

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 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 December 2015, the ten working day reporting limit expires on **15 January 2016**.

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 DECEMBER 2015

This report is based upon financial information, as at 31 December 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 December 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 **83.54% (R2 806.552 million)** on the year to date target of **R3 359.647 million** and the expenditure for the period is **90.15% (R2 797.688 million)** on the year to date target of **R3 103.463 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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		89,769	276,904	456,536	(179,632)	-39%	913,073
Property rates - penalties & collection charges		-				-	-		-
Service charges - electricity revenue		2,411,023		154,905	1,128,357	1,205,511	(77,154)	-6%	2,411,023
Service charges - water revenue		876,185		(135,126)	332,717	438,092	(105,375)	-24%	876,185
Service charges - sanitation revenue		235,259		(32,753)	103,559	117,630	(14,071)	-12%	235,259
Service charges - refuse revenue		93,138		(17,463)	42,296	46,569	(4,274)	-9%	93,138
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		33,298		1,413	9,976	16,649	(6,673)	-40%	33,298
Interest earned - external investments		154,382		10,540	67,005	77,191	(10,186)	-13%	154,382
Interest earned - outstanding debtors		161,227		15,567	71,865	80,614	(8,748)	-11%	161,227
Dividends received		-		-	-	-	-		-
Fines		72,361		443	3,148	36,180	(33,032)	-91%	72,361
Licences and permits		1,010		58	397	505	(108)	-21%	1,010
Agency services		7,105		399	2,394	3,552	(1,158)	-33%	7,105
Transfers recognised - operational		615,255		-	442,600	307,628	134,973	44%	615,255
Other revenue		1,145,439		109,897	325,331	572,719	(247,389)	-43%	1,145,439
Gains on disposal of PPE		540		-	-	270	(270)	-100%	540
Total Revenue (excluding capital transfers and contributions)	-	6,719,294	-	197,648	2,806,552	3,359,647	(553,095)	-16%	6,719,294
Expenditure By Type									
Employee related costs		1,711,051		115,698	696,151	855,525	(159,374)	-19%	1,711,051
Remuneration of councillors		54,216		4,243	25,234	27,108	(1,874)	-7%	54,216
Debt impairment		242,626		20,219	121,313	121,313	0	0%	242,626
Depreciation & asset impairment		527,384		9,717	229,461	263,692	(34,231)	-13%	527,384
Finance charges		224,941		32,219	82,253	112,471	(30,218)	-27%	224,941
Bulk purchases		1,728,414		124,638	904,312	864,207	40,105	5%	1,728,414
Other materials		423,657		29,448	190,630	211,829	(21,198)	-10%	423,657
Contracted services		401,957		37,742	183,417	200,979	(17,562)	-9%	401,957
Transfers and grants		117,571		(87,253)	18,974	58,785	(39,811)	-68%	117,571
Other expenditure		775,109		57,176	345,943	387,554	(41,612)	-11%	775,109
Loss on disposal of PPE		-		-	-	-	-		-
Total Expenditure	-	6,206,926	-	343,847	2,797,688	3,103,463	(305,775)	-10%	6,206,926
Surplus/(Deficit)	-	512,368	-	(146,198)	8,864	256,184	(247,320)	(0)	512,368
Transfers recognised - capital		754,004		-	-	377,002	(377,002)	(0)	754,004
Contributions recognised - capital		20,953		-	-	10,476	(10,476)	(0)	20,953
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1,287,325	-	(146,198)	8,864	643,663			1,287,325
Taxation		-		-	-	-	-		-
Surplus/(Deficit) after taxation	-	1,287,325	-	(146,198)	8,864	643,663			1,287,325
Attributable to minorities		-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	1,287,325	-	(146,198)	8,864	643,663			1,287,325
Share of surplus/ (deficit) of associate		-		-	-	-	-		-
Surplus/ (Deficit) for the year	-	1,287,325	-	(146,198)	8,864	643,663			1,287,325

The major revenue variances against the approved budget are:

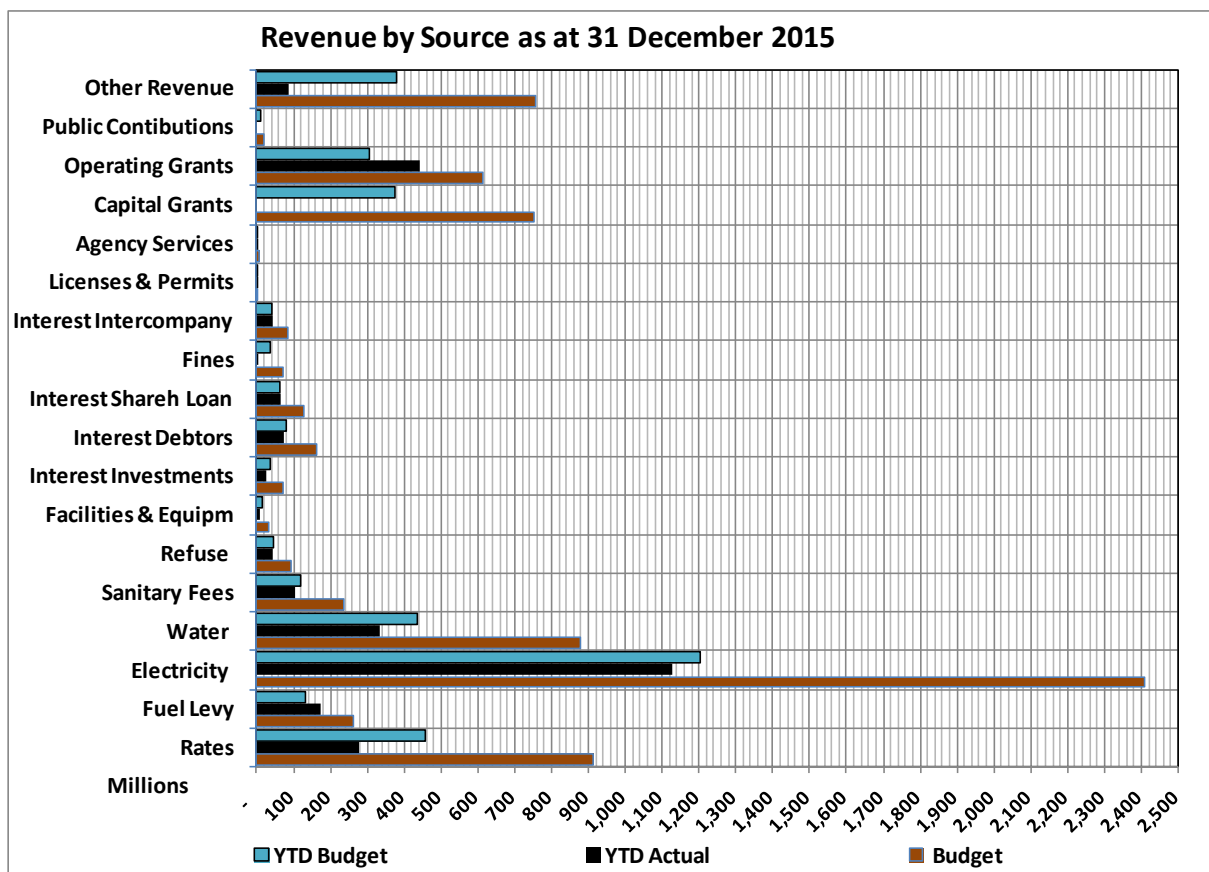
- Property rates have an unfavourable variance of R179.632 million for the period due to less property rates billed for the period than budgeted due to the reduced market value of properties by the valuation appeals board and the retrospective correction of their billed rates revenue;
- Electricity revenue – Unfavourable variance of R77.154 million due to less actual sales than budgeted, less electricity billed and sold for the period because of a seasonal fluctuation,
- Water revenue - Unfavourable variance of R105.375 million for the period due to less water sold, less billed for the period. The unfavourable variance of R105.375 million can mainly be attributed to the water restrictions;
- Services charges – Sanitation revenue has a unfavourable variance of R14.071 million for the period due to an decrease in billing, less sanitation billed for the period due to the reduced market values of properties by the valuation appeals board and a change in the accounting treatment of revenue forgone and grant and subsidies given for free basic services;
- Services charges – Refuse revenue has a unfavourable variance of R4.274 million for the period due to an decrease in billing, less refuse billed for the period and a change in the accounting treatment of revenue forgone and grant and subsidies given for free basic services;
- Interest earned – External investments have an unfavourable variance of R10.186 million for the period due to lower investment balances than anticipated and interest on shareholder loan not paid by the entity;

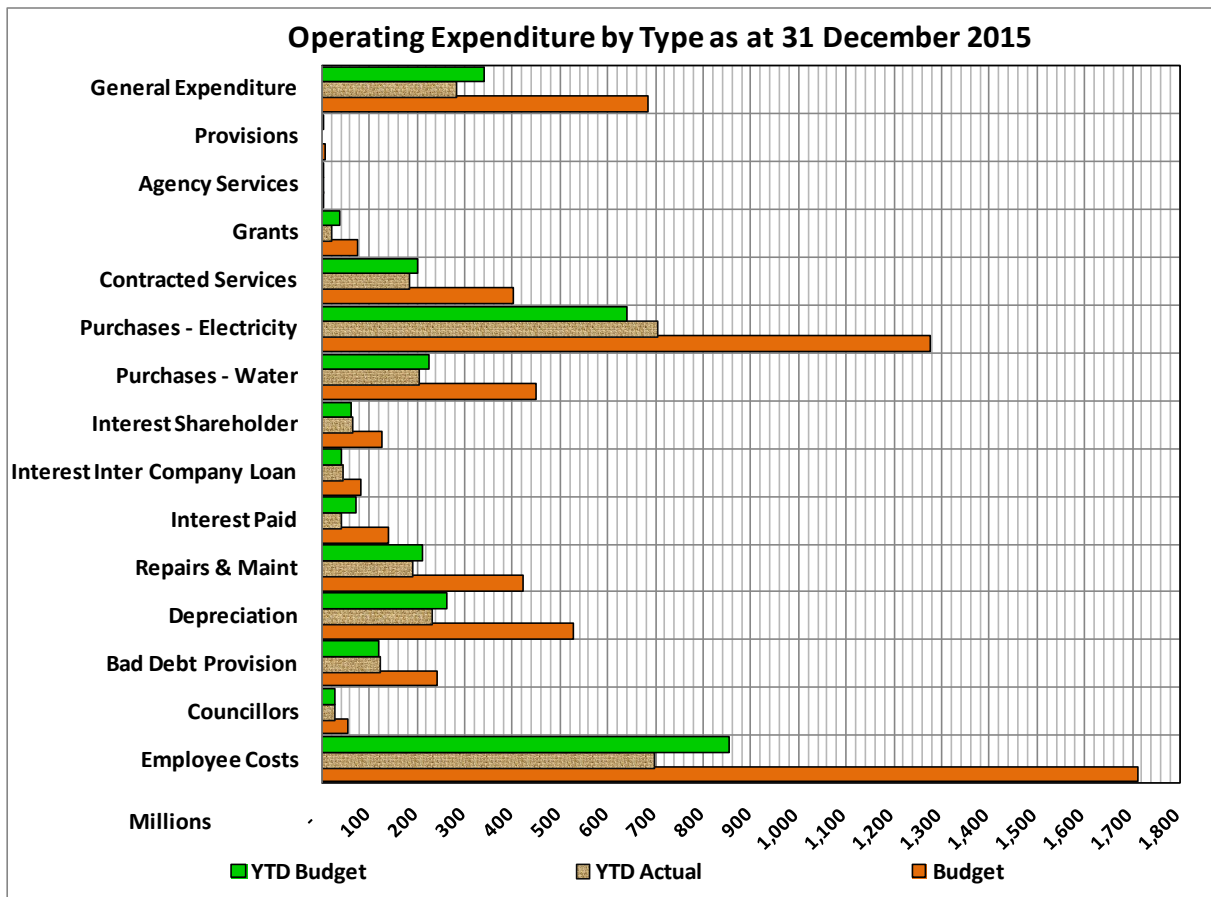
- Interest earned –outstanding debtors have a unfavourable variance of R8.748 million due to the reduced market values of properties by the valuation appeals board and the respective correction on the interest on the outstanding interest of those debtors accounts;
- Fines - Unfavourable variance of R33.032 million is due to the non-accrual of traffic fines, which is -91.30% on a year to date target;
- Government Grants and subsidies – Operating: R134.973 million favourable variance mainly due to the equitable share received in advance – R192.695 million received in November 2015;
- Other revenue (R247.389 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: R377.002 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 R159.374 million due to unfilled vacancies;
- Debt impairment – On target;
- Depreciation – Favourable variance of R34.231 million due to the non-accrual of depreciation and asset impairment for December 2015 by the parent municipality;
- Finance charges – Favourable variance of R30.218 million, mainly due to interest charges/costs not yet due for repayment on all the external loans;
- Bulk purchases – Unfavourable variance of R40.105 million, due to a combination of more electricity bought than budgeted and less water bought for the period (water restrictions);
- Other materials (R21.198 million) favourable due to under-spending and slow implementation of projects;
- Contracted services (R17.562 million) favourable due to under-spending;
- Transfers and grants (R39.811 million) favourable mainly due to less grants and subsidies given as free basic services for indigent beneficiaries than budgeted to date and the change in the accounting treatment of grants given on the free basic services;
- Other expenditure (R41.612 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;



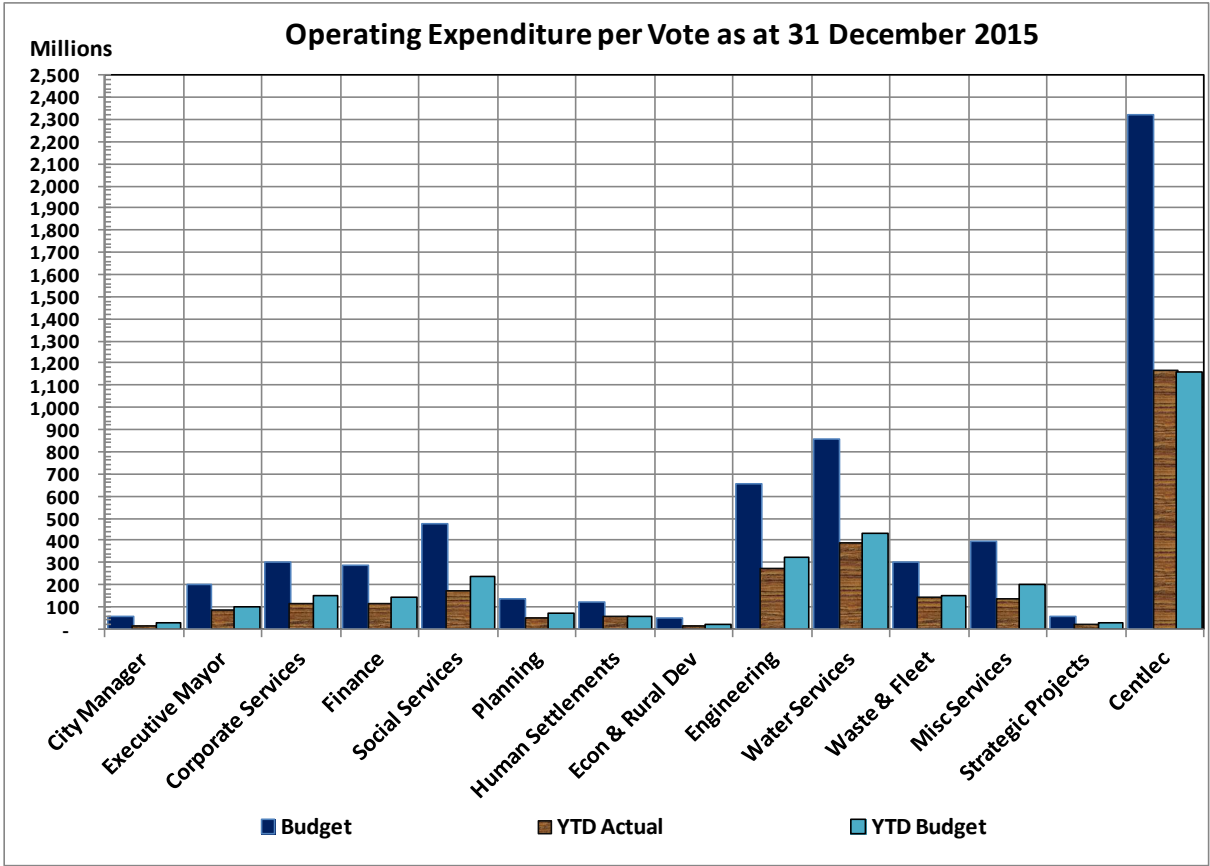
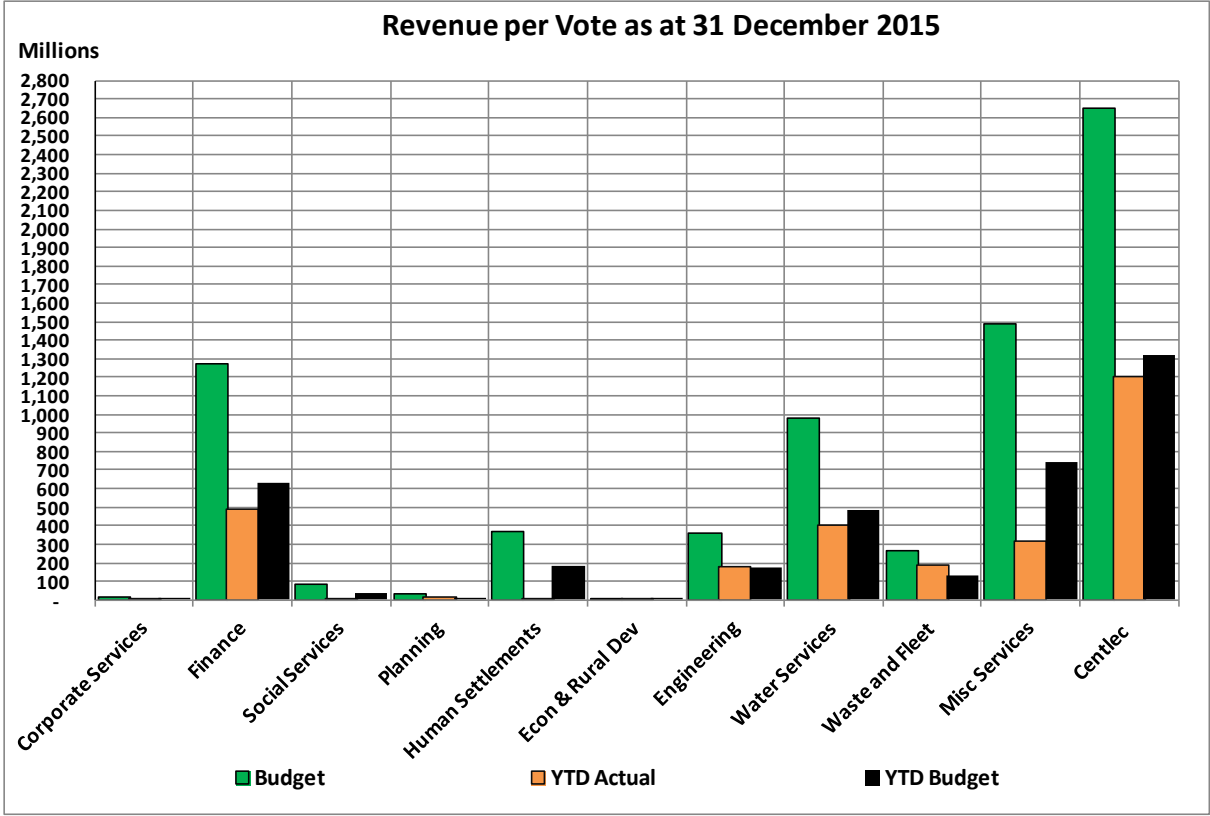


