

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 31 AUGUST 2015 (MONTHLY BUDGET STATEMENT)

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting period ending 31 August 2015, the ten working day reporting limit expires on **14 September 2015**.

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

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

3. REPORT FOR THE PERIOD ENDING 31 AUGUST 2015

This report is based upon financial information, as at 31 August 2015 and available at the time of preparation. All variances are calculated against the **approved budget** figures.

The financial results **for the period ended 31 August 2015** are summarised as follows:

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

The SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source, excluding capital transfers and contributions, and expenditure by type. The actual revenue for the period is **128.85%** (R1 442.970 million on the year target of **R1 119.882 million**) and the expenditure for the period is **89.35%** (R924.304 million on the year target of **R1 034.488 million**) respectively. It must however be noted that some of the service charges were duplicated during the billing integration process and have an influence on the revenue total, debtor figures as well as the revenue and expenditure variances and that can only be rectified during September 2015.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		913,073		140,971	212,587	152,179	60,409	40%	913,073
Property rates - penalties & collection charges		-				-	-		-
Service charges - electricity revenue		2,411,023		236,531	459,957	401,837	58,120	14%	2,411,023
Service charges - water revenue		876,185		117,163	173,502	146,031	27,471	19%	876,185
Service charges - sanitation revenue		235,259		62,919	88,183	39,210	48,973	125%	235,259
Service charges - refuse revenue		93,138		22,830	34,640	15,523	19,117	123%	93,138
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		33,298		3,472	5,032	5,550	(518)	-9%	33,298
Interest earned - external investments		154,382		12,768	24,061	25,730	(1,670)	-6%	154,382
Interest earned - outstanding debtors		161,227		29,380	46,196	26,871	19,325	72%	161,227
Dividends received		-		-	-	-	-		-
Fines		72,361		585	1,027	12,060	(11,034)	-91%	72,361
Licences and permits		1,010		118	234	168	66	39%	1,010
Agency services		7,105		399	798	1,184	(386)	-33%	7,105
Transfers recognised - operational		615,255		-	249,905	102,542	147,363	144%	615,255
Other revenue		1,145,439		119,150	143,846	190,906	(47,061)	-25%	1,145,439
Gains on disposal of PPE		540		-	3,002	90	2,912	3238%	540
Total Revenue (excluding capital transfers and contributions)	-	6,719,294	-	746,286	1,442,970	1,119,882	323,088	29%	6,719,294
Expenditure By Type									
Employee related costs		1,711,051		109,063	215,887	285,175	(69,288)	-24%	1,711,051
Remuneration of councillors		54,216		4,199	8,397	9,036	(639)	-7%	54,216
Debt impairment		242,626		20,219	40,438	40,438	0	0%	242,626
Depreciation & asset impairment		527,384		10,485	19,435	87,897	(68,463)	-78%	527,384
Finance charges		224,941		9,388	18,774	37,490	(18,716)	-50%	224,941
Bulk purchases		1,728,414		193,547	385,624	288,069	97,555	34%	1,728,414
Other materials		423,657		28,522	30,230	70,610	(40,380)	-57%	423,657
Contracted services		401,957		23,108	41,740	66,993	(25,253)	-38%	401,957
Transfers and grants		117,571		50,479	62,497	19,595	42,901	219%	117,571
Other expenditure		775,109		49,280	101,283	129,185	(27,901)	-22%	775,109
Loss on disposal of PPE		-		-	-	-	-		-
Total Expenditure	-	6,206,926	-	498,290	924,304	1,034,488	(110,184)	-11%	6,206,926
Surplus/(Deficit)	-	512,368	-	247,997	518,666	85,395	433,271	0	512,368
Transfers recognised - capital		754,004		-	-	125,667	(125,667)	(0)	754,004
Contributions recognised - capital		20,953		-	-	3,492	(3,492)	(0)	20,953
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1,287,325	-	247,997	518,666	214,554			1,287,325
Taxation		-		-	-	-	-		-
Surplus/(Deficit) after taxation	-	1,287,325	-	247,997	518,666	214,554			1,287,325
Attributable to minorities		-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	1,287,325	-	247,997	518,666	214,554			1,287,325
Share of surplus/ (deficit) of associate		-		-	-	-	-		-
Surplus/ (Deficit) for the year	-	1,287,325	-	247,997	518,666	214,554			1,287,325

The major revenue variances against the approved budget are:

- Property rates have a favourable variance of R60.409 million for the period due to the duplication of the amounts during the billing integration process. The total amount that was duplicated through the billing integration was R 69.7 million. When this is corrected the year-to-date actual amount would have decreased to R 142.9 million leading to an unfavourable variance of R 9.3 million or unfavourable variance of 6%;
- Electricity revenue – Favourable variance of R58.120 million due to more actual sales than budgeted, more electricity billed and sold for the period because of a seasonal fluctuation, (winter months);
- Water revenue - Favourable variance of R27.471 million for the period due to the duplication of the amounts during the billing integration process. The total amount that was duplicated through the billing integration was R 56.8 million. When this is corrected the year-to-date actual amount would have decreased to R 116.7 million leading to an unfavourable variance of R 29.3 million or unfavourable variance of 20%;
- Services charges – Sanitation revenue has a favourable variance of R27.973 million for the period due to the duplication of the amounts during the billing integration process. The total amount that was duplicated through the billing integration was R 27.5 million. When this is corrected the year-to-date actual amount would have decreased to R 60.6 million leading to

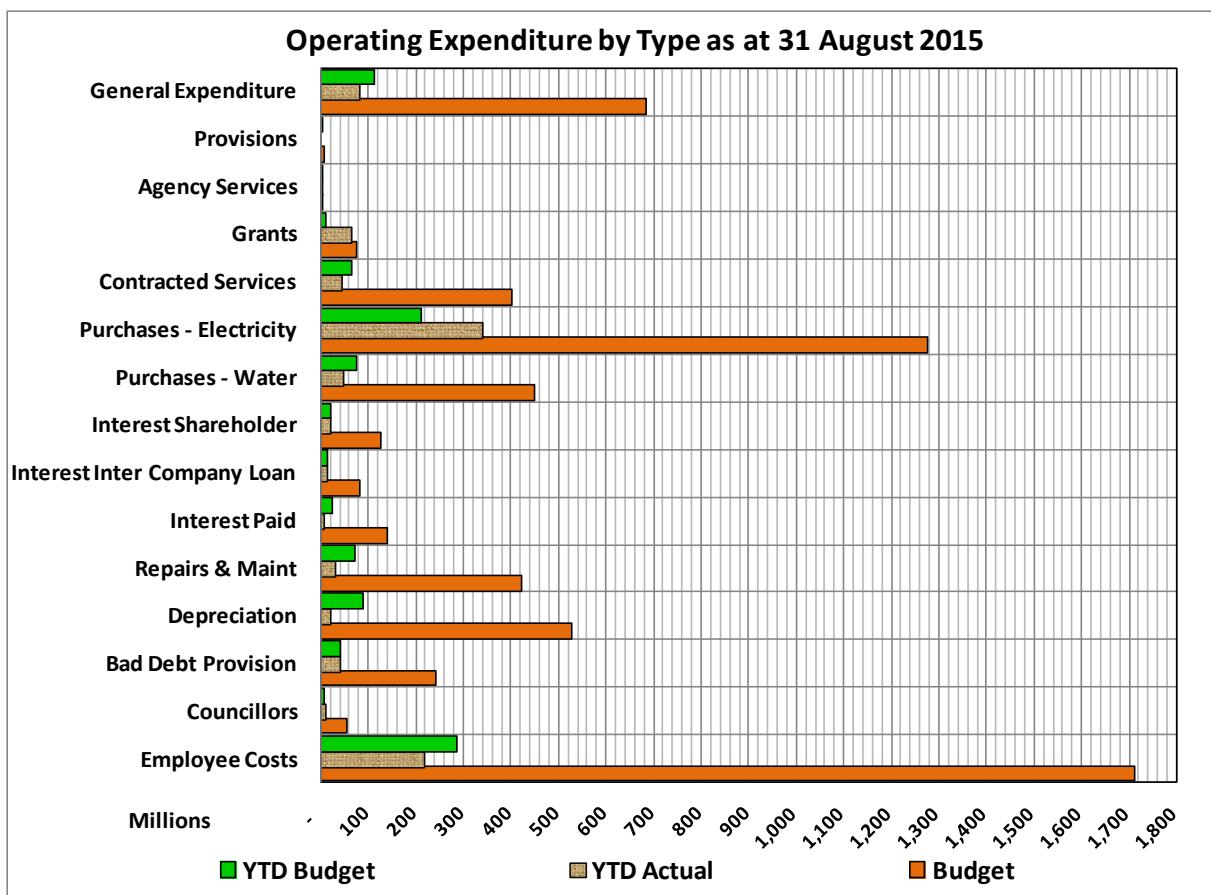
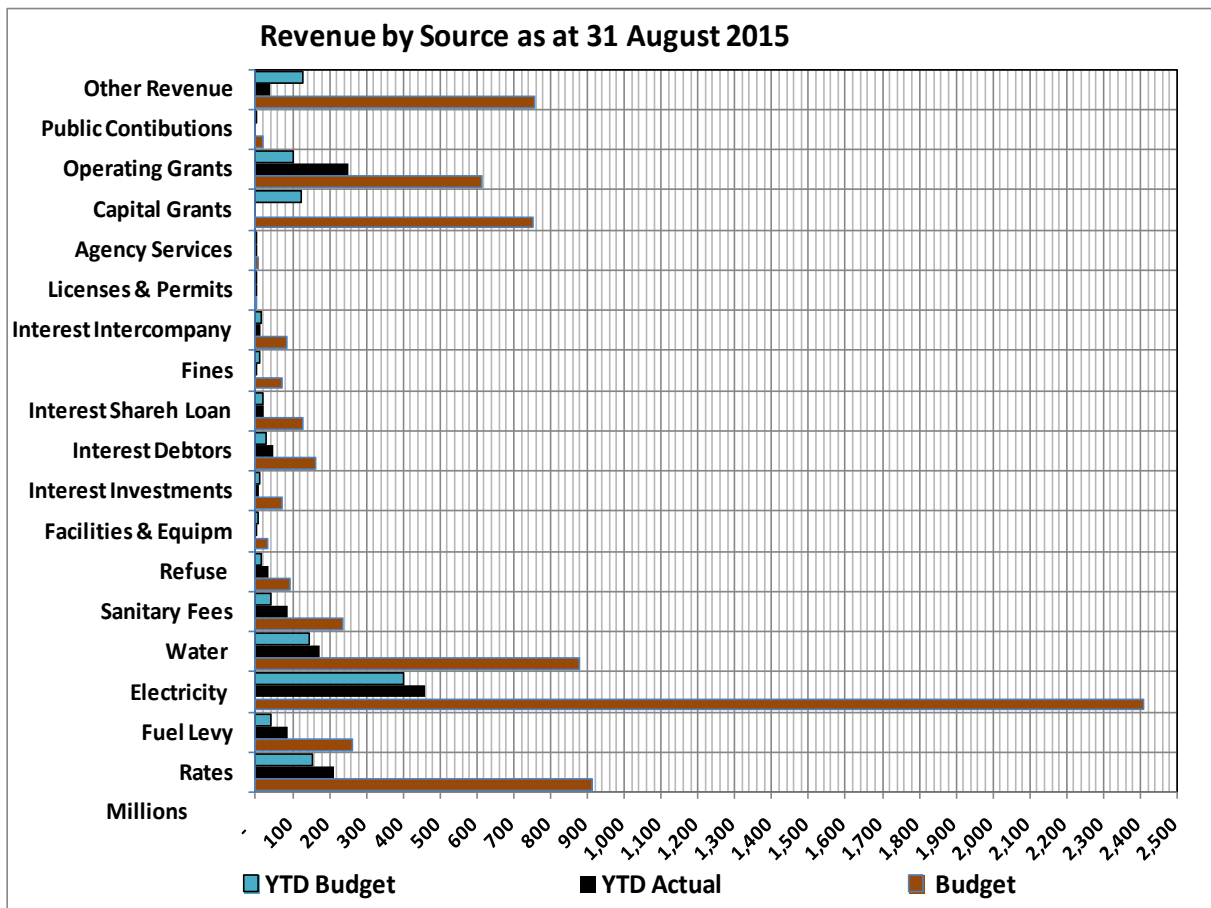
an favourable variance of R 21.4 million due to the accounting treatment on grants given on the free basic services;

- Services charges – Refuse revenue has a favourable variance of R19.117 million for the period due to the duplication of the amounts during the billing integration process. The total amount that was duplicated through the billing integration was R 10.8 million. When this is corrected the year-to-date actual amount would have decreased to R 23.8 million leading to an favourable variance of R 8.3 million due to the accounting treatment on grants given on the free basic services;
- Interest earned – External investments have an unfavourable variance of R1.572 million for the period: the performance is on target.
- Interest earned –outstanding debtors: The unfavourable variance of R1.670 million which is - 6% on a year to date target. The total amount that was duplicated through the billing integration was R 13.2 million. When this is corrected the year-to-date actual amount would have decreased to R 33 million leading to an favourable variance of R 6.1 million or favourable variance of 23%;
- Fines - Unfavourable variance of R11.034 million is due to the non-accrual of traffic fines, which is -91% on a year to date target;
- Government Grants and subsidies – Operating: R147.363 million favourable due to the equitable share received in advance;
- Other revenue (R47.061 million) unfavourable due to a combination of under/over collection on various revenue items, non-cash items and GRAP issues only accounted for when finalising the financial statements and
- Transfers recognised – Capital: R125.667 million unfavourable due the non recognition of capital grants, slow spending and implementation of projects for the period.

The major operating expenditure variances against the approved budget are:

- Employee related costs – Favourable variance of R69.288 million due to unfilled vacancies;
- Debt impairment – On target;
- Depreciation – Favourable variance of R68.463 million due to depreciation in respect of the parent municipality not processed for the two months to date;
- Finance charges – Favourable variance of R18.716 million, mainly due to interest charges/costs not yet due for repayment;
- Bulk purchases – Unfavourable variance of R97.555 million, mainly due to more electricity bought than budgeted – seasonable fluctuation;
- Other materials (R40.380 million) favourable due to under-spending and slow implementation of projects;
- Contracted services (R25.253 million) favourable due to under-spending;
- Transfers and grants (R42.901 million) unfavourable mainly due to more grants and subsidies given as free basic services for indigent beneficiaries to date (amounts duplicated during the billing integration process). The total amount that was duplicated through the billing integration was R 18.5 million. Was this taken into account the year-to-date actual amount would have decreased to R 44 million leading to an unfavourable variance of R 24.4 million due to the accounting treatment on grants given on the free basic services;
- Other expenditure (R27.901 million) favourable due to under spending, GRAP and non-cash issues only accounted for when finalising the annual financial statements.

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

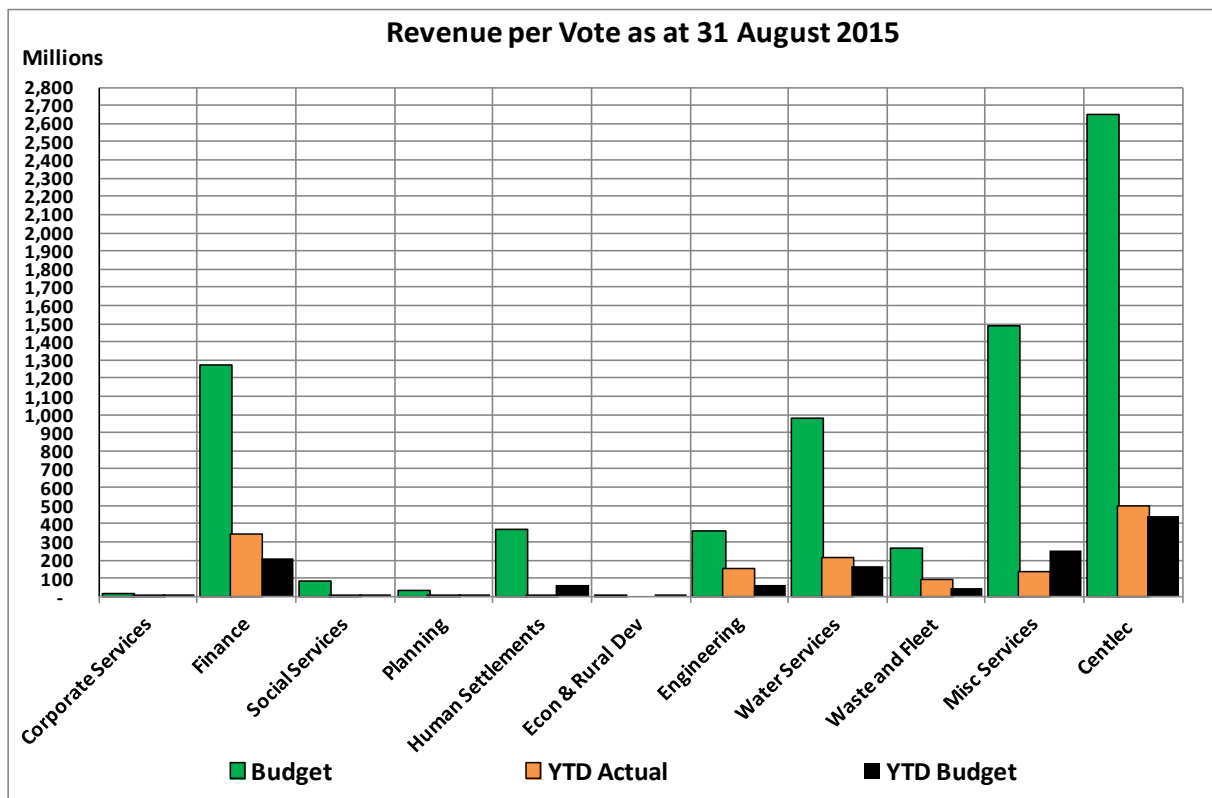


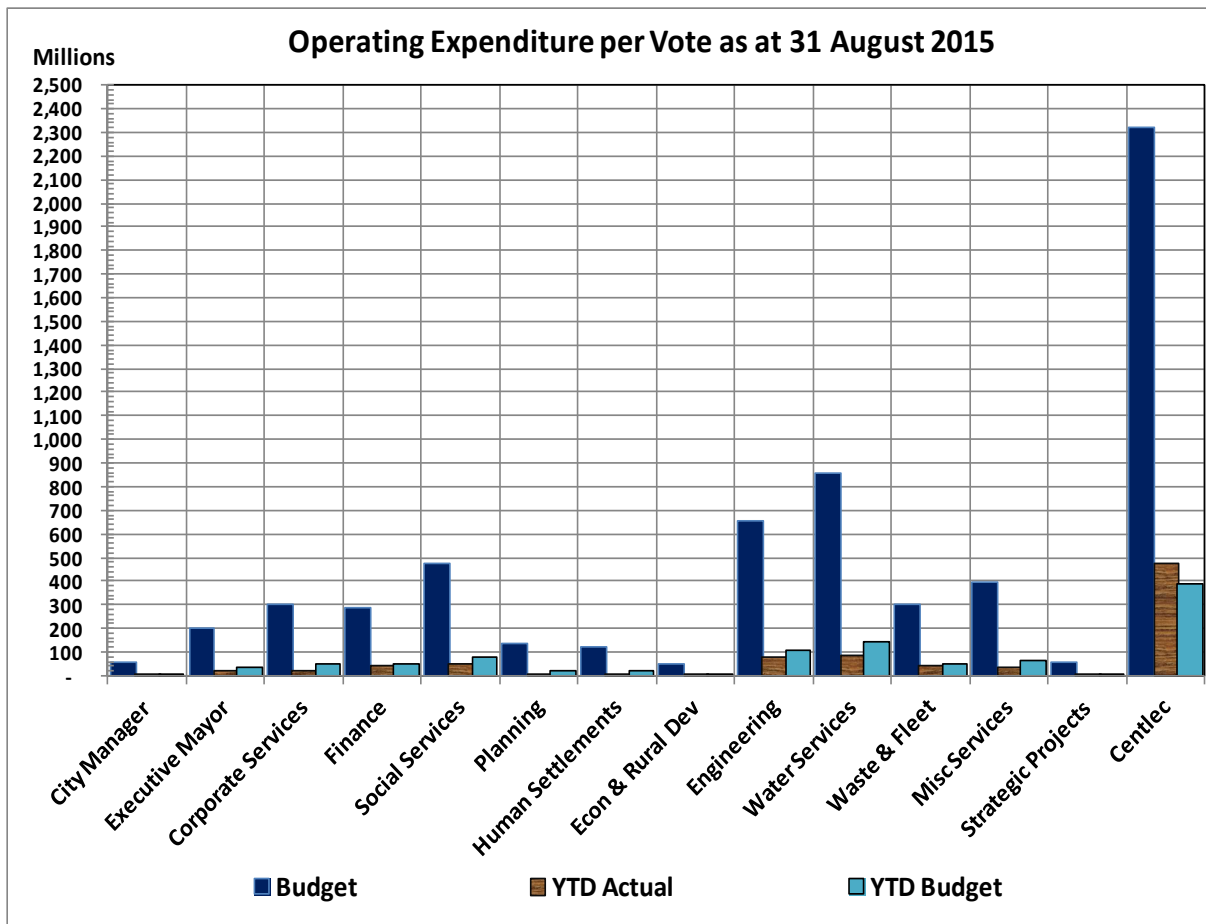
The table below shows the revenue and expenditure per vote:

