

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2016 (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 March 2016, the ten working day reporting limit expires on **14 April 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 MARCH 2016

This report is based upon financial information, as at 31 March 2016 and available at the time of preparation. **All variances are calculated against the approved adjustments budget figures.**

The financial results **for the period ended 31 March 2016** 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 **91.70% (R4 162.531 million)** on the year to date target of **R4 539.362 million** and the expenditure for the period is **92.15% (R4 103.866 million)** on the year to date target of **(R4 453.657 million)** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	871,212	913,073	745,311	59,817	541,702	558,983	(17,281)	-3%	745,311
Property rates - penalties & collection charges		—	—			—	—		—
Service charges - electricity revenue	1,797,950	2,411,023	2,275,719	146,578	1,576,918	1,706,790	(129,871)	-8%	2,275,719
Service charges - water revenue	659,267	876,185	663,676	52,868	503,540	497,757	5,783	1%	663,676
Service charges - sanitation revenue	292,453	235,259	197,101	29,073	193,364	147,826	45,539	31%	197,101
Service charges - refuse revenue	137,423	93,138	89,486	12,163	78,707	67,115	11,593	17%	89,486
Service charges - other		—	—	—	—	—	—		—
Rental of facilities and equipment	28,371	33,298	33,298	1,580	15,180	24,974	(9,793)	-39%	33,298
Interest earned - external investments	56,445	154,382	71,141	(52,479)	34,969	53,356	(18,387)	-34%	71,141
Interest earned - outstanding debtors	180,628	161,227	155,007	15,926	121,348	116,255	5,093	4%	155,007
Dividends received		—	—	—	—	—	—		—
Fines	79,198	72,361	71,361	409	4,354	53,521	(49,166)	-92%	71,361
Licences and permits	171	1,010	1,010	41	548	758	(210)	-28%	1,010
Agency services	4,751	7,105	6,500	399	3,591	4,875	(1,284)	-26%	6,500
Transfers recognised - operational	667,291	615,255	633,047	149,163	591,763	474,785	116,978	25%	633,047
Other revenue	319,755	1,145,439	1,109,555	120,551	496,545	832,166	(335,621)	-40%	1,109,555
Gains on disposal of PPE	10	540	270	—	—	202	(202)	-100%	270
Total Revenue (excluding capital transfers and contributions)	5,094,926	6,719,294	6,052,483	536,091	4,162,531	4,539,362	(376,831)	-8%	6,052,483
Expenditure By Type									
Employee related costs	1,261,006	1,711,051	1,442,519	118,324	1,058,296	1,081,889	(23,594)	-2%	1,442,519
Remuneration of councillors	49,594	54,216	54,216	4,704	40,260	40,662	(401)	-1%	54,216
Debt impairment	636,516	242,626	242,626	20,219	181,970	181,970	0	0%	242,626
Depreciation & asset impairment	618,978	527,384	491,877	(16,913)	334,676	368,908	(34,231)	-9%	491,877
Finance charges	97,064	224,941	142,470	2,982	49,905	106,852	(56,947)	-53%	142,470
Bulk purchases	1,614,568	1,728,414	1,728,414	119,488	1,287,642	1,296,310	(8,668)	-1%	1,728,414
Other materials	370,271	423,657	436,885	42,844	264,380	327,664	(63,284)	-19%	436,885
Contracted services	281,759	401,957	422,170	40,792	264,816	316,627	(51,811)	-16%	422,170
Transfers and grants	183,089	117,571	80,042	20,787	80,190	60,032	20,159	34%	80,042
Other expenditure	545,432	775,109	896,991	70,542	541,730	672,743	(131,013)	-19%	896,991
Loss on disposal of PPE	17,830			—	—		—		
Total Expenditure	5,676,108	6,206,926	5,938,210	423,768	4,103,866	4,453,657	(349,791)	-8%	5,938,210
Surplus/(Deficit)									
Transfers recognised - capital	684,359	754,004	860,866	—	—	645,649	(645,649)	(0)	860,866
Contributions recognised - capital	15,088	20,953	20,953	355	1,701	15,715	(14,013)	(0)	20,953
Contributed assets				—	—		—		
Surplus/(Deficit) after capital transfers & contributions	118,264	1,287,325	996,091	112,678	60,366	747,069			996,091
Taxation				—	—		—		
Surplus/(Deficit) after taxation	118,264	1,287,325	996,091	112,678	60,366	747,069			996,091
Attributable to minorities				—	—				
Surplus/(Deficit) attributable to municipality	118,264	1,287,325	996,091	112,678	60,366	747,069			996,091
Share of surplus/ (deficit) of associate				—	—				
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	112,678	60,366	747,069			996,091

The major revenue variances against the approved budget are:

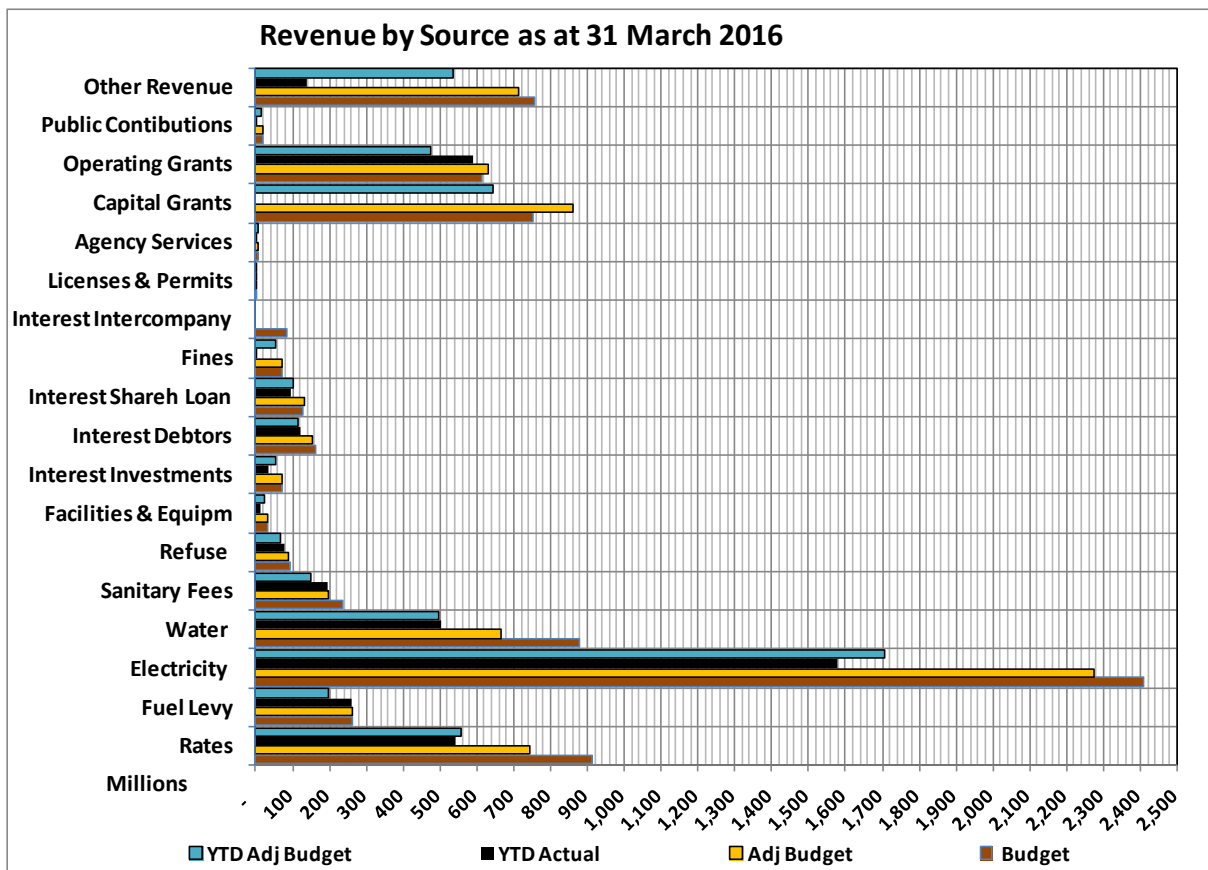
- Property rates have an unfavourable variance of R17.281 million for the period due to less property rates billed for the period than budgeted. The variance is within the target;
- Electricity revenue – Unfavourable variance of R129.871 million due to less actual sales than budgeted, less electricity billed and sold for the period because of a seasonal fluctuation,
- Water revenue -Favourable variance of R5.783 million for the period due to more water billed for the period than budgeted. The favourable variance of R5.783 million is on target;
- Services charges – Sanitation revenue has an favourable variance of R45.539 million for the period due to an increase in billing, more sanitation billed for the period and due to a change in the accounting treatment of revenue forgone and grant and subsidies given for free basic services;
- Services charges – Refuse revenue has a favourable variance of R11.593 million for the period to an increase in billing, more sanitation billed for the period and due to 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 R18.387 million for the period due to lower investment balances and cash than anticipated and interest on shareholder loan not paid by the entity;

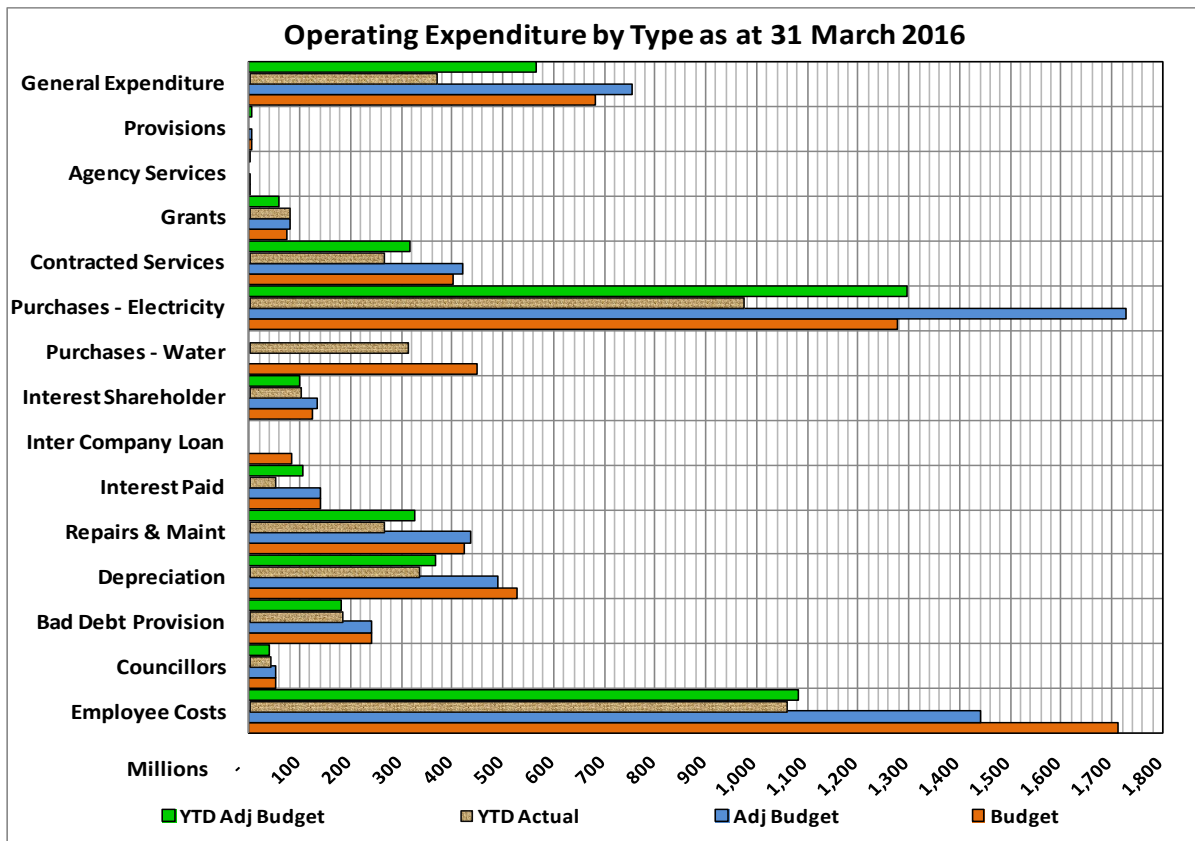
- Interest earned –outstanding debtors have a favourable variance of R5.093 million due to the growing debtors book;
- Fines - Unfavourable variance of R49.166 million is due to the non-accrual of traffic fines, which is -91.86% on a year to date target;
- Government Grants and subsidies – Operating: R116.978 million favourable variance mainly due to the equitable share received in advance – R149.163 million received in March 2016;
- Other revenue (R335.621 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: R645.649 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 R23.594 million due to the moratorium placed on the filling of vacancies;
- Debt impairment – On target;
- Depreciation – Favourable variance of R34.231 million due to the non-accrual of depreciation by the parent municipality;
- Finance charges – Favourable variance of R56.947 million, mainly due to interest charges/costs not yet due for repayment on all the external loans;
- Bulk purchases – Favourable variance of R8.668 million, due to less electricity and water bought than budgeted - (seasonal fluctuation and water restrictions);
- Other materials (R63.284 million) favourable due to under-spending and slow implementation of projects;
- Contracted services (R51.811 million) favourable due to under-spending;
- Transfers and grants (R20.159 million) unfavourable mainly due to the change in the accounting treatment of grants given on the free basic services;
- Other expenditure (R131.013 million) favourable due to under spending, GRAP and non-cash issues only accounted for when finalising the annual financial statements.

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



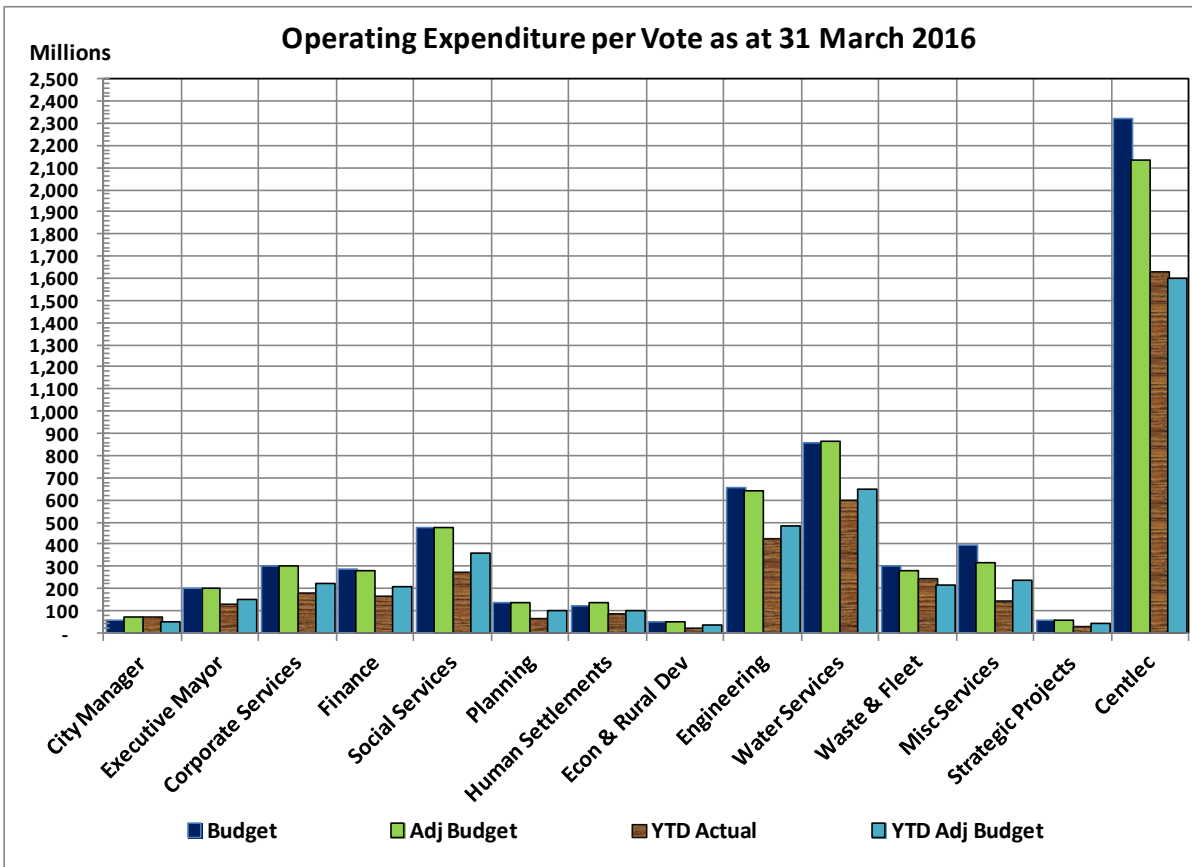
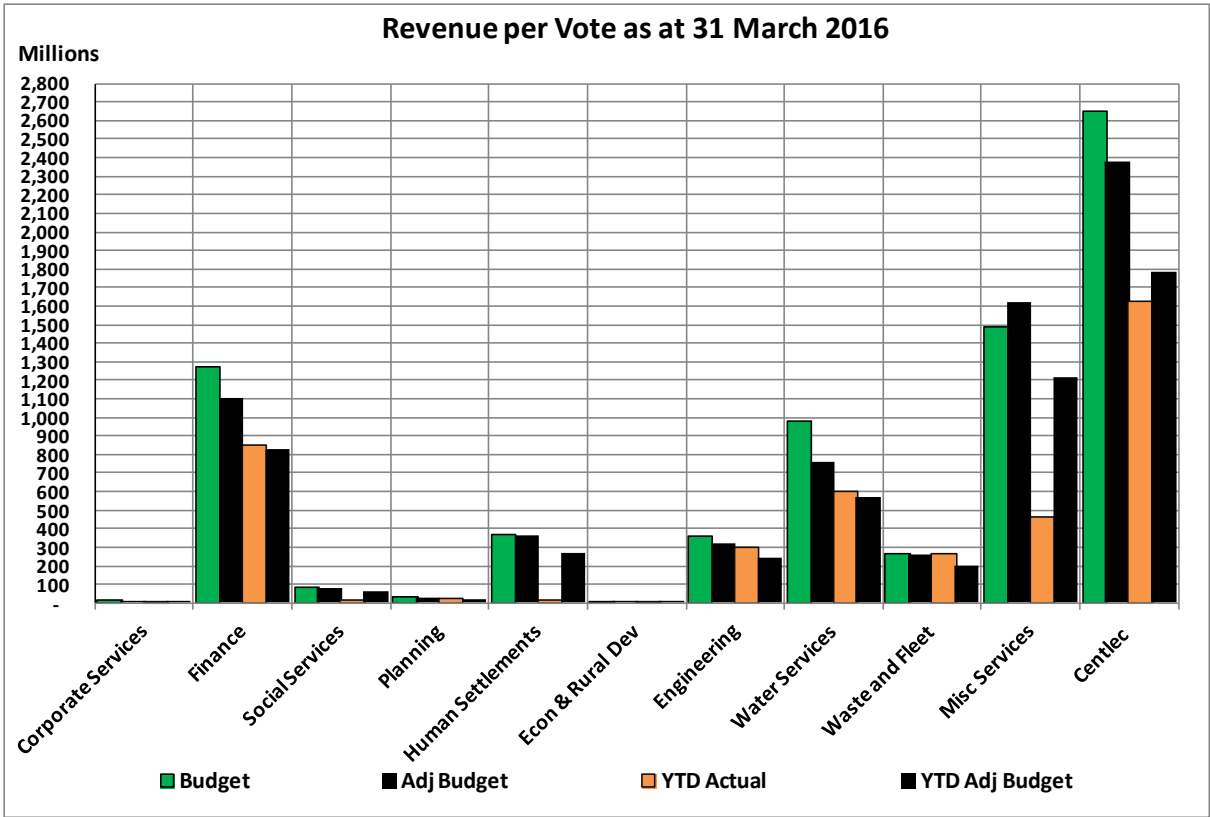