The table below shows the revenue and expenditure per vote:

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	-	566	2,760	6,652	(3,892)	-58.5%	13,304
Vote 4 - Finance	-	1,269,361	-	104,991	491,622	634,680	(143,058)	-22.5%	1,269,361
Vote 5 - Social Services	-	81,545	-	1,383	9,001	40,772	(31,772)	-77.9%	81,545
Vote 6 - Planning	-	28,190	-	450	11,892	14,095	(2,203)	-15.6%	28,190
Vote 7 - Human Settlement and Housing	-	364,267	-	1,014	6,778	182,133	(175,355)	-96.3%	364,267
Vote 8 - Economic and Rural Development	-	557	-	4	4	278	(275)	-98.7%	557
Vote 9 - Engineering Services	-	357,013	-	(31,997)	193,105	178,506	14,599	8.2%	357,013
Vote 10 - Water Services	-	975,463	-	(134,824)	406,864	487,731	(80,867)	-16.6%	975,463
Vote 11 - Waste and Fleet Management	-	265,980	-	(17,459)	170,027	132,990	37,037	27.8%	265,980
Vote 12 - Miscellaneous Services	-	1,490,439	-	107,243	312,558	745,219	(432,662)	-58.1%	1,490,439
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Cenlec (Soc) Ltd	-	2,648,134	-	166,278	1,201,941	1,324,067	(122,126)	-9.2%	2,648,134
Total Revenue by Vote	-	7,494,251	-	197,648	2,806,552	3,747,126	(940,574)	-25.1%	7,494,251
Expenditure by Vote									
Vote 1 - City Manager	-	56,089	-	4,582	18,688	28,045	(9,357)	-33.4%	56,089
Vote 2 - Executive Mayor	-	203,542	-	11,431	90,544	101,771	(11,227)	-11.0%	203,542
Vote 3 - Corporate Services	-	298,844	-	18,683	120,607	149,422	(28,815)	-19.3%	298,844
Vote 4 - Finance	-	286,591	-	15,698	117,045	143,296	(26,251)	-18.3%	286,591
Vote 5 - Social Services	-	474,628	-	30,355	177,645	237,314	(59,669)	-25.1%	474,628
Vote 6 - Planning	-	135,324	-	27,564	50,861	67,662	(16,801)	-24.8%	135,324
Vote 7 - Human Settlement and Housing	-	119,186	-	14,671	58,492	59,593	(1,101)	-1.8%	119,186
Vote 8 - Economic and Rural Development	-	47,672	-	3,573	16,665	23,836	(7,171)	-30.1%	47,672
Vote 9 - Engineering Services	-	651,923	-	(28,328)	275,096	325,962	(50,865)	-15.6%	651,923
Vote 10 - Water Services	-	858,704	-	55,144	388,668	429,352	(40,684)	-9.5%	858,704
Vote 11 - Waste and Fleet Management	-	299,024	-	(1,854)	148,642	149,512	(869)	-0.6%	299,024
Vote 12 - Miscellaneous Services	-	396,498	-	23,296	142,028	198,249	(56,221)	-28.4%	396,498
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	57,940	-	3,265	24,085	28,970	(4,885)	-16.9%	57,940
Vote 15 - Electricity - Cenlec (Soc) Ltd	-	2,320,960	-	165,768	1,168,621	1,160,480	8,141	0.7%	2,320,960
Total Expenditure by Vote	-	6,206,926	-	343,847	2,797,688	3,103,463	(305,775)	-9.9%	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	(146,198)	8,864	643,663	(634,799)	-98.6%	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)

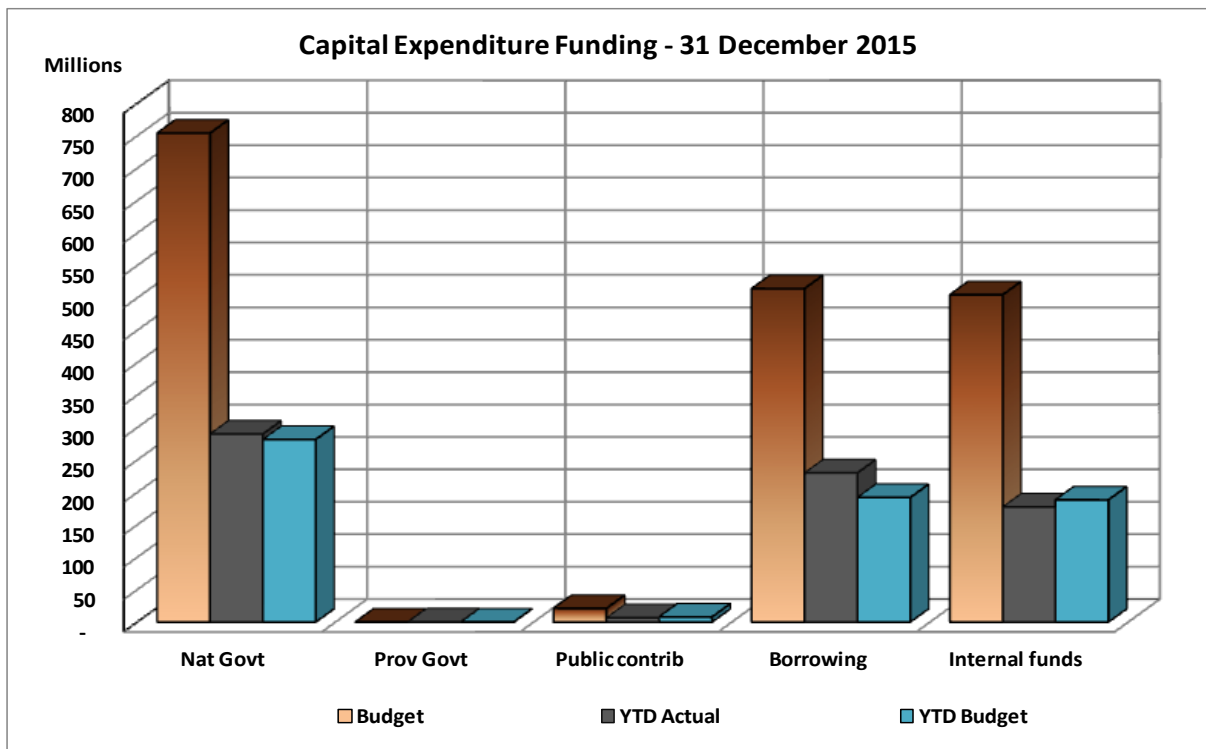
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is **105.10% (R703.812 million)** on the year to date approved budgeted target of **R669.659 million** of the annual approved budget). On an annual basis we have spent **only 39.23%**, R703.812 million year to date expenditure versus the approved annual budget of R1 793.891 million.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Budget 2015/16 R'000	YTD Budget Target Dec 2015 R'000	YTD Actual Dec 2015 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 793 891	669 659	703 812	(34 153)
Capital Financing				
National Government	754 004	281 469	289 856	(8 386)
Provincial Government	0	0	280	(280)
Public Contributions	20 953	7 822	6 417	1 405
Borrowing	514 256	191 972	229 891	(37 919)
Internally Generated Funds	504 678	188 396	177 369	11 027
Financing Total	1 793 891	669 659	703 812	34 153

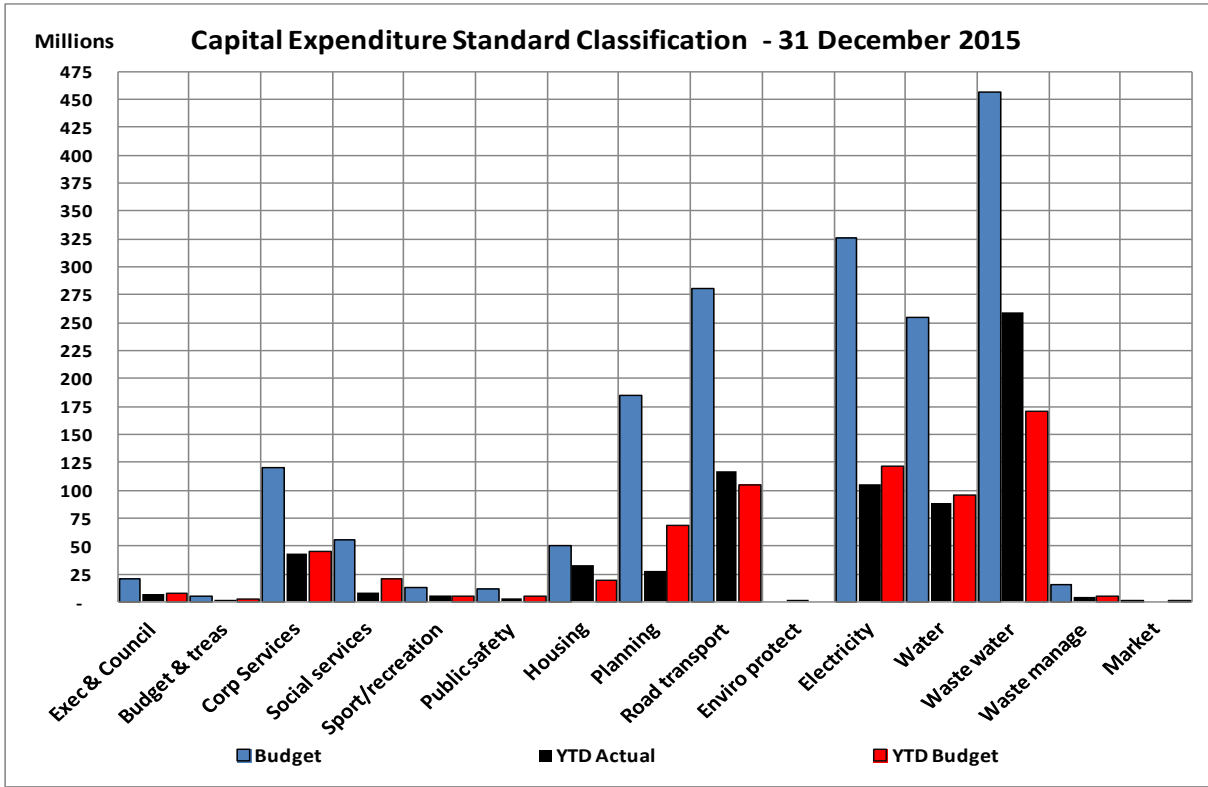
The following chart indicates the capital expenditure financing.



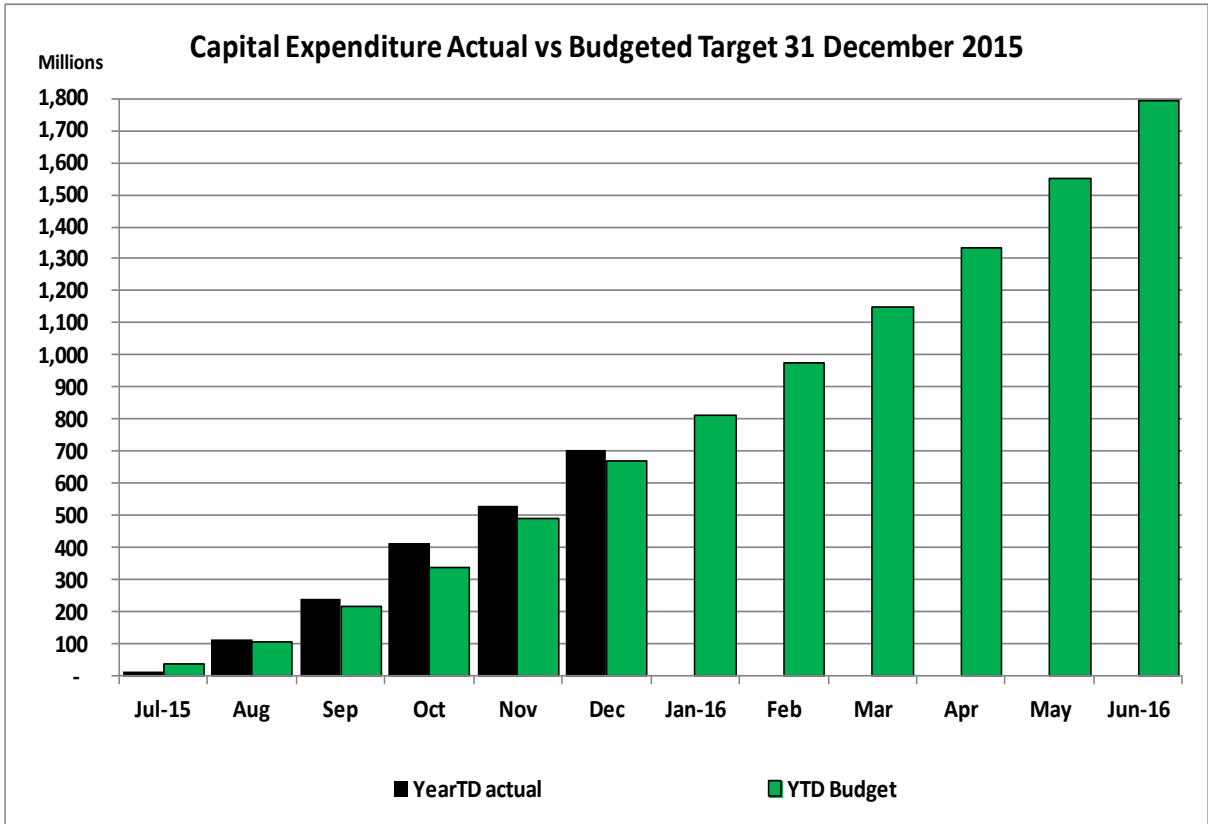
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R4.040 million less than budget target)
Community and public safety	(R2.250 million more than budget target)
Economic and environmental services	(R27.405 million less than budget target)
Electricity	(R16.628 million less than budget target)
Water	(R6.486 million less than budget target)
Waste water management	(R88.529 million more than budget target)
Waste management	(R1.787 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.



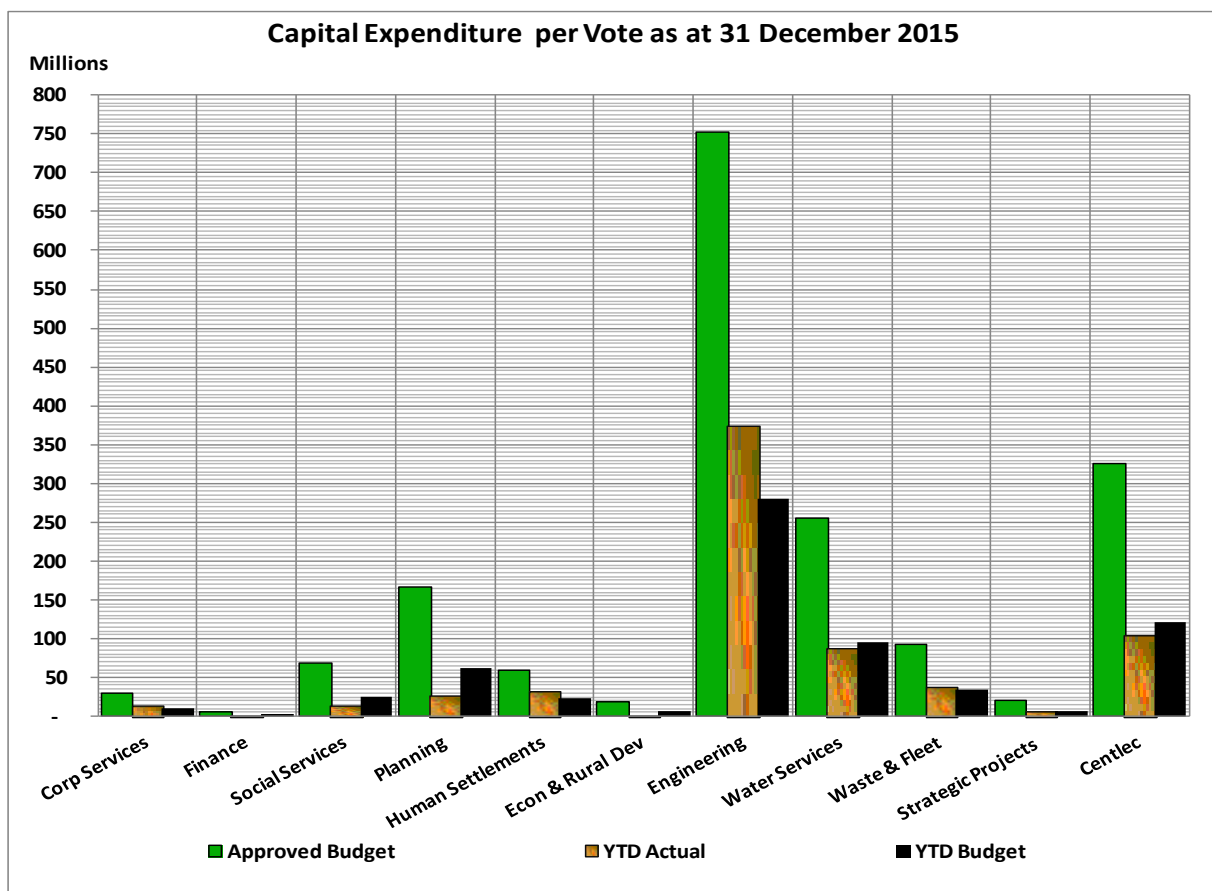
The following chart compares the year to date actual expenditure with the year to date approved budget (target).