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

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	13,304	-	702	848	2,217	(1,369)	-61.7%	13,304
Vote 4 - Finance	-	1,269,361	-	169,496	338,753	211,560	127,193	60.1%	1,269,361
Vote 5 - Social Services	-	81,545	-	2,107	3,537	13,591	(10,054)	-74.0%	81,545
Vote 6 - Planning	-	28,190	-	2,151	4,243	4,698	(455)	-9.7%	28,190
Vote 7 - Human Settlement and Housing	-	364,267	-	2,593	3,517	60,711	(57,194)	-94.2%	364,267
Vote 8 - Economic and Rural Development	-	557	-	-	-	93	(93)	-100.0%	557
Vote 9 - Engineering Services	-	357,013	-	63,244	137,973	59,502	78,471	131.9%	357,013
Vote 10 - Water Services	-	975,463	-	117,836	214,792	162,577	52,215	32.1%	975,463
Vote 11 - Waste and Fleet Management	-	265,980	-	22,835	106,594	44,330	62,264	140.5%	265,980
Vote 12 - Miscellaneous Services	-	1,490,439	-	109,522	138,003	248,406	(110,403)	-44.4%	1,490,439
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,648,134	-	255,799	494,710	441,356	53,355	12.1%	2,648,134
Total Revenue by Vote	-	7,494,251	-	746,286	1,442,970	1,249,042	193,928	15.5%	7,494,251
Expenditure by Vote									
Vote 1 - City Manager	-	56,089	-	2,432	4,902	9,348	(4,446)	-47.6%	56,089
Vote 2 - Executive Mayor	-	203,542	-	11,455	25,565	33,924	(8,359)	-24.6%	203,542
Vote 3 - Corporate Services	-	298,844	-	15,047	26,758	49,807	(23,050)	-46.3%	298,844
Vote 4 - Finance	-	286,591	-	27,372	43,201	47,765	(4,565)	-9.6%	286,591
Vote 5 - Social Services	-	474,628	-	28,316	52,368	79,105	(26,737)	-33.8%	474,628
Vote 6 - Planning	-	135,324	-	3,452	6,995	22,554	(15,559)	-69.0%	135,324
Vote 7 - Human Settlement and Housing	-	119,186	-	7,132	13,270	19,864	(6,595)	-33.2%	119,186
Vote 8 - Economic and Rural Development	-	47,672	-	1,936	2,968	7,945	(4,977)	-62.6%	47,672
Vote 9 - Engineering Services	-	651,923	-	58,342	84,436	108,654	(24,218)	-22.3%	651,923
Vote 10 - Water Services	-	858,704	-	61,502	91,630	143,117	(51,488)	-36.0%	858,704
Vote 11 - Waste and Fleet Management	-	299,024	-	29,080	43,684	49,837	(6,153)	-12.3%	299,024
Vote 12 - Miscellaneous Services	-	396,498	-	16,240	41,142	66,083	(24,941)	-37.7%	396,498
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	57,940	-	4,265	7,018	9,657	(2,639)	-27.3%	57,940
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,320,960	-	231,719	480,369	386,827	93,542	24.2%	2,320,960
Total Expenditure by Vote	-	6,206,926	-	498,290	924,304	1,034,488	(110,184)	-10.7%	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	247,997	518,666	214,554	304,112	141.7%	1,287,325

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





Capital Expenditure Report (Annexure B – Table C5)

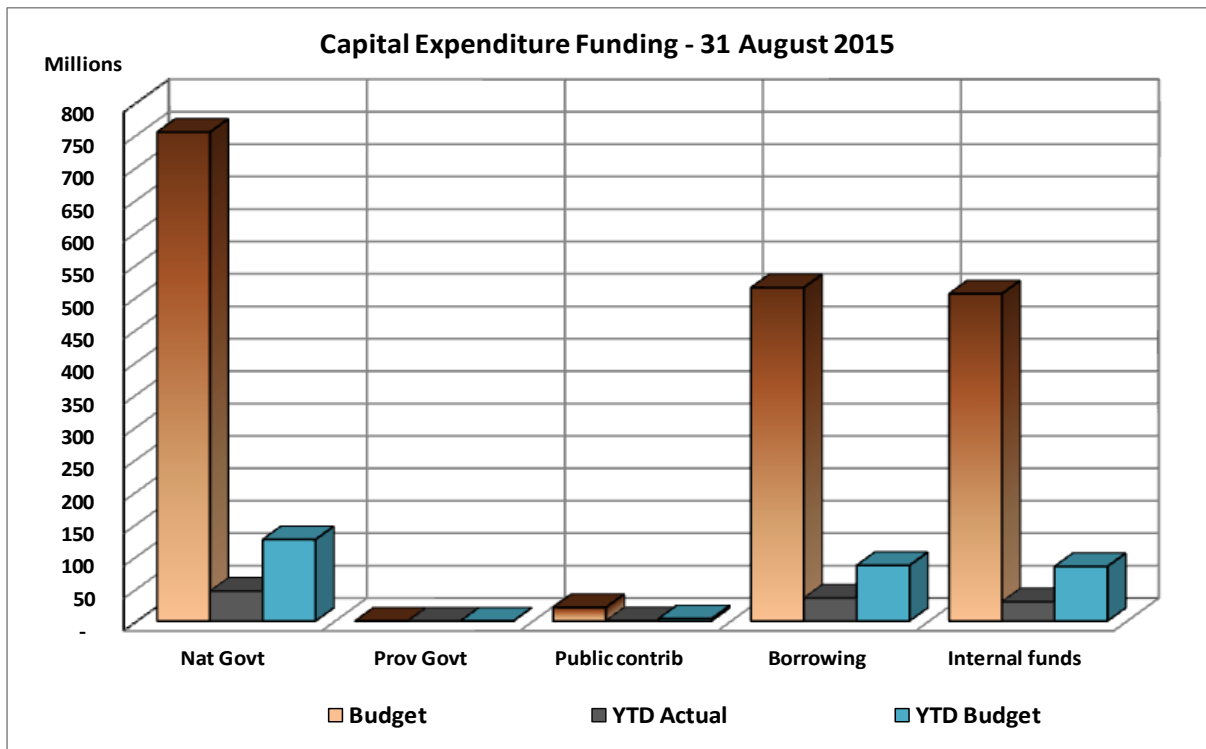
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised into major output 'type'. The actual spending for the period is only **37.48% (R112.065 million)** on the year target of **R298.982 million**. For the period we have thus spent **only 6.25%** of the approved budget.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Budget 2015/16 R'000	YTD Budget August 2015 R'000	YTD Actual August 2015 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 793 004	298 982	112 065	(186 917)
Capital Financing				
National Government	754 004	125 667	46 068	(79 599)
Provincial Government	0	0	0	0
Public Contributions	20 953	3 492	633	(2 859)
Borrowing	514 256	85 709	35 525	(50 185)
Internally Generated Funds	504 678	84 113	29 839	(54 274)
Financing Total	1 793 891	298 982	112 065	(186 917)

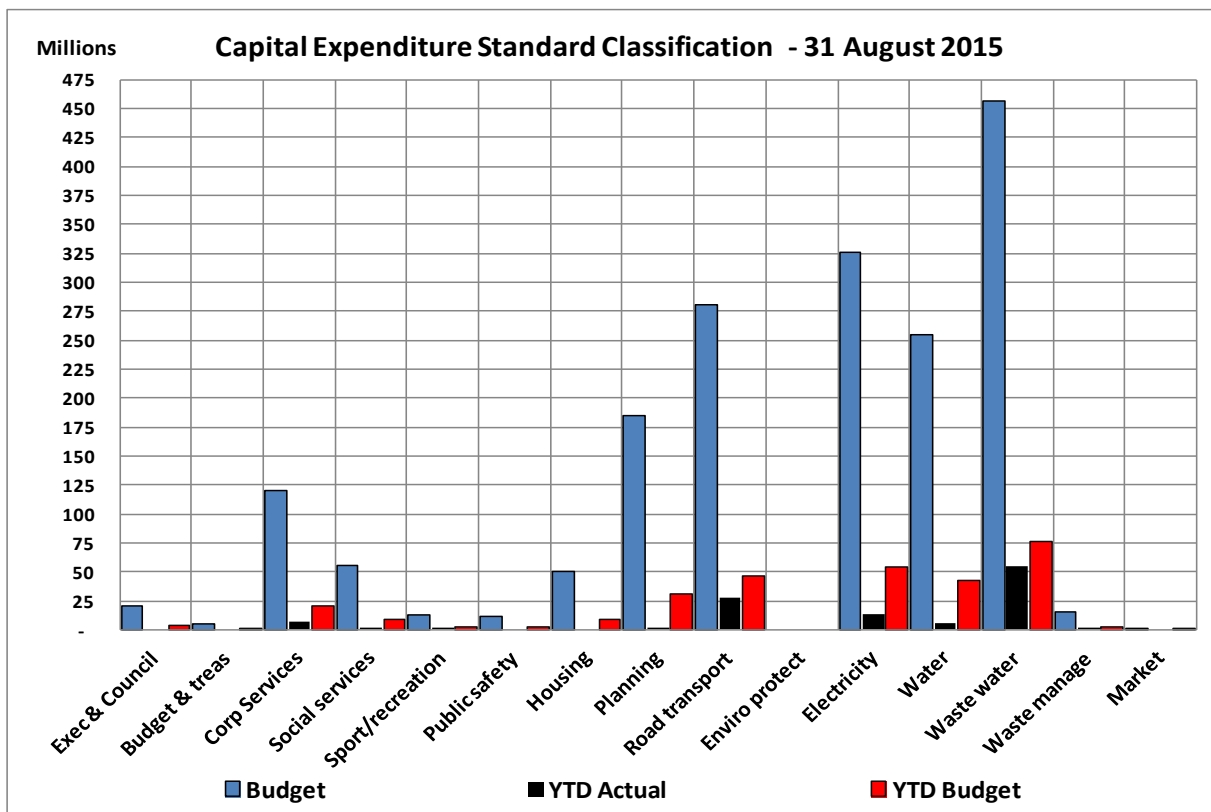
The following chart indicates the capital expenditure financing.



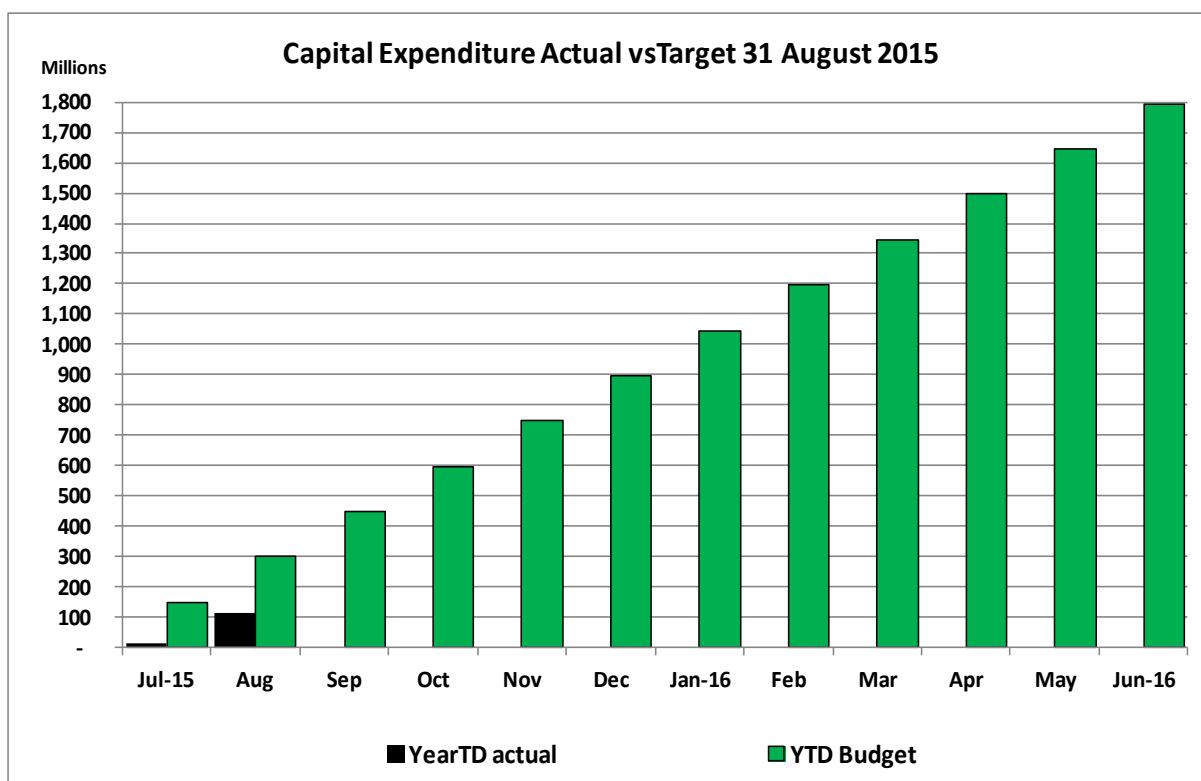
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R17.025 million less than budget target)
Community and public safety	(R19.511 million less than budget target)
Economic and environmental services	(R49.571 million less than budget target)
Electricity	(R41.063 million less than budget target)
Water	(R36.732 million less than budget target)
Waste water management	(R21.078 million less than budget target)
Waste management	(R1.812 million less than budget target)

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



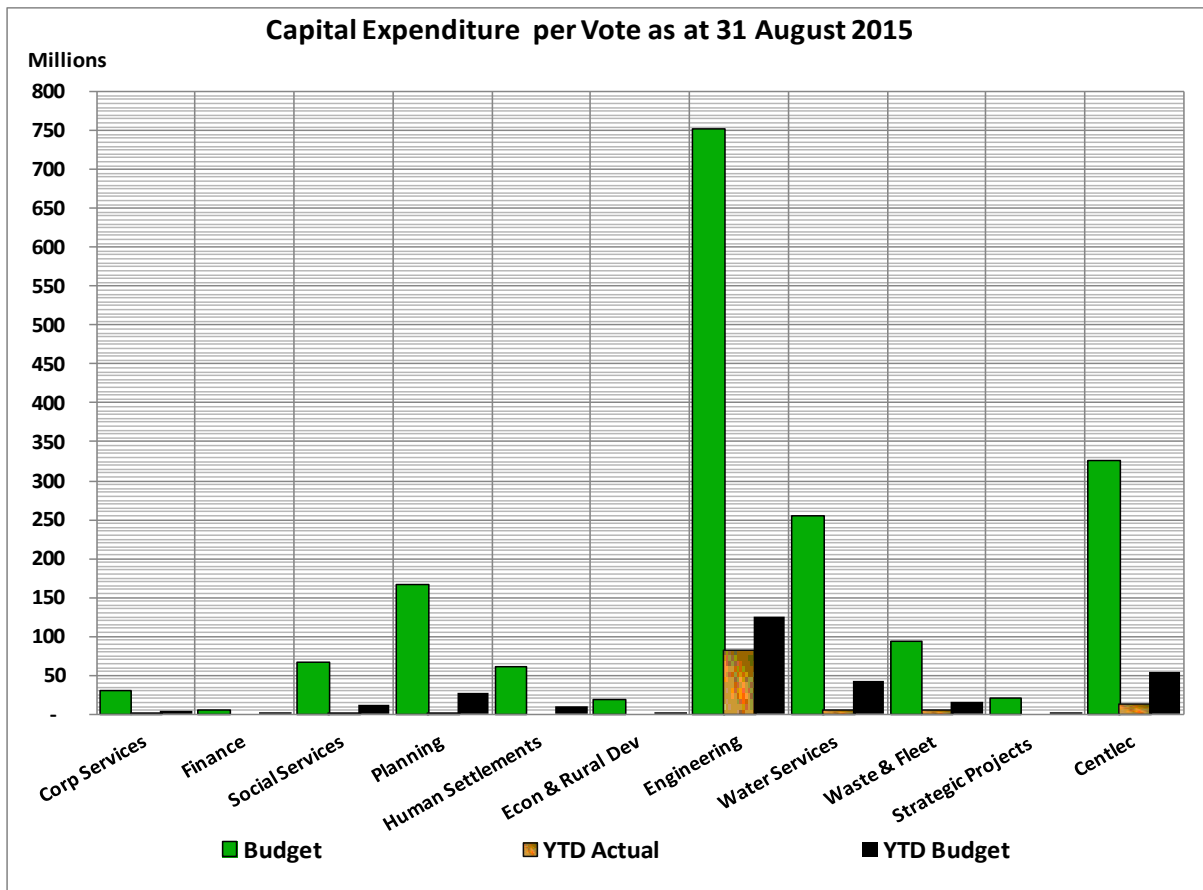
The following chart compares the year to date actual expenditure with the year to date approved budget (target).



