban Settlements Development Grant			342 785	485 967	614 545	614 545	656 719	693 272	734 568
EPWP Incentive Grant					3 914	3 914	6 000	10 000	10 000
Human Settlements									
Water Affairs					9 316	9 316	4 100		
MSIG					831	831			
Minerals and Energy	4 585	15 789	49 692	25 000	25 000	25 000	42 000	40 000	40 255
<b>Provincial Government:</b>	<b>63 045</b>	<b>37 924</b>	<b>30 266</b>	<b>3 000</b>	<b>21 243</b>	<b>42 485</b>	<b>43 773</b>	<b>-</b>	<b>-</b>
Police, Public Safety and Roads	53 045	37 924	9 477	3 000	9 243	9 243			
Planning	2 000								
Human Settlements	8 000		20 789		12 000	12 000	43 773		
<b>District Municipality:</b>	<b>3 775</b>	<b>-</b>	<b>1 259</b>	<b>-</b>	<b>5 500</b>	<b>5 500</b>	<b>-</b>	<b>-</b>	<b>-</b>
Motheo	3 775		1 259		5 500	5 500			
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 428</b>	<b>1 428</b>	<b>-</b>	<b>-</b>	<b>-</b>
Kellogs Foundation									
City of Ghent					512	512			
DBSA					916	916			
<b>Total capital expenditure of Transfers and Grants</b>	<b>245 447</b>	<b>374 442</b>	<b>506 222</b>	<b>513 967</b>	<b>696 777</b>	<b>718 020</b>	<b>752 592</b>	<b>746 272</b>	<b>794 823</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>666 450</b>	<b>895 743</b>	<b>1 090 887</b>	<b>1 165 101</b>	<b>1 347 106</b>	<b>1 368 349</b>	<b>1 442 913</b>	<b>1 451 660</b>	<b>1 555 050</b>

MAN Mangaung - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	-			-	-	-			
Current year receipts	349 275			630 134	639 528	639 528	683 321	705 388	760 227
<b>Conditions met - transferred to revenue</b>	<b>349 275</b>	-	-	<b>630 134</b>	<b>639 528</b>	<b>639 528</b>	<b>683 321</b>	<b>705 388</b>	<b>760 227</b>
Conditions still to be met - transferred to liabilities				-	-	-			
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	59 706			-	-	-			
Current year receipts	-			21 000	10 000	10 000	7 000	-	-
<b>Conditions met - transferred to revenue</b>	<b>59 706</b>	-	-	<b>21 000</b>	<b>10 000</b>	<b>10 000</b>	<b>7 000</b>	-	-
Conditions still to be met - transferred to liabilities	-								
<b>District Municipality:</b>									
Balance unspent at beginning of the year	10 141			-	-	-			
Current year receipts	-			-	-	-			
<b>Conditions met - transferred to revenue</b>	<b>(3 645)</b>	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	13 786								
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	-			-	-	-			
Current year receipts	-			-	801	801			
<b>Conditions met - transferred to revenue</b>	<b>-</b>	-	-	-	<b>801</b>	<b>801</b>	-	-	-
Conditions still to be met - transferred to liabilities									
<b>Total operating transfers and grants revenue</b>	<b>405 335</b>	-	-	<b>651 134</b>	<b>650 329</b>	<b>650 329</b>	<b>690 321</b>	<b>705 388</b>	<b>760 227</b>
<b>Total operating transfers and grants - CTBM</b>	<b>13 786</b>	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	38 868			-	-	-			
Current year receipts	-			510 967	680 606	680 606	752 592	746 272	794 823
<b>Conditions met - transferred to revenue</b>	<b>(94 359)</b>	-	-	<b>510 967</b>	<b>680 606</b>	<b>680 606</b>	<b>752 592</b>	<b>746 272</b>	<b>794 823</b>
Conditions still to be met - transferred to liabilities	133 226								
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	-			-	-	-			
Current year receipts	-			3 000	9 243	9 243			
<b>Conditions met - transferred to revenue</b>	<b>-</b>	-	-	<b>3 000</b>	<b>9 243</b>	<b>9 243</b>	-	-	-
Conditions still to be met - transferred to liabilities									
<b>District Municipality:</b>									
Balance unspent at beginning of the year	-			-	-	-			
Current year receipts	-			-	5 500	5 500			
<b>Conditions met - transferred to revenue</b>	<b>-</b>	-	-	-	<b>5 500</b>	<b>5 500</b>	-	-	-
Conditions still to be met - transferred to liabilities									
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	-			-	-	-			
Current year receipts	-			-	1 428	1 428			
<b>Conditions met - transferred to revenue</b>	<b>-</b>	-	-	-	<b>1 428</b>	<b>1 428</b>	-	-	-
Conditions still to be met - transferred to liabilities									
<b>Total capital transfers and grants revenue</b>	<b>(94 359)</b>	-	-	<b>513 967</b>	<b>696 777</b>	<b>696 777</b>	<b>752 592</b>	<b>746 272</b>	<b>794 823</b>
<b>Total capital transfers and grants - CTBM</b>	<b>133 226</b>	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	<b>310 976</b>	-	-	<b>1 165 101</b>	<b>1 347 106</b>	<b>1 347 106</b>	<b>1 442 913</b>	<b>1 451 660</b>	<b>1 555 050</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	<b>147 013</b>	-	-	-	-	-	-	-	-

## 8. ALLOCATIONS OF GRANTS MADE BY THE MUNICIPALITY

The table below outlines the allocation of grants to the municipal entity and the cash transfer to groups and individuals:

MAN Mangaung - Supporting Table SA21 Transfers and grants made by the municipality

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>									
<b>Cash Transfers to other municipalities</b> <i>Insert description</i>									
<b>Total Cash Transfers To Municipalities:</b>	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	49 098	6 985	79 192	138 233	138 233	138 233	119 467	134 311	142 927
<b>Total Cash Transfers To Entities/Ems'</b>	49 098	6 985	79 192	138 233	138 233	138 233	119 467	134 311	142 927
<b>Cash Transfers to other Organs of State</b> <i>Insert description</i>									
<b>Total Cash Transfers To Other Organs Of State:</b>	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b> <i>Insert description</i>									
<b>Total Cash Transfers To Organisations</b>	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>									
Bursaries Employees		733	994	1 212	1 459	1 459	1 535	1 614	1 709
Central Agricultural Society	8		9	10	10	10	10	11	11
Cost of Living Allowance Pensioners			(0)	196	196	196	206	216	229
Miscellaneous Grants		115	(53)	216	216	216	227	239	253
Relief of the poor				28	28	28	29	31	32
Miscellaneous Grants									
SPCA	328	351	372	394	394	394	414	435	461
<b>Total Cash Transfers To Groups Of Individuals:</b>	336	1 199	1 322	2 057	2 304	2 304	2 422	2 545	2 696
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	49 434	8 185	80 514	140 289	140 536	140 536	121 889	136 856	145 622
<b>Non-Cash Transfers to other municipalities</b> <i>Insert description</i>									
<b>Total Non-Cash Transfers To Municipalities:</b>	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>									
<b>Total Non-Cash Transfers To Entities/Ems'</b>	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b> <i>Insert description</i>									
<b>Total Non-Cash Transfers To Other Organs Of State:</b>	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b> <i>Insert description</i>									
<b>Total Non-Cash Grants To Organisations</b>	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b> <i>Insert description</i>									
<b>Total Non-Cash Grants To Groups Of Individuals:</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	49 434	8 185	80 514	140 289	140 536	140 536	121 889	136 856	145 622

## **9. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS**

The table below provides an indication of the total cost to employer of the councillors and staff members over the MTREF period:

MAN Mangaung - Supporting Table SA22 Summary councillor and staff benefits									
Summary of Employee and Councillor remuneration	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	14 347		28 122	29 760	29 760	29 760	32 038	34 343	36 731
Pension and UIF Contributions	1 679		2 237	3 056	3 056	3 056	3 441	3 690	3 948
Medical Aid Contributions	228		280	326	326	326	352	377	404
Motor Vehicle Allowance	5 460		9 744	10 277	10 277	10 277	10 857	11 644	12 459
Cellphone Allowance			792	1 363	1 363	1 363	1 447	1 551	1 660
Housing Allowances	191		142	154	154	154	154	165	177
<b>Sub Total - Councillors</b>	<b>21 904</b>	<b>-</b>	<b>41 318</b>	<b>44 938</b>	<b>44 938</b>	<b>44 938</b>	<b>48 288</b>	<b>51 771</b>	<b>55 379</b>
% increase		(100.0%)	-	8.8%	-	-	7.5%	7.2%	7.0%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	6 650		10 359	12 290	12 290	12 290	11 707	12 556	13 435
Pension and UIF Contributions	425		661	408	408	408	712	764	817
Medical Aid Contributions	68		220	237	237	237	184	198	212
Overtime			-	-	-	-	-	-	-
Performance Bonus	328		-	2 944	2 944	2 944	2 931	3 143	3 363
Motor Vehicle Allowance	998		1 860	1 704	1 704	1 704	2 048	2 197	2 351
Cellphone Allowance			-	82	82	82	121	130	139
Other benefits and allowances	-		284	-	-	-	1	1	1
<b>Sub Total - Senior Managers of Municipality</b>	<b>8 470</b>	<b>-</b>	<b>13 384</b>	<b>17 666</b>	<b>17 666</b>	<b>17 666</b>	<b>17 705</b>	<b>18 989</b>	<b>20 318</b>
% increase		(100.0%)	-	32.0%	-	-	0.2%	7.2%	7.0%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	384 664		557 209	547 566	540 947	540 947	748 422	802 683	858 871
Pension and UIF Contributions	55 955		91 110	80 981	83 938	83 938	102 277	109 694	117 373
Medical Aid Contributions	21 443		37 624	41 050	43 058	43 058	58 778	63 093	67 588
Overtime	33 802		73 301	34 410	42 365	42 365	41 001	43 974	47 052
Motor Vehicle Allowance	31 536		52 189	42 720	44 907	44 907	53 312	57 177	61 180
Cellphone Allowance			-	2 457	2 475	2 475	4 110	4 370	4 645
Housing Allowances	2 925		3 039	3 574	3 782	3 782	6 233	6 685	7 153
Other benefits and allowances	28 141		186	9 223	10 034	10 034	11 865	12 725	13 432
Post-retirement benefit obligations			18 821	22 980	22 980	22 980	24 704	26 433	26 433
<b>Sub Total - Other Municipal Staff</b>	<b>558 466</b>	<b>-</b>	<b>833 479</b>	<b>784 962</b>	<b>794 486</b>	<b>794 486</b>	<b>1 050 703</b>	<b>1 126 836</b>	<b>1 203 727</b>
% increase		(100.0%)	-	(5.8%)	1.2%	-	32.2%	7.2%	6.8%
<b>Total Parent Municipality</b>	<b>588 840</b>	<b>-</b>	<b>888 181</b>	<b>847 566</b>	<b>857 089</b>	<b>857 089</b>	<b>1 116 696</b>	<b>1 197 595</b>	<b>1 279 425</b>
		(100.0%)	-	(4.6%)	1.1%	-	30.3%	7.2%	6.8%
<b>Board Members of Entities</b>									
Board Fees	379		57	1 269	1 269	1 269	1 248	1 515	1 625
<b>Sub Total - Board Members of Entities</b>	<b>379</b>	<b>-</b>	<b>57</b>	<b>1 269</b>	<b>1 269</b>	<b>1 269</b>	<b>1 248</b>	<b>1 515</b>	<b>1 625</b>
% increase		(100.0%)	-	2 126.5%	-	-	(1.7%)	21.4%	7.2%
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages	6 063		13 624	7 758	7 758	7 758	5 582	5 987	6 406
Pension and UIF Contributions	98			259	259	259			
Medical Aid Contributions	49			-	-	-			
Performance Bonus	303			1 088	1 088	1 088	781	838	897
Motor Vehicle Allowance	852			-	-	-			
Other benefits and allowances				336	336	336			
<b>Sub Total - Senior Managers of Entities</b>	<b>7 366</b>	<b>-</b>	<b>13 624</b>	<b>9 441</b>	<b>9 441</b>	<b>9 441</b>	<b>6 364</b>	<b>6 825</b>	<b>7 303</b>
% increase		(100.0%)	-	(30.7%)	-	-	(32.6%)	7.3%	7.0%
<b>Other Staff of Entities</b>									
Basic Salaries and Wages	59 898			97 015	131 586	131 586	71 505	106 227	103 996
Pension and UIF Contributions	8 481			15 989	19 326	19 326	8 800	9 438	10 098
Medical Aid Contributions	3 954			8 400	10 022	10 022	12 456	13 359	14 294
Overtime	12 313			9 585	10 925	10 925	10 163	10 901	11 664
Motor Vehicle Allowance	5 466			8 584	10 643	10 643	5 732	6 148	6 578
Housing Allowances	617			2 258	2 557	2 557	622	668	714
Other benefits and allowances	735			689	2 781	2 781	585	628	672
<b>Sub Total - Other Staff of Entities</b>	<b>91 464</b>	<b>-</b>	<b>-</b>	<b>142 520</b>	<b>187 839</b>	<b>187 839</b>	<b>109 864</b>	<b>147 368</b>	<b>148 017</b>
% increase		(100.0%)	-	-	31.8%	-	(41.5%)	34.1%	0.4%
<b>Total Municipal Entities</b>	<b>99 209</b>	<b>-</b>	<b>13 681</b>	<b>153 230</b>	<b>198 549</b>	<b>198 549</b>	<b>117 476</b>	<b>155 708</b>	<b>156 944</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>688 048</b>	<b>-</b>	<b>901 862</b>	<b>1 000 796</b>	<b>1 055 638</b>	<b>1 055 638</b>	<b>1 234 172</b>	<b>1 353 303</b>	<b>1 436 369</b>
% increase		(100.0%)	-	11.0%	5.5%	-	16.9%	9.7%	6.1%
<b>TOTAL MANAGERS AND STAFF</b>	<b>665 765</b>	<b>-</b>	<b>860 488</b>	<b>954 589</b>	<b>1 009 431</b>	<b>1 009 431</b>	<b>1 184 636</b>	<b>1 300 018</b>	<b>1 379 365</b>

