

**MANGAUNG**  
**METROPOLITAN MUNICIPALITY**



**MEDIUM TERM REVENUE AND**  
**EXPENDITURE FRAMEWORK**

**2014/15 - 2016/17**

# MANGAUNG METROPOLITAN MUNICIPALITY



<b>TABLE OF CONTENTS</b>		
<b>PART 1 - ANNUAL BUDGET</b>		
1.	Executive Summary	4
2.	Summary of the Budget	8
3.	Budget Related Resolutions	33
<b>PART 2 - SUPPORTING DOCUMENTATION</b>		
2.1	Overview of Annual Budget Process	62
2.2	Overview of Alignment of Annual Budget with Integrated Development Plan	64
2.3	Measurable Performance Objectives and Indicators	68
2.4	Overview of Budget Related policies	77
2.5	Overview of Budget Assumptions	80
2.6	Overview of Budget Funding	85
2.7	Budget Grants and Transfers	90
2.8	Allocations and Grants made by the Municipality	93
2.9	Councillor and Board Members Allowances and Employee Benefits	94
2.10	Monthly Targets for Revenue and Expenditure	97
2.11	Budget and Service Delivery Agreements - Entity	103
2.12	Contract having Future Budgetary Implications	104
2.13	Capital Expenditure Details	105
2.14	Projects Delayed from Previous Financial Year	126
2.15	Legislation Compliance Status	126
	Municipal Manager's Quality Certification	127
	Contact Information	128

## LIST OF TABLES

Table A1	Consolidated Budget Summary	32
Table A2	Consolidated Budget Financial Performance (Revenue & Expenditure by Std Classification)	34
Table A3	Consolidated Budget Financial Performance (Revenue & Expenditure by Municipal Vote)	37
Table A4	Consolidated Budgeted Financial Performance (Revenue & Expenditure)	40
Table A5	Consolidated Budgeted Capital Expenditure by vote, standard (Classification & Funding)	41
Table A6	Consolidated Budgeted Financial Position	45
Table A7	Consolidated Budgeted Cash Flows	46
Table A8	Consolidated Cash Backed Reserves/Accumulated (Surplus Reconciliation)	47
Table A9	Consolidated Asset Management	49
Table A10	Consolidated Basic Service Delivery measurement	50
Supporting Table SA1	Supporting detail to 'Budgeted Financial Performance	51
Supporting Table SA2	Consolidated Matrix Financial Performance Budget (Revenue and Source)	53
Supporting Table SA3	Supporting detail for 'Budgeted Financial Position'	54
Supporting Table SA4	Reconciliation of IDP strategic objectives and budget (revenue)	65
Supporting Table SA5	Reconciliation of IDP strategic objectives and budget (operating expenditure)	66
Supporting Table SA6	Reconciliation of IDP strategic objectives and budget (capital expenditure)	67
Supporting Table SA7	Measurable performance objectives	68
Supporting Table SA8	Performance indicators and benchmarks	76
Supporting Table SA10	Funding measurement	87
Supporting Table SA11	Property Rates Summary	82
Supporting Table SA12 (a)	Property Rates by category	83
Supporting Table SA12 (b)	Property Rates by Category	83
Supporting Table SA13 (a)	Service Tariffs by Category	84
Supporting Table SA13 (b)	Service Tariffs by Category - explanatory	85
Supporting Table SA14	Household Bills	86
Supporting Table SA15	Investments particulars per type	88
Supporting Table SA16	Investment particulars by maturity	88
Supporting Table SA17	Borrowing	89
Supporting Table SA18	Transfers and Grants receipts	90
Supporting Table SA19	Expenditure on Transfer and Grant Programme	91
Supporting Table SA20	Reconciliation of transfers, grants receipts and unspent funds	92
Supporting Table SA21	Transfers and Grants made by the municipality	93
Supporting Table SA22	Summary Councillor and Staff Benefits	94
Supporting Table SA23	Salaries, allowances & benefits (political office bearers, councillors & senior Management	95
Supporting Table SA24	Summary of personnel numbers	96
Supporting Table SA25	Consolidated budgeted monthly revenue and expenditure	97
Supporting Table SA26	Consolidated budgeted monthly revenue and expenditure (municipal vote)	98
Supporting Table SA27	Consolidated budgeted monthly revenue and expenditure (standard classification)	99
Supporting Table SA28	Consolidated budgeted monthly capital expenditure (municipal vote)	100
Supporting Table SA29	Consolidated budgeted monthly capital expenditure (standard classification)	101
Supporting Table SA30	Consolidated budgeted monthly cash flow	102
Supporting Table SA31	Aggregated entity budget	103
Supporting Table SA32	List of external mechanisms	104
Supporting Table SA33	Contracts having future budgetary implications	
Supporting Table SA34 (a)	Consolidated capital expenditure on new assets by asset class	105
Supporting Table SA34 (b)	Consolidated capital expenditure on existing assets by asset class	106
Supporting Table SA34 (c)	Consolidated repairs and maintenance by asset class	107
Supporting Table SA35	Consolidated future financial implications of the Capital Budget	108
Supporting Table SA36	Consolidated detailed capital budget	109
Supporting Table SA37	Consolidated projects delayed from previous financial year	126

## EXECUTIVE SUMMARY

### INTRODUCTION AND BACKGROUND

The purpose of the 2014/15 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, Bloemspruit, Botshabelo and Thaba Nchu, as well as roads and the ageing infrastructure.
- Human settlements
- Public transport
- Environment management and climate change
- Social and community services
- Good governance

The tabling of the first draft annual budget is the end of a journey that started with Council's adoption of the Process Plan on the Budget and Integrated Development Plan in September 2013 and is to end at the council meeting in May 2014, wherein the budget and the IDP will be approved.

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

### 2.1.1 PAST PERFORMANCE AND SPENDING LEVELS

Description	2012/13								
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget
	1	2	3	5	6	7	9	10	11
R thousands	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>Financial Performance</b>									
<b>Revenue</b>									
Property rates	493,976	-	493,976		493,976	514,177	20,201	104.09%	104.09%
Service charges	2,400,057	141,179	2,541,236		2,541,236	2,370,334	(170,902)	93.27%	98.76%
Investment revenue	54,727	203,976	258,703		258,703	167,937	(90,766)	64.91%	306.86%
Transfers recognised - operational	651,134	(805)	650,329		650,329	1,385,852	735,522	213.10%	212.84%
Other own revenue	749,687	140,549	890,236		890,236	143,862	(746,373)	16.16%	19.19%
<b>Total Revenue</b>	<b>4,349,581</b>	<b>484,900</b>	<b>4,834,481</b>		<b>4,834,481</b>	<b>4,582,162</b>	<b>(252,319)</b>	<b>94.78%</b>	<b>105.35%</b>
<b>Expenditure</b>									
Employee costs	954,589	54,842	1,009,431	-	1,009,431	977,491	(31,940)	96.84%	102.40%
Remuneration of councillors	46,207	-	46,207	-	46,207	43,610	(2,597)	94.38%	94.38%
Debt impairment	142,989	-	142,989		142,989	339,654	196,665	237.54%	237.54%
Depreciation & asset impairment	200,157	135,268	335,425		335,425	378,477	43,052	112.83%	189.09%
Finance charges	65,664	98,191	163,855	-	163,855	41,531	(122,324)	25.35%	63.25%
Materials and bulk purchases	1,716,985	28,608	1,745,593	(16,753)	1,728,840	1,563,772	(165,068)	90.45%	91.08%
Transfers and grants	140,289	247	140,536	-	140,536	7,476	(133,060)	5.32%	5.33%
Other expenditure	909,434	287,150	1,196,584	16,753	1,213,337	659,652	(553,685)	54.37%	72.53%
<b>Total Expenditure</b>	<b>4,176,315</b>	<b>604,306</b>	<b>4,780,621</b>	<b>-</b>	<b>4,780,621</b>	<b>4,011,663</b>	<b>(768,958)</b>	<b>83.92%</b>	<b>96.06%</b>
<b>Surplus/(Deficit)</b>	<b>173,266</b>	<b>(119,406)</b>	<b>53,860</b>		<b>53,860</b>	<b>570,499</b>	<b>516,639</b>	<b>1059.22%</b>	<b>329.26%</b>

#### A. Budget vs Actual Performance - Revenue and Expenditure

The outcome of the municipal actual performance against the 2012/13 budget can be summarised as follows:

- The actual revenue realised was at 94,78% of the adjusted revenue budget of R 4,834 billion.
- The actual expenditure increased for the year was at 83,92% of the adjustment budget amount of R 4,781 billion.

- The resultant outcome was the recorded surplus of R 570,499 million for the year, as against the budgeted surplus of R 53,860 million.

## B. 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
2012/13	753,667,166	995,070,077	827,747,314	109.83%	83.18%

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. The 2012/13 expenditure on capital budget (83.18%) is the highest over the period of 6 years.

## C. Source of Funding

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

Funding Source	2008/09	2009/10	2010/11	2011/12	2012/13
	R	R	R	R	R
Municipal Infrastructure Grant	98,135,428	53,442,457	142,758,205	63,045,527	701,754
Department of Mineral & Energy Grant	27,575,935	2,535,935	2,368,980	13,079,863	41,246,852
Capital Replacement Reserves	173,268,045	253,195,698	160,386,881	73,858,508	105,430,783
Public Contributions & Donations	11,856,906	12,562,390	13,195,438	15,249,817	20,543,491
External Loans	-	-	-	80,439,672	87,736,133
Other Grants and Subsidies	264,347,019	354,548,228	113,983,127	341,790,988	572,088,301
Revenue / Surplus	11,282,619	26,226,989	-	-	-
<b>TOTAL</b>	<b>586,465,952</b>	<b>702,491,263</b>	<b>458,735,235</b>	<b>587,464,376</b>	<b>827,747,314</b>

## D. 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 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13
	R	R	R	R	R
<b>Infrastructure</b>					
Roads, Pavements Bridges & Storm Water	95,472,607	247,258,673	130,732,706	171,886,630	202,898,581
Water Reservoirs & Reticulation	23,012,212	24,330,742	21,952,582	79,834,484	157,188,253
Car Parks, Bus Terminals & Taxi Ranks	43,466,768	131,101,370	161,653,044	19,401,969	3,838,239
Electricity Reticulation	80,543,644	102,075,061	40,284,198	130,637,492	240,163,302
Sewerage Purification & Reticulation	113,425,821	31,546,478	70,278,215	119,553,154	111,454,627
Housing	327,402	17,037,116	5,308,222	8,894,380	9,803,997
Street Lighting	6,590,000	4,035,088	-	-	-
Refuse Sites	-	873,825	5,562,511	1,347,695	9,958,226
Other	2,186,260	15,740,175	-	-	5,560,430
<b>Sub-total Infrastructure</b>	<b>365,033,714</b>	<b>572,998,528</b>	<b>436,803,927</b>	<b>531,552,804</b>	<b>740,865,656</b>
<b>Community &amp; Social Development</b>					
Establishment of Parks & Gardens	28,394	-	-	-	1,502,843
Sports Fields	160,289,936	56,732,367	8,779,971	17,116,859	-
Community Halls	-	-	-	-	6,284,060
Libraries	-	-	-	-	95,328
Recreation Facilities	5,501	507,891	2,995,032	3,035,666	17,742,752
Clinics	-	-	-	-	-
Other	977,262	180,553	81,066	-	449,647

<b>Sub-total Community &amp; Social Develop</b>	<b>161,301,093</b>	<b>57,420,811</b>	<b>11,816,070</b>	<b>20,152,525</b>	<b>26,074,631</b>
<b>Other Assets</b>					
Other motor vehicles	224,860	8,951,747	1,831,480	14,005	17,612,696
Plant & Equipment	4,148,275	8,946,579	1,147,533	14,306,266	2,984,880
Office Equipment	27,089,156	10,667,292	5,001,130	20,354,861	16,572,544
Markets	-	-	127,668	606,132	258,885
Security Measures	121,726,684	24,943,087	2,940,348	45,595	3,563,077
Other Land & Buildings		269,908	99,328	432,188	13,190,506
Other	484,100	-	-	-	6,624,438
<b>Sub-total Other Assets</b>	<b>45,760,333</b>	<b>53,788,613</b>	<b>11,147,488</b>	<b>35,759,047</b>	<b>60,807,027</b>
<b>Specialised Vehicles</b>					
Refuse	5,645,036	7,360,335	-	-	-
Fire	2,697,104	10,922,979	-	-	-
Buses	-	-	-	-	-
<b>Sub-total Specialised Vehicles</b>	<b>8,342,140</b>	<b>18,283,314</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>586,465,952</b>	<b>702,491,264</b>	<b>459,735,235</b>	<b>587,464,376</b>	<b>827,747,314</b>

## 2.1.2 PRESSURES FACING THE MUNICIPALITY

- Less than satisfactory expenditure on capital projects. The municipality has consistently struggled to spend more than 90% of its capital budget, although the capital expenditure improved by 11.67% from the 2011/12 spending level of 71.51% to 83.18% in 2012/13.
- 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 due to socio economic issues
- High levels of water loss due to ageing infrastructure and illegal connections.
- Unfilled vacancies that put pressure on service delivery and prudent administration.

## 2.1.3 FINANCIAL MANAGEMENT CAPABILITIES

### Credit Rating

The Mangaung Metropolitan Municipality was awarded the following credit rating by Global Credit Rating Company in April 2013.

**Short Term Credit Rating** - **A2**  
**Long Term Credit Rating** - **BBB+**

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 2012/13

### The Mangaung Consolidated Audit Report

The consolidated audit outcome for the 2012/13 financial year has improved from a disclaimer to a qualification.

### The Mangaung Audit Outcome

In 2011/12 the municipality recorded an improvement from historic disclaimers to a qualification. There was a further improvement realised in the 2012/13 whereby the municipality managed to reduce the

number of qualification paragraphs from 16 to 4. This was achieved through commitment shown by the Management Team to address the issues raised by the Auditor-General. The municipality was qualified on the following issues:

- a. Budget Information (Consolidation Disclosure)
- b. Other Receivable ( Comparative year only)
- c. Accumulated immaterial misstatements
- d. Cash Flow Statement

#### **The Entity Audit Outcome**

The entity registered an improvement in the 2012/13 financial year from a disclaimer audit opinion to a qualification.

The entity was qualified on the following items::

- a. Revenue
- b. Cash and bank
- c. Inventory
- d. Accounts Receivables
- e. Accounts Payables
- f. Property, Plant & Equipment
- g. Capital Commitments
- h. Irregular, Fruitless and Wasteful expenditure
- i. Cash Flow Statements

#### **2.1.5 PLANS TO MITIGATE THE QUALIFICATION PARAGRAPHS IN THE AUDIT REPORT**

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; progress is reported to Council on quarterly basis.
- b. National Treasury has been brought on board to assist/provide guidance on the areas of disagreement between the municipality and the Office of the Auditor General.
- c. Consistent application and enforcement of compliance to the Supply Chain Management Policy in the procurement of goods and services.
- d. Both the parent municipality and the entity are preparing Interim Financial Statements that will be submitted to both the Office of the Auditor General and the Internal Audit division for auditing.
- e. Both the parent municipality and the entity have prioritized the filling of critical vacant positions within Finance Directorates. The Parent municipality has five Chartered Accountants and the Entity has two.

## BUDGET SUMMARY

### 2.2.1 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK OUTLOOK: 2014/15 - 2016/17

#### A. OPERATING EXPENDITURE

##### Operating Expenditure Framework

The City's expenditure for the 2014/15 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.

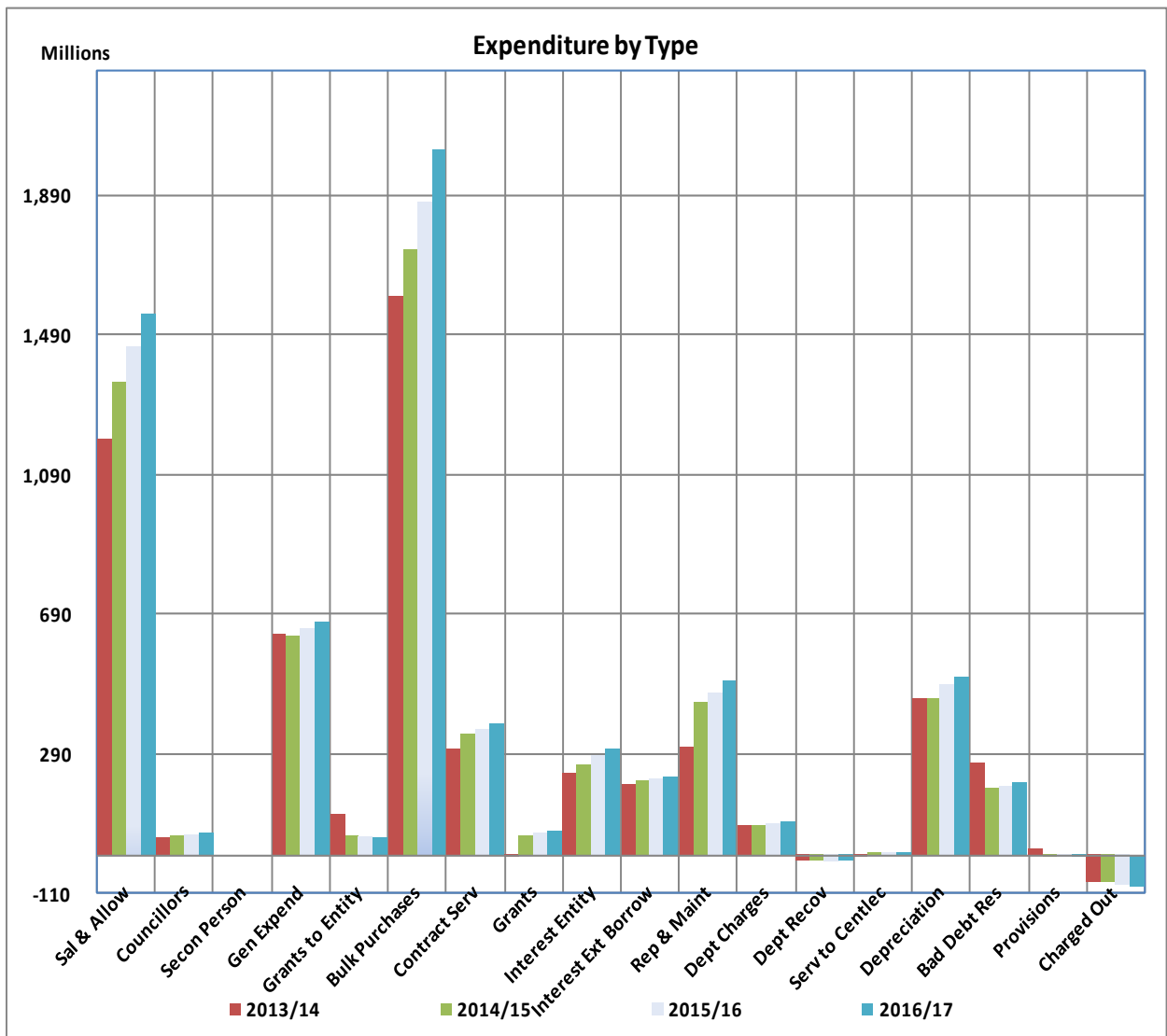
The operating budget expenditure increases from the adjustment budget amount of R 5,419 billion in 2013/14 to a new budget amount of R 5,781 billion representing an increase of 6.68% (R 361,7 million) in 2014/15. The allocation of the outer two years of the MTREF period is R 6,156 billion and R 6,531 billion respectively.

The following table is a high level summary of the MTREF budget for 2014/15 to 2016/17 (classified per main type of operating expenditure):

STATEMENT OF FINANCIAL PERFORMANCE - MANGAUNG (CONSOLIDATED)					
EXPENDITURE PER TYPE	Budget	Adj Budget	Budget		
	2013/14	2013/14	2014/15	2015/16	2016/17
EMPLOYEE SALARIES AND WAGES	1,000,147,264	983,502,864	1,137,961,458	1,219,708,328	1,301,929,032
EMPLOYEE SOCIAL CONTRIBUTIONS	190,974,425	186,874,423	218,399,298	234,110,456	249,844,028
<b>TOTAL SALARIES, WAGES AND ALLOWANCES</b>	<b>1,191,121,688</b>	<b>1,170,377,287</b>	<b>1,356,360,756</b>	<b>1,453,818,784</b>	<b>1,551,773,059</b>
REMUNERATION OF COUNCILLORS AND DIRECTORS	49,886,351	49,886,350	54,287,473	57,360,523	60,592,374
GENERAL EXPENDITURE	635,036,851	711,858,765	626,902,330	649,091,138	668,930,980
GRANTS TO ENTITY	119,467,000	127,467,000	56,729,030	48,704,945	53,475,218
BULK PURCHASES	1,602,367,019	1,602,367,015	1,734,080,051	1,871,846,255	2,019,524,725
CONTRACTED SERVICES	302,412,417	345,605,958	350,130,407	358,997,769	372,782,875
TRANSFERS AND GRANTS	2,421,986	2,421,986	57,755,602	61,726,677	65,970,292
INTEREST SHAREHOLDER	234,400,087	234,400,087	257,901,553	283,691,708	300,713,210
INTEREST EXTERNAL BORROWINGS	200,444,745	198,744,745	212,079,693	218,554,203	225,602,857
REPAIRS AND MAINTENANCE	309,899,884	359,031,603	439,393,374	467,593,978	500,484,237
INTER DEPARTMENTAL CHARGES	82,024,114	82,024,112	86,790,801	91,209,755	95,789,614
INTER DEPARTMENTAL RECOVERIES	-15,501,933	-15,501,933	-16,149,930	-16,983,677	-17,854,322
SERVICE RENDERED TO CENTLEC	668,762	668,762	4,548,672	4,776,106	5,014,912
DEPRECIATION	449,583,114	430,583,114	447,991,911	489,494,222	509,048,614
TRANSFER TO BAD DEBT RESERVE	260,836,652	175,836,651	189,628,485	197,359,908	205,477,903
TRANSFER TO PROVISIONS	18,589,876	18,589,876	1,507,542	1,582,919	1,662,065
LESS AMOUNTS CHARGED OUT	-75,239,168	-75,239,168	-79,103,550	-83,190,982	-87,436,963
	<b>5,368,419,444</b>	<b>5,419,122,210</b>	<b>5,780,834,199</b>	<b>6,155,634,231</b>	<b>6,531,551,650</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 15.89% (R 185,984 million) based on the 2013/14 Adjustment Budget of R 1,170 billion to R 1,356 billion in 2014/15. This expenditure category constitutes 23.29 % (2013/14 - 21.76%) of the operating budget. The allocation for the two outer years of the MTREF period is R 1,454 billion and R 1,552 billion respectively. The growth in the budget, apart from the newly created and filled positions mainly in Planning and Human Settlement's directorate, is the reclassification of the Entity's seconded personnel budget of R 100,383 million.

### Remuneration of Councillors and Directors

The budget of this line item is growing by 8.82% (R 4,401 million) to a new budget amount of R 54,287 million. The allocation for the two outer years of the MTREF period is R 57,360 million and R 60,592 million respectively. Included in the budget amount is R 1,514 million in 2014/15 set aside for the Entity's Board of Directors fees. Allocation for the two outer years of the MTREF period is R 1,625 million and R 1,759 million respectively.

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

### General Expenditure

The budget for this line item is projected at R 626,902 million for the 2014/15 budget year, which is lower than the 2013/14 Adjustment Budget of R 711,858 by R 84,96 million (-11.93%). The allocation for the two outer years of the MTREF period is R 649,091 million and R 668,931 million respectively. The decrease in the 2014/15 budget year can be mainly attributed to the following:

- a. The reclassification of the Management fees expenses of R 100,4 million in the 2013/14 budget to the personnel costs of the entity. The reclassification is as a result of the intended transfer of all the seconded electricity personnel of the parent municipality to Centlec with effect from the 1<sup>st</sup> July 2014.
- b. The net growth in the expenditure line item after discounting the management fees amount is 10.24% (R 15,427 million) on the Adjustment Budget amount of R 611,475 million. The changes in budget can be mainly attributed to the following costs elements.

<b>GENERAL EXPENDITURE</b>	
<b>Increase in Costs</b>	<b>R</b>
Training	3,472
Mayoral Relief Fund	1,800
Licences Other	3,878
CBD Master Plan - Botshabelo	4,500
CBD Master Plan - Thaba Nchu	3,000
Macufe	4,500
Ward Committees Support	2,500
Demand Site Management Grant Projects	6,570
Performance Management System	1,200
<b>Sub-total</b>	<b>31,420</b>
<b>Decrease in Costs</b>	
Metering Connections	(1,365)
Investment Promotion	(1,000)
Furniture, Tools & Equipment	(3,422)
Hire of Equipment	(10,098)
Net Market Expense	(0,108)
<b>Sub-total</b>	<b>(15,993)</b>
<b>Total General Expenditure</b>	<b>15,427</b>

## Bulk Purchases

Bulk purchases (water and electricity) grew by 8,22% (R 131,713 million) against the 2013/14 budget, to the proposed amount of R 1,734 billion for the 2014/15 budget year. The allocation for the two outer years of the MTREF period is R 1,872 billion and R 2,019 billion respectively. Bulk purchases takes up approximately 30.29% of the operating budget for 2014/15.

### Electricity

Electricity contribution to the bulk purchases costs is R 1,350 billion (2013/14 - R 1,250 billion). The increase in the electricity purchases costs is R 100 million (8.0%) and the electricity purchases constitutes 23.58% of the operating expenditure budget. The bulk electricity purchases allocation for the two outer years of the MTREF period is R 1,458 billion and R 1,574 billion respectively.

### Water

Water purchases for the 2014/15 budget year is estimated at R 384,08 million (2013/14 - R 352,67 million) representing a growth of 8.91%. The allocation for the two outer years of the MTREF period is R 413,8 million and R 444,88 million respectively.

## Contracted Services

Contracted Services budget is increasing by 1.31% (R 4,524 million) to R 350,13 million in the 2014/15 budget year from a base of R 345,601 million in the 2013/14 adjustment budget. The allocation for the two outer years of the MTREF period is R 358,997 million and R 372,78 million respectively. The increase in cost is well within the given growth parameters and the variance requires no further explanation.

## Transfers and Grants

Transfers and Grants budget increases from R 2,42 million to R 57, 76 million representing an increase of 55,34 million in the MTREF Period. The increase is mainly due to Free Basic Services costs that are now allocated to this line item in compliance with the National Treasury requirements. The allocations was previously recorded as revenue foregone on the Revenue per Source table. The allocation for the two outer years of the MTREF period is R 61,73 million and R 65,97 million respectively.

## Free Basic Services

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 55,212 million for the 2014/15 financial year on its social package, which covers refuse removal, sanitation, free basic water and the property rates rebates. A total of R 177,435 million will be spent on the social package for the MTREF period.

	Budget	Budget	Budget
	2014/15	2015/16	2016/17
	R'000	R'000	R'000
Refuse Removal	18 530	19 878	21 323
Sanitation	23 636	25 355	27 198
Water	13 046	13 824	14 645
<b>TOTAL</b>	<b>55 212</b>	<b>59 057</b>	<b>63 166</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 2014/15 financial year.

There are currently 14,067 indigent households receiving free basic services and the municipality is expecting this number of households to increase to 30,000 in 2014/15 and 40,000 in 2015/16 and 2016/17. An average monthly subsidy provided per indigent household is estimated at R 250.00, which is within the LGES formulae subsidy of R 270.00.

## Interest on External Borrowings

Interest on the external borrowing budget is R 212,08 million for the 2014/15 budget year, representing a growth rate of 6,71% (R 13,334 million) on the approved Adjustment Budget amount of R 198,745 million in 2013/14. The allocation for the two outer years of the MTREF period is R 218,554 million and R 225,603 million respectively. The increase in the interest expenses can be attributed to the net increase in the vehicle lease finance costs(R 3,619 million), Inter-company Loan account (R 14,834 million) and other loans (R 5,119 million).

## Repairs and Maintenance

The repair and maintenance budget is projected at R 6,812 billion in 2014/15, representing an increase in revenue of R 150,83 million (22.64%) on the 2013/14 Adjustment Budget of R 6,661 billion. The allocation for the outer two years of the MTREF period is R 7,206 billion and R 7,623 billion respectively.

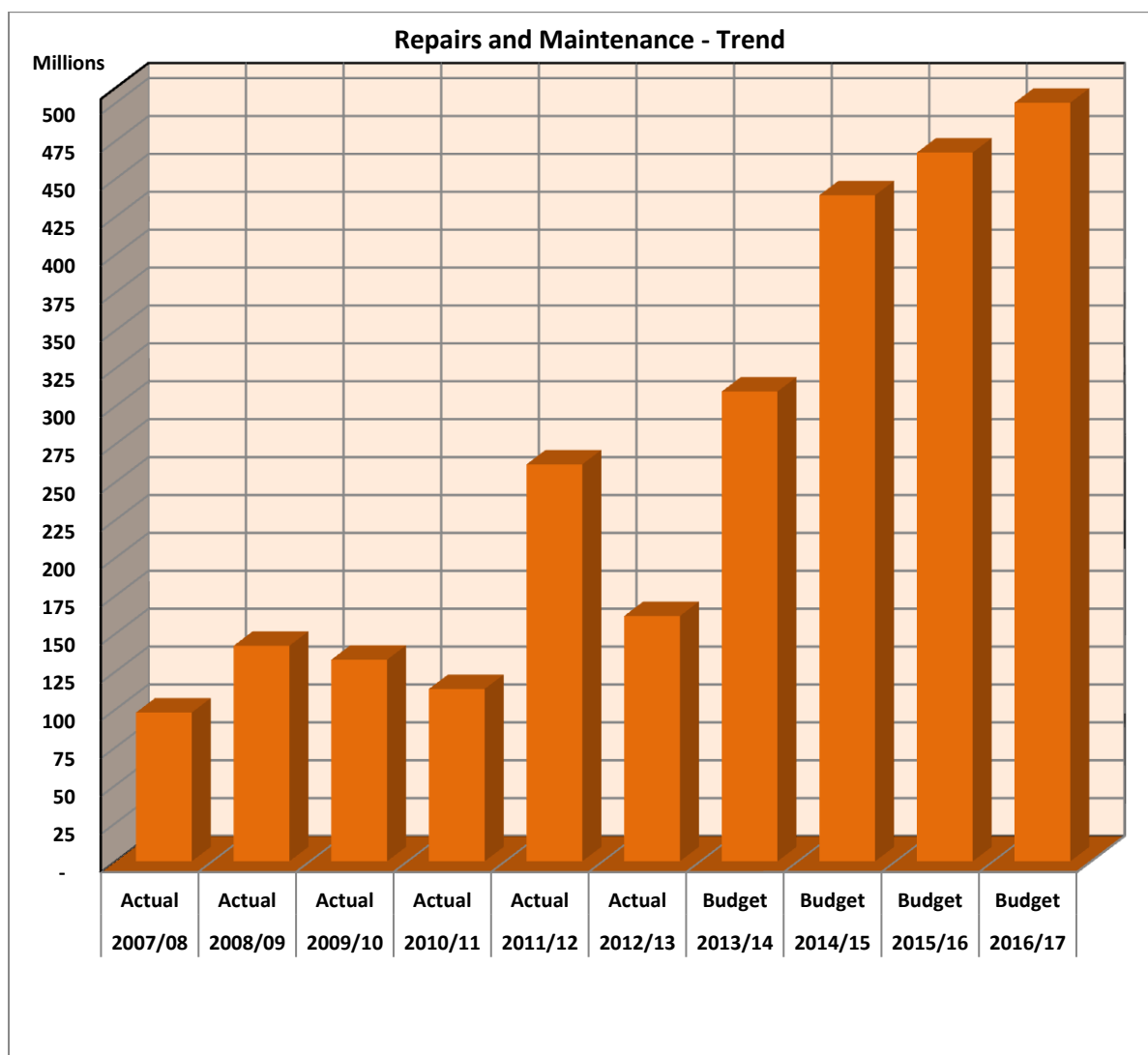
	Budget	Budget	Budget	Budget
	2013/14	2014/15	2015/16	2016/17
	R	R	R	R
Roads, Pavements, Bridges & Storm Water	64,830,555	68,571,613	73,028,770	77,775,640
Storm Water	-	-	-	-
Water Reservoirs & Reticulation	35,484,885	49,463,766	51,763,491	56,329,295
Car Parks, Bus Terminals and Taxi Ranks	892,771	736,527	771,901	808,275
Electricity Reticulation	51,508,020	124,322,892	133,025,494	143,667,534
Sewerage Purification & Reticulation	8,984,324	16,067,864	17,016,276	18,021,533
Housing	568,100	473,100	491,177	502,669
Street Lighting	37,277,525	39,799,364	42,476,337	45,526,246
Refuse sites	9,547,719	10,168,320	10,829,261	11,533,163
<b>Sub-total Infrastructure</b>	<b>209,093,899</b>	<b>309,603,446</b>	<b>329,402,707</b>	<b>354,164,355</b>
<b>COMMUNITY</b>				
Establishment of Parks & Gardens	1,314,192	4,153,185	4,363,446	4,584,385
Sportsfields	186,397	195,717	205,503	215,778
Libraries	483,100	495,260	507,520	524,900
Recreational Facilities	2,398,980	2,496,680	2,646,300	2,799,521
Fire Safety	23,501	24,000	25,560	27,221
Other	-	3,140,000	3,476,000	3,785,000
<b>Sub-total Community</b>	<b>4,406,170</b>	<b>10,504,842</b>	<b>11,224,329</b>	<b>11,936,805</b>
<b>OTHER ASSETS</b>				
Other motor vehicles	52,801,913	74,403,276	79,413,860	85,135,492
Plant & equipment	1,914,299	2,058,641	2,183,812	2,317,494
Computers	1,714,508	1,586,210	1,689,310	1,799,119
Office equipment	11,218,088	12,401,647	13,173,771	14,007,851
Markets	689,731	647,251	689,322	734,128
Airports	169,128	177,584	186,464	195,787
Security Measures	774,929	1,383,277	1,469,476	1,549,393
Civic Land and Buildings	24,725,512	22,691,350	24,013,814	24,275,987
Other Land and Buildings	1,354,526	1,432,577	1,515,203	1,602,674
Cemeteries	1,037,180	2,503,272	2,631,910	2,765,155
<b>Sub-total Other Assets</b>	<b>96,399,815</b>	<b>119,285,087</b>	<b>126,966,942</b>	<b>134,383,078</b>
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>309,899,884</b>	<b>439,393,374</b>	<b>467,593,978</b>	<b>500,484,237</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 trend in the line item spending over the years, including the projected MTREF forecast is as follows:

2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget
98 107 087	142 169 272	132 938 760	113 634 701	261 826 884	161 778 437	309 899 884	439 393 374	467 593 978	500 484 237

The graph below outlines the change in focus towards preventative maintenance of existing infrastructure.



### Depreciation

The budgeted depreciation amount is R 447,99 million for 2014/15 (Adjustment Budget 2013/14 - R 430,58 million). The provision is showing a moderate increase of R 17,41 million (4,04%) for the 2014/15 budget year. The indicative allocated amount for the two outer years of the MTREF period is R 489,49 million and R 509,05 million respectively.

### Transfer to Bad Debt Reserve

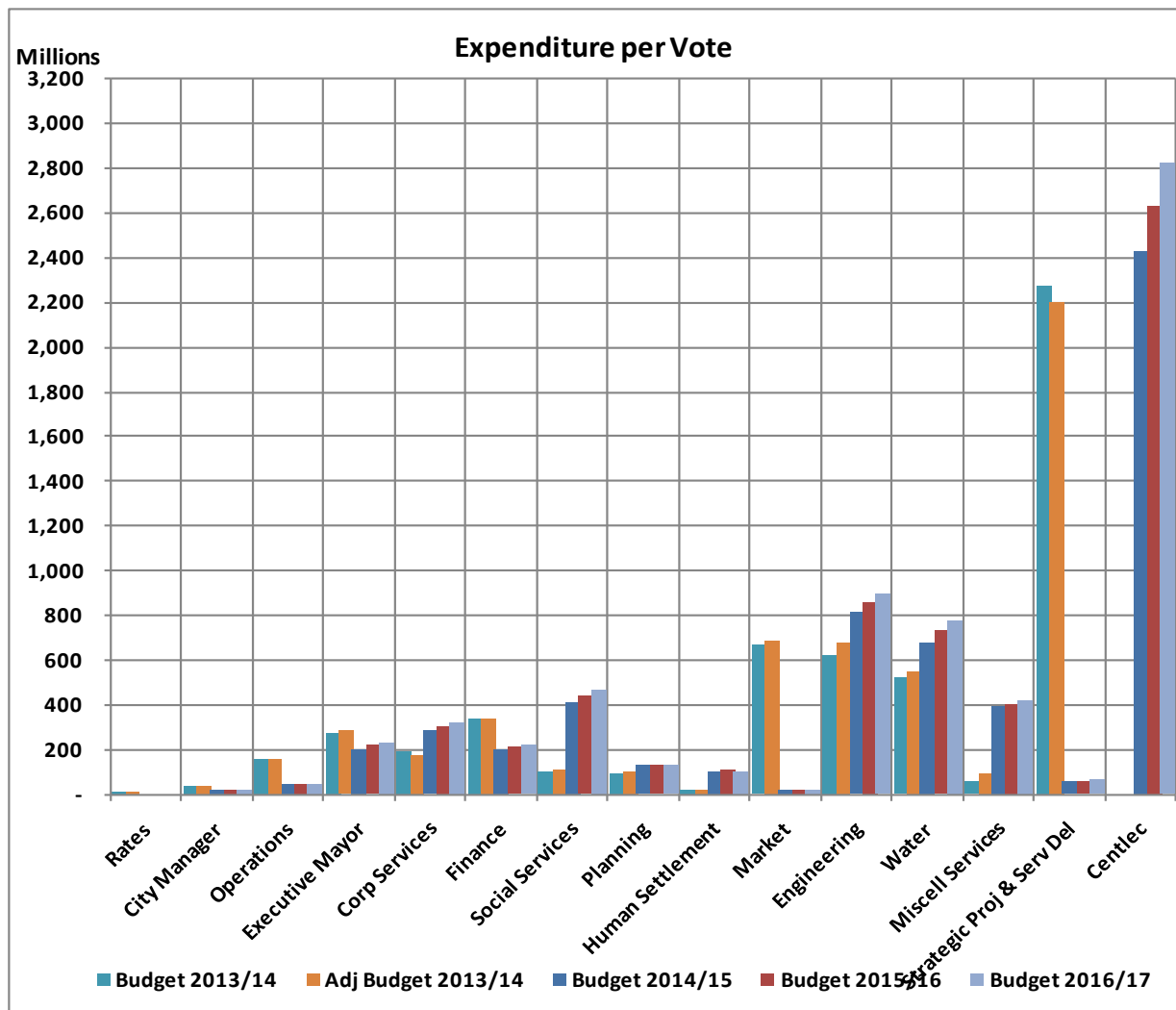
The budget amount for bad debt impairment grows by 7,84% (R 13,79 million) from the 2013/14 Adjustment Budget allocation of R 175,84 million to a new amount of R 189,63 million.

### 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	Adj Budget	Budget	Budget	Budget
	2013/14	2013/14	2014/15	2015/16	2016/17
PROPERTY RATES	-	-	0	0	0
OFFICE OF THE CITY MANAGER	11,314,230	11,314,230	14,442,266	15,276,210	16,196,608
CITY MANAGER - OPERATIONS	36,200,129	36,200,129	41,413,208	43,728,101	46,380,280
EXECUTIVE MAYOR	157,470,416	157,523,794	205,324,241	217,580,418	230,556,536
CORPORATE SERVICES	273,910,866	279,444,318	284,997,348	300,954,378	316,352,897
FINANCE	187,575,264	174,901,304	197,455,945	209,434,842	222,554,625
SOCIAL SERVICES	340,417,566	341,867,562	414,972,820	441,329,207	467,617,692
PLANNING	100,934,401	106,053,533	126,394,233	125,670,472	131,966,193
HUMAN SETTLEMENT	94,278,918	97,278,918	102,305,046	108,759,438	102,358,000
FRESH PRODUCE MARKET	18,428,216	18,428,216	19,969,779	21,366,454	22,603,252
ENGINEERING	668,370,488	686,629,427	809,203,389	857,645,850	892,212,389
WATER	623,745,816	674,402,623	678,936,404	728,542,214	776,773,521
MISCELLANEOUS SERVICES	520,733,679	544,433,678	390,275,319	398,707,847	421,143,787
STRATEGIC PROJECTS & SERVICE DELIVERY REG.	54,562,207	91,062,209	58,674,667	<b>56,893,805</b>	<b>60,269,561</b>
CENTLEC	2,280,477,248	2,199,582,269	2,436,469,534	2,629,744,996	2,824,566,308
	<b>5,368,419,444</b>	<b>5,419,122,210</b>	<b>5,780,834,199</b>	<b>6,155,634,231</b>	<b>6,531,551,650</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 achievement of the collection rate target;
- Electricity tariff increases as approved 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 in rendering of free basic services; and
- Sundry Tariffs policies.

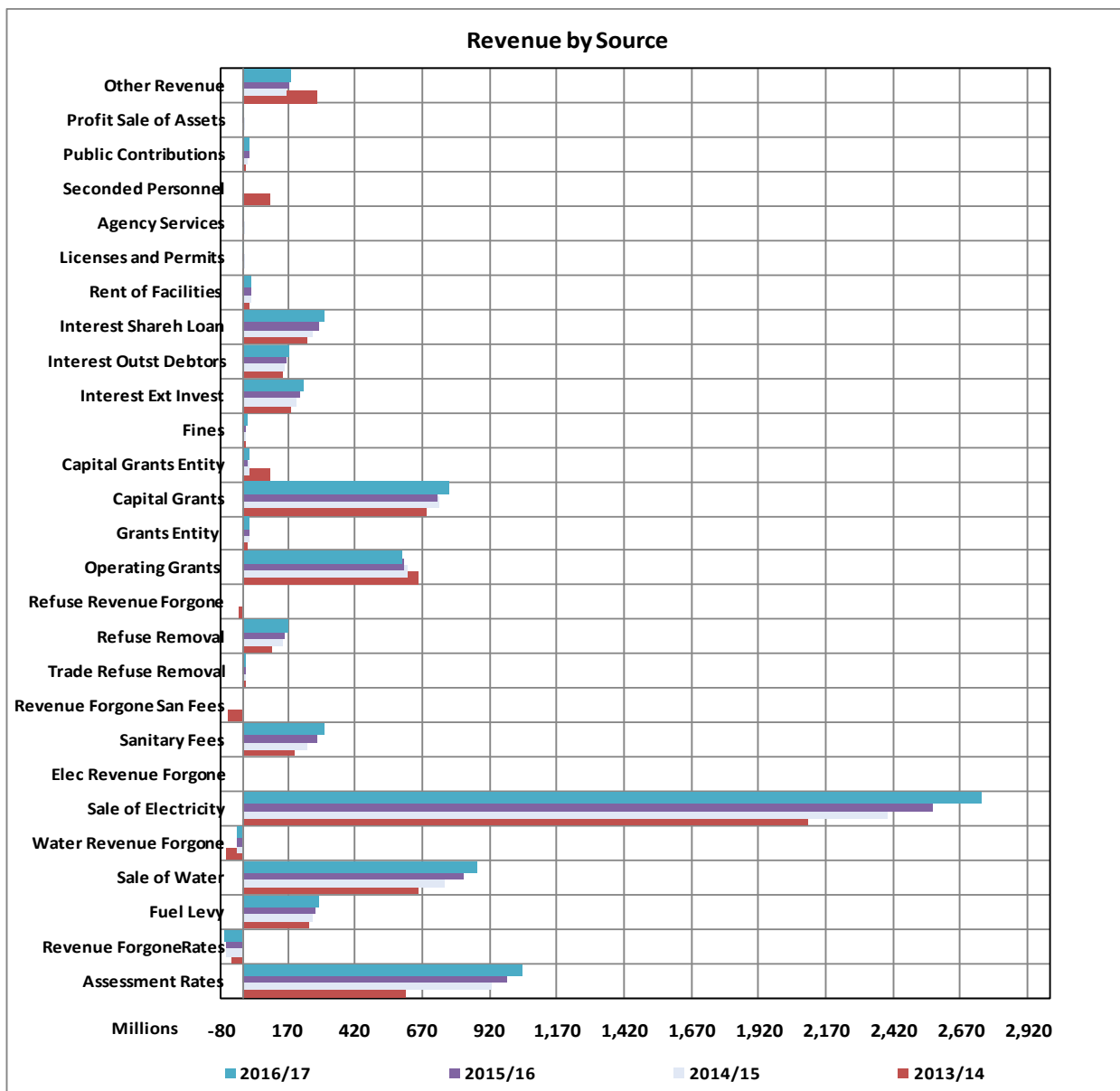
The total revenue budget is projected at R 6,867 billion in 2014/15, representing an increase in revenue of R 206 million (3.09%) on the 2013/14 Adjustment Budget of R 6,661 billion. The allocation for the outer two years of the MTREF period is R 7,265 billion and R 7,687 billion respectively. Revenue generated from rates and services charges forms a significant part of the revenue basket of the city. Rates and services charges constitutes 63.87% (2013/14 - 56.08%) of the budgeted revenue in the 2014/15 budget year.

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

STATEMENT OF FINANCIAL PERFORMANCE - MANGAUNG (CONSOLIDATED)					
REVENUE PER SOURCE	Budget	Adj Budget	Budget		
	2013/14	2013/14	2014/15	2015/16	2016/17
ASSESSMENT RATES	-606,943,789	-803,776,320	-923,039,346	-982,024,798	-1,037,106,315
REVENUE FORGONE RATES	38,419,577	53,009,495	56,864,345	60,999,520	65,435,405
FUEL LEVY	-243,022,000	-243,022,000	-256,663,000	-267,486,000	-280,627,000
<b>TOTAL SERVICE CHARGES</b>	<b>-2,932,968,104</b>	<b>-2,984,527,056</b>	<b>-3,519,943,065</b>	<b>-3,806,010,925</b>	<b>-4,067,821,779</b>
SALE OF WATER	-648,091,775	-648,091,772	-747,523,707	-819,076,336	-870,793,662
SALE OF PREPAID WATER	-199,178	-199,178	-219,414	-241,147	-264,418
WATER REVENUE FORGONE	58,417,913	25,803,950	19,785,600	21,395,543	23,061,243
SALE OF ELECTRICITY	-1,690,178,099	-1,690,178,099	-1,814,725,060	-1,941,755,814	-2,077,678,721
SALE OF PRE-PAID ELECTRICITY	-412,478,487	-412,478,487	-581,876,786	-622,608,161	-666,190,732
SANITARY FEES	-189,612,651	-163,836,447	-235,807,348	-273,808,402	-293,719,749
SANITARY FEES GOVERNMENT	-3,261,388	-3,261,388	-3,489,686	-3,733,964	-3,995,341
SANITARY FEES MUNICIPAL	-1,046,029	-475,582	-1,119,251	-1,197,599	-1,281,430
SANITARY FEES REVENUE FORGONE	50,877,107	22,033,550	-	-	-
TRADE REFUSE REMOVAL	-8,695,898	-8,695,898	-9,310,223	-9,966,526	-10,667,502
REFUSE REMOVAL	-106,007,939	-119,884,159	-145,657,190	-155,018,520	-166,291,467
REFUSE REMOVAL REVENUE FORGONE	17,308,320	14,736,454	-	-	-
OPERATING GRANTS AND SUBSIDIES	-654,372,000	-707,395,082	-612,571,000	-600,828,000	-593,494,000
OPERATING GRANTS ENTITY	-17,467,000	-17,467,000	-25,609,205	-25,090,910	-26,861,183
CAPITAL GRANTS AND SUBSIDIES	-686,387,781	-862,421,904	-727,633,000	-720,785,000	-766,932,000
CAPITAL GRANTS ENTITY	-102,000,000	-96,491,228	-26,491,228	-20,175,439	-22,807,018
FINES	-13,208,202	-13,408,202	-12,664,578	-13,845,849	-15,120,356
INTEREST EARNED EXTERNAL INVESTMENTS	-177,901,753	-180,901,753	-196,589,127	-212,091,536	-227,183,189
INTEREST EARNED OUTSTANDING DEBTORS	-146,843,000	-146,843,000	-153,007,870	-162,398,539	-172,030,422
INTEREST ON SHAREHOLDER LOAN	-234,400,087	-234,400,087	-257,901,553	-283,691,708	-300,713,210
RENT OF FACILITIES AND EQUIPMENT	-25,907,551	-26,024,521	-27,727,211	-29,886,156	-31,817,703
LICENSES AND PERMITS	-843,296	-843,296	-927,624	-1,016,999	-1,112,713
AGENCY SERVICES	-3,630,825	-3,630,825	-3,722,103	-3,949,821	-4,182,359
SECONDED PERSONNEL	-100,383,577	-100,383,577	-	-	-
PUBLIC CONTRIBUTIONS	-11,888,364	-17,676,161	-19,267,015	-20,952,879	-22,744,351
PROFIT OF THE SALE OF ASSETS	-900,000	-900,000	-990,000	-1,079,100	-1,165,428
OTHER REVENUE	-273,115,100	-274,052,973	-159,319,096	-174,601,668	-180,538,982
	<b>-6,193,762,852</b>	<b>-6,661,155,490</b>	<b>-6,867,201,675</b>	<b>-7,264,915,809</b>	<b>-7,686,822,603</b>
(SURPLUS)/DEFICIT	-825,343,408	-1,242,033,280	-1,086,367,476	-1,109,281,577	-1,155,270,953
CAPITAL GRANTS	686,387,781	862,421,904	727,633,000	720,785,000	766,932,000
CAPITAL CONTRIBUTIONS	11,888,364	17,676,161	19,267,015	20,952,879	22,744,351
<b>(SURPLUS)/DEFICIT</b>	<b>-127,067,263</b>	<b>-361,935,215</b>	<b>-339,467,461</b>	<b>-367,543,698</b>	<b>-365,594,603</b>
CAPEX FINANCING	131,028,415	378,454,193	280,753,646	324,647,328	343,713,433
<b>NET (SURPLUS)/DEFICIT</b>	<b>3,961,152</b>	<b>16,518,978</b>	<b>-58,713,815</b>	<b>-42,896,370</b>	<b>-21,881,170</b>

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





### Assessment Rates

The current General Valuation Roll was implemented in July 2013 and is envisaged to be in force until June 2017 as per the directives of the Local Government Municipal Property Rates Act (2004) unless if the municipality request extension of one year from the MEC responsible for Local Government.

In terms of the legal processes stipulated in Local Government Municipal Property Rates Act (2004), the property owners had to lodge objections and thereafter appeals against entries in the General Valuation Roll (2013) if they so wish. The appeal process is currently underway and in terms of the timelines from the Chairperson of the Appeal Board, the appeal process is scheduled to be finalised by June 2014.

In terms of the general valuation roll, the assessment rates revenue increase by 15.37% (R 750,767 million, adjusted budget) in the 2014/15 budget year to R 866 175 million. The resultant projected income from this source of revenue is R 921 026 million and R 971 672 million respectively for the two outer years of the MTREF period. The percentage increase of the rates is as a result of the realistic market property in the new valuation roll as well as the actual revenue received since the implementation of the valuation roll. In terms of the MFMA Monthly Financial Reporting for the period ending 31 December 2013 the municipality had already billed 76% of the 2013/14 projected revenue for the financial period. The Appeal Valuation Board that is currently underway has already reviewed some of the sectional title schemes that were adjusted by under/over 10% and have agreed with most of the adjustments effected by the municipal valuer. There are 1,418 properties awaiting the decision of the Appeal Board where property owners had lodged objections in addition to the cases under reviews as a result of property value adjustment of under/over 10%.