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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	6,219	13,304	13,304	359	4,383	9,978	(5,595)	-56.1%	13,304
Vote 4 - Finance	1,395,530	1,269,361	1,101,599	125,143	854,498	826,199	28,298	3.4%	1,101,599
Vote 5 - Social Services	89,177	81,545	81,179	1,342	12,763	60,884	(48,121)	-79.0%	81,179
Vote 6 - Planning	27,271	28,190	28,190	2,545	21,345	21,142	203	1.0%	28,190
Vote 7 - Human Settlement and Housing	26,291	364,267	364,267	9,358	18,732	273,200	(254,468)	-93.1%	364,267
Vote 8 - Economic and Rural Development	-	557	557	-	4	418	(414)	-99.1%	557
Vote 9 - Engineering Services	593,995	357,013	318,854	58,628	310,484	239,141	71,344	29.8%	318,854
Vote 10 - Water Services	740,333	975,463	762,954	77,425	602,967	572,215	30,752	5.4%	762,954
Vote 11 - Waste and Fleet Management	-	265,980	262,328	55,334	249,619	196,746	52,873	26.9%	262,328
Vote 12 - Miscellaneous Services	790,905	1,490,439	1,622,419	110,483	465,135	1,216,814	(751,679)	-61.8%	1,622,419
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	2,124,651	2,648,134	2,378,652	95,830	1,624,303	1,783,989	(159,686)	-9.0%	2,378,652
Total Revenue by Vote	5,794,373	7,494,251	6,934,301	536,445	4,164,232	5,200,726	(1,036,494)	-19.9%	6,934,301
Expenditure by Vote									
Vote 1 - City Manager	36,369	56,089	70,163	17,397	71,782	52,623	19,160	36.4%	70,163
Vote 2 - Executive Mayor	162,064	203,542	204,092	12,742	132,313	153,069	(20,756)	-13.6%	204,092
Vote 3 - Corporate Services	208,943	298,844	299,714	17,479	186,116	224,786	(38,669)	-17.2%	299,714
Vote 4 - Finance	229,491	286,591	281,776	21,956	167,098	211,332	(44,233)	-20.9%	281,776
Vote 5 - Social Services	341,372	474,628	476,528	39,886	277,128	357,396	(80,269)	-22.5%	476,528
Vote 6 - Planning	111,059	135,324	135,879	4,473	66,148	101,909	(35,761)	-35.1%	135,879
Vote 7 - Human Settlement and Housing	109,289	119,186	132,485	16,654	89,569	99,364	(9,794)	-9.9%	132,485
Vote 8 - Economic and Rural Development	-	47,672	47,672	5,536	26,314	35,754	(9,440)	-26.4%	47,672
Vote 9 - Engineering Services	1,255,071	651,923	642,303	35,282	428,845	481,727	(52,882)	-11.0%	642,303
Vote 10 - Water Services	746,632	858,704	861,079	57,759	597,879	645,809	(47,930)	-7.4%	861,079
Vote 11 - Waste and Fleet Management	-	299,024	283,143	29,294	245,083	212,357	32,726	15.4%	283,143
Vote 12 - Miscellaneous Services	328,974	396,498	313,257	14,383	148,347	234,943	(86,596)	-36.9%	313,257
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	42,005	57,940	57,940	2,864	33,819	43,455	(9,636)	-22.2%	57,940
Vote 15 - Electricity - Centlec (Soc) Ltd	2,104,840	2,320,960	2,132,179	148,064	1,633,424	1,599,134	34,290	2.1%	2,132,179
Total Expenditure by Vote	5,676,108	6,206,926	5,938,210	423,768	4,103,866	4,453,657	(349,791)	-7.9%	5,938,210
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	112,678	60,366	747,069	(686,703)	-91.9%	996,091

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



Capital Expenditure Report (Annexure B – Table C5)

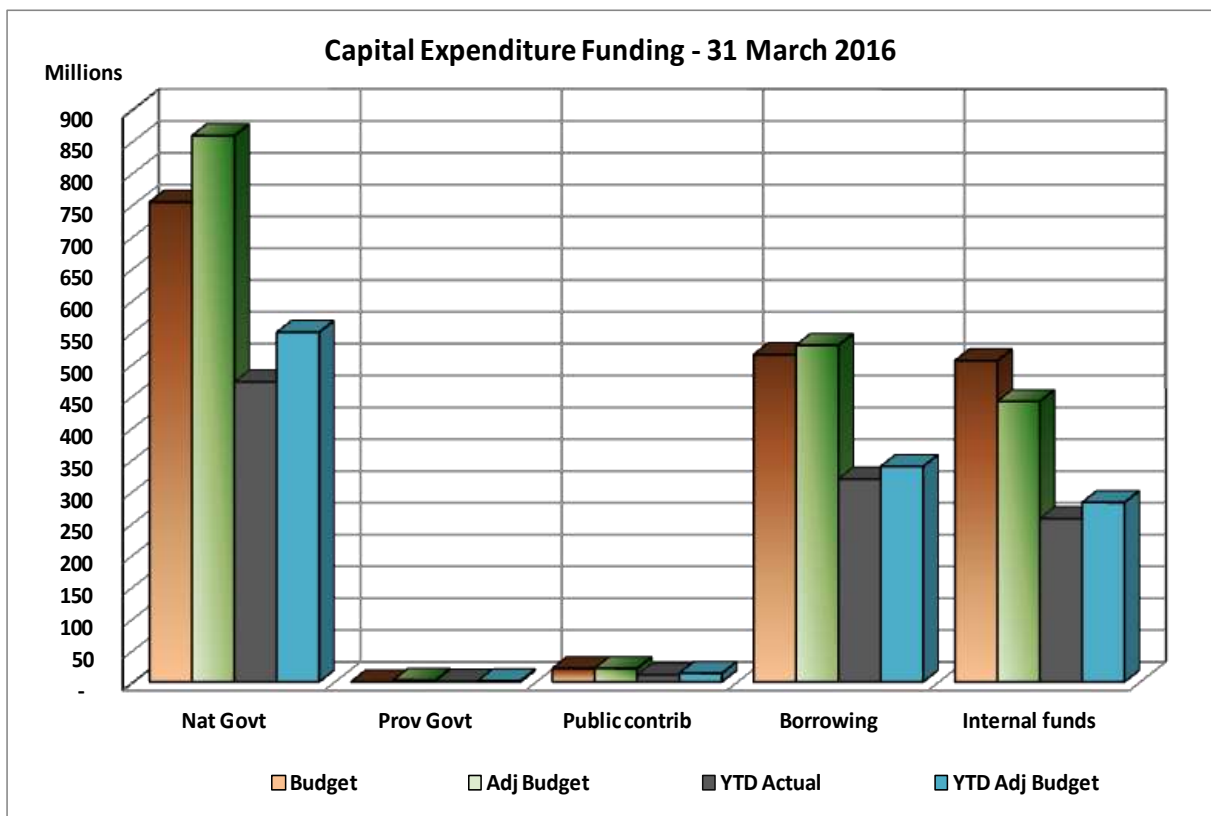
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is **89.37%** (R1 058.762 million on the year to date approved adjustments budgeted target of **R1 184.755 million** of the annual approved adjustments budget). On an annual basis we have spent only **57.19%**, R1 058.762 million of the year to date expenditure versus the approved annual adjustments budget of R1 851.179 million.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Budget 2015/16 R'000	YTD Adj Budget Target Mar 2016 R'000	YTD Actual Mar 2016 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 793 891	1 184 755	1 058 762	(125 993)
Capital Financing				
National Government	754 004	549 291	471 324	(77 967)
Provincial Government	0	1 663	1 041	(622)
Public Contributions	20 953	13 410	11 015	(2 395)
Borrowing	514 256	338 515	318 796	(19 719)
Internally Generated Funds	504 678	281 876	256 586	(25 291)
Financing Total	1 793 891	1 184 755	1 058 762	(125 993)

The following chart indicates the capital expenditure financing.

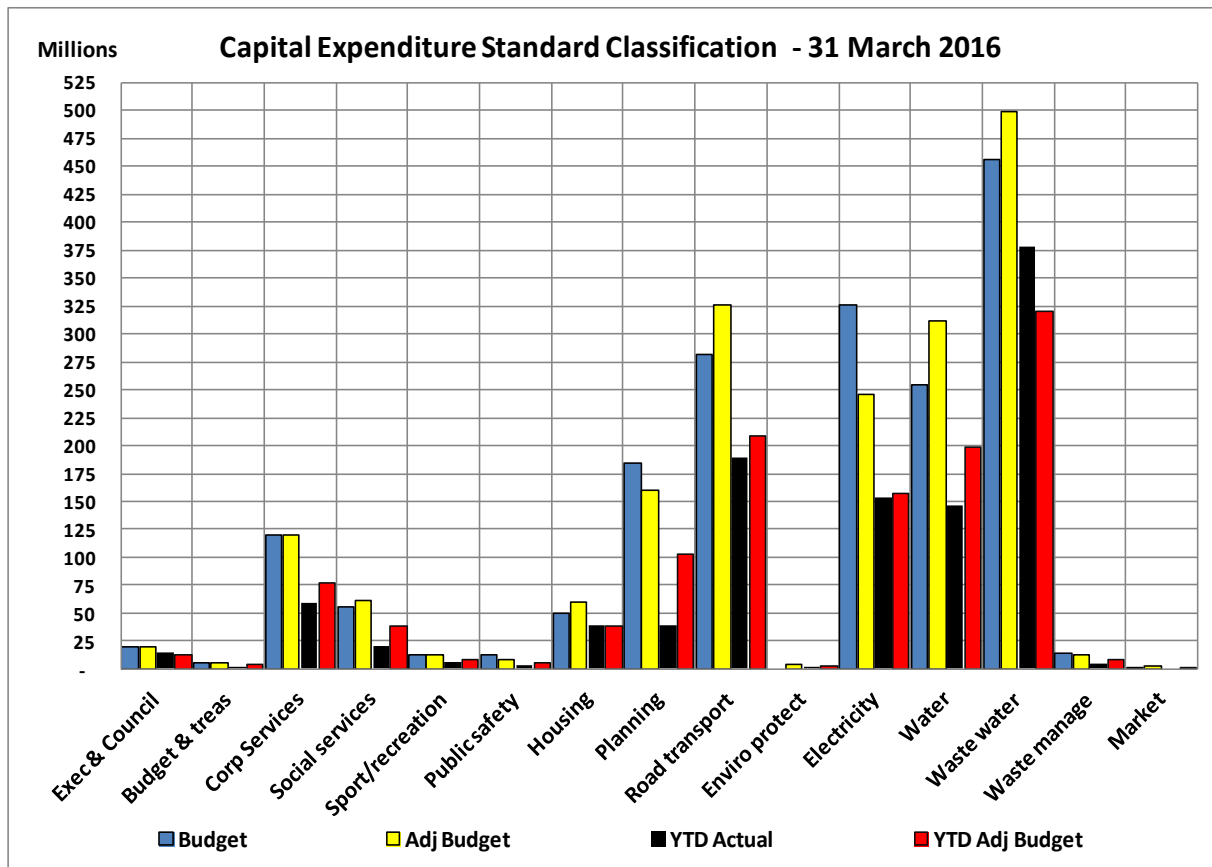


The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

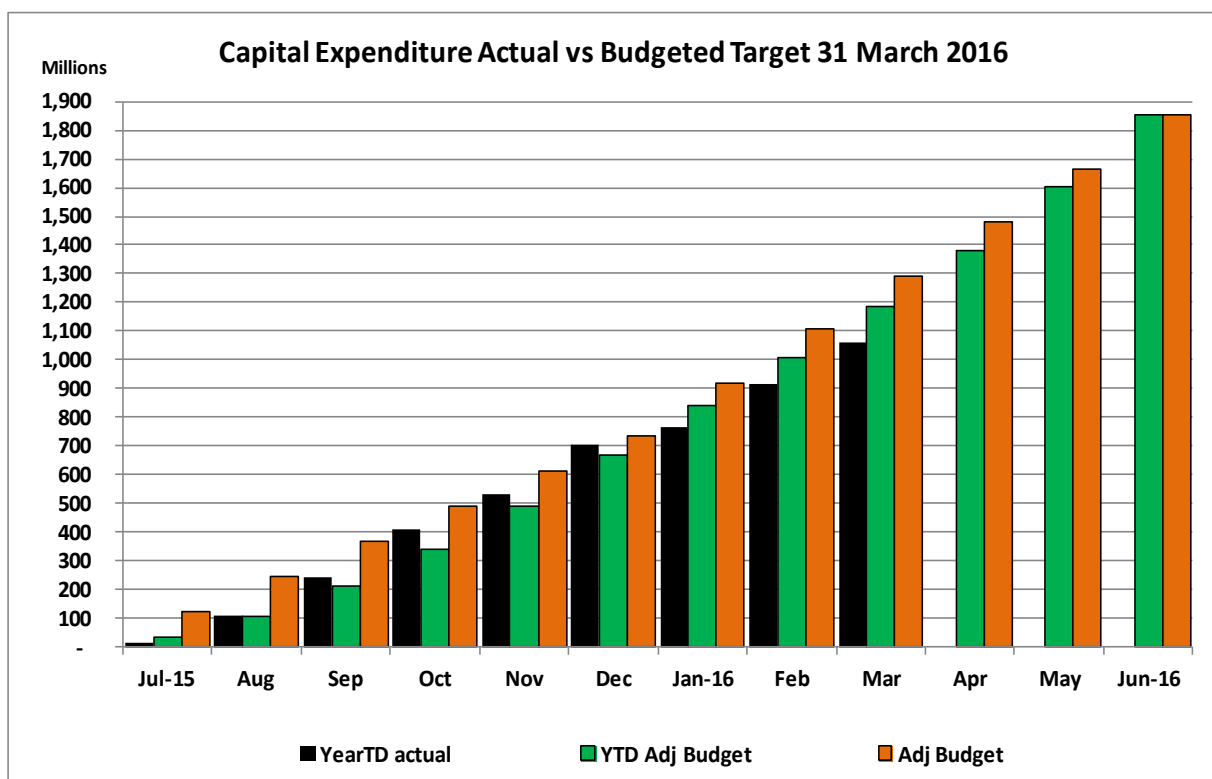
Governance and administration	(R18.927 million less than budget target)
Community and public safety	(R21.308 million less than budget target)
Economic and environmental services	(R82.276 million less than budget target)
Electricity	(R4.637 million less than budget target)

Water	(R52.786 million less than budget target)
Waste water management	(R58.501 million more than budget target)
Waste management	(R2.799 million less than budget target)

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



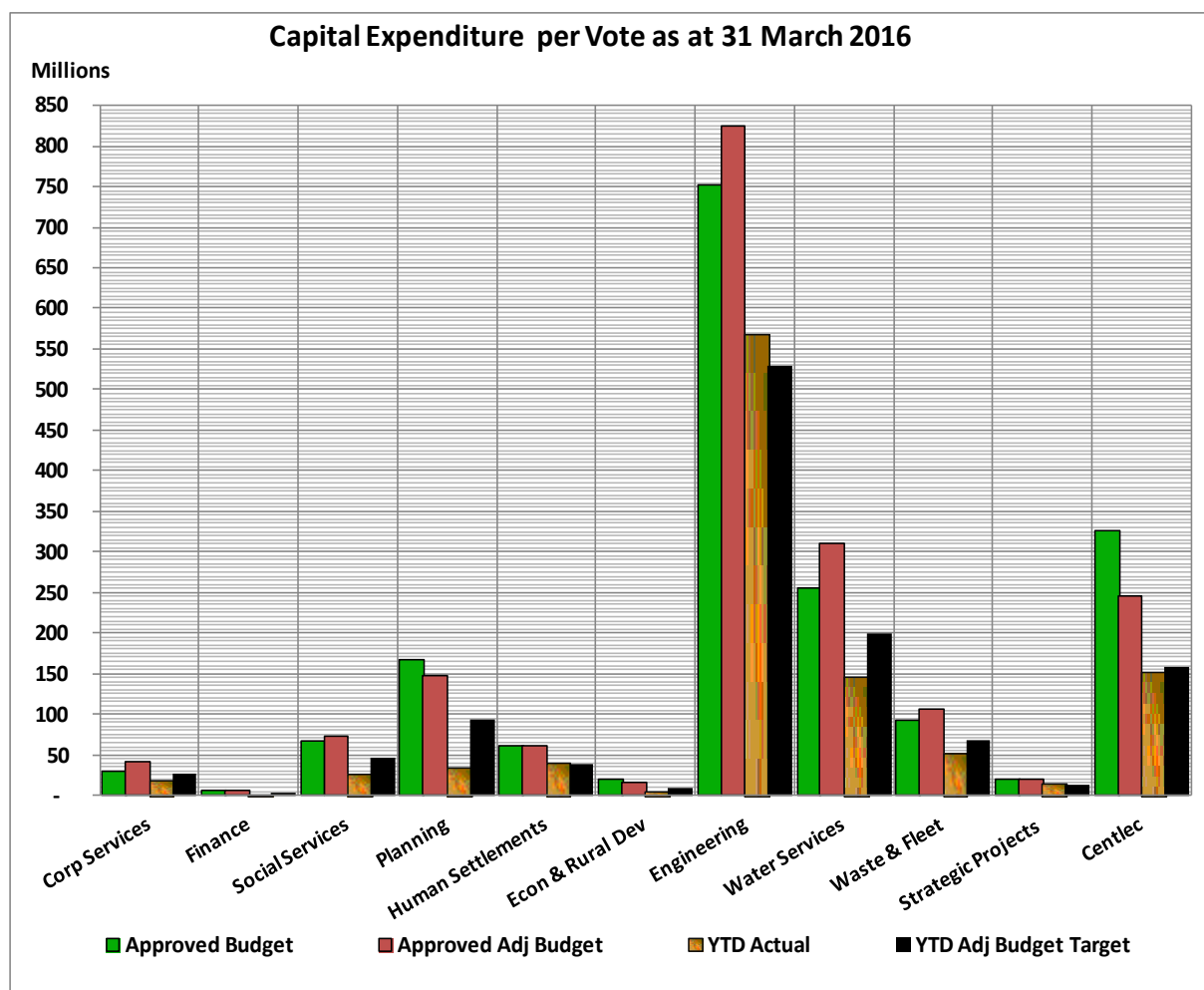
The following chart compares the year to date actual expenditure with the year to date approved adjustments budget (target).