<b>MAN Mangaung - Supporting Table SA23 Salaries, allowances &amp; benefits (political office bearers/councillors/senior managers)</b>							
Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
			1.				2.
<b>Rand per annum</b>							
<b>Councillors</b>							
Speaker		632 195	18 662	293 490			944 347
Chief Whip		564 263	84 640	237 763			886 666
Executive Mayor		736 123	129 080	331 415			1 196 618
Deputy Executive Mayor		585 654	106 510	252 183			944 347
Executive Committee		5 603 665	856 373	2 348 932			8 808 970
Total for all other councillors		23 916 119	2 597 199	8 993 543			35 506 861
<b>Total Councillors</b>	<b>-</b>	<b>32 038 019</b>	<b>3 792 464</b>	<b>12 457 326</b>			<b>48 287 809</b>
<b>Senior Managers of the Municipality</b>							
Municipal Manager (MM)		1 976 220	29 040	280 013	451 500		2 736 773
Chief Finance Officer		1 354 002	26 831	464 840	365 500		2 211 173
Head Planning		1 573 403	1 857	270 413	365 500		2 211 173
Head Corporate Services		1 427 900	194 505	169 517	354 750		2 146 672
Head Social Services		1 397 296	250 333	144 292	354 750		2 146 671
Head Strategic Projects		1 348 637	54 054	210 213	318 374		1 931 278
<i>List of each official with packages &gt;= senior manager</i>							
Senior Managers Continued							-
Head Human Settlements and Housing		1 315 258	323 062	189 180	365 500		2 193 000
Head Engineering Services		1 314 677	17 653	441 420	354 750		2 128 500
<b>Total Senior Managers of the Municipality</b>	<b>-</b>	<b>11 707 393</b>	<b>897 335</b>	<b>2 169 888</b>	<b>2 930 624</b>		<b>17 705 240</b>
<b>A Heading for Each Entity</b>							
List each member of board by designation							
ML Mbali (Chairperson)		312 012					312 012
FP Zitha (Deputy Chairperson)		208 008					208 008
L de Jager (Non Executive member)		121 334					121 334
TJ Mongake (Non Executive member)		121 334					121 334
SM Zimu (Non Executive member)		121 334					121 334
SG Xulu (Non Executive member)		121 334					121 334
N Mokhesi (Non Executive member)		121 334					121 334
KM Moroka (Non Executive member)		121 334					121 334
Senior Managers							-
MP Seboka (Chief Executive Officer)		1 663 078			232 831		1 895 909
LG Kritzinger (Chief Operations Officer)		1 494 588			209 242		1 703 830
TJ Ramulondi (Chief Financial Officer)		1 241 373			173 792		1 415 165
LR Bomela (Company Secretary)		1 183 078			165 631		1 348 709
<b>Total for municipal entities</b>	<b>-</b>	<b>6 830 142</b>	<b>-</b>	<b>-</b>	<b>781 496</b>		<b>7 611 638</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	<b>-</b>	<b>50 575 554</b>	<b>4 689 799</b>	<b>14 627 214</b>	<b>3 712 120</b>		<b>73 604 687</b>



## SUMMARY OF PERSONNEL NUMBERS

The table above gives and insight into the size of the city staff establishment, outlining the required number of positions to be filled for effective service delivery.

MAN Mangaung - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	2011/12			Current Year 2012/13			Budget Year 2013/14		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>									
Councillors (Political Office Bearers plus Other Councillors)	98	12	-	98	13	-	98	13	-
Board Members of municipal entities	8	8	-	8	8	-			
<b>Municipal employees</b>									
Municipal Manager and Senior Managers	35	35	8	8	8	-	9	9	-
Other Managers	86	86	-	110	110	-	181	128	-
Professionals	186	149	-	138	138	-	165	101	-
<i>Finance</i>	113	88	-				77	41	-
<i>Spatial/town planning</i>	11	11	-				10	7	-
<i>Information Technology</i>	3	2	-				18	12	-
<i>Roads</i>	5	4	-				17	12	-
<i>Electricity</i>	30	21	-				33	22	-
<i>Water</i>	7	7	-				2	2	-
<i>Sanitation</i>	17	16	-				2	1	-
<i>Refuse</i>	-	-	-				6	4	-
<i>Other</i>	-	-	-	138	138	-			
Technicians	219	195	-	187	187	-	540	382	-
<i>Finance</i>	19	13	-				207	127	-
<i>Spatial/town planning</i>	9	9	-				3	3	-
<i>Information Technology</i>	12	12	-				73	44	-
<i>Roads</i>	7	2	-				11	8	-
<i>Electricity</i>	146	135	-				193	156	-
<i>Water</i>	8	11	-				9	7	-
<i>Sanitation</i>	6	9	-				24	21	-
<i>Refuse</i>	12	4	-				20	16	-
<i>Other</i>				187	187	-			
Clerks (Clerical and administrative)	906	864	-	797	797	-	1 036	837	-
Service and sales workers	520	448	-	404	404	-	906	531	-
Skilled agricultural and fishery workers	48	36	-	31	31	-	53	21	-
Craft and related trades	306	212	-	198	198	-	314	116	-
Plant and Machine Operators	420	322	-	303	303	-	493	365	-
Elementary Occupations	1 586	1 366	-	982	982	-	1 965	1 298	-
<b>TOTAL PERSONNEL NUMBERS</b>	<b>4 418</b>	<b>3 733</b>	<b>8</b>	<b>3 264</b>	<b>3 179</b>	<b>-</b>	<b>5 760</b>	<b>3 801</b>	<b>-</b>
% increase				(26.1%)	(14.8%)	(100.0%)	76.5%	19.6%	-
<b>Total municipal employees headcount</b>	<b>197</b>			<b>260</b>	<b>260</b>	<b>-</b>			
Finance personnel headcount	64			92	92	-			
Human Resources personnel headcount									

## 11. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

The Supporting Tables SA25, SA26, SA27, SA28, SA29 and SA30 to follow hereafter provides management and users of the budget with a monthly breakdown of the budget as contained in Tables A2 to A7. These tables are to be used as a measure of performance on the budget on a monthly basis. They are to be used on the monthly Section 71 report to track management's actual implementation of the budget.

The following tables outline the monthly targets for revenue and expenditure, capital and cash flow are as follows:

a. Consolidated budgeted monthly revenue and expenditure

MAN Mangaung - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue By Source</b>															
Property rates	47 377	47 377	47 377	47 377	47 377	47 377	47 377	47 377	47 377	47 377	47 377	47 377	568 524	602 920	639 397
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	175 221	175 221	175 221	175 221	175 221	175 221	175 221	175 221	175 221	175 221	175 221	175 221	2 102 657	2 611 356	2 932 121
Service charges - water revenue	49 156	49 156	49 156	49 156	49 156	49 156	49 156	49 156	49 156	49 156	49 156	49 156	589 873	640 455	695 374
Service charges - sanitation revenue	11 920	11 920	11 920	11 920	11 920	11 920	11 920	11 920	11 920	11 920	11 920	11 920	143 043	154 587	167 062
Service charges - refuse revenue	8 116	8 116	8 116	8 116	8 116	8 116	8 116	8 116	8 116	8 116	8 116	8 116	97 396	104 053	111 161
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	25 908	27 560	29 213
Interest earned - external investments	14 825	14 825	14 825	14 825	14 825	14 825	14 825	14 825	14 825	14 825	14 825	14 825	177 902	190 528	204 280
Interest earned - outstanding debtors	12 237	12 237	12 237	12 237	12 237	12 237	12 237	12 237	12 237	12 237	12 237	12 237	146 843	151 220	154 495
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	13 208	10 327	8 208
Licences and permits	70	70	70	70	70	70	70	70	70	70	70	70	843	928	1 020
Agency services	608	608	608	608	608	608	608	608	608	608	608	608	7 294	6 375	5 123
Transfers recognised - operational	57 527	57 527	57 527	57 527	57 527	57 527	57 527	57 527	57 527	57 527	57 527	57 527	690 321	705 388	760 227
Other revenue	80 727	80 727	80 727	80 727	80 727	80 727	80 727	80 727	80 727	80 727	80 727	80 727	968 722	1 145 723	1 264 776
Gains on disposal of PPE	75	75	75	75	75	75	75	75	75	75	75	75	900	-	-
<b>Total Revenue (excluding capital transfers and</b>	<b>461 119</b>	<b>461 119</b>	<b>461 119</b>	<b>461 119</b>	<b>461 119</b>	<b>461 119</b>	<b>461 119</b>	<b>461 119</b>	<b>461 119</b>	<b>461 119</b>	<b>461 119</b>	<b>461 119</b>	<b>5 533 434</b>	<b>6 351 418</b>	<b>6 972 455</b>
<b>Expenditure By Type</b>															
Employee related costs	98 720	98 720	98 720	98 720	98 720	98 720	98 720	98 720	98 720	98 720	98 720	98 720	1 184 636	1 300 018	1 379 365
Remuneration of councillors	4 128	4 128	4 128	4 128	4 128	4 128	4 128	4 128	4 128	4 128	4 128	4 128	49 536	53 285	57 004
Debt impairment	22 501	22 501	22 501	22 501	22 501	22 501	22 501	22 501	22 501	22 501	22 501	22 501	270 010	293 525	311 846
Depreciation & asset impairment	37 465	37 465	37 465	37 465	37 465	37 465	37 465	37 465	37 465	37 465	37 465	37 465	449 583	473 967	496 638
Finance charges	16 838	16 838	16 838	16 838	16 838	16 838	16 838	16 838	16 838	16 838	16 838	16 838	202 054	215 365	231 108
Bulk purchases	133 531	133 531	133 531	133 531	133 531	133 531	133 531	133 531	133 531	133 531	133 531	133 531	1 602 367	2 026 660	2 324 318
Other materials	24 741	24 741	24 741	24 741	24 741	24 741	24 741	24 741	24 741	24 741	24 741	24 741	296 889	319 723	344 356
Contracted services	24 761	24 761	24 761	24 761	24 761	24 761	24 761	24 761	24 761	24 761	24 761	24 761	297 134	271 917	270 739
Transfers and grants	10 157	10 157	10 157	10 157	10 157	10 157	10 157	10 157	10 157	10 157	10 157	10 157	121 889	136 856	145 622
Other expenditure	73 024	73 024	73 024	73 024	73 024	73 024	73 024	73 024	73 024	73 024	73 024	73 024	876 284	931 251	977 471
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>5 350 381</b>	<b>6 022 566</b>	<b>6 538 467</b>
<b>Surplus/(Deficit)</b>	<b>15 254</b>	<b>15 254</b>	<b>15 254</b>	<b>15 254</b>	<b>15 254</b>	<b>15 254</b>	<b>15 254</b>	<b>15 254</b>	<b>15 254</b>	<b>15 254</b>	<b>15 254</b>	<b>15 254</b>	<b>183 052</b>	<b>328 852</b>	<b>433 988</b>
Transfers recognised - capital	62 966	62 966	62 966	62 966	62 966	62 966	62 966	62 966	62 966	62 966	62 966	62 966	59 966	752 592	794 823
Contributions recognised - capital	991	991	991	991	991	991	991	991	991	991	991	991	11 888	17 833	33 135
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>

b. Consolidated budgeted monthly revenue and expenditure (municipal vote)