The general assessment rates have been determined to increase by average of 6% across the board for the 2014/15 financial year and by 6% for the two outer years, as depicted in the table below. The City is committed to reducing the rate ratio between residential and other categories and for this budget process in particular the current tariff applicable to business and government institutions has been reduced from the current 0.24836 to 0.23590 before the 6% increase.

In addition to the statutory exemption of R 15 000 allocated to each residential property in terms of the Property Rates Act, the City is continuing to maintain the same threshold limit of R 70,000 for all residential properties i.e. all residential properties are exempted from paying rates on the first R 70,000 of the rateable property market value. The projected rebate that the City is extending to all the residential properties is envisaged to be in the region of R 56 864 million for the 2014/15 and R 60 999 million and R 65 435 million respectively for the MTREF

Category	Current 2013/2014	Proposed Tariff from 1 July 2014	2015/16	2016/17
Residential	0.5457 c	0.5784 c	0.6136 c	0.6504 c
Agriculture	0.1364 c	0.1533 c	0.6136 c	0.6504 c
Business	2.4836 c	2.5005 c	2.6505 c	2.8096 c
Government	2.4836 c	2.5005 c	2.6505 c	2.8096 c

In respect of qualifying senior citizens and disabled persons, the first R 250,000.00 (Two hundred and fifty thousand only) of the rateable value of their residential properties are exempted from rates. The rebate of R 250,000.00 of the rateable value of the residential properties of qualifying senior citizens and disabled persons only apply on properties with a market value not exceeding R 2,000, 000 (Two million rand only). The rates rebate for the 2013/14 amount to R 5,635 million for 1619 properties and the beneficiaries are enrolled in terms of the Property Rates Policy.

## Service Charges

### a) Sewerage Charges

The sewerage charges are linked to the property values as contained in the general valuation roll. Therefore the adjustments in the valuation roll have a direct impact on both the rates and sewerage revenue. The resultant projected income from this source of revenue grows to R 240,416 million in the 2014/15 budget year and by R 278,740 million and R 298,996 million respectively for the two outer years of the MTREF period. The percentage increase of the sewerage charges revenue is as a result of new valuation roll.

The sewerage tariffs are determined to be increased by 6% in the 2014/15 financial year and also by 6% for the two outer years.

The proposed tariffs for the MTREF period are as follows:

Category	Current 2013/14	Proposed Tariff from 1 July 2014	2015/16	2016/17
Non-Residential	0.3212 c	0.3405 c	0.3609 c	0.3826 c
Residential	0.2249 c	0.2384 c	0.2527 c	0.2679 c

### b) Sale of Water

The water tariff is determined to increase by net average of 11.45% for residential and by 15.22% for non-residential consumers for the 2014/15 financial year and by 6% for the two outer years. The proposed water tariffs increases are informed by Bloemwater envisaged increases of 11% for the 2014/15 financial period. The water revenue is projected to increase from R 622 847 million in the 2014/14 Adjustment Budget to R 719 911 million. The projected revenue for the two outer years of the MTREF period is R 784 098 million and R 833 352 million respectively. The percentage increase in the water revenue is informed by new developments taken place in the City as well as the efforts implemented to reduce the water losses and the billing of unaccounted water.

The City has decided to maintain the same step tariff structure that was introduced in the 2012/2013 financial year. The percentage increase for each tariff level is depicted in the table below. The first step 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 5.12 (Five Rand and Twelve cent) and the 18% propose increase translates into R 0.92 (ninety two cent).

The first step tariff is still the lowest compared to other Metropolitan Municipalities and is intended to benefit the indigent households and including the residential properties. Water is regarded as a scarce commodity and the more water you use the more the consumer move to higher tariff brackets. Nonetheless in terms of the comparison undertaken, the water charges for the City are still regarded favourable compared to other Metropolitan Municipalities. The MFMA Circular number 70 from National Treasury direct municipalities to recover full cost associated with the delivery of the trading services i.e. electricity, water, waste management and waste water management. The trading services are not supposed to be cross subsidised from property rates revenue hence the tariff setting for water must consider the total cost of providing the service including the overhead costs.

In terms of the Indigent Policy the municipality is currently extending 10kl to all approved indigent households. The first 6kl of water supplied to the indigent households is funded from the equitable share in terms of National Treasury and the remaining 4kl represent the revenue foregone. The projected revenue foregone for 30 000 indigent households amount to R 19,785 million for the 2014/15 financial year.

#### Residential

Step Tariffs 2012/13	Current 2013/14	Percentage Increase %	Proposed Tariff from 1 July 2014
	R	%	R
0-6kl	5.12	18	6.04
7-15kl	12.84	7	13.74
16-30kl	13.55	7	14.50
31-60kl	14.64	10	16.10
Above 61kl	15.32	18	18.08

#### Non-Residential

Step Tariffs 2012/13	Current 2013/14	Percentage Increase %	Proposed Tariff from 1 July 2014
	R	%	R
0-60kl	13.57	7	14.52
61-100kl	15.00	12	16.80
Above 100kl	15.62	20	18.74
Plus Basic Charge per month	375.67	10	413.24

#### c) Refuse Removal

The refuse removal charges for residential properties are linked to the erf sizes as contained in the general valuation roll and the refuse charge for non-residential properties consists of a fixed basic charge of R 169.40 and optional charge for trade refuse removal. The table below depict the different tariffs for erf sizes. The projected revenue for refuse and trade refuse removal is expected to increase from R 113,844 million 2013/14 Adjustment Budget to R 154,967 million in 2014/15 and to R 164,985 million and R 176,959 million in the two outer years. The refuse removal for sectional title schemes assumes a single refuse collection point for each complex and the uniform tariff of R 79.39 is determined for each unit.

The residential properties with a market value of R 70,000.00 or less are exempted from paying refuse removal charges including all approved indigent households. The projected rebate that the City is extending to properties with market value of R 70 000.00 or less is envisaged to be R 3,704 million for the 2014/15 and R 3,927 million and R 4,162 million respectively for the MTREF

#### Refuse removal

Size of the Stand (Square metres)	Tariff per month (maximum of one removal per week)
	R
0 - 300	34.02
301 - 600	45.36
601 - 900	79.39
901 - 1500	113.42
>1500	136.52

a. *Electricity Service Charges*

The service charges revenue is projected at R 2,396 billion in 2014/15, representing an increase in revenue of R 293 million (13%) in 2013/14 Adjustment Budget of R 2,102 billion. The increase is due to the growth in demand driven by the growth of the City as well as the increase in consumption. The allocation for the outer two years of the MTREF period is R 2,564 billion and R 2,743 billion respectively.

**Fuel Levy**

The budget for the fuel levy is showing an increase of 5.61% (R 13,641 million) from the last year's allocation of R 243,022 million to R 256,663 million in the 2014/15 budget year. The projected allocation for the outer two years of the MTREF period is R 267,486 million and R 280,627 million respectively.

**Grants and Subsidies**

Included in the budgeted revenue of R 6 812 billion, is the operating and capital grants and subsidies from the Provincial and National Governments totalling R 134 billion (Adjustment budget 2013/14 - R 1 57 billion). The allocations for the 2015/16 and 2016/17 budget years are R 1 32 billion and R 1 36 billion respectively. The grants to be received constitutes 21.07% of the budgeted revenue for the 2013/14 budget year (2012/13 - 24.25%). It should however be noted that the Equitable Share allocation is showing a downward trend over the MTREF period (see table below). The decline is thus putting pressure on the operating cost of the services that are being subsidised out of the equitable share and could in the long-term results in the metro looking at the services tariffs to absorb the impact of the decline in the allocation.

MAN Mangaung - Supporting Table SA18 Transfers and grant receipts

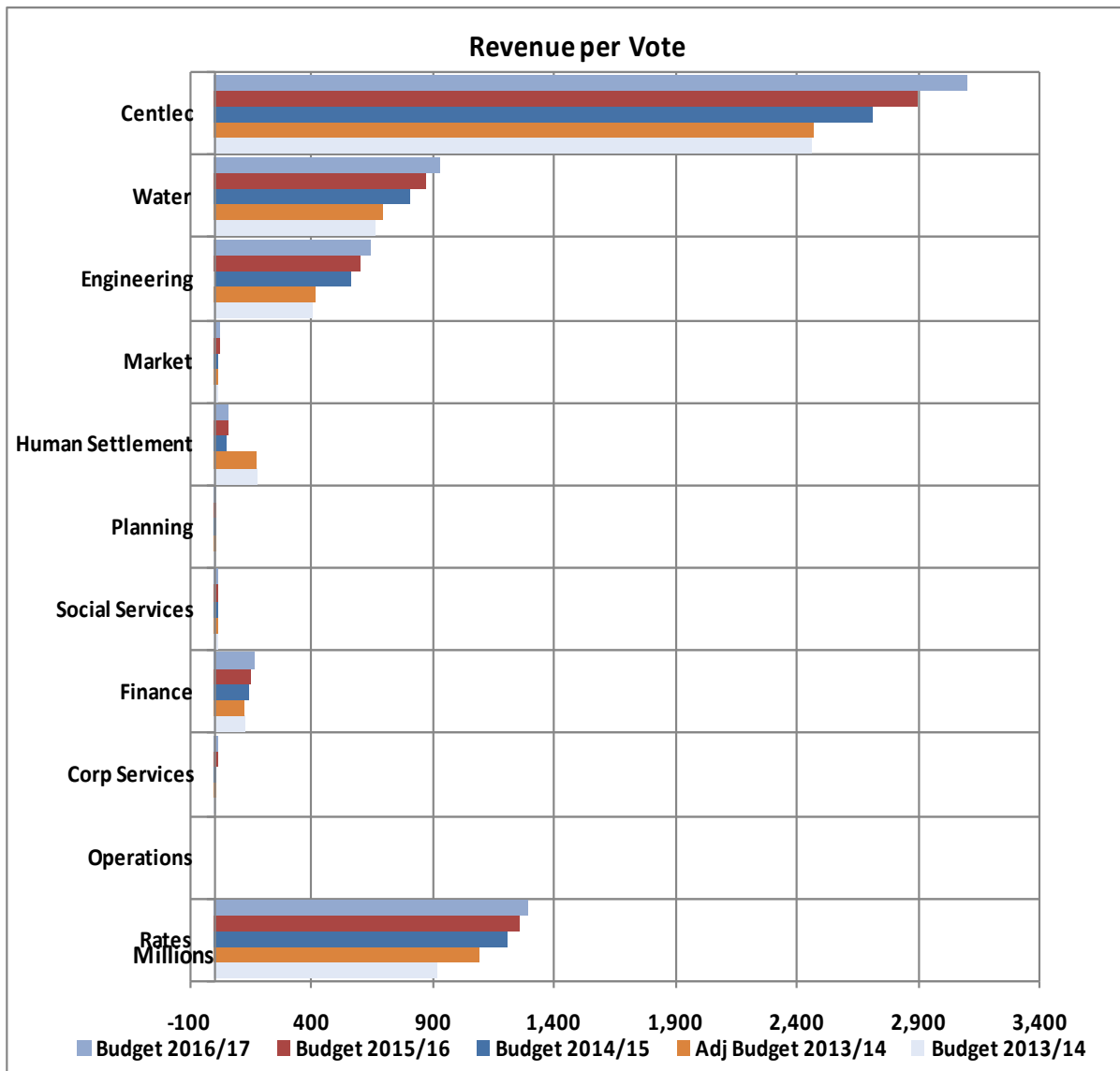
Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>513,065</b>	<b>584,015</b>	<b>614,513</b>	<b>633,472</b>	<b>667,731</b>	<b>667,731</b>	<b>612,571</b>	<b>600,828</b>	<b>593,494</b>
Local Government Equitable Share	504,274	575,654	612,521	605,072	605,072	605,072	603,581	594,328	586,994
Finance Management	1,195	1,935	1,973	1,500	1,500	1,500	1,500	1,500	1,500
Water Services Operating Subsidy	2,026			6,900	6,900	6,900	-	-	-
EPWP Incentive				-	5,759	5,759	-	-	-
Electricity Demand Side Management	5,427	6,327		-	-	-	7,490	5,000	5,000
Public Transport and Infrastructure Grant		15,000	20,000	20,000	20,000	20,000	-	-	-
Restructuring Grant	124								
Municipal Systems Improvement Grant									
Cogta Fire Suppression Grant		83	-						
Sport and Recreation	19,000			-	28,500	28,500	-	-	-
<b>Provincial Government:</b>	<b>5,448</b>	<b>3,635</b>	<b>7,057</b>	<b>20,900</b>	<b>30,415</b>	<b>30,415</b>	<b>0</b>	<b>0</b>	<b>0</b>
Housing	3,422	3,635	7,057	-	3,000	3,000	-	-	-
Police, Public Safety and Roads				7,000	7,060	7,060	-	-	-
Water Affairs	2,026			13,900	20,355	20,355	-	-	-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Motheo</i>									
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,249</b>	<b>9,249</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>National Lottery</i>				-	8,000	8,000	-	-	-
<i>Kellogs Foundation</i>				-	249	249	-	-	-
<i>Colden Shield Heritage Award</i>				-	1,000	1,000	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>518,513</b>	<b>587,650</b>	<b>621,571</b>	<b>654,372</b>	<b>707,395</b>	<b>707,395</b>	<b>612,571</b>	<b>600,828</b>	<b>593,494</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>492,788</b>	<b>618,913</b>	<b>624,087</b>	<b>642,615</b>	<b>778,368</b>	<b>778,368</b>	<b>727,633</b>	<b>720,785</b>	<b>766,932</b>
Public Transport and Systems	272,121	115,115	76,633				30,000	-	-
Neighbourhood Development Partnership							5,000	16,878	17,744
Minerals and Energy	11,404	28,000	25,000	42,000	50,000	50,000	30,200	23,000	26,000
Integrated City Development Grant							5,596	-	-
Municipal Infrastructure Grant(MIG)	208,433	62,971	-						
Water Affairs Grant - ACIP			9,995						
Municipal Systems Improvement Grant	831	831	831						
Expanded Public Works Programme			5,914	3,896	2,198	2,198	2,431	-	-
Urban Settlements Development Grant		411,995	505,714	596,719	726,169	726,169	654,406	680,907	723,188
<b>Provincial Government:</b>	<b>16,623</b>	<b>7,843</b>	<b>6,639</b>	<b>43,773</b>	<b>83,469</b>	<b>83,469</b>	<b>-</b>	<b>-</b>	<b>-</b>
Human Settlements				43,773	76,830	76,830	-	-	-
Police, Public Safety and Roads	2,793	37,109	8,061						
Sport and Recreation	16,623	7,843	6,639	-	6,639	6,639	-	-	-
<b>District Municipality:</b>	<b>1,259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Motheo</i>	1,259			-	500	500	-	-	-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>City of Ghent</i>				-	85	85	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>510,670</b>	<b>626,756</b>	<b>630,726</b>	<b>686,388</b>	<b>862,422</b>	<b>862,422</b>	<b>727,633</b>	<b>720,785</b>	<b>766,932</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>1,029,183</b>	<b>1,214,406</b>	<b>1,252,297</b>	<b>1,340,760</b>	<b>1,569,817</b>	<b>1,569,817</b>	<b>1,340,204</b>	<b>1,321,613</b>	<b>1,360,426</b>

## Revenue per Vote

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

REVENUE PER VOTE	Budget	Adj Budget	Budget	Budget	Budget
	2013/14	2013/14	2014/15	2015/16	2016/17
PROPERTY RATES	-913,732,713	-1,095,975,326	-1,212,820,222	-1,261,181,459	-1,291,049,474
OFFICE OF THE CITY MANAGER	-	-	-	-	-
CITY MANAGER - OPERATIONS	-	-	-	-	-
EXECUTIVE MAYOR	-	-	-	-	-
CORPORATE SERVICES	-11,511,836	-11,511,836	-12,469,774	-13,591,999	-14,738,637
FINANCE	-128,709,367	-128,709,367	-140,220,638	-152,056,917	-164,141,866
SOCIAL SERVICES	-15,575,131	-17,415,132	-16,290,344	-17,716,378	-19,255,018
PLANNING	-5,910,366	-6,910,368	-6,523,451	-7,115,625	-7,696,013
HUMAN SETTLEMENT	-175,610,754	-175,610,754	-53,649,612	-60,941,578	-57,798,072
FRESH PRODUCE MARKET	-19,142,905	-20,197,745	-20,437,840	-21,588,440	-23,315,454
ENGINEERING	-405,547,828	-424,492,819	-560,104,868	-605,771,969	-646,227,869
WATER	-668,128,543	-700,742,504	-806,655,972	-875,337,851	-929,349,723
MISCELLANEOUS SERVICES	-1,383,898,717	-1,611,955,922	-1,321,324,290	-1,351,995,246	-1,431,891,400
CENTLEC	-2,465,994,692	-2,467,633,717	-2,716,704,664	-2,897,618,347	-3,101,359,077
	<b>-6,193,762,852</b>	<b>-6,661,155,490</b>	<b>-6,867,201,675</b>	<b>-7,264,915,809</b>	<b>-7,686,822,603</b>

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



### Seconded Personnel

The budget for this line item drops from the allocated amount of R 100,383 outlined in the 2013/14 budget year to zero for the entire MTREF period. The expenditure has been re-allocated to salaries and wages due to the planned adsorption of seconded personnel by the parent municipality to the entity.

### Other Revenue

This revenue line item shows a decrease in the projected revenue by R 114,734 million (41.87%) in the 2014/15 budget year to the proposed amount of R 159,319 million. The variance is mainly as a result of the decrease in the Sale of Erven projection from R 221 million in 2013/14 to a conservative estimate of R 26,652 million in 2014/15. The revenue projections for the two outer years of the MTREF period is R 174,602 million and R 180,539 million respectively.

## C. CAPITAL BUDGET

The capital budget has increased by R 100,47 million for the 2014/15 financial year to R 1,392,288 million as compared to the approved Adjustment Budget of R 1,291,818 million for the 2013/14 period. The projected capital expenditure budget for the two outer years of the MTREF period has been set at R 1,430,738 million and R 1,297,034 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 53.52% over the MTREF period.

There is a 16,18% drop in the financing of the capital budget over the MTREF period, as compared to the 2013/14 budget year level of 69,70%. The shift is mainly due to the following:

- (a) The declared intention and the approach to the market for the submission of bids for the financing of infrastructure projects.
- (b) Increase in the use of own internally generated funds, as a result of improvements in the cash collections.

### FUNDING BY SOURCE

The Metro is to undertake various capital expenditure projects throughout its area of jurisdiction in response to community needs and the need to maintain or increase capacity of existing infrastructure. The projects to be undertaken from the main funding sources are as outlined below:

FINANCING - MANGUANG AND CENTLEC	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
	R	R	R
External Loans	368 517 759	331 046 534	34 464 782
Internal Generated Funds	280 753 646	324 647 328	343 713 433
Public Contributions/Donations	19 267 015	20 952 879	22 744 351
<b>Grants and Subsidies</b>			
Public Transport Infrastructure & Systems Grant	30 000 000	-	-
USDG Grant	654 406 000	671 907 000	723 187 999
Integrated City Development	5 596 000	-	-
EPWP Incentive Grant	2 431 000	-	-
National Electrification Programme	26 315 789	20 175 438	22 807 018
Neighbourhood Development Partnership Grant	5 000 000	16 878 000	17 744 000
	<b>1 382 287 209</b>	<b>1 385 607 179</b>	<b>1 164 661 582</b>

## 1. USDG Funding

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

GRANTS & SUBSIDIES	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
	R	R	R
<b>Corporate Services</b>			
Additions to Office Block: Mangaung	2,000,000	2,400,000	13,109,070
Additions to Office Block: Botshabelo	-	2,600,00	10,800,000
Construction of Swimming Pool: Thaba Nchu Mmabana Stadium	2,500,000	-	-
Upgrading of Billy Murison Stadium	1,500,000	1,000,000	-
Upgrading of Selosesha Stadium	3,000,000	3,000,000	-
Upgrading of Botshabelo Stadium	3,208,868	2,500,000	3,000,000
Electronic Equipment: Auditoriums	500,00	-	-
Rehabilitation of Freedom Square Sport Centre	2,000,000	3,000,000	-
Multi Purpose Centre: Grassland 2	3,000,000	7,000,000	7,000,000
Johnson Bendile Stadium: Construction	3,000,000	3,540,313	1,000,000
<b>Sub-total - Corporate Services</b>	<b>20,708,868</b>	<b>25,040,313</b>	<b>34,909,070</b>
<b>Social Services</b>			
New Southern Region Fire Station	1,632,000	-	-
Fire Station Langenhovenpark / Cecilia	-	-	5,000,000
Traffic Law Enforcement Cameras (Fixed)	1,000,000	-	-
Law Enforcement Cameras (Digital Cameras)	1,500,000	-	-
CCTV	-	-	5,787,000
Relocation of Zoo	22,905,932	41,274,706	12,861,338
Fencing of Naval Hill Nature Reserve	-	-	5,000,000
Cloak-rooms for Naval Hill Workers	-	-	500,000
New Regional Park Thaba Nchu in Selosesha	20,521,228	9,350,000	24,500,000
Fencing of Hamiltonpark	-	650,000	-
Development of new park in Bloemfontein - Kagisanong	4,000,000	-	-
Development of new park in Botshabelo - "B" Section	2,700,000	-	-
<b>Sub-total - Social Services</b>	<b>54,259,160</b>	<b>51,274,706</b>	<b>53,648,338</b>
<b>Planning</b>			
Naval Hill Phase 2	7,000,000	-	16,500,000
Pedestrianisation	-	9,000,000	-
City Entrances	8,791,775	29,188,788	9,366,105
Township Establishment - Botshabelo West Extension	835,000	-	-
Establishment of GIS System - Implementing user requirement analysis plan	10,000,000	6,000,000	4,000,000
<b>Sub-total - Planning</b>	<b>26,6216,775</b>	<b>44,188,788</b>	<b>29,866,105</b>
<b>Human Settlement and Housing</b>			
Internal Services (Water & Sanitation) Bloemside School Sites (324 Residential Erven)	-	10,692,000	-
Internal Services (Water & Sanitation) Bloemside 4 - Sonder Water (91 Residential erven)	-	3,003,000	-
Internal Services (Water & Sanitation) Namibia 27921 & 27778 (52 Residential Erven)	-	1,716,000	-
Informal Settlements Strategy (Priority Projects Implementation)	19,264,063	-	-
Pro-active Acquisition of land in Bloemfontein Phase 1	-	6,000,000	5,935,000
Further Acquisition of land in Grassland Phase 4 (Khayelitsha)	-	-	-
Pro-active Acquisition of Along (N8) for Human Settlement	-	6,671,461	29,012,786
Acquisition of land for Botshabelo/Thaba Nchu Node - Sepane	-	12,000,000	-
Pro-active Acquisition of land for Human Settlement	-	-	11,565,000
<b>Sub-total - Human Settlement and Housing</b>	<b>19,264,063</b>	<b>40,082,461</b>	<b>46,512,786</b>
<b>Engineering Services</b>			
Sleeper Replacement and Thermit Welds	100,000	100,000	100,00
Upgrading of Streets and Stormwater	132,505,350	177,926,330	255,650,423
Resealing of streets	20,000,000	14,412,979	50,312,829



Rehabilitation of Walter Sisulu Road	10,000,000	-	-
Heavy Rehabilitation of Raymond Mhlaba Road	12,000,000	6,000,000	-
Heavy Rehabilitation of Mc Gregor Street	-	5,000,000	5,000,000
Heavy Rehabilitation of Dan Pienaar Drive	3,000,000	6,000,000	6,000,000
Upgrading of St Georges and First Ave Intersection	8 063 768	-	-
Upgrading Intersection St Georges and Pres Brand	-	-	5,000,000
New Traffic Lights	456,522	-	-
Replacement of obsolete and illegal signage and traffic signals	2,000,000	2,000,000	2,000,000
Streets and Stormwater Management Systems	700,000	800,000	800,000
Rehabilitation of Bridges	2,000,000	3,000,000	3,000,000
<b>Sub-total</b>	<b>190,825,640</b>	<b>215,239,309</b>	<b>327,863,252</b>
<b>Waste Water Treatment</b>			
North Eastern - WWTW (15ML/Day) & 1,8 Km Outfall Sewer	30,944,954	-	-
Mechanical & Electrical Works - North Eastern - WWTW	12,474,917	-	-
Addition of 10ML to Sterkwater WWTW	40,000,000	40,000,000	46,549,927
Upgrade Bulk sewer for Brandwag project	4,500,000	10,000,000	-
Rayton Main Sewer	2,000,000	2,600,000	-
Tempe Main Sewer to Eradicate Lucas Steyn Pump Station	2,082,200	-	-
Bloemspruit WWTW Phase 2	5,000,000	20,000,000	70,000,000
Botshabelo Sanitation Project - Additional	24,000,000	-	-
<b>Sub-total Waste Water Treatment</b>	<b>121,002,071</b>	<b>72,600,000</b>	<b>116,549,927</b>
<b>Landfill Sites</b>			
Upgrading & Construction of Northern Landfill Sites	3,350,000	1,500,000	1,500,000
Upgrading & Construction of Southern Landfill Site	1,500	2,000,000	1,000,000
Upgrading & Rehabilitations of Botshabelo Landfill Sites	4,700,000	3,500,000	1,000,000
Closure of Thaba Nchu Landfill Sites	3,550,000	1,500,000	-
Development of Transfer Station in Thaba Nchu	6,750,000	7,000,000	6,500,000
Development of a new Landfill Site	1,000,000	1,000,000	2,000,000
<b>Sub-total Landfill Sites</b>	<b>20,850,000</b>	<b>16,500,000</b>	<b>12,000,000</b>
<b>Bulk Water Supply</b>			
Water Networks to Stands	-	10,000,000	-
Longridge Reservoir Supply Line 8.3 km	42,196,000	-	-
Upgrading of Maselspoort Pump Supply to Naval Hill	-	-	-
Botshabelo and Thaba Nchu Internal Bulk water	28,699,069	-	-
Replacement Pumps - Maselspoort	11,825,000	-	-
Upgrading of Maselspoort WTW	15,000,000	40,000,000	34,000,000
Refurbishment of Water Supply Systems	10,000,000	20,000,000	30,000,000
Rayton Bulk water Supply	1,000,000	8,000,000	-
Maselspoort Water Recycling	10,000,000	37,981,423	20,000,000
Replace Water Meters and Fire Hydrants	22,149,354	45,000,000	-
Metering of Unmetered Sites	20,000,000	25,000,000	-
Replacement/Refurbishment of Valves in Bfn, Bots & Thaba Nchu	20,000,000	20,000,000	9,000,000
Replacement/Refurbishment of Water Mains in Bloemfontein	20,000,000	10,000,000	7,838,522
<b>Sub-total Bulk Water Supply</b>	<b>200,869,423</b>	<b>215,981,423</b>	<b>101,838,522</b>
<b>TOTAL USDG ALLOCATION</b>	<b>654,406,000</b>	<b>680,907,000</b>	<b>723,188,000</b>

## Loan Funded Projects

### 1. Proposed New Loans:

One of the alternative financing mechanisms for capital projects is through raising of loan financing. The Metro has called for bids for the financing of the capital projects listed below, which is being curbed to R 600 million over the MTREF period. It should however be noted that implementation of the said projects is dependent on the financing market response and the extent of the loan that the Metro will qualify for.

LOAN FUNDED PROJECTS	Budget 2014/15	Budget 2015/16	Budget Year 2016/17
	R	R	R
<b>Proposed New Loans</b>			
<b>Planning Projects</b>			
Airport Development Node	90,000,000	100,000,000	-
Cecilia Park	20,000,000	40,000,000	-
Brandkop	17,000,000	-	-
Thaba Nchu Node	15,000,000	30,000,000	-
Botshabelo Node	25,000,000	55,000,000	-
Pedestrianisation	12,000,000	16,000,000	-
Long Haul Service Centre	-	-	-
<b>Sub-total</b>	<b>179,000,000</b>	<b>241,000,000</b>	<b>-</b>
<b>Engineering Services - Projects</b>			
Tempe Main Sewer to eradicate Lucas Steyn Pump Station	8,117,800	-	-
Refurbishment of Old Toilets	2,500,000	-	-
Refurbishment of Sewer Systems	10,000,000	-	-
Refurbishment of Sewer systems	-	-	-
Refurbishment of Bloemspruit WWTW	20,000,000	-	-
Refurbishment of Bloemspruit WWTW	20,000,000	-	-
Botshabelo Section K - Upgrading of VIP Toilets to Waterborne	2,795,000	-	-
Botshabelo Sanitation Project - Additional	30,000,000	-	-
Botshabelo Section J - Upgrading of VIP Toilets to Waterborne	2,500,000	-	-
Botshabelo Section F Ext - Upgrading of VIP Toilets to Wa/borne	1,545,200	-	-
Thaba Nchu Seroalo. Bultfontein 3 - Upgrading of VIP Toilets to Waterborne	2,542,000	-	-
Botshabelo and Thaba Nchu Internal Bulk Sanitation	10,000,000	-	-
Water Networks to Stands	20,000,000	-	-
Replace Water Meters and Fire Hydrants	12,000,000	-	-
Refurbishment of Water Supply Systems: Automated Meter Reading Programme	20,000,000	38,000,000	-
<b>Sub-total</b>		<b>38,000,000</b>	<b>-</b>
<b>TOTAL - NEW LOANS</b>	<b>312,000,000</b>	<b>279,000,000</b>	<b>-</b>

### 2. Existing Loans

The Metro has existing loan facilities with the Moipone Group of Companies and ABSA Bank for the financing of the municipal fleet lease to own.

Existing Loans	Budget 2014/15	Budget 2015/16	Budget Year 2016/17
	R	R	R
Vehicle Leasing	47,517,759	52,046,534	34,464,782
<b>TOTAL - Existing Loans</b>	<b>47,517,759</b>	<b>52,046,534</b>	<b>34,464,782</b>

### Other Grant Funded Projects

Detailed below are the details of the other grant funded projects:

OTHER GRANT FUNDED PROJECTS	Budget 2014/15	Budget 2015/16	Budget Year 2016/17
	R	R	R
Public Infrastructure & Systems Grant - Bus Rapid Transport	30,000,000	-	-
Integrated City Development Grant - Integrated Planning	5,596,000	-	-
EPWP Upgrading of Roads	2,431,000	-	-
Creation of Neighbourhood Hubs for Surrounding Townships	5,000,000	16,878,000	177,744,000
Electrification Connections DME	11,360,000	12,041,600	12,788,179
Botshabelo; 132KV/33/11KV DC Sub F	14,955,789	8,133,838	10,018,839
<b>TOTAL</b>	<b>69,342,789</b>	<b>37,053,438</b>	<b>40,551,018</b>

### Own Funded Projects

Included in the capital budget are projects to the extent of R 280,753 million for the 2014/15 year. The allocation of the two MTREF period outer years is R 324,647 million and R 343,713 million respectively. The key highlights of the own funded projects for the MTREF period:

DETAIL OF EXPENDITURE	2013/14	2014/15	2015/16
	R	R	R
<b>Corporate Services</b>			
Medical Equipment: PIMA CD4 Analyser	210,000	-	-
Medical Equipment: Asinon: Diabetic, Kidney, TB Diagnoser	100,000	-	-
BP Pulse & Heart Monitor	70,000	-	-
New Office Block: Mangaung	-	3,600,000	-
Electronic Equipment: Auditoriums	300,000	-	-
Furniture	45,000	50,000	50,000
Private Cloudware	75,000	50,000	-
Desktops and Laptops	2,500,000	2,500,000	2,500,000
Radio Network Expansion	1,000,000	1,000,000	1,000,000
ICT Security Equipment	300,000	300,000	300,000
Enviro Racks	1,400,000	-	-
<b>Sub-total - Corporate Services</b>	<b>6,000,000</b>	<b>7,500,000</b>	<b>3,850,000</b>
<b>Finance</b>			
Rates Hall Revamp	1,575,000	1,653,750	1,736,438
Office Furniture	500,000	300,000	380,000
<b>Sub-total - Finance</b>	<b>2,075,000</b>	<b>1,953,750</b>	<b>2,116,438</b>
<b>Social Services</b>			
Extension of Bayswater laboratory Building	5,000,000	-	-
Clothing Bank Containers	54,000	-	-
Stand alone Storage Shelving for Clothing Bank (Not Fixed)	300,000	-	-
Upgrading/Replacement of existing fence Bloemfontein Fire Station	320,000	-	-
Standby Generator - Thaba Nchu Fire Station	-	-	300,000
Standby Generator - Thapedi Fire Station	-	-	300,000
Erlichpark Fire Station: Hot Fire Training Facility: Upgrade	-	-	750,000
Jaws of Life	960,000	490,000	2,500,000
Positive Pressure Ventilators	-	144,000	-
Portable Submersible Pumps	-	84,000	-
Breathing Apparatus Compressor	240,000	-	-
Hydraulic Telescope Ram	-	-	260,000
Advanced Stabilising Rescue	-	-	-
Portable Two Way Radios	-	-	40,000
Foam Branch Complete with Inductor	-	20,000	-
Hand Controlled Fire Nozzles	64,000	57,000	100,000
1 Complete Rescue Protocol Safety Set	-	-	80,000
Skid Units	126,000	61,000	-
Self Contained Breathing Apparatus Complete	357,000	114,000	147,000
Collapsible/Folding Ladders	-	-	84,000
Pneumatic Rescue Set	-	-	159,000
Botshabelo Fire Station: Multi Gym	155,000	-	-
Bayswater Fire Station: Multi Gym	-	-	180,000
Radio Repeater: Southern Region N1 South	-	150,000	-

Central Fire Station: Multi Gym	155,000	-	-
Thapedi Fire Station: Multi Gym	155,000	-	-
Rescue Boat Complete	260,000	-	-
Traffic Law Enforcement Cameras (Fixed)	-	1,000,000	1,000,000
Law Enforcement Cameras (Digital Cameras)	-	500,000	1,000,000
Purchasing of Parking Meter System	-	250,000	-
9mm Pistols	1,680,000	300,000	2,000,000
CCTV	1,680,000	300,000	2,000,000
CCTV - Integration	-	2,000,000	2,000,000
Point of Sale System	-	-	40,000
Purchase of Animals for Kwaggafontein Zoo	-	-	2,000,000
New Roads & Stormwater: Botshabelo Regional Cemetery	-	5,000,000	-
New Roads & Stormwater: Botshabelo Regional Cemetery	-	4,000,000	-
Construction of Officials & Cloakroom: Botshabelo Cemetery	-	-	1,000,000
New Roads & Stormwater: Bainsvlei Cemetery	-	2,000,000	-
Upgrading Roads & Stormwater: Phahameng Cemetery	-	1,000,000	-
Ablution Block South Park Cemetery	-	800,000	-
Perimeter Fence: Stormlaan Cemetery	-	1,000,000	-
Perimeter Fence: Bainsvlei Cemetery	-	3,000,000	-
Upgrading Roads & Stormwater: Memoriam Cemetery	-	-	2,000,000
Perimeter Fence: Botshabelo Regional Cemetery	-	-	3,000,000
Ablution Facility: Botshabelo Regional Cemetery	-	-	1,500,000
Development of Master Plan for the conversion of Klipfontein Farm x2727 into cemeteries	-	1,542,000	-
New Regional Park Thaba Nchu - Selosesho	-	2,652,160	-
Playground Equipment for Parks	-	2,326,000	2,340,000
High Band Portable Two Way Radios	-	24,200	54,000
<b>Sub-total - Social Services</b>	<b>10,000,000</b>	<b>28,654,360</b>	<b>23,100,000</b>
<b>Planning</b>			
Redevelopment of Hoffman Square	500,000	-	-
Airport Development Node	-	-	51,000,000
Pedestrianisation	-	-	20,000,000
Fencing of Camps - Various Villages & Municipal farms	1,900,000	2,100,000	2,400,000
Municipal Pound - Bloemfontein	793,000	-	-
<b>Sub-total - Planning</b>	<b>3,193,000</b>	<b>2,100,000</b>	<b>73,400,000</b>
<b>Human Settlement and Planning</b>			
Construction of Section M Office - Botshabelo	-	-	1,000,000
Construction of Section D Office - Botshabelo	-	-	1,000,000
Procurement of 4 Computers - Botshabelo Housing Offices	-	-	50,000
1 x Sedan - Botshabelo Housing Office	-	-	285,000
1 x Light Delivery Vehicle - Botshabelo Office	-	-	300,000
1 x Light Delivery Vehicle - Botshabelo Officer	-	-	300,000
Stabilisation of Soil & Paving - Lourierpark Scheme	-	-	2,500,000
<b>Sub-total - Human Settlement and Planning</b>	<b>-</b>	<b>-</b>	<b>5,435,000</b>
<b>Fresh Produce Market</b>			
Refresh Servers	200,000	-	-
Market Hall Roof & Gutters	500,000	-	-
<b>Sub-total - Fresh Produce Market</b>	<b>700,000</b>	<b>-</b>	<b>-</b>
<b>Engineering Services</b>			
Fire Engine	-	3,000,000	-
Fire Engine	-	3,000,000	-
Computer Equipment	30,000	30,000	-
Two Way Radios	200,000	200,000	200,000
Computer Equipment	100,000	100,000	100,000
Waterborne Sanitation: Thaba Nchu (Learner Ships)	3,000,000	-	-
Refurbishment of Sewer Systems	-	15,000,000	-
Refurbishment of Bloemspuit WWTW	-	15,000,00	-
Botshabelo and Thaba Nchu Internal Bulk Sanitation	-	15,000,000	-

<b>Sub-total - Engineering Services</b>	<b>3,330,000</b>	<b>51,330,000</b>	<b>300,000</b>
<b>Water</b>			
Refurbishment of Water Supply Systems: Real Loss Reduction Programme (Water)	16,850,646	5,000,000	10,000,000
Refurbishment of Water Supply Systems: Telemetry and Scada System	5,000,000	5,000,000	-
<b>Sub-total - Water</b>	<b>21,850,646</b>	<b>10,000,000</b>	<b>10,000,000</b>
<b>Strategic Projects and Service Delivery Regulations</b>			
Desktop Computers (Desktop, Server, Tablet, Notebook, etc.)	400,000	500,000	-
<b>Sub-total - Strategic Projects &amp; Service Delivery Regulations</b>	<b>400,000</b>	<b>500,000</b>	<b>-</b>
<b>Centlec</b>			
Upgrade of current PABX to VOIP Telcomms Infrastructure	1,000,000	1,060,000	1,107,700
Implementation of Business Continuity & Disaster Recovery Infra	1,456,163	1,543,533	1,612,992
Upgrade & Refurbishment of Centlec Computer Network	500,000	530,000	553,850
<b>Utilization</b>			
Park West: 132/33 T2B 45 MVA	4,950,000	5,445,000	5,690,025
Replacement of Oil Plant	715,000	786,500	821,893
Replacement of Decrepit Hamilton Substation	2,200,000	2,420,000	2,528,900
Tibbie Visser Ripple Control	385,000	423,500	442,558
Clover & Vista DC's Park Access Control (CCTV)	385,000	423,500	442,558
Replacement of 110V Batteries: East Yard, Westdene, Mangaung B, Mark, Maselspoort	495,500	544,500	569,003
Replacement of 11KV Switchgears for Magistrate Sub	1,320,000	1,452,000	1,517,340
Replacement of 32V Batteries	385,000	423,500	442,558
<b>Network Service (Low Voltage)</b>			
Replacement of Low Voltage Decrepit 2,4,8, Way Boxes	1,650,000	1,815,000	1,896,675
Replacement of Brittle Overhead Connections	770,000	847,000	885,115
<b>Infrastructural Support Services (Transmission)</b>			
Remedial Work 132KV Southern Lines	4,400,000	4,840,000	5,057,800
Automated Maintenance System	550,000	605,000	632,225
<b>Botshabelo Regional Services</b>			
Replacement of 2 & 4 Way Fibreglass Box in Section H	1,100,000	1,210,000	1,264,450
Replacement of 240mm XLPE between Sub A and H	7,700,000	8,470,000	8,851,150
<b>Design and Development</b>			
Installation of Prepaid Meters (Indigents)	1,000,000	1,100,000	1,149,500
Khayelitsha Electrification	22,119,113	6,000,000	3,000,000
Servitudes and Land (Including Investigation, Remuneration, Registration)	1,000,000	1,060,000	1,107,700
Development of Low Voltage Network due to Load Growth (Existing Network)	-	-	-
Extension and upgrading of the 11KV Overhead network in the Peri-urban Areas	7,000,000	9,003,318	9,314,745
Fichardtpark DC: 132KV/11KV 20 MVA DC	10,000,000	-	-
Cecelia DC: 132KV/11KV 30MVA DC	13,700,000	-	-
Groenvlei: 132KV/11KV 20 MVA DC	10,000,000	-	-
132KV Northern Ring from Noordstad DC to Harvard DC	15,700,000	-	-
Botshabelo: 132KV Eskom Connection & Extensions to substation	5,000,000	-	-
Botshabelo: 132KV Line from DC around Western Side to South of Botshabelo	7,000,000	7,420,000	7,753,900
Replacement of Decrepit 11KV Cable	2,900,000	3,498,000	3,655,410
<b>Network Optimisation</b>			
Refurbishment of the Tap Changer Control Panels at Park West, Bayswater and Naval Park distribution centres	200,000	212,000	221,540
Refurbishment of Protection at Bayswater, Coronation, Naval Park, Dan Pienaar	543,837	576,467	602,408
<b>Medium Voltage</b>			
Network Refurbishment	32,880,887	89,400,400	94,000,000
Furniture and Office Equipment	2,200,000	2,600,000	2,717,000
Office Building	34,000,000	32,400,000	33,85,000

Vehicles	35,000,000	29,000,000	26,000,000
Meter Project	3,000,000	7,000,000	7,315,000
<b>Total - Centlec</b>	<b>233,205,000</b>	<b>222,109,218</b>	<b>225,011,995</b>
<b>INTERNALLY GENERATED FUNDS</b>	<b>280,753,646</b>	<b>324,647,328</b>	<b>343,713,433</b>

### 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		CAPITAL ESTIMATES			
CLUSTERS	CLUSTER	WARD NR's	BUDGET 2014/2015	BUDGET 2015/2016	BUDGET 2016/2017
Bloemfontein Central	A	1, 2, 3, 4, 5	33,861,551	88,018,057	131,517,393
Mangaung South	B	9, 13, 14, 15, 18	57,027,389	9,288,500	11,461,483
Bloemfontein South	C	6, 7, 10, 11, 12	34,121,708	27,123,488	11,283,522
Bloemfontein East	D	8, 17, 45, 46, 16, 47	263,391,591	169,266,160	76,348,366
Bloemfontein North	E	19, 21, 44, 48	95,840,932	120,905,706	83,235,524
Bloemfontein West	F	20, 22, 23, 24, 25, 26	95,098,124	43,270,000	37,540,000
Botshabelo North	G	27, 28, 29, 30	48,435,789	38,727,438	42,193,858
Botshabelo East	H	31, 32, 33, 35	11,203,868	23,372,766	11,325,000
Botshabelo South	I	34, 36, 37	17,488,625	4,000,000	85,955,434
Thaba Nchu Central	J	39, 40, 43	4,732,903	20,732,331	300,000
Thaba Nchu Peri-Urban	K	42, 49	19,596,439	3,000,000	9,860,000
	L	38, 41	-	-	-
Not Dermined (Utilization in all wards)	N	All	711,488,290	837,902,732	663,641,003
	<b>TOTAL</b>		<b>1,392,287,209</b>	<b>1,385,607,179</b>	<b>1,164,661,582</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):

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).

MAN Mangaung - Table A1 Consolidated Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	396,843	463,256	514,177	568,524	750,767	750,767	-	866,175	921,025	971,671
Service charges	1,689,627	2,129,062	2,370,334	2,932,968	2,984,527	2,984,527	-	3,519,943	3,806,011	4,067,822
Investment revenue	13,115	16,530	33,361	177,902	180,902	180,902	-	196,589	212,092	227,183
Transfers recognised - operational	560,298	584,676	795,376	654,372	707,396	707,396	-	612,571	600,828	593,494
Other own revenue	236,082	527,810	278,439	1,161,721	1,157,466	1,157,466	-	925,023	983,222	1,036,976
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2,895,966</b>	<b>3,721,334</b>	<b>3,991,886</b>	<b>5,495,487</b>	<b>5,781,057</b>	<b>5,781,057</b>	<b>-</b>	<b>6,120,302</b>	<b>6,523,178</b>	<b>6,897,146</b>
Employee costs	749,171	860,488	977,491	1,191,122	1,170,377	1,170,377	-	1,366,361	1,453,819	1,551,773
Remuneration of councillors	22,626	41,318	43,610	49,886	49,886	49,886	-	54,288	57,361	60,592
Depreciation & asset impairment	427,335	440,206	378,477	449,583	430,583	430,583	-	447,992	489,494	509,049
Finance charges	72,931	56,896	41,531	200,445	198,745	198,745	-	212,080	218,554	225,603
Materials and bulk purchases	1,092,773	1,414,208	1,563,772	1,912,267	1,956,553	1,956,553	-	2,173,473	2,339,440	2,520,009
Transfers and grants	9,202	81,837	7,476	121,889	129,889	129,889	-	114,485	110,432	119,446
Other expenditure	613,338	926,303	999,306	1,443,281	1,483,089	1,483,089	-	1,422,156	1,486,535	1,545,080
<b>Total Expenditure</b>	<b>2,987,375</b>	<b>3,821,255</b>	<b>4,011,663</b>	<b>5,368,473</b>	<b>5,419,122</b>	<b>5,419,122</b>	<b>-</b>	<b>5,780,834</b>	<b>6,155,634</b>	<b>6,531,552</b>
<b>Surplus/(Deficit)</b>	<b>(91,410)</b>	<b>(99,922)</b>	<b>(19,977)</b>	<b>127,014</b>	<b>361,935</b>	<b>361,935</b>	<b>-</b>	<b>339,467</b>	<b>367,544</b>	<b>365,595</b>
Transfers recognised - capital	328,548	450,845	590,476	686,388	862,422	862,422	-	727,633	720,785	766,932
Contributions recognised - capital & contributed assets	-	-	-	11,888	17,676	17,676	-	19,267	20,953	22,744
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>237,138</b>	<b>350,924</b>	<b>570,499</b>	<b>825,290</b>	<b>1,242,033</b>	<b>1,242,033</b>	<b>-</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>237,138</b>	<b>350,924</b>	<b>570,499</b>	<b>825,290</b>	<b>1,242,033</b>	<b>1,242,033</b>	<b>-</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>552,468</b>	<b>587,464</b>	<b>827,747</b>	<b>865,989</b>	<b>1,291,818</b>	<b>1,291,818</b>	<b>-</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</b>
Transfers recognised - capital	328,548	405,990	590,476	686,388	856,282	856,282	-	723,749	717,960	763,739
Public contributions & donations	13,195	15,250	20,543	11,888	17,676	17,676	-	19,267	20,953	22,744
Borrowing	22,259	80,440	87,736	36,684	39,406	39,406	-	368,518	331,047	34,465
Internally generated funds	188,466	85,785	128,992	131,028	378,454	378,454	-	280,754	315,647	343,713
<b>Total sources of capital funds</b>	<b>552,468</b>	<b>587,464</b>	<b>827,747</b>	<b>865,989</b>	<b>1,291,818</b>	<b>1,291,818</b>	<b>-</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</b>
<b>Financial position</b>										
Total current assets	714,596	1,153,089	1,631,776	1,387,339	2,133,509	2,133,509	-	3,609,098	3,819,485	3,934,194
Total non current assets	10,972,144	11,253,771	11,864,317	11,378,649	13,143,247	13,143,247	-	13,979,442	14,854,483	15,540,433
Total current liabilities	1,048,731	1,340,584	1,220,834	1,122,823	1,432,594	1,432,594	-	1,436,171	1,449,752	1,505,087
Total non current liabilities	538,795	603,130	1,242,365	907,937	1,174,185	1,174,185	-	4,334,513	4,849,612	5,091,137
Community wealth/Equity	10,099,214	10,463,146	11,032,894	10,735,228	12,669,977	12,669,977	-	11,817,856	12,374,604	12,878,403
<b>Cash flows</b>										
Net cash from (used) operating	1,549,652	676,642	850,992	855,628	1,223,999	1,223,999	-	1,206,137	1,077,512	1,109,481
Net cash from (used) investing	(542,051)	(620,524)	(784,846)	(637,790)	(992,036)	(992,036)	-	(1,224,220)	(1,272,043)	(1,073,817)
Net cash from (used) financing	(808,348)	39,178	195,095	11,394	15,894	15,894	-	326,698	260,176	(42,067)
<b>Cash/cash equivalents at the year end</b>	<b>246,466</b>	<b>341,761</b>	<b>603,003</b>	<b>652,748</b>	<b>738,348</b>	<b>738,348</b>	<b>490,491</b>	<b>1,046,963</b>	<b>1,112,608</b>	<b>1,106,205</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	259,737	356,977	603,003	652,773	738,348	738,348	-	1,046,961	1,112,626	1,106,223
Application of cash and investments	1,088,671	1,036,366	219,957	1,095,710	741,826	741,826	-	675,302	664,960	705,312
<b>Balance - surplus (shortfall)</b>	<b>(828,934)</b>	<b>(679,390)</b>	<b>383,046</b>	<b>(442,937)</b>	<b>(3,478)</b>	<b>(3,478)</b>	<b>-</b>	<b>371,679</b>	<b>447,666</b>	<b>400,911</b>
<b>Asset management</b>										
Asset register summary (WDV)	10,873,002	11,149,667	11,843,580	11,376,138	12,831,345	12,831,345	13,643,897	13,643,897	14,509,096	15,185,904
Depreciation & asset impairment	427,335	440,206	378,477	449,583	430,583	430,583	447,992	447,992	489,494	509,049
Renewal of Existing Assets	251,834	261,649	307,174	166,608	515,053	515,053	515,053	411,716	502,705	384,741
Repairs and Maintenance	83,740	177,943	161,778	309,900	354,186	354,186	439,393	439,393	467,594	500,484
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	144,070	80,041	80,041	74,251	74,251	79,761	85,642
Revenue cost of free services provided	-	-	-	197,080	118,639	118,639	150,902	150,902	162,156	174,138
<b>Households below minimum service level</b>										
Water:	3	3	-	3	3	3	-	-	-	-
Sanitation/sewerage:	7	7	1	6	6	6	1	1	1	1
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

2. The table provides an overview of the amount to be proposed to Council for operating performance, resources required for capital expenditure, financial positions, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.



### 3. BUDGET RELATED RESOLUTIONS

3.1 That in terms of Section 24 of the Municipal Finance Management Act, 56 of 2003, the draft annual budget of the municipality's total revenue is R 6,867 billion operating expenditure of R 5,781 billion and capital expenditure of R 1,392 billion for the financial year 2014/15 and indicative allocations for the two projected outer years 2015/16 and 2016/17, be tabled as set out on the following tables:

- (a) Budgeted Financial Performance (revenue and expenditure by standard classification): - Table A2, page 31;
- (b) Budgeted Financial Performance (revenue and expenditure by municipal vote): - Table A3, page 34;
- (c) Budgeted Financial Performance (revenue by source and expenditure by type): - Table A4, page 37 and
- (d) Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source - Table A5, page 38.