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

Capital Expenditure per Vote	Approved Budget	YTD Actual	YTD Budget	Percentage on Approved Budget
Corp Services	29,540,313	14,222,307	11,027,399	48.15%
Finance	5,604,699	1,002,166	2,092,234	17.88%
Social Services	67,600,906	13,405,601	25,235,418	19.83%
Planning	166,638,788	26,819,587	62,206,260	16.09%
Human Settlements	60,200,000	32,626,899	22,472,660	54.20%
Econ & Rural Dev	18,853,432	1,199,869	7,037,986	6.36%
Engineering	751,986,683	375,289,796	280,716,629	49.91%
Water Services	255,062,870	88,728,949	95,214,969	34.79%
Waste & Fleet	93,046,000	38,472,903	34,734,072	41.35%
Strategic Projects	20,000,000	7,216,703	7,466,000	36.08%
Centlec	325,356,848	104,827,538	121,455,711	32.22%
	1,793,890,539	703,812,319	669,659,338	39.23%

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 December 2015 indicates a closing balance (cash and cash equivalents) of **R537.232 million** (November 2015 – R561.362 million) which comprises of the following:

- Bank balance and cash R7.616 million (Mangaung)
- Bank balance and cash R4.881 million (Centlec)
- Bank balance and cash R5.474 million (Market)
- Investment deposits R138.065 million (Mangaung)
- Investment deposits R381.196 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R447.281 million**, resulting in an **R38.680 million** favourable variance, as compared to a year to target of **R408.600 million** due to significant amounts paid by the province;
- Service charges reflect a year to date amount of **R1 533.534 million**, resulting in a **R165.393 million** unfavourable variance, as compared to a year target of **R1 698.927 million** mainly due to water restrictions – less water sold;
- Other revenue reflect a year to date amount of **R445.357 million**, resulting in a **R30.202 million** unfavourable variance, as compared to a year target of **R475.559 million**;
- Operating grants and subsidies show a year to date amount of **R455.474 million** compared to a year target of **R307.628 million** (**R147.847 million** favourable variance due to the equitable share received in advance);
- Capital grants and subsidies show a year to date amount of **R612.497 million** compared to a year to date target of **R377.002 million** (**R235.495 million** favourable variance due to the USDG received in advance);
- Interest show a year to date amount of **R35.883 million** compared to a year target of **R162.730 million** (**R126.848 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 **R86.500 million**. R173 million is still to be received during the year;
- The following grants and allocations were received during the month:
 - ✓ Integrated National Electrification Programme Grant – R10.400 million;
 - ✓ Urban Settlements Development Grant – R210 million and
 - ✓ Fuel Levy – R86.976 million

With regard to payments:

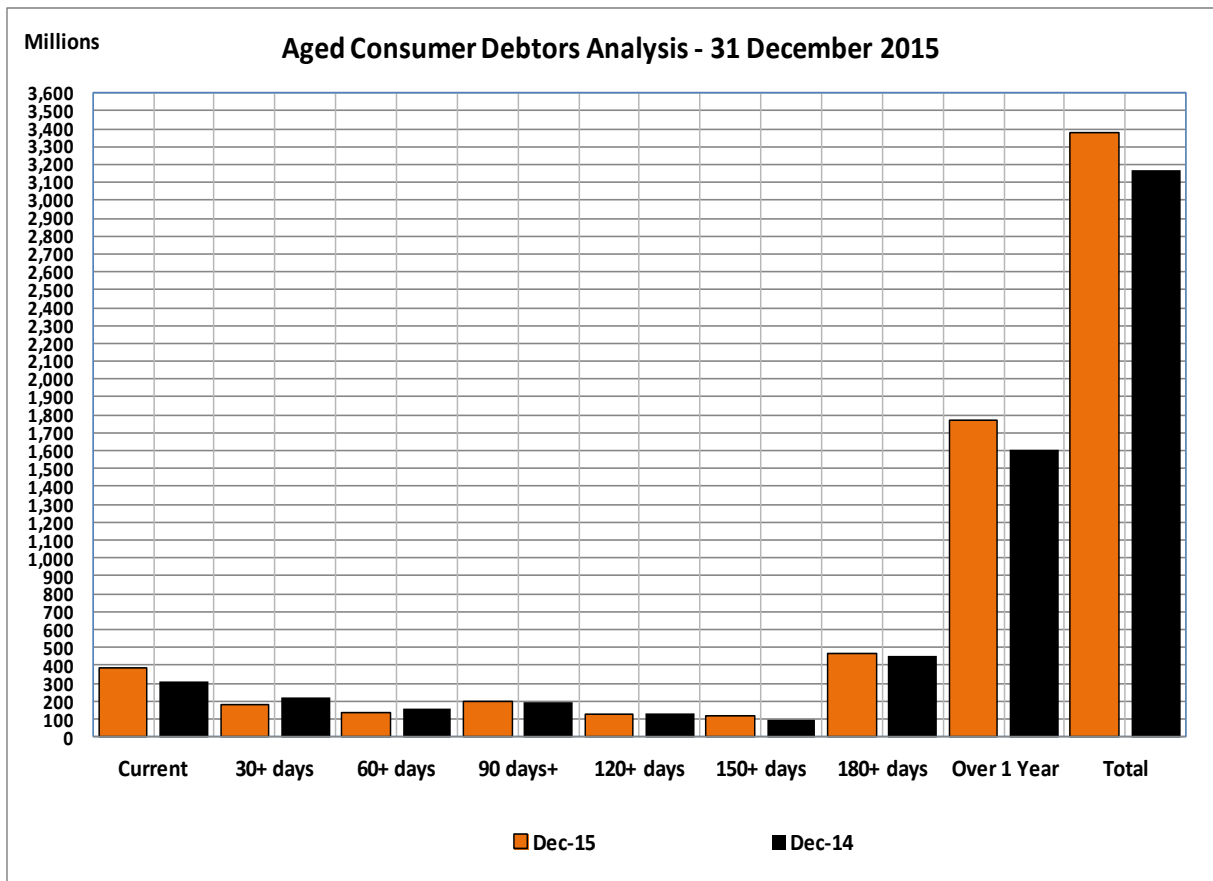
- Suppliers and employee payments indicate a year to date amount of **R2 784.192 million** (**R363.288 million** unfavourable variance) compared to a year to date target of **R2 420.904 million** mainly due to year end creditors (2014/15) only paid in July 2015;
- Capital payments indicate a year to date amount of **R833.629 million** (**R39.488 million** unfavourable variance) compared to a target of **R794.140 million** mainly due to contracts in respect of 2014/15 only paid in July 2015;
- Finance charges shows a year to date amount of **R33.00 million** compared to a year target of **R102.686 million** (**R69.686 million** favourable variance) due to interest only payable later in the year and the external loan of R173 million not yet received;
- Transfers and grants indicate a year to date amount of **R1.730 million** (**R19.778 million** favourable variance) compared to a target of **R21.508 million** and
- Repayment of borrowing indicate a year to date amount of **R17.615 million** (**R47.953 million** favourable variance) compared to a target of **R65.568 million**.

Outstanding Debtors Report (Annexure B – Table SC3)

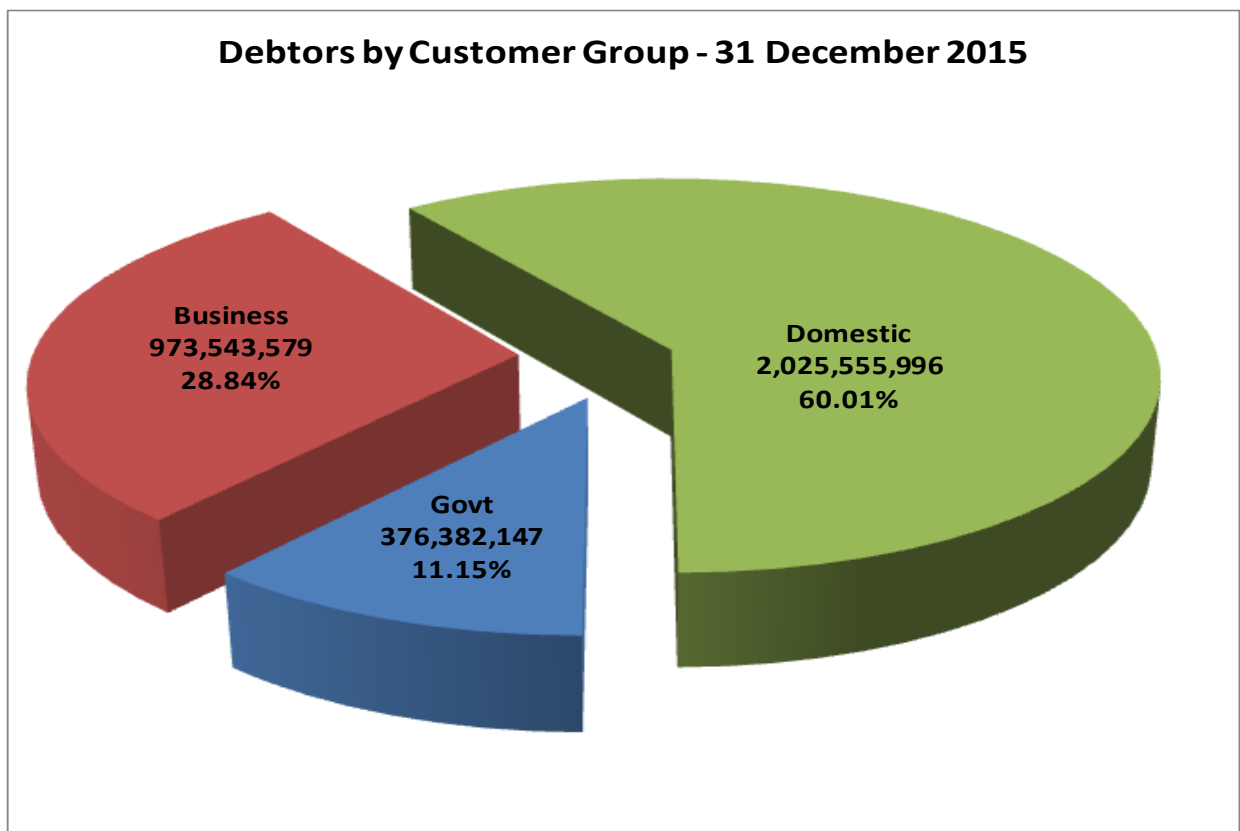
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The net debtors balance as at 31 December 2015 is **R3 375.482 million** (November 2015 – R3 460.019 million) after excluding R13.461 million (November 2015 – R11.900 million) for other departmental charges, thus reflecting a decrease of R84.537 million (2.44%) for the month.

The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 770.257 million** (R1 652.852 million – December 2014) is outstanding in this category, with **R1 228.316 million** attributable to households, an increase of R114.826 million (10.31%) from the balance of R1 113.490 million in December 2014.

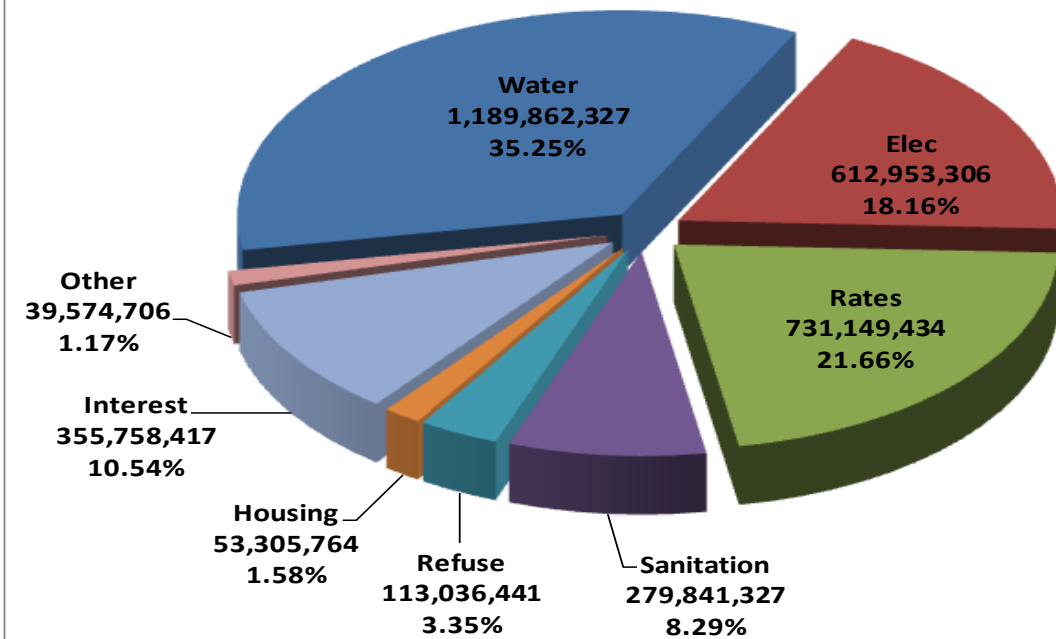


The following chart indicates the outstanding debtors per customer group (excluding other departmental charges as explained above).



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

Debtors by Income Source - 31 December 2015



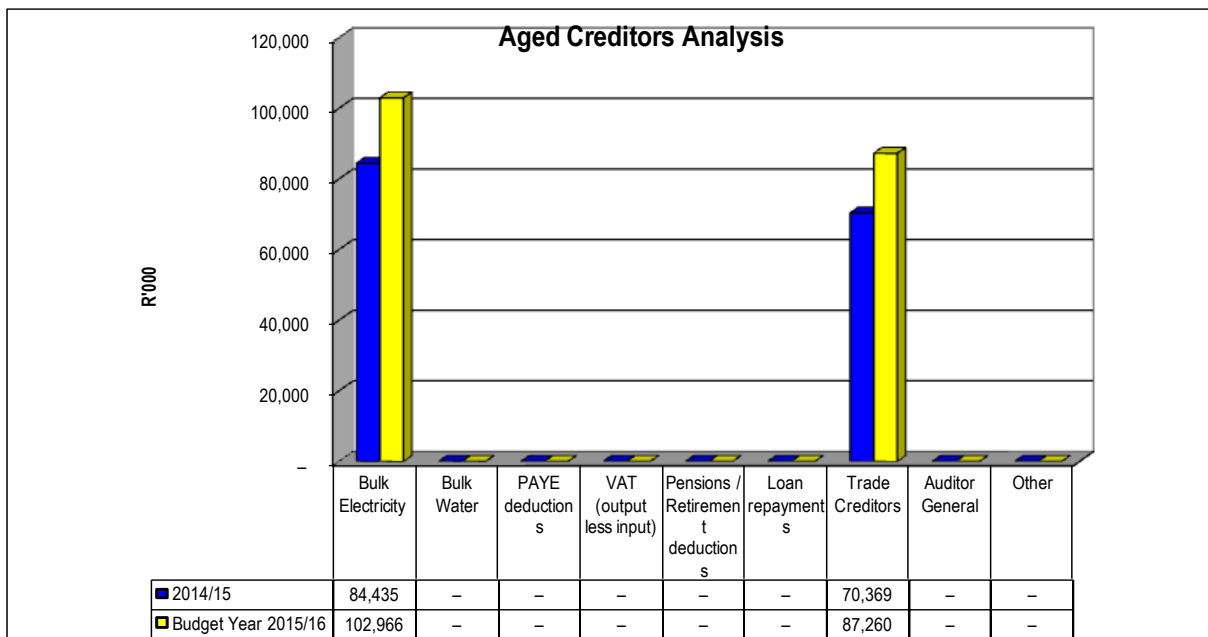
Outstanding Creditors Report (Annexure B – Table SC4)

The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to R190.225 million compared to an amount of R221.634 million in November 2015. The net decrease of R31.409 million is in trade creditors that decreased with R31.453 million and electricity that decreased with R43 974.

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

- Bulk electricity R102.966 million
- Trade creditors Centlec R3.594 million
- Trade creditors Mangaung R83.665 million
- Total R190.225 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 **R519.261 million** as at 31 December 2015 against **R381.552 million** at 30 November 2015.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 December 2015 indicates various financial risks which require monitoring during the 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 December 2015 the operating revenue (excluding capital grants) and expenditure actual represented **41.77%** and **45.07%**, respectively of the approved budget. The outcome reflects a variance of **8.23%** (unfavourable) and **4.93%** (favourable) respectively, when compared to the target of **50%**. However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the equitable share and fuel levy 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 December 2015 represents only **39.23%** when compared to a target of **50%** (6 months), a variance of **10.77%** for the year against the target.

5. KEY DECEMBER 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 December 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 December 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: 2016/01/11

SUBMITTED BY:


E. M. MOHLAHLA
CHIEF FINANCIAL OFFICER

DATE: 2016/01/12

City Manager's quality certification

I, **Tankiso Mea**, the Acting 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 December 2015** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: T. B. MEA

Acting City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 14/01/2016

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 December 2015 the reports were submitted on 15 January 2016. 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 12 January 2016.