MAN Mangaung - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue by Vote</b>															
Vote 1 - City Manager	305	305	305	305	305	305	305	305	305	305	305	305	3 663	2 524	1 136
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	931	931	931	931	931	931	931	931	931	931	931	931	11 169	12 273	13 487
Vote 4 - Finance	96 494	96 494	96 494	96 494	96 494	96 494	96 494	96 494	96 494	96 494	96 494	96 494	1 157 928	1 238 075	1 322 839
Vote 5 - Social Services	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	1 298	15 575	17 050	18 670
Vote 6 - Planning	493	493	493	493	493	493	493	493	493	493	493	493	5 910	6 501	7 152
Vote 7 - Human Settlement and Housing	14 634	14 634	14 634	14 634	14 634	14 634	14 634	14 634	14 634	14 634	14 634	14 634	175 611	293 663	354 561
Vote 8 - Fresh Produce Market	1 485	1 485	1 485	1 485	1 485	1 485	1 485	1 485	1 485	1 485	1 485	1 485	17 820	19 602	21 562
Vote 9 - Engineering Services	28 097	28 097	28 097	28 097	28 097	28 097	28 097	28 097	28 097	28 097	28 097	28 097	337 161	361 313	389 182
Vote 10 - Water Services	55 677	55 677	55 677	55 677	55 677	55 677	55 677	55 677	55 677	55 677	55 677	55 677	668 129	721 088	780 888
Vote 11 - Miscellaneous Services	120 163	120 163	120 163	120 163	120 163	120 163	120 163	120 163	120 163	120 163	120 163	117 163	1 438 953	1 449 225	1 547 142
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	205 500	205 500	205 500	205 500	205 500	205 500	205 500	205 500	205 500	205 500	205 500	205 500	2 465 995	2 994 207	3 343 793
0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>522 076</b>	<b>6 297 914</b>	<b>7 115 522</b>	<b>7 800 413</b>
<b>Expenditure by Vote to be appropriated</b>															
Vote 1 - City Manager	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	47 514	49 338	51 565
Vote 2 - Executive Mayor	12 328	12 328	12 328	12 328	12 328	12 328	12 328	12 328	12 328	12 328	12 328	12 328	147 933	161 162	173 373
Vote 3 - Corporate Services	22 956	22 956	22 956	22 956	22 956	22 956	22 956	22 956	22 956	22 956	22 956	22 956	275 467	292 217	313 370
Vote 4 - Finance	15 465	15 465	15 465	15 465	15 465	15 465	15 465	15 465	15 465	15 465	15 465	15 465	185 575	199 393	190 088
Vote 5 - Social Services	28 368	28 368	28 368	28 368	28 368	28 368	28 368	28 368	28 368	28 368	28 368	28 368	340 418	364 816	389 274
Vote 6 - Planning	8 411	8 411	8 411	8 411	8 411	8 411	8 411	8 411	8 411	8 411	8 411	8 411	100 934	86 423	93 591
Vote 7 - Human Settlement and Housing	6 748	6 748	6 748	6 748	6 748	6 748	6 748	6 748	6 748	6 748	6 748	6 748	80 979	87 482	94 703
Vote 8 - Fresh Produce Market	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	18 343	19 980	21 699
Vote 9 - Engineering Services	55 713	55 713	55 713	55 713	55 713	55 713	55 713	55 713	55 713	55 713	55 713	55 713	668 560	709 905	764 432
Vote 10 - Water Services	50 899	50 899	50 899	50 899	50 899	50 899	50 899	50 899	50 899	50 899	50 899	50 899	610 791	674 258	742 033
Vote 11 - Miscellaneous Services	44 476	44 476	44 476	44 476	44 476	44 476	44 476	44 476	44 476	44 476	44 476	44 476	533 717	601 308	643 713
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery	4 973	4 973	4 973	4 973	4 973	4 973	4 973	4 973	4 973	4 973	4 973	4 973	59 672	61 813	64 160
Vote 14 - Electricity - Centlec (Soc) Ltd	190 040	190 040	190 040	190 040	190 040	190 040	190 040	190 040	190 040	190 040	190 040	190 040	2 280 477	2 714 471	2 996 468
0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>5 350 381</b>	<b>6 022 566</b>	<b>6 538 467</b>
<b>Surplus/(Deficit) before assoc.</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>76 211</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>76 211</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>

c. Consolidated budgeted monthly revenue and expenditure (standard classification)

MAN Mangaung - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue - Standard</b>															
<i>Governance and administration</i>	231 265	231 265	231 265	231 265	231 265	231 265	231 265	231 265	231 265	231 265	231 265	228 265	2 772 186	2 980 193	3 223 144
Executive and council	129	129	129	129	129	129	129	129	129	129	129	129	1 553	1 646	1 646
Budget and treasury office	216 527	216 527	216 527	216 527	216 527	216 527	216 527	216 527	216 527	216 527	216 527	213 527	2 595 328	2 685 654	2 868 336
Corporate services	14 609	14 609	14 609	14 609	14 609	14 609	14 609	14 609	14 609	14 609	14 609	14 609	175 305	292 893	353 163
<i>Community and public safety</i>	3 391	3 391	3 391	3 391	3 391	3 391	3 391	3 391	3 391	3 391	3 391	3 391	40 697	43 185	45 875
Community and social services	423	423	423	423	423	423	423	423	423	423	423	423	5 071	5 495	5 960
Sport and recreation	49	49	49	49	49	49	49	49	49	49	49	49	584	642	706
Public safety	1 644	1 644	1 644	1 644	1 644	1 644	1 644	1 644	1 644	1 644	1 644	1 644	19 732	21 294	22 985
Housing	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	14 972	15 395	15 842
Health	28	28	28	28	28	28	28	28	28	28	28	28	338	359	381
<i>Economic and environmental services</i>	690	690	690	690	690	690	690	690	690	690	690	690	8 275	9 103	10 013
Planning and development	493	493	493	493	493	493	493	493	493	493	493	493	5 910	6 501	7 152
Road transport	181	181	181	181	181	181	181	181	181	181	181	181	2 172	2 389	2 628
Environmental protection	16	16	16	16	16	16	16	16	16	16	16	16	193	212	234
<i>Trading services</i>	288 214	288 214	288 214	288 214	288 214	288 214	288 214	288 214	288 214	288 214	288 214	288 214	3 458 562	4 063 029	4 499 367
Electricity	204 551	204 551	204 551	204 551	204 551	204 551	204 551	204 551	204 551	204 551	204 551	204 551	2 454 613	2 982 099	3 330 912
Water	55 677	55 677	55 677	55 677	55 677	55 677	55 677	55 677	55 677	55 677	55 677	55 677	668 129	721 088	780 888
Waste water management	12 092	12 092	12 092	12 092	12 092	12 092	12 092	12 092	12 092	12 092	12 092	12 092	145 109	156 857	169 556
Waste management	15 893	15 893	15 893	15 893	15 893	15 893	15 893	15 893	15 893	15 893	15 893	15 893	190 712	202 985	218 010
<i>Other</i>	1 516	1 516	1 516	1 516	1 516	1 516	1 516	1 516	1 516	1 516	1 516	1 516	18 193	20 012	22 013
<b>Total Revenue - Standard</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>525 076</b>	<b>522 076</b>	<b>6 297 914</b>	<b>7 115 522</b>	<b>7 800 413</b>
<b>Expenditure - Standard</b>															
<i>Governance and administration</i>	111 595	111 595	111 595	111 595	111 595	111 595	111 595	111 595	111 595	111 595	111 595	111 595	1 339 139	1 461 967	1 540 673
Executive and council	23 220	23 220	23 220	23 220	23 220	23 220	23 220	23 220	23 220	23 220	23 220	23 220	278 634	294 412	310 680
Budget and treasury office	59 176	59 176	59 176	59 176	59 176	59 176	59 176	59 176	59 176	59 176	59 176	59 176	710 115	790 855	823 327
Corporate services	29 199	29 199	29 199	29 199	29 199	29 199	29 199	29 199	29 199	29 199	29 199	29 199	350 390	376 700	406 666
<i>Community and public safety</i>	31 437	31 437	31 437	31 437	31 437	31 437	31 437	31 437	31 437	31 437	31 437	31 437	377 242	403 483	431 097
Community and social services	10 232	10 232	10 232	10 232	10 232	10 232	10 232	10 232	10 232	10 232	10 232	10 232	122 786	131 547	140 500
Sport and recreation	405	405	405	405	405	405	405	405	405	405	405	405	4 854	5 165	5 484
Public safety	15 875	15 875	15 875	15 875	15 875	15 875	15 875	15 875	15 875	15 875	15 875	15 875	190 498	204 130	218 373
Housing	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	3 878	46 541	49 183	52 356
Health	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 047	12 563	13 457	14 385
<i>Economic and environmental services</i>	35 394	35 394	35 394	35 394	35 394	35 394	35 394	35 394	35 394	35 394	35 394	35 394	424 724	431 165	459 824
Planning and development	7 490	7 490	7 490	7 490	7 490	7 490	7 490	7 490	7 490	7 490	7 490	7 490	89 878	75 063	81 445
Road transport	26 044	26 044	26 044	26 044	26 044	26 044	26 044	26 044	26 044	26 044	26 044	26 044	312 529	332 671	354 127
Environmental protection	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	22 317	23 430	24 252
<i>Trading services</i>	265 880	265 880	265 880	265 880	265 880	265 880	265 880	265 880	265 880	265 880	265 880	265 880	3 190 556	3 705 559	4 084 725
Electricity	189 091	189 091	189 091	189 091	189 091	189 091	189 091	189 091	189 091	189 091	189 091	189 091	2 269 095	2 702 363	2 983 587
Water	50 899	50 899	50 899	50 899	50 899	50 899	50 899	50 899	50 899	50 899	50 899	50 899	610 791	674 258	742 033
Waste water management	15 474	15 474	15 474	15 474	15 474	15 474	15 474	15 474	15 474	15 474	15 474	15 474	185 685	195 145	216 022
Waste management	10 415	10 415	10 415	10 415	10 415	10 415	10 415	10 415	10 415	10 415	10 415	10 415	124 985	133 793	143 083
<i>Other</i>	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	18 720	20 392	22 149
<b>Total Expenditure - Standard</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>445 865</b>	<b>5 350 381</b>	<b>6 022 566</b>	<b>6 538 467</b>
<b>Surplus/(Deficit) before assoc.</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>76 211</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>
Share of surplus/ (deficit) of associate													-	-	-
<b>Surplus/(Deficit)</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>79 211</b>	<b>76 211</b>	<b>947 533</b>	<b>1 092 956</b>	<b>1 261 946</b>

d. Consolidated budgeted monthly capital expenditure

MAN Mangaung - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Multi-year expenditure to be appropriated</b>															
Vote 1 - City Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 167	2 167	2 167	2 167	2 167	2 167	2 167	2 167	2 167	2 167	4 333	26 000	27 500	29 000
Vote 4 - Finance		42	42	42	42	42	42	42	42	42	42	83	500	500	300
Vote 5 - Social Services		2 040	2 040	2 040	2 040	2 040	2 040	2 040	2 040	2 040	2 040	4 081	24 484	60 300	42 716
Vote 6 - Planning		3 570	3 570	3 570	3 570	3 570	3 570	3 570	3 570	3 570	3 570	7 139	42 835	42 835	-
Vote 7 - Human Settlement and Housing		667	667	667	667	667	667	667	667	667	667	1 333	8 000	10 000	17 000
Vote 8 - Fresh Produce Market		83	83	83	83	83	83	83	83	83	83	167	1 000	1 000	1 000
Vote 9 - Engineering Services		23 065	23 065	23 065	23 065	23 065	23 065	23 065	23 065	23 065	23 065	46 130	276 778	303 301	267 790
Vote 10 - Water Services		13 500	13 500	13 500	13 500	13 500	13 500	13 500	13 500	13 500	13 500	27 000	162 000	230 500	213 800
Vote 11 - Miscellaneous Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation		-	-	-	-	-	-	-	-	-	-	-	-	3 000	10 000
Vote 14 - Electricity - Centlec (Soc) Ltd		12 216	12 216	12 216	12 216	12 216	12 216	12 216	12 216	12 216	12 216	24 431	146 588	230 033	252 581
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	-	57 349	57 349	57 349	57 349	57 349	57 349	57 349	57 349	57 349	57 349	114 698	688 186	908 968	834 187
<b>Single-year expenditure to be appropriated</b>															
Vote 1 - City Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		467	467	467	467	467	467	467	467	467	467	933	5 600	-	4 000
Vote 4 - Finance		125	125	125	125	125	125	125	125	125	125	250	1 500	-	-
Vote 5 - Social Services		442	442	442	442	442	442	442	442	442	442	883	5 300	1 032	40 154
Vote 6 - Planning		2 868	2 868	2 868	2 868	2 868	2 868	2 868	2 868	2 868	2 868	5 735	34 410	-	-
Vote 7 - Human Settlement and Housing		42	42	42	42	42	42	42	42	42	42	83	500	-	71 818
Vote 8 - Fresh Produce Market		58	58	58	58	58	58	58	58	58	58	117	700	-	-
Vote 9 - Engineering Services		13 710	13 710	13 710	13 710	13 710	13 710	13 710	13 710	13 710	13 710	27 421	164 524	84 116	104 744
Vote 10 - Water Services		1 707	1 707	1 707	1 707	1 707	1 707	1 707	1 707	1 707	1 707	3 415	20 488	-	-
Vote 11 - Miscellaneous Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd		833	833	833	833	833	833	833	833	833	833	1 667	10 000	-	10 600
0		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	-	20 252	20 252	20 252	20 252	20 252	20 252	20 252	20 252	20 252	20 252	40 504	243 022	85 148	231 317
<b>Total Capital Expenditure</b>	-	77 601	77 601	77 601	77 601	77 601	77 601	77 601	77 601	77 601	77 601	155 201	931 208	994 116	1 065 504

e. Consolidated budgeted monthly capital expenditure (standard classification)

MAN Mangaung - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Capital Expenditure - Standard</b>															
<i>Governance and administration</i>	-	-	4 826	4 826	4 826	4 826	4 826	4 826	4 826	4 826	4 826	14 477	57 909	60 212	91 207
Executive and council			-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office			167	167	167	167	167	167	167	167	167	500	2 000	500	300
Corporate services			4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659	13 977	55 909	59 712	90 907
<i>Community and public safety</i>	-	-	3 990	3 990	3 990	3 990	3 990	3 990	3 990	3 990	3 990	11 971	47 884	77 832	123 781
Community and social services			-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation			3 340	3 340	3 340	3 340	3 340	3 340	3 340	3 340	3 340	10 021	40 084	71 800	102 516
Public safety			608	608	608	608	608	608	608	608	608	1 825	7 300	6 032	5 854
Housing			42	42	42	42	42	42	42	42	42	125	500	-	15 411
Health			-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	-	17 429	17 429	17 429	17 429	17 429	17 429	17 429	17 429	17 429	52 288	209 151	265 002	277 514
Planning and development			6 437	6 437	6 437	6 437	6 437	6 437	6 437	6 437	6 437	19 311	77 245	42 835	-
Road transport			10 992	10 992	10 992	10 992	10 992	10 992	10 992	10 992	10 992	32 977	131 906	222 167	277 514
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	-	-	51 214	51 214	51 214	51 214	51 214	51 214	51 214	51 214	51 214	153 641	614 564	590 071	572 001
Electricity			13 049	13 049	13 049	13 049	13 049	13 049	13 049	13 049	13 049	39 147	156 588	230 033	263 181
Water			15 207	15 207	15 207	15 207	15 207	15 207	15 207	15 207	15 207	45 622	182 488	230 500	213 800
Waste water management			21 828	21 828	21 828	21 828	21 828	21 828	21 828	21 828	21 828	65 484	261 937	118 238	95 020
Waste management			1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	3 388	13 550	11 300	-
<i>Other</i>			142	142	142	142	142	142	142	142	142	425	1 700	1 000	1 000
<b>Total Capital Expenditure - Standard</b>	-	-	77 601	77 601	77 601	77 601	77 601	77 601	77 601	77 601	77 601	232 802	931 208	994 116	1 065 504

f. Consolidated budgeted monthly cash flow.