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

Capital Expenditure per Vote	Budget	YTD Actual	YTD Budget	Percentage
Corp Services	29,540,313	1,904,504	4,923,386	6.45%
Finance	5,604,699	-	934,117	0.00%
Social Services	67,600,906	1,530,440	11,266,818	2.26%
Planning	166,638,788	865,881	27,773,131	0.52%
Human Settlements	60,200,000	-	10,033,333	0.00%
Econ & Rural Dev	18,853,432		3,142,239	0.00%
Engineering	751,986,683	82,140,412	125,331,114	10.92%
Water Services	255,062,870	5,778,648	42,510,478	2.27%
Waste & Fleet	93,046,000	6,682,233	15,507,667	7.18%
Strategic Projects	20,000,000	-	3,333,333	0.00%
Centlec	325,356,848	13,162,744	54,226,141	4.05%
	1,793,890,539	112,064,862	298,981,757	6.25%

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



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

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

The CFS report for the period ending 31 August 2015 indicates a closing balance (cash and cash equivalents) of **R833.830 million** (July 2015 – R977.011 million) which comprises of the following:

- Bank balance and cash R24.976 million (Mangaung)
- Bank balance and cash R27.568 million (Centlec)
- Bank balance and cash R2.545 million (Market)
- Investment deposits R399.977 million (Mangaung)
- Investment deposits R378.764 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R64.447 million**, resulting in a **R71.753 million** unfavourable variance, as compared to a year target of **R136.200 million** that should be closely monitored. Collection on this line item is only at 47.32% of the budgeted year to date amount);
- Other revenue reflect a year to date amount of **R107.143 million**, resulting in a **R51.376 million** unfavourable variance, as compared to a year target of **R158.520 million**;
- Service charges reflect a year to date amount of **R595.173 million**, resulting in a **R28.864 million** favourable variance, as compared to a year target of **R566.309 million**;
- Operating grants and subsidies show a year to date amount of **R251.144 million** compared to a year target of **R102.542 million** (**R148.602 million** favourable variance due to the equitable share received in advance;
- Capital grants and subsidies show a year to date amount of **R369.849 million** compared to a year to date target of **R125.667 million** (**R244.182 million** favourable variance due to the USDG received in advance;
- Interest show a year to date amount of **R7.913 million** compared to a year target of **R54.243 million** (**R46.330 million** unfavourable variance mainly due to low collection of interest on outstanding debtors and interest on intercompany loan;
- Cash flows from financing activities: Borrowing long term reflects a year to date amount of **R0**, against a budgeted year to date amount of **R28.833 million**. R173 million is still to be received during the year;

- The following grants and allocations were received during the reporting period:
 - ✓ Expanded Public Works Programme Intensive Grant – R1.239 million;
 - ✓ Integrated City Development Grant – R5.079 million;
 - ✓ Fuel Levy – R86.976 million;

With regard to payments:

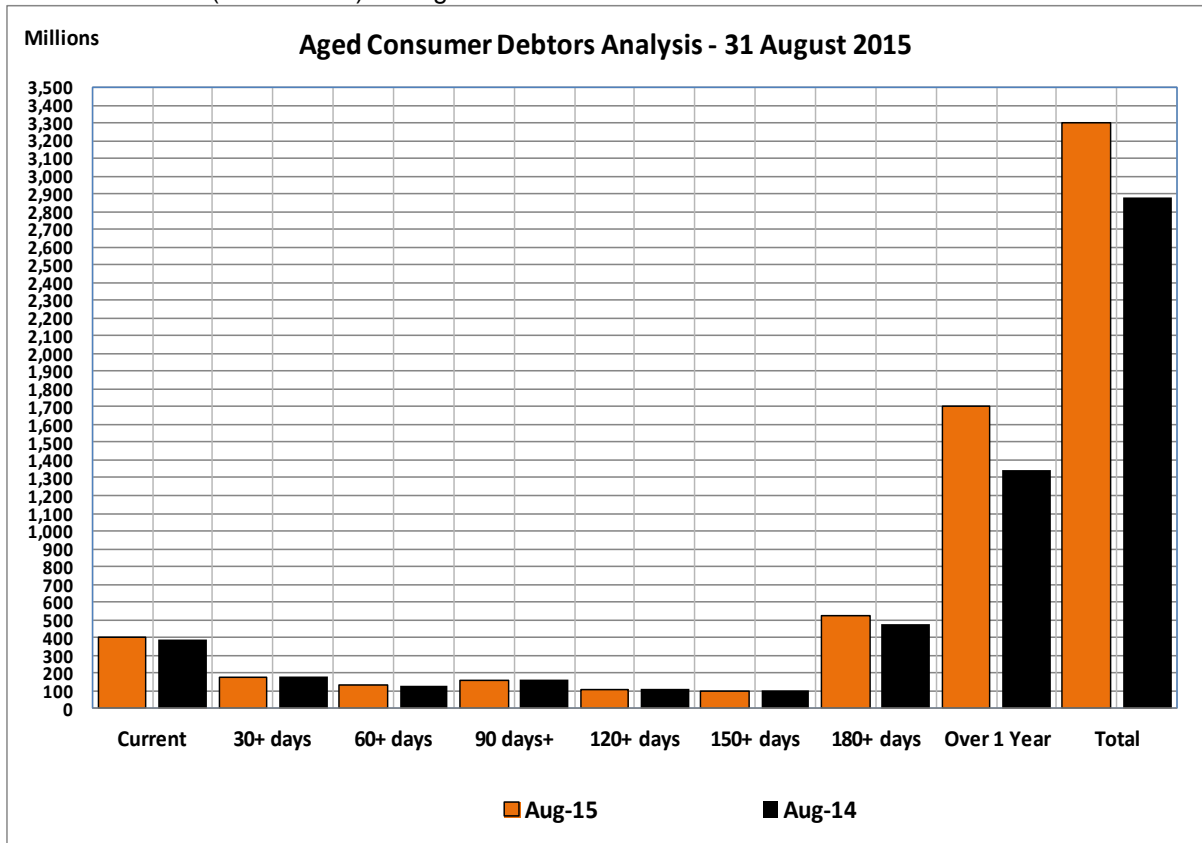
- Suppliers and employee payments indicate a year to date amount of **R1 002.417 million** (**R195.449 million** unfavourable variance) compared to a year to date target of **R806.968 million**;
- Capital payments indicate a year to date amount of **R230.308 million** (**R34.406 million** favourable variance) compared to a target of **R264.713 million**;
- Finance charges shows a year to date amount of **R3.441 million** compared to a year target of **R34.229 million** (**R30.788 million** favourable variance) due to interest only payable later in the year;
- Transfers and grants indicate a year to date amount of **R1.153 million** (**R6.016 million** favourable variance) compared to a target of **R7.169 million** and
- Repayment of borrowing indicate a year to date amount of **R1.233 million** (**R20.622 million** favourable variance) compared to a target of **R21.856 million**.

Outstanding Debtors Report (Annexure B – Table SC3)

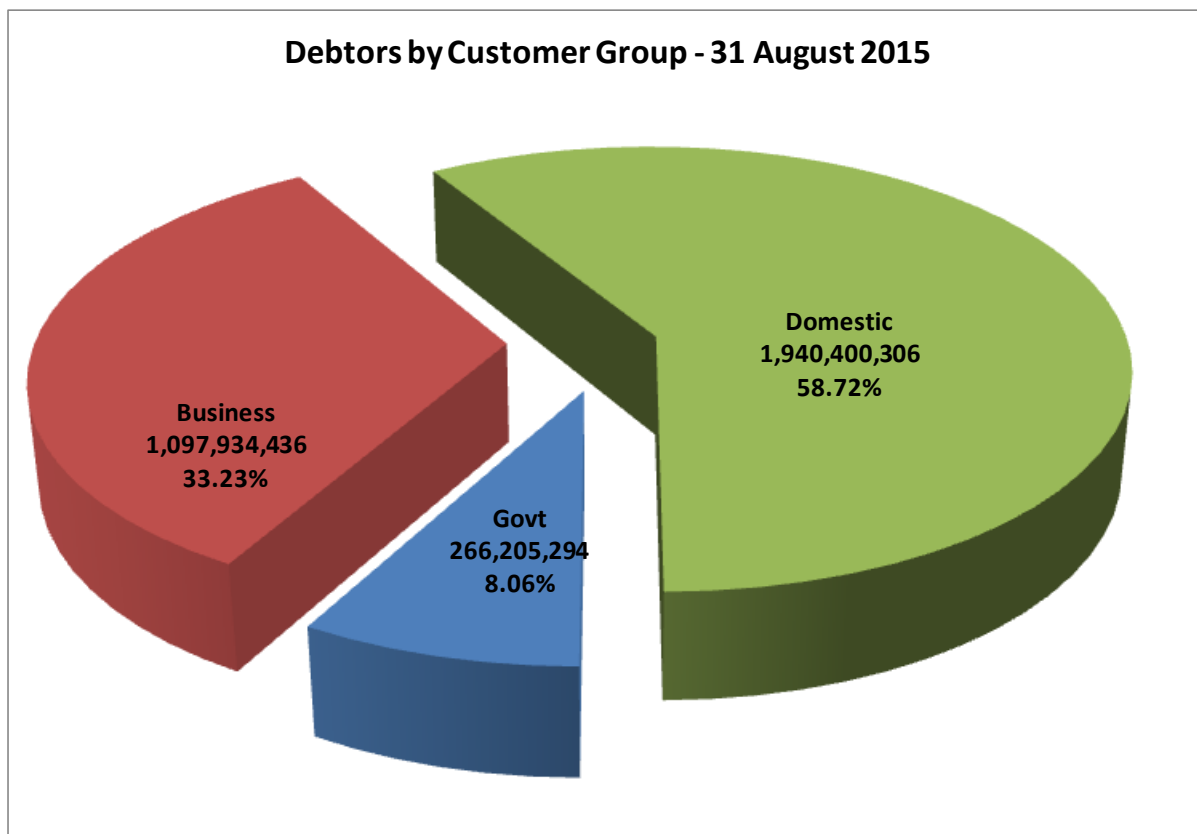
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The net debtors balance as at 31 August 2015 is **R3 304.540 million** (July 2015 – R3 406.736 million) after excluding R70.390 million (July 2015 – R253.147 million) for electricity owed to Centlec and R11.461 million (July 2015 – R11.961 million) for other departmental charges, thus reflecting a decrease of R102.196 (3%) million for the month. Note should be taken that Centlec has processed a journal to the value of R179.966 million to reduce the amount owed to them by the parent municipality, thus the significant decrease in the amount for electricity owed to them and the decrease in government debtors.

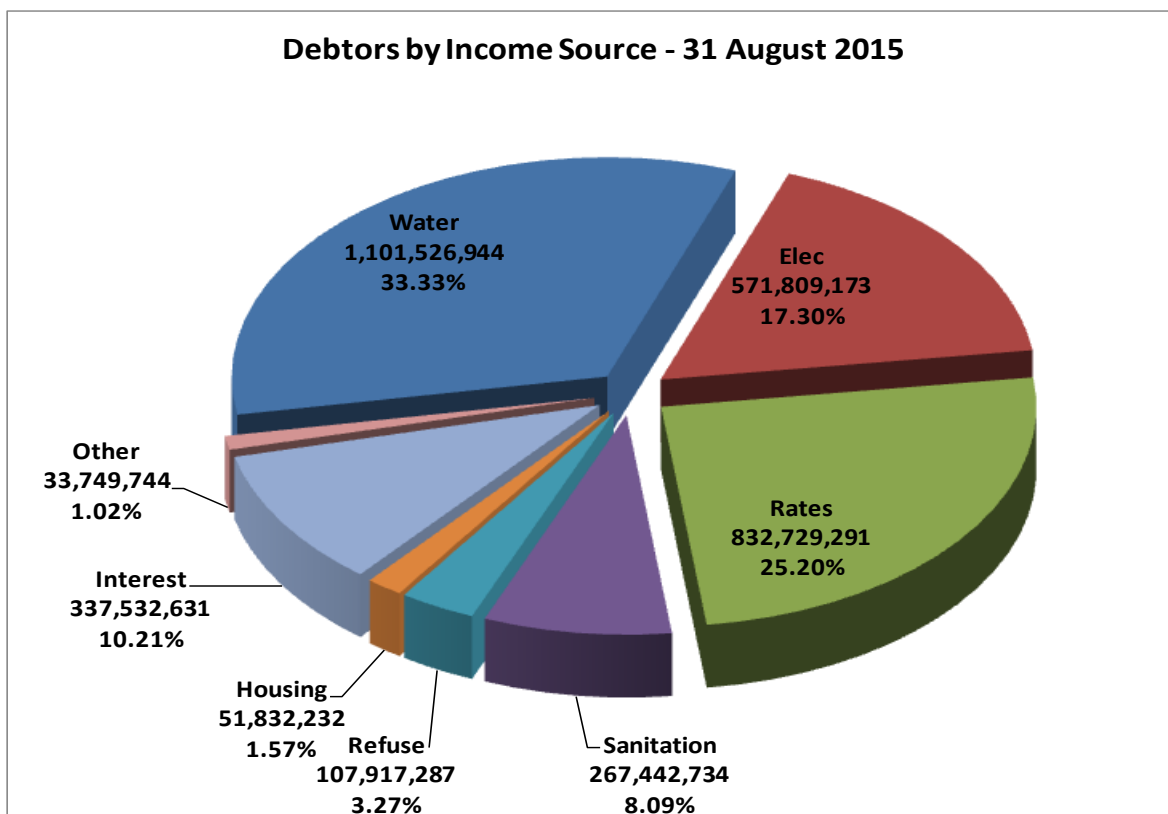
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 747.525 million** (R1 372.647 million – August 2014) is outstanding in this category, with **R1 154.918 million** attributable to households, an increase of R211.241 million from the balance of R943.677 million (households) in August 2014.



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



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



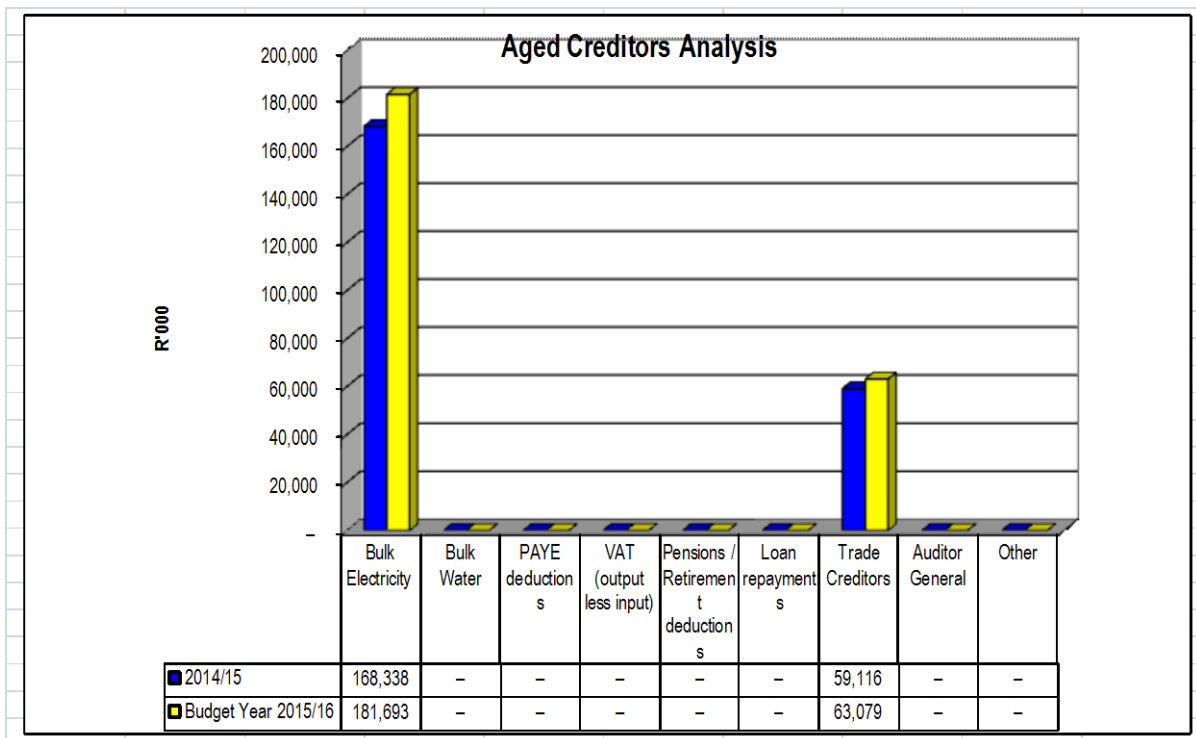
Outstanding Creditors Report (Annexure B – Table SC4)

The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to R244.772 million compared to an amount of R234.780 million in July 2015. The net increase of R9.992 million is in trade creditors that increased with R34.272 million and electricity that decreased with R24.280 million.

The total trade creditors for the period ending 31 August 2015 comprises out of the following:

- Bulk electricity R181.693 million
- Trade creditors Centlec R2.991 million
- Trade creditors Mangaung R60.088 million
- Total R244.772 million**

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



Key Performance Indicators (Annexure B – Table SC2)

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

Investment Portfolio (Annexure B – Table SC5)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R778.741 million** as at 31 August 2015 against **R909.647 million** at 31 July 2015.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 August 2015 indicates various financial risks which require monitoring in the new financial year:

- Achievement of the operating expenditure and revenue budget;
- Achievement of the capital expenditure budget and
- The management of our cash flow on a daily basis.

As at the end of August 2015 the operating revenue (excluding capital grants) and expenditure actual represented **21.48%** and **14.89%**, respectively of the approved budget. The outcome reflects a

variance of **4.81%** (favourable) and **1.78%** (unfavourable) respectively, when compared to the target of **16.67%**. However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the equitable share received in advance, expenditure has to be restrained, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 31 August 2015 represents only **6.25%** when compared to a target of **16.67%**, a variance of **10.42%** for the year against the target.

5. KEY AUGUST 2015 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

- Human Resources
Not applicable.

- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 31 August 2015, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

The implication of approval of this report is compliance to legislative requirements (Section 71 of the MFMA).

- Communication
In compliance to legislative requirements (Section 71 of the MFMA) this document is provided to all stakeholders by placing it on the Mangaung website.
- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION

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

RECOMMENDED

That, in compliance with Section 71 of the MFMA:


1. The Accounting Officer submits to the Executive Mayor this preliminary statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 31 August 2015 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

PREPARED BY:


M J KHUNONG
GENERAL MANAGER
FINANCIAL MANAGEMENT

DATE: 2015/9/15

SUBMITTED BY:


E M MOHLAHLA
CHIEF FINANCIAL OFFICER

DATE: 2015/9/15

City Manager's quality certification

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

- the monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **31 August 2015** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: _____

City Manager of the Mangaung Metropolitan Municipality

Signature: _____

Date: _____

Explanation of legal requirements

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

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

The statement must also include:

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

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

Reporting requirements:

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

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

Certain 'prescribed' municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose the required electronic reports were progressively lodged with the National Treasury and for August 2015 the reports were submitted on 14 September 2015. These reports are:

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

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of

electronic submission have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published quarterly; therefore it is prudent that the Executive Mayor's report be prepared on a similar basis to ensure alignment.