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)
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Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow

Supporting Tables

Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
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Table SC5	Monthly Budget Statement - Investment portfolio
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Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Contact Information	
A. GENERAL INFORMATION	
Municipality	MAN Mangaung
Grade	6
Province	FS FREE STATE
Web Address	mangaung.co.za
e-mail Address	
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	3704
City / Town	Bloemfontein
Postal Code	9300
Street address	
Building	Bram Fischer Building
Street No. & Name	5 De Villiers Street
City / Town	Bloemfontein
Postal Code	9301
General Contacts	
Telephone number	051 405 8911
Fax number	051 405 8101
C. POLITICAL LEADERSHIP	
Speaker:	
Name	Mr M A Siyonzana
Telephone number	051 405 8007
Cell number	082 821 9300
Fax number	051 405 8676
E-mail address	mxolisi.siyonzana@mangaung.co.za
Secretary/PA to the Speaker:	
Name	Me S B Mncube
Telephone number	051 405 8640
Cell number	082 578 1378
Fax number	051 405 8971
E-mail address	bonga.mncube@mangaung.co.za
Mayor/Executive Mayor:	
Name	Mr T M Manyoni
Telephone number	051 405 8015
Cell number	082 334 0919
Fax number	051 405 8663
E-mail address	thabo.manyoni@mangaung.co.za
Secretary/PA to the Mayor/Executive Mayor:	
Name	N Ndimande
Telephone number	051 405 8015
Cell number	072 610 4792
Fax number	051 405 8663
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Deputy Mayor/Executive Mayor:	
Name	Ms C Rampai
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Cell number	083 459 2027
Fax number	051 405 8971
E-mail address	constance.rampai@mangaung.co.za
Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Ms B A Lefela
Telephone number	051 405 8667
Cell number	083 354 9750
Fax number	051 405 8676
E-mail address	dirontsho.lefela@mangaung.co.za
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
Name	Mr Tankiso Mea
Telephone number	051 405 8621
Cell number	
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E-mail address	Tankiso.Mea@mangaung.co.za
Secretary/PA to the Municipal Manager:	
Name	Sonnet S Piechaczek
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Chief Financial Officer	
Name	Mr E M Mohlahlo
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Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za
Secretary/PA to the Chief Financial Officer	
Name	Me Petunia Ramagaga
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Cell number	073 032 5856
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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
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Official responsible for submitting financial information	
Name	Mr Mosala Khunong
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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
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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 - M06 December

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>Financial Performance</u>									
Property rates	–	913,073	–	89,769	276,904	456,536	(179,632)	-39%	913,073
Service charges	–	3,615,605	–	(30,436)	1,606,929	1,807,803	(200,873)	-11%	3,615,605
Investment revenue	–	154,382	–	10,540	67,005	77,191	(10,186)	-13%	154,382
Transfers recognised - operational	–	615,255	–	–	442,600	307,628	134,973	44%	615,255
Other own revenue	–	1,420,979	–	127,776	413,113	710,490	(297,377)	-42%	1,420,979
Total Revenue (excluding capital transfers and contributions)	–	6,719,294	–	197,648	2,806,552	3,359,647	(553,095)	-16%	6,719,294
Employee costs	–	1,711,051	–	115,698	696,151	855,525	(159,374)	-19%	1,711,051
Remuneration of Councillors	–	54,216	–	4,243	25,234	27,108	(1,874)	-7%	54,216
Depreciation & asset impairment	–	527,384	–	9,717	229,461	263,692	(34,231)	-13%	527,384
Finance charges	–	224,941	–	32,219	82,253	112,471	(30,218)	-27%	224,941
Materials and bulk purchases	–	2,152,071	–	154,086	1,094,942	1,076,035	18,907	2%	2,152,071
Transfers and grants	–	117,571	–	(87,253)	18,974	58,785	(39,811)	-68%	117,571
Other expenditure	–	1,419,692	–	115,136	650,672	709,846	(59,174)	-8%	1,419,692
Total Expenditure	–	6,206,926	–	343,847	2,797,688	3,103,463	(305,775)	-10%	6,206,926
Surplus/(Deficit)	–	512,368	–	(146,198)	8,864	256,184	(247,320)	-97%	512,368
Transfers recognised - capital	–	754,004	–	–	–	377,002	(377,002)	-100%	754,004
Contributions & Contributed assets	–	20,953	–	–	–	10,476	(10,476)	-100%	20,953
Surplus/(Deficit) after capital transfers & contributions	–	1,287,325	–	(146,198)	8,864	643,663	(634,799)	-99%	1,287,325
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	1,287,325	–	(146,198)	8,864	643,663	(634,799)	-99%	1,287,325
<u>Capital expenditure & funds sources</u>									
Capital expenditure	–	1,793,891	–	170,643	703,812	669,659	34,153	5%	1,793,891
Capital transfers recognised	–	754,004	–	50,857	290,136	281,470	8,666	3%	754,004
Public contributions & donations	–	20,953	–	2,054	6,417	7,822	(1,405)	-18%	20,953
Borrowing	–	514,256	–	77,295	229,891	191,972	37,919	20%	514,256
Internally generated funds	–	504,678	–	40,438	177,369	188,396	(11,027)	-6%	504,678
Total sources of capital funds	–	1,793,891	–	170,643	703,812	669,659	34,153	5%	1,793,891
<u>Financial position</u>									
Total current assets	–	3,409,171	–		2,255,311				3,409,171
Total non current assets	–	14,227,264	–		13,774,777				14,227,264
Total current liabilities	–	1,884,610	–		1,369,299				1,884,610
Total non current liabilities	–	1,791,639	–		1,693,898				1,791,639
Community wealth/Equity	–	13,960,186	–		12,966,891				13,960,186
<u>Cash flows</u>									
Net cash from (used) operating	–	1,770,697	–	160,532	711,104	885,349	174,244	20%	1,770,697
Net cash from (used) investing	–	(1,587,741)	–	(170,399)	(833,629)	(793,870)	39,758	-5%	(1,587,741)
Net cash from (used) financing	–	47,864	–	(14,263)	(16,538)	23,932	40,470	169%	47,864
Cash/cash equivalents at the month/year end	–	680,156	–	–	537,232	564,745	27,513	5%	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
<u>Debtors Age Analysis</u>									
Total By Income Source	398,645	178,190	133,944	193,975	126,733	121,554	465,643	1,770,257	3,388,942
<u>Creditors Age Analysis</u>									
Total Creditors	144,554	23,464	11,168	11,039	–	–	–	–	190,225

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M06 December

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	–	212,942	809,662	1,413,369	(603,707)	-43%	2,826,737
Executive and council	–	1,712	–	–	–	856	(856)	-100%	1,712
Budget and treasury office	–	2,758,087	–	212,234	804,180	1,379,044	(574,864)	-42%	2,758,087
Corporate services	–	66,938	–	708	5,482	33,469	(27,987)	-84%	66,938
<i>Community and public safety</i>	–	390,380	–	2,108	11,773	195,190	(183,417)	-94%	390,380
Community and social services	–	5,855	–	657	3,584	2,928	656	22%	5,855
Sport and recreation	–	2,080	–	366	970	1,040	(69)	-7%	2,080
Public safety	–	73,881	–	509	3,720	36,940	(33,220)	-90%	73,881
Housing	–	308,542	–	576	3,497	154,271	(150,774)	-98%	308,542
Health	–	23	–	1	2	11	(10)	-86%	23
<i>Economic and environmental services</i>	–	9,801	–	532	3,970	4,901	(931)	-19%	9,801
Planning and development	–	7,096	–	453	3,112	3,548	(436)	-12%	7,096
Road transport	–	2,472	–	41	534	1,236	(702)	-57%	2,472
Environmental protection	–	233	–	38	324	117	207	177%	233
<i>Trading services</i>	–	4,245,267	–	(18,002)	1,971,938	2,122,633	(150,696)	-7%	4,245,267
Electricity	–	2,648,134	–	166,278	1,201,941	1,324,067	(122,126)	-9%	2,648,134
Water	–	975,463	–	(134,824)	406,864	487,731	(80,867)	-17%	975,463
Waste water management	–	355,690	–	(31,997)	193,105	177,845	15,260	9%	355,690
Waste management	–	265,980	–	(17,459)	170,027	132,990	37,037	28%	265,980
<i>Other</i>	–	22,065	–	68	9,210	11,033	(1,822)	-17%	22,065
Total Revenue - Standard	–	7,494,251	–	197,648	2,806,552	3,747,126	(940,574)	-25%	7,494,251
<u>Expenditure - Standard</u>									
<i>Governance and administration</i>	–	1,401,089	–	110,236	591,101	700,545	(109,443)	-16%	1,401,089
Executive and council	–	390,291	–	44,022	163,462	195,146	(31,684)	-16%	390,291
Budget and treasury office	–	647,811	–	37,590	251,982	323,906	(71,924)	-22%	647,811
Corporate services	–	362,987	–	28,625	175,658	181,493	(5,836)	-3%	362,987
<i>Community and public safety</i>	–	578,698	–	42,175	229,099	289,349	(60,250)	-21%	578,698
Community and social services	–	184,730	–	9,902	58,363	92,365	(34,002)	-37%	184,730
Sport and recreation	–	51,112	–	2,168	16,635	25,556	(8,921)	-35%	51,112
Public safety	–	244,730	–	17,542	103,543	122,365	(18,822)	-15%	244,730
Housing	–	84,296	–	11,804	46,253	42,148	4,105	10%	84,296
Health	–	13,830	–	759	4,304	6,915	(2,610)	-38%	13,830
<i>Economic and environmental services</i>	–	512,102	–	22,023	200,253	256,051	(55,798)	-22%	512,102
Planning and development	–	99,522	–	5,610	30,399	49,761	(19,363)	-39%	99,522
Road transport	–	380,574	–	14,384	158,957	190,287	(31,330)	-16%	380,574
Environmental protection	–	32,006	–	2,029	10,898	16,003	(5,105)	-32%	32,006
<i>Trading services</i>	–	3,681,484	–	167,462	1,767,191	1,840,742	(73,551)	-4%	3,681,484
Electricity	–	2,320,960	–	165,768	1,168,621	1,160,480	8,141	1%	2,320,960
Water	–	858,704	–	55,144	388,668	429,352	(40,684)	-9%	858,704
Waste water management	–	266,875	–	(43,071)	114,400	133,438	(19,038)	-14%	266,875
Waste management	–	234,944	–	(10,380)	95,502	117,472	(21,970)	-19%	234,944
<i>Other</i>	–	33,553	–	1,950	10,044	16,776	(6,733)	-40%	33,553
Total Expenditure - Standard	–	6,206,926	–	343,847	2,797,688	3,103,463	(305,775)	-10%	6,206,926
Surplus/ (Deficit) for the year	–	1,287,325	–	(146,198)	8,864	643,663	(634,799)	-99%	1,287,325

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M06 December

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	-	212,942	809,662	1,413,369	(603,707)	-43%	2,826,737
Executive and council	-	1,712	-	-	-	856	(856)	-100.00%	1,712
Mayor and Council		1,712		-	-	856	(856)	-100.00%	1,712
Municipal Manager		-		-	-	-	-		-
Budget and treasury office		2,758,087		212,234	804,180	1,379,044	(574,864)	-41.69%	2,758,087
Corporate services	-	66,938	-	708	5,482	33,469	(27,987)	-83.62%	66,938
Human Resources		7,360		180	1,555	3,680	(2,125)	-57.75%	7,360
Information Technology		-		-	-	-	-		-
Property Services		55,725		439	3,282	27,863	(24,581)	-88.22%	55,725
Other Admin		3,853		89	645	1,926	(1,281)	-66.49%	3,853
Community and public safety	-	390,380	-	2,108	11,773	195,190	(183,417)	-93.97%	390,380
Community and social services	-	5,855	-	657	3,584	2,928	656	22.41%	5,855
Libraries and Archives		341		12	103	171	(67)	-39.40%	341
Museums & Art Galleries etc		14		-	-	7	(7)	-100.00%	14
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		2,750		288	1,658	1,375	283	20.61%	2,750
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		2,750		357	1,822	1,375	447	32.52%	2,750
Sport and recreation		2,080		366	970	1,040	(69)	-6.68%	2,080
Public safety	-	73,881	-	509	3,720	36,940	(33,220)	-89.93%	73,881
Police		73,105		480	3,524	36,553	(33,029)	-90.36%	73,105
Fire		776		29	196	388	(192)	-49.38%	776
Civil Defence		-		-	-	-	-		-
Street Lighting		-		-	-	-	-		-
Other		-		-	-	-	-		-
Housing		308,542		576	3,497	154,271	(150,774)	-97.73%	308,542
Health	-	23	-	1	2	11	(10)	-86.27%	23
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		23		1	2	11	(10)	-86.27%	23
Economic and environmental services	-	9,801	-	532	3,970	4,901	(931)	-19.00%	9,801
Planning and development	-	7,096	-	453	3,112	3,548	(436)	-12.30%	7,096
Economic Development/Planning		495		4	8	247	(240)	-96.87%	495
Town Planning/Building enforcement		6,601		450	3,104	3,301	(197)	-5.96%	6,601
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	2,472	-	41	534	1,236	(702)	-56.79%	2,472
Roads		1,322		-	-	661	(661)	-100.00%	1,322
Public Buses		-		-	-	-	-		-
Parking Garages		1,150		41	534	575	(41)	-7.10%	1,150
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	233	-	38	324	117	207	177.45%	233
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		233		38	324	117	207	177.45%	233
Trading services	-	4,245,267	-	(18,002)	1,971,938	2,122,633	(150,696)	-7.10%	4,245,267
Electricity	-	2,648,134	-	166,278	1,201,941	1,324,067	(122,126)	-9.22%	2,648,134
Electricity Distribution		2,646,134		166,278	1,201,941	1,323,067	(121,126)	-9.15%	2,646,134
Electricity Generation		2,000		-	-	1,000	(1,000)	-100.00%	2,000
Water	-	975,463	-	(134,824)	406,864	487,731	(80,867)	-16.58%	975,463
Water Distribution		975,463		(134,824)	406,864	487,731	(80,867)	-16.58%	975,463
Water Storage		-		-	-	-	-		-
Waste water management	-	355,690	-	(31,997)	193,105	177,845	15,260	8.58%	355,690
Sewerage		355,690		(31,997)	193,105	177,845	15,260	8.58%	355,690
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	265,980	-	(17,459)	170,027	132,990	37,037	27.85%	265,980
Solid Waste		265,980		(17,459)	170,027	132,990	37,037	27.85%	265,980
Other	-	22,065	-	68	9,210	11,033	(1,822)	-16.52%	22,065
Air Transport		415		68	427	207	220	105.91%	415
Abattoirs		-		-	-	-	-		-
Tourism		62		-	-	31	(31)	-100.00%	62
Forestry		-		-	-	-	-		-
Markets		21,588		0	8,784	10,794	(2,010)	-18.63%	21,588
Total Revenue - Standard	-	7,494,251	-	197,648	2,806,552	3,747,126	(940,574)	-25.10%	7,494,251

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 - Standard									
Municipal governance and administration	-	1,401,089	-	110,236	591,101	700,545	(109,443)	-15.62%	1,401,089
Executive and council	-	390,291	-	44,022	163,462	195,146	(31,684)	-16.24%	390,291
Mayor and Council		375,195		41,431	156,067	187,598	(31,530)	-16.81%	375,195
Municipal Manager		15,096		2,591	7,395	7,548	(154)	-2.03%	15,096
Budget and treasury office		647,811		37,590	251,982	323,906	(71,924)	-22.21%	647,811
Corporate services	-	362,987	-	28,625	175,658	181,493	(5,836)	-3.22%	362,987
Human Resources		61,130		5,044	25,795	30,565	(4,770)	-15.60%	61,130
Information Technology		73,529		4,029	29,879	36,764	(6,885)	-18.73%	73,529
Property Services		34,890		2,867	12,240	17,445	(5,205)	-29.84%	34,890
Other Admin		193,438		16,685	107,744	96,719	11,025	11.40%	193,438
Community and public safety	-	578,698	-	42,175	229,099	289,349	(60,250)	-20.82%	578,698
Community and social services	-	184,730	-	9,902	58,363	92,365	(34,002)	-36.81%	184,730
Libraries and Archives		25,759		1,385	8,775	12,879	(4,105)	-31.87%	25,759
Museums & Art Galleries etc		2,226		38	439	1,113	(673)	-60.52%	2,226
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		27,854		1,843	9,099	13,927	(4,828)	-34.66%	27,854
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		128,892		6,636	40,050	64,446	(24,396)	-37.85%	128,892
Sport and recreation		51,112		2,168	16,635	25,556	(8,921)	-34.91%	51,112
Public safety	-	244,730	-	17,542	103,543	122,365	(18,822)	-15.38%	244,730
Police		155,125		12,237	70,623	77,563	(6,940)	-8.95%	155,125
Fire		73,128		4,534	28,049	36,564	(8,515)	-23.29%	73,128
Civil Defence		-		-	-	-	-		-
Street Lighting		-		-	-	-	-		-
Other		16,477		771	4,872	8,239	(3,367)	-40.87%	16,477
Housing		84,296		11,804	46,253	42,148	4,105	9.74%	84,296
Health	-	13,830	-	759	4,304	6,915	(2,610)	-37.75%	13,830
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		13,830		759	4,304	6,915	(2,610)	-37.75%	13,830
Economic and environmental services	-	512,102	-	22,023	200,253	256,051	(55,798)	-21.79%	512,102
Planning and development	-	99,522	-	5,610	30,399	49,761	(19,363)	-38.91%	99,522
Economic Development/Planning		36,937		2,570	13,957	18,469	(4,512)	-24.43%	36,937
Town Planning/Building enforcement		62,585		3,040	16,442	31,293	(14,851)	-47.46%	62,585
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	380,574	-	14,384	158,957	190,287	(31,330)	-16.46%	380,574
Roads		378,385		14,245	158,345	189,193	(30,847)	-16.30%	378,385
Public Buses		-		-	-	-	-		-
Parking Garages		2,189		139	612	1,094	(482)	-44.08%	2,189
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	32,006	-	2,029	10,898	16,003	(5,105)	-31.90%	32,006
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		32,006		2,029	10,898	16,003	(5,105)	-31.90%	32,006
Trading services	-	3,681,484	-	167,462	1,767,191	1,840,742	(73,551)	-4.00%	3,681,484
Electricity	-	2,320,960	-	165,768	1,168,621	1,160,480	8,141	0.70%	2,320,960
Electricity Distribution		2,276,890		165,768	1,168,617	1,138,445	30,172	2.65%	2,276,890
Electricity Generation		44,070		-	4	22,035	(22,031)	-99.98%	44,070
Water	-	858,704	-	55,144	388,668	429,352	(40,684)	-9.48%	858,704
Water Distribution		858,704		55,144	388,668	429,352	(40,684)	-9.48%	858,704
Water Storage		-		-	-	-	-		-
Waste water management	-	266,875	-	(43,071)	114,400	133,438	(19,038)	-14.27%	266,875
Sewerage		266,875		(43,071)	114,400	133,438	(19,038)	-14.27%	266,875
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	234,944	-	(10,380)	95,502	117,472	(21,970)	-18.70%	234,944
Solid Waste		234,944		(10,380)	95,502	117,472	(21,970)	-18.70%	234,944
Other	-	33,553	-	1,950	10,044	16,776	(6,733)	-40.13%	33,553
Air Transport		430		33	71	215	(144)	-67.01%	430
Abattoirs		-		-	-	-	-		-
Tourism		10,735		1,003	2,715	5,367	(2,653)	-49.42%	10,735
Forestry		-		-	-	-	-		-
Markets		22,388		914	7,258	11,194	(3,936)	-35.16%	22,388
Total Expenditure - Standard	-	6,206,926	-	343,847	2,797,688	3,103,463	(305,775)	-9.85%	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	(146,198)	8,864	643,663	(634,799)	-98.62%	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	-	566	2,760	6,652	(3,892)	-58.5%	13,304
Vote 4 - Finance	-	1,269,361	-	104,991	491,622	634,680	(143,058)	-22.5%	1,269,361
Vote 5 - Social Services	-	81,545	-	1,383	9,001	40,772	(31,772)	-77.9%	81,545
Vote 6 - Planning	-	28,190	-	450	11,892	14,095	(2,203)	-15.6%	28,190
Vote 7 - Human Settlement and Housing	-	364,267	-	1,014	6,778	182,133	(175,355)	-96.3%	364,267
Vote 8 - Economic and Rural Development	-	557	-	4	4	278	(275)	-98.7%	557
Vote 9 - Engineering Services	-	357,013	-	(31,997)	193,105	178,506	14,599	8.2%	357,013
Vote 10 - Water Services	-	975,463	-	(134,824)	406,864	487,731	(80,867)	-16.6%	975,463
Vote 11 - Waste and Fleet Management	-	265,980	-	(17,459)	170,027	132,990	37,037	27.8%	265,980
Vote 12 - Miscellaneous Services	-	1,490,439	-	107,243	312,558	745,219	(432,662)	-58.1%	1,490,439
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,648,134	-	166,278	1,201,941	1,324,067	(122,126)	-9.2%	2,648,134
Total Revenue by Vote	-	7,494,251	-	197,648	2,806,552	3,747,126	(940,574)	-25.1%	7,494,251
Expenditure by Vote									
Vote 1 - City Manager	-	56,089	-	4,582	18,688	28,045	(9,357)	-33.4%	56,089
Vote 2 - Executive Mayor	-	203,542	-	11,431	90,544	101,771	(11,227)	-11.0%	203,542
Vote 3 - Corporate Services	-	298,844	-	18,683	120,607	149,422	(28,815)	-19.3%	298,844
Vote 4 - Finance	-	286,591	-	15,698	117,045	143,296	(26,251)	-18.3%	286,591
Vote 5 - Social Services	-	474,628	-	30,355	177,645	237,314	(59,669)	-25.1%	474,628
Vote 6 - Planning	-	135,324	-	27,564	50,861	67,662	(16,801)	-24.8%	135,324
Vote 7 - Human Settlement and Housing	-	119,186	-	14,671	58,492	59,593	(1,101)	-1.8%	119,186
Vote 8 - Economic and Rural Development	-	47,672	-	3,573	16,665	23,836	(7,171)	-30.1%	47,672
Vote 9 - Engineering Services	-	651,923	-	(28,328)	275,096	325,962	(50,865)	-15.6%	651,923
Vote 10 - Water Services	-	858,704	-	55,144	388,668	429,352	(40,684)	-9.5%	858,704
Vote 11 - Waste and Fleet Management	-	299,024	-	(1,854)	148,642	149,512	(869)	-0.6%	299,024
Vote 12 - Miscellaneous Services	-	396,498	-	23,296	142,028	198,249	(56,221)	-28.4%	396,498
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	57,940	-	3,265	24,085	28,970	(4,885)	-16.9%	57,940
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,320,960	-	165,768	1,168,621	1,160,480	8,141	0.7%	2,320,960
Total Expenditure by Vote	-	6,206,926	-	343,847	2,797,688	3,103,463	(305,775)	-9.9%	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	(146,198)	8,864	643,663	(634,799)	-98.6%	1,287,325