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

Capital Expenditure per Vote	Approved Budget	Approved Adj Budget	YTD Actual	YTD Adj Budget Target	Percentage on Approved Adj Budget
Corp Services	29,540,313	40,798,768	18,858,037	26,111,212	46.22%
Finance	5,604,699	5,604,699	1,630,506	3,587,007	29.09%
Social Services	67,600,906	73,582,714	26,243,451	47,092,937	35.67%
Planning	166,638,788	146,855,360	34,214,200	93,987,430	23.30%
Human Settlements	60,200,000	60,200,000	39,756,318	38,528,000	66.04%
Econ & Rural Dev	18,853,432	15,389,183	4,956,573	9,849,077	32.21%
Engineering	751,986,683	825,746,559	567,829,393	528,477,798	68.77%
Water Services	255,062,870	311,033,478	146,275,194	199,061,426	47.03%
Waste & Fleet	93,046,000	105,846,000	51,672,269	67,741,440	48.82%
Strategic Projects	20,000,000	20,000,000	14,444,308	12,800,000	72.22%
Centlec	325,356,848	246,122,724	152,881,315	157,518,543	62.12%
	1,793,890,539	1,851,179,485	1,058,761,565	1,184,754,870	57.19%

The following chart compares the year to date actual expenditure with the year to date approved adjustments 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 March 2016 indicates a closing balance (cash and cash equivalents) of **R679.864 million** (February 2016 – R486.024 million) which comprises of the following:

• Bank balance and cash	R176.813 million (Mangaung)
• Bank balance and cash	R22.622 million (Centlec)
• Bank balance and cash	R3.946 million (Market)
• Investment deposits	R96.120 million (Mangaung)
• Investment deposits	R380.363 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R710.887 million**, resulting in an **R179.853 million** favourable variance, as compared to a year to target of **R531.034 million** due to significant amounts paid by the province;
- Service charges reflect a year to date amount of **R2 199.116 million**, resulting in a **R23.802 million** unfavourable variance, as compared to a year target of **R2 222.919 million** mainly due to less electricity sold due to energy conservation, alternative energy sources by customers and seasonable fluctuation and less water sold due the implementation of water restrictions;
- Other revenue reflect a year to date amount of **R673.637 million**, resulting in a **R113.367 million** unfavourable variance, as compared to a year target of **R787.004 million**;
- Operating grants and subsidies show a year to date amount of **R611.935 million** compared to a year target of **R459.9200 million – R152.016 million** favourable variance due to the equitable share received in advance;
- Capital grants and subsidies show a year to date amount of **R835.908 million** compared to a year to date target of **R559.758 million – R276.150 million** favourable variance due to the USDG received in advance;
- Interest show a year to date amount of **R50.944 million** compared to a year target of **R129.136 million (R78.192 million)** unfavourable variance mainly due to low collection of interest on outstanding debtors and interest on intercompany loan not paid;
- Cash flows from financing activities: Borrowing long term reflects a year to date amount of **R173 million** against a budgeted year to date amount of **R129.750 million**, resulting in an unfavourable variance of **R43.250 million** due to the full loan amount received.
- The following grants and allocations were received during the month:
 - ✓ Fuel levy – R86.976 million,
 - ✓ Public Transport Network Grant – R48.128 million,
 - ✓ Neighbourhood Development Partnership Grant – R38.036 million and
 - ✓ Equitable Share – R149.163 million.

With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **R3 960.927 million (R387.412 million)** unfavourable variance) compared to a year to date target of **R3 573.515 million** mainly due to unfilled vacancies and year end creditors (2014/15) only paid in July 2015;
- Capital payments indicate a year to date amount of **R1 232.287 million (R33.701 million)** unfavourable variance) compared to a target of **R1 058.852 million** due to contracts in respect of 2015/15 paid in July 2015;
- Finance charges shows a year to date amount of **R37.934 million** compared to a year target of **R84.749 million (R46.815 million)** favourable variance) due to interest only payable later in the year;
- Transfers and grants indicate a year to date amount of **R2.506 million (R734 000)** favourable variance) compared to a target of **R3.240 million** and
- Repayment of borrowing indicate a year to date amount of **R19.693 million (R63.906 million)** favourable variance) compared to a target of **R83.599 million**.

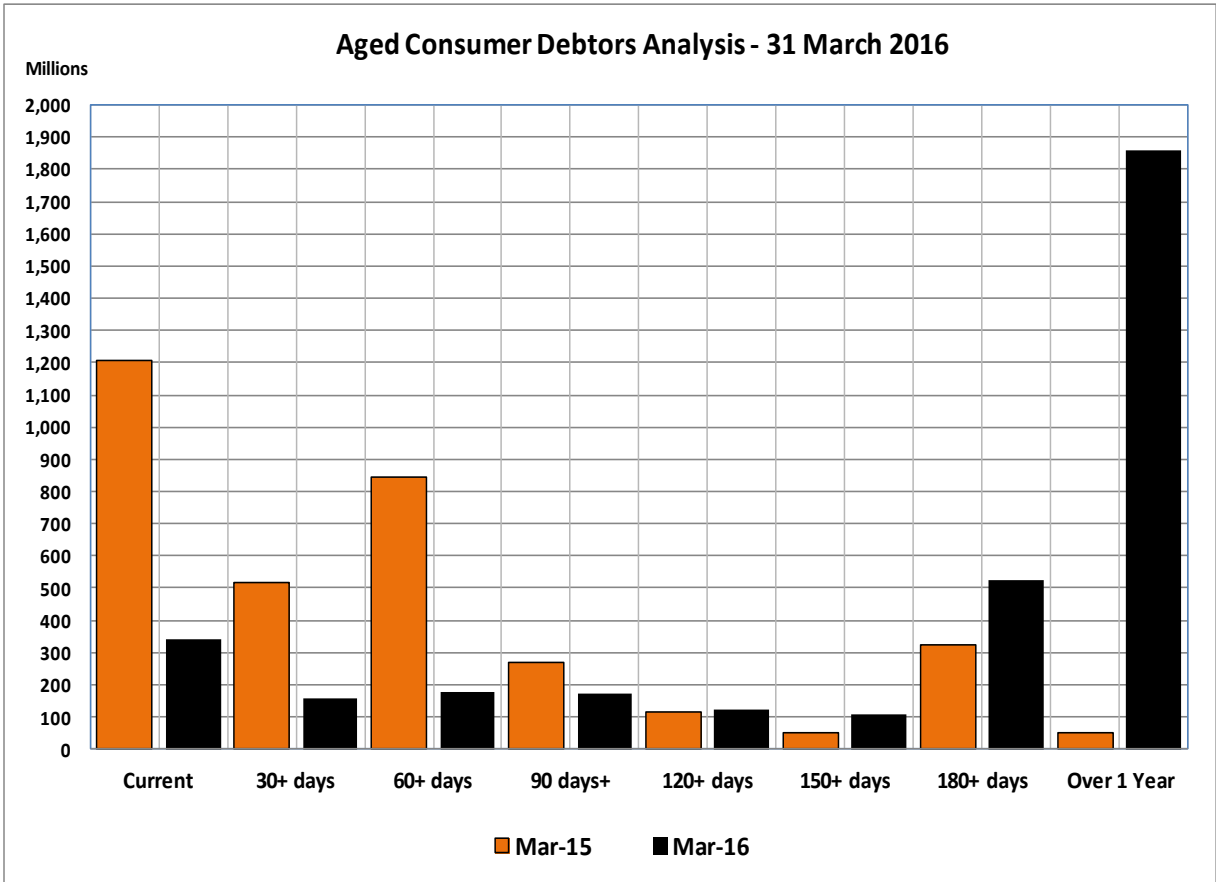
Outstanding Debtors Report (Annexure B – Table SC3)

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.

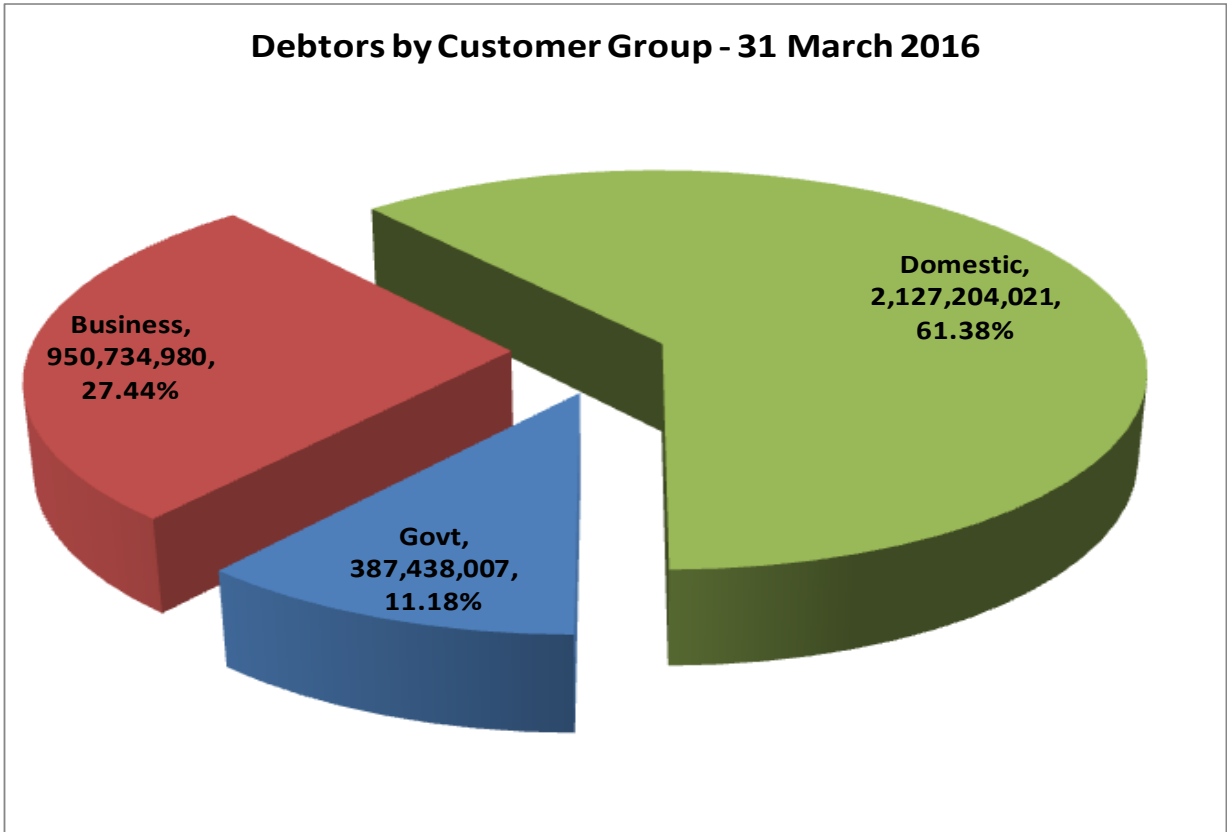
The debtors balance as at 31 March 2016 is **R3 465.377 million** (February 2016 – R3 413.711 million), thus reflecting an increase of R51.666 million (1.51%) for the month. The decrease is mainly due to water billing corrections in February 2016.

The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 861.492 million** (R1 928.763 million – March 2015) is outstanding in this category, with

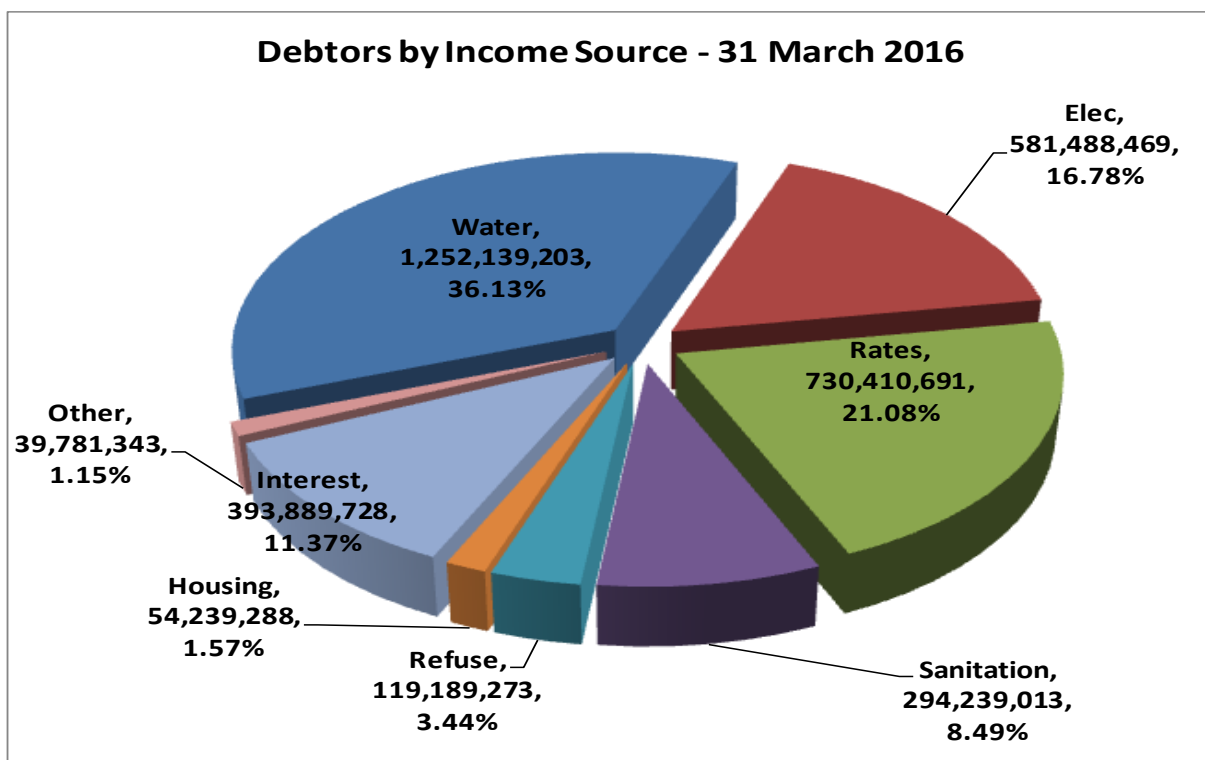
R1 291.940 million attributable to households, an increase of R45.923 million (3.72%) from the balance of R1 245.569 million in March 2015.



The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source



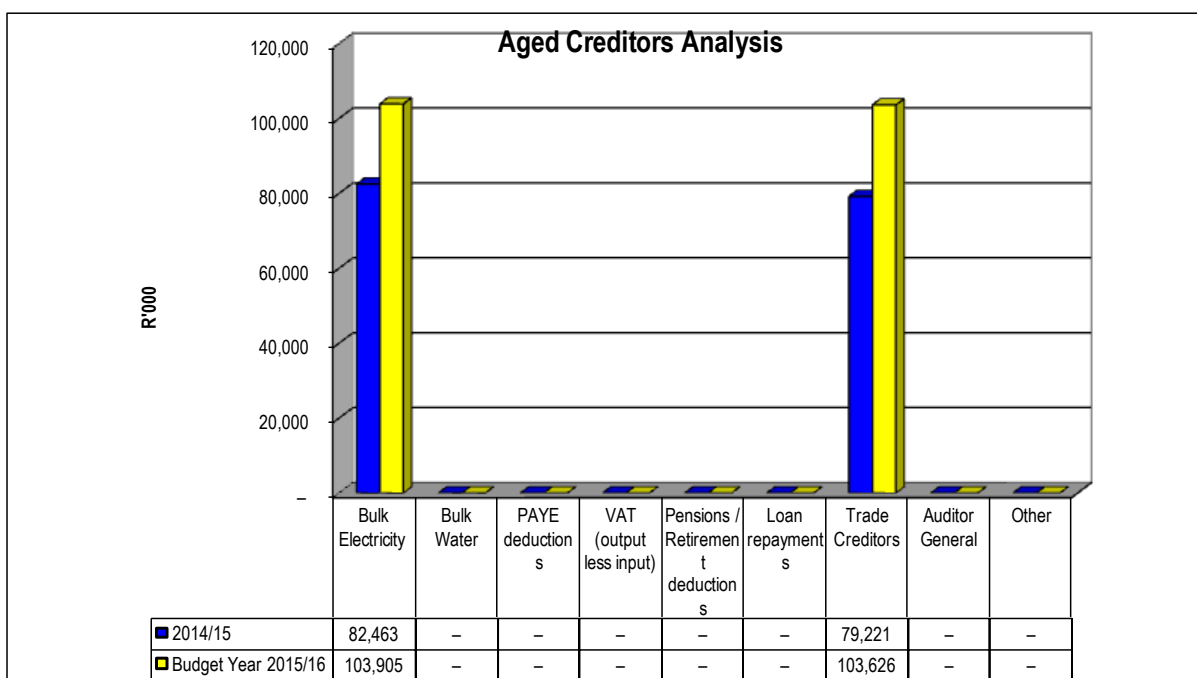
Outstanding Creditors Report (Annexure B – Table SC4)

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 R207.531 million compared to an amount of R228.819 million in February 2016. The net decrease of R21.288 million is in trade creditors that increased with R20.498 million, electricity increased with R790 000.