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 7 September 2015.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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

Supporting Tables

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

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung		
Grade	6		
Province	FS FREE STATE		
Web Address	mangaung.co.za		
e-mail Address			
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram Fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number	051 405 8911		
Fax number	051 405 8101		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
Name	Mr M A Siyonzana	Name	Me S B Mncube
Telephone number	051 405 8007	Telephone number	051 405 8640
Cell number	082 821 9300	Cell number	082 578 1378
Fax number	051 405 8676	Fax number	051 405 8971
E-mail address	mxolisi.siyonzana@mangaung.co.za	E-mail address	bonga.mncube@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Mr T M Manyoni	Name	N Ndimande
Telephone number	051 405 8015	Telephone number	051 405 8015
Cell number	082 334 0919	Cell number	072 610 4792
Fax number	051 405 8663	Fax number	051 405 8663
E-mail address	thabo.manyoni@mangaung.co.za	E-mail address	nhlanhla.ndimande@mangaung.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Ms C Rampai	Name	Ms B A Lefela
Telephone number	051 405 8640	Telephone number	051 405 8667
Cell number	083 459 2027	Cell number	083 354 9750
Fax number	051 405 8971	Fax number	051 405 8676
E-mail address	constance.rampai@mangaung.co.za	E-mail address	dirontsho.lefela@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	Me S M Mazibuko	Name	Sonnet S Piechaczek
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number	082 467 9235	Cell number	082 925 5331
Fax number	051 405 8741	Fax number	051 405 8101
E-mail address	sibongile.mazibuko@mangaung.co.za	E-mail address	sonnet.piechczek@mangaung.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	Mr E M Mohlahlo	Name	Me Petunia Ramagaga
Telephone number	051 405 8625	Telephone number	051 405 8627
Cell number	082 413 6113	Cell number	073 032 5856
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za	E-mail address	Petunia.Ramagaga@mangaung.co.za
Official responsible for submitting financial information			
Name	Mr E M Mohlahlo		
Telephone number	051 405 8625		
Cell number	082 413 6113		
Fax number	051 405 8787		
E-mail address	ernest.mohlahlo@mangaung.co.za		
Official responsible for submitting financial information			
Name	Mr Mosala Khunong		
Telephone number	051 405 8627		
Cell number	082 552 3477		
Fax number	051 405 8793		
E-mail address	Mosala.Khunong@mangaung.co.za		
Official responsible for submitting financial information			
Name	Mr Dirk Pelsier		
Telephone number	051 405 8501		
Cell number	082 463 1158		
Fax number	051 405 8793		
E-mail address	dirk.pelsier@mangaung.co.za		

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M02 August

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	913,073	–	140,971	212,587	152,179	60,409	40%	913,073
Service charges	–	3,615,605	–	439,443	756,282	602,601	153,682	26%	3,615,605
Investment revenue	–	154,382	–	12,768	24,061	25,730	(1,670)	-6%	154,382
Transfers recognised - operational	–	615,255	–	–	249,905	102,542	147,363	144%	615,255
Other own revenue	–	1,420,979	–	153,105	200,135	236,830	(36,695)	-15%	1,420,979
Total Revenue (excluding capital transfers and contributions)	–	6,719,294	–	746,286	1,442,970	1,119,882	323,088	29%	6,719,294
Employee costs	–	1,711,051	–	109,063	215,887	285,175	(69,288)	-24%	1,711,051
Remuneration of Councillors	–	54,216	–	4,199	8,397	9,036	(639)	-7%	54,216
Depreciation & asset impairment	–	527,384	–	10,485	19,435	87,897	(68,463)	-78%	527,384
Finance charges	–	224,941	–	9,388	18,774	37,490	(18,716)	-50%	224,941
Materials and bulk purchases	–	2,152,071	–	222,069	415,853	358,678	57,175	16%	2,152,071
Transfers and grants	–	117,571	–	50,479	62,497	19,595	42,901	219%	117,571
Other expenditure	–	1,419,692	–	92,607	183,461	236,615	(53,154)	-22%	1,419,692
Total Expenditure	–	6,206,926	–	498,290	924,304	1,034,488	(110,184)	-11%	6,206,926
Surplus/(Deficit)	–	512,368	–	247,997	518,666	85,395	433,271	507%	512,368
Transfers recognised - capital	–	754,004	–	–	–	125,667	(125,667)	-100%	754,004
Contributions & Contributed assets	–	20,953	–	–	–	3,492	(3,492)	-100%	20,953
Surplus/(Deficit) after capital transfers & contributions	–	1,287,325	–	247,997	518,666	214,554	304,112	142%	1,287,325
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	1,287,325	–	247,997	518,666	214,554	304,112	142%	1,287,325
Capital expenditure & funds sources									
Capital expenditure	–	1,793,891	–	98,882	112,065	298,982	(186,917)	-63%	1,793,891
Capital transfers recognised	–	754,004	–	40,961	46,068	125,667	(79,599)	-63%	754,004
Public contributions & donations	–	20,953	–	418	633	3,492	(2,859)	-82%	20,953
Borrowing	–	514,256	–	33,825	35,525	85,709	(50,185)	-59%	514,256
Internally generated funds	–	504,678	–	23,677	29,839	84,113	(54,274)	-65%	504,678
Total sources of capital funds	–	1,793,891	–	98,882	112,065	298,982	(186,917)	-63%	1,793,891
Financial position									
Total current assets	–	3,409,171	–		2,681,187				3,409,171
Total non current assets	–	14,227,264	–		13,392,621				14,227,264
Total current liabilities	–	1,884,610	–		1,196,911				1,884,610
Total non current liabilities	–	1,791,639	–		1,702,300				1,791,639
Community wealth/Equity	–	13,960,186	–		13,174,598				13,960,186
Cash flows									
Net cash from (used) operating	–	1,770,697	–	(38,721)	388,659	295,116	(93,543)	-32%	1,770,697
Net cash from (used) investing	–	(1,587,741)	–	(103,987)	(230,308)	(264,623)	(34,316)	13%	(1,587,741)
Net cash from (used) financing	–	47,864	–	(473)	(815)	7,977	8,792	110%	47,864
Cash/cash equivalents at the month/year end	–	680,156	–	–	833,830	487,805	(346,026)	-71%	907,115
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	412,752	182,039	135,311	161,907	107,397	103,865	535,595	1,747,525	3,386,391
Creditors Age Analysis									
Total Creditors	238,981	5,224	108	459	–	–	–	–	244,772

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Revenue - Standard</u>									
<i>Governance and administration</i>	-	2,826,737	-	281,095	479,323	471,123	8,200	2%	2,826,737
Executive and council	-	1,712	-	-	-	285	(285)	-100%	1,712
Budget and treasury office	-	2,758,087	-	279,018	476,756	459,681	17,075	4%	2,758,087
Corporate services	-	66,938	-	2,077	2,567	11,156	(8,589)	-77%	66,938
<i>Community and public safety</i>	-	390,380	-	2,895	4,657	65,063	(60,406)	-93%	390,380
Community and social services	-	5,855	-	766	1,411	976	435	45%	5,855
Sport and recreation	-	2,080	-	179	270	347	(76)	-22%	2,080
Public safety	-	73,881	-	776	1,244	12,313	(11,070)	-90%	73,881
Housing	-	308,542	-	1,174	1,732	51,424	(49,692)	-97%	308,542
Health	-	23	-	0	1	4	(3)	-83%	23
<i>Economic and environmental services</i>	-	9,801	-	847	1,492	1,634	(142)	-9%	9,801
Planning and development	-	7,096	-	611	1,070	1,183	(112)	-9%	7,096
Road transport	-	2,472	-	118	200	412	(212)	-51%	2,472
Environmental protection	-	233	-	118	222	39	183	470%	233
<i>Trading services</i>	-	4,245,267	-	459,715	954,069	707,544	246,525	35%	4,245,267
Electricity	-	2,648,134	-	255,799	494,710	441,356	53,355	12%	2,648,134
Water	-	975,463	-	117,836	214,792	162,577	52,215	32%	975,463
Waste water management	-	355,690	-	63,244	137,973	59,282	78,691	133%	355,690
Waste management	-	265,980	-	22,835	106,594	44,330	62,264	140%	265,980
<i>Other</i>	-	22,065	-	1,734	3,429	3,678	(249)	-7%	22,065
Total Revenue - Standard	-	7,494,251	-	746,286	1,442,970	1,249,042	193,928	16%	7,494,251
<u>Expenditure - Standard</u>									
<i>Governance and administration</i>	-	1,401,089	-	85,003	163,270	233,515	(70,245)	-30%	1,401,089
Executive and council	-	390,291	-	19,620	40,876	65,049	(24,172)	-37%	390,291
Budget and treasury office	-	647,811	-	42,432	81,456	107,969	(26,512)	-25%	647,811
Corporate services	-	362,987	-	22,951	40,937	60,498	(19,561)	-32%	362,987
<i>Community and public safety</i>	-	578,698	-	33,032	61,432	96,450	(35,018)	-36%	578,698
Community and social services	-	184,730	-	8,587	15,475	30,788	(15,314)	-50%	184,730
Sport and recreation	-	51,112	-	1,431	2,752	8,519	(5,767)	-68%	51,112
Public safety	-	244,730	-	17,471	32,186	40,788	(8,603)	-21%	244,730
Housing	-	84,296	-	4,845	9,662	14,049	(4,387)	-31%	84,296
Health	-	13,830	-	699	1,357	2,305	(948)	-41%	13,830
<i>Economic and environmental services</i>	-	512,102	-	18,089	28,050	85,350	(57,300)	-67%	512,102
Planning and development	-	99,522	-	3,734	6,638	16,587	(9,949)	-60%	99,522
Road transport	-	380,574	-	12,901	18,301	63,429	(45,128)	-71%	380,574
Environmental protection	-	32,006	-	1,454	3,111	5,334	(2,224)	-42%	32,006
<i>Trading services</i>	-	3,681,484	-	360,978	669,289	613,581	55,708	9%	3,681,484
Electricity	-	2,320,960	-	231,719	480,369	386,827	93,542	24%	2,320,960
Water	-	858,704	-	61,502	91,630	143,117	(51,488)	-36%	858,704
Waste water management	-	266,875	-	41,931	59,835	44,479	15,356	35%	266,875
Waste management	-	234,944	-	25,825	37,455	39,157	(1,702)	-4%	234,944
<i>Other</i>	-	33,553	-	1,187	2,263	5,592	(3,329)	-60%	33,553
Total Expenditure - Standard	-	6,206,926	-	498,290	924,304	1,034,488	(110,184)	-11%	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	247,997	518,666	214,554	304,112	142%	1,287,325

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Municipal governance and administration	-	2,826,737	-	281,095	479,323	471,123	8,200	2%	2,826,737
Executive and council	-	1,712	-	-	-	285	(285)	(0)	1,712
Mayor and Council		1,712		-	-	285	(285)	(0)	1,712
Municipal Manager		-		-	-	-	-		-
Budget and treasury office		2,758,087		279,018	476,756	459,681	17,075	0	2,758,087
Corporate services	-	66,938	-	2,077	2,567	11,156	(8,589)	(0)	66,938
Human Resources		7,360		524	524	1,227	(702)	(0)	7,360
Information Technology		-		-	-	-	-		-
Property Services		55,725		1,418	1,785	9,288	(7,503)	(0)	55,725
Other Admin		3,853		134	257	642	(385)	(0)	3,853
Community and public safety	-	390,380	-	2,895	4,657	65,063	(60,406)	(0)	390,380
Community and social services	-	5,855	-	766	1,411	976	435	0	5,855
Libraries and Archives		341		18	47	57	(10)	(0)	341
Museums & Art Galleries etc		14		-	-	2	(2)	(0)	14
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		2,750		316	656	458	198	0	2,750
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		2,750		432	708	458	249	0	2,750
Sport and recreation		2,080		179	270	347	(76)	(0)	2,080
Public safety	-	73,881	-	776	1,244	12,313	(11,070)	(0)	73,881
Police		73,105		700	1,147	12,184	(11,037)	(0)	73,105
Fire		776		76	97	129	(32)	(0)	776
Civil Defence		-		-	-	-	-		-
Street Lighting		-		-	-	-	-		-
Other		-		-	-	-	-		-
Housing		308,542		1,174	1,732	51,424	(49,692)	(0)	308,542
Health	-	23	-	0	1	4	(3)	(0)	23
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		23		0	1	4	(3)	(0)	23
Economic and environmental services	-	9,801	-	847	1,492	1,634	(142)	(0)	9,801
Planning and development	-	7,096	-	611	1,070	1,183	(112)	(0)	7,096
Economic Development/Planning		495		1	4	82	(78)	(0)	495
Town Planning/Building enforcement		6,601		610	1,066	1,100	(34)	(0)	6,601
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	2,472	-	118	200	412	(212)	(0)	2,472
Roads		1,322		-	-	220	(220)	(0)	1,322
Public Buses		-		-	-	-	-		-
Parking Garages		1,150		118	200	192	8	0	1,150
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	233	-	118	222	39	183	0	233
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		233		118	222	39	183	0	233
Trading services	-	4,245,267	-	459,715	954,069	707,544	246,525	0	4,245,267
Electricity	-	2,648,134	-	255,799	494,710	441,356	53,355	0	2,648,134
Electricity Distribution		2,646,134		255,799	494,710	441,022	53,688	0	2,646,134
Electricity Generation		2,000		-	-	333	(333)	(0)	2,000
Water	-	975,463	-	117,836	214,792	162,577	52,215	0	975,463
Water Distribution		975,463		117,836	214,792	162,577	52,215	0	975,463
Water Storage		-		-	-	-	-		-
Waste water management	-	355,690	-	63,244	137,973	59,282	78,691	0	355,690
Sewerage		355,690		63,244	137,973	59,282	78,691	0	355,690
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	265,980	-	22,835	106,594	44,330	62,264	0	265,980
Solid Waste		265,980		22,835	106,594	44,330	62,264	0	265,980
Other	-	22,065	-	1,734	3,429	3,678	(249)	(0)	22,065
Air Transport		415		193	256	69	187	0	415
Abattoirs		-		-	-	-	-		-
Tourism		62		-	-	10	(10)	(0)	62
Forestry		-		-	-	-	-		-
Markets		21,588		1,540	3,172	3,598	(426)	(0)	21,588
Total Revenue - Standard	-	7,494,251	-	746,286	1,442,970	1,249,042	193,928	0	7,494,251

Expenditure - Standard									
Municipal governance and administration	-	1,401,089	-	85,003	163,270	233,515	(70,245)	(0)	1,401,089
Executive and council	-	390,291	-	19,620	40,876	65,049	(24,172)	(0)	390,291
Mayor and Council		375,195		18,936	39,521	62,533	(23,012)	(0)	375,195
Municipal Manager		15,096		685	1,356	2,516	(1,160)	(0)	15,096
Budget and treasury office		647,811		42,432	81,456	107,969	(26,512)	(0)	647,811
Corporate services	-	362,987	-	22,951	40,937	60,498	(19,561)	(0)	362,987
Human Resources		61,130		3,821	7,545	10,188	(2,644)	(0)	61,130
Information Technology		73,529		4,488	6,674	12,255	(5,581)	(0)	73,529
Property Services		34,890		2,287	3,607	5,815	(2,208)	(0)	34,890
Other Admin		193,438		12,355	23,111	32,240	(9,129)	(0)	193,438
Community and public safety	-	578,698	-	33,032	61,432	96,450	(35,018)	(0)	578,698
Community and social services	-	184,730	-	8,587	15,475	30,788	(15,314)	(0)	184,730
Libraries and Archives		25,759		1,412	2,708	4,293	(1,585)	(0)	25,759
Museums & Art Galleries etc		2,226		81	158	371	(213)	(0)	2,226
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		27,854		1,071	2,226	4,642	(2,416)	(0)	27,854
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		128,892		6,022	10,382	21,482	(11,100)	(0)	128,892
Sport and recreation		51,112		1,431	2,752	8,519	(5,767)	(0)	51,112
Public safety	-	244,730	-	17,471	32,186	40,788	(8,603)	(0)	244,730
Police		155,125		12,288	21,864	25,854	(3,990)	(0)	155,125
Fire		73,128		4,426	8,780	12,188	(3,408)	(0)	73,128
Civil Defence		-		-	-	-	-		-
Street Lighting		-		-	-	-	-		-
Other		16,477		756	1,542	2,746	(1,204)	(0)	16,477
Housing		84,296		4,845	9,662	14,049	(4,387)	(0)	84,296
Health	-	13,830	-	699	1,357	2,305	(948)	(0)	13,830
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		13,830		699	1,357	2,305	(948)	(0)	13,830
Economic and environmental services	-	512,102	-	18,089	28,050	85,350	(57,300)	(0)	512,102
Planning and development	-	99,522	-	3,734	6,638	16,587	(9,949)	(0)	99,522
Economic Development/Planning		36,937		1,574	2,367	6,156	(3,790)	(0)	36,937
Town Planning/Building enforcement		62,585		2,160	4,272	10,431	(6,159)	(0)	62,585
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	380,574	-	12,901	18,301	63,429	(45,128)	(0)	380,574
Roads		378,385		12,812	18,133	63,064	(44,931)	(0)	378,385
Public Buses		-		-	-	-	-		-
Parking Garages		2,189		89	168	365	(197)	(0)	2,189
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	32,006	-	1,454	3,111	5,334	(2,224)	(0)	32,006
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		32,006		1,454	3,111	5,334	(2,224)	(0)	32,006
Trading services	-	3,681,484	-	360,978	669,289	613,581	55,708	0	3,681,484
Electricity	-	2,320,960	-	231,719	480,369	386,827	93,542	0	2,320,960
Electricity Distribution		2,276,890		232,565	480,365	379,482	100,884	0	2,276,890
Electricity Generation		44,070		(846)	4	7,345	(7,341)	(0)	44,070
Water	-	858,704	-	61,502	91,630	143,117	(51,488)	(0)	858,704
Water Distribution		858,704		61,502	91,630	143,117	(51,488)	(0)	858,704
Water Storage		-		-	-	-	-		-
Waste water management	-	266,875	-	41,931	59,835	44,479	15,356	0	266,875
Sewerage		266,875		41,931	59,835	44,479	15,356	0	266,875
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	234,944	-	25,825	37,455	39,157	(1,702)	(0)	234,944
Solid Waste		234,944		25,825	37,455	39,157	(1,702)	(0)	234,944
Other	-	33,553	-	1,187	2,263	5,592	(3,329)	(0)	33,553
Air Transport		430		9	13	72	(59)	(0)	430
Abattoirs		-		-	-	-	-		-
Tourism		10,735		362	603	1,789	(1,186)	(0)	10,735
Forestry		-		-	-	-	-		-
Markets		22,388		817	1,648	3,731	(2,084)	(0)	22,388
Total Expenditure - Standard	-	6,206,926	-	498,290	924,304	1,034,488	(110,184)	(0)	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	247,997	518,666	214,554	304,112	0	1,287,325