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

- (a) Budgeted Financial Position - Table A6, page 42;
- (b) Budgeted Cash Flows - Table A7, page 43;
- (c) Cash-backed reserves and accumulated surplus reconciliation - Table A8, page 44;
- (d) Asset Management - Table A9, page 45 and
- (e) Consolidated Basic Service Delivery measurement - Table A10, page 47.

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

3.4 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, tabled the following tariffs to be applied as from 1 July 2014:

- (a) Assessment - Page 56
- (b) Sewerage fees - Page 56
- (c) Refuse removal fees - Page 57
- (d) Supply of water - Page 57
- (e) Supply of electricity - Page 59 and
- (f) Housing Rental – Page 59.

3.5 That the General Tariffs as set out in the Tariffs Booklet be tabled for the 2014/15 financial year,

3.6 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 be tabled for the budget year 2014/15

3.7 That Centlec (SOC) Ltd draft submission for the period 2014/15 - 2016/17 be tabled, as listed below:

- (a) MTREF Operating and Capital Budget (as incorporated in the consolidated budget above).
- (b) Service Tariffs
- (c) Reviewed Business Plan
- (d) Policies and
- (e) SDBIP

## 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 enable 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	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		1,121,300	1,492,623	1,836,740	2,598,325	3,009,625	3,009,625	2,722,854	2,820,705	2,939,347
Executive and council		378,481	-	-	1,553	2,553	2,553	1,630	1,712	1,798
Budget and treasury office		699,557	1,476,976	1,822,468	2,424,788	2,835,088	2,835,088	2,672,735	2,763,522	2,885,285
Corporate services		43,262	15,647	14,272	171,984	171,984	171,984	48,489	55,471	52,264
<b>Community and public safety</b>		14,969	192,473	18,508	40,697	42,537	42,537	44,898	48,734	52,411
Community and social services		5,227	5,490	4,973	5,071	5,071	5,071	5,431	5,808	6,196
Sport and recreation		2,029	-	609	584	584	584	1,908	2,080	2,267
Public safety		2,943	4,070	5,775	19,732	21,572	21,572	21,679	23,692	25,758
Housing		4,740	182,913	7,149	14,972	14,972	14,972	15,538	16,782	17,788
Health		30	1	3	338	338	338	342	373	402
<b>Economic and environmental services</b>		54,813	6,259	6,833	8,275	8,275	8,275	9,043	9,868	10,697
Planning and development		3,626	5,411	4,773	5,910	5,910	5,910	6,523	7,116	7,696
Road transport		41,244	783	1,921	2,172	2,172	2,172	2,301	2,512	2,736
Environmental protection		9,943	65	139	193	193	193	220	240	264
<b>Trading services</b>		2,016,283	2,463,150	2,700,924	3,526,949	3,580,147	3,580,147	4,069,562	4,363,580	4,660,576
Electricity		1,170,231	1,508,656	1,824,109	2,454,613	2,456,252	2,456,252	2,704,185	2,883,972	3,086,621
Water		541,421	605,846	582,423	668,129	700,743	700,743	806,656	875,338	929,350
Waste water management		299,125	343,364	147,969	213,496	215,993	215,993	310,789	348,035	371,830
Waste management		5,506	5,284	146,422	190,712	207,160	207,160	247,932	256,235	272,776
<b>Other</b>	4	17,147	17,674	19,158	19,516	20,571	20,571	20,844	22,029	23,792
<b>Total Revenue - Standard</b>	2	3,224,513	4,172,179	4,582,162	6,193,763	6,661,155	6,661,155	6,867,202	7,264,916	7,686,823
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		643,332	1,054,990	1,086,430	1,293,073	1,347,245	1,347,245	1,252,946	1,301,859	1,373,157
Executive and council		120,585	112,221	155,338	271,778	311,463	311,463	328,625	341,576	362,018
Budget and treasury office		364,926	828,321	668,402	699,132	706,158	706,158	578,204	597,924	632,813
Corporate services		157,822	114,448	262,691	322,163	329,625	329,625	346,116	362,359	378,326
<b>Community and public safety</b>		236,966	283,949	298,426	428,360	430,984	430,984	517,811	549,914	569,059
Community and social services		36,452	100,702	94,472	122,786	122,858	122,858	164,028	173,934	183,923
Sport and recreation		51,876	5,880	2,610	42,672	42,642	42,642	45,329	48,039	50,522
Public safety		109,625	134,104	158,241	190,498	190,019	190,019	226,646	241,514	256,472
Housing		31,480	38,894	33,914	59,841	62,902	62,902	68,692	72,404	63,218
Health		7,533	4,370	9,189	12,563	12,563	12,563	13,116	14,023	14,923
<b>Economic and environmental services</b>		355,407	652,537	348,629	424,724	433,110	433,110	470,223	498,162	519,839
Planning and development		33,252	68,766	44,475	89,878	93,944	93,944	109,079	111,067	116,441
Road transport		309,623	565,959	290,091	312,529	316,929	316,929	331,829	359,683	374,289
Environmental protection		12,532	17,812	14,063	22,317	22,237	22,237	29,315	27,412	29,108
<b>Trading services</b>		1,737,405	1,814,889	2,261,030	3,203,511	3,189,032	3,189,032	3,519,487	3,783,915	4,046,456
Electricity		1,212,011	1,158,684	1,459,244	2,269,095	2,190,200	2,190,200	2,418,917	2,610,994	2,804,383
Water		363,994	412,423	555,429	623,746	674,403	674,403	678,936	728,542	776,774
Waste water management		93,806	130,995	148,669	185,685	193,685	193,685	233,953	245,905	255,789
Waste management		67,594	112,787	97,688	124,985	130,744	130,744	187,681	198,474	209,510
<b>Other</b>	4	14,265	14,890	17,147	18,805	18,752	18,752	20,368	21,784	23,042
<b>Total Expenditure - Standard</b>	3	2,987,375	3,821,255	4,011,663	5,368,473	5,419,122	5,419,122	5,780,834	6,155,634	6,531,552
<b>Surplus/(Deficit) for the year</b>		237,138	350,924	570,499	825,290	1,242,033	1,242,033	1,086,367	1,109,282	1,155,271

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

Standard Classification Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue - Standard</b>									
<b>Municipal governance and administration</b>	<b>1,121,300</b>	<b>1,492,623</b>	<b>1,836,740</b>	<b>2,598,325</b>	<b>3,009,625</b>	<b>3,009,625</b>	<b>2,722,854</b>	<b>2,820,705</b>	<b>2,939,347</b>
Executive and council	378,481	-	-	1,553	2,553	2,553	1,630	1,712	1,798
Mayor and Council	378,481	-	-	1,553	2,553	2,553	1,630	1,712	1,798
Municipal Manager	0	-	-	-	-	-	-	-	-
Budget and treasury office	699,557	1,476,976	1,822,468	2,424,788	2,835,088	2,835,088	2,672,735	2,763,522	2,885,285
Corporate services	43,262	15,647	14,272	171,984	171,984	171,984	48,489	55,471	52,264
Human Resources	3,461	4,061	4,114	6,086	6,086	6,086	6,695	7,297	7,881
Information Technology	10	14	-	130	130	130	-	-	-
Property Services	36,235	11,572	9,307	162,389	162,389	162,389	38,111	44,160	40,010
Other Admin	3,557	-	851	3,379	3,379	3,379	3,683	4,013	4,373
<b>Community and public safety</b>	<b>14,969</b>	<b>192,473</b>	<b>18,508</b>	<b>40,697</b>	<b>42,537</b>	<b>42,537</b>	<b>44,898</b>	<b>48,734</b>	<b>52,411</b>
Community and social services	5,227	5,490	4,973	5,071	5,071	5,071	5,431	5,808	6,196
Libraries and Archives	223	191	169	291	291	291	317	344	371
Museums & Art Galleries etc	17	15	13	12	12	12	13	14	16
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	2,671	1,544	2,201	2,339	2,339	2,339	2,546	2,762	2,983
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	2,316	966	-	-	-	-	-	-	-
Other Social	-	2,774	2,589	2,429	2,429	2,429	2,555	2,687	2,825
Sport and recreation	2,029	-	609	584	584	584	1,908	2,080	2,267
Public safety	2,943	4,070	5,775	19,732	21,572	21,572	21,679	23,692	25,758
Police	2,279	3,410	4,843	7,673	9,513	9,513	8,440	9,284	10,213
Fire	661	585	720	678	678	678	718	761	807
Civil Defence	3	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	11,382	11,382	11,382	12,520	13,647	14,738
Other	-	75	211	-	-	-	-	-	-
Housing	4,740	182,913	7,149	14,972	14,972	14,972	15,538	16,782	17,788
Health	30	1	3	338	338	338	342	373	402
Clinics	30	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	-	1	3	338	338	338	342	373	402
<b>Economic and environmental services</b>	<b>54,813</b>	<b>6,259</b>	<b>6,833</b>	<b>8,275</b>	<b>8,275</b>	<b>8,275</b>	<b>9,043</b>	<b>9,868</b>	<b>10,697</b>
Planning and development	3,626	5,411	4,773	5,910	5,910	5,910	6,523	7,116	7,696
Economic Development/Planning	3,626	1,628	194	486	486	486	506	557	613
Town Planning/Building enforcement	-	3,783	4,579	5,425	5,425	5,425	6,017	6,559	7,083
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	41,244	783	1,921	2,172	2,172	2,172	2,301	2,512	2,736
Roads	40,181	12	1,098	1,204	1,204	1,204	1,236	1,341	1,448
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	957	770	823	968	968	968	1,065	1,171	1,288
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	106	-	-	-	-	-	-	-	-
Environmental protection	9,943	65	139	193	193	193	220	240	264
Pollution Control	8,824	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	1,119	65	139	193	193	193	220	240	264
<b>Trading services</b>	<b>2,016,283</b>	<b>2,463,150</b>	<b>2,700,924</b>	<b>3,526,949</b>	<b>3,580,147</b>	<b>3,580,147</b>	<b>4,069,562</b>	<b>4,363,580</b>	<b>4,660,576</b>
Electricity	1,170,231	1,508,656	1,824,109	2,454,613	2,456,252	2,456,252	2,704,185	2,883,972	3,086,621
Electricity Distribution	1,170,231	1,508,656	1,824,109	2,454,613	2,456,252	2,456,252	2,704,185	2,883,972	3,086,621
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	541,421	605,846	582,423	668,129	700,743	700,743	806,656	875,338	929,350
Water Distribution	541,421	605,846	582,423	668,129	700,743	700,743	806,656	875,338	929,350
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	299,125	343,364	147,969	213,496	215,993	215,993	310,789	348,035	371,830
Sewerage	299,125	343,364	147,969	213,496	215,993	215,993	310,789	348,035	371,830
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	5,506	5,284	146,422	190,712	207,160	207,160	247,932	256,235	272,776
Solid Waste	5,506	5,284	146,422	190,712	207,160	207,160	247,932	256,235	272,776
<b>Other</b>	<b>17,147</b>	<b>17,674</b>	<b>19,158</b>	<b>19,516</b>	<b>20,571</b>	<b>20,571</b>	<b>20,844</b>	<b>22,029</b>	<b>23,792</b>
Air Transport	343	382	411	373	373	373	406	441	476
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	12	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	16,804	17,280	18,746	19,143	20,198	20,198	20,438	21,588	23,315
<b>Total Revenue - Standard</b>	<b>3,224,513</b>	<b>4,172,179</b>	<b>4,582,162</b>	<b>6,193,763</b>	<b>6,661,155</b>	<b>6,661,155</b>	<b>6,867,202</b>	<b>7,264,916</b>	<b>7,686,823</b>

<b>Expenditure - Standard</b>									
<b>Municipal governance and administration</b>	<b>643,332</b>	<b>1,054,990</b>	<b>1,086,430</b>	<b>1,293,073</b>	<b>1,347,245</b>	<b>1,347,245</b>	<b>1,252,946</b>	<b>1,301,859</b>	<b>1,373,157</b>
Executive and council	120,585	112,221	155,338	271,778	311,463	311,463	328,625	341,576	362,018
<i>Mayor and Council</i>	110,066	105,459	148,309	260,464	300,148	300,148	314,183	326,299	345,821
<i>Municipal Manager</i>	10,519	6,762	7,029	11,314	11,314	11,314	14,442	15,276	16,197
Budget and treasury office	364,926	828,321	668,402	699,132	706,158	706,158	578,204	597,924	632,813
Corporate services	157,822	114,448	262,691	322,163	329,625	329,625	346,116	362,359	378,326
<i>Human Resources</i>	24,574	30,836	37,724	50,346	51,946	51,946	54,835	58,238	61,917
<i>Information Technology</i>	36,529	55,651	59,192	78,571	84,105	84,105	87,019	92,482	97,343
<i>Property Services</i>	7,191	27,961	56,502	34,438	34,377	34,377	33,613	36,356	39,140
<i>Other Admin</i>	89,528	-	109,273	158,808	159,197	159,197	170,649	175,283	179,926
<b>Community and public safety</b>	<b>236,966</b>	<b>283,949</b>	<b>298,426</b>	<b>428,360</b>	<b>430,984</b>	<b>430,984</b>	<b>517,811</b>	<b>549,914</b>	<b>569,059</b>
Community and social services	36,452	100,702	94,472	122,786	122,858	122,858	164,028	173,934	183,923
<i>Libraries and Archives</i>	15,771	14,980	15,403	21,498	21,427	21,427	24,096	25,729	27,358
<i>Museums &amp; Art Galleries etc</i>	849	1,291	1,352	1,922	1,922	1,922	2,122	2,264	2,406
<i>Community halls and Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries &amp; Crematoriums</i>	9,274	16,171	16,774	21,046	20,505	20,505	24,387	25,750	27,090
<i>Child Care</i>	-	-	-	-	-	-	-	-	-
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-
<i>Other Community</i>	10,558	35,748	-	-	-	-	-	-	-
<i>Other Social</i>	-	32,512	60,943	78,320	79,004	79,004	113,423	120,192	127,069
Sport and recreation	51,876	5,880	2,610	42,672	42,642	42,642	45,329	48,039	50,522
Public safety	109,625	134,104	158,241	190,498	190,019	190,019	226,646	241,514	256,472
<i>Police</i>	69,682	79,243	100,200	115,536	117,057	117,057	130,094	138,211	146,302
<i>Fire</i>	34,925	45,161	50,051	58,166	58,101	58,101	64,851	69,425	73,881
<i>Civil Defence</i>	5,017	-	-	-	-	-	-	-	-
<i>Street Lighting</i>	-	-	2,548	11,382	5,479	5,479	17,552	18,751	20,183
<i>Other</i>	-	9,699	5,442	5,414	9,382	9,382	14,148	15,128	16,106
Housing	31,480	38,894	33,914	59,841	62,902	62,902	68,692	72,404	63,218
Health	7,533	4,370	9,189	12,563	12,563	12,563	13,116	14,023	14,923
<i>Clinics</i>	4,950	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	2,584	4,370	9,189	12,563	12,563	12,563	13,116	14,023	14,923
<b>Economic and environmental services</b>	<b>355,407</b>	<b>652,537</b>	<b>348,629</b>	<b>424,724</b>	<b>433,110</b>	<b>433,110</b>	<b>470,223</b>	<b>498,162</b>	<b>519,839</b>
Planning and development	33,252	68,766	44,475	89,878	93,944	93,944	109,079	111,067	116,441
<i>Economic Development/Planning</i>	33,252	30,490	15,687	29,092	32,452	32,452	60,230	58,915	61,083
<i>Town Planning/Building enforcement</i>	-	38,276	28,788	60,785	61,492	61,492	48,849	52,151	55,358
<i>Licensing &amp; Regulation</i>	-	-	-	-	-	-	-	-	-
Road transport	309,623	565,959	290,091	312,529	316,929	316,929	331,829	359,683	374,289
<i>Roads</i>	306,351	564,323	288,621	310,934	315,334	315,334	329,968	357,695	372,174
<i>Public Buses</i>	-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>	1,638	1,636	1,470	1,595	1,595	1,595	1,861	1,988	2,115
<i>Vehicle Licensing and Testing</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	1,634	-	-	-	-	-	-	-	-
Environmental protection	12,532	17,812	14,063	22,317	22,237	22,237	29,315	27,412	29,108
<i>Pollution Control</i>	8,809	-	-	-	-	-	-	-	-
<i>Biodiversity &amp; Landscape</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	3,723	17,812	14,063	22,317	22,237	22,237	29,315	27,412	29,108
<b>Trading services</b>	<b>1,737,405</b>	<b>1,814,889</b>	<b>2,261,030</b>	<b>3,203,511</b>	<b>3,189,032</b>	<b>3,189,032</b>	<b>3,519,487</b>	<b>3,783,915</b>	<b>4,046,456</b>
Electricity	1,212,011	1,158,684	1,459,244	2,269,095	2,190,200	2,190,200	2,418,917	2,610,994	2,804,383
<i>Electricity Distribution</i>	1,205,314	1,158,684	1,459,244	2,255,496	2,176,601	2,176,601	2,410,285	2,601,627	2,794,246
<i>Electricity Generation</i>	6,697	0	-	13,600	13,600	13,600	8,632	9,367	10,137
Water	363,994	412,423	555,429	623,746	674,403	674,403	678,936	728,542	776,774
<i>Water Distribution</i>	363,994	412,423	555,429	623,746	674,403	674,403	678,936	728,542	776,774
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-
Waste water management	93,806	130,995	148,669	185,685	193,685	193,685	233,953	245,905	255,789
<i>Sewerage</i>	93,806	130,995	148,669	185,685	193,685	193,685	233,953	245,905	255,789
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-
Waste management	67,594	112,787	97,688	124,985	130,744	130,744	187,681	198,474	209,510
<i>Solid Waste</i>	67,594	112,787	97,688	124,985	130,744	130,744	187,681	198,474	209,510
<b>Other</b>	<b>14,265</b>	<b>14,890</b>	<b>17,147</b>	<b>18,805</b>	<b>18,752</b>	<b>18,752</b>	<b>20,368</b>	<b>21,784</b>	<b>23,042</b>
<i>Air Transport</i>	312	184	294	377	324	324	398	418	439
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Tourism</i>	-	4,706	-	-	-	-	-	-	-
<i>Forestry</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	13,954	10,000	16,853	18,428	18,428	18,428	19,970	21,366	22,603
<b>Total Expenditure - Standard</b>	<b>2,987,375</b>	<b>3,821,255</b>	<b>4,011,663</b>	<b>5,368,473</b>	<b>5,419,122</b>	<b>5,419,122</b>	<b>5,780,834</b>	<b>6,155,634</b>	<b>6,531,552</b>
<b>Surplus/(Deficit) for the year</b>	<b>237,138</b>	<b>350,924</b>	<b>570,499</b>	<b>825,290</b>	<b>1,242,033</b>	<b>1,242,033</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</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	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue by Vote</b>	1									
Vote 1 - City Manager		22,352	29	0	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4,674	6,034	5,790	11,512	11,512	11,512	12,470	13,592	14,739
Vote 4 - Finance		601,298	670,438	1,822,468	1,042,442	1,224,685	1,224,685	1,353,041	1,413,238	1,455,191
Vote 5 - Social Services		20,483	7,729	12,933	15,575	17,415	17,415	16,290	17,716	19,255
Vote 6 - Planning		12,427	9,341	4,773	5,910	6,910	6,910	6,523	7,116	7,696
Vote 7 - Human Settlement and Housing		4,740	95,243	14,565	175,611	175,611	175,611	53,650	60,942	57,798
Vote 8 - Fresh Produce Market		16,804	17,280	18,746	19,143	20,198	20,198	20,438	21,588	23,315
Vote 9 - Engineering Services		341,760	346,476	295,492	405,548	424,493	424,493	560,105	605,772	646,228
Vote 10 - Water Services		363,994	605,846	582,423	668,129	700,743	700,743	806,656	875,338	929,350
Vote 11 - Miscellaneous Services		665,750	1,024,899	862	1,383,899	1,611,956	1,611,956	1,321,324	1,351,995	1,431,891
Vote 12 - Regional Operations		-	9,261	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation		-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd		1,170,231	1,379,603	1,824,109	2,465,995	2,467,634	2,467,634	2,716,705	2,897,618	3,101,359
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>3,224,513</b>	<b>4,172,179</b>	<b>4,582,162</b>	<b>6,193,763</b>	<b>6,661,155</b>	<b>6,661,155</b>	<b>6,867,202</b>	<b>7,264,916</b>	<b>7,686,823</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - City Manager		170,804	93,036	30,345	47,514	47,514	47,514	55,855	59,004	62,577
Vote 2 - Executive Mayor		-	-	123,087	157,524	157,524	157,524	205,324	217,580	230,557
Vote 3 - Corporate Services		66,097	279,280	210,014	273,911	279,444	279,444	284,997	300,954	316,353
Vote 4 - Finance		94,633	77,154	137,656	187,575	174,901	174,901	197,456	209,435	222,555
Vote 5 - Social Services		218,117	180,205	274,561	340,418	341,868	341,868	414,973	441,329	467,618
Vote 6 - Planning		51,537	57,617	53,084	100,934	106,054	106,054	126,394	125,670	131,966
Vote 7 - Human Settlement and Housing		24,967	15,519	64,579	94,279	97,279	97,279	102,305	108,759	102,358
Vote 8 - Fresh Produce Market		11,073	12,942	16,853	18,428	18,428	18,428	19,970	21,366	22,603
Vote 9 - Engineering Services		360,955	104,638	496,989	668,370	686,629	686,629	809,203	857,646	892,212
Vote 10 - Water Services		363,994	351,537	571,643	623,746	674,403	674,403	678,936	728,542	776,774
Vote 11 - Miscellaneous Services		413,187	708,577	551,818	520,734	544,434	544,434	390,275	398,708	421,144
Vote 12 - Regional Operations		-	628,317	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation		-	-	21,789	54,562	91,062	91,062	58,675	56,894	60,270
Vote 14 - Electricity - Centlec (Soc) Ltd		1,212,011	1,311,434	1,459,244	2,280,477	2,199,582	2,199,582	2,436,470	2,629,745	2,824,566
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>2,987,375</b>	<b>3,821,255</b>	<b>4,011,663</b>	<b>5,368,473</b>	<b>5,419,122</b>	<b>5,419,122</b>	<b>5,780,834</b>	<b>6,155,634</b>	<b>6,531,552</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>237,138</b>	<b>350,924</b>	<b>570,499</b>	<b>825,290</b>	<b>1,242,033</b>	<b>1,242,033</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</b>

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

Vote Description	Ref	2010/11			2011/12			2012/13			Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17						
<b>Revenue by Vote</b>	1															
<b>Vote 1 - City Manager</b>		22,352	29	0	-	-	-	-	-	-	-	-	-	-	-	
1.1 - Office of the City Manager		22,352	29	0	-	-	-	-	-	-	-	-	-	-	-	
1.2 - Deputy Executive Director Operations																
1.3 - Information Technology and Management																
1.4 - Committee Services																
1.5 - Deputy Executive Director Performance																
1.6 - Risk Management and anti-Fraud&Corruption																
1.7 - Internal Audit																
1.8 - Institutional Compliance																
<b>Vote 2 - Executive Mayor</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.1 - Office of the Speaker																
2.2 - Office of the Executive Mayor																
2.3 - Office of the Councils Whip																
<b>Vote 3 - Corporate Services</b>		4,674	6,034	5,790	11,512	11,512	11,512	12,470	13,592	14,739						
3.1 - Head		4,674	6,034	5,790	-	-	-	-	-	-						
3.2 - Human Resource Management & Development					6,388	6,388	6,388	4,961	5,407	5,840						
3.3 - Office of the Speaker																
3.4 - Office of the Executive Mayor																
3.5 - Labour Relations								2,067	2,252	2,433						
3.6 - Communications and Legal Services																
3.7 - Facilities Management					4,993	4,993	4,993	5,443	5,932	6,466						
3.8 - Safety and Loss Control																
3.9 - Committee Services																
3.10 - Information Technology and Management					130	130	130									
<b>Vote 4 - Finance</b>		601,298	670,438	1,822,468	1,042,442	1,224,685	1,224,685	1,353,041	1,413,238	1,455,191						
4.1 - Property Rates		549,096	638,347	1,822,468	913,733	1,095,975	1,095,975	1,212,820	1,261,181	1,291,049						
4.2 - Chief Financial Officer		52,202	32,091		1,553	1,553	1,553	1,630	1,712	1,798						
4.3 - Accounting and Compliance																
4.4 - Financial Support																
4.5 - Budget and Treasury					1,190	1,190	1,190	1,255	1,331	1,411						
4.6 - Supply Chain Management					1,544	1,544	1,544	1,698	1,852	2,001						
4.7 - Revenue Management					124,423	124,423	124,423	135,636	147,162	158,933						
4.8 - Asset Management																
<b>Vote 5 - Social Services</b>		20,483	7,729	12,933	15,575	17,415	17,415	16,290	17,716	19,255						
5.1 - Administration		20,483	7,729	12,522	-	-	-	-	-	-						
5.2 - Education and Library Services																
5.3 - Social Development					1,116	1,116	1,116	560	609	662						
5.4 - Environmental Health Services																
5.5 - Emergency Management Services					678	678	678	718	761	807						
5.6 - Traffic and Law Enforcement					8,641	10,481	10,481	9,505	10,456	11,501						
5.7 - Parks and Cemeteries				411	5,141	5,141	5,141	5,507	5,890	6,285						
5.8 - Health																
5.9 - Disaster Management																
<b>Vote 6 - Planning</b>		12,427	9,341	4,773	5,910	6,910	6,910	6,523	7,116	7,696						
6.1 - Administration and Finance		12,427	9,341	4,773	-	1,000	1,000	-	-	-						
6.2 - Planning																
6.3 - Economic Development					486	486	486	506	557	613						
6.4 - Town and Regional Planning					156	156	156	172	187	202						
6.5 - Land Use Control					5,268	5,268	5,268	5,845	6,371	6,881						
6.6 - Architectural and Survey Services																
6.7 - Geographic Information Services																
6.8 - Environmental Management																
6.9 - Property and Land Management																
<b>Vote 7 - Human Settlement and Housing</b>		4,740	95,243	14,565	175,611	175,611	175,611	53,650	60,942	57,798						
7.1 - Head																
7.2 - Rental and Social Housing					5,637	5,637	5,637	6,200	6,696	7,098						
7.3 - Land Development and Property Management					160,639	160,639	160,639	38,111	44,160	40,010						
7.4 - Implementation Support					9,336	9,336	9,336	9,338	10,085	10,690						
7.5 - BNG Property Management																
7.6 - Informal Settlements																
7.7 - Housing		4,740	95,243	14,565												
<b>Vote 8 - Fresh Produce Market</b>		16,804	17,280	18,746	19,143	20,198	20,198	20,438	21,588	23,315						
8.1 - Administration		16,804	17,280	18,746	16,650	16,649	16,649	17,494	18,379	19,850						
8.2 - Business Operations					2,492	3,549	3,549	2,944	3,209	3,466						
<b>Vote 9 - Engineering Services</b>		341,760	346,476	295,492	405,548	424,493	424,493	560,105	605,772	646,228						
9.1 - Head		341,760	346,476	295,492												
9.2 - Fleet Services and Engineering Support					136	136	136	148	161	174						
9.3 - Roads and Stormwater					1,204	1,204	1,204	1,236	1,341	1,448						
9.4 - Solid Waste Management					190,712	207,160	207,160	247,932	256,235	272,776						
9.5 - Water and Sanitation					213,496	215,993	215,993	310,789	348,035	371,830						
<b>Vote 10 - Water Services</b>		363,994	605,846	582,423	668,129	700,743	700,743	806,656	875,338	929,350						
10.1 - Water		363,994	605,846	582,423	668,129	700,743	700,743	806,656	875,338	929,350						
<b>Vote 11 - Miscellaneous Services</b>		665,750	1,024,899	862	1,383,899	1,611,956	1,611,956	1,321,324	1,351,995	1,431,891						
11.1 - Transfers, Grants and Miscellaneous		665,750	1,024,899	862	1,383,899	1,611,956	1,611,956	1,321,324	1,351,995	1,431,891						
<b>Vote 12 - Regional Operations</b>		-	9,261	-	-	-	-	-	-	-						
12.1 - Administration			9,261													
12.2 - Bloemfontein North																
12.3 - Bloemfontein South																
12.4 - Botshabelo																
12.5 - Thaba Nchu																
<b>Vote 13 - Strategic Projects and Service Delivery Regulation</b>		-	-	-	-	-	-	-	-	-						
13.1 - Head																
13.2 - Strategic Projects																
13.3 - City Services, Monitoring and Evaluation																
13.4 - Regional Centre Bloemfontein																
13.5 - Regional Centre Botshabelo																
13.6 - Regional Centre Thaba Nchu																
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>		1,170,231	1,379,603	1,824,109	2,465,995	2,467,634	2,467,634	2,716,705	2,897,618	3,101,359						
14.1 - Board of Directors																
14.2 - Company Secretary																
14.3 - Chief Executive Officer																
14.4 - Finance		1,170,231	1,379,603	1,824,109	2,428,869	2,432,148	2,432,148	2,678,322	2,856,157	3,056,542						
14.5 - Corporate Services																
14.6 - Engineering																
14.7 - Customer Services					8,840	7,200	7,200	7,860	8,551	9,274						
14.8 - Design and Development					16,904	16,904	16,904	18,003	19,263	20,804						
14.9 - Distribution																
14.10 - Street Lights					11,382	11,382	11,382	12,520	13,647	14,738						
<b>Vote 15 - [NAME OF VOTE 15]</b>		-	-	-	-	-	-	-	-	-						
15.1 - [Name of sub-vote]																
<b>Total Revenue by Vote</b>	2	3,224,513	4,172,179	4,582,162	6,193,763											

<b>Expenditure by Vote</b>									
<b>Vote 1 - City Manager</b>	<b>170,804</b>	<b>93,036</b>	<b>30,345</b>	<b>47,514</b>	<b>47,514</b>	<b>47,514</b>	<b>55,855</b>	<b>59,004</b>	<b>62,577</b>
1.1 - Office of the City Manager	170,804	93,036	30,345	11,314	11,314	11,314	14,442	15,276	16,197
1.2 - Deputy Executive Director Operations				9,546	9,546	9,546	12,829	13,250	14,005
1.3 - Information Technology and Management				-	-	-	-	-	-
1.4 - Committee Services				-	-	-	-	-	-
1.5 - Deputy Executive Director Performance				9,468	9,468	9,468	11,682	12,409	13,144
1.6 - Risk Management and anti-Fraud&Corruption				8,057	8,057	8,057	8,112	8,674	9,234
1.7 - Internal Audit				7,442	7,442	7,442	8,790	9,395	9,998
1.8 - Institutional Compliance				1,687	1,687	1,687	-	-	-
<b>Vote 2 - Executive Mayor</b>			<b>123,087</b>	<b>157,524</b>	<b>157,524</b>	<b>157,524</b>	<b>205,324</b>	<b>217,580</b>	<b>230,557</b>
2.1 - Office of the Speaker			123,087	89,326	89,326	89,326	113,729	127,268	127,268
2.2 - Office of the Executive Mayor				63,123	63,123	63,123	81,971	87,022	92,361
2.3 - Office of the Councils Whip				5,076	5,076	5,076	9,624	10,277	10,927
<b>Vote 3 - Corporate Services</b>	<b>66,097</b>	<b>279,280</b>	<b>210,014</b>	<b>273,911</b>	<b>279,444</b>	<b>279,444</b>	<b>284,997</b>	<b>300,954</b>	<b>316,353</b>
3.1 - Head	66,097	279,280	210,014	7,604	7,604	7,604	7,320	6,127	6,510
3.2 - Human Resource Management & Development				46,371	46,371	46,371	47,570	50,685	53,909
3.3 - Office of the Speaker				-	-	-	-	-	-
3.4 - Office of the Executive Mayor				-	-	-	-	-	-
3.5 - Labour Relations				6,571	6,571	6,571	7,554	8,041	8,531
3.6 - Communications and Legal Services				8,516	8,516	8,516	10,379	11,009	11,649
3.7 - Facilities Management				104,938	104,938	104,938	102,691	108,742	113,124
3.8 - Safety and Loss Control				2,158	2,158	2,158	2,680	2,861	3,042
3.9 - Committee Services				19,181	19,181	19,181	19,783	21,006	22,244
3.10 - Information Technology and Management				78,571	84,105	84,105	87,019	92,482	97,343
<b>Vote 4 - Finance</b>	<b>94,633</b>	<b>77,154</b>	<b>137,656</b>	<b>187,575</b>	<b>174,901</b>	<b>174,901</b>	<b>197,456</b>	<b>209,435</b>	<b>222,555</b>
4.1 - Property Rates				-	-	-	-	-	-
4.2 - Chief Financial Officer	94,633	77,154	137,656	9,177	13,177	13,177	9,527	10,219	10,885
4.3 - Accounting and Compliance				3,867	3,867	3,867	4,489	4,804	5,120
4.4 - Financial Support				2,030	2,030	2,030	1,839	1,965	2,091
4.5 - Budget and Treasury				7,223	7,223	7,223	7,917	8,486	9,049
4.6 - Supply Chain Management				21,338	21,338	21,338	23,313	24,845	27,342
4.7 - Revenue Management				133,118	115,218	115,218	138,731	146,816	155,115
4.8 - Asset Management				10,822	12,048	12,048	11,640	12,299	12,951
<b>Vote 5 - Social Services</b>	<b>218,117</b>	<b>180,205</b>	<b>274,561</b>	<b>340,418</b>	<b>341,868</b>	<b>341,868</b>	<b>414,973</b>	<b>441,329</b>	<b>467,618</b>
5.1 - Administration	218,117	180,205	274,561	6,586	6,586	6,586	6,581	7,023	7,463
5.2 - Education and Library Services				-	-	-	-	-	-
5.3 - Social Development				57,948	57,948	57,948	65,301	69,663	74,015
5.4 - Environmental Health Services				-	-	-	-	-	-
5.5 - Emergency Management Services				58,166	58,166	58,166	64,851	69,425	73,881
5.6 - Traffic and Law Enforcement				117,130	118,580	118,580	131,955	140,198	148,417
5.7 - Parks and Cemeteries				95,173	95,173	95,173	132,136	139,893	147,735
5.8 - Health				5,414	5,414	5,414	14,148	15,128	16,106
5.9 - Disaster Management				-	-	-	-	-	-
<b>Vote 6 - Planning</b>	<b>51,537</b>	<b>57,617</b>	<b>53,084</b>	<b>100,934</b>	<b>106,054</b>	<b>106,054</b>	<b>126,394</b>	<b>125,670</b>	<b>131,966</b>
6.1 - Administration and Finance	51,537	57,617	53,084	6,614	7,614	7,614	7,541	8,022	8,536
6.2 - Planning				-	-	-	-	-	-
6.3 - Economic Development				-	-	-	-	-	-
6.4 - Town and Regional Planning				34,314	35,024	35,024	16,581	17,632	18,611
6.5 - Land Use Control				17,730	17,730	17,730	24,486	26,207	27,904
6.6 - Architectural and Survey Services				4,744	4,744	4,744	5,518	5,899	6,278
6.7 - Geographic Information Services				3,998	3,998	3,998	2,263	2,414	2,564
6.8 - Environmental Management				4,442	4,442	4,442	9,774	6,581	6,989
6.9 - Property and Land Management				29,092	32,502	32,502	60,230	58,915	61,083
<b>Vote 7 - Human Settlement and Housing</b>	<b>24,967</b>	<b>15,519</b>	<b>64,579</b>	<b>94,279</b>	<b>97,279</b>	<b>97,279</b>	<b>102,305</b>	<b>108,759</b>	<b>102,358</b>
7.1 - Head				17,914	20,914	20,914	28,390	29,445	17,057
7.2 - Rental and Social Housing				13,629	13,629	13,629	10,314	10,919	12,026
7.3 - Land Development and Property Management				34,438	34,438	34,438	33,613	36,356	39,140
7.4 - Implementation Support				3,689	3,689	3,689	3,201	3,407	3,602
7.5 - BNG Property Management				-	-	-	748	801	870
7.6 - Informal Settlements				24,609	24,609	24,609	26,039	27,831	29,661
7.7 - Housing	24,967	15,519	64,579	-	-	-	-	-	-
<b>Vote 8 - Fresh Produce Market</b>	<b>11,073</b>	<b>12,942</b>	<b>16,853</b>	<b>18,428</b>	<b>18,428</b>	<b>18,428</b>	<b>19,970</b>	<b>21,366</b>	<b>22,603</b>
8.1 - Administration	11,073	12,942	16,853	5,103	5,103	5,103	5,089	5,418	5,748
8.2 - Business Operations				13,325	13,325	13,325	14,881	15,949	16,856
<b>Vote 9 - Engineering Services</b>	<b>360,955</b>	<b>104,638</b>	<b>496,989</b>	<b>668,370</b>	<b>686,629</b>	<b>686,629</b>	<b>809,203</b>	<b>857,646</b>	<b>892,212</b>
9.1 - Head	360,955	104,638	603,480	4,716	4,716	4,716	4,952	5,292	5,631
9.2 - Fleet Services and Engineering Support				42,050	42,050	42,050	52,650	50,279	49,108
9.3 - Roads and Stormwater			(255,160)	310,934	315,434	315,434	329,968	357,695	372,174
9.4 - Solid Waste Management				124,985	130,744	130,744	187,681	198,474	209,510
9.5 - Water and Sanitation			148,669	185,685	193,685	193,685	233,953	245,905	255,789
<b>Vote 10 - Water Services</b>	<b>363,994</b>	<b>351,537</b>	<b>571,643</b>	<b>623,746</b>	<b>674,403</b>	<b>674,403</b>	<b>678,936</b>	<b>728,542</b>	<b>776,774</b>
10.1 - Water	363,994	351,537	571,643	623,746	674,403	674,403	678,936	728,542	776,774
<b>Vote 11 - Miscellaneous Services</b>	<b>413,187</b>	<b>709,577</b>	<b>551,818</b>	<b>520,734</b>	<b>544,434</b>	<b>544,434</b>	<b>390,275</b>	<b>398,708</b>	<b>421,144</b>
11.1 - Transfers, Grants and Miscellaneous	413,187	709,577	551,818	520,734	544,434	544,434	390,275	398,708	421,144
<b>Vote 12 - Regional Operations</b>	<b>-</b>	<b>628,317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 - Administration		628,317							
12.2 - Bloemfontein North									
12.3 - Bloemfontein South									
12.4 - Botshabelo									
12.5 - Thaba Nchu									
<b>Vote 13 - Strategic Projects and Service Delivery</b>	<b>-</b>	<b>-</b>	<b>21,789</b>	<b>54,562</b>	<b>91,062</b>	<b>91,062</b>	<b>58,675</b>	<b>56,894</b>	<b>60,270</b>
13.1 - Head			21,789	4,381	4,381	4,381	7,199	7,940	8,433
13.2 - Strategic Projects				14,200	50,700	50,700	15,130	10,722	11,328
13.3 - City Services, Monitoring and Evaluation				3,152	3,152	3,152	2,915	3,117	3,318
13.4 - Regional Centre Bloemfontein				18,004	18,004	18,004	18,100	18,744	19,786
13.5 - Regional Centre Botshabelo				8,598	8,598	8,598	11,719	12,521	13,320
13.6 - Regional Centre Thaba Nchu				6,227	6,227	6,227	3,612	3,850	4,084
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	<b>1,212,011</b>	<b>1,311,434</b>	<b>1,459,244</b>	<b>2,280,477</b>	<b>2,199,582</b>	<b>2,199,582</b>	<b>2,436,470</b>	<b>2,629,745</b>	<b>2,824,566</b>
14.1 - Board of Directors	1,212,011	1,311,434	1,459,244	2,627	2,207	2,207	2,753	2,925	3,124
14.2 - Company Secretary				3,688	3,688	3,688	3,688	3,924	4,170
14.3 - Chief Executive Officer				48,428	47,267	47,267	48,538	51,508	54,626
14.4 - Finance				649,793	572,717	572,717	595,389	643,296	684,006
14.5 - Corporate Services				54,004	57,670	57,670	68,108	67,651	81,458
14.6 - Engineering				23,803	23,803	23,803	14,233	15,416	16,656
14.7 - Customer Services				92,135	86,232	86,232	126,803	135,662	145,718
14.8 - Design and Development				34,354	34,354	34,354	42,910	43,505	46,637
14.9 - Distribution				1,360,262	1,360,262	1,360,262	1,516,495	1,637,108	1,767,989
14.10 - Street Lights				11,382	11,382	11,382	17,552	18,751	20,183
<b>Vote 15 - [NAME OF VOTE 15]</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15.1 - [Name of sub-vote]									
<b>Total Expenditure by Vote</b>	<b>2,987,375</b>	<b>3,821,255</b>	<b>4,011,663</b>	<b>5,368,473</b>	<b>5,419,122</b>	<b>5,419,122</b>	<b>5,780,834</b>	<b>6,155,634,228</b>	<b>6,531,552</b>
<b>Surplus/(Deficit) for the year</b>	<b>237,138</b>	<b>350,924</b>	<b>570,499</b>	<b>825,290</b>	<b>1,242,033</b>	<b>1,242,033</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</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	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue By Source</b>										
Property rates	396,843	463,256	514,177	568,524	750,767	750,767	-	866,175	921,025	971,671
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,132,068	1,507,824	1,646,868	2,102,657	2,102,657	2,102,657	-	2,396,602	2,564,364	2,743,869
Service charges - water revenue	406,242	447,910	514,367	589,873	622,487	622,487	-	727,958	797,922	847,997
Service charges - sanitation revenue	145,974	168,086	143,927	143,043	145,540	145,540	-	240,416	278,740	298,997
Service charges - refuse revenue	5,343	5,241	59,877	97,396	113,844	113,844	-	154,967	164,985	176,959
Service charges - other	-	-	5,296	-	-	-	-	-	-	-
Rental of facilities and equipment	45,992	106,107	17,707	25,908	26,025	26,025	-	27,727	29,886	31,818
Interest earned - external investments	13,115	16,530	33,361	177,902	180,902	180,902	-	196,589	212,092	227,183
Interest earned - outstanding debtors	42,622	75,858	134,576	146,843	146,843	146,843	-	153,008	162,399	172,030
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1,642	2,885	3,829	13,208	13,408	13,408	-	12,665	13,846	15,120
Licences and permits	203	351	431	843	843	843	-	928	1,017	1,113
Agency services	-	-	8,603	3,631	3,631	3,631	-	3,722	3,950	4,182
Transfers recognised - operational	560,298	584,676	795,376	654,372	707,396	707,396	-	612,571	600,828	593,494
Other revenue	142,472	245,002	110,442	970,388	965,816	965,816	-	725,984	771,046	811,547
Gains on disposal of PPE	3,150	97,608	2,851	900	900	900	-	990	1,079	1,165
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2,895,966</b>	<b>3,721,334</b>	<b>3,991,686</b>	<b>5,495,487</b>	<b>5,781,057</b>	<b>5,781,057</b>	<b>-</b>	<b>6,120,302</b>	<b>6,523,178</b>	<b>6,897,146</b>
<b>Expenditure By Type</b>										
Employee related costs	749,171	860,488	977,491	1,191,122	1,170,377	1,170,377	-	1,356,361	1,453,819	1,551,773
Remuneration of councillors	22,626	41,318	43,610	49,886	49,886	49,886	-	54,288	57,361	60,592
Debt impairment	217,844	439,553	339,654	260,837	175,837	175,837	-	189,628	197,360	205,478
Depreciation & asset impairment	427,335	440,206	378,477	449,583	430,583	430,583	-	447,992	489,494	509,049
Finance charges	72,931	56,896	41,531	200,445	198,745	198,745	-	212,080	218,554	225,603
Bulk purchases	1,009,033	1,236,265	1,401,993	1,602,367	1,602,367	1,602,367	-	1,734,080	1,871,846	2,019,525
Other materials	83,740	177,943	161,778	309,900	354,186	354,186	-	439,393	467,594	500,484
Contracted services	97,412	129,703	210,727	303,081	348,435	348,435	-	350,130	358,998	372,783
Transfers and grants	9,202	81,837	7,476	121,889	129,889	129,889	-	114,485	110,432	119,446
Other expenditure	298,082	357,045	448,220	879,363	958,817	958,817	-	882,397	930,177	966,819
Loss on disposal of PPE	-	3	706	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>2,987,375</b>	<b>3,821,255</b>	<b>4,011,663</b>	<b>5,368,473</b>	<b>5,419,122</b>	<b>5,419,122</b>	<b>-</b>	<b>5,780,834</b>	<b>6,155,634</b>	<b>6,531,552</b>
<b>Surplus/(Deficit)</b>	<b>(91,410)</b>	<b>(99,922)</b>	<b>(19,977)</b>	<b>127,014</b>	<b>361,935</b>	<b>361,935</b>	<b>-</b>	<b>339,467</b>	<b>367,544</b>	<b>365,595</b>
Transfers recognised - capital	328,548	450,845	590,476	686,388	862,422	862,422	-	727,633	720,785	766,932
Contributions recognised - capital	-	-	-	11,888	17,676	17,676	-	19,267	20,953	22,744
Contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>237,138</b>	<b>350,924</b>	<b>570,499</b>	<b>825,290</b>	<b>1,242,033</b>	<b>1,242,033</b>	<b>-</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</b>
Taxation	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>237,138</b>	<b>350,924</b>	<b>570,499</b>	<b>825,290</b>	<b>1,242,033</b>	<b>1,242,033</b>	<b>-</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>237,138</b>	<b>350,924</b>	<b>570,499</b>	<b>825,290</b>	<b>1,242,033</b>	<b>1,242,033</b>	<b>-</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>237,138</b>	<b>350,924</b>	<b>570,499</b>	<b>825,290</b>	<b>1,242,033</b>	<b>1,242,033</b>	<b>-</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</b>

See Supporting Table SA2: Consolidated Matrix Financial Performance Budget for more details.