The total trade creditors for the period ending 31 March 2016 comprises out of the following:

- Bulk electricity R103.905 million
- Trade creditors Centlec R26.656 million
- Trade creditors Mangaung R76.970 million
- Total R207.531 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 **R476.483 million** as at 31 March 2016 against **R385.832 million** at 29 February 2016.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 March 2016 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;
- The growing outstanding debtors and
- The management of our cash flow on a daily basis.

As at the end of March 2016 the operating revenue (excluding capital grants) and expenditure actual represented **68.77%** and **69.11%**, respectively of the adjustments budget. The outcome reflects a variance of **6.23%** (unfavourable) and **5.89%** (favourable) respectively, when compared to the target of **75%**. 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 March 2016 represents only **57.19%** when compared to a target of **75%** (9 months), a variance of **17.81%** for the year against the target.

5. KEY MARCH 2016 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 March 2016, 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 statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 31 March 2016 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: 12/04/2016

SUBMITTED BY:


E.M. MOHLAHLA
CHIEF FINANCIAL OFFICER

DATE: 12/4/2016

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 March 2016** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Tankiso Mea

Acting City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 14/04/2016

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 March 2016 the reports were submitted on 14 April 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 11 April 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)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow

Supporting Tables

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

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

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M09 March

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	871,212	913,073	745,311	59,817	541,702	558,983	(17,281)	-3%	745,311
Service charges	2,887,093	3,615,605	3,225,982	240,683	2,352,530	2,419,486	(66,957)	-3%	3,225,982
Investment revenue	56,445	154,382	71,141	(52,479)	34,969	53,356	(18,387)	-34%	71,141
Transfers recognised - operational	667,291	615,255	633,047	149,163	591,763	474,785	116,978	25%	633,047
Other own revenue	612,884	1,420,979	1,377,001	138,906	641,567	1,032,751	(391,183)	-38%	1,377,001
Total Revenue (excluding capital transfers and contributions)	5,094,926	6,719,294	6,052,483	536,091	4,162,531	4,539,362	(376,831)	-8%	6,052,483
Employee costs	1,261,006	1,711,051	1,442,519	118,324	1,058,296	1,081,889	(23,594)	-2%	1,442,519
Remuneration of Councillors	49,594	54,216	54,216	4,704	40,260	40,662	(401)	-1%	54,216
Depreciation & asset impairment	618,978	527,384	491,877	(16,913)	334,676	368,908	(34,231)	-9%	491,877
Finance charges	97,064	224,941	142,470	2,982	49,905	106,852	(56,947)	-53%	142,470
Materials and bulk purchases	1,984,839	2,152,071	2,165,299	162,331	1,552,022	1,623,974	(71,952)	-4%	2,165,299
Transfers and grants	183,089	117,571	80,042	20,787	80,190	60,032	20,159	34%	80,042
Other expenditure	1,481,537	1,419,692	1,561,787	131,553	988,516	1,171,340	(182,824)	-16%	1,561,787
Total Expenditure	5,676,108	6,206,926	5,938,210	423,768	4,103,866	4,453,657	(349,791)	-8%	5,938,210
Surplus/(Deficit)	(581,183)	512,368	114,273	112,323	58,665	85,705	(27,040)	-32%	114,273
Transfers recognised - capital	684,359	754,004	860,866	–	–	645,649	(645,649)	-100%	860,866
Contributions & Contributed assets	15,088	20,953	20,953	355	1,701	15,715	(14,013)	-89%	20,953
Surplus/(Deficit) after capital transfers & contributions	118,264	1,287,325	996,091	112,678	60,366	747,069	(686,703)	-92%	996,091
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	112,678	60,366	747,069	(686,703)	-92%	996,091
<u>Capital expenditure & funds sources</u>									
Capital expenditure	1,329,213	1,793,891	1,851,179	142,656	1,058,762	1,184,755	(125,993)	-11%	1,851,179
Capital transfers recognised	723,918	754,004	860,866	96,467	472,365	550,954	(78,589)	-14%	860,866
Public contributions & donations	11,103	20,953	20,953	2,275	11,015	13,410	(2,395)	-18%	20,953
Borrowing	225,353	514,256	528,929	14,056	318,796	338,515	(19,719)	-6%	528,929
Internally generated funds	368,839	504,678	440,432	29,857	256,586	281,876	(25,291)	-9%	440,432
Total sources of capital funds	1,329,213	1,793,891	1,851,179	142,656	1,058,762	1,184,755	(125,993)	-11%	1,851,179
<u>Financial position</u>									
Total current assets	2,127,409	3,409,171	2,898,026		2,273,652				2,898,026
Total non current assets	15,191,027	14,227,264	14,956,181		14,726,626				14,956,181
Total current liabilities	1,642,251	1,884,610	1,812,180		1,958,375				1,812,180
Total non current liabilities	1,731,989	1,791,639	1,791,639		1,617,514				1,791,639
Community wealth/Equity	13,944,196	13,960,186	14,250,388		13,424,389				14,250,388
<u>Cash flows</u>									
Net cash from (used) operating	870,584	1,770,697	1,371,022	270,086	1,081,062	1,028,267	(52,795)	-5%	1,371,022
Net cash from (used) investing	(1,339,331)	(1,587,741)	(1,598,115)	(156,382)	(1,232,287)	(1,198,586)	33,701	-3%	(1,598,115)
Net cash from (used) financing	378,644	47,864	63,534	80,136	154,796	47,650	(107,146)	-225%	63,534
Cash/cash equivalents at the month/year end	362,164	680,156	382,606	–	679,864	423,496	(256,368)	-61%	512,735
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	341,702	159,632	178,299	173,496	120,799	107,348	522,608	1,861,492	3,465,377
<u>Creditors Age Analysis</u>									
Total Creditors	163,970	15,763	4,659	23,138	–	–	–	–	207,531

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M09 March

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									
<i>Governance and administration</i>	2,203,756	2,826,737	2,790,956	244,709	1,336,711	2,093,217	(756,506)	-36%	2,790,956
Executive and council	–	1,712	1,712	–	–	1,284	(1,284)	-100%	1,712
Budget and treasury office	2,186,435	2,758,087	2,722,306	235,626	1,319,632	2,041,729	(722,097)	-35%	2,722,306
Corporate services	17,321	66,938	66,938	9,084	17,079	50,203	(33,125)	-66%	66,938
<i>Community and public safety</i>	102,539	390,380	390,055	1,773	16,927	292,541	(275,614)	-94%	390,055
Community and social services	5,913	5,855	5,855	565	5,086	4,392	694	16%	5,855
Sport and recreation	1,884	2,080	2,080	126	1,429	1,560	(131)	-8%	2,080
Public safety	80,774	73,881	73,563	505	5,183	55,172	(49,989)	-91%	73,563
Housing	13,963	308,542	308,542	577	5,227	231,406	(226,180)	-98%	308,542
Health	4	23	15	–	2	11	(9)	-86%	15
<i>Economic and environmental services</i>	7,854	9,801	9,761	634	5,522	7,321	(1,799)	-25%	9,761
Planning and development	6,617	7,096	7,096	512	4,317	5,322	(1,005)	-19%	7,096
Road transport	1,102	2,472	2,438	87	737	1,829	(1,091)	-60%	2,438
Environmental protection	136	233	227	36	468	170	297	175%	227
<i>Trading services</i>	3,458,949	4,245,267	3,721,465	287,216	2,787,373	2,791,098	(3,725)	0%	3,721,465
Electricity	2,124,621	2,648,134	2,378,652	95,830	1,624,303	1,783,989	(159,686)	-9%	2,378,652
Water	740,333	975,463	762,954	77,425	602,967	572,215	30,752	5%	762,954
Waste water management	363,836	355,690	317,532	58,628	310,484	238,149	72,335	30%	317,532
Waste management	230,160	265,980	262,328	55,334	249,619	196,746	52,873	27%	262,328
<i>Other</i>	21,273	22,065	22,065	2,113	17,700	16,549	1,151	7%	22,065
Total Revenue - Standard	5,794,373	7,494,251	6,934,301	536,445	4,164,232	5,200,726	(1,036,494)	-20%	6,934,301
Expenditure - Standard									
<i>Governance and administration</i>	1,138,142	1,401,089	1,307,382	94,528	841,972	980,537	(138,564)	-14%	1,307,382
Executive and council	262,826	390,291	399,444	33,634	269,005	299,583	(30,578)	-10%	399,444
Budget and treasury office	542,357	647,811	558,756	35,623	306,035	419,067	(113,032)	-27%	558,756
Corporate services	332,959	362,987	349,182	25,271	266,932	261,887	5,045	2%	349,182
<i>Community and public safety</i>	457,405	578,698	602,905	54,611	357,959	452,179	(94,220)	-21%	602,905
Community and social services	122,254	184,730	174,546	11,433	93,481	130,910	(37,429)	-29%	174,546
Sport and recreation	23,492	51,112	56,033	3,069	27,705	42,025	(14,319)	-34%	56,033
Public safety	218,509	244,730	258,707	25,312	159,212	194,030	(34,818)	-18%	258,707
Housing	81,539	84,296	101,115	14,126	71,038	75,836	(4,798)	-6%	101,115
Health	11,611	13,830	12,504	670	6,522	9,378	(2,855)	-30%	12,504
<i>Economic and environmental services</i>	794,332	512,102	506,819	21,624	288,929	380,114	(91,185)	-24%	506,819
Planning and development	79,213	99,522	101,679	7,872	47,133	76,259	(29,126)	-38%	101,679
Road transport	697,188	380,574	375,450	12,052	225,212	281,588	(56,376)	-20%	375,450
Environmental protection	17,930	32,006	29,690	1,700	16,584	22,268	(5,684)	-26%	29,690
<i>Trading services</i>	3,272,885	3,681,484	3,489,461	251,449	2,598,939	2,617,096	(18,157)	-1%	3,489,461
Electricity	2,074,243	2,320,960	2,132,179	148,064	1,633,424	1,599,134	34,290	2%	2,132,179
Water	746,632	858,704	861,079	57,759	597,879	645,809	(47,930)	-7%	861,079
Waste water management	233,668	266,875	263,708	22,954	201,009	197,781	3,228	2%	263,708
Waste management	218,342	234,944	232,495	22,673	166,627	174,371	(7,744)	-4%	232,495
<i>Other</i>	13,345	33,553	31,643	1,556	16,067	23,732	(7,664)	-32%	31,643
Total Expenditure - Standard	5,676,108	6,206,926	5,938,210	423,768	4,103,866	4,453,657	(349,791)	-8%	5,938,210
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	112,678	60,366	747,069	(686,703)	-92%	996,091

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M09 March

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	2,203,756	2,826,737	2,790,956	244,709	1,336,711	2,093,217	(756,506)	-36%	2,790,956
Executive and council	–	1,712	1,712	–	–	1,284	(1,284)	-100.00%	1,712
Mayor and Council	–	1,712	1,712	–	–	1,284	(1,284)	-100.00%	1,712
Municipal Manager	–	–	–	–	–	–	–		–
Budget and treasury office	2,186,435	2,758,087	2,722,306	235,626	1,319,632	2,041,729	(722,097)	-35.37%	2,722,306
Corporate services	17,321	66,938	66,938	9,084	17,079	50,203	(33,125)	-65.98%	66,938
Human Resources	3,788	7,360	7,360	184	2,613	5,520	(2,907)	-52.66%	7,360
Information Technology	–	–	–	–	–	–	–		–
Property Services	12,328	55,725	55,725	8,781	13,505	41,794	(28,289)	-67.69%	55,725
Other Admin	1,205	3,853	3,853	118	961	2,890	(1,929)	-66.76%	3,853
Community and public safety	102,539	390,380	390,055	1,773	16,927	292,541	(275,614)	-94.21%	390,055
Community and social services	5,913	5,855	5,855	565	5,086	4,392	694	15.81%	5,855
Libraries and Archives	188	341	341	12	141	256	(115)	-45.04%	341
Museums & Art Galleries etc	0	14	14	–	–	11	(11)	-100.00%	14
Community halls and Facilities	–	–	–	–	–	–	–		–
Cemeteries & Crematoriums	2,968	2,750	2,750	260	2,410	2,062	347	16.84%	2,750
Child Care	–	–	–	–	–	–	–		–
Aged Care	–	–	–	–	–	–	–		–
Other Community	–	–	–	–	–	–	–		–
Other Social	2,757	2,750	2,750	292	2,536	2,063	473	22.93%	2,750
Sport and recreation	1,884	2,080	2,080	126	1,429	1,560	(131)	-8.37%	2,080
Public safety	80,774	73,881	73,563	505	5,183	55,172	(49,989)	-90.61%	73,563
Police	80,140	73,105	73,105	474	4,884	54,829	(49,945)	-91.09%	73,105
Fire	604	776	458	32	300	344	(44)	-12.76%	458
Civil Defence	–	–	–	–	–	–	–		–
Street Lighting	30	–	–	–	–	–	–		–
Other	–	–	–	–	–	–	–		–
Housing	13,963	308,542	308,542	577	5,227	231,406	(226,180)	-97.74%	308,542
Health	4	23	15	–	2	11	(9)	-85.84%	15
Clinics	–	–	–	–	–	–	–		–
Ambulance	–	–	–	–	–	–	–		–
Other	4	23	15	–	2	11	(9)	-85.84%	15
Economic and environmental services	7,854	9,801	9,761	634	5,522	7,321	(1,799)	-24.57%	9,761
Planning and development	6,617	7,096	7,096	512	4,317	5,322	(1,005)	-18.88%	7,096
Economic Development/Planning	1,580	495	495	–	9	371	(362)	-97.63%	495
Town Planning/Building enforcement	5,036	6,601	6,601	512	4,308	4,951	(643)	-12.98%	6,601
Licensing & Regulation	–	–	–	–	–	–	–		–
Road transport	1,102	2,472	2,438	87	737	1,829	(1,091)	-59.67%	2,438
Roads	–	1,322	1,322	–	–	992	(992)	-100.00%	1,322
Public Buses	–	–	–	–	–	–	–		–
Parking Garages	1,102	1,150	1,116	87	737	837	(99)	-11.88%	1,116
Vehicle Licensing and Testing	–	–	–	–	–	–	–		–
Other	–	–	–	–	–	–	–		–
Environmental protection	136	233	227	36	468	170	297	174.69%	227
Pollution Control	–	–	–	–	–	–	–		–
Biodiversity & Landscape	–	–	–	–	–	–	–		–
Other	136	233	227	36	468	170	297	174.69%	227
Trading services	3,458,949	4,245,267	3,721,465	287,216	2,787,373	2,791,098	(3,725)	-0.13%	3,721,465
Electricity	2,124,621	2,648,134	2,378,652	95,830	1,624,303	1,783,989	(159,686)	-8.95%	2,378,652
Electricity Distribution	2,124,621	2,646,134	2,378,652	95,830	1,624,303	1,783,989	(159,686)	-8.95%	2,378,652
Electricity Generation	–	2,000	–	–	–	–	–		–
Water	740,333	975,463	762,954	77,425	602,967	572,215	30,752	5.37%	762,954
Water Distribution	740,333	975,463	762,954	77,425	602,967	572,215	30,752	5.37%	762,954
Water Storage	–	–	–	–	–	–	–		–
Waste water management	363,836	355,690	317,532	58,628	310,484	238,149	72,335	30.37%	317,532
Sewerage	363,836	355,690	317,532	58,628	310,484	238,149	72,335	30.37%	317,532
Storm Water Management	–	–	–	–	–	–	–		–
Public Toilets	–	–	–	–	–	–	–		–
Waste management	230,160	265,980	262,328	55,334	249,619	196,746	52,873	26.87%	262,328
Solid Waste	230,160	265,980	262,328	55,334	249,619	196,746	52,873	26.87%	262,328
Other	21,273	22,065	22,065	2,113	17,700	16,549	1,151	6.95%	22,065
Air Transport	619	415	415	80	667	311	357	114.70%	415
Abattoirs	–	–	–	–	–	–	–		–
Tourism	–	62	62	–	–	47	(47)	-100.00%	62
Forestry	–	–	–	–	–	–	–		–
Markets	20,654	21,588	21,588	2,033	17,032	16,191	841	5.19%	21,588
Total Revenue - Standard	5,794,373	7,494,251	6,934,301	536,445	4,164,232	5,200,726	(1,036,494)	-19.93%	6,934,301