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

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	13,304	-	702	848	2,217	(1,369)	-61.7%	13,304
Vote 4 - Finance	-	1,269,361	-	169,496	338,753	211,560	127,193	60.1%	1,269,361
Vote 5 - Social Services	-	81,545	-	2,107	3,537	13,591	(10,054)	-74.0%	81,545
Vote 6 - Planning	-	28,190	-	2,151	4,243	4,698	(455)	-9.7%	28,190
Vote 7 - Human Settlement and Housing	-	364,267	-	2,593	3,517	60,711	(57,194)	-94.2%	364,267
Vote 8 - Economic and Rural Development	-	557	-	-	-	93	(93)	-100.0%	557
Vote 9 - Engineering Services	-	357,013	-	63,244	137,973	59,502	78,471	131.9%	357,013
Vote 10 - Water Services	-	975,463	-	117,836	214,792	162,577	52,215	32.1%	975,463
Vote 11 - Waste and Fleet Management	-	265,980	-	22,835	106,594	44,330	62,264	140.5%	265,980
Vote 12 - Miscellaneous Services	-	1,490,439	-	109,522	138,003	248,406	(110,403)	-44.4%	1,490,439
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,648,134	-	255,799	494,710	441,356	53,355	12.1%	2,648,134
Total Revenue by Vote	-	7,494,251	-	746,286	1,442,970	1,249,042	193,928	15.5%	7,494,251
Expenditure by Vote									
Vote 1 - City Manager	-	56,089	-	2,432	4,902	9,348	(4,446)	-47.6%	56,089
Vote 2 - Executive Mayor	-	203,542	-	11,455	25,565	33,924	(8,359)	-24.6%	203,542
Vote 3 - Corporate Services	-	298,844	-	15,047	26,758	49,807	(23,050)	-46.3%	298,844
Vote 4 - Finance	-	286,591	-	27,372	43,201	47,765	(4,565)	-9.6%	286,591
Vote 5 - Social Services	-	474,628	-	28,316	52,368	79,105	(26,737)	-33.8%	474,628
Vote 6 - Planning	-	135,324	-	3,452	6,995	22,554	(15,559)	-69.0%	135,324
Vote 7 - Human Settlement and Housing	-	119,186	-	7,132	13,270	19,864	(6,595)	-33.2%	119,186
Vote 8 - Economic and Rural Development	-	47,672	-	1,936	2,968	7,945	(4,977)	-62.6%	47,672
Vote 9 - Engineering Services	-	651,923	-	58,342	84,436	108,654	(24,218)	-22.3%	651,923
Vote 10 - Water Services	-	858,704	-	61,502	91,630	143,117	(51,488)	-36.0%	858,704
Vote 11 - Waste and Fleet Management	-	299,024	-	29,080	43,684	49,837	(6,153)	-12.3%	299,024
Vote 12 - Miscellaneous Services	-	396,498	-	16,240	41,142	66,083	(24,941)	-37.7%	396,498
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	57,940	-	4,265	7,018	9,657	(2,639)	-27.3%	57,940
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,320,960	-	231,719	480,369	386,827	93,542	24.2%	2,320,960
Total Expenditure by Vote	-	6,206,926	-	498,290	924,304	1,034,488	(110,184)	-10.7%	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	247,997	518,666	214,554	304,112	141.7%	1,287,325

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description R thousand	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
1.1 - Office of the City Manager	-	-	-	-	-	-	-	-	-
1.2 - Deputy Executive Director Operations	-	-	-	-	-	-	-	-	-
1.3 - Deputy Executive Director Performance	-	-	-	-	-	-	-	-	-
1.4 - Risk Management and Anti-Fraud & Corruption	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	13,304	-	702	848	2,217	(1,369)	-62%	13,304
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development	-	5,407	-	177	177	901	(724)	-80%	5,407
3.3 - Human Resource Management	-	1,965	-	347	347	327	20	6%	1,965
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-
3.5 - Legal Services	-	-	-	-	-	-	-	-	-
3.6 - Facilities Management	-	5,932	-	178	324	989	(665)	-67%	5,932
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	1,269,361	-	169,496	338,753	211,560	127,193	60%	1,269,361
4.1 - Property Rates	-	1,109,214	-	140,971	294,313	184,869	109,444	59%	1,109,214
4.2 - Chief Financial Officer	-	1,712	-	-	-	285	(285)	-100%	1,712
4.3 - Financial Management	-	1,335	-	(26)	(26)	222	(248)	-112%	1,335
4.4 - Supply Chain Management	-	9,963	-	159	507	1,660	(1,154)	-69%	9,963
4.5 - Revenue Management	-	147,082	-	28,391	43,959	24,514	19,445	79%	147,082
4.6 - Meter Reading	-	55	-	-	-	9	(9)	-100%	55
4.7 - Asset Management	-	-	-	-	-	-	-	-	-
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	81,545	-	2,107	3,537	13,591	(10,054)	-74%	81,545
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	-	600	-	271	473	100	373	373%	600
5.3 - Emergency Management Services	-	776	-	76	97	129	(32)	-25%	776
5.4 - Public Safety	-	74,255	-	819	1,347	12,376	(11,029)	-89%	74,255
5.5 - Parks and Cemeteries	-	5,915	-	941	1,620	986	634	64%	5,915
5.6 - Disaster Management	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	28,190	-	2,151	4,243	4,698	(455)	-10%	28,190
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	174	-	1	3	29	(26)	-90%	174
6.3 - Land Use Control	-	6,427	-	609	1,063	1,071	(8)	-1%	6,427
6.4 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.5 - Geographic Information Services	-	-	-	-	-	-	-	-	-
6.6 - Environmental Management	-	-	-	-	-	-	-	-	-
6.7 - Economic Development	-	-	-	1	4	-	4	#DIV/0!	-
6.8 - Fresh Produce Market	-	21,588	-	1,540	3,172	3,598	(426)	-12%	21,588
Vote 7 - Human Settlement and Housing	-	364,267	-	2,593	3,517	60,711	(57,194)	-94%	364,267
7.1 - Head	-	-	-	10	12	-	12	#DIV/0!	-
7.2 - Rental and Social Housing	-	6,661	-	1,164	1,719	1,110	609	55%	6,661
7.3 - Land Development and Property Management	-	55,725	-	1,418	1,785	9,288	(7,503)	-81%	55,725
7.4 - Implementation Support	-	301,881	-	-	0	50,313	(50,313)	-100%	301,881
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	557	-	-	-	93	(93)	-100%	557
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	-
8.3 - Tourism	-	62	-	-	-	10	(10)	-100%	62
8.4 - Rural Development	-	-	-	-	-	-	-	-	-
8.5 - SMME's	-	495	-	-	-	82	(82)	-100%	495
Vote 9 - Engineering Services	-	357,013	-	63,244	137,973	59,502	78,471	132%	357,013
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	-	1,322	-	-	-	220	(220)	-100%	1,322
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
9.5 - Sanitation	-	355,690	-	63,244	137,973	59,282	78,691	133%	355,690
Vote 10 - Water Services	-	975,463	-	117,836	214,792	162,577	52,215	32%	975,463
10.1 - Water	-	975,463	-	117,836	214,792	162,577	52,215	32%	975,463
Vote 11 - Waste and Fleet Management	-	265,980	-	22,835	106,594	44,330	62,264	140%	265,980
11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-	-
11.2 - Landfill Site Management	-	-	-	-	-	-	-	-	-
11.3 - Disposal Sites	-	75	-	-	-	12	(12)	-100%	75
11.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
11.5 - Public Cleansing	-	-	-	-	-	-	-	-	-
11.6 - Domestic Waste	-	265,541	-	22,835	106,594	44,257	62,337	141%	265,541
11.7 - Trade Waste	-	-	-	-	-	-	-	-	-
11.8 - Botshabelo	-	186	-	-	-	31	(31)	-100%	186
11.9 - Thaba Nchu	-	178	-	-	-	30	(30)	-100%	178
11.10 - Fleet Services	-	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous Services	-	1,490,439	-	109,522	138,003	248,406	(110,403)	-44%	1,490,439
12.1 - Transfers, Grants and Miscellaneous	-	1,490,439	-	109,522	138,003	248,406	(110,403)	-44%	1,490,439
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Re	-	-	-	-	-	-	-	-	-
14.1 - Head	-	-	-	-	-	-	-	-	-
14.2 - Strategic Projects	-	-	-	-	-	-	-	-	-
14.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
14.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	-
14.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	-
14.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,648,134	-	255,799	494,710	441,356	53,355	12%	2,648,134
15.1 - Board of Directors	-	-	-	-	-	-	-	-	-
15.2 - Company Secretary	-	-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
15.4 - Finance	-	2,642,013	-	255,588	494,130	440,336	53,794	12%	2,642,013
15.5 - Corporate Services	-	3,198	-	120	399	533	(134)	-25%	3,198
15.6 - Engineering	-	2,000	-	253	253	333	(80)	-24%	2,000
15.7 - Customer Services	-	-	-	-	-	-	-	-	-
15.8 - Design and Development, Engineering Wires & Distribution	-	923	-	(163)	(72)	154	(225)	-147%	923
15.9 - Compliance and Performance	-	-	-	-	-	-	-	-	-
15.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	7,494,251	-	746,286	1,442,970	1,249,042	193,928	16%	7,494,251

Expenditure by Vote									
Vote 1 - City Manager	-	56,089	-	2,432	4,902	9,348	(4,446)	-48%	56,089
1.1 - Office of the City Manager		15,096		685	1,356	2,516	(1,160)	-46%	15,096
1.2 - Deputy Executive Director Operations		11,923		332	703	1,987	(1,284)	-65%	11,923
1.3 - Deputy Executive Director Performance		10,836		481	964	1,806	(842)	-47%	10,836
1.4 - Risk Management and Anti-Fraud & Corruption		18,234		934	1,880	3,039	(1,159)	-38%	18,234
Vote 2 - Executive Mayor	-	203,542	-	11,455	25,565	33,924	(8,359)	-25%	203,542
2.1 - Office of the Speaker		110,076		6,635	14,902	18,346	(3,444)	-19%	110,076
2.2 - Office of the Executive Mayor		85,501		4,352	9,682	14,250	(4,568)	-32%	85,501
2.3 - Office of the Councils Whip		7,965		468	981	1,327	(347)	-26%	7,965
Vote 3 - Corporate Services	-	298,844	-	15,047	26,758	49,807	(23,050)	-46%	298,844
3.1 - Head		6,056		385	714	1,009	(295)	-29%	6,056
3.2 - Human Resource Development		16,693		733	1,778	2,782	(1,004)	-36%	16,693
3.3 - Human Resource Management		38,521		2,515	4,615	6,420	(1,805)	-28%	38,521
3.4 - Labour Relations		8,058		613	1,201	1,343	(142)	-11%	8,058
3.5 - Legal Services		13,718		854	1,816	2,286	(470)	-21%	13,718
3.6 - Facilities Management		118,550		3,946	7,185	19,758	(12,574)	-64%	118,550
3.7 - Safety and Loss Control		2,877		145	291	479	(189)	-39%	2,877
3.8 - Committee Services		20,843		1,368	2,483	3,474	(991)	-29%	20,843
3.9 - Information Technology and Management		73,529		4,488	6,674	12,255	(5,581)	-46%	73,529
Vote 4 - Finance	-	286,591	-	27,372	43,201	47,765	(4,565)	-10%	286,591
4.1 - Property Rates		4,816		2,131	3,159	803	2,356	294%	4,816
4.2 - Chief Financial Officer		51,805		1,697	3,943	8,634	(4,691)	-54%	51,805
4.3 - Financial Management		9,876		545	1,001	1,646	(645)	-39%	9,876
4.4 - Supply Chain Management		25,869		1,612	3,100	4,311	(1,211)	-28%	25,869
4.5 - Revenue Management		134,875		17,647	23,946	22,479	1,467	7%	134,875
4.6 - Meter Reading		33,968		2,980	6,663	5,661	1,002	18%	33,968
4.7 - Asset Management		13,527		482	878	2,254	(1,377)	-61%	13,527
4.8 - Financial Accounting		11,856		280	510	1,976	(1,466)	-74%	11,856
Vote 5 - Social Services	-	474,628	-	28,316	52,368	79,105	(26,737)	-34%	474,628
5.1 - Administration		7,101		292	702	1,184	(482)	-41%	7,101
5.2 - Social Development		70,453		3,785	7,467	11,742	(4,275)	-36%	70,453
5.3 - Emergency Management Services		73,128		4,426	8,780	12,188	(3,408)	-28%	73,128
5.4 - Public Safety		157,314		12,377	22,032	26,219	(4,187)	-16%	157,314
5.5 - Parks and Cemeteries		150,155		6,679	11,845	25,026	(13,181)	-53%	150,155
5.6 - Disaster Management		16,477		756	1,542	2,746	(1,204)	-44%	16,477
Vote 6 - Planning	-	135,324	-	3,452	6,995	22,554	(15,559)	-69%	135,324
6.1 - Administration and Finance		41,762		297	643	6,960	(6,318)	-91%	41,762
6.2 - Town and Regional Planning		20,658		503	1,024	3,443	(2,419)	-70%	20,658
6.3 - Land Use Control		26,557		1,293	2,450	4,426	(1,976)	-45%	26,557
6.4 - Architectural and Survey Services		8,047		211	463	1,341	(878)	-65%	8,047
6.5 - Geographic Information Services		7,324		154	335	1,221	(886)	-73%	7,324
6.6 - Environmental Management		8,588		178	432	1,431	(999)	-70%	8,588
6.7 - Economic Development		-		-	1	-	1	#DIV/0!	-
6.8 - Fresh Produce Market		22,388		817	1,648	3,731	(2,084)	-56%	22,388
Vote 7 - Human Settlement and Housing	-	119,186	-	7,132	13,270	19,864	(6,595)	-33%	119,186
7.1 - Head		11,736		501	1,242	1,956	(714)	-37%	11,736
7.2 - Rental and Social Housing		22,942		1,061	2,223	3,824	(1,601)	-42%	22,942
7.3 - Land Development and Property Management		34,890		2,287	3,607	5,815	(2,208)	-38%	34,890
7.4 - Implementation Support		8,916		489	672	1,486	(814)	-55%	8,916
7.5 - BNG Property Management		5,431		467	891	905	(14)	-2%	5,431
7.6 - Informal Settlements		35,271		2,327	4,635	5,879	(1,244)	-21%	35,271
7.7 - Housing		-		-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	47,672	-	1,936	2,968	7,945	(4,977)	-63%	47,672
8.1 - Administration and Strategic Support		5,483		108	216	914	(698)	-76%	5,483
8.2 - Marketing and Investment Promotion		13,895		442	600	2,316	(1,716)	-74%	13,895
8.3 - Tourism		10,735		362	603	1,789	(1,186)	-66%	10,735
8.4 - Rural Development		11,417		175	389	1,903	(1,514)	-80%	11,417
8.5 - SMME's		6,141		849	1,160	1,024	137	13%	6,141
Vote 9 - Engineering Services	-	651,923	-	58,342	84,436	108,654	(24,218)	-22%	651,923
9.1 - Head		6,663		352	709	1,110	(402)	-36%	6,663
9.2 - Fleet Services and Engineering Support		-		27	(45)	-	(45)	#DIV/0!	-
9.3 - Roads and Stormwater		378,385		12,812	18,133	63,064	(44,931)	-71%	378,385
9.4 - Solid Waste Management		-		3,220	5,803	-	5,803	#DIV/0!	-
9.5 - Sanitation		266,875		41,931	59,835	44,479	15,356	35%	266,875
Vote 10 - Water Services	-	858,704	-	61,502	91,630	143,117	(51,488)	-36%	858,704
10.1 - Water		858,704		61,502	91,630	143,117	(51,488)	-36%	858,704
Vote 11 - Waste and Fleet Management	-	299,024	-	29,080	43,684	49,837	(6,153)	-12%	299,024
11.1 - Strategic and Administration Support		3,689		8	8	615	(606)	-99%	3,689
11.2 - Landfill Site Management		15,150		274	478	2,525	(2,047)	-81%	15,150
11.3 - Disposal Sites		52,263		997	2,023	8,710	(6,687)	-77%	52,263
11.4 - Solid Waste Management		7,185		398	765	1,198	(432)	-36%	7,185
11.5 - Public Cleansing		47,383		3,122	4,896	7,897	(3,001)	-38%	47,383
11.6 - Domestic Waste		40,589		3,957	5,893	6,765	(872)	-13%	40,589
11.7 - Trade Waste		30,565		10,863	12,528	5,094	7,434	146%	30,565
11.8 - Botshabelo		24,680		1,687	3,204	4,113	(909)	-22%	24,680
11.9 - Thaba Nchu		17,128		1,308	1,864	2,855	(991)	-35%	17,128
11.10 - Fleet Services		60,390		6,466	12,024	10,065	1,959	19%	60,390
Vote 12 - Miscellaneous Services	-	396,498	-	16,240	41,142	66,083	(24,941)	-38%	396,498
12.1 - Transfers, Grants and Miscellaneous		396,498		16,240	41,142	66,083	(24,941)	-38%	396,498
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Re	-	57,940	-	4,265	7,018	9,657	(2,639)	-27%	57,940
14.1 - Head		16,701		848	1,273	2,783	(1,511)	-54%	16,701
14.2 - Strategic Projects		2,420		811	985	403	581	144%	2,420
14.3 - City Services, Monitoring and Evaluation		1,599		95	190	267	(76)	-29%	1,599
14.4 - Regional Centre Bloemfontein		17,360		930	1,820	2,893	(1,074)	-37%	17,360
14.5 - Regional Centre Botshabelo		11,006		638	1,341	1,834	(493)	-27%	11,006
14.6 - Regional Centre Thaba Nchu		8,853		944	1,409	1,476	(66)	-5%	8,853
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,320,960	-	231,719	480,369	386,827	93,542	24%	2,320,960
15.1 - Board of Directors		2,649		86	165	441	(276)	-63%	2,649
15.2 - Company Secretary		3,751		131	212	625	(413)	-66%	3,751
15.3 - Chief Executive Officer		75,576		7,245	9,822	12,596	(2,774)	-22%	75,576
15.4 - Finance		513,220		43,693	94,149	85,537	8,613	10%	513,220
15.5 - Corporate Services		33,509		1,416	2,937	5,585	(2,648)	-47%	33,509
15.6 - Engineering		44,070		2,713	3,644	7,345	(3,701)	-50%	44,070
15.7 - Customer Services		-		(2,680)	1,230	-	1,230	#DIV/0!	-
15.8 - Design and Development, Engineering Wires & Distribution		1,596,374		176,332	364,884	266,062	98,822	37%	1,596,374
15.9 - Compliance and Performance		51,811		2,783	3,326	8,635	(5,310)	-61%	51,811
15.10 - Street Lights		-		-	-	-	-	-	-
Total Expenditure by Vote	-	6,206,926	-	498,290	924,304	1,034,488	(110,184)	(0)	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	247,997	518,666	214,554	304,112	0	1,287,325