**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**

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Capital expenditure - Vote</b>									
<b>Multi-year expenditure to be appropriated</b>									
Vote 1 - City Manager	-	3,539	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	14,805	26,000	26,000	26,000	19,354	18,890	31,759
Vote 4 - Finance	-	3,663	309	500	500	500	2,075	1,954	2,116
Vote 5 - Social Services	-	-	5,614	24,484	10,010	10,010	54,107	55,215	43,501
Vote 6 - Planning	-	-	-	42,835	42,882	42,882	175,192	248,289	52,266
Vote 7 - Human Settlement and Housing	-	-	4,718	8,000	5,765	5,765	-	6,671	29,013
Vote 8 - Fresh Produce Market	-	-	-	1,000	1,000	1,000	500	500	500
Vote 9 - Engineering Services	263,706	78,301	64,559	274,674	338,426	338,426	310,071	200,513	223,563
Vote 10 - Water Services	-	69,060	92,227	162,000	243,529	243,529	274,720	263,981	111,839
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	1,306	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Reg	-	-	-	-	-	-	5,400	17,378	17,744
Vote 14 - Electricity - Centlec (Soc) Ltd	19,960	100,144	228,878	146,588	210,702	210,702	224,388	263,238	270,563
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>283,667</b>	<b>256,013</b>	<b>411,111</b>	<b>686,082</b>	<b>878,813</b>	<b>878,813</b>	<b>1,065,807</b>	<b>1,076,629</b>	<b>782,864</b>
<b>Single-year expenditure to be appropriated</b>									
Vote 1 - City Manager	531	18	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	19,499	24,950	6,585	37,915	37,915	6,975	13,650	7,000
Vote 4 - Finance	4,597	267	-	1,500	3,500	3,500	-	-	-
Vote 5 - Social Services	6,195	14,239	8,041	5,300	38,562	38,562	10,532	24,714	33,247
Vote 6 - Planning	1,555	35,159	42,647	14,410	26,718	26,718	69,224	30,000	51,000
Vote 7 - Human Settlement and Housing	5,266	330	16,433	500	7,486	7,486	19,264	33,411	22,935
Vote 8 - Fresh Produce Market	-	1,569	697	700	700	700	200	-	-
Vote 9 - Engineering Services	208,101	199,589	247,250	116,524	191,933	191,933	165,885	207,203	267,615
Vote 10 - Water Services	22,351	10,771	64,961	16,388	46,305	46,305	-	-	-
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	14,446	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Reg	-	-	-	8,000	8,000	8,000	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	20,206	35,564	11,656	10,000	51,886	51,886	54,400	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>268,802</b>	<b>331,451</b>	<b>416,637</b>	<b>179,907</b>	<b>413,004</b>	<b>413,004</b>	<b>326,480</b>	<b>308,978</b>	<b>381,797</b>
<b>Total Capital Expenditure - Vote</b>	<b>552,468</b>	<b>587,464</b>	<b>827,747</b>	<b>865,989</b>	<b>1,291,818</b>	<b>1,291,818</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</b>

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

Vote Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Capital Expenditure - Standard</b>									
<b>Governance and administration</b>	5,122	36,670	43,215	64,393	89,511	89,511	69,493	119,490	112,688
Executive and council	-	3,557	-	-	-	-	5,000	16,878	17,744
Budget and treasury office	4,597	-	309	2,000	4,000	4,000	2,075	1,954	2,116
Corporate services	525	33,113	42,906	62,393	85,511	85,511	62,418	100,658	92,828
<b>Community and public safety</b>	11,659	27,328	32,078	42,384	73,721	73,721	95,732	110,440	109,092
Community and social services	694	13,579	-	22,484	31,329	31,329	55,481	74,595	54,741
Sport and recreation	2,955	-	21,960	12,100	18,534	18,534	12,209	15,100	26,909
Public safety	2,743	13,418	6,485	7,300	16,743	16,743	8,778	5,334	22,007
Housing	5,266	330	3,633	500	7,116	7,116	19,264	15,411	5,435
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	397,608	184,836	232,621	181,837	227,297	227,297	437,702	493,558	431,129
Planning and development	1,642	26,038	42,647	65,245	74,657	74,657	244,416	278,289	103,266
Road transport	395,668	157,977	189,974	116,592	152,140	152,140	193,287	215,269	327,863
Environmental protection	298	820	-	-	500	500	-	-	-
<b>Trading services</b>	138,080	336,441	519,135	575,674	896,646	896,646	788,660	661,619	511,252
Electricity	39,888	135,708	240,534	156,588	262,587	262,587	278,788	263,238	270,563
Water	22,351	79,831	157,188	178,388	289,833	289,833	284,720	278,981	111,839
Waste water management	70,278	119,553	111,455	227,147	321,716	321,716	204,002	102,600	116,550
Waste management	5,563	1,348	9,958	13,550	22,509	22,509	21,150	16,800	12,300
<b>Other</b>	-	2,191	697	1,700	4,643	4,643	700	500	500
<b>Total Capital Expenditure - Standard</b>	<b>552,468</b>	<b>587,464</b>	<b>827,747</b>	<b>865,989</b>	<b>1,291,818</b>	<b>1,291,818</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</b>
<b>Funded by:</b>									
National Government	311,946	380,839	582,457	642,615	772,227	772,227	723,749	717,960	763,739
Provincial Government	16,303	23,891	8,020	43,773	83,469	83,469	-	-	-
District Municipality	298	1,259	-	-	500	500	-	-	-
Other transfers and grants	-	-	-	-	85	85	-	-	-
<b>Transfers recognised - capital</b>	<b>328,548</b>	<b>405,990</b>	<b>590,476</b>	<b>686,388</b>	<b>856,282</b>	<b>856,282</b>	<b>723,749</b>	<b>717,960</b>	<b>763,739</b>
<b>Public contributions &amp; donations</b>	13,195	15,250	20,543	11,888	17,676	17,676	19,267	20,953	22,744
<b>Borrowing</b>	22,259	80,440	87,736	36,684	39,406	39,406	368,518	331,047	34,465
<b>Internally generated funds</b>	188,466	85,785	128,992	131,028	378,454	378,454	280,754	315,647	343,713
<b>Total Capital Funding</b>	<b>552,468</b>	<b>587,464</b>	<b>827,747</b>	<b>865,989</b>	<b>1,291,818</b>	<b>1,291,818</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</b>

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

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
<b>Vote 1 - City Manager</b>	-	3,539	-	-	-	-	-	-	-
1.3 - Information Technology and Management		3,539							
<b>Vote 2 - Executive Mayor</b>	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>	-	-	14,805	26,000	26,000	26,000	19,354	18,890	31,759
3.7 - Facilities Management			14,805	12,000	12,000	12,000	19,354	18,890	31,759
3.8 - Safety and Loss Control									
3.9 - Committee Services									
3.10 - Information Technology and Management				14,000	14,000	14,000			
<b>Vote 4 - Finance</b>	-	3,663	309	500	500	500	2,075	1,954	2,116
4.7 - Revenue Management		3,663					1,575	1,654	1,736
4.8 - Asset Management			309	500	500	500	500	300	380
<b>Vote 5 - Social Services</b>	-	-	5,614	24,484	10,010	10,010	54,107	55,215	43,501
5.1 - Administration									
5.2 - Education and Library Services									
5.3 - Social Development									
5.4 - Environmental Health Services									
5.5 - Emergency Management Services									
5.6 - Traffic and Law Enforcement				2,000			6,680	3,940	6,140
5.7 - Parks and Cemeteries			5,614	22,484	10,010	10,010	47,427	51,275	37,361
5.8 - Health									
5.9 - Disaster Management									
<b>Vote 6 - Planning</b>	-	-	-	42,835	42,882	42,882	175,192	248,289	52,266
6.1 - Administration and Finance							163,292	240,189	45,866
6.2 - Planning									
6.3 - Economic Development							11,900	8,100	6,400
6.4 - Town and Regional Planning				42,835	42,882	42,882			
6.5 - Land Use Control									
6.6 - Architectural and Survey Services									
6.7 - Geographic Information Services									
6.8 - Environmental Management									
6.9 - Property and Land Management									
<b>Vote 7 - Human Settlement and Housing</b>	-	-	4,718	8,000	5,765	5,765	-	6,671	29,013
7.1 - Head									
7.2 - Rental and Social Housing									
7.3 - Land Development and Property Management			4,718	8,000	5,765	5,765		6,671	29,013
7.4 - Implementation Support									
7.5 - BNG Property Management									
7.6 - Informal Settlements									
7.7 - Housing									
<b>Vote 8 - Fresh Produce Market</b>	-	-	-	1,000	1,000	1,000	500	500	500
8.1 - Administration									
8.2 - Business Operations				1,000	1,000	1,000	500	500	500
<b>Vote 9 - Engineering Services</b>	263,706	78,301	64,559	274,674	338,426	338,426	310,071	200,513	223,563
9.1 - Head	175,313								
9.2 - Fleet Services and Engineering Support				32,975	32,975	32,975			
9.3 - Roads and Stormwater	42,247	27,627	64,559	60,684	63,515	63,515	155,374	81,113	94,713
9.4 - Solid Waste Management	1,500	49,326		13,550	13,550	13,550	21,150	16,800	12,300
9.5 - Water and Sanitation	44,646	1,348		167,465	228,387	228,387	133,547	102,600	116,550
<b>Vote 10 - Water Services</b>	-	69,060	92,227	162,000	243,529	243,529	274,720	263,981	111,839
10.1 - Water		69,060	92,227	162,000	243,529	243,529	274,720	263,981	111,839
<b>Vote 11 - Miscellaneous Services</b>	-	-	-	-	-	-	-	-	-
11.1 - Transfers, Grants and Miscellaneous									
<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 R</b>	-	-	-	-	-	-	5,400	17,378	17,744
13.1 - Head									
13.2 - Strategic Projects							5,400	17,378	17,744
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	19,960	100,144	228,878	146,588	210,702	210,702	224,388	263,238	270,563
14.1 - Board of Directors									
14.2 - Company Secretary									
14.3 - Chief Executive Officer									
14.4 - Finance									
14.5 - Corporate Services					49,000	49,000	35,000	29,000	26,000
14.6 - Engineering									
14.7 - Customer Services	19,960	34,653	228,878	114,345	117,345	117,345	2,456	2,604	2,721
14.8 - Design and Development					2,577	2,577	86,602	69,210	71,533
14.9 - Distribution		65,491		32,244	41,780	41,780	100,330	162,424	170,310
14.10 - Street Lights									
<b>Capital multi-year expenditure sub-total</b>	<b>283,667</b>	<b>256,013</b>	<b>411,111</b>	<b>686,082</b>	<b>878,813</b>	<b>878,813</b>	<b>1,065,807</b>	<b>1,076,629</b>	<b>782,864</b>

<b>Capital expenditure - Municipal Vote</b>									
<b>Single-year expenditure appropriation</b>									
<b>Vote 1 - City Manager</b>	<b>531</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1.1 - Office of the City Manager									
1.2 - Deputy Executive Director Operations									
1.3 - Information Technology and Management	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>19,499</b>	<b>24,950</b>	<b>6,585</b>	<b>37,915</b>	<b>37,915</b>	<b>6,975</b>	<b>13,650</b>	<b>7,000</b>
3.7 - Facilities Management		19,499	24,950	6,585	27,667	27,667	6,975	13,650	7,000
3.10 - Information Technology and Management					10,248	10,248			
<b>Vote 4 - Finance</b>	<b>4,597</b>	<b>267</b>	<b>-</b>	<b>1,500</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
4.4 - Financial Support	3,576	249	-	-	-	-	-	-	-
4.6 - Supply Chain Management		18	-	-	-	-	-	-	-
4.7 - Revenue Management	1,020			1,500	1,500	1,500			
4.8 - Asset Management				-	2,000	2,000			
<b>Vote 5 - Social Services</b>	<b>6,195</b>	<b>14,239</b>	<b>8,041</b>	<b>5,300</b>	<b>38,562</b>	<b>38,562</b>	<b>10,532</b>	<b>24,714</b>	<b>33,247</b>
5.1 - Administration									
5.2 - Education and Library Services									
5.3 - Social Development	1,781				500	500	354		
5.4 - Environmental Health Services		820	8,041						
5.5 - Emergency Management Services		266		3,300	3,300	3,300	4,598	1,120	10,026
5.6 - Traffic and Law Enforcement	2,781	13,152		2,000	3,550	3,550	2,500	250	5,787
5.7 - Parks and Cemeteries	1,633				21,319	21,319	2,700	23,320	17,380
5.8 - Health					9,893	9,893	380		
5.9 - Disaster Management								24	54
<b>Vote 6 - Planning</b>	<b>1,555</b>	<b>35,159</b>	<b>42,647</b>	<b>14,410</b>	<b>26,718</b>	<b>26,718</b>	<b>69,224</b>	<b>30,000</b>	<b>51,000</b>
6.1 - Administration and Finance		48							
6.2 - Planning	1,514	26,000	42,647				32,000	30,000	51,000
6.3 - Economic Development	40	660					36,389		
6.4 - Town and Regional Planning				14,100	23,123	23,123	835		
6.5 - Land Use Control				310	310	310			
6.6 - Architectural and Survey Services									
6.7 - Geographic Information Services					342	342			
6.8 - Environmental Management									
6.9 - Property and Land Management		8,452			2,943	2,943			
<b>Vote 7 - Human Settlement and Housing</b>	<b>5,266</b>	<b>330</b>	<b>16,433</b>	<b>500</b>	<b>7,486</b>	<b>7,486</b>	<b>19,264</b>	<b>33,411</b>	<b>22,935</b>
7.1 - Head					6,616	6,616	19,264	15,411	5,435
7.2 - Rental and Social Housing									
7.3 - Land Development and Property Management				500	870	870		18,000	17,500
7.7 - Housing	5,266	330	16,433						
<b>Vote 8 - Fresh Produce Market</b>	<b>-</b>	<b>1,569</b>	<b>697</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>200</b>	<b>-</b>	<b>-</b>
8.1 - Administration							200		
8.2 - Business Operations		1,569	697	700	700	700			
<b>Vote 9 - Engineering Services</b>	<b>208,101</b>	<b>199,589</b>	<b>247,250</b>	<b>116,524</b>	<b>191,933</b>	<b>191,933</b>	<b>165,885</b>	<b>207,203</b>	<b>267,615</b>
9.1 - Head	17,465								
9.2 - Fleet Services and Engineering Support		3		934	1,019	1,019	47,518	58,047	34,465
9.3 - Roads and Stormwater	166,770	129,359	247,250	55,908	88,626	88,626	37,912	134,156	233,150
9.4 - Solid Waste Management		4,063			8,959	8,959			
9.5 - Water and Sanitation	19,803	70,227		59,682	93,329	93,329	80,455	15,000	
<b>Vote 10 - Water Services</b>	<b>22,351</b>	<b>10,771</b>	<b>64,961</b>	<b>16,388</b>	<b>46,305</b>	<b>46,305</b>	<b>-</b>	<b>-</b>	<b>-</b>
10.1 - Water	22,351	10,771	64,961	16,388	46,305	46,305			
<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>14,446</b>	<b>-</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 R</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
13.1 - Head									
13.2 - Strategic Projects				8,000	8,000	8,000			
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	<b>20,206</b>	<b>35,564</b>	<b>11,656</b>	<b>10,000</b>	<b>51,886</b>	<b>51,886</b>	<b>54,400</b>	<b>-</b>	<b>-</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	19,291								
14.7 - Customer Services		5,071	11,656	10,000	10,000	10,000			
14.8 - Design and Development					7,544	7,544	38,700		
14.9 - Distribution		30,081			34,342	34,342	15,700		
14.10 - Street Lights		412							
<b>Vote 15 - [NAME OF VOTE 15]</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital single-year expenditure sub-total</b>	<b>268,802</b>	<b>331,451</b>	<b>416,637</b>	<b>179,907</b>	<b>413,004</b>	<b>413,004</b>	<b>326,480</b>	<b>308,978</b>	<b>381,797</b>
<b>Total Capital Expenditure</b>	<b>552,468</b>	<b>587,464</b>	<b>827,747</b>	<b>865,989</b>	<b>1,291,818</b>	<b>1,291,818</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	47,571	211,264	173,695	22,982	74,542	74,542	59,587	43,959	29,001
Call investment deposits	198,895	130,498	429,308	629,766	663,806	663,806	987,376	1,068,650	1,077,204
Consumer debtors	280,839	448,775	637,406	527,952	914,425	914,425	963,363	1,016,241	1,039,108
Other debtors	145,851	314,900	206,601	145,212	199,158	199,158	226,753	239,034	250,099
Current portion of long-term receivables	489	489	462	18,013	12,767	12,767	1,136,732	1,204,936	1,279,642
Inventory	40,952	47,164	184,305	43,413	268,812	268,812	235,286	246,666	259,141
<b>Total current assets</b>	<b>714,596</b>	<b>1,153,089</b>	<b>1,631,776</b>	<b>1,387,339</b>	<b>2,133,509</b>	<b>2,133,509</b>	<b>3,609,098</b>	<b>3,819,485</b>	<b>3,934,194</b>
<b>Non current assets</b>									
Long-term receivables	-	-	-	2,486	3,985	3,985	18,374	19,334	20,325
Investments	13,271	15,215	-	25	0	0	17	18	18
Investment property	1,245,582	1,344,209	2,364,689	1,344,209	1,020,480	1,020,480	1,020,480	1,020,480	1,020,480
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	9,619,231	9,786,997	9,244,572	10,018,263	11,801,967	11,801,967	12,614,520	13,479,719	14,156,527
Agricultural	-	-	-	-	-	-	-	-	-
Biological	-	-	-	-	-	-	-	-	-
Intangible	8,189	18,462	234,319	13,667	8,897	8,897	8,897	8,897	8,897
Other non-current assets	85,871	88,888	20,737	-	307,917	307,917	317,154	326,035	334,185
<b>Total non current assets</b>	<b>10,972,144</b>	<b>11,253,771</b>	<b>11,864,317</b>	<b>11,378,649</b>	<b>13,143,247</b>	<b>13,143,247</b>	<b>13,979,442</b>	<b>14,854,483</b>	<b>15,540,433</b>
<b>TOTAL ASSETS</b>	<b>11,686,740</b>	<b>12,406,860</b>	<b>13,496,093</b>	<b>12,765,988</b>	<b>15,276,757</b>	<b>15,276,757</b>	<b>17,588,540</b>	<b>18,673,968</b>	<b>19,474,626</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	-	-	-	-	-	-	-	-	-
Borrowing	2,184	4,402	12,289	4,622	13,690	13,690	18,426	34,528	36,251
Consumer deposits	73,795	78,508	76,716	89,933	73,822	73,822	77,100	80,729	84,861
Trade and other payables	972,751	1,257,674	1,131,830	1,028,268	1,205,439	1,205,439	1,194,020	1,180,685	1,222,781
Provisions	-	-	-	-	139,643	139,643	146,626	153,810	161,193
<b>Total current liabilities</b>	<b>1,048,731</b>	<b>1,340,584</b>	<b>1,220,834</b>	<b>1,122,823</b>	<b>1,432,594</b>	<b>1,432,594</b>	<b>1,436,171</b>	<b>1,449,752</b>	<b>1,505,087</b>
<b>Non current liabilities</b>									
Borrowing	20,163	57,686	352,713	249,593	211,144	211,144	3,342,580	3,830,402	4,046,446
Provisions	518,632	545,444	889,652	658,344	963,041	963,041	991,932	1,019,210	1,044,691
<b>Total non current liabilities</b>	<b>538,795</b>	<b>603,130</b>	<b>1,242,365</b>	<b>907,937</b>	<b>1,174,185</b>	<b>1,174,185</b>	<b>4,334,513</b>	<b>4,849,612</b>	<b>5,091,137</b>
<b>TOTAL LIABILITIES</b>	<b>1,587,526</b>	<b>1,943,714</b>	<b>2,463,200</b>	<b>2,030,760</b>	<b>2,606,779</b>	<b>2,606,779</b>	<b>5,770,684</b>	<b>6,299,364</b>	<b>6,596,224</b>
<b>NET ASSETS</b>	<b>10,099,214</b>	<b>10,463,146</b>	<b>11,032,894</b>	<b>10,735,228</b>	<b>12,669,977</b>	<b>12,669,977</b>	<b>11,817,856</b>	<b>12,374,604</b>	<b>12,878,403</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	7,321,876	7,683,668	10,167,811	8,016,789	11,744,894	11,744,894	10,877,806	11,419,440	11,758,213
Reserves	2,777,338	2,779,477	865,083	2,718,439	925,083	925,083	940,050	955,163	1,120,189
Minorities' interests	-	-	-	-	-	-	0	0	0
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>10,099,214</b>	<b>10,463,146</b>	<b>11,032,894</b>	<b>10,735,228</b>	<b>12,669,977</b>	<b>12,669,977</b>	<b>11,817,856</b>	<b>12,374,604</b>	<b>12,878,403</b>

See Supporting Table SA3: Supporting details to "Budgeted Financial Position".

## 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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	2,250,334	2,944,968	3,068,931	4,206,726	4,566,729	4,566,729	4,580,261	4,773,980	5,087,079
Government - operating	537,300	584,676	1,385,852	654,372	707,395	707,395	638,180	625,919	620,355
Government - capital	351,546	450,845		686,388	720,576	720,576	754,124	740,960	789,739
Interest	55,697	92,387	31,551	317,403	320,403	320,403	341,557	365,766	389,792
Dividends	-	-		-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(1,641,709)	(3,175,991)	(3,635,342)	(4,686,926)	(4,762,470)	(4,762,470)	(4,749,045)	(5,060,529)	(5,392,384)
Finance charges	(1,483)	(139,731)		(200,445)	(198,745)	(198,745)	(300,001)	(318,560)	(329,189)
Transfers and Grants	(2,033)	(80,514)		(121,889)	(129,889)	(129,889)	(58,938)	(50,025)	(55,911)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>1,549,652</b>	<b>676,642</b>	<b>850,992</b>	<b>855,628</b>	<b>1,223,999</b>	<b>1,223,999</b>	<b>1,206,137</b>	<b>1,077,512</b>	<b>1,109,481</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	14,249			1	1	1	990	1,079	1,165
Decrease (Increase) in non-current debtors				55,000	55,000	55,000	-	-	-
Decrease (increase) other non-current receivables	-	2,201	4,919	-	-	-	-	-	-
Decrease (increase) in non-current investments	-			-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(556,299)	(622,725)	(789,765)	(692,791)	(1,047,037)	(1,047,037)	(1,225,210)	(1,273,122)	(1,074,983)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(542,051)</b>	<b>(620,524)</b>	<b>(784,846)</b>	<b>(637,790)</b>	<b>(992,036)</b>	<b>(992,036)</b>	<b>(1,224,220)</b>	<b>(1,272,043)</b>	<b>(1,073,817)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-		-	-	-	-	-	-
Borrowing long term/refinancing	(153,401)	39,740	195,095	40,394	44,894	44,894	368,518	322,047	34,465
Increase (decrease) in consumer deposits	2,357	(562)		6,000	6,000	6,000	2,500	2,658	2,720
<b>Payments</b>									
Repayment of borrowing	(657,303)	0	-	(35,000)	(35,000)	(35,000)	(44,320)	(64,528)	(79,251)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(808,348)</b>	<b>39,178</b>	<b>195,095</b>	<b>11,394</b>	<b>15,894</b>	<b>15,894</b>	<b>326,698</b>	<b>260,176</b>	<b>(42,067)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>199,253</b>	<b>95,295</b>	<b>261,242</b>	<b>229,231</b>	<b>247,857</b>	<b>247,857</b>	<b>308,615</b>	<b>65,645</b>	<b>(6,403)</b>
Cash/cash equivalents at the year begin:	47,212	246,466	341,761	423,517	490,491	490,491	738,348	1,046,963	1,112,608
Cash/cash equivalents at the year end:	246,466	341,761	603,003	652,748	738,348	738,348	1,046,963	1,112,608	1,106,205

### 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	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Cash and investments available</b>										
Cash/cash equivalents at the year end	246,466	341,761	603,003	652,748	738,348	738,348	490,491	1,046,963	1,112,608	1,106,205
Other current investments > 90 days	0	-	-	0	(0)	(0)	(490,491)	0	0	0
Non current assets - Investments	13,271	15,215	-	25	0	0	-	17	18	18
<b>Cash and investments available:</b>	<b>259,737</b>	<b>356,977</b>	<b>603,003</b>	<b>652,773</b>	<b>738,348</b>	<b>738,348</b>	<b>-</b>	<b>1,046,981</b>	<b>1,112,626</b>	<b>1,106,223</b>
<b>Application of cash and investments</b>										
Unspent conditional transfers	232,964	231,354	198,038	195,300	151,841	151,841	-	215,000	185,000	173,000
Unspent borrowing	-	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	325,804	219,721	21,919	223,340	10,307	10,307	-	(148,360)	(159,135)	(138,738)
Other provisions	-	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	529,902	585,292	-	677,070	579,678	579,678	-	608,662	639,095	671,050
<b>Total Application of cash and investments:</b>	<b>1,088,671</b>	<b>1,036,366</b>	<b>219,957</b>	<b>1,095,710</b>	<b>741,826</b>	<b>741,826</b>	<b>-</b>	<b>675,302</b>	<b>664,960</b>	<b>705,312</b>
<b>Surplus(shortfall)</b>	<b>(828,934)</b>	<b>(679,390)</b>	<b>383,046</b>	<b>(442,937)</b>	<b>(3,478)</b>	<b>(3,478)</b>	<b>-</b>	<b>371,679</b>	<b>447,666</b>	<b>400,911</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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>CAPITAL EXPENDITURE</b>									
<b>Total New Assets</b>	<b>300,635</b>	<b>325,815</b>	<b>520,573</b>	<b>699,381</b>	<b>776,765</b>	<b>776,765</b>	<b>980,571</b>	<b>882,903</b>	<b>779,920</b>
<i>Infrastructure - Road transport</i>	101,473	66,792	61,271	71,281	28,240	28,240	128,005	180,426	250,150
<i>Infrastructure - Electricity</i>	22,258	114,091	210,638	126,845	159,374	159,374	175,378	97,137	96,412
<i>Infrastructure - Water</i>	7,510	32,287	87,523	131,388	154,892	154,892	137,746	55,000	10,000
<i>Infrastructure - Sanitation</i>	35,006	45,236	88,313	206,947	257,533	257,533	136,707	78,011	116,550
<i>Infrastructure - Other</i>	128,019	19,402	-	15	15	15	1,200	1,200	2,200
Infrastructure	294,266	277,809	447,745	536,477	600,054	600,054	579,036	411,774	475,312
Community	692	10,266	7,526	24,600	28,599	28,599	48,410	46,292	50,087
Heritage assets	-	-	450	-	-	-	-	-	-
Investment properties	-	8,894	9,425	8,500	4,500	4,500	20,099	24,671	46,513
Other assets	5,676	28,846	55,427	129,804	143,612	143,612	332,233	400,164	206,008
Agricultural Assets	-	-	-	-	-	-	793	-	-
Biological assets	-	-	-	-	-	-	-	-	2,000
Intangibles	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	<b>251,834</b>	<b>261,649</b>	<b>307,174</b>	<b>166,608</b>	<b>515,053</b>	<b>515,053</b>	<b>411,716</b>	<b>502,705</b>	<b>384,741</b>
<i>Infrastructure - Road transport</i>	123,810	105,095	141,628	39,196	129,815	129,815	64,725	46,743	80,613
<i>Infrastructure - Electricity</i>	16,714	16,547	29,525	2,844	19,990	19,990	103,510	166,200	174,251
<i>Infrastructure - Water</i>	14,443	47,544	69,666	47,000	134,941	134,941	146,974	223,981	101,839
<i>Infrastructure - Sanitation</i>	35,272	74,317	23,142	20,200	64,183	64,183	67,295	40,000	-
<i>Infrastructure - Other</i>	39,196	1,348	19,357	27,550	36,949	36,949	20,450	15,600	10,100
Infrastructure	229,436	244,850	283,317	136,790	385,878	385,878	402,954	492,525	366,803
Community	11,816	9,932	18,162	-	32,373	32,373	-	2,326	7,340
Heritage assets	-	-	-	-	3,050	3,050	320	-	-
Investment properties	5,308	-	379	-	4,343	4,343	-	-	-
Other assets	5,274	6,867	5,317	29,818	89,408	89,408	6,542	5,754	8,198
Agricultural Assets	-	-	-	-	-	-	1,900	2,100	2,400
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-



MAN Mangaung - Table A9 Consolidated Asset Management									
Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Total Capital Expenditure</b>									
Infrastructure - Road transport	225,283	171,887	202,899	110,477	158,056	158,056	192,730	227,169	330,763
Infrastructure - Electricity	38,973	130,637	240,163	129,688	179,363	179,363	278,888	263,338	270,663
Infrastructure - Water	21,953	79,831	157,188	178,388	289,833	289,833	284,720	278,981	111,839
Infrastructure - Sanitation	70,278	119,553	111,455	227,147	321,716	321,716	204,002	118,011	116,550
Infrastructure - Other	167,216	20,750	19,357	27,565	36,964	36,964	21,650	16,800	12,300
<b>Infrastructure</b>	<b>523,702</b>	<b>522,658</b>	<b>731,062</b>	<b>673,267</b>	<b>985,932</b>	<b>985,932</b>	<b>981,990</b>	<b>904,299</b>	<b>842,115</b>
Community	12,508	20,198	25,688	24,600	60,972	60,972	48,410	48,618	57,427
Heritage assets	-	-	450	-	3,050	3,050	320	-	-
Investment properties	5,308	8,894	9,804	8,500	8,843	8,843	20,099	24,671	46,513
Other assets	10,950	35,713	60,744	159,622	233,020	233,020	338,775	405,918	214,207
Agricultural Assets	-	-	-	-	-	-	2,693	2,100	2,400
Biological assets	-	-	-	-	-	-	-	-	2,000
Intangibles	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>552,468</b>	<b>587,464</b>	<b>827,747</b>	<b>865,989</b>	<b>1,291,818</b>	<b>1,291,818</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>									
Infrastructure - Road transport	225,283	171,887		1,172,966	1,220,545	1,220,545	1,413,275	1,640,444	1,971,207
Infrastructure - Electricity	38,973	130,637		135,622	185,297	185,297	464,184	727,522	998,185
Infrastructure - Water	21,953	79,831		505,702	617,147	617,147	901,867	1,180,848	1,292,687
Infrastructure - Sanitation	70,278	119,553		1,122,934	1,217,503	1,217,503	1,421,505	1,539,516	1,656,066
Infrastructure - Other	167,216	20,750		88,878	98,277	98,277	119,927	136,727	149,027
<b>Infrastructure</b>	<b>523,702</b>	<b>522,658</b>	<b>-</b>	<b>3,026,102</b>	<b>3,338,768</b>	<b>3,338,768</b>	<b>4,320,758</b>	<b>5,225,057</b>	<b>6,067,172</b>
Community	12,508	20,198		63,175	99,547	99,547	147,957	196,576	254,003
Heritage assets	-	-		9,510	12,561	12,561	12,881	12,881	12,881
Investment properties	1,245,582	1,344,209	2,364,689	1,344,209	1,020,480	1,020,480	1,020,480	1,020,480	1,020,480
Other assets	9,083,021	9,244,140	9,244,572	6,919,475	8,351,092	8,351,092	8,132,924	8,045,205	7,822,471
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	8,189	18,462	234,319	13,667	8,897	8,897	8,897	8,897	8,897
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>10,873,002</b>	<b>11,149,667</b>	<b>11,843,580</b>	<b>11,376,138</b>	<b>12,831,345</b>	<b>12,831,345</b>	<b>13,643,897</b>	<b>14,509,096</b>	<b>15,185,904</b>
<b>EXPENDITURE OTHER ITEMS</b>									
<b>Depreciation &amp; asset impairment</b>	427,335	440,206	378,477	449,583	430,583	430,583	447,992	489,494	509,049
<b>Repairs and Maintenance by Asset Class</b>	83,740	177,943	161,778	309,900	354,186	354,186	439,393	467,594	500,484
Infrastructure - Road transport	-	-	58,028	64,831	69,331	69,331	68,572	73,029	77,776
Infrastructure - Electricity	-	-	40,632	88,786	92,236	92,236	164,122	175,502	189,194
Infrastructure - Water	-	-	8,962	35,485	68,549	68,549	49,464	51,763	56,329
Infrastructure - Sanitation	-	-	5,065	8,984	16,864	16,864	16,068	17,016	18,022
Infrastructure - Other	-	-	3,966	10,440	9,610	9,610	10,905	11,601	12,341
Infrastructure	-	-	116,653	208,526	256,589	256,589	309,130	328,912	353,662
Community	-	-	2,483	6,218	4,814	4,814	14,391	15,326	16,251
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	568	568	568	473	491	503
Other assets	83,740	177,943	42,642	94,588	92,215	92,215	115,399	122,866	130,069
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>511,075</b>	<b>618,148</b>	<b>540,255</b>	<b>759,483</b>	<b>784,769</b>	<b>784,769</b>	<b>887,385</b>	<b>957,088</b>	<b>1,009,533</b>
<b>Renewal of Existing Assets as % of total capex</b>	45.6%	44.5%	37.1%	19.2%	39.9%	39.9%	29.6%	36.3%	33.0%
<b>Renewal of Existing Assets as % of deprecn"</b>	58.9%	59.4%	81.2%	37.1%	119.6%	119.6%	91.9%	102.7%	75.6%
<b>R&amp;M as a % of PPE</b>	0.9%	1.8%	1.7%	3.1%	3.0%	3.0%	3.5%	3.5%	3.5%
<b>Renewal and R&amp;M as a % of PPE</b>	3.0%	4.0%	4.0%	4.0%	7.0%	7.0%	6.0%	7.0%	6.0%

## 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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Household service targets</b>									
<b>Water:</b>									
Piped water inside dwelling	168,000	168,000	–	170,000	170,000	170,000	173,400	175,134	177,323
Piped water inside yard (but not in dwelling)	153,794	155,488	163,263	173,346	173,346	173,346	173,346	173,346	173,346
Using public tap (at least min.service level)	3,880	3,880	3,880	3,880	3,800	3,800	3,800	3,800	3,800
Other water supply (at least min.service level)									
<i>Minimum Service Level and Above sub-total</i>	325,674	327,368	167,143	347,226	347,146	347,146	350,546	352,280	354,469
Using public tap (< min.service level)									
Other water supply (< min.service level)	3,000	3,000	–	3,000	3,000	3,000	–	–	–
No water supply									
<i>Below Minimum Service Level sub-total</i>	3,000	3,000	–	3,000	3,000	3,004	–	–	–
<b>Total number of households</b>	<b>328,674</b>	<b>330,368</b>	<b>167,143</b>	<b>350,226</b>	<b>350,146</b>	<b>350,150</b>	<b>350,546</b>	<b>352,280</b>	<b>354,469</b>
<b>Sanitation/sewerage:</b>									
Flush toilet (connected to sewerage)	111,325	112,103	158,771	171,808	171,808	171,808	171,808	171,808	171,808
Flush toilet (with septic tank)									
Chemical toilet	43,000	42,000	–	40,000	40,000	40,000	36,000	32,400	29,160
Pit toilet (ventilated)	17,854	17,854	17,854	17,326	17,326	17,326	17,326	17,326	17,326
Other toilet provisions (> min.service level)									
<i>Minimum Service Level and Above sub-total</i>	172,179	171,957	176,625	229,134	229,134	229,134	225,134	221,534	218,294
Bucket toilet	2,082	2,082	1,419	1,419	1,419	1,419	919	919	919
Other toilet provisions (< min.service level)									
No toilet provisions	5,000	5,000	–	5,000	5,000	5,000	–	–	–
<i>Below Minimum Service Level sub-total</i>	7,082	7,082	1,419	6,419	6,419	6,419	919	919	919
<b>Total number of households</b>	<b>179,261</b>	<b>179,039</b>	<b>178,044</b>	<b>235,553</b>	<b>235,553</b>	<b>235,553</b>	<b>226,053</b>	<b>222,453</b>	<b>219,213</b>
<b>Energy:</b>									
Electricity (at least min.service level)				5,541	5,541	5,541	5,600	5,600	5,740
Electricity - prepaid (min.service level)				214,048	214,048	214,048	220,000	220,000	225,500
<i>Minimum Service Level and Above sub-total</i>	–	–	–	219,589	219,589	219,589	225,600	225,600	231,240
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>219,589</b>	<b>219,589</b>	<b>219,589</b>	<b>225,600</b>	<b>225,600</b>	<b>231,240</b>
<b>Refuse:</b>									
Removed at least once a week	164,000	189,000	–	198,096	198,096	198,096	198,096	198,096	198,096
<i>Minimum Service Level and Above sub-total</i>	164,000	189,000	–	198,096	198,096	198,096	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>164,000</b>	<b>189,000</b>	<b>–</b>	<b>198,096</b>	<b>198,096</b>	<b>198,096</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	20,000	20,000	30,000	35,000	40,000
Sanitation (free minimum level service)				40,000	20,000	20,000	30,000	35,000	40,000
Electricity/other energy (50kwh per household per month)				40,000	20,000	20,000	30,000	35,000	40,000
Refuse (removed at least once a week)				40,000	20,000	20,000	30,000	35,000	40,000
<b>Cost of Free Basic Services provided (R'000)</b>									
Water (6 kilolitres per household per month)				58,418	25,804	25,804	13,046	13,824	14,645
Sanitation (free sanitation service)				50,877	22,034	22,034	23,637	25,355	27,198
Electricity/other energy (50kwh per household per month)				17,467	17,467	17,467	19,039	20,705	22,475
Refuse (removed once a week)				17,308	14,736	14,736	18,530	19,878	21,323
<b>Total cost of FBS provided (minimum social package)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>144,070</b>	<b>80,041</b>	<b>80,041</b>	<b>74,251</b>	<b>79,761</b>	<b>85,642</b>
<b>Highest level of free service provided</b>									
Property rates (R value threshold)				70,000	70,000	70,000	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)				–	–	–	–	–	–
Property rates (other exemptions, reductions and rebates)				53,009	38,598	38,598	56,864	61,000	65,435
Water				58,418	25,804	25,804	32,832	35,220	37,706
Sanitation				50,877	22,034	22,034	23,637	25,355	27,198
Electricity/other energy				17,467	17,467	17,467	19,039	20,705	22,475
Refuse				17,308	14,736	14,736	18,530	19,878	21,323
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>197,080</b>	<b>118,639</b>	<b>118,639</b>	<b>150,902</b>	<b>162,156</b>	<b>174,138</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	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>										
<b>REVENUE ITEMS:</b>										
<b>Property rates</b>										
Total Property Rates	396,843	463,256	514,177	606,944	803,776	803,776		923,039	982,025	1,037,106
less Revenue Foregone				38,420	53,009	53,009		56,864	61,000	65,435
<b>Net Property Rates</b>	<b>396,843</b>	<b>463,256</b>	<b>514,177</b>	<b>568,524</b>	<b>750,767</b>	<b>750,767</b>	<b>-</b>	<b>866,175</b>	<b>921,025</b>	<b>971,671</b>
<b>Service charges - electricity revenue</b>										
Total Service charges - electricity revenue	1,132,068	1,507,824	1,646,868	2,102,657	2,102,657	2,102,657		2,396,602	2,564,364	2,743,869
less Revenue Foregone										
<b>Net Service charges - electricity revenue</b>	<b>1,132,068</b>	<b>1,507,824</b>	<b>1,646,868</b>	<b>2,102,657</b>	<b>2,102,657</b>	<b>2,102,657</b>	<b>-</b>	<b>2,396,602</b>	<b>2,564,364</b>	<b>2,743,869</b>
<b>Service charges - water revenue</b>										
Total Service charges - water revenue	406,242	447,910	514,367	648,291	648,291	648,291		747,743	819,317	871,058
less Revenue Foregone				58,418	25,804	25,804		19,786	21,396	23,061
<b>Net Service charges - water revenue</b>	<b>406,242</b>	<b>447,910</b>	<b>514,367</b>	<b>589,873</b>	<b>622,487</b>	<b>622,487</b>	<b>-</b>	<b>727,958</b>	<b>797,922</b>	<b>847,997</b>
<b>Service charges - sanitation revenue</b>										
Total Service charges - sanitation revenue	145,974	168,086	143,927	193,920	167,573	167,573		240,416	278,740	298,997
less Revenue Foregone				50,877	22,034	22,034				
<b>Net Service charges - sanitation revenue</b>	<b>145,974</b>	<b>168,086</b>	<b>143,927</b>	<b>143,043</b>	<b>145,540</b>	<b>145,540</b>	<b>-</b>	<b>240,416</b>	<b>278,740</b>	<b>298,997</b>
<b>Service charges - refuse revenue</b>										
Total refuse removal revenue	5,343	5,241	59,877	114,704	128,580	128,580		154,967	164,985	176,959
Total landfill revenue				-	-	-		-	-	-
less Revenue Foregone				17,308	14,736	14,736		-	-	-
<b>Net Service charges - refuse revenue</b>	<b>5,343</b>	<b>5,241</b>	<b>59,877</b>	<b>97,396</b>	<b>113,844</b>	<b>113,844</b>	<b>-</b>	<b>154,967</b>	<b>164,985</b>	<b>176,959</b>
<b>Other Revenue by source</b>										
Fuel levy		175,972	-	243,022	243,022	243,022		256,663	267,486	280,627
Other Revenue		50,520	90,431	82,435	722,794	722,794		90,507	98,194	106,062
Operating Grants to Entity	123,801			17,467				25,609	25,091	26,861
Capital Grants to Entity				102,000				26,491	20,175	22,807
Interest on Shareholder Loan				234,400				257,902	283,692	300,713
Salaries seconded personnel (Management Fee)				100,384				-	-	-
Commission Market	14,537	14,714	16,078	16,398				17,218	18,079	19,526
Defined benefit plan actuarial gain				11,236				11,798	12,388	13,007
Sale of erven			653	150,222				26,652	31,785	26,892
Grave plots	2,558	2,295	2,073	2,150				2,343	2,543	2,746
Land price				8,500				8,500	9,180	9,731
Entrance fees	1,576	1,502	1,207	2,174				2,300	2,434	2,576
<b>Total 'Other' Revenue</b>	<b>142,472</b>	<b>245,002</b>	<b>110,442</b>	<b>970,388</b>	<b>965,816</b>	<b>965,816</b>	<b>-</b>	<b>725,984</b>	<b>771,046</b>	<b>811,547</b>

<b>EXPENDITURE ITEMS:</b>										
<b>Bulk purchases</b>										
Basic Salaries and Wages	509,608	568,465	633,232	846,935	831,455	831,455	931,252	999,040	1,067,163	
Pension and UIF Contributions	84,271	91,110	101,763	112,301	111,351	111,351	129,645	138,854	148,043	
Medical Aid Contributions	26,725	37,624	45,719	71,389	68,239	68,239	80,462	86,373	92,329	
Overtime	55,633	73,301	96,852	52,488	51,431	51,431	65,755	70,471	75,191	
Performance Bonus	–	–	–	–	–	–	–	–	–	
Motor Vehicle Allowance	39,783	52,189	62,840	59,890	59,783	59,783	75,802	81,206	86,604	
Cellphone Allowance	–	–	–	4,419	4,419	4,419	3,369	3,605	3,839	
Housing Allowances	2,790	3,039	3,045	6,574	6,574	6,574	6,816	7,300	7,783	
Other benefits and allowances	4,853	15,939	505	12,422	12,422	12,422	37,321	39,735	42,224	
Payments in lieu of leave	–	–	12,721	–	–	–	–	–	–	
Long service awards	–	–	2,270	–	–	–	–	–	–	
Post-retirement benefit obligations	25,508	18,821	18,544	24,704	24,704	24,704	25,939	27,236	28,598	
<b>sub-total</b>	<b>749,171</b>	<b>860,488</b>	<b>977,491</b>	<b>1,191,122</b>	<b>1,170,377</b>	<b>1,170,377</b>	<b>1,356,361</b>	<b>1,453,819</b>	<b>1,551,773</b>	
<b>Less: Employees costs capitalised to PPE</b>										
<b>Total Bulk purchases</b>	<b>749,171</b>	<b>860,488</b>	<b>977,491</b>	<b>1,191,122</b>	<b>1,170,377</b>	<b>1,170,377</b>	<b>1,356,361</b>	<b>1,453,819</b>	<b>1,551,773</b>	
<b>Contributions recognised - capital</b>										
Public Contributions	–	–	–	11,888	17,676	17,676	19,267	20,953	22,744	
<b>Total Contributions recognised - capital</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>11,888</b>	<b>17,676</b>	<b>17,676</b>	<b>19,267</b>	<b>20,953</b>	<b>22,744</b>	
<b>Transfers and grants</b>										
Depreciation of Property, Plant & Equipment	427,335	440,206	378,477	449,583	430,583	430,583	445,812	487,293	506,825	
Lease amortisation	–	–	–	–	–	–	2,180	2,202	2,224	
Capital asset impairment	–	–	–	–	–	–	–	–	–	
Depreciation resulting from revaluation of PPE	–	–	–	–	–	–	–	–	–	
<b>Total Transfers and grants</b>	<b>427,335</b>	<b>440,206</b>	<b>378,477</b>	<b>449,583</b>	<b>430,583</b>	<b>430,583</b>	<b>447,992</b>	<b>489,494</b>	<b>509,049</b>	
<b>Loss on disposal of PPE</b>										
Electricity Bulk Purchases	758,698	951,713	1,065,431	1,250,000	1,250,000	1,250,000	1,350,000	1,458,000	1,574,640	
Water Bulk Purchases	250,335	284,552	336,562	352,367	352,367	352,367	384,080	413,846	444,885	
<b>Total bulk purchases</b>	<b>1,009,033</b>	<b>1,236,265</b>	<b>1,401,993</b>	<b>1,602,367</b>	<b>1,602,367</b>	<b>1,602,367</b>	<b>1,734,080</b>	<b>1,871,846</b>	<b>2,019,525</b>	
<b>Transfers and grants</b>										
Cash transfers and grants	–	–	–	–	–	–	–	–	–	
Non-cash transfers and grants	–	–	–	–	–	–	–	–	–	
<b>Total transfers and grants</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	
<b>0</b>										
Tree Pruning	–	–	–	–	–	–	2,045	2,168	2,298	
Other Contracted Services	97,412	52,845	106,654	19,479	24,474	24,474	23,623	46,428	22,147	
Security Services	–	17,020	24,658	24,137	24,137	24,137	30,494	32,034	33,652	
Valuation expenses	–	–	–	9,000	4,800	4,800	9,586	10,208	10,872	
Meter reading services	–	–	–	37,700	44,700	44,700	33,150	34,808	36,548	
Contractors fees	–	–	13,719	26,555	26,555	26,555	27,228	29,090	30,544	
Financial services support	–	–	–	5,056	5,056	5,056	5,310	5,576	5,854	
Integrated call centre	–	14,731	–	14,667	14,667	14,667	14,000	14,700	15,435	
Commission vendors	–	–	–	23,647	56,400	56,400	59,220	62,181	65,290	
SMME Contractors	–	–	–	10,844	10,844	10,844	26,826	2,816	29,564	
Lease of vehicles	–	–	–	5,741	5,741	5,741	10,865	5,748	1,722	
Collection costs	–	3,689	–	15,000	15,000	15,000	15,750	16,538	17,364	
Consultant fees	–	26,778	21,117	42,053	46,860	46,860	39,914	41,862	43,897	
Audit fees	–	14,640	23,111	18,205	18,205	18,205	19,402	20,372	21,391	
Credit Control Fees	–	–	–	15,000	15,000	15,000	15,750	16,538	17,364	
Audit Improvement	–	–	–	10,122	10,122	10,122	10,628	11,160	11,718	
IRPTN Planning	–	–	–	20,000	20,000	20,000	–	–	–	
Property Management	–	–	–	3,274	3,274	3,274	3,602	3,900	4,100	
Grave Digging	–	–	–	2,601	2,601	2,601	2,737	2,873	3,023	
Meter replacement	–	–	18,247	–	–	–	–	–	–	
Investigations	–	–	3,219	–	–	–	–	–	–	
<b>sub-total</b>	<b>97,412</b>	<b>129,703</b>	<b>210,727</b>	<b>303,081</b>	<b>348,435</b>	<b>348,435</b>	<b>350,130</b>	<b>358,998</b>	<b>372,783</b>	
<b>Allocations to organs of state:</b>										
Electricity	–	–	–	–	–	–	–	–	–	
Water	–	–	–	–	–	–	–	–	–	
Sanitation	–	–	–	–	–	–	–	–	–	
Other	–	–	–	–	–	–	–	–	–	
<b>Total contracted services</b>	<b>97,412</b>	<b>129,703</b>	<b>210,727</b>	<b>303,081</b>	<b>348,435</b>	<b>348,435</b>	<b>350,130</b>	<b>358,998</b>	<b>372,783</b>	
<b>Other Expenditure By Type</b>										
Collection costs	–	–	–	–	–	–	–	–	–	
Contributions to 'other' provisions	–	–	74,337	–	–	–	–	–	–	
Consultant fees	–	–	–	–	–	–	–	–	–	
Audit fees	–	–	–	–	–	–	–	–	–	
General expenses	298,082	226,457	233,501	253,603	958,817	958,817	315,429	315,473	317,757	
Advertising	–	–	4,290	7,073	–	–	12,962	13,622	14,313	
Collection costs	–	–	–	–	–	–	–	–	–	
Contributions to 'other' provisions	–	–	–	18,590	–	–	1,508	1,583	1,662	
Electricity Streetlights	–	–	–	20,988	–	–	22,000	23,100	24,255	
Skills Development Levy	–	–	8,931	10,303	–	–	10,626	11,336	12,048	
General expenses	–	–	–	–	–	–	–	–	–	
Interest on Shareholder Loan	–	–	–	234,400	–	–	257,902	283,692	300,713	
Management Fees (Seconded Personnel)	–	–	–	100,384	–	–	–	–	–	
Fuel	–	20,444	25,270	27,364	–	–	30,162	31,660	33,243	
Electricity departmental	–	–	–	51,069	–	–	55,355	59,361	63,637	
Branding MMM	–	–	–	3,000	–	–	3,500	3,675	3,859	
Hire of equipment	–	6,784	12,622	25,714	–	–	15,616	16,412	17,245	
Conferences and Delegations	–	–	5,486	7,533	–	–	9,376	9,867	10,402	
Insurance	–	4,885	5,535	14,838	–	–	35,730	42,357	43,584	
Legal expenses	–	38,849	11,065	21,987	–	–	24,401	25,622	26,903	
Licences	–	–	11,154	9,035	–	–	12,914	13,559	14,237	
Membership fees	–	11,748	11,768	11,200	–	–	12,152	12,942	13,718	
Postage	–	4,919	5,346	14,482	–	–	15,206	15,967	16,765	
Printing and stationery	–	5,670	9,030	18,908	–	–	16,487	17,316	18,210	
Telephone	–	13,411	15,909	15,191	–	–	16,453	17,275	18,139	
Vacuum services	–	23,878	5,406	7,101	–	–	7,740	8,127	8,534	
Bank Charges	–	–	8,568	6,600	–	–	6,889	7,233	7,595	
<b>Total 'Other' Expenditure</b>	<b>298,082</b>	<b>357,045</b>	<b>448,220</b>	<b>879,363</b>	<b>958,817</b>	<b>958,817</b>	<b>882,397</b>	<b>930,177</b>	<b>966,819</b>	
<b>Repairs and Maintenance by Expenditure Item</b>										
Employee related costs	–	–	–	–	–	–	–	–	–	
Other materials	83,740	177,943	161,778	309,900	354,186	354,186	439,393	467,584	500,484	
Contracted Services	–	–	–	–	–	–	–	–	–	
Other Expenditure	–	–	–	–	–	–	–	–	–	
<b>Total Repairs and Maintenance Expenditure</b>	<b>83,740</b>	<b>177,943</b>	<b>161,778</b>	<b>309,900</b>	<b>354,186</b>	<b>354,186</b>	<b>439,393</b>	<b>467,584</b>	<b>500,484</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 Regulation	Vote 14 - Electricity - Centec (Soc) Ltd	Total
R thousand															
<b>Revenue By Source</b>															
Property rates	-	-	-	866,175	-	-	-	-	-	-	-	-	-	-	866,175
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	2,396,602	2,396,602
Service charges - water revenue	-	-	-	-	-	-	-	-	-	727,958	-	-	-	-	727,958
Service charges - sanitation revenue	-	-	-	-	-	-	-	240,416	-	-	-	-	-	-	240,416
Service charges - refuse revenue	-	-	-	-	-	-	-	154,967	-	-	-	-	-	-	154,967
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	3,271	-	763	121	17,072	2,510	-	-	-	3,990	-	-	27,727
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	34,140	-	-	162,449	196,589
Interest earned - outstanding debtors	-	-	-	134,008	-	-	-	-	-	-	-	-	-	19,000	153,008
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	1	5,853	271	-	-	-	-	-	-	-	6,540	12,665
Licences and permits	-	-	-	1	182	738	-	7	-	-	-	-	-	-	928
Agency services	-	-	321	1,664	32	-	-	-	148	-	1,007	-	-	550	3,722
Other revenue	-	-	8,877	4,548	9,461	5,394	36,578	17,920	3,654	1,721	526,525	-	-	111,307	725,984
Transfers recognised - operational	-	-	-	346,645	-	-	-	-	160,919	76,978	28,029	-	-	-	612,571
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	990	990
<b>Total Revenue (excluding capital transfers and contri</b>	<b>-</b>	<b>-</b>	<b>12,470</b>	<b>1,353,041</b>	<b>16,290</b>	<b>6,523</b>	<b>53,650</b>	<b>20,438</b>	<b>560,105</b>	<b>806,656</b>	<b>593,691</b>	<b>-</b>	<b>-</b>	<b>2,697,438</b>	<b>6,120,302</b>

MAN Mangaung - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)															
Description	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 Regulation	Vote 14 - Electricity - Centec (Soc) Ltd	Vote 15 - (NAME OF PPE)	Total
R thousand															
<b>Property rates</b>															
Property rates - penalties & collection charges	38,593	70,605	133,766	99,240	278,131	65,850	58,914	8,890	239,717	63,941	55,452	-	35,753	207,509	1,356,361
Service charges - electricity revenue	-	52,773	-	-	-	-	-	-	-	-	-	-	-	1,515	54,287
Service charges - water revenue	-	-	-	-	-	-	-	-	30,157	68,830	55,642	-	-	35,000	189,628
Service charges - sanitation revenue	131	278	31,853	814	13,499	97	101	4,133	213,833	32,610	2,558	-	76	148,008	447,992
Service charges - refuse revenue	-	-	-	-	-	-	-	-	20,755	158	181,615	-	-	9,551	212,080
Service charges - other	-	-	-	-	-	-	-	-	-	384,080	-	-	-	1,350,000	1,734,080
Rental of facilities and equipment	88	30	20,155	2,856	18,083	3,348	1,340	809	160,024	49,480	-	-	394	182,787	439,393
Interest earned - external investments	1,000	250	17,791	69,929	63,777	10,777	6,915	-	12,183	139	18,828	-	6,000	142,543	350,130
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	42,166	13,046	58,938	-	-	334	114,485
Dividends received	16,044	81,388	81,433	24,617	41,482	46,323	35,036	6,139	90,367	66,653	17,242	-	16,451	358,224	882,397
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>55,855</b>	<b>205,324</b>	<b>284,997</b>	<b>197,456</b>	<b>414,973</b>	<b>126,394</b>	<b>102,305</b>	<b>19,970</b>	<b>809,203</b>	<b>678,936</b>	<b>390,275</b>	<b>-</b>	<b>58,675</b>	<b>2,436,470</b>	<b>5,780,834</b>
<b>Transfers recognised - operational</b>	<b>(55,855)</b>	<b>(205,324)</b>	<b>(272,528)</b>	<b>1,155,585</b>	<b>(398,682)</b>	<b>(119,871)</b>	<b>(48,655)</b>	<b>468</b>	<b>(249,099)</b>	<b>127,720</b>	<b>203,416</b>	<b>-</b>	<b>(58,675)</b>	<b>260,968</b>	<b>339,467</b>
Other revenue	-	-	-	-	-	-	-	-	-	-	727,633	-	-	-	727,633
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	19,267	19,267
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>0</b>	<b>(55,855)</b>	<b>(205,324)</b>	<b>(272,528)</b>	<b>1,155,585</b>	<b>(398,682)</b>	<b>(119,871)</b>	<b>(48,655)</b>	<b>468</b>	<b>(249,099)</b>	<b>127,720</b>	<b>931,049</b>	<b>-</b>	<b>(58,675)</b>	<b>280,235</b>	<b>1,086,367</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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
<b>ASSETS</b>									
<u>Call investment deposits</u>									
Call deposits < 90 days	47,571	130,498	429,308	629,766	663,806	663,806	987,376	1,068,650	1,077,204
Other current investments > 90 days	151,324	-	-	-	-	-	-	-	-
<b>Total Call investment deposits</b>	<b>198,895</b>	<b>130,498</b>	<b>429,308</b>	<b>629,766</b>	<b>663,806</b>	<b>663,806</b>	<b>987,376</b>	<b>1,068,650</b>	<b>1,077,204</b>
<u>Consumer debtors</u>									
Consumer debtors	280,839	1,487,360	1,892,939	2,268,000	2,569,473	2,569,473	2,808,039	3,058,277	3,286,621
<u>Less: Provision for debt impairment</u>		(1,038,585)	(1,255,533)	(1,740,048)	(1,655,048)	(1,655,048)	(1,844,676)	(2,042,036)	(2,247,514)
<b>Total Consumer debtors</b>	<b>280,839</b>	<b>448,775</b>	<b>637,406</b>	<b>527,952</b>	<b>914,425</b>	<b>914,425</b>	<b>963,363</b>	<b>1,016,241</b>	<b>1,039,108</b>
<u>Debt impairment provision</u>									
Balance at the beginning of the year		745,679	1,038,585	1,479,211	1,479,211	1,479,211	1,655,048	1,844,676	2,042,036
Contributions to the provision		292,906	216,949	260,837	175,837	175,837	189,628	197,360	205,478
Bad debts written off		-	-	-	-	-	-	-	-
<b>Balance at end of year</b>	<b>-</b>	<b>1,038,585</b>	<b>1,255,533</b>	<b>1,740,048</b>	<b>1,655,048</b>	<b>1,655,048</b>	<b>1,844,676</b>	<b>2,042,036</b>	<b>2,247,514</b>
<u>Property, plant and equipment (PPE)</u>									
PPE at cost/valuation (excl. finance leases)	9,619,231	9,786,997	11,961,015	12,313,978	14,948,994	14,948,994	12,804,148	13,677,079	14,362,005
Leases recognised as PPE				-	-	-			
<u>Less: Accumulated depreciation</u>			2,716,443	2,295,716	3,147,027	3,147,027	189,628	197,360	205,478
<b>Total Property, plant and equipment (PPE)</b>	<b>9,619,231</b>	<b>9,786,997</b>	<b>9,244,572</b>	<b>10,018,263</b>	<b>11,801,967</b>	<b>11,801,967</b>	<b>12,614,520</b>	<b>13,479,719</b>	<b>14,156,527</b>

MAN Mangaung - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'									
Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>LIABILITIES</b>									
<b>Current liabilities - Borrowing</b>									
Short term loans (other than bank overdraft)						-			
Current portion of long-term liabilities	2,184	4,402	12,289	4,622	13,690	13,690	18,426	34,528	36,251
<b>Total Current liabilities - Borrowing</b>	<b>2,184</b>	<b>4,402</b>	<b>12,289</b>	<b>4,622</b>	<b>13,690</b>	<b>13,690</b>	<b>18,426</b>	<b>34,528</b>	<b>36,251</b>
<b>Trade and other payables</b>									
Trade and other creditors	739,787	963,802	841,576	832,968	1,053,598	1,053,598	979,020	995,685	1,049,781
Unspent conditional transfers	232,964	231,354	198,038	195,300	151,841	151,841	215,000	185,000	173,000
VAT		62,519	92,216		-				
<b>Total Trade and other payables</b>	<b>972,751</b>	<b>1,257,674</b>	<b>1,131,830</b>	<b>1,028,268</b>	<b>1,205,439</b>	<b>1,205,439</b>	<b>1,194,020</b>	<b>1,180,685</b>	<b>1,222,781</b>
<b>Non current liabilities - Borrowing</b>									
Borrowing	20,163	57,686	169,537	203,719	127,617	127,617	3,342,580	3,830,402	4,046,446
Finance leases (including PPP asset element)			183,176	45,874	83,527	83,527			
<b>Total Non current liabilities - Borrowing</b>	<b>20,163</b>	<b>57,686</b>	<b>352,713</b>	<b>249,593</b>	<b>211,144</b>	<b>211,144</b>	<b>3,342,580</b>	<b>3,830,402</b>	<b>4,046,446</b>
<b>Provisions - non-current</b>									
Retirement benefits	442,310	497,437	455,489	580,211	598,801	598,801	506,959	532,307	558,923
<i>List other major provision items</i>									
Refuse landfill site rehabilitation			434,163	75,602	75,602	75,602	484,973	486,903	485,768
Other	76,322	48,007		2,531	288,638	288,638			
<b>Total Provisions - non-current</b>	<b>518,632</b>	<b>545,444</b>	<b>889,652</b>	<b>658,344</b>	<b>963,041</b>	<b>963,041</b>	<b>991,932</b>	<b>1,019,210</b>	<b>1,044,691</b>
<b>CHANGES IN NET ASSETS</b>									
<b>Accumulated Surplus/(Deficit)</b>									
Accumulated Surplus/(Deficit) - opening balance	2,025,811	7,332,744	10,107,811	7,683,668	11,744,894	11,744,894	10,877,806	11,566,694	12,061,745
GRAP adjustments	(292,496)			-		-			
Restated balance	1,733,316	7,332,744	10,107,811	7,683,668	11,744,894	11,744,894	10,877,806	11,566,694	12,061,745
Surplus/(Deficit)	237,138	350,924	570,499	825,290	1,242,033	1,242,033	1,086,367	1,109,282	1,155,271
Appropriations to Reserves									
Transfers from Reserves									
Depreciation offsets									
Other adjustments			60,000						
<b>Accumulated Surplus/(Deficit)</b>	<b>1,970,453</b>	<b>7,683,668</b>	<b>10,738,310</b>	<b>8,508,958</b>	<b>12,986,928</b>	<b>12,986,928</b>	<b>11,964,174</b>	<b>12,675,975</b>	<b>13,217,016</b>
<b>Reserves</b>									
Housing Development Fund	3,650			-		-			
Capital replacement	-			-		-			
Self-insurance	76,090	77,596	77,485	81,476	81,476	81,476	88,084	92,488	97,113
Other reserves	11,006	11,776	11,457	12,353	12,353	12,353	13,619	14,300	15,015
Revaluation	2,686,592	2,690,106	776,141	2,624,611	831,255	831,255	838,347	848,375	1,008,062
<b>Total Reserves</b>	<b>2,777,338</b>	<b>2,779,477</b>	<b>865,083</b>	<b>2,718,439</b>	<b>925,083</b>	<b>925,083</b>	<b>940,050</b>	<b>955,163</b>	<b>1,120,189</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>4,747,792</b>	<b>10,463,146</b>	<b>11,603,393</b>	<b>11,227,397</b>	<b>13,912,011</b>	<b>13,912,011</b>	<b>12,904,224</b>	<b>13,631,139</b>	<b>14,337,205</b>

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services									
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## SERVICES TARIFFS

### 1. Assessment Rates

It is recommended that rates tariffs be increased by net average of 6% across the board.