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									
<i>Municipal governance and administration</i>	1,138,142	1,401,089	1,307,382	94,528	841,972	980,537	(138,564)	-14.13%	1,307,382
Executive and council	262,826	390,291	399,444	33,634	269,005	299,583	(30,578)	-10.21%	399,444
Mayor and Council	250,294	375,195	369,624	18,592	214,647	277,218	(62,571)	-22.57%	369,624
Municipal Manager	12,533	15,096	29,820	15,042	54,358	22,365	31,993	143.05%	29,820
Budget and treasury office	542,357	647,811	558,756	35,623	306,035	419,067	(113,032)	-26.97%	558,756
Corporate services	332,959	362,987	349,182	25,271	266,932	261,887	5,045	1.93%	349,182
Human Resources	46,779	61,130	56,014	4,240	38,620	42,011	(3,391)	-8.07%	56,014
Information Technology	68,359	73,529	73,144	4,162	44,965	54,858	(9,892)	-18.03%	73,144
Property Services	27,750	34,890	31,370	2,528	18,532	23,528	(4,996)	-21.23%	31,370
Other Admin	190,071	193,438	188,654	14,342	164,816	141,491	23,325	16.49%	188,654
<i>Community and public safety</i>	457,405	578,698	602,905	54,611	357,959	452,179	(94,220)	-20.84%	602,905
Community and social services	122,254	184,730	174,546	11,433	93,481	130,910	(37,429)	-28.59%	174,546
Libraries and Archives	18,253	25,759	25,664	1,818	13,573	19,248	(5,675)	-29.48%	25,664
Museums & Art Galleries etc	1,513	2,226	1,739	35	542	1,304	(763)	-58.48%	1,739
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	16,342	27,854	26,036	1,682	16,471	19,527	(3,056)	-15.65%	26,036
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	-	-	-	-	-	-	-	-	-
Other Social	86,146	128,892	121,108	7,899	62,895	90,831	(27,935)	-30.76%	121,108
Sport and recreation	23,492	51,112	56,033	3,069	27,705	42,025	(14,319)	-34.07%	56,033
Public safety	218,509	244,730	258,707	25,312	159,212	194,030	(34,818)	-17.94%	258,707
Police	129,927	155,125	177,021	19,124	109,100	132,766	(23,666)	-17.83%	177,021
Fire	48,993	73,128	67,277	5,421	42,816	50,458	(7,642)	-15.15%	67,277
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	30,597	-	-	-	-	-	-	-	-
Other	8,992	16,477	14,409	766	7,296	10,807	(3,511)	-32.49%	14,409
Housing	81,539	84,296	101,115	14,126	71,038	75,836	(4,798)	-6.33%	101,115
Health	11,611	13,830	12,504	670	6,522	9,378	(2,855)	-30.45%	12,504
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	11,611	13,830	12,504	670	6,522	9,378	(2,855)	-30.45%	12,504
<i>Economic and environmental services</i>	794,332	512,102	506,819	21,624	288,929	380,114	(91,185)	-23.99%	506,819
Planning and development	79,213	99,522	101,679	7,872	47,133	76,259	(29,126)	-38.19%	101,679
Economic Development/Planning	33,512	36,937	39,402	5,238	22,143	29,552	(7,409)	-25.07%	39,402
Town Planning/Building enforcement	45,701	62,585	62,276	2,634	24,990	46,707	(21,717)	-46.50%	62,276
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	697,188	380,574	375,450	12,052	225,212	281,588	(56,376)	-20.02%	375,450
Roads	696,096	378,385	373,769	11,962	224,352	280,326	(55,975)	-19.97%	373,769
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	1,093	2,189	1,682	90	860	1,261	(401)	-31.81%	1,682
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Environmental protection	17,930	32,006	29,690	1,700	16,584	22,268	(5,684)	-25.52%	29,690
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	17,930	32,006	29,690	1,700	16,584	22,268	(5,684)	-25.52%	29,690
<i>Trading services</i>	3,272,885	3,681,484	3,489,461	251,449	2,598,939	2,617,096	(18,157)	-0.69%	3,489,461
Electricity	2,074,243	2,320,960	2,132,179	148,064	1,633,424	1,599,134	34,290	2.14%	2,132,179
Electricity Distribution	2,067,465	2,276,890	2,132,179	148,064	1,633,420	1,599,134	34,286	2.14%	2,132,179
Electricity Generation	6,778	44,070	-	-	4	-	4	#DIV/0!	-
Water	746,632	858,704	861,079	57,759	597,879	645,809	(47,930)	-7.42%	861,079
Water Distribution	746,632	858,704	861,079	57,759	597,879	645,809	(47,930)	-7.42%	861,079
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	233,668	266,875	263,708	22,954	201,009	197,781	3,228	1.63%	263,708
Sewerage	233,668	266,875	263,708	22,954	201,009	197,781	3,228	1.63%	263,708
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	218,342	234,944	232,495	22,673	166,627	174,371	(7,744)	-4.44%	232,495
Solid Waste	218,342	234,944	232,495	22,673	166,627	174,371	(7,744)	-4.44%	232,495
<i>Other</i>	13,345	33,553	31,643	1,556	16,067	23,732	(7,664)	-32.30%	31,643
Air Transport	304	430	430	-	82	322	(240)	-74.60%	430
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	10,735	8,825	298	4,178	6,619	(2,441)	-36.88%	8,825
Forestry	-	-	-	-	-	-	-	-	-
Markets	13,041	22,388	22,388	1,258	11,808	16,791	(4,983)	-29.68%	22,388
Total Expenditure - Standard	5,676,108	6,206,926	5,938,210	423,768	4,103,866	4,453,657	(349,791)	-7.85%	5,938,210
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	112,678	60,366	747,069	(686,703)	-91.92%	996,091

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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	6,219	13,304	13,304	359	4,383	9,978	(5,595)	-56.1%	13,304
Vote 4 - Finance	1,395,530	1,269,361	1,101,599	125,143	854,498	826,199	28,298	3.4%	1,101,599
Vote 5 - Social Services	89,177	81,545	81,179	1,342	12,763	60,884	(48,121)	-79.0%	81,179
Vote 6 - Planning	27,271	28,190	28,190	2,545	21,345	21,142	203	1.0%	28,190
Vote 7 - Human Settlement and Housing	26,291	364,267	364,267	9,358	18,732	273,200	(254,468)	-93.1%	364,267
Vote 8 - Economic and Rural Development	–	557	557	–	4	418	(414)	-99.1%	557
Vote 9 - Engineering Services	593,995	357,013	318,854	58,628	310,484	239,141	71,344	29.8%	318,854
Vote 10 - Water Services	740,333	975,463	762,954	77,425	602,967	572,215	30,752	5.4%	762,954
Vote 11 - Waste and Fleet Management	–	265,980	262,328	55,334	249,619	196,746	52,873	26.9%	262,328
Vote 12 - Miscellaneous Services	790,905	1,490,439	1,622,419	110,483	465,135	1,216,814	(751,679)	-61.8%	1,622,419
Vote 13 - Regional Operations	–	–	–	–	–	–	–		–
Vote 14 - Strategic Projects & Service Delivery Regulation	–	–	–	–	–	–	–		–
Vote 15 - Electricity - Centlec (Soc) Ltd	2,124,651	2,648,134	2,378,652	95,830	1,624,303	1,783,989	(159,686)	-9.0%	2,378,652
Total Revenue by Vote	5,794,373	7,494,251	6,934,301	536,445	4,164,232	5,200,726	(1,036,494)	-19.9%	6,934,301
Expenditure by Vote									
Vote 1 - City Manager	36,369	56,089	70,163	17,397	71,782	52,623	19,160	36.4%	70,163
Vote 2 - Executive Mayor	162,064	203,542	204,092	12,742	132,313	153,069	(20,756)	-13.6%	204,092
Vote 3 - Corporate Services	208,943	298,844	299,714	17,479	186,116	224,786	(38,669)	-17.2%	299,714
Vote 4 - Finance	229,491	286,591	281,776	21,956	167,098	211,332	(44,233)	-20.9%	281,776
Vote 5 - Social Services	341,372	474,628	476,528	39,886	277,128	357,396	(80,269)	-22.5%	476,528
Vote 6 - Planning	111,059	135,324	135,879	4,473	66,148	101,909	(35,761)	-35.1%	135,879
Vote 7 - Human Settlement and Housing	109,289	119,186	132,485	16,654	89,569	99,364	(9,794)	-9.9%	132,485
Vote 8 - Economic and Rural Development	–	47,672	47,672	5,536	26,314	35,754	(9,440)	-26.4%	47,672
Vote 9 - Engineering Services	1,255,071	651,923	642,303	35,282	428,845	481,727	(52,882)	-11.0%	642,303
Vote 10 - Water Services	746,632	858,704	861,079	57,759	597,879	645,809	(47,930)	-7.4%	861,079
Vote 11 - Waste and Fleet Management	–	299,024	283,143	29,294	245,083	212,357	32,726	15.4%	283,143
Vote 12 - Miscellaneous Services	328,974	396,498	313,257	14,383	148,347	234,943	(86,596)	-36.9%	313,257
Vote 13 - Regional Operations	–	–	–	–	–	–	–		–
Vote 14 - Strategic Projects & Service Delivery Regulation	42,005	57,940	57,940	2,864	33,819	43,455	(9,636)	-22.2%	57,940
Vote 15 - Electricity - Centlec (Soc) Ltd	2,104,840	2,320,960	2,132,179	148,064	1,633,424	1,599,134	34,290	2.1%	2,132,179
Total Expenditure by Vote	5,676,108	6,206,926	5,938,210	423,768	4,103,866	4,453,657	(349,791)	-7.9%	5,938,210
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	112,678	60,366	747,069	(686,703)	-91.9%	996,091

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 March

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 thousand									
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	6,219	13,304	13,304	359	4,383	9,978	(5,595)	-56%	13,304
3.1 - Head	-	-	-	-	-	-	-		-
3.2 - Human Resource Development	3,788	5,407	5,407	1	1,008	4,055	(3,047)	-75%	5,407
3.3 - Human Resource Management	-	1,965	1,965	183	1,605	1,473	132	9%	1,965
3.4 - Labour Relations	-	-	-	-	-	-	-		-
3.5 - Legal Services	-	-	-	-	-	-	-		-
3.6 - Facilities Management	-	5,932	5,932	174	1,770	4,449	(2,680)	-60%	5,932
3.7 - Safety and Loss Control	2,431	-	-	-	-	-	-		-
3.8 - Committee Services	-	-	-	-	-	-	-		-
3.9 - Information Technology and Management	-	-	-	-	-	-	-		-
Vote 4 - Finance	1,395,530	1,269,361	1,101,599	125,143	854,498	826,199	28,298	3%	1,101,599
4.1 - Property Rates	1,218,171	1,109,214	941,452	108,852	735,809	706,089	29,719	4%	941,452
4.2 - Chief Financial Officer	-	1,712	1,712	-	-	1,284	(1,284)	-100%	1,712
4.3 - Financial Management	-	1,335	1,335	(0)	0	1,001	(1,001)	-100%	1,335
4.4 - Supply Chain Management	-	9,963	9,963	116	2,090	7,472	(5,382)	-72%	9,963
4.5 - Revenue Management	785	147,082	147,082	16,175	116,598	110,312	6,286	6%	147,082
4.6 - Meter Reading	2,805	55	55	-	-	41	(41)	-100%	55
4.7 - Asset Management	173,769	-	-	-	-	-	-		-
4.8 - Financial Accounting	-	-	-	-	1	-	1	#DIV/0!	-
Vote 5 - Social Services	89,177	81,545	81,179	1,342	12,763	60,884	(48,121)	-79%	81,179
5.1 - Administration	-	-	-	-	-	-	-		-
5.2 - Social Development	-	600	585	118	1,236	439	797	182%	585
5.3 - Emergency Management Services	1,001	776	458	32	300	344	(44)	-13%	458
5.4 - Public Safety	-	74,255	74,221	560	5,621	55,666	(50,045)	-90%	74,221
5.5 - Parks and Cemeteries	604	5,915	5,915	632	5,607	4,436	1,171	26%	5,915
5.6 - Disaster Management	81,242	-	-	-	-	-	-		-
Vote 6 - Planning	27,271	28,190	28,190	2,545	21,345	21,142	203	1%	28,190
6.1 - Administration and Finance	-	-	-	-	-	-	-		-
6.2 - Town and Regional Planning	-	174	174	1	12	131	(119)	-91%	174
6.3 - Land Use Control	1,580	6,427	6,427	511	4,296	4,820	(524)	-11%	6,427
6.4 - Architectural and Survey Services	23	-	-	-	-	-	-		-
6.5 - Geographic Information Services	5,013	-	-	-	-	-	-		-
6.6 - Environmental Management	-	-	-	-	-	-	-		-
6.7 - Economic Development	-	-	-	-	5	-	5	#DIV/0!	-
6.8 - Fresh Produce Market	20,654	21,588	21,588	2,033	17,032	16,191	841	5%	21,588
Vote 7 - Human Settlement and Housing	26,291	364,267	364,267	9,358	18,732	273,200	(254,468)	-93%	364,267
7.1 - Head	15	-	-	2	22	-	22	#DIV/0!	-
7.2 - Rental and Social Housing	13,913	6,661	6,661	575	5,157	4,996	161	3%	6,661
7.3 - Land Development and Property Management	12,328	55,725	55,725	8,781	13,505	41,794	(28,289)	-68%	55,725
7.4 - Implementation Support	36	301,881	301,881	-	47	226,410	(226,363)	-100%	301,881
7.5 - BNG Property Management	-	-	-	-	-	-	-		-
7.6 - Informal Settlements	-	-	-	-	-	-	-		-
7.7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Economic and Rural Development	-	557	557	-	4	418	(414)	-99%	557
8.1 - Administration and Strategic Support	-	-	-	-	4	-	4	#DIV/0!	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-		-
8.3 - Tourism	-	62	62	-	-	47	(47)	-100%	62
8.4 - Rural Development	-	-	-	-	-	-	-		-
8.5 - SMME's	-	495	495	-	-	371	(371)	-100%	495
Vote 9 - Engineering Services	593,995	357,013	318,854	58,628	310,484	239,141	71,344	30%	318,854
9.1 - Head	-	-	-	-	-	-	-		-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-		-
9.3 - Roads and Stormwater	-	1,322	1,322	-	-	992	(992)	-100%	1,322
9.4 - Solid Waste Management	230,160	-	-	-	-	-	-		-
9.5 - Sanitation	363,836	355,690	317,532	58,628	310,484	238,149	72,335	30%	317,532
Vote 10 - Water Services	740,333	975,463	762,954	77,425	602,967	572,215	30,752	5%	762,954
10.1 - Water	740,333	975,463	762,954	77,425	602,967	572,215	30,752	5%	762,954
Vote 11 - Waste and Fleet Management	-	265,980	262,328	55,334	249,619	196,746	52,873	27%	262,328
11.1 - Strategic and Administration Support	-	-	-	-	-	-	-		-
11.2 - Landfill Site Management	-	-	-	-	-	-	-		-
11.3 - Disposal Sites	-	75	75	-	-	56	(56)	-100%	75
11.4 - Solid Waste Management	-	-	-	-	-	-	-		-
11.5 - Public Cleansing	-	-	-	-	-	-	-		-
11.6 - Domestic Waste	-	265,541	261,889	730	(11,109)	196,416	(207,525)	-106%	261,889
11.7 - Trade Waste	-	-	-	54,604	260,728	-	260,728	#DIV/0!	-
11.8 - Botshabelo	-	186	186	-	-	140	(140)	-100%	186
11.9 - Thaba Nchu	-	178	178	-	-	133	(133)	-100%	178
11.10 - Fleet Services	-	-	-	-	-	-	-		-
Vote 12 - Miscellaneous Services	790,905	1,490,439	1,622,419	110,483	465,135	1,216,814	(751,679)	-62%	1,622,419
12.1 - Transfers, Grants and Miscellaneous	790,905	1,490,439	1,622,419	110,483	465,135	1,216,814	(751,679)	-62%	1,622,419
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	2,124,651	2,648,134	2,378,652	95,830	1,624,303	1,783,989	(159,686)	-9%	2,378,652
15.1 - Board of Directors	-	-	-	-	-	-	-		-
15.2 - Company Secretary	-	-	-	-	-	-	-		-
15.3 - Chief Executive Officer	-	-	-	-	-	-	-		-
15.4 - Finance	2,070,654	2,642,013	2,373,454	95,495	1,621,629	1,780,091	(158,461)	-9%	2,373,454
15.5 - Corporate Services	1,981	3,198	3,198	188	1,476	2,398	(922)	-38%	3,198
15.6 - Engineering	-	2,000	2,000	147	1,185	1,500	(315)	-21%	2,000
15.7 - Customer Services	1,150	-	-	-	-	-	-		-
15.8 - Design and Development, Engineering Wires & T	49,626	923	-	-	13	-	13	#DIV/0!	-
15.9 - Compliance and Performance	1,210	-	-	-	-	-	-		-
15.10 - Street Lights	30	-	-	-	-	-	-		-
Total Revenue by Vote	5,794,373	7,494,251	6,934,301	536,445	4,164,232	5,200,726	(1,036,494)	-20%	6,934,301