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06
December

R thousand	Vote Description	2014/15	Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	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	-	566	2,760	6,652	(3,892)	-59%
	3.1 - Head	-	-	-	-	-	-	-	-
	3.2 - Human Resource Development	-	5,407	-	-	674	2,704	(2,029)	-75%
	3.3 - Human Resource Management	-	1,965	-	180	881	982	(102)	-10%
	3.4 - Labour Relations	-	-	-	-	-	-	-	-
	3.5 - Legal Services	-	-	-	-	-	-	-	-
	3.6 - Facilities Management	-	5,932	-	386	1,205	2,966	(1,761)	-59%
	3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-
	3.8 - Committee Services	-	-	-	-	-	-	-	-
	3.9 - Information Technology and Management	-	-	-	-	-	-	-	-
	Vote 4 - Finance	-	1,269,361	-	104,991	491,622	634,680	(143,058)	-23%
	4.1 - Property Rates	-	1,109,214	-	89,769	421,976	554,607	(132,631)	-24%
	4.2 - Chief Financial Officer	-	1,712	-	-	-	856	(856)	-100%
	4.3 - Financial Management	-	1,335	-	0	(71)	667	(739)	-111%
	4.4 - Supply Chain Management	-	9,963	-	121	1,681	4,981	(3,300)	-66%
	4.5 - Revenue Management	-	147,082	-	15,101	68,036	73,541	(5,505)	-7%
	4.6 - Meter Reading	-	55	-	-	-	28	(28)	-100%
	4.7 - Asset Management	-	-	-	-	-	-	-	-
	4.8 - Financial Accounting	-	-	-	-	1	-	1	#DIV/0!
	Vote 5 - Social Services	-	81,545	-	1,383	9,001	40,772	(31,772)	-78%
	5.1 - Administration	-	-	-	-	-	-	-	-
	5.2 - Social Development	-	600	-	121	845	300	545	182%
	5.3 - Emergency Management Services	-	776	-	29	196	388	(192)	-49%
	5.4 - Public Safety	-	74,255	-	521	4,058	37,128	(33,070)	-89%
	5.5 - Parks and Cemeteries	-	5,915	-	712	3,901	2,957	944	32%
	5.6 - Disaster Management	-	-	-	-	-	-	-	-
	Vote 6 - Planning	-	28,190	-	450	11,892	14,095	(2,203)	-16%
	6.1 - Administration and Finance	-	-	-	-	-	-	-	-
	6.2 - Town and Regional Planning	-	174	-	0	6	87	(81)	-93%
	6.3 - Land Use Control	-	6,427	-	449	3,098	3,214	(116)	-4%
	6.4 - Architectural and Survey Services	-	-	-	-	-	-	-	-
	6.5 - Geographic Information Services	-	-	-	-	-	-	-	-
	6.6 - Environmental Management	-	-	-	-	-	-	-	-
	6.7 - Economic Development	-	-	-	-	4	-	4	#DIV/0!
	6.8 - Fresh Produce Market	-	21,588	-	0	8,784	10,794	(2,010)	-19%
	Vote 7 - Human Settlement and Housing	-	364,267	-	1,014	6,778	182,133	(175,355)	-96%
	7.1 - Head	-	-	-	2	16	-	16	#DIV/0!
	7.2 - Rental and Social Housing	-	6,661	-	573	3,433	3,330	103	3%
	7.3 - Land Development and Property Management	-	55,725	-	439	3,282	27,863	(24,581)	-88%
	7.4 - Implementation Support	-	301,881	-	-	47	150,940	(150,893)	-100%
	7.5 - BNG Property Management	-	-	-	-	-	-	-	-
	7.6 - Informal Settlements	-	-	-	-	-	-	-	-
	7.7 - Housing	-	-	-	-	-	-	-	-
	Vote 8 - Economic and Rural Development	-	557	-	4	4	278	(275)	-99%
	8.1 - Administration and Strategic Support	-	-	-	4	4	-	4	#DIV/0!
	8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-
	8.3 - Tourism	-	62	-	-	-	31	(31)	-100%
	8.4 - Rural Development	-	-	-	-	-	-	-	-
	8.5 - SMME's	-	495	-	-	-	247	(247)	-100%
	Vote 9 - Engineering Services	-	357,013	-	(31,997)	193,105	178,506	14,599	8%
	9.1 - Head	-	-	-	-	-	-	-	-
	9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-
	9.3 - Roads and Stormwater	-	1,322	-	-	-	661	(661)	-100%
	9.4 - Solid Waste Management	-	-	-	-	-	-	-	-
	9.5 - Sanitation	-	355,690	-	(31,997)	193,105	177,845	15,260	9%
	Vote 10 - Water Services	-	975,463	-	(134,824)	406,864	487,731	(80,867)	-17%
	10.1 - Water	-	975,463	-	(134,824)	406,864	487,731	(80,867)	-17%
	Vote 11 - Waste and Fleet Management	-	265,980	-	(17,459)	170,027	132,990	37,037	28%
	11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-
	11.2 - Landfill Site Management	-	-	-	-	-	-	-	-
	11.3 - Disposal Sites	-	75	-	-	-	37	(37)	-100%
	11.4 - Solid Waste Management	-	-	-	-	-	-	-	-
	11.5 - Public Cleansing	-	-	-	-	-	-	-	-
	11.6 - Domestic Waste	-	265,541	-	(28,640)	(13,246)	132,770	(146,017)	-110%
	11.7 - Trade Waste	-	-	-	11,181	183,274	-	183,274	#DIV/0!
	11.8 - Botshabelo	-	186	-	-	-	93	(93)	-100%
	11.9 - Thaba Nchu	-	178	-	-	-	89	(89)	-100%
	11.10 - Fleet Services	-	-	-	-	-	-	-	-
	Vote 12 - Miscellaneous Services	-	1,490,439	-	107,243	312,558	745,219	(432,662)	-58%
	12.1 - Transfers, Grants and Miscellaneous	-	1,490,439	-	107,243	312,558	745,219	(432,662)	-58%
	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	-	166,278	1,201,941	1,324,067	(122,126)	-9%
	15.1 - Board of Directors	-	-	-	-	-	-	-	-
	15.2 - Company Secretary	-	-	-	-	-	-	-	-
	15.3 - Chief Executive Officer	-	-	-	-	-	-	-	-
	15.4 - Finance	-	2,642,013	-	166,065	1,199,962	1,321,007	(121,044)	-9%
	15.5 - Corporate Services	-	3,198	-	119	1,195	1,599	(404)	-25%
	15.6 - Engineering	-	2,000	-	22	784	1,000	(216)	-22%
	15.7 - Customer Services	-	-	-	-	-	-	-	-
	15.8 - Design and Development, Engineering Wires & Distribution	-	923	-	72	-	462	(462)	-100%
	15.9 - Compliance and Performance	-	-	-	-	-	-	-	-
	15.10 - Street Lights	-	-	-	-	-	-	-	-
	Total Revenue by Vote	-	7,494,251	-	197,648	2,806,552	3,747,126	(940,574)	-25%

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
Expenditure by Vote									
Vote 1 - City Manager	-	56,089	-	4,582	18,688	28,045	(9,357)	-33%	56,089
1.1 - Office of the City Manager		15,096		2,591	7,395	7,548	(154)	-2%	15,096
1.2 - Deputy Executive Director Operations		11,923		449	2,368	5,961	(3,593)	-60%	11,923
1.3 - Deputy Executive Director Performance		10,836		540	3,003	5,418	(2,416)	-45%	10,836
1.4 - Risk Management and Anti-Fraud & Corruption		18,234		1,003	5,923	9,117	(3,194)	-35%	18,234
Vote 2 - Executive Mayor	-	203,542	-	11,431	90,544	101,771	(11,227)	-11%	203,542
2.1 - Office of the Speaker		110,076		6,142	52,809	55,038	(2,229)	-4%	110,076
2.2 - Office of the Executive Mayor		85,501		4,765	34,551	42,750	(8,199)	-19%	85,501
2.3 - Office of the Councils Whip		7,965		524	3,184	3,982	(798)	-20%	7,965
Vote 3 - Corporate Services	-	298,844	-	18,683	120,607	149,422	(28,815)	-19%	298,844
3.1 - Head		6,056		408	2,294	3,028	(734)	-24%	6,056
3.2 - Human Resource Development		16,693		1,136	6,403	8,346	(1,943)	-23%	16,693
3.3 - Human Resource Management		38,521		2,615	14,456	19,260	(4,805)	-25%	38,521
3.4 - Labour Relations		8,058		1,249	4,934	4,029	905	22%	8,058
3.5 - Legal Services		13,718		1,350	7,848	6,859	989	14%	13,718
3.6 - Facilities Management		118,550		6,070	44,722	59,275	(14,553)	-25%	118,550
3.7 - Safety and Loss Control		2,877		246	1,062	1,438	(376)	-26%	2,877
3.8 - Committee Services		20,843		1,581	9,009	10,421	(1,412)	-14%	20,843
3.9 - Information Technology and Management		73,529		4,029	29,879	36,764	(6,885)	-19%	73,529
Vote 4 - Finance	-	286,591	-	15,698	117,045	143,296	(26,251)	-18%	286,591
4.1 - Property Rates		4,816		(4,363)	-	2,408	(2,408)	-100%	4,816
4.2 - Chief Financial Officer		51,805		3,439	16,422	25,903	(9,480)	-37%	51,805
4.3 - Financial Management		9,876		574	3,190	4,938	(1,748)	-35%	9,876
4.4 - Supply Chain Management		25,869		1,842	10,478	12,934	(2,456)	-19%	25,869
4.5 - Revenue Management		134,875		7,280	55,794	67,438	(11,643)	-17%	134,875
4.6 - Meter Reading		33,968		3,767	21,498	16,984	4,514	27%	33,968
4.7 - Asset Management		13,527		2,911	8,131	6,763	1,368	20%	13,527
4.8 - Financial Accounting		11,856		246	1,531	5,928	(4,397)	-74%	11,856
Vote 5 - Social Services	-	474,628	-	30,355	177,645	237,314	(59,669)	-25%	474,628
5.1 - Administration		7,101		405	2,253	3,551	(1,298)	-37%	7,101
5.2 - Social Development		70,453		4,247	25,138	35,227	(10,089)	-29%	70,453
5.3 - Emergency Management Services		73,128		4,534	28,049	36,564	(8,515)	-23%	73,128
5.4 - Public Safety		157,314		12,377	71,235	78,657	(7,422)	-9%	157,314
5.5 - Parks and Cemeteries		150,155		8,021	46,099	75,077	(28,978)	-39%	150,155
5.6 - Disaster Management		16,477		771	4,872	8,239	(3,367)	-41%	16,477
Vote 6 - Planning	-	135,324	-	27,564	50,861	67,662	(16,801)	-25%	135,324
6.1 - Administration and Finance		41,762		23,083	24,614	20,881	3,733	18%	41,762
6.2 - Town and Regional Planning		20,658		742	4,977	10,329	(5,352)	-52%	20,658
6.3 - Land Use Control		26,557		1,507	8,499	13,278	(4,780)	-36%	26,557
6.4 - Architectural and Survey Services		8,047		297	1,493	4,023	(2,530)	-63%	8,047
6.5 - Geographic Information Services		7,324		494	1,472	3,662	(2,190)	-60%	7,324
6.6 - Environmental Management		8,588		527	2,540	4,294	(1,754)	-41%	8,588
6.7 - Economic Development		-		-	6	-	6	#DIV/0!	-
6.8 - Fresh Produce Market		22,388		914	7,258	11,194	(3,936)	-35%	22,388
Vote 7 - Human Settlement and Housing	-	119,186	-	14,671	58,492	59,593	(1,101)	-2%	119,186
7.1 - Head		11,736		4,219	9,683	5,868	3,816	65%	11,736
7.2 - Rental and Social Housing		22,942		3,918	16,592	11,471	5,121	45%	22,942
7.3 - Land Development and Property Management		34,890		2,867	12,240	17,445	(5,205)	-30%	34,890
7.4 - Implementation Support		8,916		679	2,518	4,458	(1,940)	-44%	8,916
7.5 - BNG Property Management		5,431		531	2,951	2,715	235	9%	5,431
7.6 - Informal Settlements		35,271		2,458	14,509	17,636	(3,126)	-18%	35,271
7.7 - Housing		-		-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	47,672	-	3,573	16,665	23,836	(7,171)	-30%	47,672
8.1 - Administration and Strategic Support		5,483		73	687	2,741	(2,054)	-75%	5,483
8.2 - Marketing and Investment Promotion		13,895		307	7,985	6,948	1,037	15%	13,895
8.3 - Tourism		10,735		1,003	2,715	5,367	(2,653)	-49%	10,735
8.4 - Rural Development		11,417		1,688	2,438	5,709	(3,271)	-57%	11,417
8.5 - SMME's		6,141		503	2,841	3,071	(230)	-7%	6,141
Vote 9 - Engineering Services	-	651,923	-	(28,328)	275,096	325,962	(50,865)	-16%	651,923
9.1 - Head		6,663		490	2,373	3,331	(959)	-29%	6,663
9.2 - Fleet Services and Engineering Support		-		8	(21)	-	(21)	#DIV/0!	-
9.3 - Roads and Stormwater		378,385		14,245	158,345	189,193	(30,847)	-16%	378,385
9.4 - Solid Waste Management		-		-	-	-	-	-	-
9.5 - Sanitation		266,875		(43,071)	114,400	133,438	(19,038)	-14%	266,875
Vote 10 - Water Services	-	858,704	-	55,144	388,668	429,352	(40,684)	-9%	858,704
10.1 - Water		858,704		55,144	388,668	429,352	(40,684)	-9%	858,704
Vote 11 - Waste and Fleet Management	-	299,024	-	(1,854)	148,642	149,512	(869)	-1%	299,024
11.1 - Strategic and Administration Support		3,689		120	261	1,845	(1,583)	-86%	3,689
11.2 - Landfill Site Management		15,150		284	1,638	7,575	(5,937)	-78%	15,150
11.3 - Disposal Sites		52,263		1,060	15,472	26,131	(10,660)	-41%	52,263
11.4 - Solid Waste Management		7,185		369	2,452	3,593	(1,140)	-32%	7,185
11.5 - Public Cleansing		47,383		3,953	22,316	23,692	(1,375)	-6%	47,383
11.6 - Domestic Waste		40,589		2,918	20,473	20,295	179	1%	40,589
11.7 - Trade Waste		30,565		(22,216)	13,523	15,283	(1,760)	-12%	30,565
11.8 - Botshabelo		24,680		1,798	11,335	12,340	(1,005)	-8%	24,680
11.9 - Thaba Nchu		17,128		1,454	8,293	8,564	(271)	-3%	17,128
11.10 - Fleet Services		60,390		8,406	52,879	30,195	22,684	75%	60,390
Vote 12 - Miscellaneous Services	-	396,498	-	23,296	142,028	198,249	(56,221)	-28%	396,498
12.1 - Transfers, Grants and Miscellaneous		396,498		23,296	142,028	198,249	(56,221)	-28%	396,498
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Re	-	57,940	-	3,265	24,085	28,970	(4,885)	-17%	57,940
14.1 - Head		16,701		786	8,163	8,350	(187)	-2%	16,701
14.2 - Strategic Projects		2,420		224	1,272	1,210	61	5%	2,420
14.3 - City Services, Monitoring and Evaluation		1,599		100	599	800	(200)	-25%	1,599
14.4 - Regional Centre Bloemfontein		17,360		935	6,235	8,680	(2,445)	-28%	17,360
14.5 - Regional Centre Botshabelo		11,006		770	4,360	5,503	(1,143)	-21%	11,006
14.6 - Regional Centre Thaba Nchu		8,853		450	3,456	4,427	(971)	-22%	8,853
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,320,960	-	165,768	1,168,621	1,160,480	8,141	1%	2,320,960
15.1 - Board of Directors		2,649		84	643	1,324	(681)	-51%	2,649
15.2 - Company Secretary		3,751		169	732	1,876	(1,143)	-61%	3,751
15.3 - Chief Executive Officer		75,576		3,483	26,310	37,788	(11,478)	-30%	75,576
15.4 - Finance		513,220		45,643	298,867	256,610	42,257	16%	513,220
15.5 - Corporate Services		33,509		2,011	9,209	16,755	(7,545)	-45%	33,509
15.6 - Engineering		44,070		2,065	12,450	22,035	(9,585)	-43%	44,070
15.7 - Customer Services		-		2,655	5,642	-	5,642	#DIV/0!	-
15.8 - Design and Development, Engineering Wires & Distribution		1,596,374		107,824	803,828	798,187	5,641	1%	1,596,374
15.9 - Compliance and Performance		51,811		1,833	10,939	25,906	(14,966)	-58%	51,811
15.10 - Street Lights		-		-	-	-	-	-	-
Total Expenditure by Vote	-	6,206,926	-	343,847	2,797,688	3,103,463	(305,775)	(0)	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	(146,198)	8,864	643,663	(634,799)	(0)	1,287,325