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		913,073		140,971	212,587	152,179	60,409	40%	913,073
Property rates - penalties & collection charges		–				–	–		–
Service charges - electricity revenue		2,411,023		236,531	459,957	401,837	58,120	14%	2,411,023
Service charges - water revenue		876,185		117,163	173,502	146,031	27,471	19%	876,185
Service charges - sanitation revenue		235,259		62,919	88,183	39,210	48,973	125%	235,259
Service charges - refuse revenue		93,138		22,830	34,640	15,523	19,117	123%	93,138
Service charges - other		–		–	–	–	–		–
Rental of facilities and equipment		33,298		3,472	5,032	5,550	(518)	-9%	33,298
Interest earned - external investments		154,382		12,768	24,061	25,730	(1,670)	-6%	154,382
Interest earned - outstanding debtors		161,227		29,380	46,196	26,871	19,325	72%	161,227
Dividends received		–				–	–		–
Fines		72,361		585	1,027	12,060	(11,034)	-91%	72,361
Licences and permits		1,010		118	234	168	66	39%	1,010
Agency services		7,105		399	798	1,184	(386)	-33%	7,105
Transfers recognised - operational		615,255		–	249,905	102,542	147,363	144%	615,255
Other revenue		1,145,439		119,150	143,846	190,906	(47,061)	-25%	1,145,439
Gains on disposal of PPE		540		–	3,002	90	2,912	3238%	540
Total Revenue (excluding capital transfers and contributions)	–	6,719,294	–	746,286	1,442,970	1,119,882	323,088	29%	6,719,294
Expenditure By Type									
Employee related costs		1,711,051		109,063	215,887	285,175	(69,288)	-24%	1,711,051
Remuneration of councillors		54,216		4,199	8,397	9,036	(639)	-7%	54,216
Debt impairment		242,626		20,219	40,438	40,438	0	0%	242,626
Depreciation & asset impairment		527,384		10,485	19,435	87,897	(68,463)	-78%	527,384
Finance charges		224,941		9,388	18,774	37,490	(18,716)	-50%	224,941
Bulk purchases		1,728,414		193,547	385,624	288,069	97,555	34%	1,728,414
Other materials		423,657		28,522	30,230	70,610	(40,380)	-57%	423,657
Contracted services		401,957		23,108	41,740	66,993	(25,253)	-38%	401,957
Transfers and grants		117,571		50,479	62,497	19,595	42,901	219%	117,571
Other expenditure		775,109		49,280	101,283	129,185	(27,901)	-22%	775,109
Loss on disposal of PPE		–		–	–	–	–		–
Total Expenditure	–	6,206,926	–	498,290	924,304	1,034,488	(110,184)	-11%	6,206,926
Surplus/(Deficit)	–	512,368	–	247,997	518,666	85,395	433,271	0	512,368
Transfers recognised - capital		754,004		–	–	125,667	(125,667)	(0)	754,004
Contributions recognised - capital		20,953		–	–	3,492	(3,492)	(0)	20,953
Contributed assets		–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	1,287,325	–	247,997	518,666	214,554			1,287,325
Taxation		–		–	–	–	–		–
Surplus/(Deficit) after taxation	–	1,287,325	–	247,997	518,666	214,554			1,287,325
Attributable to minorities		–		–	–	–			–
Surplus/(Deficit) attributable to municipality	–	1,287,325	–	247,997	518,666	214,554			1,287,325
Share of surplus/ (deficit) of associate		–		–	–	–			–
Surplus/ (Deficit) for the year	–	1,287,325	–	247,997	518,666	214,554			1,287,325

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M02 August

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	24,040	-	28	1,464	4,007	(2,542)	-63%	24,040
Vote 4 - Finance	-	4,880	-	-	-	813	(813)	-100%	4,880
Vote 5 - Social Services	-	40,465	-	1,530	1,530	6,744	(5,214)	-77%	40,465
Vote 6 - Planning	-	55,939	-	866	866	9,323	(8,457)	-91%	55,939
Vote 7 - Human Settlement and Housing	-	4,000	-	-	-	667	(667)	-100%	4,000
Vote 8 - Economic and Rural Development	-	13,157	-	-	-	2,193	(2,193)	-100%	13,157
Vote 9 - Engineering Services	-	496,053	-	55,618	59,997	82,676	(22,678)	-27%	496,053
Vote 10 - Water Services	-	139,063	-	5,105	4,705	23,177	(18,473)	-80%	139,063
Vote 11 - Waste and Fleet Management	-	106,056	-	6,682	6,682	17,676	(10,994)	-62%	106,056
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	20,000	-	-	-	3,333	(3,333)	-100%	20,000
Vote 15 - Electricity - Centlec (Soc) Ltd	-	325,357	-	8,747	13,163	54,226	(41,063)	-76%	325,357
Total Capital Multi-year expenditure	-	1,229,009	-	78,576	88,407	204,835	(116,427)	-57%	1,229,009
Single Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	5,500	-	440	440	917	(477)	-52%	5,500
Vote 4 - Finance	-	725	-	-	-	121	(121)	-100%	725
Vote 5 - Social Services	-	27,136	-	-	-	4,523	(4,523)	-100%	27,136
Vote 6 - Planning	-	110,700	-	-	-	18,450	(18,450)	-100%	110,700
Vote 7 - Human Settlement and Housing	-	56,200	-	-	-	9,367	(9,367)	-100%	56,200
Vote 8 - Economic and Rural Development	-	5,696	-	-	-	949	(949)	-100%	5,696
Vote 9 - Engineering Services	-	241,134	-	18,725	22,143	40,189	(18,046)	-45%	241,134
Vote 10 - Water Services	-	116,000	-	1,141	1,074	19,333	(18,259)	-94%	116,000
Vote 11 - Waste and Fleet Management	-	1,790	-	-	-	298	(298)	-100%	1,790
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	564,881	-	20,306	23,657	94,147	(70,489)	-75%	564,881
Total Capital Expenditure	-	1,793,891	-	98,882	112,065	298,982	(186,917)	-63%	1,793,891
Capital Expenditure - Standard Classification									
Governance and administration	-	145,151	-	6,055	7,167	24,192	(17,025)	-70%	145,151
Executive and council	-	20,000	-	-	-	3,333	(3,333)	-100%	20,000
Budget and treasury office	-	5,605	-	-	-	934	(934)	-100%	5,605
Corporate services	-	119,546	-	6,055	7,167	19,924	(12,757)	-64%	119,546
Community and public safety	-	130,841	-	1,971	2,296	21,807	(19,511)	-89%	130,841
Community and social services	-	55,617	-	1,530	1,530	9,269	(7,739)	-83%	55,617
Sport and recreation	-	13,040	-	440	765	2,173	(1,408)	-65%	13,040
Public safety	-	11,984	-	-	-	1,997	(1,997)	-100%	11,984
Housing	-	50,200	-	-	-	8,367	(8,367)	-100%	50,200
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	465,792	-	24,404	28,061	77,632	(49,571)	-64%	465,792
Planning and development	-	184,742	-	866	866	30,790	(29,924)	-97%	184,742
Road transport	-	281,050	-	23,538	27,195	46,842	(19,646)	-42%	281,050
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	1,051,356	-	66,451	74,541	175,226	(100,685)	-57%	1,051,356
Electricity	-	325,357	-	8,747	13,163	54,226	(41,063)	-76%	325,357
Water	-	255,063	-	6,247	5,779	42,510	(36,732)	-86%	255,063
Waste water management	-	456,137	-	50,804	54,945	76,023	(21,078)	-28%	456,137
Waste management	-	14,800	-	654	654	2,467	(1,812)	-73%	14,800
Other	-	750	-	-	-	125	(125)	-100%	750
Total Capital Expenditure - Standard Classification	-	1,793,891	-	98,882	112,065	298,982	(186,917)	-63%	1,793,891
Funded by:									
National Government	-	754,004	-	40,961	46,068	125,667	(79,599)	-63%	754,004
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	754,004	-	40,961	46,068	125,667	(79,599)	-63%	754,004
Public contributions & donations	-	20,953	-	418	633	3,492	(2,859)	-82%	20,953
Borrowing	-	514,256	-	33,825	35,525	85,709	(50,185)	-59%	514,256
Internally generated funds	-	504,678	-	23,677	29,839	84,113	(54,274)	-65%	504,678
Total Capital Funding	-	1,793,891	-	98,882	112,065	298,982	(186,917)	-63%	1,793,891

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M02 August

Vote Description R thousand	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	24,040	-	28	1,464	4,007	(2,542)	-63%	24,040
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development	-	-	-	-	-	-	-	-	-
3.3 - Human Resource Management	-	-	-	-	-	-	-	-	-
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-
3.5 - Legal Services	-	-	-	-	-	-	-	-	-
3.6 - Facilities Management	-	18,840	-	28	1,464	3,140	(1,676)	-53%	18,840
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	5,200	-	-	-	867	(867)	-100%	5,200
Vote 4 - Finance	-	4,880	-	-	-	813	(813)	-100%	4,880
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer	-	-	-	-	-	-	-	-	-
4.3 - Financial Management	-	-	-	-	-	-	-	-	-
4.4 - Supply Chain Management	-	-	-	-	-	-	-	-	-
4.5 - Revenue Management	-	-	-	-	-	-	-	-	-
4.6 - Meter Reading	-	-	-	-	-	-	-	-	-
4.7 - Asset Management	-	4,880	-	-	-	813	(813)	-100%	4,880
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	40,465	-	1,530	1,530	6,744	(5,214)	-77%	40,465
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	-	-	-	-	-	-	-	-	-
5.3 - Emergency Management Services	-	7,000	-	-	-	1,167	(1,167)	-100%	7,000
5.4 - Public Safety	-	3,840	-	-	-	640	(640)	-100%	3,840
5.5 - Parks and Cemeteries	-	29,625	-	1,530	1,530	4,937	(3,407)	-69%	29,625
5.6 - Disaster Management	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	55,939	-	866	866	9,323	(8,457)	-91%	55,939
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	49,189	-	-	-	8,198	(8,198)	-100%	49,189
6.3 - Land Use Control	-	-	-	-	-	-	-	-	-
6.4 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.5 - Geographic Information Services	-	6,000	-	866	866	1,000	(134)	-13%	6,000
6.6 - Environmental Management	-	-	-	-	-	-	-	-	-
6.7 - Economic Development	-	-	-	-	-	-	-	-	-
6.8 - Fresh Produce Market	-	750	-	-	-	125	(125)	-100%	750
Vote 7 - Human Settlement and Housing	-	4,000	-	-	-	667	(667)	-100%	4,000
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	4,000	-	-	-	667	(667)	-100%	4,000
7.3 - Land Development and Property Management	-	-	-	-	-	-	-	-	-
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	13,157	-	-	-	2,193	(2,193)	-100%	13,157
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	-
8.3 - Tourism	-	-	-	-	-	-	-	-	-
8.4 - Rural Development	-	3,000	-	-	-	500	(500)	-100%	3,000
8.5 - SMME's	-	10,157	-	-	-	1,693	(1,693)	-100%	10,157
Vote 9 - Engineering Services	-	496,053	-	55,618	59,997	82,676	(22,678)	-27%	496,053
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	-	148,338	-	14,768	17,322	24,723	(7,401)	-30%	148,338
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
9.5 - Sanitation	-	347,715	-	40,850	42,675	57,952	(15,278)	-26%	347,715
Vote 10 - Water Services	-	139,063	-	5,105	4,705	23,177	(18,473)	-80%	139,063
10.1 - Water	-	139,063	-	5,105	4,705	23,177	(18,473)	-80%	139,063
Vote 11 - Waste and Fleet Management	-	106,056	-	6,682	6,682	17,676	(10,994)	-62%	106,056
11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-	-
11.2 - Landfill Site Management	-	14,800	-	-	-	2,467	(2,467)	-100%	14,800
11.3 - Disposal Sites	-	-	-	-	-	-	-	-	-
11.4 - Solid Waste Management	-	-	-	654	654	-	654	#DIV/0!	-
11.5 - Public Cleansing	-	-	-	-	-	-	-	-	-
11.6 - Domestic Waste	-	-	-	-	-	-	-	-	-
11.7 - Trade Waste	-	-	-	-	-	-	-	-	-
11.8 - Botshabelo	-	-	-	-	-	-	-	-	-
11.9 - Thaba Nchu	-	-	-	-	-	-	-	-	-
11.10 - Fleet Services	-	91,256	-	6,028	6,028	15,209	(9,182)	-60%	91,256
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regu	-	20,000	-	-	-	3,333	(3,333)	-100%	20,000
14.1 - Head	-	-	-	-	-	-	-	-	-
14.2 - Strategic Projects	-	20,000	-	-	-	3,333	(3,333)	-100%	20,000
14.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
14.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	-
14.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	-
14.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	325,357	-	8,747	13,163	54,226	(41,063)	-76%	325,357
15.1 - Board of Directors	-	-	-	-	-	-	-	-	-
15.2 - Company Secretary	-	-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer	-	5,000	-	-	-	833	(833)	-100%	5,000
15.4 - Finance	-	-	-	-	-	-	-	-	-
15.5 - Corporate Services	-	-	-	-	-	-	-	-	-
15.6 - Engineering	-	27,500	-	52	3,726	4,583	(858)	-19%	27,500
15.7 - Customer Services	-	24,173	-	2,260	2,264	4,029	(1,765)	-44%	24,173
15.8 - Design and Development, Engineering Wires & Distribution	-	268,684	-	6,435	7,173	44,781	(37,608)	-84%	268,684
15.9 - Compliance and Performance	-	-	-	-	-	-	-	-	-
15.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	-	1,229,009	-	78,576	88,407	204,835	(116,427)	-57%	1,229,009

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	5,500	-	440	440	917	(477)	-52%	5,500
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development	-	-	-	-	-	-	-	-	-
3.3 - Human Resource Management	-	-	-	-	-	-	-	-	-
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-
3.5 - Legal Services	-	-	-	-	-	-	-	-	-
3.6 - Facilities Management	-	5,500	-	440	440	917	(477)	-52%	5,500
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	725	-	-	-	121	(121)	-100%	725
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer	-	-	-	-	-	-	-	-	-
4.3 - Financial Management	-	-	-	-	-	-	-	-	-
4.4 - Supply Chain Management	-	-	-	-	-	-	-	-	-
4.5 - Revenue Management	-	-	-	-	-	-	-	-	-
4.6 - Meter Reading	-	-	-	-	-	-	-	-	-
4.7 - Asset Management	-	725	-	-	-	121	(121)	-100%	725
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	27,136	-	-	-	4,523	(4,523)	-100%	27,136
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	-	-	-	-	-	-	-	-	-
5.3 - Emergency Management Services	-	1,120	-	-	-	187	(187)	-100%	1,120
5.4 - Public Safety	-	-	-	-	-	-	-	-	-
5.5 - Parks and Cemeteries	-	25,992	-	-	-	4,332	(4,332)	-100%	25,992
5.6 - Disaster Management	-	24	-	-	-	4	(4)	-100%	24
Vote 6 - Planning	-	110,700	-	-	-	18,450	(18,450)	-100%	110,700
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	-	-	-	-	-	-	-	-
6.3 - Land Use Control	-	110,700	-	-	-	18,450	(18,450)	-100%	110,700
6.4 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.5 - Geographic Information Services	-	-	-	-	-	-	-	-	-
6.6 - Environmental Management	-	-	-	-	-	-	-	-	-
6.7 - Economic Development	-	-	-	-	-	-	-	-	-
6.8 - Fresh Produce Market	-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	56,200	-	-	-	9,367	(9,367)	-100%	56,200
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	10,000	-	-	-	1,667	(1,667)	-100%	10,000
7.3 - Land Development and Property Management	-	10,000	-	-	-	1,667	(1,667)	-100%	10,000
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	36,200	-	-	-	6,033	(6,033)	-100%	36,200
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	5,696	-	-	-	949	(949)	-100%	5,696
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	-
8.3 - Tourism	-	5,696	-	-	-	949	(949)	-100%	5,696
8.4 - Rural Development	-	-	-	-	-	-	-	-	-
8.5 - SMMEs	-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services	-	241,134	-	18,725	22,143	40,189	(18,046)	-45%	241,134
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	-	132,712	-	8,771	9,873	22,119	(12,246)	-55%	132,712
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
9.5 - Sanitation	-	108,422	-	9,954	12,270	18,070	(5,800)	-32%	108,422
Vote 10 - Water Services	-	116,000	-	1,141	1,074	19,333	(18,259)	-94%	116,000
10.1 - Water	-	116,000	-	1,141	1,074	19,333	(18,259)	-94%	116,000
Vote 11 - Waste and Fleet Management	-	1,790	-	-	-	298	(298)	-100%	1,790
11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-	-
11.2 - Landfill Site Management	-	-	-	-	-	-	-	-	-
11.3 - Disposal Sites	-	-	-	-	-	-	-	-	-
11.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
11.5 - Public Cleansing	-	-	-	-	-	-	-	-	-
11.6 - Domestic Waste	-	-	-	-	-	-	-	-	-
11.7 - Trade Waste	-	-	-	-	-	-	-	-	-
11.8 - Botshabelo	-	-	-	-	-	-	-	-	-
11.9 - Thaba Nchu	-	-	-	-	-	-	-	-	-
11.10 - Fleet Services	-	1,790	-	-	-	298	(298)	-100%	1,790
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regu	-	-	-	-	-	-	-	-	-
14.1 - Head	-	-	-	-	-	-	-	-	-
14.2 - Strategic Projects	-	-	-	-	-	-	-	-	-
14.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
14.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	-
14.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	-
14.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	-	-	-	-	-	-	-	-
15.1 - Board of Directors	-	-	-	-	-	-	-	-	-
15.2 - Company Secretary	-	-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
15.4 - Finance	-	-	-	-	-	-	-	-	-
15.5 - Corporate Services	-	-	-	-	-	-	-	-	-
15.6 - Engineering	-	-	-	-	-	-	-	-	-
15.7 - Customer Services	-	-	-	-	-	-	-	-	-
15.8 - Design and Development, Engineering Wires & Distribution	-	-	-	-	-	-	-	-	-
15.9 - Compliance and Performance	-	-	-	-	-	-	-	-	-
15.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	-	564,881	-	20,306	23,657	94,147	(70,489)	(0)	564,881
Total Capital Expenditure	-	1,793,891	-	98,882	112,065	298,982	(186,917)	(0)	1,793,891