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	36,369	56,089	70,163	17,397	71,782	52,623	19,160	36%	70,163
1.1 - Office of the City Manager	12,533	15,096	29,170	15,042	54,358	21,878	32,480	148%	29,170
1.2 - Deputy Executive Director Operations	7,037	11,923	11,923	399	3,556	8,942	(5,386)	-60%	11,923
1.3 - Deputy Executive Director Performance	5,114	10,836	10,836	969	5,014	8,127	(3,113)	-38%	10,836
1.4 - Risk Management and Anti-Fraud & Corruption	11,684	18,234	18,234	987	8,854	13,676	(4,821)	-35%	18,234
Vote 2 - Executive Mayor	162,064	203,542	204,092	12,742	132,313	153,069	(20,756)	-14%	204,092
2.1 - Office of the Speaker	87,739	110,076	110,076	6,745	75,384	82,557	(7,173)	-9%	110,076
2.2 - Office of the Executive Mayor	67,449	85,501	86,051	5,401	51,924	64,538	(12,614)	-20%	86,051
2.3 - Office of the Councils Whip	6,876	7,965	7,965	596	5,004	5,973	(969)	-16%	7,965
Vote 3 - Corporate Services	208,943	298,844	299,714	17,479	186,116	224,786	(38,669)	-17%	299,714
3.1 - Head	3,040	6,056	5,092	374	3,495	3,819	(323)	-8%	5,092
3.2 - Human Resource Development	14,479	16,693	14,409	1,012	9,596	10,807	(1,210)	-11%	14,409
3.3 - Human Resource Management	26,575	38,521	33,259	2,531	21,995	24,944	(2,949)	-12%	33,259
3.4 - Labour Relations	7,059	8,058	8,058	669	7,050	6,044	1,006	17%	8,058
3.5 - Legal Services	11,575	13,718	16,456	1,248	11,769	12,342	(573)	-5%	16,456
3.6 - Facilities Management	59,983	118,550	127,812	6,187	73,003	95,859	(22,856)	-24%	127,812
3.7 - Safety and Loss Control	2,212	2,877	642	159	1,582	481	1,101	229%	642
3.8 - Committee Services	15,662	20,843	20,843	1,137	12,660	15,632	(2,972)	-19%	20,843
3.9 - Information Technology and Management	68,359	73,529	73,144	4,162	44,965	54,588	(9,892)	-18%	73,144
Vote 4 - Finance	229,491	286,591	281,776	21,956	167,098	211,332	(44,233)	-21%	281,776
4.1 - Property Rates	12,326	4,816	-	742	1,878	-	1,878	#DIV/0!	-
4.2 - Chief Financial Officer	16,108	51,805	51,805	1,157	20,496	38,854	(18,358)	-47%	51,805
4.3 - Financial Management	3,514	9,876	9,876	456	4,650	7,407	(2,757)	-37%	9,876
4.4 - Supply Chain Management	1,482	25,869	25,869	1,625	15,575	19,401	(3,827)	-20%	25,869
4.5 - Revenue Management	5,980	134,875	134,875	10,206	79,157	101,156	(22,000)	-22%	134,875
4.6 - Meter Reading	18,951	33,968	33,968	3,911	30,340	25,476	4,864	19%	33,968
4.7 - Asset Management	158,277	13,527	13,527	3,547	12,518	10,145	2,373	23%	13,527
4.8 - Financial Accounting	12,852	11,856	11,856	312	2,485	8,892	(6,406)	-72%	11,856
Vote 5 - Social Services	341,372	474,628	476,528	39,886	277,128	357,396	(80,269)	-22%	476,528
5.1 - Administration	3,428	7,101	8,001	344	3,356	6,001	(2,645)	-44%	8,001
5.2 - Social Development	50,548	70,453	67,080	5,012	38,849	50,310	(11,460)	-23%	67,080
5.3 - Emergency Management Services	48,993	73,128	67,277	5,421	42,816	50,458	(7,642)	-15%	67,277
5.4 - Public Safety	131,020	157,314	178,205	19,215	109,960	133,654	(23,694)	-18%	178,205
5.5 - Parks and Cemeteries	98,391	150,155	141,556	9,127	74,850	106,167	(31,317)	-29%	141,556
5.6 - Disaster Management	8,992	16,477	14,409	766	7,296	10,807	(3,511)	-32%	14,409
Vote 6 - Planning	111,059	135,324	135,879	4,473	66,148	101,909	(35,761)	-35%	135,879
6.1 - Administration and Finance	15,468	41,762	41,762	260	25,394	31,321	(5,927)	-19%	41,762
6.2 - Town and Regional Planning	25,011	20,658	21,213	617	7,763	15,910	(8,147)	-51%	21,213
6.3 - Land Use Control	16,048	26,557	26,557	1,568	12,880	19,918	(7,038)	-35%	26,557
6.4 - Architectural and Survey Services	2,776	8,047	8,047	224	2,171	6,035	(3,864)	-64%	8,047
6.5 - Geographic Information Services	1,866	7,324	7,324	225	2,176	5,493	(3,316)	-60%	7,324
6.6 - Environmental Management	3,337	8,588	8,588	322	3,949	6,441	(2,492)	-39%	8,588
6.7 - Economic Development	33,512	-	-	-	6	-	6	#DIV/0!	-
6.8 - Fresh Produce Market	13,041	22,388	22,388	1,258	11,808	16,791	(4,983)	-30%	22,388
Vote 7 - Human Settlement and Housing	109,289	119,186	132,485	16,654	89,569	99,364	(9,794)	-10%	132,485
7.1 - Head	29,786	11,736	25,034	458	11,067	18,776	(7,709)	-41%	25,034
7.2 - Rental and Social Housing	19,838	22,942	22,942	10,589	30,662	17,206	13,455	78%	22,942
7.3 - Land Development and Property Management	27,750	34,890	34,890	2,528	18,532	26,168	(7,636)	-29%	34,890
7.4 - Implementation Support	3,391	8,916	8,916	210	3,273	6,687	(3,414)	-51%	8,916
7.5 - BNG Property Management	1,724	5,431	5,431	540	4,559	4,073	486	12%	5,431
7.6 - Informal Settlements	26,801	35,271	35,271	2,329	21,476	26,453	(4,977)	-19%	35,271
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	47,672	47,672	5,536	26,314	35,754	(9,440)	-26%	47,672
8.1 - Administration and Strategic Support	-	5,483	5,483	117	1,120	4,112	(2,992)	-73%	5,483
8.2 - Marketing and Investment Promotion	-	13,895	13,895	4,094	13,578	10,422	3,156	30%	13,895
8.3 - Tourism	-	10,735	10,735	298	4,178	8,051	(3,873)	-48%	10,735
8.4 - Rural Development	-	11,417	11,417	67	2,660	8,563	(5,903)	-69%	11,417
8.5 - SMME's	-	6,141	6,141	959	4,778	4,606	172	4%	6,141
Vote 9 - Engineering Services	1,255,071	651,923	642,303	35,282	428,845	481,727	(52,882)	-11%	642,303
9.1 - Head	4,422	6,663	4,651	366	3,484	3,488	(4)	0%	4,651
9.2 - Fleet Services and Engineering Support	102,543	-	25	-	-	19	(19)	-100%	25
9.3 - Roads and Stormwater	696,096	378,385	372,561	11,962	224,352	279,421	(55,069)	-20%	372,561
9.4 - Solid Waste Management	218,342	-	-	-	-	-	-	-	-
9.5 - Sanitation	233,668	266,875	265,065	22,954	201,009	198,799	2,210	1%	265,065
Vote 10 - Water Services	746,632	858,704	861,079	57,759	597,879	645,809	(47,930)	-7%	861,079
10.1 - Water	746,632	858,704	861,079	57,759	597,879	645,809	(47,930)	-7%	861,079
Vote 11 - Waste and Fleet Management	-	299,024	283,143	29,294	245,083	212,357	32,726	15%	283,143
11.1 - Strategic and Administration Support	-	3,689	3,689	70	471	2,767	(2,296)	-83%	3,689
11.2 - Landfill Site Management	-	15,150	15,150	317	2,644	11,363	(8,718)	-77%	15,150
11.3 - Disposal Sites	-	52,263	52,263	2,285	25,828	39,197	(13,369)	-34%	52,263
11.4 - Solid Waste Management	-	7,185	7,185	363	3,552	5,389	(1,836)	-34%	7,185
11.5 - Public Cleansing	-	47,383	47,383	5,495	36,011	35,538	473	1%	47,383
11.6 - Domestic Waste	-	40,589	24,708	3,087	30,929	18,531	12,398	67%	24,708
11.7 - Trade Waste	-	30,565	30,565	7,573	36,145	22,924	13,221	58%	30,565
11.8 - Botshabelo	-	24,680	24,680	1,968	17,869	18,510	(641)	-3%	24,680
11.9 - Thaba Nchu	-	17,128	17,128	1,586	13,647	12,846	801	6%	17,128
11.10 - Fleet Services	-	60,390	60,390	6,552	77,986	45,293	32,693	72%	60,390
Vote 12 - Miscellaneous Services	328,974	396,498	313,257	14,383	148,347	234,943	(86,596)	-37%	313,257
12.1 - Transfers, Grants and Miscellaneous	328,974	396,498	313,257	14,383	148,347	234,943	(86,596)	-37%	313,257
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Re	42,005	57,940	57,940	2,864	33,819	43,455	(9,636)	-22%	57,940
14.1 - Head	6,410	16,701	16,701	433	10,678	12,526	(1,848)	-15%	16,701
14.2 - Strategic Projects	17,234	2,420	2,864	234	1,949	2,148	(199)	-9%	2,864
14.3 - City Services, Monitoring and Evaluation	2	1,599	1,599	100	899	1,199	(300)	-25%	1,599
14.4 - Regional Centre Bloemfontein	6,309	17,360	16,916	869	8,812	12,687	(3,875)	-31%	16,916
14.5 - Regional Centre Botshabelo	8,082	11,006	11,006	695	6,516	8,255	(1,738)	-21%	11,006
14.6 - Regional Centre Thaba Nchu	3,968	8,853	8,853	534	4,964	6,640	(1,676)	-25%	8,853
Vote 15 - Electricity - Centlec (Soc) Ltd	2,104,840	2,320,960	2,132,179	148,064	1,633,424	1,599,134	34,290	2%	2,132,179
15.1 - Board of Directors	1,882	2,649	942	334	1,195	707	489	69%	942
15.2 - Company Secretary	2,340	3,751	3,751	126	1,066	2,813	(1,747)	-62%	3,751
15.3 - Chief Executive Officer	52,150	75,576	57,624	8,380	43,279	43,218	62	0%	57,624
15.4 - Finance	531,273	513,220	456,043	(52,878)	328,539	342,032	(13,493)	-4%	456,043
15.5 - Corporate Services	57,986	33,509	125,299	77,141	88,871	93,974	(5,103)	-5%	125,299
15.6 - Engineering	9,006	44,070	44,070	1,741	18,300	33,052	(14,752)	-45%	44,070
15.7 - Customer Services	94,729	-	1,411,796	1,054	8,924	1,058,847	(1,049,924)	-99%	1,411,796
15.8 - Design and Development, Engineering Wires & E	33,522	1,596,374	32,655	109,542	1,124,464	24,491	1,099,973	4491%	32,655
15.9 - Compliance and Performance	1,291,357	51,811	-	2,623	18,786	-	18,786	#DIV/0!	-
15.10 - Street Lights	30,597	-	-	-	-	-	-	-	-
Total Expenditure by Vote	5,676,108	6,206,926	5,938,210	423,768	4,103,866	4,453,657	(349,791)	-8%	5,938,210
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	112,678	60,366	747,069	(686,703)	-92%	996,091

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	871,212	913,073	745,311	59,817	541,702	558,983	(17,281)	-3%	745,311
Property rates - penalties & collection charges		-	-			-	-		-
Service charges - electricity revenue	1,797,950	2,411,023	2,275,719	146,578	1,576,918	1,706,790	(129,871)	-8%	2,275,719
Service charges - water revenue	659,267	876,185	663,676	52,868	503,540	497,757	5,783	1%	663,676
Service charges - sanitation revenue	292,453	235,259	197,101	29,073	193,364	147,826	45,539	31%	197,101
Service charges - refuse revenue	137,423	93,138	89,486	12,163	78,707	67,115	11,593	17%	89,486
Service charges - other		-	-	-	-	-	-		-
Rental of facilities and equipment	28,371	33,298	33,298	1,580	15,180	24,974	(9,793)	-39%	33,298
Interest earned - external investments	56,445	154,382	71,141	(52,479)	34,969	53,356	(18,387)	-34%	71,141
Interest earned - outstanding debtors	180,628	161,227	155,007	15,926	121,348	116,255	5,093	4%	155,007
Dividends received		-	-	-	-	-	-		-
Fines	79,198	72,361	71,361	409	4,354	53,521	(49,166)	-92%	71,361
Licences and permits	171	1,010	1,010	41	548	758	(210)	-28%	1,010
Agency services	4,751	7,105	6,500	399	3,591	4,875	(1,284)	-26%	6,500
Transfers recognised - operational	667,291	615,255	633,047	149,163	591,763	474,785	116,978	25%	633,047
Other revenue	319,755	1,145,439	1,109,555	120,551	496,545	832,166	(335,621)	-40%	1,109,555
Gains on disposal of PPE	10	540	270	-	-	202	(202)	-100%	270
Total Revenue (excluding capital transfers and contributions)	5,094,926	6,719,294	6,052,483	536,091	4,162,531	4,539,362	(376,831)	-8%	6,052,483
Expenditure By Type									
Employee related costs	1,261,006	1,711,051	1,442,519	118,324	1,058,296	1,081,889	(23,594)	-2%	1,442,519
Remuneration of councillors	49,594	54,216	54,216	4,704	40,260	40,662	(401)	-1%	54,216
Debt impairment	636,516	242,626	242,626	20,219	181,970	181,970	0	0%	242,626
Depreciation & asset impairment	618,978	527,384	491,877	(16,913)	334,676	368,908	(34,231)	-9%	491,877
Finance charges	97,064	224,941	142,470	2,982	49,905	106,852	(56,947)	-53%	142,470
Bulk purchases	1,614,568	1,728,414	1,728,414	119,488	1,287,642	1,296,310	(8,668)	-1%	1,728,414
Other materials	370,271	423,657	436,885	42,844	264,380	327,664	(63,284)	-19%	436,885
Contracted services	281,759	401,957	422,170	40,792	264,816	316,627	(51,811)	-16%	422,170
Transfers and grants	183,089	117,571	80,042	20,787	80,190	60,032	20,159	34%	80,042
Other expenditure	545,432	775,109	896,991	70,542	541,730	672,743	(131,013)	-19%	896,991
Loss on disposal of PPE	17,830			-	-		-		
Total Expenditure	5,676,108	6,206,926	5,938,210	423,768	4,103,866	4,453,657	(349,791)	-8%	5,938,210
Surplus/(Deficit)	(581,183)	512,368	114,273	112,323	58,665	85,705	(27,040)	(0)	114,273
Transfers recognised - capital	684,359	754,004	860,866	-	-	645,649	(645,649)	(0)	860,866
Contributions recognised - capital	15,088	20,953	20,953	355	1,701	15,715	(14,013)	(0)	20,953
Contributed assets				-	-		-		
Surplus/(Deficit) after capital transfers & contributions	118,264	1,287,325	996,091	112,678	60,366	747,069			996,091
Taxation				-	-		-		
Surplus/(Deficit) after taxation	118,264	1,287,325	996,091	112,678	60,366	747,069			996,091
Attributable to minorities				-	-				
Surplus/(Deficit) attributable to municipality	118,264	1,287,325	996,091	112,678	60,366	747,069			996,091
Share of surplus/ (deficit) of associate				-	-				
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	112,678	60,366	747,069			996,091

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M09 March

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	25,836	24,040	33,865	302	14,324	21,673	(7,349)	-34%	33,865
Vote 4 - Finance	525	4,880	4,880	361	1,544	3,123	(1,579)	-51%	4,880
Vote 5 - Social Services	53,294	40,465	28,579	8,048	17,955	18,291	(335)	-2%	28,579
Vote 6 - Planning	45,542	55,939	59,593	188	30,967	38,140	(7,172)	-19%	59,593
Vote 7 - Human Settlement and Housing	-	4,000	4,000	-	3,855	2,560	1,295	51%	4,000
Vote 8 - Economic and Rural Development	-	13,157	11,157	2,505	4,957	7,140	(2,184)	-31%	11,157
Vote 9 - Engineering Services	390,156	496,053	588,684	76,695	433,061	376,758	56,303	15%	588,684
Vote 10 - Water Services	306,167	139,063	151,424	9,265	84,900	96,911	(12,011)	-12%	151,424
Vote 11 - Waste and Fleet Management	-	106,056	104,056	305	51,672	66,596	(14,924)	-22%	104,056
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-		-
Vote 13 - Regional Operations	-	-	-	-	-	-	-		-
Vote 14 - Strategic Projects & Service Delivery Regulation	5,000	20,000	20,000	-	14,444	12,800	1,644	13%	20,000
Vote 15 - Electricity - Centlec (Soc) Ltd	239,455	325,357	246,123	23,360	152,881	157,519	(4,637)	-3%	246,123
Total Capital Multi-year expenditure	1,065,975	1,229,009	1,252,360	121,029	810,562	801,511	9,051	1%	1,252,360
Single Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-		-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	9,535	5,500	6,934	-	4,534	4,438	96	2%	6,934
Vote 4 - Finance	5,432	725	725	86	86	464	(378)	-81%	725
Vote 5 - Social Services	4,564	27,136	45,003	190	8,288	28,802	(20,514)	-71%	45,003
Vote 6 - Planning	21,018	110,700	87,262	661	3,247	55,848	(52,601)	-94%	87,262
Vote 7 - Human Settlement and Housing	9,946	56,200	56,200	-	35,901	35,968	(67)	0%	56,200
Vote 8 - Economic and Rural Development	-	5,696	4,232	-	-	2,709	(2,709)	-100%	4,232
Vote 9 - Engineering Services	165,621	241,134	237,063	1,917	134,769	151,720	(16,952)	-11%	237,063
Vote 10 - Water Services	4,000	116,000	159,610	18,772	61,375	102,150	(40,775)	-40%	159,610
Vote 11 - Waste and Fleet Management	-	1,790	1,790	-	-	1,146	(1,146)	-100%	1,790
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-		-
Vote 13 - Regional Operations	-	-	-	-	-	-	-		-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	-	-	-	-	-	-		-
Vote 15 - Electricity - Centlec (Soc) Ltd	43,122	-	-	-	-	-	-		-
Total Capital single-year expenditure	263,238	564,881	598,819	21,627	248,200	383,244	(135,045)	-35%	598,819
Total Capital Expenditure	1,329,213	1,793,891	1,851,179	142,656	1,058,762	1,184,755	(125,993)	-11%	1,851,179
Capital Expenditure - Standard Classification									
Governance and administration	87,619	145,151	146,183	717	74,630	93,557	(18,927)	-20%	146,183
Executive and council	5,000	20,000	20,000	-	14,444	12,800	1,644	13%	20,000
Budget and treasury office	5,957	5,605	5,605	448	1,631	3,587	(1,957)	-55%	5,605
Corporate services	76,662	119,546	120,579	269	58,556	77,170	(18,615)	-24%	120,579
Community and public safety	81,151	130,841	143,112	8,272	70,284	91,592	(21,308)	-23%	143,112
Community and social services	45,129	55,617	60,707	8,239	19,909	38,852	(18,944)	-49%	60,707
Sport and recreation	15,996	13,040	13,266	33	6,582	8,490	(1,908)	-22%	13,266
Public safety	9,906	11,984	8,939	-	4,037	5,721	(1,684)	-29%	8,939
Housing	9,946	50,200	60,200	-	39,756	38,528	1,228	3%	60,200
Health	174	-	-	-	-	-	-		-
Economic and environmental services	248,371	465,792	489,815	27,992	231,205	313,482	(82,276)	-26%	489,815
Planning and development	64,202	184,742	159,495	3,323	39,140	102,077	(62,937)	-62%	159,495
Road transport	181,345	281,050	326,384	24,669	189,768	208,886	(19,118)	-9%	326,384
Environmental protection	2,824	-	3,936	-	2,298	2,519	(222)	-9%	3,936
Trading services	909,714	1,051,356	1,069,319	105,675	682,642	684,364	(1,722)	0%	1,069,319
Electricity	282,577	325,357	246,123	23,360	152,881	157,519	(4,637)	-3%	246,123
Water	310,167	255,063	311,033	28,037	146,275	199,061	(52,786)	-27%	311,033
Waste water management	301,978	456,137	499,363	53,974	378,093	319,592	58,501	18%	499,363
Waste management	14,992	14,800	12,800	305	5,393	8,192	(2,799)	-34%	12,800
Other	2,357	750	2,750	-	-	1,760	(1,760)	-100%	2,750
Total Capital Expenditure - Standard Classification	1,329,213	1,793,891	1,851,179	142,656	1,058,762	1,184,755	(125,993)	-11%	1,851,179
Funded by:									
National Government	699,139	754,004	858,268	95,706	471,324	549,291	(77,967)	-14%	858,268
Provincial Government	24,779	-	2,598	761	1,041	1,663	(622)	-37%	2,598
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-		-
Transfers recognised - capital	723,918	754,004	860,866	96,467	472,365	550,954	(78,589)	-14%	860,866
Public contributions & donations	11,103	20,953	20,953	2,275	11,015	13,410	(2,395)	-18%	20,953
Borrowing	225,353	514,256	528,929	14,056	318,796	338,515	(19,719)	-6%	528,929
Internally generated funds	368,839	504,678	440,432	29,857	256,586	281,876	(25,291)	-9%	440,432
Total Capital Funding	1,329,213	1,793,891	1,851,179	142,656	1,058,762	1,184,755	(125,993)	-11%	1,851,179