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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		89,769	276,904	456,536	(179,632)	-39%	913,073
Property rates - penalties & collection charges		–				–	–		–
Service charges - electricity revenue		2,411,023		154,905	1,128,357	1,205,511	(77,154)	-6%	2,411,023
Service charges - water revenue		876,185		(135,126)	332,717	438,092	(105,375)	-24%	876,185
Service charges - sanitation revenue		235,259		(32,753)	103,559	117,630	(14,071)	-12%	235,259
Service charges - refuse revenue		93,138		(17,463)	42,296	46,569	(4,274)	-9%	93,138
Service charges - other		–		–	–	–	–		–
Rental of facilities and equipment		33,298		1,413	9,976	16,649	(6,673)	-40%	33,298
Interest earned - external investments		154,382		10,540	67,005	77,191	(10,186)	-13%	154,382
Interest earned - outstanding debtors		161,227		15,567	71,865	80,614	(8,748)	-11%	161,227
Dividends received		–		–	–	–	–		–
Fines		72,361		443	3,148	36,180	(33,032)	-91%	72,361
Licences and permits		1,010		58	397	505	(108)	-21%	1,010
Agency services		7,105		399	2,394	3,552	(1,158)	-33%	7,105
Transfers recognised - operational		615,255		–	442,600	307,628	134,973	44%	615,255
Other revenue		1,145,439		109,897	325,331	572,719	(247,389)	-43%	1,145,439
Gains on disposal of PPE		540		–	270	(270)	(270)	-100%	540
Total Revenue (excluding capital transfers and contributions)	–	6,719,294	–	197,648	2,806,552	3,359,647	(553,095)	-16%	6,719,294
Expenditure By Type									
Employee related costs		1,711,051		115,698	696,151	855,525	(159,374)	-19%	1,711,051
Remuneration of councillors		54,216		4,243	25,234	27,108	(1,874)	-7%	54,216
Debt impairment		242,626		20,219	121,313	121,313	0	0%	242,626
Depreciation & asset impairment		527,384		9,717	229,461	263,692	(34,231)	-13%	527,384
Finance charges		224,941		32,219	82,253	112,471	(30,218)	-27%	224,941
Bulk purchases		1,728,414		124,638	904,312	864,207	40,105	5%	1,728,414
Other materials		423,657		29,448	190,630	211,829	(21,198)	-10%	423,657
Contracted services		401,957		37,742	183,417	200,979	(17,562)	-9%	401,957
Transfers and grants		117,571		(87,253)	18,974	58,785	(39,811)	-68%	117,571
Other expenditure		775,109		57,176	345,943	387,554	(41,612)	-11%	775,109
Loss on disposal of PPE		–		–	–	–	–		–
Total Expenditure	–	6,206,926	–	343,847	2,797,688	3,103,463	(305,775)	-10%	6,206,926
Surplus/(Deficit)	–	512,368	–	(146,198)	8,864	256,184	(247,320)	(0)	512,368
Transfers recognised - capital		754,004		–	–	377,002	(377,002)	(0)	754,004
Contributions recognised - capital		20,953		–	–	10,476	(10,476)	(0)	20,953
Contributed assets		–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	1,287,325	–	(146,198)	8,864	643,663			1,287,325
Taxation		–		–	–	–	–		–
Surplus/(Deficit) after taxation	–	1,287,325	–	(146,198)	8,864	643,663			1,287,325
Attributable to minorities		–		–	–	–	–		–
Surplus/(Deficit) attributable to municipality	–	1,287,325	–	(146,198)	8,864	643,663			1,287,325
Share of surplus/ (deficit) of associate		–		–	–	–	–		–
Surplus/ (Deficit) for the year	–	1,287,325	–	(146,198)	8,864	643,663			1,287,325

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M06 December

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	-	1,033	10,216	8,974	1,242	14%	24,040
Vote 4 - Finance	-	4,880	-	47	1,002	1,822	(819)	-45%	4,880
Vote 5 - Social Services	-	40,465	-	-	8,575	15,105	(6,530)	-43%	40,465
Vote 6 - Planning	-	55,939	-	5,094	26,429	20,882	5,547	27%	55,939
Vote 7 - Human Settlement and Housing	-	4,000	-	953	3,059	1,493	1,566	105%	4,000
Vote 8 - Economic and Rural Development	-	13,157	-	592	1,200	4,912	(3,712)	-76%	13,157
Vote 9 - Engineering Services	-	496,053	-	68,773	277,503	185,177	92,327	50%	496,053
Vote 10 - Water Services	-	139,063	-	25,836	59,759	51,912	7,847	15%	139,063
Vote 11 - Waste and Fleet Management	-	106,056	-	7,135	38,473	39,591	(1,118)	-3%	106,056
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-		-
Vote 13 - Regional Operations	-	-	-	-	-	-	-		-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	20,000	-	-	7,217	7,466	(249)	-3%	20,000
Vote 15 - Electricity - Centlec (Soc) Ltd	-	325,357	-	40,422	104,828	121,456	(16,628)	-14%	325,357
Total Capital Multi-year expenditure	-	1,229,009	-	149,886	538,262	458,789	79,472	17%	1,229,009
Single Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-		-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	5,500	-	-	4,006	2,053	1,953	95%	5,500
Vote 4 - Finance	-	725	-	-	-	271	(271)	-100%	725
Vote 5 - Social Services	-	27,136	-	713	4,830	10,130	(5,300)	-52%	27,136
Vote 6 - Planning	-	110,700	-	171	391	41,324	(40,933)	-99%	110,700
Vote 7 - Human Settlement and Housing	-	56,200	-	10,586	29,568	20,979	8,588	41%	56,200
Vote 8 - Economic and Rural Development	-	5,696	-	-	-	2,126	(2,126)	-100%	5,696
Vote 9 - Engineering Services	-	241,134	-	9,287	97,786	90,015	7,771	9%	241,134
Vote 10 - Water Services	-	116,000	-	-	28,970	43,303	(14,333)	-33%	116,000
Vote 11 - Waste and Fleet Management	-	1,790	-	-	-	668	(668)	-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	-	20,757	165,551	210,870	(45,319)	-21%	564,881
Total Capital Expenditure	-	1,793,891	-	170,643	703,812	669,659	34,153	5%	1,793,891
Capital Expenditure - Standard Classification									
Governance and administration	-	145,151	-	6,597	51,280	55,320	(4,040)	-7%	145,151
Executive and council	-	20,000	-	-	7,217	7,466	(249)	-3%	20,000
Budget and treasury office	-	5,605	-	47	1,002	2,092	(1,090)	-52%	5,605
Corporate services	-	119,546	-	6,549	43,061	45,761	(2,700)	-6%	119,546
Community and public safety	-	130,841	-	13,029	49,958	47,708	2,250	5%	130,841
Community and social services	-	55,617	-	140	8,776	20,762	(11,985)	-58%	55,617
Sport and recreation	-	13,040	-	1,033	5,897	3,733	2,164	58%	13,040
Public safety	-	11,984	-	317	2,658	4,474	(1,816)	-41%	11,984
Housing	-	50,200	-	11,539	32,627	18,740	13,887	74%	50,200
Health	-	-	-	-	-	-	-		-
Economic and environmental services	-	465,792	-	17,857	146,476	173,880	(27,405)	-16%	465,792
Planning and development	-	184,742	-	5,857	28,019	68,964	(40,945)	-59%	184,742
Road transport	-	281,050	-	11,743	116,485	104,916	11,569	11%	281,050
Environmental protection	-	-	-	256	1,971	-	1,971	#DIV/0!	-
Trading services	-	1,051,356	-	133,160	456,099	392,471	63,627	16%	1,051,356
Electricity	-	325,357	-	40,422	104,828	121,456	(16,628)	-14%	325,357
Water	-	255,063	-	25,836	88,729	95,215	(6,486)	-7%	255,063
Waste water management	-	456,137	-	66,317	258,805	170,276	88,529	52%	456,137
Waste management	-	14,800	-	586	3,738	5,525	(1,787)	-32%	14,800
Other	-	750	-	-	-	280	(280)	-100%	750
Total Capital Expenditure - Standard Classification	-	1,793,891	-	170,643	703,812	669,659	34,153	5%	1,793,891
Funded by:									
National Government	-	754,004	-	50,736	289,856	281,470	8,386	3%	754,004
Provincial Government	-	-	-	120	280	-	280	#DIV/0!	-
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-		-
Transfers recognised - capital	-	754,004	-	50,857	290,136	281,470	8,666	3%	754,004
Public contributions & donations	-	20,953	-	2,054	6,417	7,822	(1,405)	-18%	20,953
Borrowing	-	514,256	-	77,295	229,891	191,972	37,919	20%	514,256
Internally generated funds	-	504,678	-	40,438	177,369	188,396	(11,027)	-6%	504,678
Total Capital Funding	-	1,793,891	-	170,643	703,812	669,659	34,153	5%	1,793,891

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M06 December

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	-	1,033	10,216	8,974	1,242	14%	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	-	1,033	8,664	7,033	1,631	23%	18,840
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	5,200	-	-	1,552	1,941	(389)	-20%	5,200
Vote 4 - Finance	-	4,880	-	47	1,002	1,822	(819)	-45%	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	-	47	1,002	1,822	(819)	-45%	4,880
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	40,465	-	-	8,575	15,105	(6,530)	-43%	40,465
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	-	-	-	-	-	-	-	-	-
5.3 - Emergency Management Services	-	7,000	-	-	-	2,613	(2,613)	-100%	7,000
5.4 - Public Safety	-	3,840	-	-	1,300	1,433	(133)	-9%	3,840
5.5 - Parks and Cemeteries	-	29,625	-	-	7,275	11,059	(3,784)	-34%	29,625
5.6 - Disaster Management	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	55,939	-	5,094	26,429	20,882	5,547	27%	55,939
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	49,189	-	5,094	24,317	18,362	5,955	32%	49,189
6.3 - Land Use Control	-	-	-	-	-	-	-	-	-
6.4 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.5 - Geographic Information Services	-	6,000	-	-	2,111	2,240	(128)	-6%	6,000
6.6 - Environmental Management	-	-	-	-	-	-	-	-	-
6.7 - Economic Development	-	-	-	-	-	-	-	-	-
6.8 - Fresh Produce Market	-	750	-	-	-	280	(280)	-100%	750
Vote 7 - Human Settlement and Housing	-	4,000	-	953	3,059	1,493	1,566	105%	4,000
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	4,000	-	953	3,059	1,493	1,566	105%	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	-	592	1,200	4,912	(3,712)	-76%	13,157
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	-
8.3 - Tourism	-	-	-	-	-	-	-	-	-
8.4 - Rural Development	-	3,000	-	-	-	1,120	(1,120)	-100%	3,000
8.5 - SMME's	-	10,157	-	592	1,200	3,792	(2,592)	-68%	10,157
Vote 9 - Engineering Services	-	496,053	-	68,773	277,503	185,177	92,327	50%	496,053
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	-	148,338	-	7,606	70,088	55,375	14,713	27%	148,338
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
9.5 - Sanitation	-	347,715	-	61,167	207,416	129,802	77,614	60%	347,715
Vote 10 - Water Services	-	139,063	-	25,836	59,759	51,912	7,847	15%	139,063
10.1 - Water	-	139,063	-	25,836	59,759	51,912	7,847	15%	139,063
Vote 11 - Waste and Fleet Management	-	106,056	-	7,135	38,473	39,591	(1,118)	-3%	106,056
11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-	-
11.2 - Landfill Site Management	-	14,800	-	-	-	5,525	(5,525)	-100%	14,800
11.3 - Disposal Sites	-	-	-	-	-	-	-	-	-
11.4 - Solid Waste Management	-	-	-	586	3,738	-	3,738	#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	-	6,549	34,735	34,066	669	2%	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	-	-	7,217	7,466	(249)	-3%	20,000
14.1 - Head	-	-	-	-	-	-	-	-	-
14.2 - Strategic Projects	-	20,000	-	-	7,217	7,466	(249)	-3%	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	-	40,422	104,828	121,456	(16,628)	-14%	325,357
15.1 - Board of Directors	-	-	-	-	-	-	-	-	-
15.2 - Company Secretary	-	-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer	-	5,000	-	146	146	1,867	(1,721)	-92%	5,000
15.4 - Finance	-	-	-	-	-	-	-	-	-
15.5 - Corporate Services	-	-	-	-	-	-	-	-	-
15.6 - Engineering	-	27,500	-	403	5,810	10,266	(4,456)	-43%	27,500
15.7 - Customer Services	-	24,173	-	104	5,953	9,024	(3,071)	-34%	24,173
15.8 - Design and Development, Engineering Wires & Distribution	-	268,684	-	39,769	92,918	100,300	(7,381)	-7%	268,684
15.9 - Compliance and Performance	-	-	-	-	-	-	-	-	-
15.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	-	1,229,009	-	149,886	538,262	458,789	79,472	17%	1,229,009

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 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	-	-	4,006	2,053	1,953	95%	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	-	-	4,006	2,053	1,953	95%	5,500
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	725	-	-	-	271	(271)	-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	-	-	-	271	(271)	-100%	725
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	27,136	-	713	4,830	10,130	(5,300)	-52%	27,136
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	-	-	-	256	1,971	-	1,971	#DIV/0!	-
5.3 - Emergency Management Services	-	1,120	-	317	1,358	418	940	225%	1,120
5.4 - Public Safety	-	-	-	-	-	-	-	-	-
5.5 - Parks and Cemeteries	-	25,992	-	140	1,502	9,703	(8,201)	-85%	25,992
5.6 - Disaster Management	-	24	-	-	-	9	(9)	-100%	24
Vote 6 - Planning	-	110,700	-	171	391	41,324	(40,933)	-99%	110,700
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	-	-	-	-	-	-	-	-
6.3 - Land Use Control	-	110,700	-	171	391	41,324	(40,933)	-99%	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	-	10,586	29,568	20,979	8,588	41%	56,200
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	10,000	-	109	109	3,733	(3,624)	-97%	10,000
7.3 - Land Development and Property Management	-	10,000	-	-	-	3,733	(3,733)	-100%	10,000
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	36,200	-	10,477	29,458	13,513	15,945	118%	36,200
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	5,696	-	-	-	2,126	(2,126)	-100%	5,696
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	-
8.3 - Tourism	-	5,696	-	-	-	2,126	(2,126)	-100%	5,696
8.4 - Rural Development	-	-	-	-	-	-	-	-	-
8.5 - SMME's	-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services	-	241,134	-	9,287	97,786	90,015	7,771	9%	241,134
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	-	132,712	-	4,137	46,397	49,541	(3,144)	-6%	132,712
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
9.5 - Sanitation	-	108,422	-	5,150	51,389	40,474	10,915	27%	108,422
Vote 10 - Water Services	-	116,000	-	-	28,970	43,303	(14,333)	-33%	116,000
10.1 - Water	-	116,000	-	-	28,970	43,303	(14,333)	-33%	116,000
Vote 11 - Waste and Fleet Management	-	1,790	-	-	-	668	(668)	-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	-	-	-	668	(668)	-100%	1,790
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regu	-	-	-	-	-	-	-	-	-
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	-	20,757	165,551	210,870	(45,319)	(0)	564,881
Total Capital Expenditure	-	1,793,891	-	170,643	703,812	669,659	34,153	0	1,793,891

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M06

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		17,971	146,663
Call investment deposits		533,493		519,261	533,493
Consumer debtors		1,492,017		1,121,392	1,492,017
Other debtors		969,134		496,262	969,134
Current portion of long-term receivables		14,409		12,997	14,409
Inventory		253,457		87,428	253,457
Total current assets	–	3,409,171	–	2,255,311	3,409,171
Non current assets					
Long-term receivables		19,553		13,527	19,553
Investments		18		33	18
Investment property		249,528		–	249,528
Investments in Associate				–	–
Property, plant and equipment		13,707,173		13,761,217	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	–	13,774,777	14,227,264
TOTAL ASSETS	–	17,636,435	–	16,030,088	17,636,435
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–		–	–
Borrowing		120,158		114,914	120,158
Consumer deposits		79,438		93,491	79,438
Trade and other payables		1,535,455		1,160,894	1,535,455
Provisions		149,558		–	149,558
Total current liabilities	–	1,884,610	–	1,369,299	1,884,610
Non current liabilities					
Borrowing		605,512		459,656	605,512
Provisions		1,186,127		1,234,241	1,186,127
Total non current liabilities	–	1,791,639	–	1,693,898	1,791,639
TOTAL LIABILITIES	–	3,676,249	–	3,063,197	3,676,249
NET ASSETS	–	13,960,186	–	12,966,891	13,960,186
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		12,998,725		12,031,602	12,998,725
Reserves		961,462		935,290	961,462
TOTAL COMMUNITY WEALTH/EQUITY	–	13,960,186	–	12,966,891	13,960,186