(a) That the following general assessment rates in respect of the Mangaung Metropolitan Municipality be determined as follows:

- i. Comma five seven eight four cent (0,5784 cent), multiply by comma two five cent (0.25), per rand on the rateable value of farm property (exempt from VAT);
- ii. Comma five seven eight four cent (0,5784 cent), per rand on the rateable value of residential property (exempt from VAT);
- iii. Two comma five cent (2,500 cent) per rand on the rateable value of government property (exempt from VAT);
- iv. Two comma five cent (2,500 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 thousand 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 do not exceed R 2,000,000 (Two million rand only), and;
- \* That for the 2014/15 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: 7 July 2014; 7 August 2014; 8 September 2014; 7 October 2014; 7 November 2014; 8 December 2014; 7 January 2015; 9 February 2015; 9 March 2015; 7 April 2015; 7 May 2015 and 8 June 2015.

### 2. Sewerage Charges

It is recommended that the sewerage charges be increased by 6% across the board.

(a) **Non- residential**

Comma three four and five (0, 3405 cent) per rand on the rateable value of the property (VAT excluded) with a minimum of one hundred and seven rand and fifty seven cents (R 107.57) (VAT excluded) per erf per month

(b) **Residential**

Comma two three eight four (0, 2384 cent) per rand on the rateable value of the property (VAT excluded) with a minimum of seventy nine rand thirty nine cent (R 79, 39) (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 96.56 per sanitary point per month (VAT excluded)  
R 32.11 per refuse container per month (VAT excluded)
- ii. Martie du Plessis School, Dr Böhmer School, Lettie Fouche School and schools of similar nature:  
R 48.29 per sanitary point per month (VAT excluded)



R 16.06 per refuse container per month (VAT Excluded)

- (c) That the sewerage charges and levied in accordance with 2(a), (b) and (c) as stated above, become due monthly on the following dates: 7 July 2014; 7 August 2014; 8 September 2014; 7 October 2014; 7 November 2014; 8 December 2014; 7 January 2015; 9 February 2015; 9 March 2015; 7 April 2015; 7 May 2015 and 8 June 2015.

### 3. Refuse Removal Charges

It is recommended that the refuse removal be increased by 6% and;

- i. That, the refuse removal tariffs for 2014/15 be applicable from the consumer month of July 2014;
- 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	34.02
301 - 600	45.36
601 - 900	79.39
901 - 1500	113.42
>1500	136.52

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

Tariff per month (maximum of one removal per week) - R 79.39 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 169.65 per month

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

A minimum of R 169.65 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.

#### Rebates on refuse removal charges:

Residential properties with a value of R 70,000.00, or less are exempted from paying refuse removal charges.

- (d) It is recommended that the refuse removal levies as stated above, become due monthly on the following dates; 7 July 2014; 7 August 2014; 8 September 2014; 7 October 2014; 7 November 2014; 8 December 2014; 7 January 2015; 9 February 2015; 9 March 2015; 7 April 2015; 7 May 2015 and 8 June 2015.

### 4. Water Tariffs

It is recommended

- i. That the water tariffs for the 2014/15 financial year be increased on average of 11.45% for residential properties and for 15.22% for non-residential properties and the details in terms of our step tariff structure is as outlined below:

#### Residential Properties (non-bulk)

1 to 6kl	-	18%
7 to 15kl	-	7%
16 to 30kl	-	7%
31 to 60kl	-	10%
>61kl	-	18%

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

1 to 60kl	-	7%
61 to 100kl	-	12%
>100kl	-	20%

- ii. That, the water tariffs for 2013/14 be applicable from the consumer month of July 2014;
- 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 6.04 per kilolitre per month for 0 to 6 kiloliters;
- ii. R 13.74 per kilolitre per month for 7 to 15 kilolitres;
- iii. R 14.50 per kilolitre per month for 16 to 30 kilolitres;
- iv. R 16.10 per kilolitre per month for 31 to 60 kilolitres;
- v. R 18.08 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 more

Divide unit by number of flats, townhouses or duet houses as per the sliding scale. Tariffs applicable to erf used for residential purposes are applicable to the above.

- iii. Fire meter water consumed - R 15.06 per kiloliter per month.

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

Fixed amount: R 27.43 per month

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

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

Minimum charge: R 27.43 per month

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

Minimum charge: R 3,439.62 per month

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

Water consumed: R 11.51 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 413.24 per month  
**plus**  
Water consumed:  
R 14.52 per kilolitre per month for 0 to 60 kiloliters;  
R 16.80 per kilolitre per month for 61 to 100 kilolitres;  
R 18.74 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 6.04 per kilolitre per month for 0 to 6 kiloliters;
- ii. R 13.74 per kilolitre per month for 7 to 15 kilolitres plus a surcharge of 35%
- iii. R 14.50 per kilolitre per month for 16 to 30 kilolitres plus a surcharge of 35%
- iv. R 16.10 per kilolitre per month for 31 to 60 kilolitres plus a surcharge of 35%
- v. R 18.08 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 413.24 per month plus a surcharge of 35%

#### plus

Water consumed:

R 14.52 per kilolitre per month for 0 to 60 kiloliters plus a surcharge of 35%

R 16.80 per kilolitre per month for 61 to 100 kilolitres plus a surcharge of 35%

R 18.74 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 2014.

## 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 2014/15 financial year be increased with 7.35% (on average) above the previous year;
- ii. That, the new electricity tariffs for 2014/15 be applicable from the consumer month of 1 July 2014;
- 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; and,
- iv. That the following charges and prices, excluding VAT, in connection with the supply and consumption of electricity are submitted for approval.

PP IBT	2013/14			2014/15			2015/16		2016/17	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Indigent (1 - 50) FBE				0.80	0.85		0.86	0.91	0.92	0.97
Indigent (51 - 350)	0.76	0.84	2.69%	0.80	0.85	4.31%	0.86	0.91	0.92	0.97
Block 1 (1 - 350kWh)	0.76	0.84	2.69%	0.90	1.05		0.96	1.12	1.03	1.20
Block 1 (1 - 350kWh)	0.97	1.05	8.07%	0.90	1.05	7.13%	0.96	1.12	1.03	1.20
Block 3 (> 350kWh)	1.17	1.24	10.45%	1.45	1.65		1.55	1.77	1.66	1.89
Block 2 (>350kWh)	1.40	1.46	12.65%	1.45	1.65	15.13%	1.55	1.77	1.66	1.89
<b>Average price per Season</b>	1.07	1.15	8.47%	1.18	1.35	8.86%	1.26	1.44	1.35	1.55
IBT	2013/14			2014/15			2015/16		2016/17	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Block 1 (1 - 50kWh)				0.90	1.05		0.96	1.12	1.03	1.20
Block 4 (>600kWh)				1.45	1.65		1.55	1.77	1.66	1.89
<b>Average price per Season</b>						8.8/6%				
Homeflex	2013/14			2014/15			2015/16		2016/17	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Basic Charge	270.25	270.25		292.14	292.14	8.10%	312.59	312.59	334.47	334.47
Single Phase	89.83	89.83	-64.1%	97.11	97.11	8.10%	103.90	103.90	111.18	111.18
Three Phase	269.50	270.25	7.88%	291.33	292.14	8.10%	311.72	312.59	333.54	334.47
Peak	1.27	2.72	16.00%	1.37	2.65	5.40%	1.47	2.83	1.57	3.03
Standard	0.95	1.38	16.02%	1.03	1.46	7.56%	1.10	1.56	1.18	1.67
Off Peak	0.85	1.33	20.27%	0.91	1.41	7.56%	0.98	1.51	1.05	1.61
<b>Average price per Season</b>			15.04%			7.15%				
PP Flat Business	2013/14			2014/15			2015/16		2016/17	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
kWh	1.40	1.51	8.85%	1.51	1.62	7.90%	1.62	1.73	1.73	1.85
<b>Average price per Season</b>			8.85%			7.90%				
Rotary Flat Business	2013/14			2014/15			2015/16		2016/17	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
kWh	1.40	1.51	8.85%	1.51	1.62	7.90%	1.62	1.73	1.73	1.85
<b>Average price per Season</b>			8.85%			7.90%				
Complex	2013/14			2014/15			2015/16		2016/17	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Basic charge	324.30	324.30		350.57	350.57	8.10%	375.11	375.11	401.37	401.37
Single Phase	107.80	107.80		116.53	116.53	8.10%	124.69	124.69	133.42	133.42
Three Phase	323.40	323.40	7.80%	349.60	349.60	8.10%	374.07	374.07	400.25	400.25
Peak	1.57	2.93	8.01%	1.74	2.85	7.42%	1.86	3.05	1.99	3.26
Standard	0.94	1.50	8.01%	1.02	1.70	9.45%	1.09	1.82	1.16	1.95
Off Peak	0.80	1.44	8.11%	0.86	1.63	9.45%	0.93	1.75	0.99	1.87
<b>Average price per Season</b>			8.04%			8.61%				
Elecflex 1	2013/14			2014/15			2015/16		2016/17	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Basic Charge	2236.80	2263.80	7.80%	2447.17	2447.17	8.10%	2618.47	2618.47	2801.76	2801.76
Access	31.90	31.90	7.81%	34.48	34.48	8.10%	36.90	36.90	39.48	39.48
MD	91.13	91.13	7.80%	98.51	98.51	8.10%	105.41	105.41	112.79	112.79
Peak	1.02	1.90	2.61%	1.10	2.16	9.45%	1.18	2.31	1.26	2.47
Standard	0.67	0.98	16.21%	0.72	1.11	9.45%	0.78	1.18	0.83	1.27
Off Peak	0.57	0.93	16.21%	0.62	1.01	8.10%	0.66	1.08	0.71	1.15
<b>Average price per Season</b>			8.04%			8.61%				
Elecflex 2	2013/14			2014/15			2015/16		2016/17	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Basic Charge	1509.20	1509.20	7.80%	1631.45	1631.45	8.10%	1745.65	1745.65	1867.84	1867.84
Access	34.45	34.45	7.80%	37.24	37.24	8.10%	39.85	39.85	42.64	42.64
MD	98.43	98.43	7.80%	106.40	106.40	8.10%	113.85	113.85	121.82	121.82
Peak	1.09	1.90	0.93%	1.15	2.27	9.22%	1.23	2.43	1.32	2.60
Standard	0.72	1.05	16.21%	0.76	1.16	6.47%	0.81	1.24	0.87	1.33
Off Peak	0.62	1.01	16.21%	0.65	1.06	5.16%	0.69	1.13	0.74	1.21
<b>Average price per Season</b>			9.46%			7.24%				
Elecflex 3	2013/14			2014/15			2015/16		2016/17	

	Summer	Winter	% Inc	Summer		Summer	Winter	% Inc	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Basic Charge	1131.90	1131.90	7.80%	1223.58	1223.58	8.10%	1309.23	1309.23	1400.88	1400.88
Access	37.89	37.89	7.79%	38.91	38.91	2.69%	41.63	41.63	44.55	44.55
MD	108.28	108.28	7.80%	111.20	111.20	2.70%	118.98	118.98	127.31	127.31
Peak	1.20	2.08	0.83%	1.21	2.38	4.43%	1.30	2.55	1.39	2.73
Standard	0.72	1.16	8.13%	0.80	1.22	9.14%	0.86	1.31	0.92	1.40
Off Peak	0.61	1.10	7.29%	0.68	1.11	8.86%	0.73	1.19	0.78	1.27
<b>Average price per Season</b>			6.61%			6.28%				
<b>Reselling 2</b>	<b>2013/14</b>			<b>2014/15</b>			<b>2015/16</b>		<b>2016/17</b>	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Basic Charge	1509.20	1513.40	7.88%	1631.45	1635.99	8.10%	1745.65	1750.50	1867.84	1873.04
MD	39.37	39.37	7.79%	42.56	42.56	8.10%	45.54	45.54	48.73	48.73
Peak	1.09	1.90	15.64%	1.18	1.95	6.75%	1.26	2.09	1.35	2.24
Standard	0.78	1.19	1.34%	0.85	1.22	6.75%	0.90	1.30	0.97	1.39
Off Peak	0.66	1.13	0.73%	0.71	1.16	6.75%	0.76	1.24	0.82	1.33
<b>Average price per Season</b>			0.42%			7.09%				
<b>Bulk Reselling 3</b>	<b>2013/14</b>			<b>2014/15</b>			<b>2015/16</b>		<b>2016/17</b>	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Basic Charge	1131.90	1131.90	7.80%	1223.58	1223.58	8.10%	1309.23	1309.23	1400.88	1400.88
MD	43.31	43.31	7.80%	46.82	46.82	8.10%	50.10	50.10	53.60	53.60
Peak	1.20	2.08	15.44%	1.24	2.05	2.04%	1.32	2.20	1.42	2.35
Standard	0.82	1.16	-5.39%	0.89	1.28	8.99%	0.95	1.37	1.02	1.46
Off Peak	0.73	1.11	-1.27%	0.73	1.19	2.00%	0.78	1.27	0.84	1.36
<b>Average price per Season</b>			-1.30%			5.28%				
<b>Sport Stadiums on ToU</b>	<b>2013/14</b>			<b>2014/15</b>			<b>2015/16</b>		<b>2016/17</b>	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Peak	1.88	3.54	8.02%	1.93	3.64	2.69%	2.07	3.89	2.21	4.16
Standard	1.13	1.80	7.90%	1.22	1.95	8.10%	1.31	2.08	1.40	2.23
Off Peak	0.96	1.73	8.08%	1.04	1.87	8.10%	1.11	2.00	1.19	2.14
<b>Average price per Season</b>			8.00%			6.30%				
<b>Centlec Departmental on ToU</b>	<b>2013/14</b>			<b>2014/15</b>			<b>2015/16</b>		<b>2016/17</b>	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
Peak	1.20	2.26	7.89%	1.23	2.32	2.69%	1.32	2.48	1.41	2.66
Standard	0.73	1.16	8.13%	0.79	1.25	8.10%	0.84	1.34	0.90	1.44
Off Peak	0.61	1.11	8.10%	0.66	1.20	8.10%	0.71	1.28	0.76	1.37
<b>Average price per Season</b>			8.04%			6.30%				
<b>Departmental</b>	<b>2013/14</b>			<b>2014/15</b>			<b>2015/16</b>		<b>2016/17</b>	
	Summer	Winter	% Inc	Summer	Winter	% Inc	Summer	Winter	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
kWh (Centlec)	1.09	1.09	8.13%	1.15	1.15	5.94%	1.24	1.24	1.32	1.32
			8.09%	1.15	1.15	5.94%				
<b>Net Metering</b>	<b>2013/14</b>			<b>2014/15</b>			<b>2015/16</b>		<b>2016/17</b>	
	Summer	Winter	% Inc	Summer	Summer	Winter	% Inc	Summer	Summer	Winter
	R	R	%	R	R	%	R	R	R	R
New Tariff										
Consumption on Applicable ToU										
Generation Tariff up to 100kVA				0.65	0.85		0.70	0.91	0.74	0.97

## 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 2014/15 MTREF budget for tabling in March 2014.

The 2014/15 draft MTREF budget will be tabled at a Council meeting to be held on 27 March 2014 for noting. Subsequent to the tabling of the draft at 2014/15 MTREF budget and proposed tariff, advertisements will be made for stakeholders and public comment by 4th, 5th, 8th, 9th and 22nd of April 2014.

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 the 09<sup>th</sup> of May 2014.

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
PREPARATORY PHASE	Briefing session with Section 80; IDP and Finance, IDP Steering Committee, Budget Committee	26 -27 Aug 2013	26-27 Aug 2013	Done
	Tabling of the IDP and Budget Process Plan to Council	04 Sept 2013	04 Sept 2013	Done
	Advertisement of IDP and Budget Process Plan	05 Sept 2013	05 Sept 2013	Done
	Preparation of budget framework to provide parameters and request budget inputs for the 2013/14 MTREF	30/09/13	30/ 09/2013	Done
	One day self assessment dialogue with EMT, MAYCO and Councillors	29/10/13	29/10/2013	Done
	1 <sup>st</sup> quarter section 52 report for the period ending 30 Sept 2013 on the implementation of the budget and financial state of affairs of the municipality	31 October 2013	31 October 2013	Done
	Final submission of Municipal Growth and Development strategy for the city to the EM	31 Oct 2013	31 Oct 2013	Done
	EMT submit inputs on operational budget	04 Nov 2013	04 Nov 2013	Done
	EMT to submit budget inputs on capital projects	18 Nov 2013	18 Nov 2013	Done
	Consideration, review and inclusion of any relevant and new information	29 Nov 2013	29/11/13	Done
	Develop a draft Growth Development Strategy for the City	31/12/12	29/11/12	Not Done
	Initiate Public Participation process in line with the MTREF	25 Nov 2013	26/11/ 2013	Done
STRATEGIC PHASE	Centlec draft budget and business plan	22/01/14	22/01/14	Done
	<i>IDP Steering Committee to review emerging issues / changes and to prioritize IDP and budget items</i>	23/01/14	-	Not Done
	<i>2<sup>nd</sup> quarter section 52 report for the period ending December 2013 on the implementation of the budget and financial state of affairs of the municipality</i>	30 Jan 2014	29 Jan 2014	done
	<i>Submission of midyear budget and performance assessment report for 2013/ 14</i>	30 Jan 2014	29 Jan 2014	done
	<i>Approval of final GDS and implementation plan</i>	30 Jan 2014		Not done
	Refining municipal Strategies, Objectives, KPI's and targets so as to influence the budget	06/02/14	16/01/14	Done

	MMM provides Centlec with comments on draft business plan and budget	12 Feb 2014		In progress
	MAYCO Lekgotla to confirm IDP< SDBIP and Budget priorities	20 Feb 2014	18 March 2014	Done
	Review tariffs and budget policies	25 Feb 2014	25 / 02 / 2014	Done
	Institutional plan refined to deliver on the municipal strategy	28/02/14	28/02/14	Done
<b>PROJECT PHASE</b>	Review and align National and Provincial allocation for inclusion in the draft IDP and MTREF budget	28/02/14	28 /02/2014	Done
	Directorates develop draft 2014/15 SDBIP and present to Portfolio Committee	07 March 2014	25 March 2014	In progress
	One and multi-year scorecard revised and presented to MAYCO	11 March 2014	25/03/14	In Progress
<b>INTEGRATION PHASE</b>	Directorates confirming programmes and projects to MAYCO	20/03/14	18/03/14	Done
	Horizontal and vertical alignment with District, Province and other stakeholders	20/03/14	20/03/14	To be Done
	Financial plan and capital investment plan are developed	20/03/14	20/03/14	Done
	TABLING OF THE Draft IDP including proposed revisions and MTREF Budget and related resolutions - MMM and Centlec	27/03/14	27/03/14	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	04/04/14	09/04/14	To be Done
	Public participation process including hearings on Draft IDP and Budget	07- 16 April 2014	07- 16 April 2014	Still to be Done
	3 <sup>rd</sup> quarter section 52 report for the period ending 31 March 2014 on the implementation of the budget and financial state of affairs of the municipality	24 April 2014	24 April 2014	Still to be done
	IDP Budget Lekgotla	09/05/14	09/05/14	To be Done
	Executive Mayor with support of MAYCO to recommend approval by Council after considering inputs from Council and all sectors	27 May 2014	27 May 2014	To be done
	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.	29 May 2014	29 May 2014	To be done
	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	06/06/14	06 / 06/ 2014	To be done
	Publication of approved IDP, budget, SDBIP and performance agreements on the website and in local newspapers	06/06/14	06/06/14	To be done
	Executive mayor approves the 2014/15 SDBIP and annual performance agreements of the City Manager and senior managers within 28 days after the approval of IDP and budget.	31 /07/2014	31 /07/2014	To be done
	4 <sup>th</sup> quarter section 52 report for the period ending 30 June 2014 on the implementation of the budget and financial state of affairs of the municipality	31 July 2014	31 July 2014	To be done

## 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

Engagements	Wards	2013					2014				
		Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
<b>Community Participation</b>											
Barolong Hall – Thaba Nchu	39, 40 and 43				26			18 <sup>th</sup> Sediti Hall (ward 41)			
Thaba Nchu – Zone 2 Community Hall	41, 42 and 49				26			18 <sup>th</sup> Komesdrif Hall (Ward 38)			
H hall Botshabelo	27,28,29,30,34,36,37 and 38				27						
Nicro Hall, Botshabelo	31,32,33 and 35				27						
Paradise Hall Bloemfontein	1,2,3,4,5,9,13,14 and 15				28						
Bloemfontein – Regional Hall	6,7,8,10,11,12,16,17,45,47 and 46				28						
Indaba Auditorium	18,19,20,21,22,23,24,25,26,44 and 48				28			19 <sup>th</sup> repeated at Floreat hall			

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 2014 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 2014/15 IDP and the development of the 2014/15 - 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 2014/15 draft MTREF budget continues to address the mentioned mayoral priorities that are informed by the 12 outcomes of government particularly outcome 8 and outcome 9 that focuses on integrated Human Settlement and local government respectively.

The tables below serve 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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>											
Strategic Leadership and Planning	Good Governance	1	24,556			1,553	2,553	2,553	1,630	1,712	1,798
IT governance and planning	Good Governance	2	10			130	130	130	-	-	-
Human Resource Management	Good Governance	3	3,461			11,382	11,382	11,382	12,470	13,592	14,739
Fleet Management and Support	Upgrading and Maintenance of Infrastructure	4	1			136	136	136	148	161	174
Strategic Management Programmes	Good Governance	5	428,719			1,383,899	1,611,956	1,611,956	1,321,324	1,351,995	1,431,891
Fire and Disaster Management	Social and Community Service	6	-			678	678	678	718	761	807
Environment Health	Social and Community Service	7	1,119			193	193	193	220	240	264
Parks and Cemeteries Management	Social and Community Service	8	5,424			5,141	5,141	5,141	5,507	5,890	6,285
Law Enforcement and Safety	Social and Community Service	9	3,365			8,641	10,481	10,481	9,505	10,456	11,501
Social and Community Development	Social and Community Service	10	84,590			923	923	923	340	369	398
Economic Development	Poverty eradication, rural and economic development and job creation.	11	11,307			166,549	166,549	166,549	44,635	51,276	47,706
Market Services Management	Poverty eradication, rural and economic development and job creation.	12	16,804			19,143	20,198	20,198	20,438	21,588	23,315
Fiscal Prudence	Financial Sustainability	13	601,298			1,040,889	1,223,132	1,223,132	1,351,410	1,411,526	1,453,394
Roads and Stormwater Improvement	Upgrading and Maintenance of Infrastructure	14	263,357			1,204	1,204	1,204	1,236	1,341	1,448
Solid Waste Management	Upgrading and Maintenance of Infrastructure	15	5,506			190,712	207,160	207,160	247,932	256,235	272,776
Water and Sanitation Provision	Eradication of bucket system, VIP toilets etc	16	299,125			213,496	215,993	215,993	310,789	348,035	371,830
Sustainable Shelter Provision	Human Settlement	17	4,740			14,972	14,972	14,972	15,538	16,782	17,788
Purified Water Provision	Upgrading and Maintenance of Infrastructure	18	541,421			668,129	700,743	700,743	806,656	875,338	929,350
Electricity Provision and Maintenance	Upgrading and Maintenance of Infrastructure	19	929,711			2,465,995	2,467,634	2,467,634	2,716,705	2,897,618	3,101,359
	Not Analysed			4,172,179	4,582,162						
<b>Allocations to other priorities</b>											
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>3,224,513</b>	<b>4,172,179</b>	<b>4,582,162</b>	<b>6,193,763</b>	<b>6,661,155</b>	<b>6,661,155</b>	<b>6,867,202</b>	<b>7,264,916</b>	<b>7,686,823</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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>										
Strategic Leadership and Planning	Good Governance	315,657			205,511	213,511	213,511	259,075	272,566	274,796
IT governance and planning	Good Governance	36,529			78,571	84,105	84,105	87,019	92,482	97,343
Human Resource Management	Good Governance	25,917			187,736	187,736	187,736	190,658	202,345	212,500
Fleet Management and Support	Upgrading and Maintenance of Infrastructure	59,405			42,050	42,050	42,050	52,650	50,279	49,108
Strategic Management Programmes	Good Governance	370,176			627,381	687,581	687,581	515,365	525,749	555,834
Fire and Disaster Management	Social and Community Service	39,943			63,580	63,580	63,580	79,000	84,553	89,986
Environment Health	Social and Community Service	3,723			22,317	22,317	22,317	29,315	27,412	29,108
Parks and Cemeteries Management	Social and Community Service	55,339			95,173	95,173	95,173	132,136	139,893	147,735
Law Enforcement and Safety	Social and Community Service	72,954			117,130	118,580	118,580	131,955	140,198	148,417
Social and Community Development	Social and Community Service	121,712			40,073	40,073	40,073	45,761	48,832	51,896
Economic Development	Poverty eradication, rural and economic development and job creation.	48,011			124,316	128,435	128,435	142,692	147,423	155,581
Market Services Management	Poverty eradication, rural and economic development and job creation.	14,025			18,428	18,428	18,428	19,970	21,366	22,603
Fiscal Prudence	Financial Sustainability	89,466			178,451	161,778	161,778	187,929	199,216	211,669
Roads and Stormwater Improvement	Upgrading and Maintenance of Infrastructure	131,813			310,934	315,434	315,434	329,968	357,695	372,174
Solid Waste Management	Upgrading and Maintenance of Infrastructure	72,816			124,985	130,744	130,744	187,681	198,474	209,510
Water and Sanitation Provision	Eradication of bucket system, VIP toilets etc	93,806			185,685	193,685	193,685	233,953	245,905	255,789
Sustainable Shelter Provision	Human Settlement	25,733			41,927	41,927	41,927	40,302	42,958	46,160
Purified Water Provision	Upgrading and Maintenance of Infrastructure	363,986			623,746	674,403	674,403	678,936	728,542	776,774
Electricity Provision and Maintenance	Upgrading and Maintenance of Infrastructure	1,046,365			2,280,477	2,199,582	2,199,582	2,436,470	2,629,745	2,824,566
	Not Analysed		3,821,255	4,011,663						
<b>Allocations to other priorities</b>										
<b>Total Expenditure</b>		<b>2,987,375</b>	<b>3,821,255</b>	<b>4,011,663</b>	<b>5,368,473</b>	<b>5,419,122</b>	<b>5,419,122</b>	<b>5,780,834</b>	<b>6,155,634</b>	<b>6,531,552</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	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework					
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17			
Strategic Leadership and Planning	Good Governance	1			3,473		500	7,116	7,116	24,264	32,289	23,179			
IT governance and planning	Good Governance	2			-		14,985	25,232	25,232	6,100	4,400	3,850			
Human Resource Management	Good Governance	3			19,499		17,600	38,683	38,683	21,009	28,640	34,909			
Fleet Management and Support	Upgrading and Maintenance of Infrastructure	4			3		33,909	33,994	33,994	47,518	58,047	34,465			
Strategic Management Programmes	Good Governance	5			15,752		-	-	-	-	-	-			
Fire and Disaster Management	Social and Community Service	6			266		3,300	13,193	13,193	4,598	1,144	10,080			
Environment Health	Social and Community Service	7			820		-	500	500	-	-	-			
Parks and Cemeteries Management	Social and Community Service	8					22,484	31,329	31,329	50,127	74,595	54,741			
Law Enforcement and Safety	Social and Community Service	9			13,152		4,000	3,550	3,550	4,180	4,190	11,927			
Social and Community Development	Social and Community Service	10					-	-	-	5,354	-	-			
Economic Development	Poverty eradication, rural and economic development and job creation.	11			35,111		73,245	83,735	83,735	244,416	302,960	149,779			
Market Services Management	Poverty eradication, rural and economic development and job creation.	12			1,569		1,700	1,700	1,700	700	500	500			
Fiscal Prudence	Financial Sustainability	13			3,930		2,000	4,000	4,000	2,075	1,954	2,116			
Roads and Stormwater Improvement	Upgrading and Maintenance of Infrastructure	14			156,986		116,592	152,140	152,140	193,287	215,269	327,863			
Solid Waste Management	Upgrading and Maintenance of Infrastructure	15			1,348		13,550	22,509	22,509	21,150	16,800	12,300			
Water and Sanitation Provision	Eradication of bucket system, VIP toilets etc	16			119,553		227,147	321,716	321,716	204,002	102,600	116,550			
Sustainable Shelter Provision	Human Settlement	17			330		-	-	-	-	-	-			
Purified Water Provision	Upgrading and Maintenance of Infrastructure	18			79,831		178,388	289,833	289,833	284,720	278,981	111,839			
Electricity Provision and Maintenance	Upgrading and Maintenance of Infrastructure	19			135,840		156,588	262,587	262,587	278,788	263,238	270,563			
	Not Analysed						552,468		827,747						
Allocations to other priorities			3												
<b>Total Capital Expenditure</b>			1				<b>552,468</b>	<b>587,464</b>	<b>827,747</b>	<b>865,989</b>	<b>1,291,818</b>	<b>1,291,818</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</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.



<i>register</i>	registered			38,870	40,000	40,000	40,000	30,000	40,000	40,000
<b>Accounting and Compliance</b>										
<b>Compliance</b>										
<i>Improvement from Qualification to Unqualified Opinion</i>	Number of audit report matters (Qualification paragraphs) raised by the AG		14	4	4	4	4	0	0	0
<b>Budget and Treasury Office</b>										
<b>Expenditure</b>										
<i>Cost Coverage (NKPI)</i>	3 Month(s) Coverage			0.18 months	3 months	3 months	3 months	3 months	3 months	3 months
<b>Vote 5 - Social Services</b>										
<b>Social Development</b>										
<b>Environmental Health</b>										
<i>Ensure food safety (Environmental Health)</i>	Number of food premises inspections conducted	18 240	17 213	16 140	17 500	17 500	17 500	17 500	9 000	9 000
<b>Libraries</b>										
<i>Promote literacy in communities (Libraries)</i>	Number of outreach programmes conducted	452	470	1 172	490	490	490	150	150	150
<b>HIV and AIDS</b>										
<i>Prevent New Infections</i>	Conduct training on HIV/AIDS	12 courses conducted	13 courses conducted	18 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	12 courses to be conducted
<b>Arts, Culture and Sports</b>										
<i>Promote Arts, Heritage and Cultural programmes as well as Sports</i>	Number of arts and cultural organizations supported and programmes implemented	3 supported and 2 implemented	5 supported and 4 implemented	10 Arts & cultural organizations supported. 21 Amateur and grass root	5 supported and 4 programmes implemented	5 supported and 4 programmes implemented	5 supported and 4 programmes implemented	Promote and support Sports and recreation = 4 programmes and sporting codes supported	Promote and support Sports and recreation = 4 programmes and sporting codes supported	Promote and support Sports and recreation = 4 programmes and sporting codes supported
<b>Public Safety</b>										
<i>To initiate law enforcement programmes by tracking of road users behaviour through law enforcement interventions</i>	Number of programmes - speed law enforcement	Not included in 2009/10 SDBIP	210	8 814	240	240	240	Not in SDBIP for 2014/15 - Replaced by issuing of speeding notices	Not in SDBIP for 2014/15 - Replaced by issuing of speeding notices	Not in SDBIP for 2014/15 - Replaced by issuing of speeding notices
<i>To initiate law enforcement programmes by tracking of road users behaviour through law enforcement interventions</i>	Number of Speeding Notices issued to offenders	New	New	New	1 000	1 000	1 000	1 000	1 000	1 000
<i>Reduction in the number of crime related cases on Municipal premises</i>	Number of crime awareness campaigns conducted	8	67	40	16	16	16	12	12	12
<i>Enforcing By-laws</i>	Number of fines, notices and warnings issued	Not included in 2009/10 SDBIP	514	943	800	800	800	Not in SDBIP for 2014/15 - Replaced by Student Housing operations and noise	Not in SDBIP for 2014/15 - Replaced by Student Housing operations and noise	Not in SDBIP for 2014/15 - Replaced by Student Housing operations and noise

								pollution	pollution	pollution
<i>Enforcements of By-laws</i>	Number of Student Housing operations concluded	Not included in 2009/10 SDBIP	Not included in 2009/10 SDBIP	Not included in 2009/10 SDBIP	8 Student Housing operations concluded	8 Student Housing operations concluded	8 Student Housing operations concluded	8 Student Housing operations concluded	8 Student Housing operations concluded	8 Student Housing operations concluded
<i>Traffic law enforcement initiatives to be conducted in identified accident places</i>	Number of roadblocks conducted in high risk areas	Not included in 2009/10 SDBIP	Not included in 2009/10 SDBIP	Not included in 2009/10 SDBIP	12 Road blocks to be conducted	12 Road blocks to be conducted	12 Road blocks to be conducted	12 Road blocks to be conducted	12 Road blocks to be conducted	12 Road blocks to be conducted
<b>Emergency Services</b>										
<b>Disaster Management</b>										
<i>Attendance of Joint Operations Centre at public events at all stadia and venues with a capacity of more than 2,000 persons</i>	Percentage of Joint Operations Centres at public events attended	<i>Not included in 2009/10 SDBIP</i>	<i>95% of Joint Operations Centres at public events attended</i>	<i>95% of Joint Operations Centres at public events attended</i>	<i>90% of Joint Operations Centres at public events to be attended</i>	<i>90% of Joint Operations Centres at public events to be attended</i>	<i>90% of Joint Operations Centres at public events to be attended</i>	<i>90% of Joint Operations Centres at public events to be attended</i>	<i>90% of Joint Operations Centres at public events to be attended</i>	<i>90% of Joint Operations Centres at public events to be attended</i>
<i>Initiating compilation of Contingency plans.</i>	Number of Contingency plans of which compilation was initiated within 5 working days of request being received	<i>Not included in 2009/10 SDBIP</i>	<i>Not included in 2009/10 SDBIP</i>	<i>100 % Contingency plans of which compilation was initiated within 5 working days of request being received</i>	<i>Not included in 2013/14 SDBIP</i>	<i>Not included in 2013/14 SDBIP</i>	<i>Not included in 2013/14 SDBIP</i>	<i>Not included in 2014/15 SDBIP</i>	<i>Not included in 2015/16 SDBIP</i>	<i>Not included in 2016/17 SDBIP</i>
<i>Prevent or reduce losses that occur due to natural or man-made disaster through preparedness, mitigation, response and recovery</i>	Number of callers polled indicating their satisfaction with the service rendered by the Control Centre.	<i>Not included in 2009/10 SDBIP</i>	<i>Not included in 2009/10 SDBIP</i>	<i>Not included in 2010/11 SDBIP</i>	<i>9 out of 10 callers polled indicating their satisfaction with the service rendered by the Control Centre.</i>	<i>9 out of 10 callers polled indicating their satisfaction with the service rendered by the Control Centre.</i>	<i>9 out of 10 callers polled indicating their satisfaction with the service rendered by the Control Centre.</i>	<i>9 out of 10 callers polled indicating their satisfaction with the service rendered by the Control Centre.</i>	<i>9 out of 10 callers polled indicating their satisfaction with the service rendered by the Control Centre.</i>	<i>9 out of 10 callers polled indicating their satisfaction with the service rendered by the Control Centre.</i>
<b>Fire and Rescue</b>										
<i>Delivery of Operational Fire and Rescue Services in the entire MMM area complying to SANS 10090</i>	Number of fire and rescue emergency responded to in compliance with SANS 10090 in respect of turn out time and weight of response	<i>Compliance in respect of 7.8 out of 10 (78%)</i>	<i>Compliance in respect of 7.5 out of 10 (75%)</i>	<i>Compliance in respect of 8.5 out of 10 (85%)</i>	<i>Compliance in respect of 7.5 out of 10 (75%)</i>	<i>Compliance in respect of 7.5 out of 10 (75%)</i>	<i>Compliance in respect of 7.5 out of 10 (75%)</i>	<i>Compliance in respect of 7.75 out of 10 (77.5%)</i>	<i>Compliance in respect of 7.75 out of 10 (77.5%)</i>	<i>Compliance in respect of 7.75 out of 10 (77.5%)</i>
<i>Ensuring compliance with statutory fire safety measures</i>	Number of inspections at High Risk Premises	90	137	122	90	90	90	100	100	100
	Number of inspections at Moderate Risk Premises	200	230	340	230	230	230	250	250	250
	Number of inspections at Low Risk Premises	1750	1998	2267	1800	1800	1800	1 900	1 900	1 900
<b>Parks and Cemeteries</b>										
<b>Parks</b>										
<i>Greening plan - Planting of trees</i>	Number of trees planted	300	400	450	15 000	0	15 000	15 000	15 000	15 000

<i>Pruning of trees</i>	Number of trees pruned	10 000	12000	Not in SDBIP for 2012/13	480 000	0	480 000	500 000	550 000	600 000
<i>Development of parks</i>	Number of parks developed	0	0	1	2 000 000	12 970 000	12 970 000	17 221 228	12 002 160	24 500 000
<b>Zoo</b>										
Relocation of the Zoo	Feasibility study and report	0	0	1	2 000 000	0	2 000 000	0	0	0
<b>Vote 6 - Planning</b>										
<b>Town planning</b>										
<b>Airport Node Development</b>										
<i>Design phase</i>	Completion of the project			10.0%	90.0%	90.0%	90.0%	100.0%		
<i>Implementation phase</i>				10.0%	30.0%	30.0%	30.0%	50.0%	70.0%	90.0%
<b>Naval Hill Redevelopment</b>										
<i>Phase 1 Masterplan</i>	Completion of the project			100.0%						
<i>Phase 2 Implementation</i>				20.0%	50.0%	50.0%	50.0%	70.0%	85.0%	100.0%
<b>Residential Areas</b>										
<i>Grassland 4 &amp; Phase 7</i>	Completion of the project			20.0%	80.0%	80.0%	100.0%			
<i>Brandkop</i>					10.0%	10.0%	10.0%	100.0%		
<i>Cecelia Park</i>					10.0%	10.0%	10.0%	100.0%		
<b>Vote 7 -Human Settlements</b>	Number of housing opportunities provided	100.0%	100.0%	112.8%	3500 housing opportunities to be provided	3500 housing opportunities to be provided	3500 housing opportunities to be provided	4000 housing opportunities to be provided	4500 housing opportunities to be provided	5000 housing opportunities to be provided
<b>Function 1 - Reduction of Housing Backlog</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%	90.0%	219.0%	300 households allocated affordable social/rental housing units	300 households allocated affordable social/rental housing units	300 households allocated affordable social/rental housing units	500 households allocated affordable social/rental housing units	800 households allocated affordable social/rental housing units	900 households allocated affordable social/rental 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%	MMM Business Plan has been finalized. Awaiting the assessment of the Municipality , which will take place at the end of July 2012	100.0%	level 2 accreditation	level 2 accreditation	level 2 accreditation	finalisation and signing of implementation protocol for level 2.	delegation of level 2 functions to the Metro.	level 3 accreditation
<b>Sub- Function 3 -Upgrading of</b>										



<b>Informal Settlements</b>										
<i>Informal Settlements Upgraded</i>	Number of Informal Settlements Upgraded	0.0%	0.0%	100.0%	5 Informal Settlements Upgraded	5 Informal Settlements Upgraded	5 Informal Settlements Upgraded	5 Informal Settlements Upgraded	5 Informal Settlements Upgraded	5 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 accelerated	0.0%	0.0%	?	Developmental processes finalised	Developmental processes finalised	Developmental processes finalised	Developmental processes finalised	Developmental processes finalised	Developmental processes finalised
<b>Vote 9 - Engineering Service</b>										
<b>Water and Sanitation</b>										
<b>Water</b>										
<i>Provision of water connections</i>	Number	11 289	4 469	508	2 423	2 423	2 423	2 423	2 423	2 423
<i>Bulk Water</i>	Amount	5 487 274	26 559 360	56 611 062	113 388 347	169 418 561	169 418 561	111 393 800	100 000 000	110 000 000
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>										
<b>And so on for the rest of the Votes</b>										
<b>Sanitation</b>										
<i>Provision of waterborne sewer connections</i>	Number	1 800	20 774	261	2 423	2 423	2 423	2 423	2 423	2 423
<i>Bulk Sanitation</i>	Amount	43 145 112	48 718 260	46 532 649	142 774 700	136 429 574	136 429 574	96 919 871	107 600 000	114 200 000
<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 waste removal in formal areas		153 797 households receive weekly kerbside waste removal in formal areas	153 797 households receive weekly kerbside waste removal in formal areas	153 797 households receive weekly kerbside waste removal in formal areas	175 041	175 041	175 041
	No of informal settlement dwellings with access to refuse removal	21 209 informal settlement dwellings had access to refuse removal	21 209 informal settlement dwellings had access to refuse removal		26 799 informal settlement dwellings had access to refuse removal	26 799 informal settlement dwellings had access to refuse removal	26 799 informal settlement dwellings had access to refuse removal	23 130	23 130	23 130
	Frequency of removal of refuse from consumer units		weekly		weekly	weekly	weekly	weekly	weekly	weekly
<i>Provide weekly door to door refuse removal in formal areas</i>	Number of additional occupied households (RDP) have access to refuse removal	new KPI	new KPI	new KPI	All additional occupied households (RDP) have access to refuse removal	All additional occupied households (RDP) have access to refuse removal	All additional occupied households (RDP) have access to refuse removal	All additional occupied households (RDP) have access to refuse removal	All additional occupied households (RDP) have access to refuse removal	All additional occupied households (RDP) have access to refuse removal
<i>% reduction of kerb side backlog of</i>	% reduction of backlog	100% waste	100% waste	100% waste	100% waste	100% waste	100% waste	100% waste	100% waste	100% waste

<i>refuse removal to consumer units within 14 days</i>		removal backlog eradicated in consumer units within 14 days	removal backlog eradicated in consumer units within 14 days	removal backlog eradicated in consumer units within 14 days	removal backlog eradicated in consumer units within 14 days	removal backlog eradicated in consumer units within 14 days	removal backlog eradicated in consumer units within 14 days	removal backlog eradicated in consumer units within 14 days	removal backlog eradicated in consumer units within 14 days	removal backlog eradicated in consumer units within 14 days
<i>Ensure a waste management literate community in Mangaung Metro Municipality</i>	Number of community education and awareness sessions conducted	85 community education and awareness sessions conducted	20 community education and awareness sessions conducted	4 community education and awareness sessions conducted	4 community education and awareness sessions conducted	4 community education and awareness sessions conducted	4 community education and awareness sessions conducted	10 community education and awareness sessions conducted	10 community education and awareness sessions conducted	10 community education and awareness sessions conducted
<i>Promote a clean environment.</i>	Number of clean-ups undertaken	45 clean-ups undertaken	20 clean-ups undertaken	4 clean-ups undertaken	4 clean-ups undertaken	4 clean-ups undertaken	4 clean-ups undertaken	6 clean-ups undertaken	6 clean-ups undertaken	6 clean-ups undertaken
<i>Ensure management of landfill sites complies with legislation</i>	Ensuring audits are performed (internal and external)	1 external audit	none	none	1 External and 1 internal audit	1 External and 1 internal audit	1 External and 1 internal audit	2 External and 1 internal audit	2 External and 1 internal audit	2 External and 1 internal audit
<i>Ensure management of landfill sites complies with legislation</i>	Compliance reports on integrated waste management			Weighbridge constructed at Botshabelo and a second weighbridge constructed at Northern landfill site and a training facility was constructed at South landfill site		Construction of a transfer station and closure of landfill in Thaba 'Nchu	Construction of a transfer station and closure of landfill in Thaba 'Nchu	Construction of a transfer station and closure of landfill in Thaba 'Nchu	Construction of a transfer station in Thaba 'Nchu	Establishment of waste drop off areas
<b>MAN Mangaung - Entities measureable performance objectives</b>										
Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 MTREF		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Budget	Budget Year 2014/15	Audited Outcome	Audited Outcome
Adopt standards of King III Report on Corporate Governance for South Africa	Audit Reports	Disclaimer	Disclaimer	Qualification	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation
Ensure legal compliance with all relevant legislation	Audit Reports	Disclaimer	Disclaimer	Qualification	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation
<b>OFFICE OF THE CHIEF EXECUTIVE</b>										
<b>Chief Executive Officer</b>										
Ensure legal compliance with all relevant legislation	Audit Reports	Disclaimer	Disclaimer	Qualification	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation
Adopting a sustainable and responsible approach to business	Minutes, reports and attendance registers	Disclaimer	Disclaimer	Qualification	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation	100 % Implementation
Stakeholder Engagement: MMM	Minutes, reports and attendance registers	Disclaimer	Disclaimer	Qualification	4 stakeholder engagements per annum with MMM	4 stakeholder engagements per annum with MMM	4 stakeholder engagements per annum with MMM	4 stakeholder engagements per annum with MMM	4 stakeholder engagements per annum with MMM	4 stakeholder engagements per annum with MMM

Responsible Corporate Citizenship	Minutes, reports and attendance registers	Disclaimer	Disclaimer	Qualification	4 CSI projects	4 CSI projects	4 CSI projects	4 CSI projects	4 CSI projects	4 CSI projects
Dedicated Communication Platforms	Minutes, reports and attendance registers	Disclaimer	Disclaimer	Qualification	4 Communication Platforms	4 Communication Platforms	4 Communication Platforms	4 Communication Platforms	4 Communication Platforms	4 Communication Platforms
<b>FINANCE</b>										
Cost Management	Monthly Budget statement reports( Section 87)	Disclaimer	Disclaimer	Qualification	100% within approved budget	100% within approved budget	100% within approved budget	100% within approved budget	100% within approved budget	100% within approved budget
Revenue Management	Monthly Budget statement reports( Section 87)	Disclaimer	Disclaimer	Qualification	100% within approved budget	100% within approved budget	100% within approved budget	100% within approved budget	100% within approved budget	100% within approved budget
<b>Engineering</b>										
Provide 100% access to electricity	Quarterly progress reports	Disclaimer	Disclaimer	Qualification	2535	2535	2535	2650	2017	2280
Provide a reliable supply of electricity	Quarterly Progress report and certificate of compliance	Disclaimer	Disclaimer	Qualification	2535	2535	2535	2650	2017	2280
Consumer Engagement	Quarterly progress reports	Disclaimer	Disclaimer	Qualification	4	4	4	4	4	4
Provide reliable public lighting in areas as required by MMM	Energized high mast lights with certificate of compliance.	Disclaimer	Disclaimer	Qualification	26	26	26	26	26	26
<b>Corporate Services</b>										
Capacitate Management and Staff	Quarterly progress reports	Disclaimer	Disclaimer	Qualification	100 % Implementation of HR strategies, policies and procedures	100 % Implementation of HR strategies, policies and procedures	100 % Implementation of HR strategies, policies and procedures	100 % Implementation of HR strategies, policies and procedures	100 % Implementation of HR strategies, policies and procedures	100 % Implementation of HR strategies, policies and procedures
Training Centre – ISOE	Functionality of the Training Centre	Disclaimer	Disclaimer	Qualification	None	None	None	None	Implementation ISO 9000	Implementation ISO 9000

## 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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Borrowing Management</b>										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	24.4%	1.5%	1.0%	4.4%	4.3%	4.3%	4.5%	4.6%	4.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	31.3%	1.8%	1.3%	4.9%	4.6%	4.6%	4.7%	4.8%	4.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>										
Gearing	Long Term Borrowing/ Funds & Reserves	0.7%	2.1%	40.8%	9.2%	22.8%	22.8%	355.6%	401.0%	361.2%
<b>Liquidity</b>										
Current Ratio	Current assets/current liabilities	0.7	0.9	1.3	1.2	1.5	1.5	2.5	2.6	2.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.7	0.9	1.3	1.2	1.5	1.5	2.5	2.6	2.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.3	0.5	0.6	0.5	0.5	0.7	0.8	0.7
<b>Revenue Management</b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		97.0%	97.5%	97.3%	91.4%	94.5%	0.0%	87.2%	84.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		97.0%	97.4%	97.1%	90.2%	93.4%	93.4%	87.2%	84.5%	84.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.8%	20.5%	21.2%	12.6%	19.6%	19.6%	38.7%	38.4%	37.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<b>Creditors Management</b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))									
Creditors to Cash and Investments		300.2%	282.0%	139.6%	127.6%	142.7%	142.7%	93.5%	89.5%	94.9%
<b>Other Indicators</b>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)				212,664	194,588	194,588	194,316		
	Total Cost of Losses (Rand '000)				255,197	233,506	233,506	252,610		
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated				12.00%	11.14%	11.14%	11.00%		
	Total Volume Losses (kft)		23,844	33,141	29,261	29,261	29,261	30,431	31,649	32,914
	Total Cost of Losses (Rand '000)		71,394	16,215	115,288	115,288	115,288	132,985	153,495	177,080
	% Volume (units purchased and generated less units sold)/units purchased and generated		30.00%	41.00%	34.00%	34.00%	34.00%	35.00%	36.00%	37.00%
Employee costs	Employee costs/(Total Revenue - capital revenue)	25.9%	23.1%	24.5%	21.7%	20.2%	20.2%	22.4%	22.5%	22.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	24.2%	0.0%	22.6%	21.1%	21.1%	23.3%	23.4%	23.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.9%	4.8%	4.1%	5.6%	6.1%	6.1%	7.2%	7.2%	7.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.3%	13.4%	10.5%	11.8%	10.9%	10.9%	10.9%	11.0%	10.7%
<b>IDP regulation financial viability indicators</b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	25.3	99.4	9.1	13.6	13.6	13.6	12.7	12.5	13.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	20.0%	28.3%	29.1%	19.6%	29.9%	29.9%	53.4%	52.4%	51.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.8	1.3	2.2	1.9	2.1	2.1	2.8	2.8	2.7

## 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
- 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:

#### 1. Property Rates Policy

The following changes have been introduced.