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August

Description	2014/15	Budget Year 2015/16			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash		146,663		55,089	146,663
Call investment deposits		533,493		778,741	533,493
Consumer debtors		1,492,017		1,292,046	1,492,017
Other debtors		969,134		478,013	969,134
Current portion of long-term receivables		14,409		12,975	14,409
Inventory		253,457		64,323	253,457
Total current assets	-	3,409,171	-	2,681,187	3,409,171
Non current assets					
Long-term receivables		19,553		13,504	19,553
Investments		18		33	18
Investment property		249,528			249,528
Investments in Associate					-
Property, plant and equipment		13,707,173		13,379,084	13,707,173
Agricultural					-
Biological assets					-
Intangible assets		235,099		-	235,099
Other non-current assets		15,893		-	15,893
Total non current assets	-	14,227,264	-	13,392,621	14,227,264
TOTAL ASSETS	-	17,636,435	-	16,073,808	17,636,435
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		-		-	-
Borrowing		120,158		118,190	120,158
Consumer deposits		79,438		91,814	79,438
Trade and other payables		1,535,455		986,906	1,535,455
Provisions		149,558		-	149,558
Total current liabilities	-	1,884,610	-	1,196,911	1,884,610
Non current liabilities					
Borrowing		605,512		472,762	605,512
Provisions		1,186,127		1,229,538	1,186,127
Total non current liabilities	-	1,791,639	-	1,702,300	1,791,639
TOTAL LIABILITIES	-	3,676,249	-	2,899,210	3,676,249
NET ASSETS	-	13,960,186	-	13,174,598	13,960,186
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		12,998,725		12,239,880	12,998,725
Reserves		961,462		934,717	961,462
TOTAL COMMUNITY WEALTH/EQUITY	-	13,960,186	-	13,174,598	13,960,186

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges		817,200		30,406	64,447	136,200	(71,753)	-53%	817,200
Service charges		3,397,854		302,631	595,173	566,309	28,864	5%	3,397,854
Other revenue		951,118		94,428	107,143	158,520	(51,376)	-32%	951,118
Government - operating		615,255		1,239	251,144	102,542	148,602	145%	615,255
Government - capital		754,004		5,079	369,849	125,667	244,182	194%	754,004
Interest		325,460		3,696	7,913	54,243	(46,330)	-85%	325,460
Dividends		-		-	-	-	-		-
Payments									
Suppliers and employees		(4,841,808)		(473,763)	(1,002,417)	(806,968)	195,449	-24%	(4,841,808)
Finance charges		(205,371)		(1,718)	(3,441)	(34,229)	(30,788)	90%	(205,371)
Transfers and Grants		(43,016)		(719)	(1,153)	(7,169)	(6,016)	84%	(43,016)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	1,770,697	-	(38,721)	388,659	295,116	(93,543)	-32%	1,770,697
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		540		-	-	90	(90)	-100%	540
Decrease (Increase) in non-current debtors		-		-	-	-	-		-
Decrease (increase) other non-current receivables		-		-	-	-	-		-
Decrease (increase) in non-current investments		-		-	-	-	-		-
Payments									
Capital assets		(1,588,280)		(103,987)	(230,308)	(264,713)	(34,406)	13%	(1,588,280)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(1,587,741)	-	(103,987)	(230,308)	(264,623)	(34,316)	13%	(1,587,741)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		173,000		-	-	28,833	(28,833)	-100%	173,000
Increase (decrease) in consumer deposits		6,000		147	419	1,000	(581)	-58%	6,000
Payments									
Repayment of borrowing		(131,136)		(620)	(1,233)	(21,856)	(20,622)	94%	(131,136)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	47,864	-	(473)	(815)	7,977	8,792	110%	47,864
NET INCREASE/ (DECREASE) IN CASH HELD	-	230,821	-	(143,181)	157,536	38,470			230,821
Cash/cash equivalents at beginning:		449,335			676,294	449,335			676,294
Cash/cash equivalents at month/year end:	-	680,156	-		833,830	487,805			907,115

MAN Mangaung - Supporting Table SC1 Material variance explanations - M02 August

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property Rates	60,409	Above target due to duplication in billing	To be reconfirmed
Electricity Revenue	58,120	Favourable due to an increase in consumption by customers - seasonable fluctuation	
Water Revenue	27,471	Above target due to duplication in billing	To be reconfirmed
Sanitation Revenue	48,973	Above target due to duplication in billing	To be reconfirmed
Refuse removal	19,117	Above target due to duplication in billing	To be reconfirmed
Rental of Facilities and Equipment	518	Below target - Low demand	
Interest earned - external investments	(1,670)	Below target - lower investment balances	
Interest earned - outstanding debtors	19,325	Above target due to duplication in billing	To be reconfirmed
Fines	(11,034)	Below target due to non accrual of traffic fines	
Agency services	(386)	On target	
Other Revenue	(47,061)	Unfavourable variance due to GRAP and year end transactions	
Transfers recognized - operational	147,363	Favourable variance due to equitable share received in advance	
<u>Expenditure By Type</u>			
Employee related cost	(69,288)	Below target due to unfilled vacancies	
Depreciation and asset impairment	(68,463)	Below target due to non accrual of depreciation	
Debt impairment	-	On target	
Bulk Purchases	97,555	Unfavourable variance due to seasonable fluctuation - electricity	
Finance charges	(18,716)	Below target due to interest on external loans not yet payable	
Other materials (Repairs and maintenance)	(40,380)	Below target due to slow implementation of projects	
Contracted services	(25,253)	Below target due to slow implementation of projects	Spending should be accelerated
Transfers and Grants	42,901	Unfavourable variance due to duplication in billing	To be reconfirmed
Other expenditure	(27,901)	Below target due to slow implementation of projects	Spending should be accelerated
<u>Capital Expenditure</u>			
Capital Expenditure Projects in total	(186,917)	Below target due to slow implementation of projects	Spending should be accelerated
<u>Cash Flow</u>			
Property rates	(71,753)	Below target	Should be monitored closely
Service charges	28,864	Above target due to seasonable fluctuation - electricity	
Government - Operating Grants	148,602	Above target due to equitable share received in advance	
Government - Capital Grants	244,182	Above target due to the USD Grant received in advance	
Interest	(46,330)	Below target due to lower investment balances	
Suppliers and employees	195,449	Above target due to creditors iro 2014/15 paid in July 2015	
Finance charges	(30,788)	Below target due to interest on external loans not yet payable	
Transfers and grants	(6,016)	Below target due to less grants and subsidies recognised	
Capital Expenditure	(34,406)	Below target due to slow implementation of projects	
<u>Municipal Entities</u>			
Revenue	41,926	Above target due to seasonable fluctuation	
Operating expenditure	77,924	Above target due to seasonable fluctuation - bulk purchases	
Capital expenditure	(41,063)	Below target due to slow implementation of projects	Spending should be accelerated

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	12.1%	0.0%	4.1%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	28.7%	0.0%	31.7%	28.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	16.2%	0.0%	12.0%	16.2%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	63.0%	0.0%	50.6%	63.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	180.9%	0.0%	224.0%	180.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	36.1%	0.0%	69.7%	36.1%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		86.8%			86.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	37.1%	0.0%	124.5%	37.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95.0%		96.0%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		12.7%			12.7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		31.0%			31.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	25.5%	0.0%	15.0%	25.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	6.3%	0.0%	2.1%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.2%	0.0%	2.6%	4.2%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13.40		148.9%	1340.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		54.3%		74.8%	54.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.70		1.8%	170.0%

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2015/16												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	128,059	55,428	52,279	32,847	34,734	34,593	154,130	620,916	1,112,988	877,221		934,087		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	182,585	52,692	20,598	16,507	14,613	14,938	80,499	259,768	642,199	386,324	196,397	258,689		
Receivables from Non-exchange Transactions - Property Rates	1400	59,315	38,659	30,194	34,896	32,330	30,603	179,389	427,343	832,729	704,562		170,480		
Receivables from Exchange Transactions - Waste Water Management	1500	18,699	12,270	9,716	9,680	8,905	7,499	40,206	160,467	267,443	226,757		188,662		
Receivables from Exchange Transactions - Waste Management	1600	6,197	6,140	3,025	2,722	2,568	2,422	12,680	72,163	107,917	92,555		75,562		
Receivables from Exchange Transactions - Property Rental Debtors	1700	256	456	441	50,679	-	-	-	-	51,832	50,679		56,734		
Interest on Arrear Debtor Accounts	1810	15,190	15,005	14,522	13,933	13,389	12,793	64,555	188,146	337,533	292,816		99,574		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-		
Other	1900	2,452	1,387	4,536	643	858	1,017	4,136	18,720	33,750	25,374		969		
Total By Income Source	2000	412,752	182,039	135,311	161,907	107,397	103,865	535,595	1,747,525	3,386,391	2,656,288	196,397	1,784,758		
2014/15 - totals only		410,438	185,558	138,246	166,170	114,626	115,356	596,316	1,372,647	3,099,358	2,365,116		1,694,548		
Debtors Age Analysis By Customer Group															
Organs of State	2200	56,402	39,363	15,337	14,324	12,605	11,281	52,902	145,843	348,056	236,955				
Commercial	2300	230,630	55,433	39,443	39,263	37,491	36,251	212,659	446,764	1,097,934	772,428				
Households	2400	125,720	87,244	80,532	108,320	57,301	56,333	270,033	1,154,918	1,940,400	1,646,905	196,397	1,959,007		
Other	2500	-	-	-	-	-	-	-	-	-	-				
Total By Customer Group	2600	412,752	182,039	135,311	161,907	107,397	103,865	535,595	1,747,525	3,386,391	2,656,288	196,397	1,959,007		

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	181,693								181,693	168,338
Bulk Water	0200									-	-
PAYE deductions	0300									-	-
VAT (output less input)	0400									-	-
Pensions / Retirement deductions	0500									-	-
Loan repayments	0600									-	-
Trade Creditors	0700	57,288	5,224	108	459					63,079	59,116
Auditor General	0800									-	-
Other	0900									-	-
Total By Customer Type	1000	238,981	5,224	108	459	-	-	-	-	244,772	227,454

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
<u>Municipality</u>								
ABSA	Call	Call Account		726	5.25%	82,203	(79,274)	2,928
ABSA	Call	Call Account		63	5.25%	13,650	63	13,713
Standard Bank	Call	Call Account		87	5.25%	1,867	101,823	103,690
Nedbank	Call	Call Account		20	5.50%	4,077	20	4,097
Standard Bank	Call	Call Account		4	5.30%	730	4	734
First National Bank	Call	Call Account		2	5.50%	356	2	357
Standard Bank	Call	Call Account		3	5.45%	660	3	663
FNB - 32 days Notice	1 month	Fixed		135	5.45%	43	171,109	171,152
Standard Bank	1 month	Call Account		4	5.45%	861	4	865
Standard Bank	Call	Call Account		9	5.45%	1,769	9	1,778
Standard Bank	2 months	Fixed	24-Aug-15	605	6.42%	101,131	(101,131)	-
Standard Bank	1 month	Fixed	24-Aug-15	737	6.34%	170,000	(170,000)	-
Nedbank	2 months	Fixed	22-Sep-15	548	6.45%	100,000	-	100,000
Municipality sub-total				2,943		477,346	(77,368)	399,978
<u>Entities</u>								
ABSA - 1 Day Account	Call	Call Account	-	412	5.70%	80,546	(55,900)	24,646
ABSA - 365 Day Fixed Deposit	Call	Call Account	30-Jun-2016	733	8.01%	108,552	733	109,286
ABSA - 365 Day Fixed Deposit	Call	Call Account	30-Jun-2016	9	5.61%	1,969	9	1,978
Nedbank- 365 days account	Call	Call Account	30-Jun-2016	939	7.40%	140,554	939	141,493
Standard Bank	Call	Call Account	30-Jun-2016	680	8.01%	100,680	680	101,361
Entities sub-total				2,775		432,301	(53,537)	378,764
TOTAL INVESTMENTS AND INTEREST				5,718		909,647	(130,906)	778,741

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	–	610,255	–	249,844	251,144	101,709	149,435	146.9%	610,255
Local Government Equitable Share		596,652		248,605	248,605	99,442	149,163	150.0%	596,652
Finance Management		1,300		–	1,300	217	1,083	500.0%	1,300
EPWP Incentive		3,097		1,239	1,239	516	723	140.0%	3,097
Municipal Human Settlements Capacity		9,206				1,534	(1,534)	-100.0%	9,206
Provincial Government:	–	5,000	–	–	–	833	(833)	-100.0%	5,000
Housing		5,000				833	(833)	-100.0%	5,000
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	–	615,255	–	249,844	251,144	102,542	148,602	144.9%	615,255
Capital Transfers and Grants									
National Government:	–	754,004	–	5,079	369,849	125,667	244,182	194.3%	754,004
Neighbourhood Development Partnership		20,000		–	7,870	3,333	4,537	136.1%	20,000
Integrated City Development		10,157		5,079	5,079	1,693	3,386	200.0%	10,157
Urban Settlements Development		693,847		–	350,000	115,641	234,359	202.7%	693,847
National Electrification		30,000		–	6,900	5,000	1,900	38.0%	30,000
Provincial Government:	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	–	754,004	–	5,079	369,849	125,667	244,182	194.3%	754,004
TOTAL RECEIPTS OF TRANSFERS & GRANTS	–	1,369,259	–	254,923	620,993	228,210	392,783	172.1%	1,369,259

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	–	610,255	–	49,844	99,596	101,709	(2,113)	-2.1%	610,255
Local Government Equitable Share		596,652		49,721	99,442	99,442	0	0.0%	596,652
Finance Management		1,300		123	154	217	(62)	-28.7%	1,300
EPWP Incentive		3,097		–	–	516	(516)	-100.0%	3,097
Municipal Human Settlements Capacity		9,206		–	–	1,534	(1,534)	-100.0%	9,206
Provincial Government:	–	5,000	–	–	–	833	(833)	-100.0%	5,000
Housing		5,000		–	–	833	(833)	-100.0%	5,000
District Municipality:	–	–	–	–	–	–	–		–
[insert description]									
Other grant providers:	–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	–	615,255	–	49,844	99,596	102,542	(2,946)	-2.9%	615,255
Capital expenditure of Transfers and Grants									
National Government:	–	754,004	–	40,961	46,068	125,667	(79,599)	-63.3%	754,004
Neighbourhood Development Partnership		20,000		–	–	3,333	(3,333)	-100.0%	20,000
Integrated City Development		10,157		–	–	1,693	(1,693)	-100.0%	10,157
Urban Settlements Development		693,847		40,414	45,040	115,641	(70,601)	-61.1%	693,847
National Electrification		30,000		547	1,028	5,000	(3,972)	-79.4%	30,000
Provincial Government:	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	–	754,004	–	40,961	46,068	125,667	(79,599)	-63.3%	754,004
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	1,369,259	–	90,805	145,665	228,210	(82,545)	-36.2%	1,369,259

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		34,313		2,682	5,362	5,719	(357)	-6%	34,313
Pension and UIF Contributions		3,528		278	557	588	(31)	-5%	3,528
Medical Aid Contributions		505		41	83	84	(2)	-2%	505
Motor Vehicle Allowance		11,605		906	1,812	1,934	(122)	-6%	11,605
Cellphone Allowance		2,570		203	406	428	(22)	-5%	2,570
Housing Allowances		150		12	24	25	(1)	-5%	150
Other benefits and allowances		-		-	-	-	-		-
Sub Total - Councillors	-	52,672	-	4,122	8,243	8,779	(536)	-6%	52,672
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		17,917		1,036	2,186	2,986	(800)	-27%	17,917
Pension and UIF Contributions		590		62	124	98	25	26%	590
Medical Aid Contributions		265		29	57	44	13	30%	265
Overtime		-		-	-	-	-		-
Performance Bonus		3,892		-	-	649	(649)	-100%	3,892
Motor Vehicle Allowance		2,766		162	325	461	(136)	-30%	2,766
Cellphone Allowance		215		14	27	36	(9)	-25%	215
Housing Allowances		-		-	-	-	-		-
Other benefits and allowances		1		13	27	0	27	17088%	1
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		-		-	-	-	-		-
Sub Total - Senior Managers of Municipality	-	25,646	-	1,316	2,746	4,274	(1,528)	-36%	25,646
% increase		#DIV/0!							#DIV/0!
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		940,929		56,510	111,829	156,821	(44,993)	-29%	940,929
Pension and UIF Contributions		152,933		8,648	17,049	25,489	(8,440)	-33%	152,933
Medical Aid Contributions		98,128		5,506	10,815	16,355	(5,539)	-34%	98,128
Overtime		57,127		8,637	16,722	9,521	7,201	76%	57,127
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		78,486		5,462	10,995	13,081	(2,086)	-16%	78,486
Cellphone Allowance		3,113		450	883	519	364	70%	3,113
Housing Allowances		12,933		209	417	2,155	(1,738)	-81%	12,933
Other benefits and allowances		36,863		2,345	4,601	6,144	(1,543)	-25%	36,863
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		27,236		2,270	4,539	4,539	0	0%	27,236
Sub Total - Other Municipal Staff	-	1,407,747	-	90,036	177,850	234,624	(56,774)	-24%	1,407,747
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	-	1,486,064	-	95,474	188,839	247,677	(58,839)	-24%	1,486,064
Unpaid salary, allowances & benefits in arrears:		#DIV/0!							#DIV/0!
<u>Board Members of Entities</u>									
Board Fees		1,544		77	154	257	(103)	-40%	1,544
Sub Total - Board Members of Entities	-	1,544	-	77	154	257	(103)	-40%	1,544
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of Entities</u>									
Basic Salaries and Wages		19,579		2,316	4,474	3,263	1,211	37%	19,579
Pension and UIF Contributions		1,560		147	289	260	29	11%	1,560
Medical Aid Contributions		915		104	206	153	53	35%	915
Overtime		-		-	-	-	-		-
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		1,330		85	171	222	(51)	-23%	1,330
Cellphone Allowance		-		-	-	-	-		-
Housing Allowances		-		-	-	-	-		-
Other benefits and allowances		-		34	67	-	67	#DIV/0!	-
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		-		-	-	-	-		-
Sub Total - Senior Managers of Entities	-	23,384	-	2,685	5,207	3,897	1,310	34%	23,384
% increase		#DIV/0!							#DIV/0!
<u>Other Staff of Entities</u>									
Basic Salaries and Wages		192,908		9,924	19,683	32,151	(12,469)	-39%	192,908
Pension and UIF Contributions		15,010		1,536	3,058	2,502	557	22%	15,010
Medical Aid Contributions		13,906		839	1,666	2,318	(652)	-28%	13,906
Overtime		15,170		1,448	3,123	2,528	594	24%	15,170
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		9,444		990	1,981	1,574	407	26%	9,444
Cellphone Allowance		722		44	89	120	(31)	-26%	722
Housing Allowances		4,798		49	96	800	(704)	-88%	4,798
Other benefits and allowances		2,316		197	388	386	2	1%	2,316
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		-		-	-	-	-		-
Sub Total - Other Staff of Entities	-	254,274	-	15,026	30,083	42,379	(12,296)	-29%	254,274
% increase		#DIV/0!							#DIV/0!
Total Municipal Entities	-	279,202	-	17,788	35,445	46,534	(11,089)	-24%	279,202
TOTAL SALARY, ALLOWANCES & BENEFITS	-	1,765,266	-	113,262	224,284	294,211	(69,927)	-24%	1,765,266
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF	-	1,711,051	-	109,063	215,887	285,175	(69,288)	-24%	1,711,051