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M06 December

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		58,064	447,281	408,600	38,680	9%	817,200
Service charges		3,397,854		242,001	1,533,534	1,698,927	(165,393)	-10%	3,397,854
Other revenue		951,118		95,987	445,357	475,559	(30,202)	-6%	951,118
Government - operating		615,255		–	455,474	307,628	147,847	48%	615,255
Government - capital		754,004		220,400	612,497	377,002	235,495	62%	754,004
Interest		325,460		5,379	35,883	162,730	(126,848)	-78%	325,460
Dividends		–		–	–	–	–		–
Payments									
Suppliers and employees		(4,841,808)		(436,370)	(2,784,192)	(2,420,904)	363,288	-15%	(4,841,808)
Finance charges		(205,371)		(24,553)	(33,000)	(102,686)	(69,686)	68%	(205,371)
Transfers and Grants		(43,016)		(376)	(1,730)	(21,508)	(19,778)	92%	(43,016)
NET CASH FROM/(USED) OPERATING ACTIVITIES	–	1,770,697	–	160,532	711,104	885,349	174,244	20%	1,770,697
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		540		–	–	270	(270)	-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)		(170,399)	(833,629)	(794,140)	39,488	-5%	(1,588,280)
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	(1,587,741)	–	(170,399)	(833,629)	(793,870)	39,758	-5%	(1,587,741)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		–		–	–	–	–		–
Borrowing long term/refinancing		173,000		–	–	86,500	(86,500)	-100%	173,000
Increase (decrease) in consumer deposits		6,000		115	1,078	3,000	(1,922)	-64%	6,000
Payments									
Repayment of borrowing		(131,136)		(14,377)	(17,615)	(65,568)	(47,953)	73%	(131,136)
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	47,864	–	(14,263)	(16,538)	23,932	40,470	169%	47,864
NET INCREASE/ (DECREASE) IN CASH HELD	–	230,821	–	(24,130)	(139,062)	115,410			230,821
Cash/cash equivalents at beginning:		449,335			676,294	449,335			676,294
Cash/cash equivalents at month/year end:	–	680,156	–		537,232	564,745			907,115

MAN Mangaung - Supporting Table SC1 Material variance explanations - M06 December

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property Rates	(179,632)	Below target due to reduced valuations	To be monitored
Electricity Revenue	(77,154)	Unfavourable due to a decrease in consumption by customers - seasonable fluctuation	
Water Revenue	(105,375)	Below target due to less water billed- water restrictions	
Sanitation Revenue	(14,071)	Below target due to decreased billing	To be monitored
Refuse removal	(4,274)	Below target due to decreased billing	To be monitored
Rental of Facilities and Equipment	(6,673)	Below target -Low demand and over budgeted	
Interest earned - external investments	(10,186)	Below target - lower investment balances and cash	
Interest earned -outstanding debtors	(8,748)	Below target due to interest written back - lower valuations	
Fines	(33,032)	Below target due to non accrual of traffic fines	
Agency services	(1,158)	Less services rendered to Centec and Southern FS by Centtec	
Other Revenue	(247,389)	Unfavourable variance due to sale of land and contribution for bulk services not received, GRAP and year end transactions	
Transfers recognized - operational	139,973	Favourable variance due to equitable share received in advance	
<u>Expenditure By Type</u>			
Employee related cost	(159,374)	Below target due to unfilled vacancies	Moratorium placed on filling of vacancies
Depreciation and asset impairment	(34,231)	Below target due to the non-accrual by the parent municipality	
Debt impairment	-	On target	
Bulk Purchases	40,105	Unfavourable variance due to more electricity and less water bought	
Finance charges	(30,218)	Below target due to interest on external loans not yet repayable	
Other materials (Repairs and maintenance)	(21,198)	Below target due to under spending	Spending should be accelerated
Contracted services	(17,562)	Below target due to under spending	Spending should be accelerated
Transfers and Grants	(39,811)	Below target due to less grants and subsidies recognized and given and change in accounting treatment	To be monitored
Other expenditure	(41,612)	Below target due to under spending	Spending should be accelerated
<u>Capital Expenditure</u>			
Capital Expenditure Projects in total	34,153	Above target due to more spent than budgeted for the period	
<u>Cash Flow</u>			
Property rates	38,680	Above target	
Service charges	(165,393)	Below target mainly due to water restrictions	
Government - Operating Grants	147,847	Above target due to equitable share received in advance	
Government - Capital Grants	235,495	Above target due to the USD Grant received in advance	
Interest	(126,848)	Below target due to lower investment balances and interest on shareholder loan	
Other revenue	(30,202)	Below target due to year end transactions and GRAP related issues	
Suppliers and employees	363,288	Above target due to creditors iro 2014/15 paid in July 2015	
Finance charges	(68,686)	Below target due to interest on external loans not yet payable	
Transfers and grants	(21,508)	Below target due to less grants and subsidies recognized	
Capital Expenditure	39,488	Above target due to contract iro 2014/15 paid in July 2015	
<u>Municipal Entities</u>			
Revenue	(156,411)	Below target due to seasonable fluctuation	
Operating expenditure	(39,614)	Below target due to under spending	
Capital expenditure	(57,851)	Below target due to under spending	Spending should be accelerated

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

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%	11.14%	12.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	28.7%	0.0%	32.66%	28.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	16.2%	0.0%	13.38%	16.2%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	63.0%	0.0%	49.15%	63.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	180.9%	0.0%	164.71%	180.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	36.1%	0.0%	39.23%	36.1%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		86.8%		99.05%	86.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	37.1%	0.0%	58.58%	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%		14.58%	12.7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		31.0%		N/A	31.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	25.5%	0.0%	24.80%	25.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	6.3%	0.0%	6.79%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.2%	0.0%	11.11%	11.2%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13.40		513.12%	1340.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		54.3%		74.83%	54.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.70		1.19	1.70

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

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-1Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	135,594	63,023	48,365	50,107	41,828	39,773	173,543	651,092	1,203,323	956,341		1,086,045	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	108,223	30,072	23,808	37,337	36,459	33,537	55,977	287,541	612,953	450,851		237,366	
Receivables from Non-exchange Transactions - Property Rates	1400	96,755	49,699	31,262	27,848	23,159	21,695	113,172	367,561	731,149	553,435		363,867	
Receivables from Exchange Transactions - Waste Water Management	1500	25,846	14,353	11,073	9,693	9,271	8,802	37,304	163,500	279,841	228,570		229,009	
Receivables from Exchange Transactions - Waste Management	1600	6,484	4,101	3,422	2,870	2,731	4,684	13,121	75,624	113,036	99,030		111,386	
Receivables from Exchange Transactions - Property Rental Debtors	1700	299	458	436	52,113	-	-	-	-	53,306	52,113		47,468	
Interest on Arrear Debtor Accounts	1810	15,810	14,431	13,749	12,950	12,454	12,418	65,070	208,876	355,758	311,768		14,256	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-	
Other	1900	9,635	2,053	1,830	1,059	832	646	7,457	16,065	39,575	26,057		12,434	
Total By Income Source	2000	398,645	178,190	133,944	193,975	126,733	121,554	465,643	1,770,257	3,388,942	2,678,164	-	2,101,831	
2014/15 - totals only		328,141	223,556	165,345	203,864	142,139	109,464	570,835	1,652,852	3,396,196	2,679,154		1,763,066	
Debtors Age Analysis By Customer Group														
Organs of State	2200	69,551	29,476	26,597	34,970	34,184	28,378	50,003	116,683	389,843	264,218		-	
Commercial	2300	217,995	64,440	37,558	40,536	34,289	30,467	123,000	425,258	973,544	653,550		-	
Households	2400	111,099	84,273	69,788	118,470	58,260	62,710	292,640	1,228,316	2,025,556	1,760,396		2,101,831	
Other	2500	-	-	-	-	-	-	-	-	-	-		-	
Total By Customer Group	2600	398,645	178,190	133,944	193,975	126,733	121,554	465,643	1,770,257	3,388,942	2,678,164	-	2,101,831	

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	102,966								102,966	84,435
Bulk Water	0200									-	-
PAYE deductions	0300									-	-
VAT (output less input)	0400									-	-
Pensions / Retirement deductions	0500									-	-
Loan repayments	0600									-	-
Trade Creditors	0700	41,588	23,464	11,168	11,039					87,260	70,369
Auditor General	0800									-	-
Other	0900									-	-
Total By Customer Type	1000	144,554	23,464	11,168	11,039	-	-	-	-	190,225	154,804

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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		185	6.08%	251	50,185	50,435
ABSA	Call	Call Account		67	5.70%	13,901	67	13,969
Standard Bank	Call	Call Account		0	5.45%	12	0	12
Nedbank	Call	Call Account		2	6.00%	329	2	331
Standard Bank	Call	Call Account		246	6.10%	–	70,000	70,000
First National Bank	Call	Call Account		2	6.00%	363	2	364
FNB - 32 days Notice	1 month	Fixed		4	6.05%	777	4	781
Standard Bank	Call	Call Account		9	6.05%	1,803	9	1,813
Standard Bank	Call	Call Account		2	6.05%	358	2	360
Municipality sub-total				516		17,795	120,270	138,065
<u>Entities</u>								
ABSA - 1 Day Account	Call	Call Account	–	160	5.70%	2,705	15,076	17,781
ABSA - 12 months account	12 months	Fixed	30-Jun-2016	733	8.01%	111,439	733	112,172
ABSA - 12 months account	12 months	Fixed	30-Jun-2016	10	5.61%	2,006	10	2,016
Nedbank- 12 months account	12 months	Fixed	30-Jun-2016	939	7.40%	144,250	939	145,189
Standard Bank - 12 months account	12 months	Fixed	30-Jun-2016	680	8.01%	103,358	680	104,038
Entities sub-total				2,523		363,757	17,439	381,196
TOTAL INVESTMENTS AND INTEREST				3,039		381,552	137,709	519,261

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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	–	–	453,974	305,128	148,847	48.8%	610,255
Local Government Equitable Share		596,652			441,300	298,326	142,974	47.9%	596,652
Finance Management		1,300		–	1,300	650	650	100.0%	1,300
EPWP Incentive		3,097			2,168	1,549	620	40.0%	3,097
Municipal Human Settlements Capacity		9,206		–	9,206	4,603	4,603	100.0%	9,206
Provincial Government:	–	5,000	–	–	1,500	2,500	(1,000)	-40.0%	5,000
Housing		5,000				2,500	(2,500)	-100.0%	5,000
Sport and Recreation		–			1,500	–	1,500	#DIV/0!	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	–	615,255	–	–	455,474	307,628	147,847	48.1%	615,255
Capital Transfers and Grants									
National Government:	–	754,004	–	220,400	612,497	377,002	235,495	62.5%	754,004
Neighbourhood Development Partnership		20,000		–	15,740	10,000	5,740	57.4%	20,000
Integrated City Development		10,157		–	10,157	5,079	5,079	100.0%	10,157
Urban Settlements Development		693,847		210,000	560,000	346,924	213,077	61.4%	693,847
National Electrification		30,000		10,400	26,600	15,000	11,600	77.3%	30,000
Provincial Government:	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	–	754,004	–	220,400	612,497	377,002	235,495	62.5%	754,004
TOTAL RECEIPTS OF TRANSFERS & GRANTS	–	1,369,259	–	220,400	1,067,971	684,630	383,342	56.0%	1,369,259

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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	–	50,842	304,593	305,128	(534)	-0.2%	610,255
Local Government Equitable Share		596,652		50,298	301,791	298,326	3,465	1.2%	596,652
Finance Management		1,300		130	1,065	650	415	63.8%	1,300
EPWP Incentive		3,097		413	1,738	1,549	189	12.2%	3,097
Municipal Human Settlements Capacity		9,206		–	–	4,603	(4,603)	-100.0%	9,206
Provincial Government:	–	5,000	–	475	1,214	2,500	(1,286)	-51.4%	5,000
Housing		5,000		475	1,214	2,500	(1,286)	-51.4%	5,000
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	79	801	–	801	#DIV/0!	–
City of Ghe				2	296	–	296	#DIV/0!	–
LGSETA				77	505	–	505	#DIV/0!	–
Total operating expenditure of Transfers and Grants:	–	615,255	–	51,395	306,608	307,628	(1,019)	-0.3%	615,255
Capital expenditure of Transfers and Grants									
National Government:	–	754,004	–	50,736	289,856	377,002	(87,146)	-23.1%	754,004
Neighbourhood Development Partnership		20,000		–	7,217	10,000	(2,783)	-27.8%	20,000
Integrated City Development		10,157		592	1,200	5,079	(3,879)	-76.4%	10,157
Urban Settlements Development		693,847		47,555	275,274	346,924	(71,649)	-20.7%	693,847
National Electrification		30,000		2,590	6,165	15,000	(8,835)	-58.9%	30,000
Provincial Government:	–	–	–	120	280	–	280	#DIV/0!	–
DPLG Sustainable Human Settlements Grant				120	280	–	280	#DIV/0!	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	–	754,004	–	50,857	290,136	377,002	(86,866)	-23.0%	754,004
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	1,369,259	–	102,252	596,744	684,630	(87,886)	-12.8%	1,369,259

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Budget Year 2015/16				
	Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
City of Ghent				-	
LGSETA				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	-	2,231	22,711	(22,711)	#DIV/0!
Urban Settlements Development		2,231	22,711	(22,711)	#DIV/0!
Provincial Government:	-	120	280	(280)	#DIV/0!
DPLG Sustainable Human Settlements Grant		120	280	(280)	#DIV/0!
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	-	2,351	22,991	(22,991)	#DIV/0!
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	2,351	22,991	(22,991)	#DIV/0!

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2015/16				
					YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		34,313		2,713	16,119	17,157	(1,037)	-6%	34,313
Pension and UIF Contributions		3,528		282	1,674	1,764	(89)	-5%	3,528
Medical Aid Contributions		505		41	248	253	(5)	-2%	505
Motor Vehicle Allowance		11,605		914	5,440	5,803	(363)	-6%	11,605
Cellphone Allowance		2,570		203	1,218	1,285	(67)	-5%	2,570
Housing Allowances		150		12	71	75	(4)	-5%	150
Other benefits and allowances		-		-	-	-	-		-
Sub Total - Councillors	-	52,672	-	4,166	24,771	26,336	(1,565)	-6%	52,672
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		17,917		1,041	6,371	8,958	(2,588)	-29%	17,917
Pension and UIF Contributions		590		62	371	295	76	26%	590
Medical Aid Contributions		265		31	174	132	42	31%	265
Overtime		-		-	-	-	-		-
Performance Bonus		3,892		-	-	1,946	(1,946)	-100%	3,892
Motor Vehicle Allowance		2,766		162	975	1,383	(408)	-30%	2,766
Cellphone Allowance		215		14	81	107	(26)	-25%	215
Housing Allowances		-		-	-	-	-		-
Other benefits and allowances		1		13	79	0	79	16695%	1
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		-		-	-	-	-		-
Sub Total - Senior Managers of Municipality	-	25,646	-	1,323	8,051	12,823	(4,772)	-37%	25,646
% increase		#DIV/0!							#DIV/0!
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		940,929		62,245	361,871	470,464	(108,593)	-23%	940,929
Pension and UIF Contributions		152,933		9,265	55,093	76,467	(21,373)	-28%	152,933
Medical Aid Contributions		98,128		5,681	33,546	49,064	(15,518)	-32%	98,128
Overtime		57,127		6,915	55,668	28,563	27,105	95%	57,127
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		78,486		5,746	34,306	39,243	(4,937)	-13%	78,486
Cellphone Allowance		3,113		469	2,690	1,556	1,133	73%	3,113
Housing Allowances		12,933		853	5,128	6,466	(1,339)	-21%	12,933
Other benefits and allowances		36,863		2,360	14,146	18,431	(4,285)	-23%	36,863
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		27,236		2,270	13,618	13,618	-		27,236
Sub Total - Other Municipal Staff	-	1,407,747	-	95,804	576,066	703,873	(127,808)	-18%	1,407,747
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	-	1,486,064	-	101,293	608,888	743,032	(134,145)	-18%	1,486,064
Unpaid salary, allowances & benefits in arrears:		#DIV/0!							#DIV/0!
<u>Board Members of Entities</u>									
Board Fees		1,544		77	463	772	(309)	-40%	1,544
Sub Total - Board Members of Entities	-	1,544	-	77	463	772	(309)	-40%	1,544
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of Entities</u>									
Basic Salaries and Wages		19,579		2,390	14,237	9,789	4,447	45%	19,579
Pension and UIF Contributions		1,560		154	926	780	146	19%	1,560
Medical Aid Contributions		915		97	621	458	163	36%	915
Overtime		-		-	-	-	-		-
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		1,330		91	522	665	(143)	-22%	1,330
Cellphone Allowance		-		-	-	-	-		-
Housing Allowances		-		-	-	-	-		-
Other benefits and allowances		-		35	208	-	208	#DIV/0!	-
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		-		-	-	-	-		-
Sub Total - Senior Managers of Entities	-	23,384	-	2,766	16,513	11,692	4,821	41%	23,384
% increase		#DIV/0!							#DIV/0!
<u>Other Staff of Entities</u>									
Basic Salaries and Wages		192,908		10,562	62,488	96,454	(33,966)	-35%	192,908
Pension and UIF Contributions		15,010		1,628	9,823	7,505	2,318	31%	15,010
Medical Aid Contributions		13,906		847	5,103	6,953	(1,850)	-27%	13,906
Overtime		15,170		1,441	9,929	7,585	2,344	31%	15,170
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		9,444		1,018	6,096	4,722	1,374	29%	9,444
Cellphone Allowance		722		46	273	361	(88)	-24%	722
Housing Allowances		4,798		99	589	2,399	(1,809)	-75%	4,798
Other benefits and allowances		2,316		165	1,220	1,158	61	5%	2,316
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		-		-	-	-	-		-
Sub Total - Other Staff of Entities	-	254,274	-	15,806	95,522	127,137	(31,615)	-25%	254,274
% increase		#DIV/0!							#DIV/0!
Total Municipal Entities	-	279,202	-	18,649	112,498	139,601	(27,103)	-19%	279,202
TOTAL SALARY, ALLOWANCES & BENEFITS	-	1,765,266	-	119,941	721,385	882,633	(161,248)	-18%	1,765,266
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF	-	1,711,051	-	115,698	696,151	855,525	(159,374)	-19%	1,711,051