- a) The Multi Purpose Category which is a requirements in terms of Property Rates Act section 9. A property used for multiple purposes must, for rates purposes, be assigned to a category determined by the municipality for such properties in terms of:
  - (i) a purpose corresponding with the permitted use of the property;
  - (ii) a purpose corresponding with the dominant use of the property; or
  - (iii) multiple purposes in terms of deferential rates.
- b) Special Rating Areas which is a requirements of Property Rates Act section 22. The intention of this paragraph is to allow Council to either approve the establishment of special rating as per the stipulations of the Act or to decide not to establish such areas
- c) More definitions of terms used in the policy document have been added e.g. Special Rating Area, Threshold, Zoning etc
- d) In terms of the qualification criteria for the rebate for the category dealing with Retired and Disabled Persons, proof of income has been removed as a selection criteria.
- e) Privately owned townships services by the owner
  - (i) This category of properties has been removed from policy since the municipality is no longer extending any special rebates.
  - (ii) The category is treated same as your residential properties or any other applicable category.
- f) Adjustment of rates prior to supplementary roll
  - a. Paragraphs dealing with adjustment of rates prior to supplementary rolls and the furnishing of accounts have be added.
  - (ii) The additions include the lessons learned and the contributions from IMFO

## **2. Tariff Policy**

The additions in the Tariff Policy are outlined in (i) – (vi) below:-

- a) Water meters shall be read at intervals of approximately 30 calendar days each month.
- b) In the instance a meter reading cannot be obtained because of number of reasons listed below, and estimated reading shall be used for the purposes of billing the customer account.
- c) Estimates used shall be in terms of the parameters set out in the financial system (venus)
- d) Estimated readings shall be reported to relevant department(s) for corrective action.
- e) The meter reading codes may be update administratively pending the available conditions experienced during the reading period

## **3. Water Estimate Policy**

The Policy is removed as one of the budget related policies since the contents thereof are dealt with in the Tariff Policy and also in the Service Manual document which is managed by administration.

## **4. Supply Chain Management Policy (Amended)**

The additions in the Supply Chain Management Policy are outlined as follows:

- a) Page 20 - Appropriate and valid lease agreement entered between the landlord, such must be accompanied by the statement of lease account not in arrears more than 90 days.
- b) Page 23 - The listing requirements will only be used as evaluation criteria for listing purpose but not for procurement purpose. Listing criteria requirements will be applicable during the annual review of the list of accredited service providers.
- c) Page 24 - Complies with the municipality's policy regarding the economic advancement of emerging enterprises.
- d) Page 25 - The value of petty cash purchases per sub- sub- Department shall be limited to the value of R 200 000.00 per month.
- e) Page 25 - In the event that a petty cash purchase is envisaged to exceed the monthly threshold, the Head of the Department must obtain prior approval from the Chief Financial Officer.
- f) Page 34 - In the event that the Municipality failed to extend bid validity period before its expiry date, such extension may be requested and granted with the permission of the Municipal Manager by mutual consent in writing between the municipality and the bidder.
- g) Page 36 - For construction related goods, services and/or infrastructure projects may be expanded or varied by not more than 20% of the original value of the contract.
- h) Page 36 - For all other goods and services may be expanded or varied not more than 15% of the original value of the contract.
- i) Page 42 - No contract may be awarded to a service provider who failed to submit a proof of company registration except for sole traders and partnerships.
- j) Page 44 - The Head of Department shall comply with the documentation requirements that will accompany the deviation report to the Chief Financial Officer for recommendation to the Municipal Manager for consideration, as such will be issued by the Chief Financial Officer on time to time.
- k) Page 47 - Direct negotiations shall be engaged by the relevant department on repairs, maintenance and product services of specialized nature and be approved by the relevant head of department, irrespective of the inclusion of the service provider/contractor on the list of accredited service provider.
- l) Page 50 - In line with the broader economic empowerment and development initiatives by all spheres of government, the Mangaung Metropolitan Municipality through its supply chain management policy shall give effect to the above mentioned initiatives and revise its supply chain management policy.
- m) Page 50 - The municipality will align its procurement and sourcing strategy with the intention to support co-operative initiatives.
- n) Page 50 - The municipality will source/procure goods, services and works from co-operatives identified by the municipality as part of the sourcing strategy.
- o) Page 50 - Sourcing of goods, services and works from co-operatives will be exempted from the normal supply chain management processes and procedures as contained in this policy.
- p) Page 54 - The preparation and compiling of bid specification will be undertaken by the Department requiring the procurement or disposal, in consultation with the SCM Sub-Department, and must be

submitted to the bid specifications committee for consideration and approval prior to further submission by the bid specifications committee to the Municipal Manager for final approval before advertising. A standard checklist is to be prepared by the SCM Sub-Department to define the process.

- q) Page 55 - A copy of the bid evaluation report of the bid evaluation committee must after approval, be submitted to the bid adjudication committee for consideration.
- r) Page 55 - Not more than 60% of the members of the bid specification committee may be members of the bid evaluation committee
- s) Page 72 - Persons aggrieved by decisions or actions taken by the Municipality in the implementation of its supply chain management system, must lodge within 14 days of the decision or action a written objection or complaint to the Municipal Manager against the decision or action.

**5. Indigent Policy**

**6. Credit Control (Writing Off of Irrecoverable Debt).**

## 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 October 2013. 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 2013/14 Adjustment Budget projections.
- The pending Appeal Board following the implementation of the new valuation roll as of 1 July 2013

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

Assumptions taken into account	Parameters		
	2014/15	2015/16	2016/17
<b>Expenditure</b>			
Average CPI	5.75%	5.60%	5.50%
Salary Agreement	1.00%	-	-
Salary Increase plus Increments	8.50%	7.00%	6.00%
General Expenditure	5.00%	5.00%	5.00%
Repairs and Maintenance	6.50%	6.50%	6.50%
<b>Bulk Purchases</b>			
Water	8.00%	7.75%	7.50%
Electricity	9.00%	9.00%	9.00%
<b>Contracted Services</b>	5.00%	5.00%	5.00%
<b>Bad Debt Provision</b>	276,486,854	293,076,062	310,660,626
<b>All other expenditure</b>	5.00%	5.00%	5.00%
<b>AVERAGE GROWTH - EXPENDITURE</b>	<b>7.38%</b>	<b>7.22%</b>	<b>7.25%</b>

Assumptions taken into account	Parameters		
	2014/15	2015/16	2016/17
<b>Revenue</b>			
<b>Tariff Increases</b>			
General	9.00%	8.50%	8.00%
Water	8.00%	7.75%	7.50%
Electricity	9.00%	8.75%	8.55%
Rates	7.00%	7.00%	7.00%
Sanitation	7.00%	7.00%	7.00%
Refuse Removal	7.00%	7.00%	7.00%
Growth in demand	2.00%	2.00%	2.00%
<i>Interest on Shareholder Loan</i>	257,901,533	283,691,708	300,713,210
<i>Equitable Share</i>	602,710,000	591,487,000	626,976,220
<i>Other Revenue not mentioned above</i>	10.00%	9.00%	8.00%
<b>AVERAGE GROWTH - REVENUE</b>	<b>6.50%</b>	<b>7.70%</b>	<b>7.70%</b>



Assumptions taken into account	Parameters		
	2014/15	2015/16	2016/17
<b>Revenue</b>			
<b>Tariff Increases</b>	10%	10%	10%
General	11.45%	6%	6%
Water	8%	8%	8%
Electricity	6%	6%	6%
Rates	6%	6%	6%
Sanitation	6%	6%	6%
Refuse Removal	6%	6%	6%
Growth in demand	1.2%	1.2%	1.2%
<i>Interest on Shareholder Loan</i>	R 257 901 553	R 283 691 708	R 300 713 210
<i>Equitable Share</i>	R 603 581 000	R 594 328 000	R 586 994 000
<i>Other Revenue not mentioned above</i>			
<b>AVERAGE GROWTH - REVENUE</b>	<b>3.09%</b>	<b>5.78%</b>	<b>5.81%</b>

#### 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	2.5	1.8	2.7	3.2	3.5
CPI Inflation	3.8	5.6	5.7	6.2	5.9	5.5

#### 5.1.2 National and Provincial influences, including taking cognisance of the MFMA circulars No 50 and No 72.

#### 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:

The budget has factored a percentage growth rate of 1,25% on the existing billing database of the municipality

## 5.2 Other Assumptions

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

### 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. Discounted the values of properties currently in dispute and pending the outcome of the Valuation Appeal Board by 20%. The appeal process that is currently under way is schedule to be concluded late in June 2014.
2. The proposed 6% tariff increase for the MTREF period.
3. Reduction in the rate ratio for the business and government institutions from the current applicable tariff of x 0,24836 to 0,23090 in 2014/15.
4. The statutory exemption of R 1 500.00 for each residential property in terms of the Property Rates Act.
5. Rebate on the first R 70 000.00 of the rateable property market value for all residential properties.
6. Exemption from rates to all qualifying senior citizens and disabled persons on the first R 200 000.00 of the rateable value of their properties.

MAN Mangaung - Supporting Table SA11 Property rates summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<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	2013/07/01	2013/07/01
Financial year valuation used	2009	2009	2009	2009	2013	2013	2013	2013	2013
Municipal by-laws s6 in place? (Y/N)							Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)							Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)	N/A	N/A	N/A	No	No	No	No	NO	NO
No. of assistant valuers (FTE)	N/A	N/A	N/A	N/A	N/A	N/A	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	N/A	N/A
No. of internal valuers (FTE)	-	-	-	-	-	-	N/A	N/A	N/A
No. of external valuers (FTE)	N/A	N/A	N/A	1 Valuation firm	1 Valuation firm	1 Valuation firm	1 Valuation Firm	1 Valuation firm	1 Valuation firm
No. of additional valuers (FTE)	External	External	External	External	External	External	No	No	No
Valuation appeal board established? (Y/N)							Yes	Yes	Yes
Implementation time of new valuation roll (mths)				-	-	-	40	28	16
No. of properties	389,722	392,645	392,645	200,343	202,343	202,343	201,179	201,179	201,179
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	1,291	8,768	N/A	N/A	37,797	-	-
No. of valuation roll amendments	-	-	-	11	N/A	N/A	37,797	-	-
No. of objections by rate payers	-	-	-	12	N/A	N/A	7,686	n/a	n/a
No. of appeals by rate payers	-	-	-	11	N/A	N/A	1,230	n/a	n/a
No. of successful objections	-	-	-	10	-	-	Not finalised	n/a	n/a
No. of successful objections > 10%	-	-	-	10	-	-	Not finalised	n/a	n/a
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	84	84	84
Municipality owned property value (Rm)		2,184	2,184	3,015			4,343	4,343	4,343
<b>Valuation reductions:</b>									
Valuation reductions-public infrastructure (Rm)	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	-	-
Valuation reductions-mineral rights (Rm)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-
Valuation reductions-R15,000 threshold (Rm)	-	-	-	30	N/A	N/A	12	-	-
Valuation reductions-public worship (Rm)	-	-	-	2	N/A	N/A	-	-	-
Valuation reductions-other (Rm)	-	-	-	-	N/A	N/A	-	-	-
<b>Total valuation reductions:</b>	-	-	-	<b>32</b>	-	-	<b>12</b>	-	-
Total value used for rating (Rm)		37,308	37,308	41,346	-	-	98,266	-	-
Total land value (Rm)	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	-	-	-	-	-	-	-	-	-
Total market value (Rm)		37,308	37,308	41,346	-	-	98,266	-	-
<b>Rating:</b>									
Residential rate used to determine rate for other categories? (Y/N)									
Differential rates used? (Y/N)									
Limit on annual rate increase (s20)? (Y/N)									
Special rating area used? (Y/N)									
Phasing-in properties s21 (number)									
Rates policy accompanying budget? (Y/N)									
Fixed amount minimum value (R'000)									
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	445,409	493,976	535,964	750,767	795,813	<b>843,562</b>	<b>894,176</b>
Rate revenue expected to collect (R'000)	334,067	420,911	420,911	466,808	506,486	709,475	752,043	<b>797,072</b>	<b>844,996</b>
Expected cash collection rate (%)	84.2%	94.5%	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	N/A	N/A	10		
Rebates, exemptions - pensioners (R'000)	-	-	-	-	-	-	7		
Rebates, exemptions - bona fide farm. (R'000)	-	-	-	6,963	N/A	N/A	-		
Rebates, exemptions - other (R'000)	-	-	-	-	N/A	N/A	1,142		
Phase-in reductions/discounts (R'000)	-	-	-	-	-	-	-		
<b>Total rebates, exemptns, reductns, discs (R'000)</b>	-	-	-	<b>10,026</b>	-	-	<b>1,159,080</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 Monuments	Public benefit organs.	Mining Props.	
<b>Current 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)	1,344,309,820	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
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)	Land & Improvements	0	Land & Improvements	Land & Improvements	Land & Improvements	Land & Improvements	Land & Improvements	0	0	Land & 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, reductns, discs (R'000)																	

552,702  
522,304

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 2014/15</b>																	
<b>Valuation:</b>																	
No. of properties	170,770	--	4,120	2,878	2,290	15,865	341	1,324	N/A	N/A	N/A	N/A	N/A	N/A	110	N/A	
No. of sectional title property values	included above	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
No. of unreasonably difficult properties s7(2)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
No. of supplementary valuations	37,797	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Supplementary valuation (Rm)	18,579,833,660	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
No. of valuation roll amendments	37,797	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
No. of objections by rate-payers	7,686	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
No. of appeals by rate-payers	1,230	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
No. of appeals by rate-payers finalised	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
No. of successful objections	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
No. of successful objections > 10%	1,984	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Estimated no. of properties not valued	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Years since last valuation (select)	1	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Frequency of valuation (select)	4	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Method of valuation used (select)	marketvalue	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Base of valuation (select)	marketvalue	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Phasing-in properties s21 (number)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)	Yes																
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)	N/A	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Valuation reductions-nature reserves/park (Rm)	N/A	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Valuation reductions-mineral rights (Rm)	N/A	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Valuation reductions-R15,000 threshold (Rm)	12	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Valuation reductions-public worship (Rm)	2	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Valuation reductions-other (Rm)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	98,266,306,239	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Total land value (Rm)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Total value of improvements (Rm)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Total market value (Rm)	98,266,306,239	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
<b>Rating:</b>																	
Average rate	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Rate revenue budget (R'000)	568,524,000	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Rate revenue expected to collect (R'000)	7,507,670,000	--	--	--	--	--	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Expected cash collection rate (%)	--	--	--	--	--	--	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)	10,490,040	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Rebates, exemptions - pensioners (R'000)	6,968,814	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Rebates, exemptions - bona fide farm. (R'000)	17,209,145	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Rebates, exemptions - other (R'000)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Phase-in reductions/discounts (R'000)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Total rebates, exemptions, reductns, discs (R'000)																	

568,524  
7,507,670

## 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	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Property rates (rate in the Rand)</b>								
Residential properties	Cent per Rand on rateable value	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5784 cent	0.6136 cent	0.6504 cent
Residential properties - vacant land	Cent per Rand on rateable value	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5784 cent	0.6136 cent	0.6504 cent
Formal/informal settlements	Cent per Rand on rateable value	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5784 cent	0.6136 cent	0.6504 cent
Small holdings	Cent per Rand on rateable value	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5784 cent	0.6136 cent	0.6504 cent
Farm properties - used	Cent per Rand on rateable value	0.0798 cent	0.1341 cent	0.1949 cent	0.1364 cent	0.1533 cent	0.1533 cent	0.1533 cent
Farm properties - not used	Cent per Rand on rateable value	0.0798 cent	0.1341 cent	0.1949 cent	0.1364 cent	0.1533 cent	0.1533 cent	0.1533 cent
Industrial properties	Cent per Rand on rateable value	3.1081 cent	3.5432 cent	3.8620 cent	2.7034 cent	2.5005 cent	2.6505 cent	2.8095 cent
Business and commercial properties	Cent per Rand on rateable value	3.1081 cent	3.5432 cent	3.8620 cent	2.7034 cent	2.5005 cent	2.6505 cent	2.8095 cent
Communal land - residential	Cent per Rand on rateable value	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5784 cent	0.6136 cent	0.6504 cent
Communal land - small holdings	Cent per Rand on rateable value	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5784 cent	0.6136 cent	0.6504 cent
Communal land - farm property	Cent per Rand on rateable value	3.1081 cent	3.5432 cent	3.8620 cent	2.7034 cent	2.5005 cent	2.6505 cent	2.8095 cent
Communal land - business and commercial	Cent per Rand on rateable value	3.1081 cent	3.5432 cent	3.8620 cent	2.4836 cent	2.5005 cent	2.6505 cent	2.8095 cent
Communal land - other	Cent per Rand on rateable value							
State-owned properties	Cent per Rand on rateable value	1.5965 cent	1.7881 cent	1.9490 cent	2.4836 cent	2.4836 cent	2.6326 cent	2.7906 cent
Municipal properties	Cent per Rand on rateable value			n/a	-	n/a	n/a	n/a
Public service infrastructure	Cent per Rand on rateable value			n/a	-	n/a	n/a	n/a
Privately owned towns serviced by the owner	Cent per Rand on rateable value	0.6386 cent	0.7152 cent	0.7796 cent	0.5457 cent	0.5784 cent	0.6136 cent	0.6504 cent
State trust land	Cent per Rand on rateable value				2.4836 cent	2.5005 cent	2.6505 cent	2.8095 cent
Restitution and redistribution properties	Cent per Rand on rateable value				-	n/a		n/a
Protected areas	Cent per Rand on rateable value				2.4836 cent	2.5005 cent	2.6505 cent	2.8095 cent
National monuments properties	Cent per Rand on rateable value				2.4836 cent	2.5005 cent	2.6505 cent	2.8095 cent
<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	70,000	70,000	70,000	70,000
Indigent rebate or exemption	Full rebate					Full rebate	Full rebate	Full rebate
Pensioners/social grants rebate or exemption	Rebate	200,000	200,000	200,000	250,000	250,000	250,000	250,000
Temporary relief rebate or exemption								
Bona fide farmers rebate or exemption								
<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/k)								
Water usage - life line tariff	0 - 6 kl	R3.32	R3.65	R4.34	R5.12	R 6.04	R 6.40	R 6.78
Water usage - Block 1 (c/kl)	7 - 15 kl	R10.01	R11.02	R12.00	R12.84	R 13.74	R 14.56	R 15.43
Water usage - Block 2 (c/kl)	16 - 30 kl	R10.01	R11.02	R12.66	R13.55	R 14.50	R 15.37	R 16.29
Water usage - Block 3 (c/kl)	31 - 60 kl	R10.40	R11.40	R13.68	R14.64	R 16.10	R 17.06	R 18.08
Water usage - Block 4 (c/kl)	above 60 kl	R10.40	R11.40	R14.25	R15.32	R 18.08	R 19.16	R 20.31
Other	Above 100 kl	R11.02	R12.12	n/a	n/a	n/a	n/a	n/a
<b>Waste water tariffs</b>								
<b>Domestic</b>								
Volumetric charge - Block 1 (c/kl)	Linked to value of property			R0.32132c	R0.2249c	R 0.2384	R0. 2527	R 0.2679
<b>Electricity tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee (Rands/month)								
Service point - vacant land (Rands/month)								
FBE	50 units				291			
Life-line tariff - meter	N/A							
Life-line tariff - prepaid	N/A							
Flat rate tariff - meter (c/kwh)	N/A							
Flat rate tariff - prepaid (c/kwh)	N/A							
Meter - IBT Block 1 (c/kwh)	0-50	R0.67	R0.72	R0.74	R0.76	R 0.82	0.88	0.95
Meter - IBT Block 2 (c/kwh)	51-350	R0.80	R0.83	R0.90	R0.97	R 1.04	1.13	1.22
Meter - IBT Block 3 (c/kwh)	351 - 600	R0.865	R0.945	R1.05	R1.16	R 1.25	1.35	1.45
Meter - IBT Block 4 (c/kwh)	>600	R0.91	R1.076	R1.23	R1.39	R 1.49	1.61	1.74
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)	0-50	R0.67	R0.72	R0.74	R0.76	R 0.82	0.88	0.95
Prepaid - IBT Block 2 (c/kwh)	51-350	R0.8	R0.83	R0.9	R0.97	R 1.04	1.13	1.22
Prepaid - IBT Block 3 (c/kwh)	351 - 600	R0.865	R0.945	R1.05	R1.16	R 1.25	1.35	1.45
Prepaid - IBT Block 4 (c/kwh)	>600	R0.91	R1.076	R1.23	R1.39	R 1.49	1.61	1.74
Prepaid - IBT Block 5 (c/kwh)								
<b>Other</b>								
<b>Waste management tariffs</b>								
<b>Domestic</b>								
Street cleaning charge	Size of erf - 0 -300 m2	None	None	R30.00	R32.10	R34.02	R36.06	R38.22
Basic charge/ fixed fee	301 - 600m2	None	None	R40.00	R42.80	R45.36	R48.08	R50.97
80l bin - once a week	601 - 900m2	None	None	R70.70	R74.90	R79.39	R84.15	R89.20
250l bin - once a week	901 -1500	None	None	R100.00	R107.00	R113.42	R120.23	R127.44

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

Description	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Exemptions, reductions and rebates (Rands)</b>								
<i>R15 000 threshold rebate</i>								
General residential rebate	Rebate for first R40 000	15,000	15,000	15,000	70,000	70,000	70,000	70,000
Indigent rebate or exemption	Full rebate	40,000	40,000	40,000	70,000	70,000	70,000	70,000
Pensioners/social grants rebate or exemption	Rebate					250,000	250,000	250,000
Temporary relief rebate or exemption		200,000	200,000	200,000	250,000	250,000	250,000	250,000
<i>Bona fide farmers rebate or exemption</i>								
<b>Water tariffs</b>								
Water usage - Block 1 (c/kJ)	0-6kl	3.32	3.65	4.34	5.12	6.04	6.40	6.78
Water usage - Block 1 (c/kJ)	7-15kl	0.00	0.00	12.00	12.84	13.74	14.56	15.43
Water usage - Block 2 (c/kJ)	7-30kl	10.01	11.02	0.00	0.00	14.50	15.37	16.29
Water usage - Block 2 (c/kJ)	16-30kl	0.00	0.00	12.66	13.55	16.10	17.06	18.08
Water usage - Block 3 (c/kJ)	31-60kl	0.00	0.00	13.68	14.64	18.08	19.16	20.31
Water usage - Block 3 (c/kJ)	31-100kl	10.40	11.40	0.00	0.00	n/a	n/a	n/a
Water usage - Block 5 (c/kJ)	above 60kl	0.00	0.00	14.25	15.25	n/a	n/a	n/a
Water usage - Block 4 (c/kJ)	above 100kl	11.02	12.12	0.00	0.00	n/a	n/a	n/a
<b>Waste water tariffs</b>								
<i>Basic charge/ fixed fee (Rands/month)</i>								
	Linked to the valuation of the property - Residential							
	the property - Residential (fill in structure)	0.3828 cent	0.4211 cent	0.3213 cent	0.2249 cent	0.2384 cent	0.2527 cent	0.2679 cent
	Linked to the valuation of the property - Non Residential							
	the property - Non Residential Residential (fill in structure)			0.4589 cent	0.3212 cent	0.3405 cent	0.3609 cent	0.3826 cent
	(fill in structure)							
	(fill in structure)							
<b>Electricity tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee (Rands/month)	N/A	-	-	-	-	-	-	-
Service point - vacant land (Rands/month)	N/A	-	-	-	-	-	-	-
FBE	50 units	-	-	-	N/A	N/A	N/A	N/A
Life-line tariff - meter	N/A	-	-	-	N/A	N/A	N/A	N/A
Life-line tariff - prepaid	N/A	-	-	-	N/A	N/A	N/A	N/A
Flat rate tariff - meter (c/kwh)	N/A	-	-	-	N/A	N/A	N/A	N/A
Flat rate tariff - prepaid (c/kwh)	N/A	-	-	-	N/A	N/A	N/A	N/A
Meter - IBT Block 1 (c/kwh)	0-50	0.6700	0.7200	0.7400	0.7600	0.82	0.88	0.95
Meter - IBT Block 2 (c/kwh)	51-350	0.8000	0.8300	0.9000	0.9700	1.04	1.13	1.22
Meter - IBT Block 3 (c/kwh)	351-600	0.8650	0.9450	1.0500	1.1600	1.25	1.35	1.45
Meter - IBT Block 4 (c/kwh)	>600	0.9100	1.0760	1.2300	1.3900	1.49	1.61	1.74
Rotational IBT							0.00	0.00
Rotational - IBT Block 1 (c/kwh)	0-50	0.6700	0.7200	0.7400	0.7600	0.82	0.88	0.95
Rotational - IBT Block 2 (c/kwh)	51-350	0.8000	0.8300	0.9000	0.9700	1.04	1.13	1.22
Rotational - IBT Block 3 (c/kwh)	351-600	0.8650	0.9450	1.0500	1.1600	1.25	1.35	1.45
Rotational - IBT Block 4 (c/kwh)	>600	0.9100	1.0760	1.2300	1.3900	1.49	1.61	1.74
Homeflex (ToU)	Connection: 80A to 150A per phase	New tariff			269.5000	289.42	312.57	337.57
Basic charge/ fixed fee (Rands/month)			52.7200	250.0000	269.5000	289.42	312.57	337.57
Peak			0.7500	1.0700	1.2700	1.36	1.47	1.59
Off Peak			0.6000	0.6800	0.8400	0.90	0.97	1.05
Standard				0.8000	0.9500	1.02	1.10	1.19
Environmental levy			-	0.0300	1.3800	1.48	1.60	1.73
Capacity Charge			2.0800	Removed		0.00	0.00	0.00
<b>Bulk Residential 4(ToU)</b>	150 to 150kVA connection size	New tariff	New tariff			0.00	0.00	0.00
Basic charge/ fixed fee (Rands/month)				1,400.0000	1131.9000	1,215.55	1,312.79	1,417.81
Access Charge				12.7800	0.0000	0.00	0.00	0.00
Maximum Demand				36.5200	43.3100	46.51	50.23	54.25
Peak				1.2700	2.0800	2.23	2.41	2.61
Off Peak				0.7600	1.1000	1.18	1.28	1.38
Standard				0.6500	1.1600	1.25	1.35	1.45
Environmental levy				0.0300		0.00	0.00	0.00
<b>Bulk Residential 3 (ToU)</b>	New tariff	New tariff				0.00	0.00	0.00
Basic charge/ fixed fee (Rands/month)				1,050.0000	1509.2000	1,620.73	1,750.39	1,890.42
Access Charge				14.0600	Removed		0.00	0.00
Maximum Demand				40.1800	39.3700	42.28	45.66	49.31
Peak				1.3900	1.9000	2.04	2.20	2.38
Off Peak				2.8400	1.1300	1.21	1.31	1.42
Standard				0.7100	1.1800	1.27	1.37	1.48

## 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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Rand/cent</b>										
<b>Monthly Account for Household - 'Middle Income Range'</b>										
<b>Rates and services charges:</b>										
Property rates	360.70	403.98	428.78	286.49	286.49	286.49	6.0%	303.66	321.88	341.19
Electricity: Basic levy	-	-	-	0.00	0.00	0.00	-	-	-	-
Electricity: Consumption	714.50	956.25	1,061.50	1175.00	1175.00	1175.00	Avg 8%	1,261.50	1,362.42	1,471.41
Water: Basic levy	-	-	-	0.00	0.00	0.00	-	-	-	-
Water: Consumption	260.06	286.14	323.94	349.53	349.53	349.53	Avg 11.45%	377.40	400.04	424.05
Sanitation	94.77	104.25	176.72	131.19	131.19	131.19	6.0%	139.07	147.41	156.26
Refuse removal	-	-	100.00	107.00	107.00	107.00	6.0%	113.42	120.23	127.44
Other	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	<b>1,430.03</b>	<b>1,750.62</b>	<b>2,090.94</b>	<b>2049.21</b>	<b>2049.21</b>	<b>2049.21</b>	<b>7.1%</b>	<b>2,195.05</b>	<b>2,351.98</b>	<b>2,520.35</b>
VAT on Services	149.71	188.53	232.70	246.78	246.78	246.78	-	264.79	284.21	305.08
<b>Total large household bill:</b>	<b>1,579.74</b>	<b>1,939.15</b>	<b>2,323.64</b>	<b>2295.99</b>	<b>2295.99</b>	<b>2295.99</b>	<b>7.1%</b>	<b>2,459.84</b>	<b>2,636.20</b>	<b>2,825.43</b>
<b>% increase/decrease</b>		<b>22.8%</b>	<b>19.8%</b>	<b>(1.2%)</b>	<b>-</b>	<b>-</b>		<b>7.1%</b>	<b>7.2%</b>	<b>7.2%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>										
<b>Rates and services charges:</b>										
Property rates	111.88	274.16	298.81	195.54	195.54	195.54	6.0%	207.26	219.70	232.88
Electricity: Basic levy	-	-	-	0.00	0.00	0.00	-	-	-	-
Electricity: Consumption	321.14	430.38	464.50	503.00	503.00	503.00	Avg 8%	540.50	583.74	630.44
Water: Basic levy	-	-	-	0.00	0.00	0.00	-	-	-	-
Water: Consumption	210.04	231.09	260.64	281.78	281.78	281.78	Avg 11.45%	304.90	323.19	342.59
Sanitation	83.74	92.11	127.07	93.71	93.71	93.71	6.0%	99.33	105.29	111.61
Refuse removal	-	-	70.00	74.90	74.90	74.90	6.0%	84.95	90.05	95.45
Other	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	<b>726.80</b>	<b>1,027.74</b>	<b>1,221.02</b>	<b>1148.93</b>	<b>1148.93</b>	<b>1148.93</b>	<b>7.7%</b>	<b>1,236.94</b>	<b>1,321.97</b>	<b>1,412.96</b>
VAT on Services	86.09	105.50	129.11	133.47	133.47	133.47	0.02	144.16	154.32	165.21
<b>Total small household bill:</b>	<b>812.89</b>	<b>1,133.24</b>	<b>1,350.13</b>	<b>1282.40</b>	<b>1282.40</b>	<b>1282.40</b>	<b>7.7%</b>	<b>1,381.10</b>	<b>1,476.28</b>	<b>1,578.17</b>
<b>% increase/decrease</b>		<b>39.4%</b>	<b>19.1%</b>	<b>-5.02%</b>	<b>0.00%</b>	<b>0.00%</b>		<b>7.7%</b>	<b>6.9%</b>	<b>6.9%</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	104.59	104.59	104.59	6.0%	110.86	117.51	124.56
Electricity: Basic levy	-	-	-	0.00	0.00	0.00	-	-	-	-
Electricity: Consumption	-	-	270.00	291.00	291.00	291.00	Avg 8%	312.00	336.96	363.92
Water: Basic levy	-	-	-	0.00	0.00	0.00	-	-	-	-
Water: Consumption	-	-	171.30	183.31	183.31	183.31	Avg 11.45%	196.16	207.93	220.41
Sanitation	-	-	69.62	56.23	56.23	56.23	6.0%	59.60	63.18	66.97
Refuse removal	-	-	-	32.10	32.10	32.10	6.0%	36.41	38.59	40.91
Other	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	<b>-</b>	<b>-</b>	<b>679.81</b>	<b>667.23</b>	<b>667.23</b>	<b>667.23</b>	<b>7.2%</b>	<b>715.03</b>	<b>764.17</b>	<b>816.76</b>
VAT on Services	-	-	71.53	78.77	78.77	78.77	0.02	84.58	90.53	96.91
<b>Total small household bill:</b>	<b>-</b>	<b>-</b>	<b>751.34</b>	<b>746.00</b>	<b>746.00</b>	<b>746.00</b>	<b>7.2%</b>	<b>799.61</b>	<b>854.70</b>	<b>913.67</b>
<b>% increase/decrease</b>		<b>-</b>	<b>-</b>	<b>(0.7%)</b>	<b>-</b>	<b>-</b>		<b>7.2%</b>	<b>6.9%</b>	<b>6.9%</b>

## 6. OVERVIEW OF BUDGET FUNDING

MAN Mangaung Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	246,466	341,761	603,003	652,748	738,348	738,348	490,491	1,046,963	1,112,608	1,106,205
Cash + investments at the yr end less applications - R'000	18(1)b	2	(828,934)	(679,390)	383,046	(442,937)	(3,478)	(3,478)	-	371,679	447,666	400,911
Cash year end/monthly employee/supplier payments	18(1)b	3	1.8	1.3	2.2	1.9	2.1	2.1	-	2.8	2.8	2.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	237,138	350,924	570,499	825,290	1,242,033	1,242,033	-	1,086,367	1,109,282	1,155,271
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	18.2%	5.3%	15.4%	0.7%	(6.0%)	(106.0%)	11.4%	1.8%	0.6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	97.0%	97.4%	97.1%	90.2%	93.4%	93.4%	0.0%	86.3%	83.6%	83.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.2%	16.3%	11.7%	7.4%	4.7%	4.7%	0.0%	4.3%	4.1%	4.1%
Capital payments % of capital expenditure	18(1)c;19	8	100.7%	106.0%	95.4%	80.0%	81.1%	81.1%	0.0%	88.0%	91.9%	92.3%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	(68.5%)	21.9%	82.2%	22.5%	10.3%	10.3%	0.0%	55.1%	48.2%	8.6%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	78.9%	10.5%	(18.2%)	63.0%	0.0%	(100.0%)	106.6%	5.7%	4.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	60.3%	0.0%	(100.0%)	361.0%	5.2%	5.1%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.9%	1.8%	1.7%	3.1%	3.0%	3.0%	0.0%	3.5%	3.5%	3.5%
Asset renewal % of capital budget	20(1)(vi)	14	45.6%	44.5%	37.1%	19.2%	39.9%	39.9%	0.0%	29.6%	36.3%	33.0%

Support Table SA10 above sets to evaluate the budget as its compliance to Sections 18 and 19 of the MFMA.

The Metro's level of compliance to the above can be summarised as follows:

- Funding ratios outcome for the operational budget meets favourable with Sections 18 (1) (a) (b) and 18 (2) criteria. Attention needs to be paid on the "Cash and Investment at the year-end less applications" measure which is unfavourable. Spending should take place evenly throughout the year and not to have major spending spikes at year-end.
- The Metro has began the process of leveraging borrowings or loan funding to finance its Capital budget in line with Section 18(c) and 19(2) of the MFMA. The levels of borrowings should however be measured against the future cost of capital and repayment terms.

Based on the above funding measurement the budget is funded and can be sustained over the MTREF period. The challenge remains being successful and speedy implementation of the capital projects.

### 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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Parent municipality</b>									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	212,166	145,713	629,791	629,791	663,807	663,806	632,177	692,137	677,347
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>212,166</b>	<b>145,713</b>	<b>629,791</b>	<b>629,791</b>	<b>663,807</b>	<b>663,806</b>	<b>632,177</b>	<b>692,137</b>	<b>677,347</b>
<b>Entities</b>									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank							355,217	376,530	399,875
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>355,217</b>	<b>376,530</b>	<b>399,875</b>
<b>Consolidated total:</b>	<b>212,166</b>	<b>145,713</b>	<b>629,791</b>	<b>629,791</b>	<b>663,807</b>	<b>663,806</b>	<b>987,394</b>	<b>1,068,668</b>	<b>1,077,222</b>

**MAN Mangaung - Supporting Table SA16 Investment particulars by maturity**

Investments by Maturity Name of institution & investment ID	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	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months												
<b>Parent municipality</b>													
Various Banks	%	Call account	Yes	Variable	5% - 7%	0	N/A	Call account	632,177	-	-	-	632,177
													-
													-
													-
													-
<b>Municipality sub-total</b>									<b>632,177</b>		<b>-</b>	<b>-</b>	<b>632,177</b>
<b>Entities</b>													
Various Banks	%	Call account	Yes	Variable	5% - 7%	0	N/A	Call account	355,217	-	-	-	355,217
													-
													-
													-
													-
<b>Entities sub-total</b>									<b>355,217</b>		<b>-</b>	<b>-</b>	<b>355,217</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>987,394</b>		<b>-</b>	<b>-</b>	<b>987,394</b>



## 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 R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		20,163	57,686	352,713	216,619	178,169	178,169	532,142	849,662	901,708
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases					32,975	32,975	32,975	47,520	52,047	34,465
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	20,163	57,686	352,713	249,593	211,144	211,144	579,662	901,708	936,173
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)								2,762,919	2,928,694	3,110,273
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>	1	-	-	-	-	-	-	2,762,919	2,928,694	3,110,273
<b>Total Borrowing</b>	1	20,163	57,686	352,713	249,593	211,144	211,144	3,342,580	3,830,402	4,046,446

### (a) Long Term Loans

The Metro has fully utilised its existing loan facility with the DBSA and the majority of the assets financed are expected to be commissioned at the beginning of the 2014/15 budget year. Bids have also been called for a R 600 million loan facility over a two year period to finance new housing and economic development linked projects around the metro area.

### (b) Finance Lease

The Metro has opted to follow the financial leasing options to finance its vehicle fleet, mainly infrastructural related and specialised fleet.

## 7. BUDGETED GRANTS AND TRANSFERS

The following grants allocated to the municipality in terms of the 2014 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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>513,065</b>	<b>584,015</b>	<b>614,513</b>	<b>633,472</b>	<b>667,731</b>	<b>667,731</b>	<b>612,571</b>	<b>600,828</b>	<b>593,494</b>
Local Government Equitable Share	504,274	575,654	612,521	605,072	605,072	605,072	603,581	594,328	586,994
Finance Management	1,195	1,935	1,973	1,500	1,500	1,500	1,500	1,500	1,500
Water Services Operating Subsidy	2,026			6,900	6,900	6,900	-	-	-
EPWP Incentive				-	5,759	5,759	-	-	-
Electricity Demand Side Management	5,427	6,327		-	-	-	7,490	5,000	5,000
Public Transport and Infrastructure Grant		15,000	20,000	20,000	20,000	20,000	-	-	-
Restructuring Grant	124								
Municipal Systems Improvement Grant									
Cogta Fire Suppression Grant		83	-						
Sport and Recreation	19,000			-	28,500	28,500	-	-	-
<b>Provincial Government:</b>	<b>5,448</b>	<b>3,635</b>	<b>7,057</b>	<b>20,900</b>	<b>30,415</b>	<b>30,415</b>	<b>0</b>	<b>0</b>	<b>0</b>
Housing	3,422	3,635	7,057	-	3,000	3,000	-	-	-
Police, Public Safety and Roads				7,000	7,060	7,060	-	-	-
Water Affairs	2,026			13,900	20,355	20,355	-	-	-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Motheo</i>									
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,249</b>	<b>9,249</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>National Lottery</i>					8,000	8,000	-	-	-
<i>Kellogs Foundation</i>					249	249	-	-	-
<i>Colden Shield Heritage Award</i>					1,000	1,000	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>518,513</b>	<b>587,650</b>	<b>621,571</b>	<b>654,372</b>	<b>707,395</b>	<b>707,395</b>	<b>612,571</b>	<b>600,828</b>	<b>593,494</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>492,788</b>	<b>618,913</b>	<b>624,087</b>	<b>642,615</b>	<b>778,368</b>	<b>778,368</b>	<b>727,633</b>	<b>720,785</b>	<b>766,932</b>
Public Transport and Systems	272,121	115,115	76,633				30,000	-	-
Neighbourhood Development Partnership							5,000	16,878	17,744
Minerals and Energy	11,404	28,000	25,000	42,000	50,000	50,000	30,200	23,000	26,000
Integrated City Development Grant							5,596	-	-
Municipal Infrastructure Grant(MIG)	208,433	62,971	-						
Water Affairs Grant - ACIP			9,995						
Municipal Systems Improvement Grant	831	831	831						
Expanded Public Works Programme			5,914	3,896	2,198	2,198	2,431	-	-
Urban Settlements Development Grant		411,995	505,714	596,719	726,169	726,169	654,406	680,907	723,188
<b>Provincial Government:</b>	<b>16,623</b>	<b>7,843</b>	<b>6,639</b>	<b>43,773</b>	<b>83,469</b>	<b>83,469</b>	<b>-</b>	<b>-</b>	<b>-</b>
Human Settlements				43,773	76,830	76,830	-	-	-
Police, Public Safety and Roads	2,793	37,109	8,061						
Sport and Recreation	16,623	7,843	6,639	-	6,639	6,639			
<b>District Municipality:</b>	<b>1,259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Motheo</i>	1,259				500	500			
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>City of Ghent</i>					85	85			
<b>Total Capital Transfers and Grants</b>	<b>510,670</b>	<b>626,756</b>	<b>630,726</b>	<b>686,388</b>	<b>862,422</b>	<b>862,422</b>	<b>727,633</b>	<b>720,785</b>	<b>766,932</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>1,029,183</b>	<b>1,214,406</b>	<b>1,252,297</b>	<b>1,340,760</b>	<b>1,569,817</b>	<b>1,569,817</b>	<b>1,340,204</b>	<b>1,321,613</b>	<b>1,360,426</b>

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

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>EXPENDITURE:</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>524,600</b>	<b>602,975</b>	<b>625,819</b>	<b>633,472</b>	<b>667,731</b>	<b>667,731</b>	<b>612,571</b>	<b>600,828</b>	<b>593,494</b>
Local Government Equitable Share	504,274	575,654	612,521	605,072	605,072	605,072	603,581	594,328	586,994
Finance Management	1,238	1,463	1,960	1,500	1,500	1,500	1,500	1,500	1,500
Water Services Operating Subsidy	2,026			6,900	6,900	6,900	-	-	-
EPWP Incentive				-	5,759	5,759	-	-	-
Electricity Demand Side Management	15,503	6,327		-	-	-	7,490	5,000	5,000
Restructuring Grant	124								
Municipal Systems Improvement Grant	1,435			-	-	-	-	-	-
Public Transport and Infrastructure Grant		19,531	11,338	20,000	20,000	20,000	-	-	-
Sport and Recreation	19,000			-	28,500	28,500	-	-	-
<b>Provincial Government:</b>	<b>7,991</b>	<b>-</b>	<b>-</b>	<b>20,900</b>	<b>30,415</b>	<b>30,415</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing	7,991			-	3,000	3,000	-	-	-
Police, Public Safety and Roads				7,000	7,060	7,060	-	-	-
Water Affairs				13,900	20,355	20,355	-	-	-
<b>District Municipality:</b>	<b>9,195</b>	<b>878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Motheo</i>	9,195	878							
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>916</b>	<b>-</b>	<b>9,249</b>	<b>9,249</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>National Lottery</i>				-	8,000	8,000	-	-	-
<i>DBSA - Environmental Impact Assessment</i>			916						
<i>Kellogs Foundation</i>				-	249	249	-	-	-
<i>Golden Shield Heritage award</i>				-	1,000	1,000	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>541,786</b>	<b>603,853</b>	<b>626,735</b>	<b>654,372</b>	<b>707,395</b>	<b>707,395</b>	<b>612,571</b>	<b>600,828</b>	<b>593,494</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>317,507</b>	<b>380,839</b>	<b>582,457</b>	<b>642,615</b>	<b>778,368</b>	<b>778,368</b>	<b>727,633</b>	<b>720,785</b>	<b>766,932</b>
Public Transport and Systems	172,005	-	52,971	-	-	-	30,000	-	-
Neighbourhood Development Partnership				-	-	-	5,000	16,878	17,744
Municipal Infrastructure Grant	145,501	62,689	282						
Municipal Systems Improvement Grant			831						
EPWP Incentive Grant			1,853	3,896	2,198	2,198	2,431	-	-
Water Affairs Grant - ACIP			9,540						
Integrated City Development Grant				-	-	-	5,596	-	-
Urban Settlements Development Grant		302,785	491,979	596,719	726,169	726,169	654,406	680,907	723,188
Minerals and Energy	-	15,365	25,000	42,000	50,000	50,000	30,200	23,000	26,000
<b>Provincial Government:</b>	<b>9,953</b>	<b>23,891</b>	<b>8,020</b>	<b>43,773</b>	<b>83,469</b>	<b>83,469</b>	<b>-</b>	<b>-</b>	<b>-</b>
Sport and Recreation	8,780	1,204	-	-	6,639	6,639	-	-	-
Police, Public Safety and Roads		22,676	8,020						
Human Settlements	1,173	11		43,773	76,830	76,830	-	-	-
<b>District Municipality:</b>	<b>1,238</b>	<b>1,259</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Motheo</i>	1,238	1,259		-	500	500			
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>City of Ghent</i>					85	85			
<b>Total capital expenditure of Transfers and Grants</b>	<b>328,698</b>	<b>405,990</b>	<b>590,476</b>	<b>686,388</b>	<b>862,422</b>	<b>862,422</b>	<b>727,633</b>	<b>720,785</b>	<b>766,932</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>870,484</b>	<b>1,009,843</b>	<b>1,217,211</b>	<b>1,340,760</b>	<b>1,569,817</b>	<b>1,569,817</b>	<b>1,340,204</b>	<b>1,321,613</b>	<b>1,360,426</b>