MAN Mangaung - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	45 482	45 482	45 482	45 482	45 482	45 482	45 482	45 482	45 482	45 482	45 482	45 482	545 783	569 759	604 230
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	168 213	168 213	168 213	168 213	168 213	168 213	168 213	168 213	168 213	168 213	168 213	168 213	2 018 550	2 467 731	2 770 854
Service charges - water revenue	47 190	47 190	47 190	47 190	47 190	47 190	47 190	47 190	47 190	47 190	47 190	47 190	566 278	605 230	695 374
Service charges - sanitation revenue	11 443	11 443	11 443	11 443	11 443	11 443	11 443	11 443	11 443	11 443	11 443	11 443	137 321	154 587	157 873
Service charges - refuse revenue	7 792	7 792	7 792	7 792	7 792	7 792	7 792	7 792	7 792	7 792	7 792	7 792	93 500	98 330	105 047
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	2 159	25 908	27 560	29 213
Interest earned - external investments	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	45 990	47 077	48 128
Interest earned - outstanding debtors	11 564	11 564	11 564	11 564	11 564	11 564	11 564	11 564	11 564	11 564	11 564	11 564	138 767	142 903	145 998
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	13 208	10 327	8 208
Licences and permits	70	70	70	70	70	70	70	70	70	70	70	70	843	928	1 020
Agency services	608	608	608	608	608	608	608	608	608	608	608	608	7 294	6 375	5 123
Transfer receipts - operational	273 238	5 000	-	5 000	217 390	5 000	9 650	5 000	170 043	-	-	-	690 321	705 388	760 227
Other revenue	60 545	60 545	60 545	60 545	60 545	60 545	60 545	60 545	60 545	60 545	60 545	60 545	726 542	572 861	632 388
<b>Cash Receipts by Source</b>	<b>633 237</b>	<b>364 999</b>	<b>359 999</b>	<b>364 999</b>	<b>577 389</b>	<b>364 999</b>	<b>369 649</b>	<b>364 999</b>	<b>530 041</b>	<b>359 999</b>	<b>359 999</b>	<b>359 999</b>	<b>5 010 305</b>	<b>5 409 056</b>	<b>5 963 682</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	250 000	10 500	4 100	10 500	203 360	10 500	6 771	203 361	10 500	-	-	-	709 592	746 272	794 823
Contributions recognised - capital & Contributed a	991	991	991	991	991	991	991	991	991	991	991	991	11 888	17 833	33 135
Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0	1	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	309	309	309	309	309	309	309	309	309	309	309	309	3 709	-	-
Increase (decrease) in consumer deposits	500	500	500	500	500	500	500	500	500	500	500	500	6 000	6 230	6 550
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>885 036</b>	<b>377 299</b>	<b>365 899</b>	<b>377 299</b>	<b>782 549</b>	<b>377 299</b>	<b>378 219</b>	<b>570 160</b>	<b>542 341</b>	<b>361 799</b>	<b>361 799</b>	<b>361 799</b>	<b>5 741 495</b>	<b>6 179 390</b>	<b>6 798 190</b>
<b>Cash Payments by Type</b>															
Employee related costs	98 720	98 720	98 720	98 720	98 720	98 720	98 720	98 720	98 720	98 720	98 720	98 720	1 184 636	1 300 018	1 379 365
Remuneration of councillors	4 128	4 128	4 128	4 128	4 128	4 128	4 128	4 128	4 128	4 128	4 128	4 128	49 536	53 285	57 004
Finance charges	13 360	13 360	13 360	13 360	13 360	13 360	13 360	13 360	13 360	13 360	13 360	13 360	160 321	171 128	184 217
Bulk purchases - Electricity	139 167	125 153	110 002	95 231	90 167	85 167	80 865	85 417	87 847	97 001	114 167	139 818	1 250 000	1 630 000	1 887 992
Bulk purchases - Water & Sewer	21 365	23 459	24 130	27 199	31 007	34 130	36 876	36 101	35 861	31 191	29 364	21 686	352 367	396 660	436 326
Other materials	21 030	21 030	21 030	21 030	21 030	21 030	21 030	21 030	21 030	21 030	21 030	21 030	252 356	319 723	344 356
Contracted services	21 047	21 047	21 047	21 047	21 047	21 047	21 047	21 047	21 047	21 047	21 047	21 047	252 564	271 917	270 739
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	10 157	10 157	10 157	10 157	10 157	10 157	10 157	10 157	10 157	10 157	10 157	10 157	121 889	136 856	145 622
Other expenditure	57 553	57 553	57 553	57 553	57 553	57 553	57 553	57 553	57 553	57 553	57 553	57 553	690 631	859 376	980 541
<b>Cash Payments by Type</b>	<b>386 526</b>	<b>374 606</b>	<b>360 126</b>	<b>348 424</b>	<b>347 168</b>	<b>345 291</b>	<b>343 735</b>	<b>347 512</b>	<b>349 702</b>	<b>354 186</b>	<b>369 525</b>	<b>387 499</b>	<b>4 314 300</b>	<b>5 138 963</b>	<b>5 686 161</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	58 201	58 201	58 201	58 201	58 201	58 201	58 201	58 201	58 201	58 201	58 201	58 201	698 406	894 705	958 953
Repayment of borrowing	2 917	2 917	2 917	2 917	2 917	2 917	2 917	2 917	2 917	2 917	2 917	2 917	35 000	33 200	31 900
Other Cash Flows/Payments	218 765	-	-	-	195 300	-	-	-	-	-	-	-	414 065	-	-
<b>Total Cash Payments by Type</b>	<b>666 408</b>	<b>435 723</b>	<b>421 243</b>	<b>409 541</b>	<b>603 585</b>	<b>406 408</b>	<b>404 852</b>	<b>408 629</b>	<b>410 819</b>	<b>415 303</b>	<b>430 642</b>	<b>448 616</b>	<b>5 461 771</b>	<b>6 066 867</b>	<b>6 677 014</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>218 628</b>	<b>(58 425)</b>	<b>(55 345)</b>	<b>(32 242)</b>	<b>178 964</b>	<b>(29 110)</b>	<b>(26 633)</b>	<b>161 531</b>	<b>131 522</b>	<b>(53 504)</b>	<b>(68 844)</b>	<b>(86 818)</b>	<b>279 725</b>	<b>112 523</b>	<b>121 175</b>
Cash/cash equivalents at the monthly ear begin:	423 517	642 145	583 720	528 375	496 133	675 096	645 987	619 354	780 884	912 407	858 902	790 059	423 517	703 241	815 764
Cash/cash equivalents at the monthly ear end:	642 145	583 720	528 375	496 133	675 096	645 987	619 354	780 884	912 407	858 902	790 059	703 241	703 241	815 764	936 939

## 10. CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Included in the budget are costs for the two main contracts for services, which will impose financial obligations on the municipality beyond the MTREF period.

### Past and Current Costs of Contract

MAN Mangaung - Supporting Table SA33 Contracts having future budgetary implications

Description	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
	Total	Original Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>Parent Municipality:</b>													
<b>Revenue Obligation By Contract</b>													
Contract 1													-
Contract 2													-
Contract 3 etc													-
<b>Total Operating Revenue Implication</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>													
Bloemwater		322 857	345 457	388 881	427 769	470 546	517 601	569 361	626 297	688 927	757 819	833 601	5 949 116
Cleaning Of CBD MD 70		1 214	1 287	1 364	1 446								5 310
Door to door collection MD 92 & 92A		13 297	14 095	14 941	15 837								58 171
<b>Total Operating Expenditure Implication</b>	-	337 368	360 839	405 186	445 052	470 546	517 601	569 361	626 297	688 927	757 819	833 601	6 012 597
<b>Capital Expenditure Obligation By Contract</b>													
Heavy rehabilitation of St Georges Street		3 500	4 000										
Heavy Rrehabilitation of Wilcocks Road		3 861	6 100										
Heavy Rrehabilitation of Andries Pretorius Street		14 204	18 000										32 204
Batho roads learnership project		4 765	3 404										8 168
<b>Total Capital Expenditure Implication</b>	-	26 330	31 504	-	-	-	-	-	-	-	-	-	57 833
<b>Total Parent Expenditure Implication</b>	-	363 698	392 342	405 186	445 052	470 546	517 601	569 361	626 297	688 927	757 819	833 601	6 070 430
<b>Entities:</b>													
<b>Revenue Obligation By Contract</b>													
Contract 1													-
Contract 2													-
Contract 3 etc													-
<b>Total Operating Revenue Implication</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>													
Contract 1													-
Contract 2													-
Contract 3 etc													-
<b>Total Operating Expenditure Implication</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>													
Contract 1													-
Contract 2													-
Contract 3 etc													-
<b>Total Capital Expenditure Implication</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

## EXTERNAL MECHANISMS

MAN Mangaung - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
		Number			
To be awarded	Yrs	5	Banking Services	30 June 2018	6 600



## 11. CAPITAL EXPENDITURE DETAILS

a. Details of Capital Expenditure by class and sub-class areas are provided below:

Most projects under the Infrastructure class and sub-class are for the development and construction until projects are finalized, save for projects that are implemented in phases.

**MAN Mangaung - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class**

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>308 005</b>	<b>201 028</b>	<b>277 809</b>	<b>477 865</b>	<b>496 956</b>	<b>496 956</b>	<b>573 687</b>	<b>565 846</b>	<b>530 519</b>
Infrastructure - Road transport	30 485	7 956	66 792	80 025	80 025	80 025	86 491	145 719	147 614
Roads, Pavements & Bridges	30 485	7 956	66 792	80 025	80 025	80 025	86 491	145 719	147 614
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	100 534	22 537	114 091	162 592	168 174	168 174	148 845	177 189	200 674
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	96 498	22 537	114 091	162 592	168 174	168 174	148 845	177 189	200 674
Street Lighting	4 035	-	-	-	-	-	-	-	-
Infrastructure - Water	19 019	7 510	32 287	106 311	109 791	109 791	131 388	151 700	113 800
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	19 019	7 510	32 287	106 311	109 791	109 791	131 388	151 700	113 800
Infrastructure - Sanitation	26 537	35 006	45 236	128 936	138 965	138 965	206 947	91 238	68 431
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	26 537	35 006	45 236	128 936	138 965	138 965	206 947	91 238	68 431
Infrastructure - Other	131 430	128 019	19 402	-	-	-	15	-	-
Waste Management	328	1 500	-	-	-	-	-	-	-
Transportation	131 101	126 519	19 402	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	15	-	-
<b>Community</b>	<b>24 943</b>	<b>197</b>	<b>10 266</b>	<b>11 000</b>	<b>11 000</b>	<b>11 000</b>	<b>24 600</b>	<b>23 800</b>	<b>41 650</b>
Parks & gardens	-	-	-	3 000	3 000	3 000	5 000	7 300	9 350
Sportsfields & stadia	-	-	7 185	-	-	-	12 000	16 500	21 500
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	3 036	8 000	8 000	8 000	5 600	-	4 000
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	24 943	197	46	-	-	-	2 000	-	6 800
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 500</b>	<b>6 108</b>	<b>6 108</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	2 500	1 820	1 820	-	-	-
Other	-	-	-	-	4 288	4 288	-	-	-
<b>Investment properties</b>	<b>2 293</b>	<b>-</b>	<b>8 894</b>	<b>9 500</b>	<b>9 500</b>	<b>9 500</b>	<b>8 500</b>	<b>10 000</b>	<b>73 407</b>
Housing development	2 293	-	8 894	9 500	9 500	9 500	8 500	10 000	73 407
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>40 744</b>	<b>5 676</b>	<b>28 846</b>	<b>92 098</b>	<b>100 126</b>	<b>100 126</b>	<b>128 820</b>	<b>152 474</b>	<b>70 617</b>
General vehicles	8 952	-	3	36 148	36 660	36 660	38 390	40 427	-
Specialised vehicles	12 176	-	-	-	-	-	-	-	-
Plant & equipment	8 947	1 148	14 306	3 500	9 000	9 000	1 441	712	2 546
Computers - hardware/equipment	-	-	-	2 000	7 000	7 000	6 500	5 000	2 500
Furniture and other office equipment	10 670	4 302	13 499	17 600	15 064	15 064	8 270	6 500	5 300
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	128	606	-	-	-	-	-	-
Civic Land and Buildings	-	99	432	1 000	1 000	1 000	53 835	48 835	1 060
Other Buildings	-	-	-	8 450	8 450	8 450	20 384	51 000	59 016
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	23 400	22 952	22 952	-	-	195
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class									
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class									
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>375 985</b>	<b>206 901</b>	<b>325 815</b>	<b>592 962</b>	<b>623 690</b>	<b>623 690</b>	<b>735 606</b>	<b>752 120</b>	<b>716 194</b>