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	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	57,362	216,389	51,019	58,064	62,709	71,655	70,500	70,890	70,020	24,145	817,200	878,074	950,130
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	210,605	231,128	222,551	233,455	172,944	196,403	135,050	145,121	154,264	188,603	238,116	208,737	2,336,977	2,564,364	2,743,869
Service charges - water revenue	62,050	52,104	27,289	(31,530)	25,878	27,850	81,859	77,859	64,859	60,859	53,859	264,025	766,962	846,483	934,793
Service charges - sanitation revenue	13,164	12,802	11,751	12,290	10,770	12,522	16,900	18,456	18,456	19,260	19,901	44,285	210,557	224,419	246,878
Service charges - refuse	6,722	6,597	4,971	1,392	4,601	5,226	7,485	7,303	7,301	7,203	7,231	17,328	83,359	87,365	95,090
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	276	214	130	56	126	166	2,101	2,483	2,600	2,483	2,850	16,316	29,802	31,866	33,806
Interest earned - external investments	3,844	3,215	3,815	3,271	2,826	3,353	16,164	15,944	16,285	16,277	17,344	92,991	195,329	196,863	199,698
Interest earned - outstanding debtors	373	480	2,159	8,809	1,710	2,026	10,900	11,756	12,120	11,789	11,266	56,742	130,132	125,624	136,679
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	488	593	659	353	780	466	775	980	845	750	760	1,823	9,273	11,146	12,967
Licences and permits	105	27	40	41	23	55	78	78	78	75	75	229	904	986	1,052
Agency services	-	-	-	-	-	-	134	130	132	133	134	900	1,563	1,651	1,734
Transfer receipts - operating	249,905	1,239	-	9,206	195,124	-	3,097	9,206	149,163	5,000	-	(6,685)	615,255	606,045	625,154
Other revenue	11,846	93,595	7,129	189,095	43,795	95,300	49,970	48,501	158,551	47,560	51,024	113,211	909,577	814,253	733,490
Cash Receipts by Source	593,420	432,400	337,856	642,826	509,595	401,431	387,222	409,472	655,154	430,884	472,579	834,048	6,106,888	6,389,138	6,715,339
Other Cash Flows by Source															
Transfer receipts - capital	364,770	5,079	3,400	-	18,848	220,400	10,000	20,157	203,847	-	-	(92,497)	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	170	218	157	115	500	500	500	500	500	2,422	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	341,426	643,043	528,600	621,945	397,722	430,129	859,501	431,384	473,349	917,243	7,040,431	8,233,964	8,442,583
Cash Payments by Type															
Employee related costs	90,593	105,111	113,601	125,060	115,273	115,134	131,063	132,780	136,825	139,898	140,988	229,565	1,575,890	1,707,035	1,814,865
Remuneration of councillors	4,198	4,199	4,198	4,198	4,198	4,243	4,389	4,389	4,389	4,389	4,389	5,491	52,672	54,179	56,841
Interest paid	1,723	1,718	1,657	1,651	1,699	24,553	17,114	19,115	20,158	21,200	22,763	72,021	205,371	223,977	226,284
Bulk purchases - Electricity	186,601	205,973	159,193	92,635	107,116	103,251	87,853	76,449	75,386	81,184	90,406	(45,355)	1,220,695	1,458,000	1,574,640
Bulk purchases - Water & Sewer	46,913	16,178	34,699	34,824	40,701	38,047	48,548	47,548	44,548	40,548	35,548	22,472	450,573	473,428	458,166
Other materials	20,795	18,451	33,963	49,766	25,683	50,355	31,198	33,531	36,375	33,931	36,671	(24,810)	345,909	361,344	384,370
Contracted services	36,243	25,522	33,021	40,412	31,982	42,862	33,167	34,084	30,526	30,301	34,863	3,288	376,272	380,124	405,600
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	434	719	58	69	74	376	4,105	3,585	3,359	3,579	3,840	22,818	43,016	44,795	41,773
General expenses	73,509	76,758	57,937	70,158	64,848	60,890	51,015	53,561	51,847	54,241	62,008	(106,617)	570,155	648,126	679,198
Cash Payments by Type	461,008	454,629	438,327	418,771	391,574	439,711	408,454	405,043	403,412	409,271	431,478	178,873	4,840,552	5,351,009	5,641,738
Other Cash Flows/Payments by Type															
Capital assets	126,320	103,987	153,135	165,556	114,230	170,399	123,071	142,871	166,171	198,371	227,071	(102,905)	1,588,280	2,242,678	2,057,123
Repayment of borrowing	614	620	680	686	638	14,377	1,350	1,350	1,350	1,350	1,350	106,770	131,136	134,086	133,001
Other Cash Flows/Payments	69,803	21,570	21,439	38,383	42,118	21,587	4,618	7,500	8,800	5,600	1,176	7,048	249,643	155,118	167,814
Total Cash Payments by Type	657,745	580,806	613,581	623,397	548,560	646,075	537,494	556,764	579,734	614,593	661,076	189,786	6,809,611	7,882,891	7,999,675
NET INCREASE/(DECREASE) IN CASH HELD	300,717	(143,181)	(272,155)	19,646	(19,960)	(24,130)	(139,771)	(126,635)	279,768	(183,209)	(187,727)	727,457	230,821	351,072	442,907
Cash/cash equivalents at the month/year beginning:	676,294	977,011	833,830	561,675	581,322	561,362	537,232	397,461	270,826	550,593	367,384	179,658	676,294	907,115	1,258,187
Cash/cash equivalents at the month/year end:	977,011	833,830	561,675	581,322	561,362	537,232	397,461	270,826	550,593	367,384	179,658	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) - M06 December

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		89,769	276,904	456,536	(179,632)	-39%	913,073
Property rates - penalties & collection charges		-		-	-	-	-	-	-
Service charges - electricity revenue		-		-	-	-	-	-	-
Service charges - water revenue		876,185		(135,126)	332,717	438,092	(105,375)	-24%	876,185
Service charges - sanitation revenue		235,259		(32,753)	103,559	117,630	(14,071)	-12%	235,259
Service charges - refuse revenue		93,138		(17,463)	42,296	46,569	(4,274)	-9%	93,138
Service charges - other		-		-	-	-	-	-	-
Rental of facilities and equipment		33,298		1,413	9,976	16,649	(6,673)	-40%	33,298
Interest earned - external investments		47,796		1,019	9,191	23,898	(14,707)	-62%	47,796
Interest earned - outstanding debtors		145,399		14,987	67,284	72,699	(5,416)	-7%	145,399
Dividends received		-		-	-	-	-	-	-
Fines		70,361		443	3,148	35,180	(32,032)	-91%	70,361
Licences and permits		1,010		58	397	505	(108)	-21%	1,010
Agency services		1,746		7,597	48,583	873	47,710	5465%	1,746
Transfers recognised - operational		615,255		-	442,600	307,628	134,973	44%	615,255
Other revenue		1,059,593		101,427	267,955	529,797	(261,842)	-49%	1,059,593
Gains on disposal of PPE		-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	4,092,113	-	31,370	1,604,611	2,046,057	(441,446)	-22%	4,092,113
Expenditure By Type									
Employee related costs		1,433,393		97,127	584,117	716,696	(132,580)	-18%	1,433,393
Remuneration of councillors		52,672		4,166	24,771	26,336	(1,565)	-6%	52,672
Debt impairment		224,626		18,719	112,313	112,313	0	0%	224,626
Depreciation & asset impairment		410,777		-	171,157	205,388	(34,231)	-17%	410,777
Finance charges		216,180		31,489	77,872	108,090	(30,218)	-28%	216,180
Bulk purchases		450,573		34,953	202,029	225,286	(23,257)	-10%	450,573
Other materials		267,390		20,531	148,473	133,695	14,778	11%	267,390
Contracted services		223,634		27,045	106,386	111,817	(5,431)	-5%	223,634
Transfers and grants		103,611		(87,889)	14,130	51,805	(37,676)	-73%	103,611
Other expenditure		503,111		31,938	187,819	251,555	(63,737)	-25%	503,111
Loss on disposal of PPE		-		-	-	-	-	-	-
Total Expenditure	-	3,885,966	-	178,079	1,629,067	1,942,983	(313,916)	-16%	3,885,966
Surplus/(Deficit)	-	206,147	-	(146,709)	(24,456)	103,074	(127,530)	-124%	206,147
Transfers recognised - capital		754,004		-	-	377,002	(377,002)	-100%	754,004
Contributions recognised - capital		-		-	-	-	-	-	-
Contributed assets		-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	960,151	-	(146,709)	(24,456)	480,076	(504,532)	-105%	960,151
Taxation		-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	960,151	-	(146,709)	(24,456)	480,076	(504,532)	-105%	960,151

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M06 December

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		166,278	1,201,941	1,358,352	(156,411)	-12%	2,716,705
Total Operating Revenue	-	2,716,705	-	166,278	1,201,941	1,358,352	(156,411)	-12%	2,716,705
Expenditure By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>		2,416,470		165,768	1,168,621	1,208,235	(39,614)	-3%	2,416,470
Total Operating Expenditure	-	2,416,470	-	165,768	1,168,621	1,208,235	(39,614)	-3%	2,416,470
Surplus/ (Deficit) for the yr/period	-	300,235	-	510	33,320	150,118	(196,025)	-131%	300,235
Capital Expenditure By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>		325,357		40,422	104,828	162,678	(57,851)	-36%	325,357
Total Capital Expenditure	-	325,357	-	40,422	104,828	162,678	(57,851)	-36%	325,357

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M06 December

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		35,878		13,183	13,183	35,878	22,695	63.3%	0.73%
August		71,756		98,882	112,065	107,633	(4,431)	-4.1%	6.25%
September		107,633		130,427	242,491	215,267	(27,225)	-12.6%	13.52%
October		125,572		169,876	412,368	340,839	(71,528)	-21.0%	22.99%
November		149,431		120,801	533,169	490,270	(42,899)	-8.8%	29.72%
December		179,389		170,643	703,812	669,659	(34,153)	-5.1%	39.23%
January		143,511				813,171	-		
February		161,450				974,621	-		
March		173,469				1,148,090	-		
April		188,359				1,336,448	-		
May		215,267				1,551,715	-		
June		242,175				1,793,891	-		
Total Capital expenditure	-	1,793,891	-	703,812					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M06

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	-	96,030	391,841	330,474	(61,367)	-18.6%	885,277
Infrastructure - Road transport	-	201,080	-	4,802	54,489	75,063	20,574	27.4%	201,080
Roads, Pavements & Bridges		201,080		4,802	54,489	75,063	20,574	27.4%	201,080
Storm water		-		-	-	-	-		-
Infrastructure - Electricity	-	219,598	-	23,832	67,500	81,976	14,476	17.7%	219,598
Generation		-		-	-	-	-		-
Transmission & Reticulation		219,598		23,832	67,500	81,976	14,476	17.7%	219,598
Street Lighting		-		-	-	-	-		-
Infrastructure - Water	-	61,063	-	242	27,226	22,795	(4,431)	-19.4%	61,063
Dams & Reservoirs		-		-	-	-	-		-
Water purification		-		-	-	-	-		-
Reticulation		61,063		242	27,226	22,795	(4,431)	-19.4%	61,063
Infrastructure - Sanitation	-	398,337	-	67,154	240,891	148,699	(92,192)	-62.0%	398,337
Reticulation		-		-	-	-	-		-
Sewerage purification		398,337		67,154	240,891	148,699	(92,192)	-62.0%	398,337
Infrastructure - Other	-	5,200	-	-	1,735	1,941	206	10.6%	5,200
Waste Management		5,200		-	-	1,941	1,941	100.0%	5,200
Transportation		-		-	1,735	-	(1,735)	#DIV/0!	-
Gas		-		-	-	-	-		-
Other		-		-	-	-	-		-
Community	-	84,586	-	1,765	32,261	31,576	(685)	-2.2%	84,586
Parks & gardens		45,539		140	18,675	17,000	(1,675)	-9.9%	45,539
Sportsfields & stadia		8,040		407	1,641	3,001	1,360	45.3%	8,040
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		-		-	-	-	-		-
Recreational facilities		10,000		626	8,634	3,733	(4,901)	-131.3%	10,000
Fire, safety & emergency		-		-	-	-	-		-
Security and policing		7,850		-	2,111	2,930	820	28.0%	7,850
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		-		-	-	-	-		-
Social rental housing		-		-	-	-	-		-
Other		13,157		592	1,200	4,912	3,712	75.6%	13,157
Heritage assets	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
Investment properties	-	50,000	-	410	2,141	18,665	16,524	88.5%	50,000
Housing development		50,000		410	2,141	18,665	16,524	88.5%	50,000
Other		-		-	-	-	-		-
Other assets	-	252,085	-	12,025	61,539	94,103	32,564	34.6%	252,085
General vehicles		91,256		6,549	34,735	34,066	(669)	-2.0%	91,256
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		1,646		-	655	615	(41)	-6.6%	1,646
Computers - hardware/equipment		750		-	-	280	280	100.0%	750
Furniture and other office equipment		10,200		-	2,887	3,808	920	24.2%	10,200
Abattoirs		-		-	-	-	-		-
Markets		-		-	-	-	-		-
Civic Land and Buildings		44,743		621	7,214	16,703	9,489	56.8%	44,743
Other Buildings		102,920		4,855	16,047	38,420	22,373	58.2%	102,920
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		570		-	-	213	213	100.0%	570
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	-	1,271,948	-	110,230	487,782	474,818	(12,964)	-2.7%	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	-	60,413	215,105	193,183	(21,923)	-11.3%	517,500
Infrastructure - Road transport	-	110,040	-	7,050	62,106	41,078	(21,028)	-51.2%	110,040
Roads, Pavements & Bridges		110,040		7,050	62,106	41,078	(21,028)	-51.2%	110,040
Storm water				-	-	-	-		-
Infrastructure - Electricity	-	109,759	-	17,543	40,387	40,973	586	1.4%	109,759
Generation				-	-	-	-		-
Transmission & Reticulation		109,759		17,543	40,387	40,973	586	1.4%	109,759
Street Lighting				-	-	-	-		-
Infrastructure - Water	-	234,000	-	25,594	64,454	87,352	22,899	26.2%	234,000
Dams & Reservoirs		-		-	-	-	-		-
Water purification		234,000		-	-	-	-		234,000
Reticulation		-		25,594	64,454	87,352	22,899	26.2%	-
Infrastructure - Sanitation	-	54,000	-	9,640	44,422	20,158	(24,263)	-120.4%	54,000
Reticulation				-	-	-	-		-
Sewerage purification		54,000		9,640	44,422	20,158	(24,263)	-120.4%	54,000
Infrastructure - Other	-	9,700	-	586	3,738	3,621	(117)	-3.2%	9,700
Waste Management		9,600		586	3,738	3,584	(154)	-4.3%	9,600
Transportation		-		-	-	-	-		-
Gas		-		-	-	-	-		-
Other		100		-	-	37	37	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	-	-	925	1,659	733	44.2%	4,443
General vehicles		-		-	-	-	-		-
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		2,113		-	925	789	(137)	-17.3%	2,113
Computers - hardware/equipment		1,030		-	-	384	384	100.0%	1,030
Furniture and other office equipment		800		-	-	299	299	100.0%	800
Abattoirs		-		-	-	-	-		-
Markets		-		-	-	-	-		-
Civic Land and Buildings		500		-	-	187	187	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	-	60,413	216,031	194,841	(21,189)	-10.9%	521,943

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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	-	22,396	150,995	145,019	(5,976)	-4.1%	290,037
Infrastructure - Road transport	-	68,945	-	8,187	56,729	34,473	(22,256)	-64.6%	68,945
Roads, Pavements & Bridges		68,945		8,187	56,729	34,473	(22,256)	-64.6%	68,945
Storm water				-	-	-	-		-
Infrastructure - Electricity	-	124,727	-	8,883	41,914	62,364	20,450	32.8%	124,727
Generation				-	-	-	-		-
Transmission & Reticulation		75,954		6,645	20,509	37,977	17,468	46.0%	75,954
Street Lighting		48,774		2,238	21,405	24,387	2,982	12.2%	48,774
Infrastructure - Water	-	63,403	-	4,893	40,456	31,701	(8,755)	-27.6%	63,403
Dams & Reservoirs				-	-	-	-		-
Water purification				-	-	-	-		-
Reticulation		63,403		4,893	40,456	31,701	(8,755)	-27.6%	63,403
Infrastructure - Sanitation	-	21,257	-	262	11,708	10,628	(1,080)	-10.2%	21,257
Reticulation				-	-	-	-		-
Sewerage purification		21,257		262	11,708	10,628	(1,080)	-10.2%	21,257
Infrastructure - Other	-	11,705	-	172	188	5,853	5,665	96.8%	11,705
Waste Management		10,931		171	171	5,465	5,294	96.9%	10,931
Transportation		774		-	-	387	387	100.0%	774
Gas		-		-	-	-	-		-
Other		-		1	17	-	(17)	#DIV/0!	-
<u>Community</u>	-	14,798	-	420	1,293	7,399	6,106	82.5%	14,798
Parks & gardens		4,451		319	967	2,226	1,258	56.5%	4,451
Sportsfields & stadia		210		0	14	105	91	86.8%	210
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		369		1	1	184	183	99.5%	369
Recreational facilities		2,644		100	131	1,322	1,191	90.1%	2,644
Fire, safety & emergency		26		-	-	13	13	100.0%	26
Security and policing		1,481		-	180	740	561	75.7%	1,481
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		2,691		-	-	1,346	1,346	100.0%	2,691
Social rental housing		-		-	-	-	-		-
Other		2,926		-	-	1,463	1,463	100.0%	2,926
<u>Heritage assets</u>	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
<u>Investment properties</u>	-	10,492	-	2,102	9,441	5,246	(4,195)	-80.0%	10,492
Housing development		-		-	-	-	-		-
Other		10,492		2,102	9,441	5,246	(4,195)	-80.0%	10,492
<u>Other assets</u>	-	108,330	-	4,530	28,902	54,165	25,263	46.6%	108,330
General vehicles	-	68,430	-	2,287	12,539	34,215	21,676	63.4%	68,430
Specialised vehicles		-		-	-	-	-		-
Plant & equipment		2,572		59	832	1,286	454	35.3%	2,572
Computers - hardware/equipment		1,594		-	-	797	797	100.0%	1,594
Furniture and other office equipment		12,206		50	5,816	6,103	287	4.7%	12,206
Abattoirs		-		-	-	-	-		-
Markets		589		10	20	295	274	93.1%	589
Civic Land and Buildings		21,208		2,020	8,788	10,604	1,816	17.1%	21,208
Other Buildings		1,540		105	906	770	(136)	-17.7%	1,540
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		191		-	-	95	95	100.0%	191
<u>Agricultural assets</u>	-	-	-	-	-	-	-		-
<u>Biological assets</u>	-	-	-	-	-	-	-		-
<u>Intangibles</u>	-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	-	423,657	-	29,448	190,630	211,829	21,198	10.0%	423,657