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

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	747	13	1,304						
Current year receipts	548,343	584,446	634,021	633,472	667,731	667,731	612,571	600,828	593,494
<b>Conditions met - transferred to revenue</b>	<b>549,077</b>	<b>583,155</b>	<b>635,325</b>	<b>633,472</b>	<b>667,731</b>	<b>667,731</b>	<b>612,571</b>	<b>600,828</b>	<b>593,494</b>
Conditions still to be met - transferred to liabilities	13	1,304	-						
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	5,702	3,676	6,762						
Current year receipts		3,729		20,900	30,415	30,415	-	-	-
<b>Conditions met - transferred to revenue</b>	<b>2,026</b>	<b>643</b>	<b>143</b>	<b>20,900</b>	<b>30,415</b>	<b>30,415</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities	3,676	6,762	6,618						
<b>District Municipality:</b>									
Balance unspent at beginning of the year	13,786	10,691	9,813						
Current year receipts	6,100	-					-	-	-
<b>Conditions met - transferred to revenue</b>	<b>9,195</b>	<b>878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities	10,691	9,813	9,813						
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	234	234	234						
Current year receipts	-		159,908	-	9,249	9,249	-	-	-
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	<b>159,908</b>	<b>-</b>	<b>9,249</b>	<b>9,249</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities	234	234	234						
<b>Total operating transfers and grants revenue</b>	<b>560,299</b>	<b>584,676</b>	<b>795,376</b>	<b>654,372</b>	<b>707,395</b>	<b>707,395</b>	<b>612,571</b>	<b>600,828</b>	<b>593,494</b>
<b>Total operating transfers and grants - CTBM</b>	<b>14,614</b>	<b>18,113</b>	<b>16,666</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	160,740	169,552	172,630						
Current year receipts	326,318	377,035	560,695	642,615	772,227	772,227	723,749	717,960	763,739
<b>Conditions met - transferred to revenue</b>	<b>317,507</b>	<b>373,957</b>	<b>582,875</b>	<b>642,615</b>	<b>772,227</b>	<b>772,227</b>	<b>723,749</b>	<b>717,960</b>	<b>763,739</b>
Conditions still to be met - transferred to liabilities	169,552	172,630	150,451						
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	36,607	49,208	28,434						
Current year receipts	23,643	10,000	-	43,773	83,469	83,469	-	-	-
<b>Conditions met - transferred to revenue</b>	<b>11,041</b>	<b>30,774</b>	<b>7,601</b>	<b>43,773</b>	<b>83,469</b>	<b>83,469</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities	49,208	28,434	20,833						
<b>District Municipality:</b>									
Balance unspent at beginning of the year		1,259							
Current year receipts	1,259			-	500	500	-	-	-
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>1,259</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities	1,259								
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	-	-	-						
Current year receipts				-	85	85	-	-	-
<b>Conditions met - transferred to revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities									
<b>Total capital transfers and grants revenue</b>	<b>328,548</b>	<b>405,990</b>	<b>590,476</b>	<b>686,388</b>	<b>856,282</b>	<b>856,282</b>	<b>723,749</b>	<b>717,960</b>	<b>763,739</b>
<b>Total capital transfers and grants - CTBM</b>	<b>220,019</b>	<b>201,064</b>	<b>171,284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	<b>888,846</b>	<b>990,666</b>	<b>1,385,851</b>	<b>1,340,760</b>	<b>1,563,677</b>	<b>1,563,677</b>	<b>1,336,320</b>	<b>1,318,788</b>	<b>1,357,233</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	<b>234,633</b>	<b>219,177</b>	<b>187,949</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<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>Electricity - Centec (SOC) Ltd</i>	8,003	80,514	7,476	119,467	127,467	127,467		56,729	48,705	53,475
<b>Total Cash Transfers To Entities/Ems'</b>	<b>8,003</b>	<b>80,514</b>	<b>7,476</b>	<b>119,467</b>	<b>127,467</b>	<b>127,467</b>	-	<b>56,729</b>	<b>48,705</b>	<b>53,475</b>
<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		1,535	1,535	1,535		1,612	1,693	1,777
Central Agricultural Society		9		10	10	10		11	11	12
Cost of Living Allowance Pensioners		(0)		206	206	206		216	227	238
Miscellaneous Grants	115	(53)		227	227	227		239	251	263
Relief of the poor				29	29	29		31	32	34
SPCA	351	372		414	414	414		435	457	480
<b>Total Cash Transfers To Groups Of Individuals:</b>	<b>1,199</b>	<b>1,322</b>	-	<b>2,422</b>	<b>2,422</b>	<b>2,422</b>	-	<b>2,543</b>	<b>2,670</b>	<b>2,804</b>
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	<b>9,202</b>	<b>81,837</b>	<b>7,476</b>	<b>121,889</b>	<b>129,889</b>	<b>129,889</b>	-	<b>59,272</b>	<b>51,375</b>	<b>56,279</b>
<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>Non-Cash Transfers to Groups of Individuals</b>										
<i>Free Basic services Water</i>								13,046	13,824	14,645
<i>Free Basic services Sanitation</i>								23,636	25,355	27,198
<i>Free Basic services Refuse</i>								18,530	19,878	21,323
<b>Total Non-Cash Grants To Groups Of Individuals:</b>	-	-	-	-	-	-	-	<b>55,213</b>	<b>59,056</b>	<b>63,167</b>
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>	-	-	-	-	-	-	-	<b>55,213</b>	<b>59,056</b>	<b>63,167</b>
<b>TOTAL TRANSFERS AND GRANTS</b>	<b>9,202</b>	<b>81,837</b>	<b>7,476</b>	<b>121,889</b>	<b>129,889</b>	<b>129,889</b>	-	<b>114,485</b>	<b>110,432</b>	<b>119,446</b>

## 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 R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		28,122		31,993	31,993	31,993	34,712	36,621	38,635
Pension and UIF Contributions		2,237		3,286	3,286	3,286	3,565	3,797	4,025
Medical Aid Contributions		280		351	351	351	381	406	430
Motor Vehicle Allowance		9,744		11,048	11,048	11,048	11,987	12,646	13,342
Cellphone Allowance		792		1,796	1,796	1,796	1,948	2,075	2,200
Housing Allowances		142		165	165	165	179	191	203
Other benefits and allowances									
<b>Sub Total - Councillors</b>		<b>41,318</b>		<b>48,638</b>	<b>48,638</b>	<b>48,638</b>	<b>52,773</b>	<b>55,736</b>	<b>58,834</b>
% increase			(100.0%)				8.5%	5.6%	5.6%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		10,359		11,707	11,707	11,707	14,139	15,129	16,112
Pension and UIF Contributions		661		712	712	712	749	802	854
Medical Aid Contributions		220		184	184	184	249	267	284
Overtime									
Performance Bonus				2,931	2,931	2,931	3,446	3,688	3,927
Motor Vehicle Allowance		1,860		2,048	2,048	2,048	2,093	2,240	2,386
Cellphone Allowance				121	121	121	181	194	207
Housing Allowances									
Other benefits and allowances		284		1	1	1	1	1	1
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
<b>Sub Total - Senior Managers of Municipality</b>		<b>13,384</b>		<b>17,705</b>	<b>17,705</b>	<b>17,705</b>	<b>20,859</b>	<b>22,320</b>	<b>23,770</b>
% increase			(100.0%)				17.8%	7.0%	6.5%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		557,209		754,428	754,348	754,348	745,940	798,156	850,036
Pension and UIF Contributions		91,110		102,789	102,789	102,789	120,378	128,807	137,181
Medical Aid Contributions		37,624		58,748	58,748	58,748	70,116	75,146	80,180
Overtime		73,301		42,325	42,325	42,325	58,046	62,102	66,132
Performance Bonus									
Motor Vehicle Allowance		52,189		51,907	51,907	51,907	67,385	72,102	76,788
Cellphone Allowance				4,298	4,298	4,298	3,187	3,410	3,632
Housing Allowances		3,039		6,154	6,154	6,154	6,360	6,805	7,247
Other benefits and allowances		186		11,836	11,836	11,836	30,642	32,484	34,375
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations		18,821		24,704	24,704	24,704	25,939	27,236	28,598
<b>Sub Total - Other Municipal Staff</b>		<b>833,479</b>		<b>1,057,189</b>	<b>1,057,109</b>	<b>1,057,109</b>	<b>1,127,993</b>	<b>1,206,249</b>	<b>1,284,169</b>
% increase			(100.0%)		(0.0%)		6.7%	6.9%	6.5%
<b>Total Parent Municipality</b>		<b>888,181</b>		<b>1,123,532</b>	<b>1,123,452</b>	<b>1,123,452</b>	<b>1,201,625</b>	<b>1,284,304</b>	<b>1,366,773</b>
			(100.0%)		(0.0%)		7.0%	6.9%	6.4%
<b>Board Members of Entities</b>									
Board Fees		57		1,248	1,248	1,248	1,515	1,625	1,759
<b>Sub Total - Board Members of Entities</b>		<b>57</b>		<b>1,248</b>	<b>1,248</b>	<b>1,248</b>	<b>1,515</b>	<b>1,625</b>	<b>1,759</b>
% increase			(100.0%)				21.4%	7.2%	8.3%
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages		13,624		5,582	5,582	5,582	13,577	14,738	15,954
Pension and UIF Contributions							582	631	683
Medical Aid Contributions							609	661	715
Overtime									
Performance Bonus				781	781	781			
Motor Vehicle Allowance							764	830	898
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances							75	82	88
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
<b>Sub Total - Senior Managers of Entities</b>		<b>13,624</b>		<b>6,364</b>	<b>6,364</b>	<b>6,364</b>	<b>15,607</b>	<b>16,941</b>	<b>18,339</b>
% increase			(100.0%)				145.3%	8.5%	8.2%
<b>Other Staff of Entities</b>									
Basic Salaries and Wages				71,505	58,105	58,105	154,150	167,329	181,134
Pension and UIF Contributions				8,800	7,850	7,850	7,935	8,614	9,325
Medical Aid Contributions				12,456	9,306	9,306	9,488	10,300	11,149
Overtime				10,163	7,105	7,105	7,709	8,369	9,059
Performance Bonus									
Motor Vehicle Allowance				5,732	5,626	5,626	5,559	6,035	6,532
Cellphone Allowance									
Housing Allowances				622	622	622	456	495	536
Other benefits and allowances				585	585	585	6,604	7,168	7,760
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
<b>Sub Total - Other Staff of Entities</b>				<b>109,864</b>	<b>89,200</b>	<b>89,200</b>	<b>191,902</b>	<b>208,309</b>	<b>225,495</b>
% increase			(100.0%)		(18.8%)		115.1%	8.5%	8.3%
<b>Total Municipal Entities</b>		<b>13,681</b>		<b>117,476</b>	<b>96,812</b>	<b>96,812</b>	<b>209,024</b>	<b>226,875</b>	<b>245,592</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>901,862</b>		<b>1,241,008</b>	<b>1,220,264</b>	<b>1,220,264</b>	<b>1,410,648</b>	<b>1,511,179</b>	<b>1,612,365</b>
% increase			(100.0%)		(1.7%)		15.6%	7.1%	6.7%
<b>TOTAL MANAGERS AND STAFF</b>		<b>860,488</b>		<b>1,191,122</b>	<b>1,170,377</b>	<b>1,170,377</b>	<b>1,356,361</b>	<b>1,453,819</b>	<b>1,551,773</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	2012/13			Current Year 2013/14			Budget Year 2014/15		
	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	-	97	14	
Board Members of municipal entities	8	8	-			-	8	8	
<b>Municipal employees</b>									
Municipal Manager and Senior Managers	35	35	8	9	9	-	81	30	23
Other Managers	86	86	-	181	128		160	92	6
<b>Professionals</b>	324	287	-	165	101	-	691	403	29
<i>Finance</i>	113	88	-	77	41	-	113	44	2
<i>Spatial/town planning</i>	11	11	-	10	7	-	15	12	
<i>Information Technology</i>	3	2	-	18	12	-	49	28	
<i>Roads</i>	5	4	-	17	12	-	7	5	
<i>Electricity</i>	30	21	-	33	22	-	152	116	
<i>Water</i>	7	7	-	2	2	-	24	21	
<i>Sanitation</i>	17	16	-	2	1	-			
<i>Refuse</i>	-	-	-	6	4	-	5	4	
<i>Other</i>	138	138	-			-	326	173	27
<b>Technicians</b>	219	195	-	540	382	-	57	34	-
<i>Finance</i>	19	13	-	207	127	-			
<i>Spatial/town planning</i>	9	9	-	3	3	-	6	3	
<i>Information Technology</i>	12	12	-	73	44	-	3	2	
<i>Roads</i>	7	2	-	11	8	-	18	11	
<i>Electricity</i>	146	135	-	193	156	-	23	14	
<i>Water</i>	8	11	-	9	7	-	2	1	
<i>Sanitation</i>	6	9	-	24	21	-	2	2	
<i>Refuse</i>	12	4	-	20	16	-	3	1	
<i>Other</i>	-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)	906	864	-	1,036	837	-	631	391	27
Service and sales workers	520	448	-	906	531	-	727	482	
Skilled agricultural and fishery workers	48	36	-	53	21	-	51	33	
Craft and related trades	306	212	-	314	116	-	49	32	
Plant and Machine Operators	420	332	-	493	365	-	379	259	1
Elementary Occupations	1,586	1,366	-	1,965	1,298	-	3,187	2,170	51
<b>TOTAL PERSONNEL NUMBERS</b>	<b>4,556</b>	<b>3,881</b>	<b>8</b>	<b>5,760</b>	<b>3,801</b>	<b>-</b>	<b>6,118</b>	<b>3,948</b>	<b>137</b>
<b>% increase</b>				26.4%	(2.1%)	(100.0%)	6.2%	3.9%	-
<b>Total municipal employees headcount</b>	<b>197</b>	<b>197</b>	<b>-</b>	<b>260</b>	<b>260</b>				
Finance personnel headcount	<b>64</b>	<b>64</b>	<b>-</b>	<b>92</b>	<b>92</b>				
Human Resources personnel headcount	<b>-</b>	<b>-</b>	<b>-</b>						



## 10. 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 R thousand	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
<b>Revenue By Source</b>																
Property rates	72,181	72,181	72,181	72,181	72,181	72,181	72,181	72,181	72,181	72,181	72,181	72,181	866,175	921,025	971,671	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	199,717	199,717	199,717	199,717	199,717	199,717	199,717	199,717	199,717	199,717	199,717	199,717	2,396,602	2,564,364	2,743,869	
Service charges - water revenue	60,663	60,663	60,663	60,663	60,663	60,663	60,663	60,663	60,663	60,663	60,663	60,663	727,958	797,922	847,997	
Service charges - sanitation revenue	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035	20,035	240,416	278,740	298,997	
Service charges - refuse revenue	12,914	12,914	12,914	12,914	12,914	12,914	12,914	12,914	12,914	12,914	12,914	12,914	154,967	164,985	176,959	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	2,311	27,727	29,886	31,818	
Interest earned - external investments	16,382	16,382	16,382	16,382	16,382	16,382	16,382	16,382	16,382	16,382	16,382	16,382	196,589	212,092	227,183	
Interest earned - outstanding debtors	12,751	12,751	12,751	12,751	12,751	12,751	12,751	12,751	12,751	12,751	12,751	12,751	153,008	162,399	172,030	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	12,665	13,846	15,120	
Licences and permits	77	77	77	77	77	77	77	77	77	77	77	77	928	1,017	1,113	
Agency services	310	310	310	310	310	310	310	310	310	310	310	310	3,722	3,950	4,182	
Transfers recognised - operational	51,048	51,048	51,048	51,048	51,048	51,048	51,048	51,048	51,048	51,048	51,048	51,048	612,571	600,828	593,494	
Other revenue	60,499	60,499	60,499	60,499	60,499	60,499	60,499	60,499	60,499	60,499	60,499	60,499	725,584	771,046	811,547	
Gains on disposal of PPE	83	83	83	83	83	83	83	83	83	83	83	83	990	1,079	1,165	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>510,025</b>	<b>510,025</b>	<b>510,025</b>	<b>510,025</b>	<b>510,025</b>	<b>510,025</b>	<b>510,025</b>	<b>510,025</b>	<b>510,025</b>	<b>510,025</b>	<b>510,025</b>	<b>510,025</b>	<b>6,120,302</b>	<b>6,523,178</b>	<b>6,897,146</b>	
<b>Expenditure By Type</b>																
Employee related costs	113,030	113,030	113,030	113,030	113,030	113,030	113,030	113,030	113,030	113,030	113,030	113,030	1,396,361	1,453,819	1,551,773	
Remuneration of councillors	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	54,288	57,361	60,592	
Debt impairment	15,802	15,802	15,802	15,802	15,802	15,802	15,802	15,802	15,802	15,802	15,802	15,802	189,628	197,360	206,478	
Depreciation & asset impairment	37,333	37,333	37,333	37,333	37,333	37,333	37,333	37,333	37,333	37,333	37,333	37,333	447,992	489,494	509,049	
Finance charges	17,673	17,673	17,673	17,673	17,673	17,673	17,673	17,673	17,673	17,673	17,673	17,673	212,080	218,554	226,603	
Bulk purchases	144,507	144,507	144,507	144,507	144,507	144,507	144,507	144,507	144,507	144,507	144,507	144,507	1,734,090	1,871,846	2,019,525	
Other materials	36,616	36,616	36,616	36,616	36,616	36,616	36,616	36,616	36,616	36,616	36,616	36,616	439,393	467,594	500,484	
Contracted services	29,178	29,178	29,178	29,178	29,178	29,178	29,178	29,178	29,178	29,178	29,178	29,178	350,130	368,998	372,783	
Transfers and grants	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	9,540	114,485	110,432	119,446	
Other expenditure	73,533	73,533	73,533	73,533	73,533	73,533	73,533	73,533	73,533	73,533	73,533	73,533	882,397	930,177	966,619	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>5,780,834</b>	<b>6,155,634</b>	<b>6,531,552</b>	
<b>Surplus(Deficit)</b>	<b>28,289</b>	<b>28,289</b>	<b>28,289</b>	<b>28,289</b>	<b>28,289</b>	<b>28,289</b>	<b>28,289</b>	<b>28,289</b>	<b>28,289</b>	<b>28,289</b>	<b>28,289</b>	<b>28,289</b>	<b>339,467</b>	<b>367,544</b>	<b>365,595</b>	
Transfers recognised - capital	60,636	60,636	60,636	60,636	60,636	60,636	60,636	60,636	60,636	60,636	60,636	60,636	727,633	720,785	766,932	
Contributions recognised - capital	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	19,267	20,953	22,744	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus(Deficit) after capital transfers &amp; contributions</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</b>	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus(Deficit)</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</b>	

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

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

R thousand	Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue by Vote</b>																
	Vote 1 - City Manager	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	Vote 2 - Executive Mayor	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	Vote 3 - Corporate Services	1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039	12,470	13,592	14,739
	Vote 4 - Finance	112,753	112,753	112,753	112,753	112,753	112,753	112,753	112,753	112,753	112,753	112,753	112,753	1,363,041	1,413,238	1,455,191
	Vote 5 - Social Services	1,358	1,358	1,358	1,358	1,358	1,358	1,358	1,358	1,358	1,358	1,358	1,358	16,290	17,716	19,255
	Vote 6 - Planning	544	544	544	544	544	544	544	544	544	544	544	544	6,523	7,116	7,696
	Vote 7 - Human Settlement and Housing	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	4,471	53,650	60,942	57,798
	Vote 8 - Fresh Produce Market	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	20,438	21,588	23,315
	Vote 9 - Engineering Services	46,675	46,675	46,675	46,675	46,675	46,675	46,675	46,675	46,675	46,675	46,675	46,675	560,105	605,772	646,228
	Vote 10 - Water Services	67,221	67,221	67,221	67,221	67,221	67,221	67,221	67,221	67,221	67,221	67,221	67,221	806,656	875,338	929,350
	Vote 11 - Miscellaneous Services	110,110	110,110	110,110	110,110	110,110	110,110	110,110	110,110	110,110	110,110	110,110	110,110	1,321,324	1,351,995	1,431,891
	Vote 12 - Regional Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	Vote 13 - Strategic Projects and Service Delivery Regulation	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	Vote 14 - Electricity - Centec (Soc) Ltd	226,392	226,392	226,392	226,392	226,392	226,392	226,392	226,392	226,392	226,392	226,392	226,392	2,716,705	2,897,618	3,101,359
	Vote 15 - (NAME OF VOTE 15)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	<b>Total Revenue by Vote</b>	<b>572,267</b>	<b>572,267</b>	<b>572,267</b>	<b>572,267</b>	<b>572,267</b>	<b>572,267</b>	<b>572,267</b>	<b>572,267</b>	<b>572,267</b>	<b>572,267</b>	<b>572,267</b>	<b>572,267</b>	<b>6,867,202</b>	<b>7,264,916</b>	<b>7,686,823</b>
<b>Expenditure by Vote to be appropriated</b>																
	Vote 1 - City Manager	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	55,855	59,004	62,577
	Vote 2 - Executive Mayor	17,110	17,110	17,110	17,110	17,110	17,110	17,110	17,110	17,110	17,110	17,110	17,110	205,324	217,580	230,557
	Vote 3 - Corporate Services	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750	284,997	300,954	316,353
	Vote 4 - Finance	16,455	16,455	16,455	16,455	16,455	16,455	16,455	16,455	16,455	16,455	16,455	16,455	197,456	209,435	222,555
	Vote 5 - Social Services	34,581	34,581	34,581	34,581	34,581	34,581	34,581	34,581	34,581	34,581	34,581	34,581	414,973	441,329	467,618
	Vote 6 - Planning	10,533	10,533	10,533	10,533	10,533	10,533	10,533	10,533	10,533	10,533	10,533	10,533	126,394	125,670	131,966
	Vote 7 - Human Settlement and Housing	8,525	8,525	8,525	8,525	8,525	8,525	8,525	8,525	8,525	8,525	8,525	8,525	102,305	108,759	102,358
	Vote 8 - Fresh Produce Market	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	19,970	21,366	22,603
	Vote 9 - Engineering Services	67,434	67,434	67,434	67,434	67,434	67,434	67,434	67,434	67,434	67,434	67,434	67,434	809,203	857,646	892,212
	Vote 10 - Water Services	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	678,936	728,542	776,774
	Vote 11 - Miscellaneous Services	32,523	32,523	32,523	32,523	32,523	32,523	32,523	32,523	32,523	32,523	32,523	32,523	390,275	398,708	421,144
	Vote 12 - Regional Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	Vote 13 - Strategic Projects and Service Delivery Regulation	4,890	4,890	4,890	4,890	4,890	4,890	4,890	4,890	4,890	4,890	4,890	4,890	58,675	56,894	60,270
	Vote 14 - Electricity - Centec (Soc) Ltd	203,039	203,039	203,039	203,039	203,039	203,039	203,039	203,039	203,039	203,039	203,039	203,039	2,436,470	2,629,745	2,824,566
	Vote 15 - (NAME OF VOTE 15)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	<b>Total Expenditure by Vote</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>481,736</b>	<b>5,780,834</b>	<b>6,155,634</b>	<b>6,531,552</b>
	<b>Surplus/(Deficit) before assoc.</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</b>
	Taxation	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	Attributable to minorities	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	Share of surplus/ (deficit) of associate	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	<b>Surplus/(Deficit)</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>90,531</b>	<b>1,086,367</b>	<b>1,109,282</b>	<b>1,155,271</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 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue - Standard</b>															
<b>Governance and administration</b>	226,905	226,905	226,905	226,905	226,905	226,905	226,905	226,905	226,905	226,905	226,905	226,905	2,722,854	2,820,705	2,939,347
Executive and council	136	136	136	136	136	136	136	136	136	136	136	136	1,630	1,712	1,798
Budget and treasury office	222,728	222,728	222,728	222,728	222,728	222,728	222,728	222,728	222,728	222,728	222,728	222,728	2,672,735	2,763,522	2,885,285
Corporate services	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	48,489	55,471	52,264
<b>Community and public safety</b>	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	44,898	48,734	52,411
Community and social services	453	453	453	453	453	453	453	453	453	453	453	453	5,431	5,808	6,196
Sport and recreation	159	159	159	159	159	159	159	159	159	159	159	159	1,908	2,080	2,267
Public safety	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	21,679	23,692	25,758
Housing	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	15,538	16,782	17,788
Health	29	29	29	29	29	29	29	29	29	29	29	29	342	373	402
<b>Economic and environmental services</b>	754	754	754	754	754	754	754	754	754	754	754	754	9,043	9,868	10,687
Planning and development	544	544	544	544	544	544	544	544	544	544	544	544	6,523	7,116	7,696
Road transport	192	192	192	192	192	192	192	192	192	192	192	192	2,301	2,512	2,736
Environmental protection	18	18	18	18	18	18	18	18	18	18	18	18	220	240	264
<b>Trading services</b>	339,130	339,130	339,130	339,130	339,130	339,130	339,130	339,130	339,130	339,130	339,130	339,130	4,069,562	4,363,580	4,660,576
Electricity	225,349	225,349	225,349	225,349	225,349	225,349	225,349	225,349	225,349	225,349	225,349	225,349	2,704,185	2,883,972	3,086,621
Water	67,221	67,221	67,221	67,221	67,221	67,221	67,221	67,221	67,221	67,221	67,221	67,221	806,656	875,338	929,530
Waste water management	25,899	25,899	25,899	25,899	25,899	25,899	25,899	25,899	25,899	25,899	25,899	25,899	310,789	348,035	371,830
Waste management	20,661	20,661	20,661	20,661	20,661	20,661	20,661	20,661	20,661	20,661	20,661	20,661	247,932	256,235	272,776
Other	1,737	1,737	1,737	1,737	1,737	1,737	1,737	1,737	1,737	1,737	1,737	1,737	20,844	22,029	23,792
<b>Total Revenue - Standard</b>	572,267	572,267	572,267	572,267	572,267	572,267	572,267	572,267	572,267	572,267	572,267	572,267	6,867,202	7,264,916	7,686,823
	798,748	798,748	798,748	798,748	798,748	798,748	798,748	798,748	798,748	798,748	798,748	798,748			
<b>Expenditure - Standard</b>															
<b>Governance and administration</b>	104,412	104,412	104,412	104,412	104,412	104,412	104,412	104,412	104,412	104,412	104,412	104,412	1,252,946	1,301,859	1,373,157
Executive and council	27,385	27,385	27,385	27,385	27,385	27,385	27,385	27,385	27,385	27,385	27,385	27,385	328,625	341,576	362,018
Budget and treasury office	48,184	48,184	48,184	48,184	48,184	48,184	48,184	48,184	48,184	48,184	48,184	48,184	578,204	597,924	632,813
Corporate services	28,843	28,843	28,843	28,843	28,843	28,843	28,843	28,843	28,843	28,843	28,843	28,843	346,116	362,359	378,326
<b>Community and public safety</b>	43,151	43,151	43,151	43,151	43,151	43,151	43,151	43,151	43,151	43,151	43,151	43,151	517,811	549,914	589,059
Community and social services	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	13,669	164,028	173,934	183,923
Sport and recreation	3,777	3,777	3,777	3,777	3,777	3,777	3,777	3,777	3,777	3,777	3,777	3,777	45,329	48,039	50,522
Public safety	18,887	18,887	18,887	18,887	18,887	18,887	18,887	18,887	18,887	18,887	18,887	18,887	226,646	241,514	256,472
Housing	5,724	5,724	5,724	5,724	5,724	5,724	5,724	5,724	5,724	5,724	5,724	5,724	68,692	72,404	76,218
Health	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	13,116	14,023	14,923
<b>Economic and environmental services</b>	39,185	39,185	39,185	39,185	39,185	39,185	39,185	39,185	39,185	39,185	39,185	39,185	470,223	498,162	519,839
Planning and development	9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090	109,079	111,067	116,441
Road transport	27,652	27,652	27,652	27,652	27,652	27,652	27,652	27,652	27,652	27,652	27,652	27,652	331,829	359,683	374,289
Environmental protection	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	29,315	27,412	29,108
<b>Trading services</b>	293,291	293,291	293,291	293,291	293,291	293,291	293,291	293,291	293,291	293,291	293,291	293,291	3,519,487	3,783,915	4,046,456
Electricity	201,576	201,576	201,576	201,576	201,576	201,576	201,576	201,576	201,576	201,576	201,576	201,576	2,418,917	2,610,994	2,804,383
Water	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	56,578	678,936	728,542	776,774
Waste water management	19,496	19,496	19,496	19,496	19,496	19,496	19,496	19,496	19,496	19,496	19,496	19,496	233,953	245,905	255,789
Waste management	15,640	15,640	15,640	15,640	15,640	15,640	15,640	15,640	15,640	15,640	15,640	15,640	187,681	198,474	209,510
Other	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	20,368	21,784	23,042
<b>Total Expenditure - Standard</b>	481,736	481,736	481,736	481,736	481,736	481,736	481,736	481,736	481,736	481,736	481,736	481,736	5,780,834	6,155,634	6,531,552
<b>Surplus/(Deficit) before assoc.</b>	90,531	90,531	90,531	90,531	90,531	90,531	90,531	90,531	90,531	90,531	90,531	90,531	1,086,367	1,109,282	1,155,271
Share of surplus/ (deficit) of associate													-	-	-
<b>Surplus/(Deficit)</b>	90,531	90,531	90,531	90,531	90,531	90,531	90,531	90,531	90,531	90,531	90,531	90,531	1,086,367	1,109,282	1,155,271

d. Consolidated budgeted monthly capital expenditure

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

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>															
<b>Multi-year expenditure to be appropriated</b>															
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	19,354	18,890	31,759
Vote 4 - Finance	173	173	173	173	173	173	173	173	173	173	173	173	2,075	1,954	2,116
Vote 5 - Social Services	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	54,107	55,215	43,501
Vote 6 - Planning	14,599	14,599	14,599	14,599	14,599	14,599	14,599	14,599	14,599	14,599	14,599	14,599	175,192	248,289	52,266
Vote 7 - Human Settlement and Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	6,671	29,013
Vote 8 - Fresh Produce Market	42	42	42	42	42	42	42	42	42	42	42	42	500	500	500
Vote 9 - Engineering Services	25,839	25,839	25,839	25,839	25,839	25,839	25,839	25,839	25,839	25,839	25,839	25,839	310,071	200,513	223,563
Vote 10 - Water Services	22,893	22,893	22,893	22,893	22,893	22,893	22,893	22,893	22,893	22,893	22,893	22,893	274,720	263,981	111,839
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	450	450	450	450	450	450	450	450	450	450	450	450	5,400	17,378	17,744
Vote 14 - Electricity - Centlec (Soc) Ltd	18,699	18,699	18,699	18,699	18,699	18,699	18,699	18,699	18,699	18,699	18,699	18,699	224,388	263,238	270,563
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>88,817</b>	<b>88,817</b>	<b>88,817</b>	<b>88,817</b>	<b>88,817</b>	<b>88,817</b>	<b>88,817</b>	<b>88,817</b>	<b>88,817</b>	<b>88,817</b>	<b>88,817</b>	<b>88,817</b>	<b>1,065,807</b>	<b>1,076,629</b>	<b>782,864</b>
<b>Single-year expenditure to be appropriated</b>															
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	581	581	581	581	581	581	581	581	581	581	581	581	6,975	13,650	7,000
Vote 4 - Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	878	878	878	878	878	878	878	878	878	878	878	878	10,532	24,714	33,247
Vote 6 - Planning	5,769	5,769	5,769	5,769	5,769	5,769	5,769	5,769	5,769	5,769	5,769	5,769	69,224	30,000	51,000
Vote 7 - Human Settlement and Housing	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	19,264	33,411	22,935
Vote 8 - Fresh Produce Market	17	17	17	17	17	17	17	17	17	17	17	17	200	-	-
Vote 9 - Engineering Services	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	13,824	165,885	207,203	267,615
Vote 10 - Water Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	4,533	4,533	4,533	4,533	4,533	4,533	4,533	4,533	4,533	4,533	4,533	4,533	54,400	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>27,207</b>	<b>27,207</b>	<b>27,207</b>	<b>27,207</b>	<b>27,207</b>	<b>27,207</b>	<b>27,207</b>	<b>27,207</b>	<b>27,207</b>	<b>27,207</b>	<b>27,207</b>	<b>27,207</b>	<b>326,480</b>	<b>308,978</b>	<b>381,797</b>
<b>Total Capital Expenditure</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</b>

e. Consolidated budgeted monthly capital expenditure (standard classification)

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

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Capital Expenditure - Standard</b>															
<i>Governance and administration</i>	5,791	5,791	5,791	5,791	5,791	5,791	5,791	5,791	5,791	5,791	5,791	5,791	69,493	119,490	112,688
Executive and council	417	417	417	417	417	417	417	417	417	417	417	417	5,000	16,878	17,744
Budget and treasury office	173	173	173	173	173	173	173	173	173	173	173	173	2,075	1,954	2,116
Corporate services	5,201	5,201	5,201	5,201	5,201	5,201	5,201	5,201	5,201	5,201	5,201	5,201	62,418	100,658	92,828
<i>Community and public safety</i>	7,978	7,978	7,978	7,978	7,978	7,978	7,978	7,978	7,978	7,978	7,978	7,978	95,732	110,440	109,092
Community and social services	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	55,481	74,595	54,741
Sport and recreation	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	12,209	15,100	26,909
Public safety	732	732	732	732	732	732	732	732	732	732	732	732	8,778	5,334	22,007
Housing	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	1,605	19,264	15,411	5,435
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	36,475	36,475	36,475	36,475	36,475	36,475	36,475	36,475	36,475	36,475	36,475	36,475	437,702	493,558	431,129
Planning and development	20,368	20,368	20,368	20,368	20,368	20,368	20,368	20,368	20,368	20,368	20,368	20,368	244,416	278,289	103,266
Road transport	16,107	16,107	16,107	16,107	16,107	16,107	16,107	16,107	16,107	16,107	16,107	16,107	193,287	215,269	327,863
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	65,722	65,722	65,722	65,722	65,722	65,722	65,722	65,722	65,722	65,722	65,722	65,722	788,660	661,619	511,252
Electricity	23,232	23,232	23,232	23,232	23,232	23,232	23,232	23,232	23,232	23,232	23,232	23,232	278,788	263,238	270,563
Water	23,727	23,727	23,727	23,727	23,727	23,727	23,727	23,727	23,727	23,727	23,727	23,727	284,720	278,981	111,839
Waste water management	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	204,002	102,600	116,550
Waste management	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	21,150	16,800	12,300
<i>Other</i>	58	58	58	58	58	58	58	58	58	58	58	58	700	500	500
<b>Total Capital Expenditure - Standard</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</b>
<b>Funded by:</b>															
National Government	60,312	60,312	60,312	60,312	60,312	60,312	60,312	60,312	60,312	60,312	60,312	60,312	723,749	717,960	763,739
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60,312	60,312	60,312	60,312	60,312	60,312	60,312	60,312	60,312	60,312	60,312	60,312	723,749	717,960	763,739
Public contributions & donations	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	19,267	20,953	22,744
Borrowing	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	368,518	331,047	34,465
Internally generated funds	23,396	23,396	23,396	23,396	23,396	23,396	23,396	23,396	23,396	23,396	23,396	23,396	280,754	315,647	343,713
<b>Total Capital Funding</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>116,024</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</b>

f. Consolidated budgeted monthly cash flow.

MAN Mangaung - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Cash Receipts By Source</b>													1			
Property rates	62,798	62,798	62,798	62,798	62,798	62,798	62,798	62,798	62,798	62,798	62,798	62,798	753,572	801,292	845,432	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	215,694	191,728	167,762	167,762	167,762	167,762	167,762	167,762	167,762	143,796	335,524	335,524	2,396,602	2,564,364	2,743,869	
Service charges - water revenue	39,573	43,877	48,246	50,790	56,832	65,168	65,982	58,101	56,831	50,831	46,368	39,376	621,973	682,165	725,016	
Service charges - sanitation revenue	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	188,599	220,445	236,464	
Service charges - refuse revenue	9,892	9,892	9,892	9,892	9,892	9,892	9,892	9,892	9,892	9,892	9,892	9,892	118,700	126,243	135,403	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	27,721	29,886	31,818	
Interest earned - external investments	17,465	15,841	14,216	14,216	14,216	14,216	14,216	14,216	14,216	12,582	25,588	25,588	196,589	212,092	227,183	
Interest earned - outstanding debtors	12,207	12,017	11,827	11,827	11,827	11,827	11,827	11,827	11,827	11,827	11,637	13,157	144,967	153,675	162,609	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	12,665	13,846	15,120	
Licences and permits	77	77	77	77	77	77	77	77	77	77	77	77	928	1,017	1,113	
Agency services	310	310	310	310	310	310	310	310	310	310	310	310	3,722	3,950	6,082	
Transfer receipts - operational	255,226	2,134	2,134	2,134	203,328	2,134	2,134	9,624	152,929	2,134	2,134	2,134	638,180	625,919	620,355	
Other revenue	16,612	96,654	15,428	15,428	15,428	96,065	15,428	15,428	96,066	14,836	19,566	19,572	436,512	309,818	324,016	
<b>Cash Receipts by Source</b>	<b>648,937</b>	<b>454,411</b>	<b>351,773</b>	<b>354,316</b>	<b>561,552</b>	<b>449,332</b>	<b>369,509</b>	<b>369,117</b>	<b>591,791</b>	<b>327,985</b>	<b>534,496</b>	<b>527,511</b>	<b>5,540,730</b>	<b>5,744,712</b>	<b>6,074,481</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	217,208	188,118	2,208	4,639	2,208	271,208	7,804	2,708	51,404	2,208	2,208	2,208	754,124	740,960	789,739	
Contributions recognised - capital & Contributed assets	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	19,267	20,953	22,744	
Proceeds on disposal of PPE	83	83	83	83	83	83	83	83	83	83	83	83	990	1,079	1,165	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	368,518	322,047	34,465	
Increase (decrease) in consumer deposits	208	208	208	208	208	208	208	208	208	208	208	208	2,500	2,658	2,720	
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>898,750</b>	<b>675,134</b>	<b>386,587</b>	<b>391,561</b>	<b>596,366</b>	<b>753,146</b>	<b>409,918</b>	<b>404,431</b>	<b>675,801</b>	<b>362,799</b>	<b>569,310</b>	<b>562,325</b>	<b>6,686,129</b>	<b>6,832,409</b>	<b>6,925,315</b>	
<b>Cash Payments by Type</b>																
Employee related costs	112,526	112,526	112,526	112,526	112,526	112,526	112,526	112,526	112,526	112,526	112,526	112,526	1,350,317	1,447,258	1,544,671	
Remuneration of councillors	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	54,287	56,246	59,416	
Finance charges	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	32,548	26,272	21,169	
Bulk purchases - Electricity	121,500	108,000	94,500	94,500	94,500	94,500	94,500	94,500	94,500	81,000	189,000	189,000	1,350,000	1,458,000	1,574,640	
Bulk purchases - Water & Sewer	28,956	29,801	30,571	31,901	33,157	35,897	37,301	35,561	33,143	30,124	29,547	28,123	384,080	413,846	444,885	
Other materials	37,835	36,007	34,179	34,179	34,179	34,179	34,179	34,179	34,179	32,351	46,974	46,974	439,393	467,594	500,484	
Contracted services	29,178	29,178	29,178	29,178	29,178	29,178	29,178	29,178	29,178	29,178	29,178	29,178	350,130	358,998	372,783	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	58,938	50,025	55,911	
Other expenditure	90,691	90,691	90,691	90,691	90,691	90,691	90,691	90,691	90,691	90,691	90,691	90,691	1,088,290	1,150,875	1,203,526	
<b>Cash Payments by Type</b>	<b>432,833</b>	<b>418,350</b>	<b>403,792</b>	<b>405,122</b>	<b>406,378</b>	<b>409,118</b>	<b>410,522</b>	<b>408,782</b>	<b>406,365</b>	<b>388,017</b>	<b>510,064</b>	<b>508,640</b>	<b>5,107,984</b>	<b>5,429,114</b>	<b>5,777,484</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	54,545	64,621	77,181	105,999	109,108	111,861	97,455	100,742	104,570	126,147	127,747	145,234	1,225,210	1,273,122	1,074,983	
Repayment of borrowing	3,693	3,693	3,693	3,693	3,693	3,693	3,693	3,693	3,693	3,693	3,693	3,693	44,320	64,528	79,251	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>491,072</b>	<b>486,664</b>	<b>484,667</b>	<b>514,815</b>	<b>519,180</b>	<b>524,673</b>	<b>511,671</b>	<b>513,217</b>	<b>514,627</b>	<b>517,857</b>	<b>641,504</b>	<b>657,567</b>	<b>6,377,514</b>	<b>6,766,764</b>	<b>6,931,718</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>407,679</b>	<b>188,470</b>	<b>(98,080)</b>	<b>(123,254)</b>	<b>77,186</b>	<b>228,473</b>	<b>(101,752)</b>	<b>(108,786)</b>	<b>161,174</b>	<b>(155,058)</b>	<b>(72,194)</b>	<b>(95,242)</b>	<b>308,615</b>	<b>65,645</b>	<b>(6,403)</b>	
Cash/cash equivalents at the month/year begin:	738,348	1,146,027	1,334,497	1,236,417	1,113,163	1,190,350	1,418,822	1,317,070	1,208,284	1,369,458	1,214,400	1,142,206	738,348	1,046,964	1,112,608	
Cash/cash equivalents at the month/year end:	1,146,027	1,334,497	1,236,417	1,113,163	1,190,350	1,418,822	1,317,070	1,208,284	1,369,458	1,214,400	1,142,206	1,046,964	1,112,608	1,112,608	1,106,205	

## 11. ANNUAL BUDGETS AND SERVICE DELIVERY AGREEMENTS – ENTITY

### (a) The entity

- (i) The municipality has established a municipal entity called CENTLEC (SOC);
- (ii) The municipality has entered into Service Delivery Agreement (SDA) and Sale of Business (SOB) Agreement and the SDA specifically provide that the said agreement will **“commence on the Effective Date and shall, subject to clause 42, endure indefinitely, unless superseded by national legislation” SDA clause 8;**
- (iii) Electricity services to communities, reticulation of electricity and maintenance of electricity infrastructure;
- (iv) The Service Delivery Agreement (SDA) duration is still in force.

### (b) Aggregated annual budget of the entity

MAN Mangaung - Supporting Table SA31 Aggregated entity budget

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R million</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	1,187	1,549	1,747	2,103	2,103	2,103	2,397	2,564	2,744
Investment revenue	85	140	125	145	148	148	162	177	191
Transfers recognised - operational	-	89	115	17	17	17	26	25	27
Other own revenue	39	9	10	87	86	86	86	90	94
Contributions recognised - capital & contributed assets				114	114	114	46	41	46
<b>Total Revenue (excluding capital transfers and contri</b>	<b>1,311</b>	<b>1,787</b>	<b>1,997</b>	<b>2,466</b>	<b>2,468</b>	<b>2,468</b>	<b>2,717</b>	<b>2,898</b>	<b>3,101</b>
Employee costs	2	17	48	116	96	96	208	225	244
Remuneration of Board Members	-	0	0	1	1	1	2	2	2
Depreciation & asset impairment	227	218	37	154	135	135	148	163	179
Finance charges	186	320	244	15	10	10	10	9	7
Materials and bulk purchases	781	980	1,103	1,339	1,250	1,250	1,350	1,458	1,575
Transfers and grants	-	-	-	0	0	0	0	0	0
Other expenditure	201	305	376	654	707	707	720	773	818
<b>Total Expenditure</b>	<b>1,397</b>	<b>1,841</b>	<b>1,809</b>	<b>2,280</b>	<b>2,200</b>	<b>2,200</b>	<b>2,436</b>	<b>2,630</b>	<b>2,825</b>
<b>Surplus/(Deficit)</b>	<b>(85)</b>	<b>(54)</b>	<b>188</b>	<b>186</b>	<b>268</b>	<b>268</b>	<b>280</b>	<b>268</b>	<b>277</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>									
Transfers recognised - operational	-	103	143	102	96	96	26	20	23
Public contributions & donations	-	15	15	12	18	18	18	19	20
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	17	11	43	148	148	233	222	225
<b>Total sources</b>	<b>-</b>	<b>135</b>	<b>170</b>	<b>157</b>	<b>263</b>	<b>263</b>	<b>278</b>	<b>261</b>	<b>268</b>
<b>Financial position</b>									
Total current assets	1,279	1,624	1,887	324	2,023	2,023	2,121	2,228	2,395
Total non current assets	2,676	2,004	2,053	3,506	2,867	2,867	3,033	3,215	3,415
Total current liabilities	356	508	407	522	512	512	542	574	610
Total non current liabilities	1,917	2,249	2,469	1,436	2,611	2,611	2,763	2,929	3,110
Equity	1,681	870	1,065	1,872	1,767	1,767	1,849	1,940	2,089
<b>Cash flows</b>									
Net cash from (used) operating	204	(21)	133	186	603	603	279	267	276
Net cash from (used) investing	(761)	(113)	(167)	(156)	(262)	(262)	(277)	(260)	(267)
Net cash from (used) financing	572	281	217	(0)	-	(0)	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>15</b>	<b>163</b>	<b>346</b>	<b>375</b>	<b>687</b>	<b>687</b>	<b>690</b>	<b>696</b>	<b>705</b>

### (c) An executive summary of the annual budget and multi-year business plan:

- (i) The municipal entity is wholly owned by the City;
- (ii) The City has established Board of Directors who will oversees the activities of the municipal entity on the behalf of the municipality. A political and administrative representative of the City serve on the Board of Directors of Centlec to protect the interest of the Shareholder;
- (iii) The primary mandate of the municipal entity is to provide electricity services to communities, reticulate electricity and maintain the electricity infrastructure;
- (iv) The funding of the municipal entity is derived from the sale of electricity and grant received from the Department of Energy for Electrification.

- (v) In the main, the SDA provide for rendering of electricity services in compliance with the requirement of the National Electricity Regulator as stipulated in the Distribution and Generation Licences. On an annual basis the services discharged by the municipal entity are articulated in the Business Plan of the Entity that is approved by the Board of Directors and subsequently by the municipality. The City and the municipal entity has embarked on the process of reviewing the SDA and SOB;
- (vi) The City reviews and provide comments on the Annual Business Plan of the entity and ensures that critical matters related to electricity services, maintenance of infrastructure and compliance to licenses conditions are captured in the IDP of the City;
- (vii) The municipal entity has played a critical role in installing electricity infrastructure to anchor future development, maintenance of electricity infrastructure to ensure reliable electricity supply, efficient provision of electricity services and extending and connecting households to electricity services

## 12. CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Included in the budget are costs for one (1) main contract for services, which will impose financial obligations on the municipality beyond the MTREF period.