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Budget	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands															
Cash Receipts By Source															
Property rates	34,041	30,406	68,709	67,901	69,709	70,250	62,709	71,655	70,500	70,890	70,020	130,410	817,200	878,074	950,130
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	210,605	231,128	238,116	223,628	167,750	188,951	135,050	145,121	154,264	188,603	238,116	215,644	2,336,977	2,564,364	2,743,869
Service charges - water revenue	62,050	52,104	58,859	63,859	69,859	79,859	81,859	77,859	64,859	60,859	53,859	41,075	766,962	846,483	934,793
Service charges - sanitation revenue	13,164	12,802	17,901	18,455	18,750	18,501	16,900	18,456	18,456	19,260	19,901	18,012	210,557	224,419	246,878
Service charges - refuse	6,722	6,597	7,435	7,421	7,400	7,381	7,485	7,303	7,301	7,203	7,231	3,881	83,359	87,365	95,090
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	276	214	2,520	2,689	2,675	2,150	2,101	2,483	2,600	2,483	2,850	6,760	29,802	31,866	33,806
Interest earned - external investments	3,844	3,215	16,681	15,760	15,476	15,522	16,164	15,944	16,285	16,277	17,344	42,816	195,329	196,863	199,698
Interest earned - outstanding debtors	373	480	10,844	10,200	9,850	9,990	10,900	11,756	12,120	11,789	11,266	30,563	130,132	125,624	136,679
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	488	593	720	800	790	785	775	980	845	750	760	987	9,273	11,146	12,967
Licences and permits	105	27	73	73	78	75	78	78	78	75	75	89	904	986	1,052
Agency services	-	-	129	129	132	130	134	130	132	133	134	380	1,563	1,651	1,734
Transfer receipts - operating	249,905	1,239	-	-	198,884	-	3,097	9,206	149,163	5,000	-	(1,239)	615,255	606,045	625,154
Other revenue	11,846	93,595	70,312	50,123	47,851	151,415	49,970	48,501	158,551	47,560	51,024	128,828	909,577	814,253	733,490
Cash Receipts by Source	593,420	432,400	492,299	461,037	609,205	545,009	387,222	409,472	655,154	430,884	472,579	618,207	6,106,888	6,389,138	6,715,339
Other Cash Flows by Source															
Transfer receipts - capital	364,770	5,079	10,000	-	10,000	280,000	10,000	20,157	203,847	-	-	(149,849)	754,004	792,922	846,415
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	270	-	-	-	-	270	-	540	583	629
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	173,000	173,000	1,045,086	873,699
Increase in consumer deposits	272	147	500	500	500	500	500	500	500	500	500	1,081	6,000	6,235	6,500
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	958,462	437,626	502,799	461,537	619,705	825,778	397,722	430,129	859,501	431,384	473,349	642,440	7,040,431	8,233,964	8,442,583
Cash Payments by Type															
Employee related costs	90,593	105,111	123,700	125,415	127,272	129,363	131,063	132,780	136,825	139,898	140,988	192,883	1,575,890	1,707,035	1,814,865
Remuneration of councillors	4,198	4,199	4,389	4,389	4,389	4,389	4,389	4,389	4,389	4,389	4,389	4,771	52,672	54,179	56,841
Interest paid	1,723	1,718	11,244	13,114	14,324	15,891	17,114	19,115	20,158	21,200	22,763	47,007	205,371	223,977	226,284
Bulk purchases - Electricity	186,601	205,973	88,648	96,638	82,606	74,793	87,853	76,449	75,386	81,184	90,406	74,155	1,220,695	1,458,000	1,574,640
Bulk purchases - Water & Sewer	46,913	16,178	30,548	33,548	40,548	45,548	48,548	47,548	44,548	40,548	35,548	20,552	450,573	473,428	458,166
Other materials	20,795	18,451	19,830	23,261	26,734	33,006	31,198	33,531	36,375	33,931	36,671	32,124	345,909	361,344	384,370
Contracted services	36,243	25,522	30,089	27,052	31,409	38,825	33,167	34,084	30,526	30,301	34,863	24,190	376,272	380,124	405,600
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	434	719	3,400	3,320	3,100	3,986	4,105	3,585	3,359	3,579	3,840	9,589	43,016	44,795	41,773
General expenses	73,509	76,758	39,279	42,217	44,812	45,251	51,015	53,561	51,847	54,241	62,008	(24,343)	570,155	648,126	679,198
Cash Payments by Type	461,008	454,629	351,128	368,955	375,194	391,052	408,454	405,043	403,412	409,271	431,478	380,928	4,840,552	5,351,009	5,641,738
Other Cash Flows/Payments by Type															
Capital assets	126,320	103,987	69,571	78,571	96,571	129,571	123,071	142,871	166,171	198,371	227,071	126,130	1,588,280	2,242,678	2,057,123
Repayment of borrowing	614	620	-	1,350	1,350	60,843	1,350	1,350	1,350	1,350	1,350	59,609	131,136	134,086	133,001
Other Cash Flows/Payments	69,803	21,570	9,100	5,666	9,785	5,400	4,618	7,500	8,800	5,600	1,176	100,623	249,643	155,118	167,814
Total Cash Payments by Type	657,745	580,806	429,799	454,542	482,901	586,866	537,494	556,764	579,734	614,593	661,076	667,291	6,809,611	7,882,891	7,999,675
NET INCREASE/(DECREASE) IN CASH HELD	300,717	(143,181)	73,000	6,995	136,804	238,912	(139,771)	(126,635)	279,768	(183,209)	(187,727)	(24,852)	230,821	351,072	442,907
Cash/cash equivalents at the month/year beginning:	676,294	977,011	833,830	906,830	913,825	1,050,629	1,289,541	1,149,770	1,023,134	1,302,902	1,119,693	931,966	676,294	907,115	1,258,187
Cash/cash equivalents at the month/year end:	977,011	833,830	906,830	913,825	1,050,629	1,289,541	1,149,770	1,023,134	1,302,902	1,119,693	931,966	907,115	907,115	1,258,187	1,701,094

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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		913,073		140,971	212,587	152,179	60,409	40%	913,073
Property rates - penalties & collection charges		-		-	-	-	-		-
Service charges - electricity revenue		-		-	-	-	-		-
Service charges - water revenue		876,185		117,163	173,502	146,031	27,471	19%	876,185
Service charges - sanitation revenue		235,259		62,919	88,183	39,210	48,973	125%	235,259
Service charges - refuse revenue		93,138		22,830	34,640	15,523	19,117	123%	93,138
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		33,298		3,472	5,032	5,550	(518)	-9%	33,298
Interest earned - external investments		47,796		2,976	4,576	7,966	(3,390)	-43%	47,796
Interest earned - outstanding debtors		145,399		28,204	43,865	24,233	19,632	81%	145,399
Dividends received		-		-	-	-	-		-
Fines		70,361		585	1,027	11,727	(10,700)	-91%	70,361
Licences and permits		1,010		118	234	168	66	39%	1,010
Agency services		1,746		7,836	16,365	291	16,074	5524%	1,746
Transfers recognised - operational		615,255		-	249,905	102,542	147,363	144%	615,255
Other revenue		1,059,593		103,413	118,343	176,599	(58,256)	-33%	1,059,593
Gains on disposal of PPE		-		-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)	-	4,092,113	-	490,487	948,260	682,019	266,241	39%	4,092,113
Expenditure By Type									
Employee related costs		1,433,393		91,352	180,596	238,899	(58,302)	-24%	1,433,393
Remuneration of councillors		52,672		4,122	8,243	8,779	(536)	-6%	52,672
Debt impairment		224,626		18,719	37,438	37,438	0	0%	224,626
Depreciation & asset impairment		410,777		-	-	68,463	(68,463)	-100%	410,777
Finance charges		216,180		8,654	17,314	36,030	(18,716)	-52%	216,180
Bulk purchases		450,573		36,202	47,600	75,095	(27,495)	-37%	450,573
Other materials		267,390		20,973	21,661	44,565	(22,904)	-51%	267,390
Contracted services		223,634		14,652	27,731	37,272	(9,542)	-26%	223,634
Transfers and grants		103,611		48,444	60,452	17,268	43,184	250%	103,611
Other expenditure		503,111		23,453	42,900	83,852	(40,951)	-49%	503,111
Loss on disposal of PPE		-		-	-	-	-		-
Total Expenditure	-	3,885,966	-	266,570	443,935	647,661	(203,726)	-31%	3,885,966
Surplus/(Deficit)	-	206,147	-	223,917	504,325	34,358	469,967	1368%	206,147
Transfers recognised - capital		754,004		-	-	125,667	(125,667)	-100%	754,004
Contributions recognised - capital		-		-	-	-	-		-
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	960,151	-	223,917	504,325	160,025	344,300	215%	960,151
Taxation		-		-	-	-	-		-
Surplus/(Deficit) after taxation	-	960,151	-	223,917	504,325	160,025	344,300	215%	960,151

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M02 August

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>		2,716,705		255,799	494,710	452,784	41,926	9%	2,716,705
Total Operating Revenue	-	2,716,705	-	255,799	494,710	452,784	41,926	9%	2,716,705
Expenditure By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>		2,416,470		231,719	480,369	402,745	77,624	19%	2,416,470
Total Operating Expenditure	-	2,416,470	-	231,719	480,369	402,745	77,624	19%	2,416,470
Surplus/ (Deficit) for the yr/period	-	300,235	-	24,080	14,341	50,039	119,550	239%	300,235
Capital Expenditure By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>		325,357		8,747	13,163	54,226	(41,063)	-76%	325,357
Total Capital Expenditure	-	325,357	-	8,747	13,163	54,226	(41,063)	-76%	325,357

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M02 August

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		149,491		13,183	13,183	149,491	136,308	91.2%	0.73%
August		149,491		98,882	112,065	298,982	186,917	62.5%	6.25%
September		149,491				448,473	–		
October		149,491				597,964	–		
November		149,491				747,454	–		
December		149,491				896,945	–		
January		149,491				1,046,436	–		
February		149,491				1,195,927	–		
March		149,491				1,345,418	–		
April		149,491				1,494,909	–		
May		149,491				1,644,400	–		
June		149,491				1,793,891	–		
Total Capital expenditure	–	1,793,891	–	112,065					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M02

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	885,277	-	60,298	66,008	147,546	81,538	55.3%	885,277
Infrastructure - Road transport	-	201,080	-	8,829	12,486	33,513	21,027	62.7%	201,080
Roads, Pavements & Bridges		201,080		8,829	12,486	33,513	21,027	62.7%	201,080
Storm water		-		-	-	-	-		-
Infrastructure - Electricity	-	219,598	-	5,825	6,521	36,600	30,079	82.2%	219,598
Generation		-		-	-	-	-		-
Transmission & Reticulation		219,598		5,825	6,521	36,600	30,079	82.2%	219,598
Street Lighting		-		-	-	-	-		-
Infrastructure - Water	-	61,063	-	3,967	3,499	10,177	6,678	65.6%	61,063
Dams & Reservoirs		-		-	-	-	-		-
Water purification		-		-	-	-	-		-
Reticulation		61,063		3,967	3,499	10,177	6,678	65.6%	61,063
Infrastructure - Sanitation	-	398,337	-	41,677	43,502	66,389	22,888	34.5%	398,337
Reticulation		-		-	-	-	-		-
Sewerage purification		398,337		41,677	43,502	66,389	22,888	34.5%	398,337
Infrastructure - Other	-	5,200	-	-	-	867	867	100.0%	5,200
Waste Management		5,200		-	-	867	867	100.0%	5,200
Transportation		-		-	-	-	-		-
Gas		-		-	-	-	-		-
Other		-		-	-	-	-		-
Community	-	84,586	-	1,971	3,407	14,098	10,690	75.8%	84,586
Parks & gardens		45,539		1,530	1,530	7,590	6,059	79.8%	45,539
Sportsfields & stadia		8,040		89	414	1,340	926	69.1%	8,040
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		-		-	-	-	-		-
Recreational facilities		10,000		351	1,463	1,667	204	12.2%	10,000
Fire, safety & emergency		-		-	-	-	-		-
Security and policing		7,850		-	-	1,308	1,308	100.0%	7,850
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		-		-	-	-	-		-
Social rental housing		-		-	-	-	-		-
Other		13,157		-	-	2,193	2,193	100.0%	13,157
Heritage assets	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
Investment properties	-	50,000	-	-	-	8,333	8,333	100.0%	50,000
Housing development		50,000		-	-	8,333	8,333	100.0%	50,000
Other		-		-	-	-	-		-
Other assets	-	252,085	-	6,921	893	42,014	41,121	97.9%	252,085
General vehicles		91,256		6,028	-	15,209	15,209	100.0%	91,256
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		1,646		-	-	274	274	100.0%	1,646
Computers - hardware/equipment		750		-	-	125	125	100.0%	750
Furniture and other office equipment		10,200		866	866	1,700	834	49.1%	10,200
Abattoirs		-		-	-	-	-		-
Markets		-		-	-	-	-		-
Civic Land and Buildings		44,743		28	28	7,457	7,430	99.6%	44,743
Other Buildings		102,920		-	-	17,153	17,153	100.0%	102,920
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		570		-	-	95	95	100.0%	570
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	-	1,271,948	-	69,190	70,309	211,991	141,683	66.8%	1,271,948

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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	517,500	-	29,692	35,728	86,250	50,522	58.6%	517,500
Infrastructure - Road transport	-	110,040	-	14,709	14,709	18,340	3,631	19.8%	110,040
Roads, Pavements & Bridges		110,040		14,709	14,709	18,340	3,631	19.8%	110,040
Storm water				-	-	-	-		-
Infrastructure - Electricity	-	109,759	-	2,921	6,642	18,293	11,652	63.7%	109,759
Generation				-	-	-	-		-
Transmission & Reticulation		109,759		2,921	6,642	18,293	11,652	63.7%	109,759
Street Lighting				-	-	-	-		-
Infrastructure - Water	-	234,000	-	2,280	2,280	39,000	36,720	94.2%	234,000
Dams & Reservoirs		-		-	-	-	-		-
Water purification		234,000		-	-	39,000	39,000	100.0%	234,000
Reticulation		-		2,280	2,280	-	(2,280)	#DIV/0!	-
Infrastructure - Sanitation	-	54,000	-	9,127	11,443	9,000	(2,443)	-27.1%	54,000
Reticulation				-	-	-	-		-
Sewerage purification		54,000		9,127	11,443	9,000	(2,443)	-27.1%	54,000
Infrastructure - Other	-	9,700	-	654	654	1,617	962	59.5%	9,700
Waste Management		9,600		654	654	1,600	946	59.1%	9,600
Transportation		-		-	-	-	-		-
Gas		-		-	-	-	-		-
Other		100		-	-	17	17	100.0%	100
Community	-	-	-	-	-	-	-		-
Parks & gardens		-		-	-	-	-		-
Sportsfields & stadia		-		-	-	-	-		-
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		-		-	-	-	-		-
Recreational facilities		-		-	-	-	-		-
Fire, safety & emergency		-		-	-	-	-		-
Security and policing		-		-	-	-	-		-
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		-		-	-	-	-		-
Social rental housing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development		-		-	-	-	-		-
Other		-		-	-	-	-		-
Other assets	-	4,443	-	-	-	740	740	100.0%	4,443
General vehicles		-		-	-	-	-		-
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		2,113		-	-	352	352	100.0%	2,113
Computers - hardware/equipment		1,030		-	-	172	172	100.0%	1,030
Furniture and other office equipment		800		-	-	133	133	100.0%	800
Abattoirs		-		-	-	-	-		-
Markets		-		-	-	-	-		-
Civic Land and Buildings		500		-	-	83	83	100.0%	500
Other Buildings		-		-	-	-	-		-
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		-		-	-	-	-		-
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	-	521,943	-	29,692	35,728	86,990	51,262	58.9%	521,943

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	-	290,037	-	59,880	61,113	48,340	(12,774)	-26.4%	290,037
Infrastructure - Road transport	-	68,945	-	8,829	8,892	11,491	2,599	22.6%	68,945
Roads, Pavements & Bridges		68,945		8,829	8,892	11,491	2,599	22.6%	68,945
Storm water				-	-	-	-		-
Infrastructure - Electricity	-	124,727	-	5,407	6,433	20,788	14,355	69.1%	124,727
Generation				-	-	-	-		-
Transmission & Reticulation		75,954		5,407	6,433	12,659	6,226	49.2%	75,954
Street Lighting		48,774		-	-	8,129	8,129	100.0%	48,774
Infrastructure - Water	-	63,403	-	3,967	4,112	10,567	6,455	61.1%	63,403
Dams & Reservoirs				-	-	-	-		-
Water purification				-	-	-	-		-
Reticulation		63,403		3,967	4,112	10,567	6,455	61.1%	63,403
Infrastructure - Sanitation	-	21,257	-	41,677	41,677	3,543	(38,134)	-1076.4%	21,257
Reticulation				-	-	-	-		-
Sewerage purification		21,257		41,677	41,677	3,543	(38,134)	-1076.4%	21,257
Infrastructure - Other	-	11,705	-	-	-	1,951	1,951	100.0%	11,705
Waste Management		10,931		-	-	1,822	1,822	100.0%	10,931
Transportation		774		-	-	129	129	100.0%	774
Gas		-		-	-	-	-		-
Other		-		-	-	-	-		-
<u>Community</u>	-	14,798	-	1,971	2,011	2,466	456	18.5%	14,798
Parks & gardens		4,451		1,530	1,570	742	(828)	-111.6%	4,451
Sportsfields & stadia		210		89	90	35	(55)	-156.8%	210
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		369		-	-	61	61	100.0%	369
Recreational facilities		2,644		351	351	441	90	20.4%	2,644
Fire, safety & emergency		26		-	-	4	4	100.0%	26
Security and policing		1,481		-	-	247	247	100.0%	1,481
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		2,691		-	-	449	449	100.0%	2,691
Social rental housing		-		-	-	-	-		-
Other		2,926		-	-	488	488	100.0%	2,926
<u>Heritage assets</u>	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
<u>Investment properties</u>	-	10,492	-	-	20	1,749	1,729	98.9%	10,492
Housing development		-		-	-	-	-		-
Other		10,492		-	20	1,749	1,729	98.9%	10,492
<u>Other assets</u>	-	108,330	-	6,921	7,335	18,055	10,720	59.4%	108,330
General vehicles		68,430		6,028	6,318	11,405	5,088	44.6%	68,430
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		2,572		-	20	429	409	95.4%	2,572
Computers - hardware/equipment		1,594		-	-	266	266	100.0%	1,594
Furniture and other office equipment		12,206		866	878	2,034	1,156	56.8%	12,206
Abattoirs		-		-	-	-	-		-
Markets		589		0	0	98	98	99.8%	589
Civic Land and Buildings		21,208		28	108	3,535	3,426	96.9%	21,208
Other Buildings		1,540		-	11	257	246	95.7%	1,540
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		191		-	-	32	32	100.0%	191
<u>Agricultural assets</u>	-	-	-	-	-	-	-		-
<u>Biological assets</u>	-	-	-	-	-	-	-		-
<u>Intangibles</u>	-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	-	423,657	-	68,772	70,479	70,610	130	0.2%	423,657