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M09 March

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	25,836	24,040	33,865	302	14,324	21,673	(7,349)	-34%	33,865
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	16,118	18,840	28,665	302	12,628	18,345	(5,717)	-31%	28,665
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	9,717	5,200	5,200	-	1,696	3,328	(1,632)	-49%	5,200
Vote 4 - Finance	525	4,880	4,880	361	1,544	3,123	(1,579)	-51%	4,880
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer	-	-	-	-	-	-	-	-	-
4.3 - Financial Management	-	-	-	-	-	-	-	-	-
4.4 - Supply Chain Management	-	-	-	-	-	-	-	-	-
4.5 - Revenue Management	137	-	-	-	-	-	-	-	-
4.6 - Meter Reading	-	-	-	-	-	-	-	-	-
4.7 - Asset Management	389	4,880	4,880	361	1,544	3,123	(1,579)	-51%	4,880
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	53,294	40,465	28,579	8,048	17,955	18,291	(335)	-2%	28,579
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	2,824	-	-	-	-	-	-	-	-
5.3 - Emergency Management Services	2,201	7,000	700	-	-	448	(448)	-100%	700
5.4 - Public Safety	3,668	3,840	3,840	-	1,655	2,458	(803)	-33%	3,840
5.5 - Parks and Cemeteries	44,177	29,625	23,475	8,048	16,300	15,024	1,276	8%	23,475
5.6 - Disaster Management	425	-	565	-	-	361	(361)	-100%	565
Vote 6 - Planning	45,542	55,939	59,593	188	30,967	38,140	(7,172)	-19%	59,593
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	49,189	42,321	172	24,522	27,086	(2,564)	-9%	42,321
6.3 - Land Use Control	2,349	-	-	-	-	-	-	-	-
6.4 - Architectural and Survey Services	38,701	-	-	-	-	-	-	-	-
6.5 - Geographic Information Services	-	6,000	10,275	-	4,416	6,576	(2,160)	-33%	10,275
6.6 - Environmental Management	497	-	-	-	-	-	-	-	-
6.7 - Economic Development	1,836	-	6,247	16	2,030	3,998	(1,968)	-49%	6,247
6.8 - Fresh Produce Market	2,158	750	750	-	-	480	(480)	-100%	750
Vote 7 - Human Settlement and Housing	-	4,000	4,000	-	3,855	2,560	1,295	51%	4,000
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	4,000	4,000	-	3,855	2,560	1,295	51%	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	11,157	2,505	4,957	7,140	(2,184)	-31%	11,157
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	-
8.3 - Tourism	-	-	-	-	-	-	-	-	-
8.4 - Rural Development	-	3,000	1,000	-	-	640	(640)	-100%	1,000
8.5 - SMME's	-	10,157	10,157	2,505	4,957	6,500	(1,544)	-24%	10,157
Vote 9 - Engineering Services	390,156	496,053	588,684	76,695	433,061	376,758	56,303	15%	588,684
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	138,301	148,338	203,980	26,846	120,239	130,547	(10,308)	-8%	203,980
9.4 - Solid Waste Management	14,992	-	-	-	-	-	-	-	-
9.5 - Sanitation	236,863	347,715	384,704	49,848	312,822	246,211	66,611	27%	384,704
Vote 10 - Water Services	306,167	139,063	151,424	9,265	84,900	96,911	(12,011)	-12%	151,424
10.1 - Water	306,167	139,063	151,424	9,265	84,900	96,911	(12,011)	-12%	151,424
Vote 11 - Waste and Fleet Management	-	106,056	104,056	305	51,672	66,596	(14,924)	-22%	104,056
11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-	-
11.2 - Landfill Site Management	-	14,800	12,500	-	-	8,000	(8,000)	-100%	12,500
11.3 - Disposal Sites	-	-	-	-	-	-	-	-	-
11.4 - Solid Waste Management	-	-	-	305	5,393	-	5,393	#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	91,556	-	46,280	58,596	(12,316)	-21%	91,556
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regu	5,000	20,000	20,000	-	14,444	12,800	1,644	13%	20,000
14.1 - Head	-	-	-	-	-	-	-	-	-
14.2 - Strategic Projects	5,000	20,000	20,000	-	14,444	12,800	1,644	13%	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	239,455	325,357	246,123	23,360	152,881	157,519	(4,637)	-3%	246,123
15.1 - Board of Directors	-	-	-	-	-	-	-	-	-
15.2 - Company Secretary	-	-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer	-	5,000	5,000	9	155	3,200	(3,045)	-95%	5,000
15.4 - Finance	-	-	-	-	-	-	-	-	-
15.5 - Corporate Services	21,931	-	-	-	-	-	-	-	-
15.6 - Engineering	-	27,500	27,500	27	6,045	17,600	(11,555)	-66%	27,500
15.7 - Customer Services	5,450	24,173	24,173	724	6,875	15,471	(8,596)	-56%	24,173
15.8 - Design and Development, Engineering Wires & Dis	109,357	268,684	189,450	22,600	139,806	121,248	18,558	15%	189,450
15.9 - Compliance and Performance	102,718	-	-	-	-	-	-	-	-
15.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	1,065,975	1,229,009	1,252,360	121,029	810,562	801,511	9,051	1%	1,252,360

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	9,535	5,500	6,934	-	4,534	4,438	96	2%	6,934
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development	-	-	-	-	-	-	-	-	-
3.3 - Human Resource Management	174	-	-	-	-	-	-	-	-
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-
3.5 - Legal Services	-	-	-	-	-	-	-	-	-
3.6 - Facilities Management	9,361	5,500	6,934	-	4,534	4,438	96	2%	6,934
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	5,432	725	725	86	86	464	(378)	-81%	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	5,432	725	725	86	86	464	(378)	-81%	725
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	4,564	27,136	45,003	190	8,288	28,802	(20,514)	-71%	45,003
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	92	-	17,867	-	2,298	11,435	(9,137)	-80%	17,867
5.3 - Emergency Management Services	2,498	1,120	1,120	-	2,382	717	1,665	232%	1,120
5.4 - Public Safety	1,114	-	-	-	-	-	-	-	-
5.5 - Parks and Cemeteries	860	25,992	25,992	190	3,609	16,635	(13,026)	-78%	25,992
5.6 - Disaster Management	-	24	24	-	-	15	(15)	-100%	24
Vote 6 - Planning	21,018	110,700	87,262	661	3,247	55,848	(52,601)	-94%	87,262
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	-	-	-	-	-	-	-	-
6.3 - Land Use Control	10,568	110,700	85,262	661	3,247	54,568	(51,321)	-94%	85,262
6.4 - Architectural and Survey Services	10,251	-	-	-	-	-	-	-	-
6.5 - Geographic Information Services	-	-	-	-	-	-	-	-	-
6.6 - Environmental Management	-	-	-	-	-	-	-	-	-
6.7 - Economic Development	-	-	-	-	-	-	-	-	-
6.8 - Fresh Produce Market	200	-	2,000	-	-	1,280	(1,280)	-100%	2,000
Vote 7 - Human Settlement and Housing	9,946	56,200	56,200	-	35,901	35,968	(67)	0%	56,200
7.1 - Head	9,946	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	10,000	10,000	-	109	6,400	(6,291)	-98%	10,000
7.3 - Land Development and Property Management	-	10,000	-	-	-	-	-	-	-
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	36,200	46,200	-	35,792	29,568	6,224	21%	46,200
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	5,696	4,232	-	-	2,709	(2,709)	-100%	4,232
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	-
8.3 - Tourism	-	5,696	4,232	-	-	2,709	(2,709)	-100%	4,232
8.4 - Rural Development	-	-	-	-	-	-	-	-	-
8.5 - SMME's	-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services	165,621	241,134	237,063	1,917	134,769	151,720	(16,952)	-11%	237,063
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	57,461	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	43,044	132,712	122,404	(2,208)	69,498	78,339	(8,841)	-11%	122,404
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
9.5 - Sanitation	65,115	108,422	114,658	4,126	65,271	73,381	(8,111)	-11%	114,658
Vote 10 - Water Services	4,000	116,000	159,610	18,772	61,375	102,150	(40,775)	-40%	159,610
10.1 - Water	4,000	116,000	159,610	18,772	61,375	102,150	(40,775)	-40%	159,610
Vote 11 - Waste and Fleet Management	-	1,790	1,790	-	-	1,146	(1,146)	-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	1,790	-	-	1,146	(1,146)	-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	43,122	-	-	-	-	-	-	-	-
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 & Dis	19,824	-	-	-	-	-	-	-	-
15.9 - Compliance and Performance	23,298	-	-	-	-	-	-	-	-
15.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	263,238	564,881	598,819	21,627	248,200	383,244	(135,045)	-35%	598,819
Total Capital Expenditure	1,329,213	1,793,891	1,851,179	142,656	1,058,762	1,184,755	(125,993)	-11%	1,851,179

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M09 March

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	362,164	146,663	60,621	203,381	60,621
Call investment deposits	313,463	533,493	429,425	476,483	429,425
Consumer debtors	1,020,692	1,492,017	1,337,111	1,297,222	1,337,111
Other debtors	119,260	969,134	869,558	195,444	869,558
Current portion of long-term receivables	296	14,409	14,409	13,074	14,409
Inventory	311,534	253,457	186,902	88,048	186,902
Total current assets	2,127,409	3,409,171	2,898,026	2,273,652	2,898,026
Non current assets					
Long-term receivables	4,691	19,553	17,507	13,607	17,507
Investments		18	18	33	18
Investment property	1,670,321	249,528	249,528	–	249,528
Investments in Associate		–	–	–	–
Property, plant and equipment	13,077,196	13,707,173	14,334,020	14,712,986	14,334,020
Agricultural		–	–	–	–
Biological assets		–	–	–	–
Intangible assets	117,162	235,099	339,215	–	339,215
Other non-current assets	321,656	15,893	15,893	–	15,893
Total non current assets	15,191,027	14,227,264	14,956,181	14,726,626	14,956,181
TOTAL ASSETS	17,318,436	17,636,435	17,854,207	17,000,278	17,854,207
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing	35,003	120,158	120,158	132,959	120,158
Consumer deposits	101,669	79,438	99,487	94,765	99,487
Trade and other payables	1,310,771	1,535,455	1,442,977	1,730,651	1,442,977
Provisions	194,808	149,558	149,558	–	149,558
Total current liabilities	1,642,251	1,884,610	1,812,180	1,958,375	1,812,180
Non current liabilities					
Borrowing	623,871	605,512	605,512	531,837	605,512
Provisions	1,108,118	1,186,127	1,186,127	1,085,677	1,186,127
Total non current liabilities	1,731,989	1,791,639	1,791,639	1,617,514	1,791,639
TOTAL LIABILITIES	3,374,240	3,676,249	3,603,819	3,575,888	3,603,819
NET ASSETS	13,944,196	13,960,186	14,250,388	13,424,389	14,250,388
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	11,485,942	12,998,725	13,288,926	12,522,569	13,288,926
Reserves	2,458,254	961,462	961,462	901,820	961,462
TOTAL COMMUNITY WEALTH/EQUITY	13,944,196	13,960,186	14,250,388	13,424,389	14,250,388

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March

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	708,046	86,563	710,887	531,034	179,853	34%	708,046
Service charges	3,159,289	3,397,854	2,963,892	223,994	2,199,116	2,222,919	(23,802)	-1%	2,963,892
Other revenue		951,118	1,049,338	135,299	673,637	787,004	(113,367)	-14%	1,049,338
Government - operating	1,429,005	615,255	613,226	149,163	611,935	459,920	152,016	33%	613,226
Government - capital		754,004	746,344	86,164	835,908	559,758	276,150	49%	746,344
Interest	201,760	325,460	172,182	5,689	50,944	129,136	(78,192)	-61%	172,182
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees	(3,919,465)	(4,841,808)	(4,764,686)	(414,922)	(3,960,927)	(3,573,515)	387,412	-11%	(4,764,686)
Finance charges	(4)	(205,371)	(112,999)	(1,675)	(37,934)	(84,749)	(46,815)	55%	(112,999)
Transfers and Grants		(43,016)	(4,320)	(191)	(2,506)	(3,240)	(734)	23%	(4,320)
NET CASH FROM/(USED) OPERATING ACTIVITIES	870,584	1,770,697	1,371,022	270,086	1,081,062	1,028,267	(52,795)	-5%	1,371,022
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	6,537	540	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	231	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(126,904)	-	-	-	-	-	-		-
Payments									
Capital assets	(1,219,195)	(1,588,280)	(1,598,115)	(156,382)	(1,232,287)	(1,198,586)	33,701	-3%	(1,598,115)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1,339,331)	(1,587,741)	(1,598,115)	(156,382)	(1,232,287)	(1,198,586)	33,701	-3%	(1,598,115)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing	400,322	173,000	173,000	80,697	173,000	129,750	43,250	33%	173,000
Increase (decrease) in consumer deposits	23,651	6,000	1,999	102	1,488	1,499	(11)	-1%	1,999
Payments									
Repayment of borrowing	(45,330)	(131,136)	(111,465)	(662)	(19,693)	(83,599)	(63,906)	76%	(111,465)
NET CASH FROM/(USED) FINANCING ACTIVITIES	378,644	47,864	63,534	80,136	154,796	47,650	(107,146)	-225%	63,534
NET INCREASE/ (DECREASE) IN CASH HELD	(90,104)	230,821	(163,559)	193,840	3,570	(122,669)			(163,559)
Cash/cash equivalents at beginning:	452,268	449,335	546,165		676,294	546,165			676,294
Cash/cash equivalents at month/year end:	362,164	680,156	382,606		679,864	423,496			512,735

MAN Mangaung - Supporting Table SC1 Material variance explanations - M09 March

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property Rates	(17,281)	Below target due to reduced valuations	
Electricity Revenue	(129,871)	Unfavourable due to a decrease in consumption by customers - seasonable fluctuation	
Water Revenue	5,783	Above target due to more water billed	Under investigation
Sanitation Revenue	45,539	Above target due to accounting treatment of revenue forgone	
Refuse removal	11,593	Above target due to accounting treatment of revenue forgone	
Rental of Facilities and Equipment	(9,793)	Below target - Low demand and over budgeted	
Interest earned - external investments	(18,387)	Below target - lower investment balances and cash	
Interest earned - outstanding debtors	5,093	Above target due to increasing debtors balances	
Fines	(49,166)	Below target due to non accrual of traffic fines	
Agency services	(1,284)	Less services rendered to Centec and Southern FS by Centec	
Other Revenue	(335,621)	Unfavourable variance due to sale of land and contribution for bulk services not received, GRAP and year end transactions	
Transfers recognized - operational	116,978	Favourable variance due to equitable share received in advance	
<u>Expenditure By Type</u>			
Employee related cost	(23,594)	Below target due to unfilled vacancies	Moratorium placed on filling of vacancies
Depreciation and asset impairment	(34,231)	Below target due to depreciation not processed by the parent mun.	
Debt impairment	-	On target	
Bulk Purchases	(8,668)	On target	
Finance charges	(56,947)	Below target due to interest on external loans not yet repayable	
Other materials (Repairs and maintenance)	(63,284)	Below target due to under spending	Spending should be accelerated
Contracted services	(51,811)	Below target due to under spending	Spending should be accelerated
Transfers and Grants	20,159	Above target due to transfers grants recognized	To be monitored
Other expenditure	(130,013)	Below target due to under spending and year end transactions	Spending should be accelerated
<u>Capital Expenditure</u>			
Capital Expenditure Projects in total	(125,993)	Below target due to less spent than budgeted for the period	
<u>Cash Flow</u>			
Property rates	179,853	Above target due to significant amount received from the province	
Service charges	(23,802)	Below target mainly due to water restrictions and less electricity sold	
Government - Operating Grants	152,016	Above target due to equitable share and fuel levy received in advance	
Government - Capital Grants	276,150	Above target due to the USD Grant received in advance	
Interest	(78,192)	Below target due to lower investment balances and interest on shareholder loan	
Other revenue	(11,337)	Below target due to year end transactions and GRAP related issues	
Suppliers and employees	387,412	Above target due to creditors iro 2014/15 paid in July 2015	
Finance charges	(46,815)	Below target due to interest on external loans not yet payable	
Transfers and grants	(734)	Below target due to less grants and subsidies paid	
Capital Expenditure	33,701	Above budgeted target due to over spending against target	
<u>Municipal Entities</u>			
Revenue	(159,686)	Below target due to less electricity sold and seasonable fluctuation	
Operating expenditure	34,290	Above target due to over spending	
Capital expenditure	(31,711)	Below target due to under spending	Spending should be accelerated