MAN Mangaung - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>247 957</b>	<b>229 436</b>	<b>244 850</b>	<b>155 205</b>	<b>335 129</b>	<b>335 129</b>	<b>187 784</b>	<b>228 477</b>	<b>328 346</b>
Infrastructure - Road transport	216 774	123 810	105 095	74 620	183 246	183 246	51 300	71 633	143 700
Roads, Pavements & Bridges	216 774	123 810	105 095	74 620	183 246	183 246	51 300	71 633	143 700
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	5 577	16 714	16 547	26 175	26 175	26 175	2 844	39 744	42 646
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	5 577	16 714	16 547	26 175	26 175	26 175	2 744	39 644	42 446
Street Lighting	-	-	-	-	-	-	100	100	200
Infrastructure - Water	5 311	14 443	47 544	33 000	69 852	69 852	51 100	78 800	100 000
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	5 311	14 443	47 544	33 000	69 852	69 852	51 100	78 800	100 000
Infrastructure - Sanitation	4 009	35 272	74 317	9 000	23 364	23 364	54 990	27 000	42 000
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	4 009	35 272	74 317	9 000	23 364	23 364	54 990	27 000	42 000
Infrastructure - Other	16 286	39 196	1 348	12 410	32 492	32 492	27 550	11 300	-
Waste Management	545	4 063	1 348	12 410	18 992	18 992	13 550	11 300	-
Transportation	-	35 134	-	-	7 500	7 500	14 000	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	15 740	-	-	-	6 000	6 000	-	-	-
<b>Community</b>	<b>57 421</b>	<b>11 816</b>	<b>9 932</b>	<b>4 500</b>	<b>25 383</b>	<b>25 383</b>	<b>-</b>	<b>320</b>	<b>385</b>
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	56 732	8 780	9 932	-	-	-	-	-	-
Swimming pools	-	-	-	-	3 500	3 500	-	-	-
Community halls	-	-	-	3 500	6 000	6 000	-	-	-
Libraries	-	-	-	-	1 500	1 500	-	-	-
Recreational facilities	508	2 955	-	1 000	10 883	10 883	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	3 500	3 500	-	320	385
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	181	81	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 202</b>	<b>3 202</b>	<b>-</b>	<b>-</b>	<b>300</b>
Buildings	-	-	-	-	3 202	3 202	-	-	300
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>14 744</b>	<b>5 308</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing development	-	5 308	-	-	-	-	-	-	-
Other	14 744	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>6 384</b>	<b>5 274</b>	<b>6 867</b>	<b>1 000</b>	<b>7 666</b>	<b>7 666</b>	<b>7 818</b>	<b>13 200</b>	<b>20 278</b>
General vehicles	-	1 831	11	-	839	839	478	-	-
Specialised vehicles	6 107	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	1 000	400	400	1 500	-	178
Computers - hardware/equipment	-	-	-	-	-	-	80	-	-
Furniture and other office equipment	7	699	6 856	-	-	-	2 060	2 200	2 700
Abattoirs	-	2 743	-	-	-	-	-	-	-
Markets	-	-	-	-	339	339	1 700	1 000	1 000
Civic Land and Buildings	-	-	-	-	6 088	6 088	2 000	10 000	16 400
Other Buildings	270	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class									
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class									
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing</b>	<b>326 506</b>	<b>251 834</b>	<b>261 649</b>	<b>160 705</b>	<b>371 380</b>	<b>371 380</b>	<b>195 602</b>	<b>241 997</b>	<b>349 309</b>

## **12. LEGISLATION COMPLIANCE STATUS**

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In Year Reporting  
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published performance on the municipality's website.
2. Internship Programme  
The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial services Departments.
3. Budget and Treasury Office  
The Budget and Treasury Office has been established in accordance with the MFMA.
4. Audit Committee  
An Audit Committee has been established and is fully functional.
5. Risk Management  
The Risk Management Committee has not been established and a Chief Risk Officer has been appointed.
6. Service Delivery and Implementation Plan  
The detail SDBIP document is at a draft stage and will be finalised after approval of the 2013/14 MTREF in June 2013 directly aligned and informed by the 2013/14 MTREF.
7. Annual Report  
Annual Report is compiled in terms of the MFMA and National Treasury requirements.
8. Property Rates Act  
The new Municipal Property Rates Act, No 6 of 2004, was fully implemented on the 1st July 2009.

## **13. OTHER SUPPORTING DOCUMENTS**

Table SA36 - Consolidated Detailed Capital Budget

**MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget**

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2	Asset Class 3	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
<b>Parent municipality:</b>									
<b>CORPORATE SERVICES</b>									
<b>FACILITIES MANAGEMENT</b>									
	UPGRADING: HEIDEDAL SWIMMING POOL	613701001	3	COMMUNITY	1 100		4 000	16	N
	INSTALLATION OF LIGHT MAST: MASENKENG STADIUM	613702004	3	COMMUNITY	-	-		1	N
	UPGRADING OF SELOSESHA STADIUM	613702002	3	COMMUNITY	2 000	3 000	3 000	40	N
	UPGRADING OF BOTSHABELO STADIUM	613702005	3	COMMUNITY	2 000	4 000	3 000	29	N
	UPGRADING OF BILLY MURISON STADIUM	613702001	3	COMMUNITY	2 500	1 500	1 000	16	N
	CONSTRUCTION OF 20X30 SWIMMING POOL: THABA NCHU: MMABANA STADIUM	613702003	3	COMMUNITY	4 500			34	N
	REHABILITATION OF FREEDOM SQUARE SPORT CENTRE	613703006	3	COMMUNITY	1 500	2 000	1 500	6	N
	JOHNSON BENDILE STADIUM: MASTER PLAN	613703008	3	COMMUNITY	2 000	2 000	4 000	2	N
	MULTI PURPOSE CENTRE: GRASSLAND 2	613703007	3	COMMUNITY	2 000	4 000	9 000	17	N
	DESKTOP COMPUTERS (DESKTOP, SERVER, TABLET, NOTEBOOK,ETC.)	613902001	3	OTHER ASSETS	6 500	5 000	2 500	ALL	N
	CITY SERVICE MONITORING AND EVALUATION SYSTEM	613902001	3	OTHER ASSETS	1 000	3 000	2 000	ALL	N
	INFORMATION MANAGEMENT SYSTEMS ENHANCEMENT	613902001	3	OTHER ASSETS	6 500	3 000	3 000	ALL	N
<b>FINANCE</b>									
<b>REVENUE MANAGEMENT</b>									
	RATES REVAMP	614403001	13	OTHER ASSETS	1 500	-	-	ALL	R
<b>ASSET MANAGEMENT</b>									
	OFFICE OF FURNITURE	614502001	13	OTHER ASSETS	500	500	300	ALL	N
<b>SOCIAL SERVICES</b>									
<b>EMERGENCY MANAGEMENT SERVICES</b>									
	AUDIO/RADIO SWITCH SYSTEM	615416001	6	OTHER ASSETS	-	-	100	ALL	R
	REPAIR CENTRAL FIRE STATION BUILDING	615421001	6	HERITAGE ASSETS	-	-	300	1	R
	EXTENSION/UPGRADING OF EXISTING HOT FIRE TRAINING FACILITY - EHRlichPARK FIRE STATION	615421013	6	OTHER ASSETS	-	712	-	18	N
	PORTABLE SUBMERSIBLE PUMP	615421019	6	OTHER ASSETS	-	-	42	ALL	N
	POSITIVE PRESSURE VENTILATOR	615421017	6	OTHER ASSETS	-	-	48	ALL	R
	HYDRAULIC TELESCOPIC RAM	615421020	6	OTHER ASSETS	-	-	65	ALL	N
	RADIO REPEATER : SOUTHERN REGION N1 SOUTH	615421010	6	OTHER ASSETS	-	-	150	ALL	N
	EHRlichPARK FIRE STATION : MULTI GYM	615421008	6	OTHER ASSETS	-	-	180	10	N
	SELOSESHA FIRE STATION : MULTI GYM	615421016	6	OTHER ASSETS	-	-	180	39	N
	UPGRADING/REPLACEMENT OF EXISTING FENCE - THABA NCHU	615421018	6	OTHER ASSETS	-	-	130	39	R
	UPGRADING/REPLACEMENT OF EXISTING FENCE BLOEMFONTEIN FIRE STATION	615421012	6	OTHER ASSETS	-	320	-	20	R

MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2	Asset Class	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand				3					
	EHRlichPARK FIRE STATION: UPGRADE/REPLACE FENCE	615421004	6	OTHER ASSETS	-	-	125	10	R
	CENTRAL FIRE STATION: UPGRADE/ REPLACE FENCE	615421007	6	OTHER ASSETS	-	-	130	1	R
	NEW SOUTHERN REGION FIRE STATION	615421003	6	OTHER ASSETS	2 900	-	-	9	N
	CARPORTS - CENTRAL FIRE STATION	615421002	6	OTHER ASSETS	-	-	50	20	N
	CARPORTS - THABA NCHU FIRE STATION	615421015	6	OTHER ASSETS	-	-	50	39	N
	CARPORTS - EHRlichPARK FIRE STATION	615421005	6	OTHER ASSETS	-	-	95	10	N
<b>TRAFFIC AND LAW ENFORCEMENT</b>	PURCHASING OF PARKING METER SYSTEM	615511004	9	OTHER ASSETS	-	-	250	1	N
	LAW ENFORCEMENT CAMERAS (DIGITAL CAMERAS)	615511002	9	OTHER ASSETS	-	-	500	N	N
	TRAFFIC LAW ENFORCEMENT CAMERAS (FIXED)	615511001	9	OTHER ASSETS	-	-	1 000	N	N
	ESTABLISHMENT OF A MUNICIPAL COURT	615511003	9	OTHER ASSETS	2 000	5 000	-	1	N
	ACCESS CONTROL PARKING GARAGE	615516001	9	OTHER ASSETS	-	-	150	1	N
	9MM PISTOL	615541001	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541002	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541003	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541004	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541005	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541006	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541007	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541008	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541009	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541010	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541011	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541012	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541013	9	OTHER ASSETS	-	-	10	ALL	R
	9MM PISTOL	615541014	9	OTHER ASSETS	-	-	10	ALL	N
	BULLET PROOF VESTS	615541015	9	OTHER ASSETS	-	-	150	ALL	N
	CCTV - INTEGRATION	615541017	9	OTHER ASSETS	-	-	2 000	ALL	N
	CCTV	615541016	9	OTHER ASSETS	2 000	-	-	ALL	N
<b>PARKS AND CEMETERIES</b>	POINT OF SALE SYSTEM	615621002	8	OTHER ASSETS	-	-	-	20	N
	RELOCATION OF ZOO	615621001	8	OTHER ASSETS	17 484	48 000	42 216	26	N
	NEW ROADS & STORMWATER BAINSVLEI CEMETERY	615652004	8	INFRASTRUCTURE - ROAD TRANSPORT	-	-	2 000	16	N
	NEW ROADS & STORMWATER BOTSHABELO REGIONAL CEMETERY	615652001	8	INFRASTRUCTURE - ROAD TRANSPORT	-	-	7 000	35	N

MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code	Asset Class	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand			2	3					
	UPGRADING ROADS & STORMWATER PHAHAMENG CEMETERY	615652005	8	INFRASTRUCTURE - ROAD TRANSPORT	-	-	1 000	3	R
	NEW ROADS & STORMWATER BOTSHABELO CEMETERY	615652002	8	INFRASTRUCTURE - ROAD TRANSPORT	-	-	4 000	30	R
	PERIMETER FENCE STORMLAAN CEMETERY	615652007	8	OTHER ASSETS	-	-	1 000	16	N
	PERIMETER FENCE BAINSVLEI CEMETERY	615652008	8	OTHER ASSETS	-	-	3 000	16	N
	ABLUTION BLOCK SOUTH PARK CEMETERY	615652006	8	OTHER ASSETS	-	-	800	18	N
	PURCHASING LAND FOR A NEW CEMETERY BLOEMFONTEIN	615652009	8	OTHER ASSETS	-	-	6 000	N	N
	DEVELOPMENT / UPGRADING OF PARKS THABA NCHU	615661013	8	COMMUNITY	1 500	1 600	-	40	N
	DEVELOPMENT / UPGRADING OF PARKS BOTSHABELO	615661012	8	COMMUNITY	1 500	1 700	-	28	N
	DEVELOPMENT / UPGRADING OF PARKS - BLOEMFONTEIN	615661011	8	COMMUNITY	2 000	4 000	-	16	N
	GREENING BLOEMSPRUIT BATHO	615661008	8	COMMUNITY	-	-	-	1	N
	BEAUTIFICATION OF SOUTHPARK CEMETERY	615661006	8	COMMUNITY	-	-	500	12	N
	DEVELOPMENT / UPGRADING OF PARKS - BLOEMFONTEIN	615661001	8	COMMUNITY	-	-	1 000	16	N
	DEVELOPMENT / UPGRADING OF PARKS BOTSHABELO	615661002	8	COMMUNITY	-	-	1 000	28	N
	DEVELOPMENT / UPGRADING OF PARKS THABA NCHU	615661003	8	COMMUNITY	-	-	1 000	40	N
	BEAUTIFICATION OF THE WAAIHOEK PRECINT	615661005	8	COMMUNITY	-	-	1 350	1	N
	UPGRADING OF HERTZOG SQUARE	615661004	8	COMMUNITY	-	-	1 500	1	N
	BEAUTIFICATION/ENHANCEMENT OF RAYMOND MHLABA STREET	615661009	8	COMMUNITY	-	-	1 500	16	N
	BEAUTIFICATION/ENHANCEMENT OF KENNETH KAUNDA ROAD	615661010	8	COMMUNITY	-	-	1 500	8	N
	FENCING OF HAMILTONPARK	615661007	8	OTHER ASSETS	-	-	650	8	N
DISASTER MANAGEMENT	HIGH BAND PORTABLE TWO WAY RADIO	615711002	6	OTHER ASSETS	-	-	5	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711003	6	OTHER ASSETS	-	-	5	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711004	6	OTHER ASSETS	-	-	5	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711005	6	OTHER ASSETS	-	-	5	ALL	N
	ESTABLISHMENT/CONSTRUCTION OF PURPOSE BUILT DISASTER MANAGEMENT CENTRE	615711001	6	OTHER ASSETS	400	-	-	18	N
PLANNING									
TOWN AND REGIONAL PLANNING	REDEVELOPMENT OF HOFFMAN SQUARE	616212009	11	INFRASTRUCTURE - ROAD TRANSPORT	12 000	-	-	ALL	N
	REDEVELOPMENT OF HOFFMAN SQUARE	616212008	11	INFRASTRUCTURE - OTHER	14 000	-	-	ALL	R
	AIRPORT DEVELOPMENT NODE	616212005	11	OTHER ASSETS	-	-	-	17	N
	NAVAL HILL PHASE 2	616212006	11	OTHER ASSETS	-	-	-	21	N
	BOTSHBELO NODE	616212007	11	OTHER ASSETS	-	-	-	41	N
	SERVICES RETICULATION OF MMM LAND WITHIN THE TWO N8 NODES	616212003	11	OTHER ASSETS	42 835	42 835	-	17	N
	3 x COMPUTERS	616214001	11	OTHER ASSETS	40	-	-	All	R

**MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget**

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2	Asset Class	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand				3					
<b>ECONOMIC DEVELOPMENT</b>	HP PLOTTER	616214002	11	OTHER ASSETS	60			All	R
	3 X COMPUTERS	616224002	11	OTHER ASSETS	40	-	-	All	R
	BARCODE SYSTEM AND HANDHELD COMPUTERS	616224001	11	OTHER ASSETS	270	-	-	All	N
	BARCODE SYSTEM AND HANDHELD COMPUTERS	616305001	11	OTHER ASSETS	8 000	-	-	19	N
<b>HUMAN SETTLEMENT AND HOUSING</b>									
<b>ADMINISTRATION</b>	INTERNAL SERVICES (WATER AND SANITATION) NAMIBIA 27921 & 27778 (52 RESIDENTIAL ERVEN)	616501018	17	INFRASTRUCTURE - SANITATION	-	-	1 716	45	N
	INTERNAL SERVICES (WATER AND SANITATION) BLOEMSID 4 - SONDER WATER (91 RESIDENTIAL ERVEN)	616501017	17	INFRASTRUCTURE - SANITATION	-	-	3 003	45	N
	INTERNAL SERVICES (WATER AND SANITATION) BLOEMSID SCHOOL SITES (324 RESIDENTIAL ERVEN)	616501016	17	INFRASTRUCTURE - SANITATION	-	-	10 692	8	N
	TOILET FACILITIES: 60 TWO ROOMED HOUSES HEIDEDAL-WARD 16 - HILLCREST, MURISON AND PARISH STREETS.	616501001	17	INVESTMENT PROPERTIES	500	-	-	16	N
	CONSTRUCTION OF SECTION M OFFICE - BOTSHABELO	616501008	17	OTHER ASSETS	-			ALL	N
<b>LAND DEVELOPMENT AND PROPERTY MANAGEMENT</b>	PRO-ACTIVE ACQUISITION OF ALONG (N8) FOR HUMAN SETTLEMENT	616541003	17	INVESTMENT PROPERTIES	-	-	21 407	ALL	N
	PRO-ACTIVE ACQUISITION OF LAND FOR HUMAN SETTLEMENTS IN BLOEMSPRUIT (PROPOSED TOWNSHIP ESTABLISHMENT TO BE KNOWN AS BLOEMSPRUIT PHASE 1)	616541001	17	INVESTMENT PROPERTIES	8 000	10 000	17 000	45	N
	ACQUISITION OF LAND FOR BOTSHABELO/THABA NCHU NODE - SEPANE	616541005	11	INVESTMENT PROPERTIES		-	35 000	ALL	N
<b>FRESH PRODUCE MARKET</b>	BATTERY DRIVEN SCRUBBING MACHINE	616602002	12	OTHER ASSETS	700			All	R
	MECHANICAL PLANT	616602001	12	OTHER ASSETS	1 000	1 000	1 000	All	R
<b>ENGINEERING SERVICES</b>									
<b>FLEET SERVICES AND ENGINEERING SUPPORT</b>	HEAVY DUTY PRESSURE CLEANER FOR CONSTRUCTION EQUIPMENT	6172010005	4	INFRASTRUCTURE - OTHER	15	-	-	All	N
	VEHICLE LWB	6172010007	4	OTHER ASSETS	222	-	-	All	R
	VEHICLE SEDAN	6172010008	4	OTHER ASSETS	256	-	-	All	R
	VEHICLE LEASING	6172010001	4	OTHER ASSETS	32 975	35 712	-	All	N
	20 TON TROLLEY HYDRAULIC JACK	6172010002	4	OTHER ASSETS	21	-	-	All	N
	TYRE CHANGING MACHINE FOR CONSTRUCTION EQUIPMENT	6172010003	4	OTHER ASSETS	100	-	-	All	N

MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2	Asset Class	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand				3					
ROADS AND STORMWATER	PAVING FOR BOTSHABELO WORKSHOP AREA	6172010006	4	OTHER ASSETS	120	-	-	All	N
	FOUR (4)OFF TWO-POST CAR LIFTS	6172010004	4	OTHER ASSETS	200	-	-	All	N
	UPGRADING OF STREETS AND STORMWATER: BATHO R7	6173270121	14	INFRASTRUCTURE - ROAD TRANSPORT	83	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: BATHO R1	6173270118	14	INFRASTRUCTURE - ROAD TRANSPORT	83	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: BATHO R4	6173270119	14	INFRASTRUCTURE - ROAD TRANSPORT	83	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: BATHO R8	6173270120	14	INFRASTRUCTURE - ROAD TRANSPORT	83	-	-	1	N
	HEAVY REHABILITATION OF SITGEORGE STREET	6173270102	14	INFRASTRUCTURE - ROAD TRANSPORT	100	-	-	19	R
	COMPUTER EQUIPMENT	6173270114	14	INFRASTRUCTURE - ROAD TRANSPORT	200	200	200	ALL	R
	UPGRADING OF STREETS AND STORMWATER: BRANDWAG INT 2	6173270091	14	INFRASTRUCTURE - ROAD TRANSPORT	275	-	-	22	N
	UPGRADING OF STREETS AND STORMWATER: BRANDWAG INT 3	6173270092	14	INFRASTRUCTURE - ROAD TRANSPORT	275	-	-	22	N
	STREETS AND STORMWATER MANAGEMENT SYSTEM	6173270112	14	INFRASTRUCTURE - ROAD TRANSPORT	500	800	800	ALL	R
	UPGRADING OF STREETS AND STORMWATER: BATHO 60	6173270010	14	INFRASTRUCTURE - ROAD TRANSPORT	600	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: MAN RD 101	6173270009	14	INFRASTRUCTURE - ROAD TRANSPORT	900	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: BATHO (LEARNERSHIPS)	6173270016	14	INFRASTRUCTURE - ROAD TRANSPORT	917	-	-	1	N
	REPLACEMENT OF OBSOLETE AND ILLEGAL SIGNAGE AND TRAFFIC SIGNALS	6173270111	14	INFRASTRUCTURE - ROAD TRANSPORT	1 000	2 000	2 000	ALL	R
	HEAVY REHABILITATION OF MC GREGOR STREET	6173270104	14	INFRASTRUCTURE - ROAD TRANSPORT	1 000	4 000	-	17	R
	STORMWATER: BAINSVLEI MOOWATER STORMWATER	6173270115	14	INFRASTRUCTURE - ROAD TRANSPORT	1 000	10 000	14 000	48	N
	UPGRADING OF STREETS AND STORMWATER: MAN RD 103	6173270006	14	INFRASTRUCTURE - ROAD TRANSPORT	1 000	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: BATHO (LEARNERSHIPS)	6173270011	14	INFRASTRUCTURE - ROAD TRANSPORT	1 000	-	-	1	N
	REHABILITATION OF HALDON ROAD	6173270098	14	INFRASTRUCTURE - ROAD TRANSPORT	1 000	-	-	19	R
	UPGRADING OF STREETS AND STORMWATER: BATHO R6	6173270013	14	INFRASTRUCTURE - ROAD TRANSPORT	1 016	1 016	-	1	N
	UPGRADING OF STREETS AND STORMWATER: NGYCAY RD	6173270007	14	INFRASTRUCTURE - ROAD TRANSPORT	1 050	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: BRANDWAG 2	6173270088	14	INFRASTRUCTURE - ROAD TRANSPORT	1 100	-	-	22	N
	UPGRADING OF STREETS AND STORMWATER: BRANDWAG INT1	6173270090	14	INFRASTRUCTURE - ROAD TRANSPORT	1 200	-	-	22	N
	UPGRADING OF STREETS AND STORMWATER: BRANDWAG 3	6173270089	14	INFRASTRUCTURE - ROAD TRANSPORT	1 400	-	-	22	N
	REHABILITATION OF STORMWATER CANALS	6173270094	14	INFRASTRUCTURE - ROAD TRANSPORT	1 500	1 500	1 500	ALL	R
	REHABILITATION OF BRIDGES	6173270113	14	INFRASTRUCTURE - ROAD TRANSPORT	1 500	1 500	2 000	ALL	R
	HEAVY REHABILITATION OF EEUFEES ROAD	6173270099	14	INFRASTRUCTURE - ROAD TRANSPORT	2 000	6 000	-	21	R
	UPGRADING OF STREETS AND STORMWATER: MAN RD 121	6173270008	14	INFRASTRUCTURE - ROAD TRANSPORT	2 100	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: BATHO RD 2	6173270018	14	INFRASTRUCTURE - ROAD TRANSPORT	2 106	-	-	2	N
	UPGRADING OF STREETS AND STORMWATER: LESSING	6173270022	14	INFRASTRUCTURE - ROAD TRANSPORT	2 200	13 057	-	17	N
	UPGRADING OF STREETS AND STORMWATER: BATHO (LEARNERSHIPS)	6173270015	14	INFRASTRUCTURE - ROAD TRANSPORT	2 394	-	-	1	N
UPGRADING OF STREETS AND STORMWATER: STORMLAAN	6173270020	14	INFRASTRUCTURE - ROAD TRANSPORT	2 600	4 600	-	48	N	
UPGRADING OF STREETS AND STORMWATER: BATHO RD 3	6173270019	14	INFRASTRUCTURE - ROAD TRANSPORT	2 619	-	-	2	N	
UPGRADING OF STREETS AND STORMWATER: BOT RD 1055	6173270038	14	INFRASTRUCTURE - ROAD TRANSPORT	2 750	-	-	37	N	



**MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget**

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2	Asset Class	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand				3					
	UNFORESEEN STORMWATER IMPROVEMENTS	6173270093	14	INFRASTRUCTURE - ROAD TRANSPORT	3 000	3 000	3 000	ALL	R
	UPGRADING OF STREETS AND STORMWATER: MOCHER ST	6173270005	14	INFRASTRUCTURE - ROAD TRANSPORT	3 000	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: MAPHISA	6173270036	14	INFRASTRUCTURE - ROAD TRANSPORT	3 003	11 000	-	3	N
	AIRPORT LINK N8 (CONTRIBUTION TO SANRAL)	6173270122	14	INFRASTRUCTURE - ROAD TRANSPORT	3 210	-	-	17	N
	UPGRADING OF STREETS AND STORMWATER: THA RD 2033	6173270039	14	INFRASTRUCTURE - ROAD TRANSPORT	3 260	-	-	43	N
	UPGRADING OF ST GEORGES & FIRST AVENUE INTERSECTION	6173270108	14	INFRASTRUCTURE - ROAD TRANSPORT	3 400	3 500	-	20	R
	UPGRADING OF STREETS AND STORMWATER: DISPENSARY ST	6173270004	14	INFRASTRUCTURE - ROAD TRANSPORT	3 400	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: BATHO RD 1	6173270017	14	INFRASTRUCTURE - ROAD TRANSPORT	3 483	-	-	2	N
	UPGRADING OF STREETS AND STORMWATER: BOT RD 350	6173270035	14	INFRASTRUCTURE - ROAD TRANSPORT	3 785	10 000	-	32	N
	HEAVY REHABILITATION ST GEORGES STREET	6173270123	14	INFRASTRUCTURE - ROAD TRANSPORT	4 000	-	-	20	R
	UPGRADING OF STREETS AND STORMWATER: THA RD 2035	6173270040	14	INFRASTRUCTURE - ROAD TRANSPORT	4 103	5 000	-	43	N
	UPGRADING OF STREETS AND STORMWATER: BRANDWAG 1	6173270087	14	INFRASTRUCTURE - ROAD TRANSPORT	4 300	-	-	22	N
	EPWP UPGRADING OF ROADS	6173270001	14	INFRASTRUCTURE - ROAD TRANSPORT	6 000	10 000	10 000	ALL	R
	HEAVY REHABILITATION OF WILCOCKS ROAD - PHASE 2	6173270103	14	INFRASTRUCTURE - ROAD TRANSPORT	6 100	-	-	44	R
	UPGRADING OF STREETS AND STORMWATER: BATHO (LEARNERSHIPS)	6173270014	14	INFRASTRUCTURE - ROAD TRANSPORT	6 112	-	-	1	N
	UPGRADING OF STREETS AND STORMWATER: TOORDAN ST	6173270003	14	INFRASTRUCTURE - ROAD TRANSPORT	8 000	-	-	1	N
	RESEALING OF STREETS	6173270116	14	INFRASTRUCTURE - ROAD TRANSPORT	20 000	25 733	70 000	ALL	R
	HEAVY REHABILITATION OF EUFEES WAY	6173270105	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	18 800	21	R
	UPGRADING OF STREETS AND STORMWATER: MAN RD 475	6173270026	14	INFRASTRUCTURE - ROAD TRANSPORT	-	1 221	-	11	N
	UPGRADING OF STREETS AND STORMWATER: ROAD 68	6173270034	14	INFRASTRUCTURE - ROAD TRANSPORT	-	1 616	-	7	N
	UPGRADING OF STREETS AND STORMWATER: NAZO ST	6173270027	14	INFRASTRUCTURE - ROAD TRANSPORT	-	1 712	-	5	N
	HEAVY REHABILITATION OF HALDONWAY	6173270106	14	INFRASTRUCTURE - ROAD TRANSPORT	-	2 000	25 400	19	R
	UPGRADING OF STREETS AND STORMWATER: MAN RD 474	6173270025	14	INFRASTRUCTURE - ROAD TRANSPORT	-	2 426	-	11	N
	UPGRADING OF ROADS&SW: TURN LANES AT MASELSPOORT ROAD	6173270043	14	INFRASTRUCTURE - ROAD TRANSPORT	-	2 500	-	17	N
	UPGRADING OF STREETS AND STORMWATER: BATHO R5	6173270012	14	INFRASTRUCTURE - ROAD TRANSPORT	-	2 677	-	1	N
	UPGRADING OF STREETS AND STORMWATER: MAN RD 473	6173270024	14	INFRASTRUCTURE - ROAD TRANSPORT	-	3 109	-	11	N
	HEAVY REHABILITATION OF DAN PIENAAR DRV	6173270107	14	INFRASTRUCTURE - ROAD TRANSPORT	-	3 400	5 000	20	R
	UPGRADING OF STREETS AND STORMWATER: MOHALELI ST	6173270030	14	INFRASTRUCTURE - ROAD TRANSPORT	-	3 448	-	1	N
	UPGRADING OF STREETS AND STORMWATER: ROAD K 13	6173270033	14	INFRASTRUCTURE - ROAD TRANSPORT	-	4 484	-	28	N

MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2	Asset Class	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand				3					
	UPGRADING OF STREETS AND STORMWATER: ROAD 6	6173270028	14	INFRASTRUCTURE - ROAD TRANSPORT	-	5 211	-	6	N
	UPGRADING OF STREETS AND STORMWATER: MAN RD 778	6173270029	14	INFRASTRUCTURE - ROAD TRANSPORT	-	5 327	-	7	N
	UPGRADING OF STREETS AND STORMWATER: TSUENE ST	6173270023	14	INFRASTRUCTURE - ROAD TRANSPORT	-	5 664	-	14	N
	UPGRADING OF STREETS AND STORMWATER: BOT RD 719	6173270032	14	INFRASTRUCTURE - ROAD TRANSPORT	-	6 506	-	34	N
	UPGRADING OF ROADS&SW: De BRUYN	6173270041	14	INFRASTRUCTURE - ROAD TRANSPORT	-	6 930	9 270	48	N
	UPGRADING OF ROADS&SW: BLOEM RD 149	6173270045	14	INFRASTRUCTURE - ROAD TRANSPORT	-	8 000	10 600	45	N
	STORMWATER BLOEMSIDE PHASE 4 - BLOEM RD 149	6173270095	14	INFRASTRUCTURE - ROAD TRANSPORT	-	8 000	-	45	R
	UPGRADING OF STREETS AND STORMWATER: BOT OUT RD	6173270037	14	INFRASTRUCTURE - ROAD TRANSPORT	-	9 227	-	37	N
	UPGRADING OF ROADS&SW: REALINE OF CURVE DAN PIENAAR DRV	6173270044	14	INFRASTRUCTURE - ROAD TRANSPORT	-	9 600	-	20	N
	UPGRADING OF STREETS AND STORMWATER: 7TH ST	6173270031	14	INFRASTRUCTURE - ROAD TRANSPORT	-	11 389	-	30	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 190	6173270081	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	259	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 174	6173270065	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	274	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 189	6173270080	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	278	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 175	6173270066	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	283	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 186	6173270077	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	289	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 188	6173270079	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	291	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 187	6173270078	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	291	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 184	6173270075	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	311	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 185	6173270076	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	325	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 182	6173270073	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	571	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 181	6173270072	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	585	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 191	6173270082	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	586	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 192	6173270083	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	588	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 183	6173270074	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	591	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 177	6173270068	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	598	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 194	6173270085	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	632	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 195	6173270086	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	642	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 179	6173270070	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	697	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 178	6173270069	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	732	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 193	6173270084	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	1 079	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 180	6173270071	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	1 137	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 173	6173270064	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	1 224	3	N

**MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget**

Municipal Vote/Capital project  R thousand	Program/Project description	Project number	IDP Goal code 2	Asset Class  3	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
	UPGRADING OF ROADS AND SW: BATHO: ROAD 42	6173270048	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	1 273	7	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 170	6173270061	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	1 295	3	N
	UPGRADING OF ROADS AND SW: BATHO: MOLOKANE ST	6173270056	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	1 629	1	N
	UPGRADING OF ROADS AND SW: BATHO: MAKHOLISO ST	6173270054	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	1 779	1	N
	UPGRADING OF ROADS AND SW: BATHO: ROAD 39	6173270047	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	1 864	6	N
	UPGRADING OF ROADS AND SW: BATHO: ROAD 38	6173270046	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	3 244	6	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 172	6173270063	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	3 327	3	N
	UPGRADING OF ROADS AND SW: BATHO: MAGANO ST	6173270053	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	3 564	1	N
	UPGRADING OF ROADS AND SW: BATHO: KB 1 (MAN RD 1204)	6173270051	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	3 636	1	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 171	6173270062	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	4 796	3	N
	UPGRADING OF ROADS&SW: ROAD 6 EXSTENSION BRIDGE	6173270042	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	5 000	11	N
	UPGRADING OF ROADS AND SW: BATHO: MOOKI ST	6173270057	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	5 523	1	N
	UPGRADING OF ROADS AND SW: BATHO: KOTSI RD	6173270052	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	5 534	1	N
	UPGRADING OF ROADS AND SW: BATHO: MAN RD 176	6173270067	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	5 728	3	N
	UPGRADING OF ROADS AND SW: BATHO: GONYANI ST	6173270050	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	6 884	1	N
	UPGRADING OF ROADS AND SW: BATHO: PANYNE ST	6173270059	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	7 136	1	N
	UPGRADING OF ROADS AND SW: BATHO: MATLI ST	6173270055	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	7 161	1	N
	UPGRADING OF ROADS AND SW: BATHO: MSIMANS ST	6173270058	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	7 167	1	N
	UPGRADING OF ROADS AND SW: BATHO: COOK AVE	6173270049	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	7 168	1	N
	UPGRADING OF ROADS AND SW: BATHO: THEMA ST	6173270060	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	8 770	1	N
	UPGRADING OF STREETS AND STORMWATER: REGIONAL 1	6173270021	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	-	5	N
	STORMWATER: INNER RING ROAD/ MOSHOESHOE ROAD	6173270096	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	-	5	R
	REHABILITATION OF ANDRIES PRETORIUS STREET	6173270097	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	-	21	R
	HEAVY REHABILITATION OF CHURCH STREET	6173270100	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	-	19	R
	HEAVY REHABILITATION OF RUDOLF GREYLING AVENUE	6173270101	14	INFRASTRUCTURE - ROAD TRANSPORT	-	-	-	17	R
	SLEEPER REPLACEMENT AND THERMIT WELDS	6173270002	14	INFRASTRUCTURE - ELECTRICITY	100	100	200	ALL	R
	NEW TRAFFIC LIGHTS	6173270109	14	OTHER ASSETS	700	-	-	ALL	N
	AIRPORT LINK (CONTRIBUTION TO SANRAL)	6173270110	14	OTHER ASSETS	4 715	4 715	-	17	N
	ELECTRIC TRAILER MOUNTED BOOM (TRAFFIC SIGNALS)	6173270117	14	OTHER ASSETS	600	-	-	ALL	N

**MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget**

Municipal Vote/Capital project  R thousand	Program/Project description	Project number	IDP Goal code 2	Asset Class  3	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
<b>LANDFILL SITE MANAGEMENT</b>	DEVELOPMENT OF TRANSFER STATION IN THABA NCHU	617413005	15	INFRASTRUCTURE - OTHER	1 750	1 750	-	All	R
	UPGRADING AND REHABILITATIONS OF BOTSHABELO LANDFILL SITES	617413003	15	INFRASTRUCTURE - OTHER	2 250	4 700	-	All	R
	UPGRADING AND CONSTRUCTION OF NORTHERN LANDFILL SITES	617413001	15	INFRASTRUCTURE - OTHER	4 000	3 350	-	All	R
	UPGRADING AND CONSTRUCTION OF SOUTHERN LANDFILL SITES	617413002	15	INFRASTRUCTURE - OTHER	5 550	1 500	-	All	R
<b>WATER AND SANITATION</b>	OUTFALL FROM BLOEMSPRUIT WWTW TO THE RACE COURSE	6175020005	16	INFRASTRUCTURE - SANITATION	1 000	-	-	17	N
	REFURBISHMENT OF OLD TOILETS	6175020013	16	INFRASTRUCTURE - SANITATION	2 500	2 500	2 500	All	N
	ADDITION OF 10ML TO STERKWATER WWTW	6175020007	16	INFRASTRUCTURE - SANITATION	3 709	-	-	46	N
	UPGRADE BULK SEWER FOR BRANDWAG PROJECT	6175020008	16	INFRASTRUCTURE - SANITATION	4 200	-	-	20	R
	WATERBORNE SANITATION IN RATAU & MOROKA (2 192 STANDS)	6175020010	16	INFRASTRUCTURE - SANITATION	6 000	8 000	8 000	39	N
	2,5KM MAIN SEWER FROM THE AIR FORCE BASE TO NE-WWTW	6175020003	16	INFRASTRUCTURE - SANITATION	7 000	-	-	17	N
	WATERBORNE SANITATION IN SECTION F, F EXT, INFORMAL (5 776 STANDS)	6175020012	16	INFRASTRUCTURE - SANITATION	8 000	12 000	12 000	27	N
	REFURBISHMENT OF BLOEMSPRUIT WWTW	6175020015	16	INFRASTRUCTURE - SANITATION	8 000	12 000	15 000	17	R
	REFURBISHMENT OF SEWER SYSTEMS	6175020014	16	INFRASTRUCTURE - SANITATION	8 000	15 000	27 000	All	R
	WATERBORNE SANITATION IN BULTFONTEIN 2,3,4 (4 021 STANDS)	6175020011	16	INFRASTRUCTURE - SANITATION	8 100	8 100	8 100	42	N
	BASIC SANITATION TO ERVEN BULTFONTEIN THABA NCHU	6175020020	16	INFRASTRUCTURE - SANITATION	8 873	-	-	All	N
	BASIC SANITATION TO ERVEN MOROKA THABA NCU	6175020018	16	INFRASTRUCTURE - SANITATION	8 900	-	-	All	N
	SEROALO, THABA NCHU - UPGRADING OF VIP TOILETS TO WATERBORNE	6175020017	16	INFRASTRUCTURE - SANITATION	12 425	-	-	41	R
	ADDITION OF 10ML TO STERKWATER WWTW	6175020006	16	INFRASTRUCTURE - SANITATION	16 285	19 000	14 000	46	N
	BOTSHABELO SECTION J - UPGRADING OF VIP TOILETS TO WATERBORNE	6175020016	16	INFRASTRUCTURE - SANITATION	22 365	-	-	29	R
	BASIC SANITATION TO ERVEN SECTION F BOTSHABELO	6175020019	16	INFRASTRUCTURE - SANITATION	26 000	-	-	All	N
MECHANICAL AND ELECTRICAL WORKS FOR NORTH EASTERN-WWTW	6175020004	16	INFRASTRUCTURE - SANITATION	40 100	8 638	-	17	N	
NORTH EASTERN-WWTW (15ML/DAY) AND 1,8 KM OUTFALL SEWER	6175020001	16	INFRASTRUCTURE - SANITATION	70 480	33 000	8 420	17	N	

**MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget**

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2	Asset Class	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
<b>WATER</b>	BASIC WATER TO STANDS BW	6176120001	18	INFRASTRUCTURE - WATER	5 000	5 000	10 000	All	N
	NAVAL HILL RESERVOIR 35 ML	6176120003	18	INFRASTRUCTURE - WATER	6 000	6 000	-	21	N
	BOTSHABELO AND THABA NCHU INTERNAL BULK WATER	6176120007	18	INFRASTRUCTURE - WATER	10 000	15 700	12 300	All	N
	REFURBISHMENT OF WATER SUPPLY SYSTEMS	6176120009	18	INFRASTRUCTURE - WATER	10 000	16 600	30 000	All	R
	REPLACE PUMPS MASELSPOORT	6176120008	18	INFRASTRUCTURE - WATER	12 000	2 200	-	44	R
	NAVAL HILL RESERVOIR 35 ML	6176120002	18	INFRASTRUCTURE - WATER	16 388	-	-	21	N
	UPGRADING OF MASELSPOORT PUMP SUPPLY TO NAVAL HILL	6176120006	18	INFRASTRUCTURE - WATER	18 000	11 000	-	17	N
	LONGRIDGE RESERVOIR SUPPLY LINE 8.3 KM	6176120005	18	INFRASTRUCTURE - WATER	25 000	20 000	17 500	18	N
	NAVAL HILL RESERVOIR: 3,5KM SUPL AND DEL LINES	6176120004	18	INFRASTRUCTURE - WATER	26 000	44 000	14 000	21	N
	REFURBISHMENT OF WATER SUPPLY SYSTEMS: DWA: ACIP GRANT	6176140006	18	INFRASTRUCTURE - WATER	4 100	-	-	All	R
	REFURBISHMENT OF WATER SUPPLY SYSTEMS: TELEMETRY AND SCADA SYSTEM	6176140005	18	INFRASTRUCTURE - WATER	5 000	5 000	5 000	All	R
	REFURBISHMENT OF WATER SUPPLY SYSTEMS: AUTOMATED METER READING PROGRAMME	6176140004	18	INFRASTRUCTURE - WATER	5 000	15 000	20 000	All	R
	REFURBISHMENT OF WATER SUPPLY SYSTEMS: REAL LOSS REDUCTION PROGRAMME (WATER)	6176140003	18	INFRASTRUCTURE - WATER	10 000	30 000	35 000	All	N
	METERING OF UNMETERED SITES	6176140002	18	INFRASTRUCTURE - WATER	15 000	20 000	25 000	All	N
	REPLACE WATER METERS AND FIRE HYDRANTS	6176140001	18	INFRASTRUCTURE - WATER	15 000	40 000	45 000	All	R
<b>STRATEGIC PROJECTS AND SERVICE DELIVERY REGULATIONS</b>	CREATION OF NEIGHBOURHOOD HUBS FOR SURROUNDING TOWNSHIPS	6195010001	1	OTHER ASSETS	-	3 000	10 000	19	N
<b>Parent Capital expenditure</b>					<b>774 620</b>	<b>764 084</b>	<b>802 323</b>		
<b>Centlec</b>	IMPLEMENTATION OF WORKFLOW, CRM AND QUATATION SYSTEM FOR DESIGN AND DEVELOPMENT	8014110003	19	INFRASTRUCTURE - ELECTRICITY	500	500	530	All	N
	IMPLEMENTATION OF BUSINESS CONTINUITY AND DISASTER RECOVERY INFRASTRUCTURE	8014110002	19	INFRASTRUCTURE - ELECTRICITY	956	956	1 014	All	N
	UPGRADE OF CURENT PABX TO VOIP TELCOMMS INFRASTRUCTURE	8014110001	19	INFRASTRUCTURE - ELECTRICITY	1 000	1 000	1 060	ALL	R
	DEMAND SIDE MANAGEMENT ENERGY EFFICIENCY LIGHTS	8014320002	19	INFRASTRUCTURE - ELECTRICITY	-	-	10 600	All	N
	CECELIA DC: 132KV/11KV 30MVA DC	8014320017	19	INFRASTRUCTURE - ELECTRICITY	-	13 700	14 522	26	N
	132KV NORTHERN RING FROM NOORDSTAD DC TO HARVARD DC	8014320019	19	INFRASTRUCTURE - ELECTRICITY	-	15 700	18 020	44	N
	EXTENSION AND UPGRADING OF THE 11KV OVERHEAD NETWORK IN THE PERI-URBAN AREAS	8014320011	19	INFRASTRUCTURE - ELECTRICITY	-	20 000	16 269	All	N
	SHANNON A DC: 132KV/11KV DC	8014320013	19	INFRASTRUCTURE - ELECTRICITY	1 000	1 000	1 060	17	N

**MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget**

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2	Asset Class 3	2013/14 Medium Term Revenue & Expenditure Framework			Project information	
					Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand									
	INSTALLATION OF OF PREPAID METERS (INDIGENTS)	8014320003	19	INFRASTRUCTURE - ELECTRICITY	1 000	35 000	37 100	All	R
	BOTSHABELO: 132KV ESKOM CONNECTION & EXTENSIONS TO SUBSTATION	8014320020	19	INFRASTRUCTURE - ELECTRICITY	5 000	5 000	5 300	30	N
	ELECTRIFICATION CONNECTIONS DME	8014320005	19	INFRASTRUCTURE - ELECTRICITY	7 000	15 000	13 837	27	N
	ELECTRIFICATION CONNECTIONS DME	8014320006	19	INFRASTRUCTURE - ELECTRICITY	7 000	18 000	19 080	27	N
	FICHARDTPARK DC: 132KV/11KV 20MVA DC	8014320016	19	INFRASTRUCTURE - ELECTRICITY	8 000	8 000	8 480	25	N
	VISTA PARK DC: 132KV/11KV 20MVA DC	8014320015	19	INFRASTRUCTURE - ELECTRICITY	10 000	-	-	18	N
	CLOVER DC: 132KV/11KV 30MVA DC	8014320012	19	INFRASTRUCTURE - ELECTRICITY	10 000	10 000	-	17	N
	BOTSHABELO: 132KV LINE FROM DC AROUND WESTERN SIDE TO SOUTH OF BOTSHABELO	8014320021	19	INFRASTRUCTURE - ELECTRICITY	11 000	7 000	7 420	30	N
	PUBLIC ELECTRICITY CONNECTIONS	8014320009	19	INFRASTRUCTURE - ELECTRICITY	11 888	17 833	33 135	All	N
	ELECTRIFICATION CONNECTIONS DME	8014320007	19	INFRASTRUCTURE - ELECTRICITY	14 000	14 000	14 840	27	N
	BOTSHABELO: 132KV/33/11KV DC SUB F	8014320022	19	INFRASTRUCTURE - ELECTRICITY	16 000	22 000	-	27	N
	MERITING DC: 132KV/11KV DC	8014320014	19	INFRASTRUCTURE - ELECTRICITY	19 000	-	21 175	11	N
	REPLACEMENT OF DECREPIT 11KV CABLE	8014320023	19	INFRASTRUCTURE - ELECTRICITY		2 900	3 498	19	R
	SERVITUDES AND LAND (INCLUDING INVESTIGATION, REMUNERATION, REGISTRATION)	8014320008	19	OTHER ASSETS	1 000	1 000	1 060	45	N
	REFURBISHMENT OF THE TAP CHANGER CONTROL PANELS AT PARK WEST, BAYSWATER AND NAVAL PARK DISTRIBUTION CENTRES	8014540001	19	INFRASTRUCTURE - ELECTRICITY	200	200	212	All	R
	REFURBISHMENT OF PROTECTION AT BAYSWATER, CORONATION, NAVAL PARK, DAN PIENAAR	8014540003	19	INFRASTRUCTURE - ELECTRICITY	544	544	576	All	R
	METER PROJECT	8014560008	19	INFRASTRUCTURE - ELECTRICITY	22 000	3 000	7 000	ALL	N
	FURNITURE AND OFFICE EQUIPMENT	8014560006	19	OTHER ASSETS	2 000	2 200	2 600	ALL	R
	OFFICE BUILDING	8014560007	19	OTHER ASSETS	2 000	10 000	16 400	ALL	R
	UPGRADE AND REFURBISHMENT OF CENTLEC COMPUTER NETWORK	8014580002	19	INFRASTRUCTURE - ELECTRICITY	500	500	530	19	N
	VENDING BACK OFFICE	8014580001	19	INFRASTRUCTURE - ELECTRICITY	5 000	5 000	7 863	All	N
<b>Entity Capital expenditure</b>					<b>156 588</b>	<b>230 033</b>	<b>263 181</b>		
<b>Total Capital expenditure</b>					<b>931 208</b>	<b>994 116</b>	<b>1 065 504</b>		

## 14. ANNUAL BUDGETS OF MUNICIPAL ENTITIES ATTACHED TO THE ANNUAL BUDGET

MAN Mangaung - Supporting Table SA31 Aggregated entity budget

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R million</b>									
<b>Financial Performance</b>									
Property rates							-		
Service charges	967			1 691	1 832	1 832	2 103	2 611	2 932
Investment revenue	-			-	130	130	145	156	169
Transfers recognised - operational	64			13	13	13	17	21	23
Other own revenue	-			1	1		87	74	67
Contributions recognised - capital & contributed assets				25	25		114	132	153
<b>Total Revenue (excluding capital transfers and</b>	<b>1 031</b>	<b>-</b>	<b>-</b>	<b>1 729</b>	<b>2 000</b>	<b>1 975</b>	<b>2 466</b>	<b>2 994</b>	<b>3 344</b>
Employee costs	99			152	197	197	116	154	155
Remuneration of Board Members	0			1	1	1	1	2	2
Depreciation & asset impairment	75			45	45	45	154	164	170
Finance charges	-			14	14	14	15	15	16
Materials and bulk purchases	636			1 198	1 232	1 232	1 339	1 727	1 989
Transfers and grants	-			0	0	0	0	0	0
Other expenditure	233			257	441	441	654	653	663
<b>Total Expenditure</b>	<b>1 044</b>	<b>-</b>	<b>-</b>	<b>1 668</b>	<b>1 932</b>	<b>1 932</b>	<b>2 280</b>	<b>2 714</b>	<b>2 996</b>
<b>Surplus/(Deficit)</b>	<b>(12)</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>68</b>	<b>43</b>	<b>186</b>	<b>280</b>	<b>347</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>									
Transfers recognised - operational	6			125	131	131	102	114	120
Public contributions & donations	-			25	25	25	12	18	33
Borrowing	-			-	-	-	-	-	-
Internally generated funds	-			35	35	35			
<b>Total sources</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>185</b>	<b>190</b>	<b>190</b>	<b>114</b>	<b>132</b>	<b>153</b>
<b>Financial position</b>									
Total current assets	529	662		322	322	322	324	530	604
Total non current assets	2 783	2 676		1 942	2 860	2 860	3 506	3 465	3 708
Total current liabilities	208	346		522	522	522	522	726	799
Total non current liabilities	807	813		1 436	1 436	1 436	1 436	1 436	1 436
Equity									
<b>Cash flows</b>									
Net cash from (used) operating	89	158		144	222	222	186	384	270
Net cash from (used) investing	(200)	(149)		(107)	(185)	(185)	(184)	(216)	(227)
Net cash from (used) financing	65	5		(0)	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>0</b>	<b>15</b>		<b>52</b>	<b>52</b>	<b>52</b>	<b>54</b>	<b>222</b>	<b>265</b>

**QUALITY CERTIFICATE**

I, Sibongile Mazibuko, Municipal Manager of Mangaung Metropolitan Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: SIBONGILE MAZIBUKO, Municipal Manager of Mangaung Metropolitan Municipality, (MAN)

Signature:  \_\_\_\_\_

Date: 20 MARCH 2013



## MAN Mangaung - Contact Information

### A. GENERAL INFORMATION

**Municipality** FS000 Mangaung

**Grade** 6 <sup>1</sup> Grade in terms of the Remuneration of Public Office Bearers Act.

**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 Siyonzanal

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 bongamncube@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.co.za

#### Secretary/PA to the Mayor/Executive Mayor:

Name Me P Wesi

Telephone number 051 405 8015

Cell number 082 554 9559

Fax number 051 405 8663

E-mail address palesa.wesi@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 8741

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

Fax number 051 405 8101

E-mail address sonnet.piechaczek@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

Telephone number 051 405 8627

Cell number

Fax number 051 405 8787

E-mail address

#### Official responsible for submitting financial information

Name Mr E M Mohlahlo

Telephone number 051 405 8625

Cell number 082 413 6113

Fax number 051 405 8787

E-mail address ernest.mohlahlo@mangaung.co.za

#### Official responsible for submitting financial information

Name Mr Mosala Khunong

Telephone number 051 405 8627

Cell number 082 552 3477

Fax number 051 405 8793

E-mail address Mosala.Khunong@mangaung.co.za

#### Official responsible for submitting financial information

Name Mr Dirk Pelser

Telephone number 051 405 8501

Cell number 082 463 1158

Fax number 051 405 8793

E-mail address dirk.pelser@mangaung.co.za