Past and Current Costs of Contract

**MAN Mangaung - Supporting Table SA32 List of external mechanisms**

External mechanism	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation	Number			R thousand
ABSA	5	Banking Services	30 June 2018	6,889



### 13. 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	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>294,266</b>	<b>277,809</b>	<b>447,745</b>	<b>536,477</b>	<b>600,054</b>	<b>600,054</b>	<b>579,036</b>	<b>411,774</b>	<b>475,312</b>
Infrastructure - Road transport	101,473	66,792	61,271	71,281	28,240	28,240	128,005	180,426	250,150
<i>Roads, Pavements &amp; Bridges</i>	101,473	66,792	61,271	71,281	28,240	28,240	128,005	180,426	250,150
Infrastructure - Electricity	22,258	114,091	210,638	126,845	159,374	159,374	175,378	97,137	96,412
<i>Transmission &amp; Reticulation</i>	22,258	114,091	210,638	126,845	159,374	159,374	175,378	97,137	96,412
Infrastructure - Water	7,510	32,287	87,523	131,388	154,892	154,892	137,746	55,000	10,000
<i>Reticulation</i>	7,510	32,287	87,523	131,388	154,892	154,892	137,746	55,000	10,000
Infrastructure - Sanitation	35,006	45,236	88,313	206,947	257,533	257,533	136,707	78,011	116,550
<i>Sewerage purification</i>	35,006	45,236	88,313	206,947	257,533	257,533	136,707	78,011	116,550
Infrastructure - Other	128,019	19,402	-	15	15	15	1,200	1,200	2,200
<i>Waste Management</i>	1,500	-	-	-	-	-	1,200	1,200	2,200
<i>Transportation</i>	126,519	19,402	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	15	15	15	-	-	-
<b>Community</b>	<b>692</b>	<b>10,266</b>	<b>7,526</b>	<b>24,600</b>	<b>28,599</b>	<b>28,599</b>	<b>48,410</b>	<b>46,292</b>	<b>50,087</b>
Parks & gardens	-	-	1,503	5,000	12,970	12,970	27,221	12,002	24,500
Sportsfields & stadia	-	7,185	-	12,000	8,100	8,100	15,709	20,040	11,000
Recreational facilities	-	3,036	5,961	5,600	5,179	5,179	2,500	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	6,000	-
Security and policing	197	46	63	2,000	2,350	2,350	2,980	8,250	14,587
Cemeteries	495	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	450	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>8,894</b>	<b>9,425</b>	<b>8,500</b>	<b>4,500</b>	<b>4,500</b>	<b>20,099</b>	<b>24,671</b>	<b>46,513</b>
Housing development	-	8,894	5,081	8,500	4,500	4,500	-	-	-
Other	-	-	4,345	-	-	-	20,099	24,671	46,513
<b>Other assets</b>	<b>5,676</b>	<b>28,846</b>	<b>55,427</b>	<b>129,804</b>	<b>143,612</b>	<b>143,612</b>	<b>332,233</b>	<b>400,164</b>	<b>206,008</b>
General vehicles	-	3	17,174	38,390	33,675	33,675	47,974	52,047	35,350
Plant & equipment	1,148	14,306	2,985	1,441	3,155	3,155	5,234	1,984	3,008
Computers - hardware/equipment	-	-	4,698	6,500	-	-	400	500	-
Furniture and other office equipment	4,302	13,499	11,517	9,255	41,095	41,095	10,845	6,350	4,520
Markets	128	606	-	-	-	-	-	-	-
Civic Land and Buildings	99	432	2,718	53,835	54,778	54,778	233,188	278,789	131,025
Other Buildings	-	-	-	20,384	10,910	10,910	34,538	60,495	32,105
Other Land	-	-	9,710	-	-	-	-	-	-
Other	-	-	6,624	-	-	-	54	-	-
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>793</b>	<b>-</b>	<b>-</b>
	-	-	-	-	-	-	793	-	-
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
	-	-	-	-	-	-	-	-	2,000
<b>Total Capital Expenditure on new assets</b>	<b>300,635</b>	<b>325,815</b>	<b>520,573</b>	<b>699,381</b>	<b>776,765</b>	<b>776,765</b>	<b>980,571</b>	<b>882,903</b>	<b>779,920</b>

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

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>229,436</b>	<b>244,850</b>	<b>283,317</b>	<b>136,790</b>	<b>385,878</b>	<b>385,878</b>	<b>402,954</b>	<b>492,525</b>	<b>366,803</b>
Infrastructure - Road transport	123,810	105,095	141,628	39,196	129,815	129,815	64,725	46,743	80,613
Roads, Pavements & Bridges	123,810	105,095	141,628	39,196	129,815	129,815	64,725	46,743	80,613
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	16,714	16,547	29,525	2,844	19,990	19,990	103,510	166,200	174,251
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	16,714	16,547	29,525	2,744	19,890	19,890	103,410	166,100	174,151
Street Lighting	-	-	-	100	100	100	100	100	100
Infrastructure - Water	14,443	47,544	69,666	47,000	134,941	134,941	146,974	223,981	101,839
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	14,443	47,544	69,666	47,000	134,941	134,941	146,974	223,981	101,839
Infrastructure - Sanitation	35,272	74,317	23,142	20,200	64,183	64,183	67,295	40,000	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	35,272	74,317	23,142	20,200	64,183	64,183	67,295	40,000	-
Infrastructure - Other	39,196	1,348	19,357	27,550	36,949	36,949	20,450	15,600	10,100
Waste Management	4,063	1,348	9,958	13,550	22,509	22,509	19,950	15,600	10,100
Transportation	35,134	-	3,838	14,000	14,000	14,000	500	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	5,560	-	440	440	-	-	-
<b>Community</b>	<b>11,816</b>	<b>9,932</b>	<b>18,162</b>	<b>-</b>	<b>32,373</b>	<b>32,373</b>	<b>-</b>	<b>2,326</b>	<b>7,340</b>
Parks & gardens	-	-	-	-	-	-	-	2,326	2,340
Sportsfields & stadia	8,780	9,932	-	-	8,555	8,555	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	6,284	-	1,874	1,874	-	-	-
Libraries	-	-	95	-	734	734	-	-	-
Recreational facilities	2,955	-	11,782	-	11,862	11,862	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	9,349	9,349	-	-	5,000
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	81	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,050</b>	<b>3,050</b>	<b>320</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	3,050	3,050	320	-	-
<b>Investment properties</b>	<b>5,308</b>	<b>-</b>	<b>379</b>	<b>-</b>	<b>4,343</b>	<b>4,343</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing development	5,308	-	379	-	-	-	-	-	-
Other	-	-	-	-	4,343	4,343	-	-	-
<b>Other assets</b>	<b>5,274</b>	<b>6,867</b>	<b>5,317</b>	<b>29,818</b>	<b>89,408</b>	<b>89,408</b>	<b>6,542</b>	<b>5,754</b>	<b>8,198</b>
General vehicles	1,831	11	438	478	49,563	49,563	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	23,500	24,067	24,067	5,842	5,254	7,698
Computers - hardware/equipment	-	-	-	80	-	-	-	-	-
Furniture and other office equipment	699	6,856	357	2,060	7,522	7,522	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	2,743	-	259	1,700	1,700	1,700	700	500	500
Civic Land and Buildings	-	-	-	2,000	3,129	3,129	-	-	-
Other Buildings	-	-	3,500	-	-	-	-	-	-
Other Land	-	-	763	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	3,427	3,427	-	-	-
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,900</b>	<b>2,100</b>	<b>2,400</b>
<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 assets</b>	<b>251,834</b>	<b>261,649</b>	<b>307,174</b>	<b>166,608</b>	<b>515,053</b>	<b>515,053</b>	<b>411,716</b>	<b>502,705</b>	<b>384,741</b>
<b>Specialised vehicles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>	<b>45.6%</b>	<b>44.5%</b>	<b>37.1%</b>	<b>19.2%</b>	<b>39.9%</b>	<b>39.9%</b>	<b>29.6%</b>	<b>36.3%</b>	<b>33.0%</b>
<b>Renewal of Existing Assets as % of deprechn"</b>	<b>58.9%</b>	<b>59.4%</b>	<b>81.2%</b>	<b>37.1%</b>	<b>119.6%</b>	<b>119.6%</b>	<b>91.9%</b>	<b>102.7%</b>	<b>75.6%</b>

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

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	116,653	208,526	256,589	256,589	309,130	328,912	353,662
Infrastructure - Road transport	-	-	58,028	64,831	69,331	69,331	68,572	73,029	77,776
<i>Roads, Pavements &amp; Bridges</i>			58,028	64,831	69,331	69,331	68,572	73,029	77,776
<i>Storm water</i>			-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	40,632	88,786	92,236	92,236	164,122	175,502	189,194
<i>Generation</i>			-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>			46,187	51,508	55,058	55,058	124,323	133,025	143,668
<i>Street Lighting</i>			(5,555)	37,278	37,178	37,178	39,799	42,476	45,526
Infrastructure - Water	-	-	8,962	35,485	68,549	68,549	49,464	51,763	56,329
<i>Dams &amp; Reservoirs</i>			-	-	-	-	-	-	-
<i>Water purification</i>			-	-	-	-	-	-	-
<i>Reticulation</i>			8,962	35,485	68,549	68,549	49,464	51,763	56,329
Infrastructure - Sanitation	-	-	5,065	8,984	16,864	16,864	16,068	17,016	18,022
<i>Reticulation</i>			-	-	-	-	-	-	-
<i>Sewerage purification</i>			5,065	8,984	16,864	16,864	16,068	17,016	18,022
Infrastructure - Other	-	-	3,966	10,440	9,610	9,610	10,905	11,601	12,341
<i>Waste Management</i>			3,965	9,548	8,548	8,548	10,168	10,829	11,533
<i>Transportation</i>			2	893	893	893	737	772	808
<i>Gas</i>			-	-	-	-	-	-	-
<i>Other</i>			-	-	169	169	-	-	-
<b>Community</b>	-	-	2,483	6,218	4,814	4,814	14,391	15,326	16,251
Parks & gardens			1,154	1,314	1,427	1,427	4,153	4,363	4,584
Sportsfields & stadia			117	186	116	116	196	206	216
Libraries			-	483	97	97	495	508	525
Recreational facilities			1,032	2,399	2,399	2,399	2,497	2,646	2,800
Fire, safety & emergency			-	24	-	-	24	26	27
Security and policing			180	775	775	775	1,383	1,469	1,549
Cemeteries			-	1,037	-	-	2,503	2,632	2,765
Social rental housing			-	-	-	-	-	-	-
Other			-	-	-	-	3,140	3,476	3,785
<b>Investment properties</b>	-	-	-	568	568	568	473	491	503
Housing development			-	-	-	-	-	-	-
Other			-	568	568	568	473	491	503
<b>Other assets</b>	83,740	177,943	42,642	94,588	92,215	92,215	115,399	122,866	130,069
General vehicles			18,630	52,802	52,772	52,772	74,403	79,414	85,135
Plant & equipment			882	1,914	1,912	1,912	2,059	2,184	2,317
Computers - hardware/equipment			-	1,715	-	-	1,586	1,689	1,799
Furniture and other office equipment			10,327	11,218	12,330	12,330	12,402	13,174	14,008
Markets			185	690	490	490	647	689	734
Civic Land and Buildings			11,432	24,726	21,711	21,711	22,691	24,014	24,276
Other Buildings			813	1,355	1,405	1,405	1,433	1,515	1,603
Other (not analysed)	83,740	177,943	373	169	1,595	1,595	178	186	196
<b>Total Repairs and Maintenance Expenditure</b>	<b>83,740</b>	<b>177,943</b>	<b>161,778</b>	<b>309,900</b>	<b>354,186</b>	<b>354,186</b>	<b>439,393</b>	<b>467,594</b>	<b>500,484</b>
<b>R&amp;M as a % of PPE</b>	0.9%	1.8%	1.7%	3.1%	3.0%	3.0%	3.5%	3.5%	3.5%
<b>R&amp;M as % Operating Expenditure</b>	2.8%	4.7%	4.0%	5.8%	6.5%	6.5%	7.7%	7.7%	7.7%

**MAN Mangaung - Supporting Table SA35 Consolidated future financial implications of the capital budget**

Vote Description	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
<b>R thousand</b>							
<b>Capital expenditure</b>							
Vote 1 - City Manager	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-
Vote 3 - Corporate Services	26,329	32,540	38,759	40,697	42,732	44,868	47,112
Vote 4 - Finance	2,075	1,954	2,116	2,222	2,333	2,450	2,573
Vote 5 - Social Services	64,639	79,929	76,748	80,586	84,615	88,846	93,288
Vote 6 - Planning	244,416	278,289	103,266	108,429	113,851	119,543	125,521
Vote 7 - Human Settlement and Housing	19,264	40,082	51,948	54,545	57,272	60,136	63,143
Vote 8 - Fresh Produce Market	700	500	500	525	551	579	608
Vote 9 - Engineering Services	475,956	407,716	491,178	515,737	541,524	568,600	597,030
Vote 10 - Water Services	274,720	263,981	111,839	117,430	123,302	129,467	135,940
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	5,400	17,378	17,744	18,631	19,563	20,541	21,568
Vote 14 - Electricity - Centlec (Soc) Ltd	278,788	263,238	270,563	284,092	298,296	313,211	328,871
<b>Total Capital Expenditure</b>	<b>1,392,287</b>	<b>1,385,607</b>	<b>1,164,662</b>	<b>1,222,895</b>	<b>1,284,039</b>	<b>1,348,241</b>	<b>1,415,653</b>
<b>Future operational costs by vote</b>							
Vote 1 - City Manager	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-
Vote 3 - Corporate Services	1,448	1,627	1,938	2,076	2,094	2,154	2,450
Vote 4 - Finance	114	98	106	113	114	118	134
Vote 5 - Social Services	3,555	3,996	3,837	4,110	4,146	4,265	4,851
Vote 6 - Planning	13,443	13,914	5,163	5,530	5,579	5,738	6,527
Vote 7 - Human Settlement and Housing	1,060	2,004	2,597	2,782	2,806	2,887	3,283
Vote 8 - Fresh Produce Market	39	25	25	27	27	28	32
Vote 9 - Engineering Services	26,178	20,386	24,559	26,303	26,535	27,293	31,046
Vote 10 - Water Services	15,110	13,199	5,592	5,989	6,042	6,214	7,069
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	297	869	887	950	959	986	1,122
Vote 14 - Electricity - Centlec (Soc) Ltd	15,333	13,162	13,528	14,489	14,617	15,034	17,101
<b>Total future operational costs</b>	<b>76,576</b>	<b>69,280</b>	<b>58,233</b>	<b>62,368</b>	<b>62,918</b>	<b>64,716</b>	<b>73,614</b>
<b>Future revenue by source</b>							
Property rates	10,198	10,319	10,628	10,958	11,210	11,490	11,630
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	28,759	29,101	29,975	30,904	31,614	32,405	32,800
Service charges - water revenue	8,973	9,080	9,352	9,642	9,864	10,110	10,234
Service charges - sanitation revenue	2,830	2,863	2,949	3,041	3,111	3,188	3,227
Service charges - refuse revenue	1,748	1,769	1,822	1,878	1,921	1,969	1,993
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	320	324	334	344	352	361	365
<b>Total future revenue</b>	<b>52,827</b>	<b>53,456</b>	<b>55,060</b>	<b>56,766</b>	<b>58,072</b>	<b>59,524</b>	<b>60,250</b>
<b>Net Financial Implications</b>	<b>1,416,036</b>	<b>1,401,432</b>	<b>1,167,835</b>	<b>1,228,496</b>	<b>1,288,885</b>	<b>1,353,433</b>	<b>1,429,017</b>

MAN Mangaung - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	2014/15 Medium Term Revenue & Expenditure Framework			Project information	
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent municipality:											
CORPORATE SERVICES											
	MEDICAL EQUIPMENT :PIMA CD4 ANALYSER	613306		Yes	OTHER ASSETS	PLANT & EQUIPMENT	210	-	-	19	N
	MEDICAL EQUIPMENT : ASINION : DIABETIC, KIDNEY, TB DIAGNOSER	613306		Yes	OTHER ASSETS	PLANT & EQUIPMENT	100	-	-	19	N
	BP PULSE & HEART MONITOR	613306		Yes	OTHER ASSETS	PLANT & EQUIPMENT	70	-	-	19	N
	CONSTRUCTION OF 20X30 SWIMMING POOL: THABA NCHU: MMABANA STADIUM	613701		Yes	COMMUNITY	SWIMMING POOLS	2,500			34	N
	NEW OFFICE BLOCK: MANGAUNG	613701		Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	2,000	2,400	13,109	19	N
	NEW OFFICE BLOCK: MANGAUNG	613701		Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS		3,600		19	N
	NEW OFFICE BLOCK - BOTSHABELO	613701		Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS		2,600	10,800	ALL	N
	UPGRADING OF BILLY MURISON STADIUM	613702		Yes	COMMUNITY	SPORTSFIELD AND STADIA	1,500	1,000		16	N
	UPGRADING OF SELOSESHA STADIUM	613702		Yes	COMMUNITY	SPORTSFIELD AND STADIA	3,000	3,000		40	N
	UPGRADING OF BOTSHABELO STADIUM	613702		Yes	COMMUNITY	SPORTSFIELD AND STADIA	3,209	2,500	3,000	29	N
	REHABILITATION OF FREEDOM SQUARE SPORT CENTRE	613703		Yes	COMMUNITY	SPORTSFIELD AND STADIA	2,000	3,000		6	N
	MULTI PURPOSE CENTRE: GRASSLAND 2	613703		Yes	COMMUNITY	SPORTSFIELD AND STADIA	3,000	7,000	7,000	17	N
	JOHNSON BENDILE STADIUM: CONSTRUCTION	613703		Yes	COMMUNITY	SPORTSFIELD AND STADIA	3,000	3,540	1,000	2	N
	ELECTRONIC EQUIPMENT: AUDITORIUMS	613703		Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	300			19	N
	ELECTRONIC EQUIPMENT: AUDITORIUMS	613703		Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	500			19	N
	PRIVATE CLOUDWARE	613902		Yes	OTHER ASSETS	PLANT & EQUIPMENT	75	50		ALL	N
	DESKTOPS AND LAPTOPS	613902		Yes	OTHER ASSETS	PLANT & EQUIPMENT	2,500	2,500	2,500	ALL	R
	ENVIRO RACKS	613902		Yes	OTHER ASSETS	PLANT & EQUIPMENT	1,400			ALL	N
	DESKTOP COMPUTERS (DESKTOP, SERVER, TABLET, NOTEBOOK, ETC.)	613902		Yes	OTHER ASSETS	COMPUTERS - HARDWARE/EQUIPMENT	-	-		ALL	N
	INFORMATION MANAGEMENT SYSTEMS ENHANCEMENT	613902		Yes	OTHER ASSETS	FURNITURE AND OTHER OFFICE EQUIPMENT	-	-		ALL	N
	CITY SERVICE MONITORING AND EVALUATION SYSTEM	613902		Yes	OTHER ASSETS	FURNITURE AND OTHER OFFICE EQUIPMENT	-	-		ALL	N
	EVENUS MIGRATION TO SOLAR	613902		Yes	OTHER ASSETS	FURNITURE AND OTHER OFFICE EQUIPMENT	-	-		ALL	N
	FURNITURE	613902		Yes	OTHER ASSETS	FURNITURE AND OTHER OFFICE EQUIPMENT	45	50	50	ALL	N
	RADIO NETWORK EXPANSION	613902		Yes	OTHER ASSETS	SECURITY MEASURES	1,000	1,000	1,000	ALL	N
	ICT SECURITY EQUIPMENT	613902		Yes	OTHER ASSETS	SECURITY MEASURES	300	300	300	ALL	N

FINANCE	RATES REVAMP	614403		Yes	OTHER ASSETS	PLANT & EQUIPMENT	1,575	1,654	1,736	ALL	R
	OFFICE FURNITURE	614502		Yes	OTHER ASSETS	FURNITURE AND OTHER OFFICE EQUIPMENT	500	300	380	ALL	N
SOCIAL SERVICES											
	EXTENSION OF BAYSWATER LABORATORY BUILDING	615241		Yes	OTHER ASSETS	OTHER BUILDINGS	5,000	-	-	ALL	N
	STAND ALONE STORAGE SHELVING FOR CLOTHING BANK (NOT FIXED)	615261		Yes	OTHER ASSETS	FURNITURE AND OTHER OFFICE EQUIPMENT	300	-	-	ALL	N
	CLOTHING BANK CONTAINERS	615261		Yes	OTHER ASSETS	OTHER	54	-	-	ALL	N
	UPGRADING/REPLACEMENT OF EXISTING FENCE BLOEMFONTEIN FIRE STATION	615421		Yes	HERITAGE ASSETS	HERITAGE ASSETS	320	-	-	1	R
	STANDBY GENERATOR - THABANCHU FIRE STATION	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		300	36	N
	STANDBY GENERATOR - THAPEDI FIRE STATION	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			300	15	N
	JAWS OF LIFE	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT	480			ALL	R
	JAWS OF LIFE	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT	480			ALL	R
	JAWS OF LIFE	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT		490		ALL	R
	JAWS OF LIFE	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			500	ALL	R
	JAWS OF LIFE	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			500	ALL	R
	JAWS OF LIFE	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			500	ALL	R
	JAWS OF LIFE	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			500	ALL	R
	JAWS OF LIFE	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			500	ALL	R
	POSITIVE PRESSURE VENTILATOR	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT		48		ALL	R
	POSITIVE PRESSURE VENTILATOR	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT		48		ALL	R
	POSITIVE PRESSURE VENTILATOR	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT		48		ALL	R
	PORTABLE SUBMERSIBLE PUMP	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT		42		ALL	R
	PORTABLE SUBMERSIBLE PUMP	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT		42		ALL	R
	BREATHING APPARATUS COMPRESSOR	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT	240			36	N
	HYDRAULIC TELESCOPIC RAM	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			65	ALL	R
	HYDRAULIC TELESCOPIC RAM	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			65	ALL	R
	HYDRAULIC TELESCOPIC RAM	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			65	ALL	R
	HYDRAULIC TELESCOPIC RAM	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			65	ALL	R
	ADVANCED STABILISING RESCUE KIT	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT	58			ALL	N
	ADVANCED STABILISING RESCUE KIT	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT	58			ALL	N
	ADVANCED STABILISING RESCUE KIT	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT	58			ALL	N
	PORTABLE TWO WAY RADIO	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			8	ALL	R
	PORTABLE TWO WAY RADIO	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			8	ALL	R
	PORTABLE TWO WAY RADIO	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			8	ALL	R
	PORTABLE TWO WAY RADIO	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			8	ALL	R
	PORTABLE TWO WAY RADIO	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			8	ALL	R
	FOAM BRANCH COMPLETE WITH INDUCTOR	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT		20		ALL	R
	FOAM BRANCH COMPLETE WITH INDUCTOR	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			21	ALL	R
	FOAM BRANCH COMPLETE WITH INDUCTOR	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			21	ALL	R
	FOAM BRANCH COMPLETE WITH INDUCTOR	615421		Yes	OTHER ASSETS	PLANT & EQUIPMENT			21	ALL	R









	NEW ROADS & STORMWATER BOTSHABELO CEMETERY	615652		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		4,000		30	R
	CONSTRUCTION OF OFFICES & CLOAKROOM BOTSHABELO CEMETERY	615652		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		-	1,000	30	N
	NEW ROADS & STORMWATER BAINSVLEI CEMETERY	615652		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	-	2,000		16	N
	UPGRADING ROADS & STORMWATER PHAHAMENG CEMETERY	615652		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		1,000		3	R
	UPGRADING ROADS & STORMWATER MEMORIAM CEMETERY	615652		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			2,000	7	R
	PERIMETER FENCE STORMLAAN CEMETERY	615652		Yes	OTHER ASSETS	SECURITY MEASURES		1,000		16	N
	PERIMETER FENCE BAINSVLEI CEMETERY	615652		Yes	OTHER ASSETS	SECURITY MEASURES		3,000		16	N
	PERIMETER FENCE BOTSHABELO REGIONAL CEMETERY	615652		Yes	OTHER ASSETS	SECURITY MEASURES			3,000	35	N
	ABLUTION BLOCK SOUTH PARK CEMETERY	615652		Yes	OTHER ASSETS	OTHER BUILDINGS		800		18	N
	ABLUTION FACILITY BOTSHABELO REGIONAL CEMETERY	615652		Yes	OTHER ASSETS	OTHER BUILDINGS			1,500	35	N
	DEVELOPMENT OF A MASTER PLAN FOR THE CONVERSION OF KLIPFONTEIN AND FARM X2727 INTO CEMETERIES	615652		Yes	OTHER ASSETS	OTHER BUILDINGS		1,542		46	N
	NEW REGIONAL PARK THABA NCHU - IN SELOSESHA	615661		Yes	COMMUNITY	PARKS AND GARDENS	20,521	9,350	24,500	16	N
	NEW REGIONAL PARK THABA NCHU - IN SELOSESHA	615661		Yes	COMMUNITY	PARKS AND GARDENS		2,652		16	N
	DEVELOPMENT OF NEW PARK IN BLOEMFONTEIN - KAGISANONG	615661		Yes	COMMUNITY	PARKS AND GARDENS	4,000	-	-	16	N
	DEVELOPMENT OF NEW PARK IN BOTSHABELO - 'B' SECTION	615661		Yes	COMMUNITY	PARKS AND GARDENS	2,700	-	-	28	N
	PLAYGROUND EQUIPMENT FOR PARKS	615661		Yes	COMMUNITY	PARKS AND GARDENS		2,326	2,340	43	R
	FENCING OF HAMILTONPARK	615661		Yes	OTHER ASSETS	SECURITY MEASURES		650		8	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-	5		ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-	5		ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-	5		ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-	5		ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-	5		ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		6	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		6	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		6	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		6	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		6	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		6	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		6	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		6	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		6	ALL	N
	HIGH BAND PORTABLE TWO WAY RADIO	615711		Yes	OTHER ASSETS	PLANT & EQUIPMENT	-		6	ALL	N

PLANNING											
	REDEVELOPMENT OF HOFFMAN SQUARE	616101	Yes	INFRASTRUCTURE	TRANSPORTATION	500	-	-	ALL	R	
	ENGINEERING DESIGN OF 2 NODES	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	-	-	-	17	N	
	SERVICES RETICULATION OF TWO N8 NODES	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	-	-	-	17	N	
	NAVAL HILL PHASE 2	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	7,000	-	16,500	21	N	
	AIRPORT DEVELOPMENT NODE	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	90,000	100,000	-	17	N	
	AIRPORT DEVELOPMENT NODE	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	-	-	51,000	ALL	N	
	CECILIA PARK	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	20,000	40,000	-	ALL	N	
	BRANDKOP	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	17,000	-	-	ALL	N	
	THABA NCHU NODE	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	15,000	30,000	-	ALL	N	
	BOTSHABELO NODE	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	25,000	55,000	-	ALL	N	
	PEDESTRIANISATION	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	12,000	16,000	-	ALL	N	
	PEDESTRIANISATION	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	-	-	-	ALL	N	
	PEDESTRIANISATION	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	-	-	20,000	ALL	N	
	CITY ENTRANCES	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	8,792	29,189	9,366	ALL	N	
	LONG HAUL SERVICE CENTRE	616101	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	-	-	-	ALL	N	
	FENCING OF CAMPS VARIOUS VILLAGES & MUNICIPAL FARMS	616203	Yes	AGRICULTURAL ASSETS	AGRICULTURAL ASSETS	1,900	2,100	2,400	ALL	R	
	MUNICIPAL POUND BLOEMFONTEIN	616203	Yes	AGRICULTURAL ASSETS	AGRICULTURAL ASSETS	793	-	-	ALL	N	
	TOWNSHIP STABLISHMENT										
	BOTSHABELO WEST EXTENSION	616212	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	835	-	-	45	N	
	ESTABLISHMENT OF GIS SYSTEM - IMPLEMENTING USER REQUIREMENT ANALYSIS PLAN	616241	Yes	OTHER ASSETS	FURNITURE AND OTHER OFFICE EQUIPMENT	10,000	6,000	4,000	ALL	N	
	PUBLIC INFRASTRUCTURE & SYSTEMS GRANT - BUS RAPIT TRANSPORT	616305	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	30,000	-	-	19	N	
	INTEGRATED CITY DEVELOPMENT GRANT - INTEGRATED PLANNING	616305	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	5,596	-	-	31	N	

HUMAN SETTLEMENT AND HOUSING										
	WHITE CITY INFRASTRUCTURE - BULK SERVICES; WATER NETWORK; SEWER AND ERF CONNECTIONS & STORM WATER - WARD 1 - CORNER DR BELCHER AND BRITS	616501	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	-	-	-	1	N
	ELECTRICAL SUBSTATION - BRANDWAG FLATS	616501	Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	-	-	-	20	N
	INTERNAL SERVICES (WATER AND SANITATION) BLOEMSIDE SCHOOL SITES (324 RESIDENTIAL ERVEN)	616501	Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	-	10,692	-	8	N
	INTERNAL SERVICES (WATER AND SANITATION) BLOEMSIDE 4 - SONDER WATER (91 RESIDENTIAL ERVEN)	616501	Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	-	3,003	-	45	N
	INTERNAL SERVICES (WATER AND SANITATION) NAMIBIA 27921 & 27778 (52 RESIDENTIAL ERVEN)	616501	Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	-	1,716	-	45	N
	TOILET FACILITIES: 60 TWO ROOMED HOUSES HEIDEDAL-WARD 16 - HILLCREST, MURISON AND PARISH STREETS.	616501	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	-	-	-	16	N
	WHITE CITY PROJECT	616501	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	-	-	-	1	N
	INFORMAL SETTLEMENTS STRATEGY (PRIORITY PROJECTS IMPLEMENTATION)	616501	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	19,264	-	-	ALL	N
	1X SEDAN - BOTSHABELO HOUSING OFFICE	616501	Yes	OTHER ASSETS	GENERAL VEHICLES	-	-	285	ALL	N
	1X LIGHT DELIVERY VAN - BOTSHABELO OFFICE	616501	Yes	OTHER ASSETS	GENERAL VEHICLES	-	-	300	ALL	N
	1X LIGHT DELIVERY VAN - BOTSHABELO OFFICE	616501	Yes	OTHER ASSETS	GENERAL VEHICLES	-	-	300	ALL	N
	PROCUREMENT OF 4 COMPUTERS - BOTSHABELO HOUSING OFFICES	616501	Yes	OTHER ASSETS	FURNITURE AND OTHER OFFICE EQUIPMENT	-	-	50	ALL	N
	CONSTRUCTION OF SECTION M OFFICE - BOTSHABELO	616501	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	-	-	1,000	ALL	N
	CONSTRUCTION OF SECTION D OFFICE - BOTSHABELO	616501	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	-	-	1,000	ALL	N
	STABILISATION OF SOIL AND PAVING - LOURIERPARK SCHEME	616501	Yes	OTHER ASSETS	CIVIC LAND AND BUILDINGS	-	-	2,500	18	N
	NEW NORTH EASTERN WATER WASTE TREATMENT	616541	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	-	-	-	ALL	N
	PRO-ACTIVE ACQUISITION OF LAND FOR HUMAN SETTLEMENTS IN BLOEMSPRUIT (PROPOSED TOWNSHIP ESTABLISHMENT TO BE KNOWN AS BLOEMSPRUIT PHASE 1)	616541	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	-	6,000	5,935	45	N
	PRO-ACTIVE ACQUISITION OF ALONG (N8) FOR HUMAN SETTLEMENT	616541	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	-	6,671	29,013	ALL	N
	THABA NCHU STATION SITES PROJECT	616541	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	-	-	-	ALL	N
	ACQUISITION OF LAND FOR BOTSHABELO/THABA NCHU NODE - SEPANE	616541	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	-	12,000	-	ALL	N
	ACQUISITION OF LAND FOR N8 DEVELOPMENT CORRIDOR - VIRGINIA 1435	616541	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	-	-	-	ALL	N
	PRO-ACTIVE ACQUISITION OF LAND FOR HUMAN SETTLEMENTS	616541	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	-	-	11,565	ALL	N
	BLOEMSIDE PHASE 7	616541	Yes	INFRASTRUCTURE	HOUSING DEVELOPMENT	-	-	-	19	N
	FURTHER ACQUISITION OF LAND FOR HUMAN SETTLEMENTS IN GRASSLAND PHASE 4 (KHAYELITSHA)	616541	Yes	OTHER ASSETS	OTHER BUILDINGS	-	-	-	45	N
<b>FRESH PRODUCE MARKET</b>										
	REFRESH SERVERS	616601	Yes	OTHER ASSETS	MARKETS	200	-	-	All	R
	MARKET HALL ROOF & GUTTERS	616602	Yes	OTHER ASSETS	MARKETS	500	500	500	All	R

ENGINEERING SERVICES										
VEHICLE LEASING	617201		Yes	OTHER ASSETS	GENERAL VEHICLES	47,518	52,047	34,465	All	N
FIRE ENGINE	617201		Yes	SPECIALISED VEHICLES	FIRE		3,000		All	N
FIRE ENGINE	617201		Yes	SPECIALISED VEHICLES	FIRE		3,000		All	N
FIRE ENGINE	617201		Yes	SPECIALISED VEHICLES	FIRE			-	All	N
FIRE PLANTFORM	617201		Yes	SPECIALISED VEHICLES	FIRE			-	All	N
FIRE WATER TANKER	617201		Yes	SPECIALISED VEHICLES	FIRE			-	All	N
FIRE WATER TANKER	617201		Yes	SPECIALISED VEHICLES	FIRE			-	All	N
EPWP UPGRADING OF ROADS	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	2,431		-	ALL	R
TOORDAN ST	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				1	N
MAN RD 105	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,000			1	N
HARTZER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,900			1	N
DISPENSARY ST	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				1	N
LAVERS ST	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,707			1	N
MOCHER ST	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	2,174			1	N
SEGONECO ST	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,809			1	N
MAN RD 103	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	652			1	N
NGYCAV RD	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	215			1	N
MAN RD 121	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,522			1	N
MAN RD 101	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	587			1	N
BATHO 60	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	391			1	N
BATHO (LEARNERSHIPS)	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	-			1	N
BATHO R5	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	2,677			1	N
BATHO R6	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,678			1	N
BATHO (LEARNERSHIPS)	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	-			1	N
BATHO (LEARNERSHIPS)	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	-			1	N
BATHO (LEARNERSHIPS)	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	-			1	N
BATHO RD 1	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				2	N
BATHO RD 2	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				2	N
BATHO RD 3	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				2	N
MAN RD 172	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,887			3	N
ROAD 51	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,899			3	N
BATHO R1	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				1	N
BATHO R4	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				1	N
BATHO R8	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				1	N
BATHO R7	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				1	N
MAN RD 103	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	935			1	N
STORMMLAAN: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	3,964			48	N
REGIONAL 1: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				5	N
LESSING: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	12,651			17	N
TSUENE ST: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	5,664			14	N
MAN RD 473: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	3,109			11	N
MAN RD 474: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	2,426			11	N
MAN RD 475: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,221			11	N
NAZO ST (PHASE 2): UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,712			5	N
ROAD 6 (PHASE2): UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	5,211			6	N
MAN RD 198: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		4,675		3	N
MAN RD 176: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		3,995		3	N
MAN RD 199: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		1,785		3	N

MAN RD 200: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		2,125		3	N
MAN RD 196: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		4,590		3	N
MAN RD 197: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		1,105		3	N
MAN RD 778: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		5,327		7	N
7TH ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		11,389		30	N
BOT RD 719: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		6,506		34	N
ROAD K 13: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		4,484		28	N
ROAD 68: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		1,616		7	N
BOT RD 350: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	11,893			32	N
MAPHISA: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	7,485			3	N
BOT OUT RD: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		14,227		37	N
BOT RD 1055: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,993			37	N
THA RD 2033: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	5,623			43	N
THA RD 2035: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	7,973			43	N
De BRUYN: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	6,930	11,270		48	N
TURN LANES AT MASELSPOORT ROAD: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	5,000			17	N
REALIGNMENT OF CURVE DAN PIENAAR DRV: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	8,000	2,000		20	N
BLOEM RD 149: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	8,000	12,000	6,000	45	N
BATHO: ROAD 38: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		3,244		6	N
BATHO: ROAD 39: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		1,864		6	N
BATHO: ROAD 42: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		1,273		7	N
BATHO: COOK AVE: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		7,168		1	N
BATHO: GONYANI ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		6,884		1	N
BATHO: KB 1 (MAN RD 1204): UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		3,636		1	N
BATHO: KOTSI RD: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		5,534		1	N
BATHO: MAGANO ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		3,564		1	N
BATHO: MAKHOLISO ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		1,779		1	N
BATHO: MATLI ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		7,161		1	N
BATHO: MOLOKANE ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		1,629		1	N
BATHO: MOOKI ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		5,523		1	N

BATHO: MSIMANS ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	7,167	1	N
BATHO: PANYNE ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	7,136	1	N
BATHO: THEMA ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	8,770	1	N
BATHO: MAGANO ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	3,230	1	N
BATHO: COOK AVE: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	6,545	1	N
BATHO: MSIMANS ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	6,460	1	N
BATHO: KB 1 (MAN RD 1204): UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	3,273	1	N
BATHO: MATLI ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	6,460	1	N
BATHO: KOTSI RD: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	5,015	1	N
BATHO: PANYNE ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	6,460	1	N
BATHO: GONYANI ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	6,205	1	N
BATHO: MOOKI ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	5,015	1	N
BATHO: THEMA 1 ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	6,120	1	N
BATHO: MAKHOLISO ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,700	1	N
BATHO: MOLOKANE ST: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,530	1	N
BATHO: THEMA ST 2: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,360	2	N
BATHO: THEMA ST 3: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	553	1	N
BATHO: ROAD 42: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,275	2	N
BATHO: ROAD 39: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,785	1	N
BATHO: R5: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	2,380	1	N
BATHO: ROAD K13: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	3,825	28	N
BATHO: ROAD 68: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,445	7	N
BATHO: THA RD 2029: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	3,825	43	N
BATHO: THA RD 2044: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	2,040	43	N
BATHO: THA RD 2031: UPGRADING OF STREET & STORMWATER	617327	Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	3,995	43	N

ABDURAMAN: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			6,321	2	N
BOGACH ST: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			871	2	N
BOT RD 304: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			2,024	31	N
BOT RD 305: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			5,487	31	N
BOT RD 308: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			6,274	31	N
BOT RD 437: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			33,925	33	N
BOT RD 601: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			22,832	35	N
BOT RD 648: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			14,413	35	N
KADALI ST: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			1,345	2	N
KALA ST: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			2,993	2	N
MAN 1000: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			1,473	2	N
MAN 1001: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			3,788	2	N
MAN 1002: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			1,923	2	N
MAN RD 164: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			3,014	2	N
MAN RD 165: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			2,428	2	N
MAN RD 166: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			1,133	2	N
MAN RD 168: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			1,942	2	N
MAN RD 225: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			2,919	2	N
MELK ST: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			4,447	2	N
MOCHOCHOKO ST: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			3,673	2	N
MOHLOM ST: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			4,430	2	N
MOMPATI ST: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			1,564	2	N
MOROKA: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			5,887	2	N
MPINDA ST: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			4,433	2	N
NTHATISI ST: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			4,429	2	N



	SELEKE: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			1,140	2	N
	VICTORIA & COLBE INTERSECTION: UPGRADING OF STREET & STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			2,548	19	N
	BRANDWAG 1: UPGRADING OF STREETS AND STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	3,415			22	N
	BRANDWAG 2: UPGRADING OF STREETS AND STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	957			22	N
	BRANDWAG 3: UPGRADING OF STREETS AND STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,153			22	N
	BRANDWAG INT 1: UPGRADING OF STREETS AND STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	783			22	N
	BRANDWAG INT 2: UPGRADING OF STREETS AND STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	904			22	N
	BRANDWAG INT 3: UPGRADING OF STREETS AND STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	904			22	N
	STORMWATER: BAINSVLEI MOOIWATER STORMWATER	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		14,000	10,000	48	N
	UNFORESEEN STORMWATER IMPROVEMENTS	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	3,000	3,000	10,000	ALL	R
	REHABILITATION OF STORMWATER CANALS	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	1,500	1,500	1,500	ALL	R
	STORMWATER: INNER RING ROAD/ MOSHOESHOE ROAD	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				5	R
	RESEALING OF STREETS	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	20,000	14,413	50,313	ALL	R
	REHABILITATION OF ANDRIES PRETORIUS STREET	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				21	R
	REHABILITATION OF HALDON ROAD	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	10,000			19	R
	HEAVY REHABILITATION OF EEUFEES ROAD	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	12,000	6,000		21	R
	HEAVY REHABILITATION OF SITGEORGE STREET	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				19	R
	HEAVY REHABILITATION OF WILCOCKS ROAD - PHASE 2	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES				44	R
	HEAVY REHABILITATION OF MC GREGOR STREET	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES		5,000	5,000	17	R
	HEAVY REHABILITATION OF DAN PIENAAR DRV	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	3,000	6,000	6,000	20	R
	UPGRADING OF ST GEORGES & FIRST AVENUE INTERSECTION	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	8,064			20	R
	UPGRADING INTERSECTION ST GEORGE ST & PRES BRAND	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES			5,000	3	N
	REPLACEMENT OF OBSOLETE AND ILLEGAL SIGNAGE AND TRAFFIC SIGNALS	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	2,000	2,000	2,000	ALL	R
	STREETS AND STORMWATER MANAGEMENT SYSTEM	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	700	800	800	ALL	R
	REHABILITATION OF BRIDGES	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	2,000	3,000	3,000	ALL	R
	COMPUTER EQUIPMENT	617327		Yes	INFRASTRUCTURE	ROADS, PAVEMENT & BRIDGES	30	30		ALL	R
	SLEEPER REPLACEMENT AND THERMIT WELDS	617327		Yes	INFRASTRUCTURE	STREET LIGHTING	100	100	100	ALL	R
	NEW TRAFFIC LIGHTS	617327		Yes	OTHER ASSETS	GENERAL VEHICLES	457			ALL	N
	AIRPORT LINK (CONTRIBUTION TO SANRAL)	617327		Yes	OTHER ASSETS	GENERAL VEHICLES				17	N
	ELECTRIC TRAILER MOUNTED BOOM (TRAFFIC SIGNALS)	617327		Yes	OTHER ASSETS	PLANT & EQUIPMENT				ALL	N

	UPGRADING AND CONSTRUCTION OF NORTHERN LANDFILL SITES	617413		Yes	INFRASTRUCTURE	WASTE MANAGEMENT	3,350	1,500	1,500	ALL	R
	UPGRADING AND CONSTRUCTION OF SOUTHERN LANDFILL SITES	617413		Yes	INFRASTRUCTURE	WASTE MANAGEMENT	1,500	2,000	1,000	ALL	R
	UPGRADING AND REHABILITATIONS OF BOTSHABELO LANDFILL SITES	617413		Yes	INFRASTRUCTURE	WASTE MANAGEMENT	4,700	3,500	1,000	ALL	R
	CLOSURE OF THABA NCHU LANDFILL SITES	617413		Yes	INFRASTRUCTURE	WASTE MANAGEMENT	3,550	1,500		ALL	R
	DEVELOPMENT OF TRANSFER STATION IN THABA NCHU	617413		Yes	INFRASTRUCTURE	WASTE MANAGEMENT	6,750	7,000	6,500	ALL	R
	DEVELOPMENT OF A NEW LANDFILL SITE	617413		Yes	INFRASTRUCTURE	WASTE MANAGEMENT	1,000	1,000	2,000	ALL	N
	TWO WAY RADIOS	617413		Yes	INFRASTRUCTURE	WASTE MANAGEMENT	200	200	200	ALL	N
	COMPUTER EQUIPMENT	617413		Yes	INFRASTRUCTURE	WASTE MANAGEMENT	100	100	100	ALL	R
	BOTSHABELO AND THABA NCHU INTERNAL BULK SANITATION	617502		Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	10,000			All	N
	BOTSHABELO AND THABA NCHU INTERNAL BULK SANITATION	617502		Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	-	15,000		All	N
	NORTH EASTERN-WWTW (15ML/DAY) AND 1.8 KM OUTFALL SEWER	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	30,945	-		17	N
	NORTH EASTERN-WWTW (15ML/DAY) AND 1.8 KM OUTFALL SEWER	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	-	-		17	N
	2.5KM MAIN SEWER FROM THE AIR FORCE BASE TO NE-WWTW	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	-	-		17	N
	MECHANICAL AND ELECTRICAL WORKS FOR NORTH EASTERN-WWTW	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	12,475	-		17	N
	OUTFALL FROM BLOEMSPRUIT WWTW TO THE RACE COURSE	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	-	-		17	N
	ADDITION OF 10ML TO STERKWATER WWTW	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	40,000	40,000	46,550	46	N
	ADDITION OF 10ML TO STERKWATER WWTW	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	-	-		46	N
	UPGRADE BULK SEWER FOR BRANDWAG PROJECT	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	4,500	10,000		20	R
	RAYTON MAIN SEWER	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	2,000	2,600		ALL	N
	TEMPE MAIN SEWER TO ERADICATE LUCAS STEYN PUMP STATION	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	8,118			ALL	N
	TEMPE MAIN SEWER TO ERADICATE LUCAS STEYN PUMP STATION	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	2,082			ALL	N
	BLOEMSPRUIT WWTW PHASE 2	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	5,000	20,000	70,000	ALL	N
	BOTSHABELO SANITATION PROJECT - ADDITIONAL	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	24,000	-		ALL	N
	REPLACE SEWER NETWORK IN FREEDOM SQUARE	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	-	-		45	R
	WATERBORNE SANITATION THABA NCHU (LEANER SHIPS)	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	3,000	-		39	N
	WATERBORNE SANITATION IN BULTFONTEIN 2.3.4 (LEANERSHIPS)	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	-	-		42	N
	WATERBORNE SANITATION IN SECTION F, F EXT, WEST	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	-	-		27	N
	REFURBISHMENT OF OLD TOILETS	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	2,500		-	All	N
	REFURBISHMENT OF SEWER SYSTEMS	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	10,000		-	All	R
	REFURBISHMENT OF SEWER SYSTEMS	617502		Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION		15,000	-	All	R

	REFURBISHMENT OF BLOEMSPRUIT WWTW	617502	Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	20,000			17	R
	REFURBISHMENT OF BLOEMSPRUIT WWTW	617502	Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION		15,000		17	R
	BOTSHABELO SECTION K- UPGRADING OF VIP TOILETS TO WATERBORNE	617502	Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	2,795	-	-	29	R
	BOTSHABELO SANITATION PROJECT - ADDITIONAL	617502	Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	30,000	-	-	ALL	R
	BOTSHABELO SECTION J - UPGRADING OF VIP TOILETS TO WATERBORNE	617502	Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	2,500	-	-	All	N
	BOTSHABELO SECTION F EXT. - UPGRADING OF VIP TOILETS TO WATERBORNE	617502	Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	1,545	-	-	All	N
	THABA NCHU SEROALO, BULTFONTEIN 3- UPGRADING OF VIP TOILETS TO WTERBORNE	617502	Yes	INFRASTRUCTURE	SEWERAGE PURIFICATION & RETICULATION	2,542	-	-	All	N
<b>WATER</b>										
	WATER NETWORKS TO STANDS	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	-	10,000		All	N
	WATER NETWORKS TO STANDS	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	20,000			All	N
	NAVAL HILL RESERVOIR 35 ML	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	-	-			21 N
	NAVAL HILL RESERVOIR 35 ML	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	-	-			21 N
	NAVAL HILL RESERVOIR: 3,5KM SUPL AND DEL LINES	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	-	-			21 N
	LONGRIDGE RESERVOIR SUPPLY LINE 8.3 KM	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	42,196	-			18 N
	UPGRADING OF MASELSPOORT PUMP SUPPLY TO NAVAL HILL	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	-	-			17 N
	BOTSHABELO AND THABA NCHU INTERNAL BULK WATER	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	28,699	-		All	N
	REPLACE PUMPS MASELSPOORT	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	11,825				44 R
	UPGRADING OF MASELSPOORT WTW	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	15,000	40,000	35,000	All	R
	REFURBISHMENT OF WATER SUPPLY SYSTEMS	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	10,000	20,000	30,000	All	R
	RAYTON BULK WATER SUPPLY	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	1,000	8,000		All	R
	MASELSPOORT WATER RECYCLING	617612	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	10,000	37,981	20,000	All	R
	REPLACE WATER METERS AND FIRE HYDRANTS	617614	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	22,149	45,000		All	R
	REPLACE WATER METERS AND FIRE HYDRANTS	617614	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	12,000			All	R
	METERING OF UNMETERED SITES	617614	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	20,000	25,000		All	N
	REFURBISHMENT OF WATER SUPPLY SYSTEMS: REAL LOSS REDUCTION PROGRAMME (WATER)	617614	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	16,851	5,000	10,000	All	N
	REFURBISHMENT OF WATER SUPPLY SYSTEMS: AUTOMATED METER READING PROGRAMME	617614	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	20,000	38,000		All	R
	SYSTEMS: TELEMETRY AND SCADA	617614	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	5,000	5,000		All	R
	VALVES IN BFN, BOTSH&THABA NCHU	617614	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	20,000	20,000	9,000	All	R
	WATERMANS IN BLOEMFONTEIN	617614	Yes	INFRASTRUCTURE	WATER RESERVOIRS & RETICULATION	20,000	10,000	7,839		10 R
<b>STRATEGIC PROJECTS AND SERVICE DELIVERY REGULATIONS</b>			Yes							
	SERVER, TABLET, NOTEBOOK,ETC.)	619501	Yes	OTHER ASSETS	COMPUTERS - HARDWARE/EQUIPMENT	400	500		ALL	N
	FOR SURROUNDING TOWNSHIPS	619501	Yes	OTHER ASSETS	OTHER BUILDINGS	5,000	16,878	17,744		19 N
Parent Capital expenditure						1,113,499	1,122,370	894,098		

Entities:											
CENTLE (SOC) Ltd - Electricity											
	VEHICLES	801332		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	35,000	29,000	26,000	ALL	N
	UPGRADE OF CURENT PABX TO VOIP TELCOMMS INFRASTRUCTURE	801411		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	1,000	1,060	1,108	ALL	R
	IMPLEMENTATION OF BUSINESS CONTINUITY AND DISASTER RECOVERY INFRASTRUCTURE	801411		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	1,456	1,544	1,613	ALL	N
	INSTALLATION OF OF PREPAID METERS (INDIGENTS)	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	1,000	1,100	1,150	ALL	R
	INSTALLATION OF OF SMART METERS	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION		-	-	ALL	
	ELECTRIFICATION CONNECTIONS DME	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION		-	-		27
	ELECTRIFICATION CONNECTIONS DME	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	11,360	12,042	12,788		27 N
	ELECTRIFICATION CONNECTIONS DME	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION		-	-		27
	KHAYELITSHA ELECTRIFICATION	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	22,119	6,000	3,000		8 N
	SERVITUDES AND LAND (INCLUDING INVESTIGATION, REMUNERATION, REGISTRATION)	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	1,000	1,060	1,108		8 N
	PUBLIC ELECTRICITY CONNECTIONS EXTENSION AND UPGRADING OF THE 11KV OVERHEAD NETWORK IN THE PERI-URBAN AREAS	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	19,267	20,953	22,744	ALL	N
	FICHARDT PARK DC: 132KV/11KV 20MVA DC	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	7,000	9,003	9,315	ALL	N
	CECELIA DC: 132KV/11KV 30MVA DC	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	10,000				20 N
	GRÖENVLEI DC: 132kv/11KV 20MVA	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	13,700				20 N
	BOTSHABELO: 132KV ESKOM CONNECTION & EXTENSIONS TO SUBSTATION	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	10,000				20 N
	BOTSHABELO: 132KV LINE FROM DC AROUND WESTERN SIDE TO SOUTH OF BOTSHABELO	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	5,000				27 N
	BOTSHABELO: 132KV/33/11KV DC SUB F	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	7,000	7,420	7,754		27 N
	REPLACEMENT OF DECREPIT 11KV CABLE	801432		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	14,956	8,134	10,019		27 N
	DEVELOPMENT OF LOW VOLTAGE NETWORK DUE TO LOAD GROWTH (EXISTING NETWORK)	801433		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	2,900	3,498	3,655		19 R
	REFURBISHMENT OF THE TAP CHANGER CONTROL PANELS AT PARK WEST, BAYSWATER AND NAVAL PARK DISTRIBUTION CENTRES	801454		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	-	-	-	ALL	
	REFURBISHMENT OF PROTECTION AT BAYSWATER, CORONATION, NAVAL PARK, DAN PIENAAR	801454		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	200	212	222	ALL	R
							544	576	602	ALL	R

	REPLACEMENT OF 2 & 4 WAY FIBREGLAS BOX IN SECTION H	801455		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	1,100	1,210	1,264		27	R
	REPLACEMENT OF 240mm XLPE BETWEEN SUB A AND H	801455		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	7,700	8,470	8,851		27	R
	REPLACEMENT OF LOW VOLTAGE DECREPIT 2,4,8 WAY BOXES	801456		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	1,650	1,815	1,897	ALL		R
	REPLACEMENT OF BRITTLE OVERHEAD CONNECTIONS	801456		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	770	847	885	ALL		R
	FURNITURE AND OFFICE EQUIPMENT	801456		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	2,200	2,600	2,717	ALL		R
	OFFICE BUILDING	801456		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	34,000	32,400	33,858	ALL		R
	METER PROJECT	801456		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	3,000	7,000	7,315	ALL		R
	NETWORK REFURBISHMENT	801457		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	32,881	89,400	94,000	ALL		R
	UPGRADE AND REFURBISHMENT OF CENTLEC COMPUTER NETWORK	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	500	530	554		19	N
	PARK WEST, 132/33 T2B 45MVA	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	4,950	5,445	5,690		18	R
	REPLACEMENT OF OIL PLANT	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	715	787	822	N		R
	REPLACEMENT OF DECREPIT HAMILTON SUBSTATION	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	2,200	2,420	2,529		18	R
	TIBBIE VISSER RIPPLE CONTROL	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	385	424	443	ALL		N
	CLOVER & VISTA DC's PARK ACCESS CONTROL ( CCTV)	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	385	424	443		18	N
	REPLACEMENT OF 110V BATTERIES FOR EAST YARD, WESTDENE, MANGAUNG B, MARK, MASELSPOORT	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	495	545	569	ALL		R
	REPLACEMENT OF 11KV SWITCHGEARS FOR MAGISTRATE SUB.	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	1,320	1,452	1,517		27	R
	REPLACEMENT OF 32V BATTERIES	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	385	424	443	ALL		R
	REMEDIAL WORK 132KV SOUTHERN LINES	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	4,400	4,840	5,058	ALL		R
	AUTOMATED MAINTENANCE SYSTEM TEMPE DC: 11KV PRIMARY CABLES FROM DC TO VAN BLERK PRIMARY SUBSTATION	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	550	605	632	ALL		N
	132KV NORTHERN RING FROM NOORDSTAD DC TO HARVARD DC	801458		Yes	INFRASTRUCTURE	TRANSMISSION AND RETICULATION	15,700	-	-		20	N
	Entity Capital expenditure						278,788	263,238	270,563			
	Total Capital expenditure						1,392,287	1,385,607	1,164,662			

## 14. PROJECTS DELAYED FROM PREVIOUS FINANCIAL YEAR.

MAN Mangaung - Supporting Table SA37 Consolidated projects delayed from previous financial years

Municipal Vote/Capital project	Project name	Project number	Asset Class 3	Asset Sub- Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure		
							Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>											
<b>Parent municipality:</b> <i>List all capital projects grouped by Municipal Vote</i>											
			<i>Examples</i>	<i>Examples</i>							
<b>Entities:</b> <i>List all capital projects grouped by Municipal Entity</i>											
<b>Entity Name</b> <i>Project name</i>											
	Shannon A Distribution Center	11/2011a			Lat: 26° 17'17 " E Long: _ 29° 09' 11.84 " S	Jun-12	4,000,000	4,000,000	1,000,000	N/A	N/A
	Meriting Distribution Center	11/2011b			Lat: 29° 12'42. 57 " E Long: _ 26° 15' 38.51 " S	Jun-12	4,000,000	4,000,000	19,000,000	N/A	N/A

## 15. 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 twelve (12) 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.

### 6. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2014/15 MTREF in May 2014.

### 7. Annual Report

Annual Report for the 2012/13 financial year is compiled in terms of the MFMA and National Treasury requirements and was tabled in Council on 5 March 2014.

### 8. Property Rates Act

The new Municipal Property Rates Act, No 6 of 2004, was fully implemented on the 1st July 2009.



QUALITY CERTIFICATE

I, S 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: S. Mazibuko, Municipal Manager of Mangaung Metropolitan Municipality, (MAN).

Signature: 

Date: 2014/03/20

<b>MAN Mangaung - Contact Information</b>	
<b>A. GENERAL INFORMATION</b>	
<b>Municipality</b>	MAN Mangaung
<b>Grade</b>	6
<b>Province</b>	FS FREE STATE
<b>Web Address</b>	mangaung.co.za
<b>e-mail Address</b>	
<b>B. CONTACT INFORMATION</b>	
<b>Postal address:</b>	
P.O. Box	3704
City / Town	Bloemfontein
Postal Code	9300
<b>Street address</b>	
Building	Bram Fischer Building
Street No. & Name	5 De Villiers Street
City / Town	Bloemfontein
Postal Code	9301
<b>General Contacts</b>	
Telephone number	051 405 8911
Fax number	051 405 8101
<b>C. POLITICAL LEADERSHIP</b>	
<b>Speaker:</b>	
Name	Mr M A Siyonzana
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<b>Secretary/PA to the Speaker:</b>	
Name	Me S B Mncube
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Name	Mr T M Manyoni
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<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
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<b>Deputy Mayor/Executive Mayor:</b>	
Name	Ms C Rampai
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Cell number	083 459 2027
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<b>D. MANAGEMENT LEADERSHIP</b>	
<b>Municipal Manager:</b>	
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