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

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	0.9%	12.1%	10.7%	9.37%	11.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.0%	28.7%	28.6%	30.11%	28.6%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	14.1%	16.2%	15.2%	17.84%	15.2%
Gearing	Long Term Borrowing/ Funds & Reserves	25.4%	63.0%	63.0%	58.97%	63.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	129.5%	180.9%	159.9%	116.10%	159.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	41.1%	36.1%	27.0%	34.72%	27.0%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		86.8%	84.9%	86.31%	86.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22.5%	37.1%	37.0%	36.50%	37.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	95.0%	95.0%	95.0%	96.0%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		12.7%	12.0%	13.29%	12.7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		31.0%	30.0%	N/A	31.0%
Employee costs	Employee costs/Total Revenue - capital revenue	24.8%	25.5%	23.8%	25.42%	23.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	6.3%	7.2%	6.35%	7.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.1%	11.2%	10.5%	9.24%	11.1%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	969.7%	13.40	1457.0%	548.88%	1340.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	30.1%	54.3%	22.1%	87.26%	54.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	101.7%	1.70	0.0%	1.50	1.70

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2015/16											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	112,161	55,429	60,855	43,844	48,647	39,681	188,812	702,710	1,252,139	1,023,694		1,110,525	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	115,727	31,957	18,396	18,878	19,377	19,418	83,366	274,368	581,488	415,408		225,969	
Receivables from Non-exchange Transactions - Property Rates	1400	65,764	36,614	60,966	26,615	24,253	21,222	112,274	382,702	730,411	567,066		387,710	
Receivables from Exchange Transactions - Waste Water Management	1500	20,316	12,453	15,850	10,761	10,186	9,467	44,523	170,683	294,239	245,619		236,475	
Receivables from Exchange Transactions - Waste Management	1600	6,336	3,946	3,573	3,212	3,146	2,880	16,054	80,041	119,189	105,334		114,063	
Receivables from Exchange Transactions - Property Rental Debtors	1700	262	469	452	53,057	-	-	-	-	54,239	53,057		47,468	
Interest on Arrear Debtor Accounts	1810	17,764	15,988	14,626	14,894	13,875	13,268	70,284	233,192	393,890	345,512		-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-	
Other	1900	3,372	2,775	3,581	2,235	1,315	1,414	7,295	17,795	39,781	30,054		26,586	
Total By Income Source	2000	341,702	159,632	178,299	173,496	120,799	107,348	522,608	1,861,492	3,465,377	2,785,745	-	2,148,797	
2014/15 - totals only		365,188	196,407	157,506	213,671	134,555	136,604	603,616	1,772,059	3,579,607	2,860,506		1,925,026	
Debtors Age Analysis By Customer Group														
Organs of State	2200	33,762	26,853	63,564	21,827	21,816	20,643	74,396	124,577	387,438	263,259		-	
Commercial	2300	191,677	49,733	33,641	35,884	31,911	27,390	135,525	444,974	950,735	675,684		-	
Households	2400	116,262	83,047	81,093	115,786	67,072	59,316	312,688	1,291,940	2,127,204	1,846,802		2,148,797	
Other	2500	-	-	-	-	-	-	-	-	-	-		-	
Total By Customer Group	2600	341,702	159,632	178,299	173,496	120,799	107,348	522,608	1,861,492	3,465,377	2,785,745	-	2,148,797	

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	103,905								103,905	82,463
Bulk Water	0200									-	-
PAYE deductions	0300									-	-
VAT (output less input)	0400									-	-
Pensions / Retirement deductions	0500									-	-
Loan repayments	0600									-	-
Trade Creditors	0700	60,065	15,763	4,659	23,138					103,626	79,221
Auditor General	0800									-	-
Other	0900									-	-
Total By Customer Type	1000	163,970	15,763	4,659	23,138	-	-	-	-	207,531	161,684

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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		327	6.58%	480	80,327	80,807
ABSA	Call	Call Account		76	6.20%	14,106	76	14,181
Standard Bank	Call	Call Account		0	5.50%	12	0	12
Nedbank	Call	Call Account		0	6.50%	32	0	32
Standard Bank	Call	Call Account		3	6.60%	542	3	545
First National Bank	Call	Call Account		0	6.50%	17	0	17
FNB - 32 days Notice	Call	Call Account		0	6.55%	35	0	35
Standard Bank	Call	Call Account		1	6.55%	122	1	123
Standard Bank	Call	Call Account		2	6.55%	364	2	366
Municipality sub-total				409		15,711	80,409	96,120
<u>Entities</u>								
ABSA - 1 Day Account	Call	Call Account	–	177	5.70%	2,141	7,866	10,007
ABSA - 12 months account	12 months	Fixed	30-Jun-2016	733	8.01%	113,592	733	114,325
ABSA - 12 months account	12 months	Fixed	30-Jun-2016	12	5.61%	2,037	12	2,050
Nedbank- 12 months account	12 months	Fixed	30-Jun-2016	939	7.40%	147,007	939	147,946
Standard Bank - 12 months account	12 months	Fixed	30-Jun-2016	680	8.01%	105,355	680	106,035
Entities sub-total				2,543		370,131	10,232	380,363
TOTAL INVESTMENTS AND INTEREST				2,952		385,842	90,641	476,483

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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:	614,267	610,255	625,599	149,163	605,466	469,199	136,267	29.0%	625,599
Local Government Equitable Share	602,846	596,652	596,652	149,163	590,463	447,489	142,974	32.0%	596,652
Finance Management	1,500	1,300	1,300	–	1,300	975	325	33.3%	1,300
EPWP Incentive	2,431	3,097	3,097	–	3,097	2,323	774	33.3%	3,097
Municipal Human Settlements Capacity	–	9,206	9,206	–	9,206	6,905	2,302	33.3%	9,206
Sports, Arts, Culture and Recreation	–	–	400	–	1,400	300	1,100	366.7%	400
Public Transport	–	–	14,944	–	–	11,208	(11,208)	-100.0%	14,944
Provincial Government:	6,000	5,000	6,898	–	–	5,174	(5,174)	-100.0%	6,898
Housing	–	5,000	6,898	–	–	5,174	(5,174)	-100.0%	6,898
Sport and Recreation	6,000	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	6,151	–	550	–	5,869	–	5,869	#DIV/0!	550
City of Ghent	551	–	550	–	576	–	576	#DIV/0!	550
Telecommunication	–	–	–	–	5,293	–	5,293	#DIV/0!	–
National Lottery Distribution Fund	5,600	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	626,418	615,255	633,047	149,163	611,335	474,373	136,962	28.9%	633,047
Capital Transfers and Grants									
National Government:	725,202	754,004	858,268	89,564	836,508	565,503	271,005	47.9%	858,268
Neighbourhood Development Partnership	5,000	20,000	20,000	38,036	53,776	15,000	38,776	258.5%	20,000
Public Transport and Systems	30,000	–	26,128	48,128	48,128	–	48,128	#DIV/0!	26,128
Sport, Arts, Culture and Recreation	–	–	600	–	600	–	600	#DIV/0!	600
Integrated City Development	5,596	10,157	10,157	–	10,157	7,618	2,539	33.3%	10,157
Urban Settlements Development	654,406	693,847	771,383	–	693,847	520,385	173,462	33.3%	771,383
National Electrification	30,200	30,000	30,000	3,400	30,000	22,500	7,500	33.3%	30,000
Provincial Government:	–	–	2,598	–	–	–	–	–	–
Human Settlements	–	–	2,598	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	725,202	754,004	860,866	89,564	836,508	565,503	271,005	47.9%	858,268
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1,351,620	1,369,259	1,493,913	238,727	1,447,843	1,039,876	407,967	39.2%	1,491,315

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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:	607,489	601,049	625,599	65,280	471,457	469,199	2,258	0.5%	625,599
Local Government Equitable Share	603,581	596,652	596,652	50,298	452,686	447,489	5,197	1.2%	596,652
Finance Management	1,500	1,300	1,300	–	1,300	975	325	33.3%	1,300
EPWP Incentive	2,408	3,097	3,097	3	2,493	2,323	170	7.3%	3,097
Human Settlements Capacity			9,206	7	7	6,905	(6,898)	-99.9%	9,206
Sports, Arts, Culture and Recreation			400	28	28	300	(272)	-90.7%	400
Public Transport Infrastructure Systems		–	14,944	14,944	14,944	11,208	3,736	33.3%	14,944
Provincial Government:	1,644	5,000	6,898	–	1,314	3,750	(2,436)	-65.0%	6,898
Housing	1,482	5,000	6,898	–	1,314	3,750	(2,436)	-65.0%	6,898
Sports, Arts, Culture and Recreation	162						–		
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	7,490	–	550	4	300	413	(112)	-27.2%	550
City of Gheint	782		550	4	300	413	(112)	-27.2%	550
National Lottery Distribution Fund	5,600								
LGSETA	1,108					–	–		
Total operating expenditure of Transfers and Grants:	616,623	606,049	633,047	65,284	473,071	473,362	(290)	-0.1%	633,047
Capital expenditure of Transfers and Grants									
National Government:	681,202	754,004	858,268	95,706	471,324	565,503	(94,179)	-16.7%	858,268
Neighbourhood Development Partnership	5,000	20,000	20,000	–	14,444	15,000	(556)	-3.7%	20,000
Public Transport Infrastructure Systems	15,056		26,128	12,874	12,874	–	12,874	#DIV/0!	26,128
Sports, Arts, Culture and Recreation			600	–	–	–	–		600
Integrated City Development	5,596	10,157	10,157	2,505	4,957	7,618	(2,661)	-34.9%	10,157
Urban Settlements Development	629,057	693,847	771,383	75,852	425,730	520,385	(94,655)	-18.2%	771,383
National Electrification	26,492	30,000	30,000	4,476	13,319	22,500	(9,181)	-40.8%	30,000
Provincial Government:	28,560	–	2,598	761	1,041	–	1,041	#DIV/0!	2,598
DPLG Sustainable Human Settlements Grant	24,560		2,598	761	1,041	–	1,041	#DIV/0!	2,598
Water Affairs	4,000						–		
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	709,762	754,004	860,866	96,467	472,365	565,503	(93,138)	-16.5%	860,866
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	1,326,385	1,360,053	1,493,913	161,751	945,437	1,038,865	(93,428)	-9.0%	1,493,913

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

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:	14,944	–	14,944	–	
Public Transport	14,944	–	14,944	–	
Provincial Government:	1,898	–	1,314	584	30.8%
Housing	1,898	–	1,314	584	30.8%
District Municipality:	–	–	–	–	
Other grant providers:	550	4	300	250	45.4%
City of Ghent	550	4	300	250	45.4%
Total operating expenditure of Approved Roll-overs	17,392	4	16,558	834	4.8%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	77,536	36,328	71,056	6,480	8.4%
Urban Settlements Development	77,536	36,328	71,056	6,480	8.4%
Provincial Government:	2,598	761	1,041	1,557	59.9%
DPLG Sustainable Human Settlements Grant	2,598	761	1,041	1,557	59.9%
District Municipality:	–	–	–	–	
Other grant providers:	–	–	–	–	
Total capital expenditure of Approved Roll-overs	80,134	37,089	72,096	8,037	10.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	97,526	37,094	88,655	8,871	9.1%

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages	32,314	34,313	34,313	2,870	25,809	25,735	74	0%	34,313
Pension and UIF Contributions	3,187	3,528	3,528	299	2,555	2,646	(90)	-3%	3,528
Medical Aid Contributions	478	505	505	41	373	379	(6)	-2%	505
Motor Vehicle Allowance	11,608	11,605	11,605	967	8,661	8,704	(43)	0%	11,605
Cellphone Allowance	2,434	2,570	2,570	203	1,827	1,928	(100)	-5%	2,570
Housing Allowances	142	150	150	12	107	113	(6)	-5%	150
Other benefits and allowances	—	—	—	—	—	—	—	—	—
Sub Total - Councillors	49,594	52,672	52,672	4,393	39,331	39,504	(172)	0%	52,672
% increase		6.2%	6.2%						6.2%
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	13,494	17,917	17,917	856	9,304	13,438	(4,133)	-31%	17,917
Pension and UIF Contributions	564	590	590	62	557	443	114	26%	590
Medical Aid Contributions	279	265	265	29	269	199	70	35%	265
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	3,892	3,892	—	—	2,919	(2,919)	-100%	3,892
Motor Vehicle Allowance	2,109	2,766	2,766	142	1,442	2,074	(632)	-30%	2,766
Cellphone Allowance	175	215	215	11	119	161	(42)	-26%	215
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	391	1	1	11	116	1	116	16311%	1
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	17,013	25,646	25,646	1,111	11,808	19,235	(7,427)	-39%	25,646
% increase		50.7%	50.7%						50.7%
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	635,341	940,929	815,164	59,997	545,598	611,373	(65,774)	-11%	815,164
Pension and UIF Contributions	98,614	152,933	127,559	9,246	82,920	95,670	(12,749)	-13%	127,559
Medical Aid Contributions	59,869	98,128	78,900	7,015	52,482	59,175	(6,693)	-11%	78,900
Overtime	102,515	57,127	117,541	9,733	88,631	88,156	475	1%	117,541
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	62,552	78,486	72,631	5,784	51,895	54,473	(2,578)	-5%	72,631
Cellphone Allowance	5,430	3,113	2,916	461	4,067	2,187	1,880	86%	2,916
Housing Allowances	2,432	12,933	11,342	854	7,692	8,507	(815)	-10%	11,342
Other benefits and allowances	25,712	36,863	33,575	2,380	21,289	25,182	(3,893)	-15%	33,575
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	25,939	27,236	27,236	2,270	20,427	20,427	—	—	27,236
Sub Total - Other Municipal Staff	1,018,402	1,407,747	1,286,865	97,742	875,002	965,149	(90,147)	-9%	1,286,865
% increase		38.2%	26.4%						26.4%
Total Parent Municipality	1,085,010	1,486,064	1,365,183	103,245	926,141	1,023,887	(97,747)	-10%	1,365,183
Unpaid salary, allowances & benefits in arrears:									
<u>Board Members of Entities</u>									
Board Fees	1,223	1,544	1,544	—	—	1,158	(1,158)	-100%	1,544
Sub Total - Board Members of Entities	1,223	1,544	1,544	—	—	1,158	(1,158)	-100%	1,544
% increase		26.2%	26.2%						26.2%
<u>Senior Managers of Entities</u>									
Basic Salaries and Wages	16,972	19,579	19,579	2,009	21,238	14,684	6,554	45%	19,579
Pension and UIF Contributions	759	1,560	1,560	184	1,415	1,170	245	21%	1,560
Medical Aid Contributions	369	915	915	118	967	686	281	41%	915
Overtime	—	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	645	1,330	1,330	128	837	997	(160)	-16%	1,330
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	193	—	—	31	304	—	304	#DIV/0!	—
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	18,938	23,384	23,384	2,471	24,762	17,538	7,224	41%	23,384
% increase		23.5%	23.5%						23.5%
<u>Other Staff of Entities</u>									
Basic Salaries and Wages	116,429	192,908	70,731	10,971	94,870	53,049	41,821	79%	70,731
Pension and UIF Contributions	17,401	15,010	9,789	1,673	14,810	7,342	7,469	102%	9,789
Medical Aid Contributions	9,746	13,906	6,554	928	7,868	4,916	2,953	60%	6,554
Overtime	22,205	15,170	9,606	1,991	16,719	7,205	9,514	132%	9,606
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	10,906	9,444	5,844	1,038	9,153	4,383	4,770	109%	5,844
Cellphone Allowance	512	722	645	47	417	483	(67)	-14%	645
Housing Allowances	570	4,798	1,822	101	892	1,367	(475)	-35%	1,822
Other benefits and allowances	2,510	2,316	1,633	252	1,996	1,225	771	63%	1,633
Payments in lieu of leave	—	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	180,279	254,274	106,624	17,001	146,725	79,968	66,757	83%	106,624
% increase		41.0%	-40.9%						-40.9%
Total Municipal Entities	200,440	279,202	131,552	19,472	171,487	98,664	72,823	74%	131,552
TOTAL SALARY, ALLOWANCES & BENEFITS	1,285,450	1,765,266	1,496,735	122,717	1,097,627	1,122,551	(24,924)	-2%	1,496,735
% increase		37.3%	16.4%						16.4%
TOTAL MANAGERS AND STAFF	1,234,632	1,711,051	1,442,519	118,324	1,058,296	1,081,889	(23,594)	-2%	1,442,519

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	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	104,377	72,666	86,563	31,278	31,278	31,278	708,046	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	162,353	188,587	178,544	147,864	160,339	158,594	2,189,353	2,564,364	2,743,869
Service charges - water revenue	62,050	52,104	27,289	(31,530)	25,878	27,850	24,929	30,829	27,068	67,474	65,474	61,474	530,940	846,483	934,793
Service charges - sanitation revenue	13,164	12,802	11,751	12,290	10,770	12,522	12,279	13,131	13,270	16,392	16,392	16,392	167,536	224,419	246,878
Service charges - refuse	6,722	6,597	4,971	1,392	4,601	5,226	4,411	5,068	5,111	8,429	8,429	8,429	76,063	87,365	95,090
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	276	214	130	56	126	166	112	426	574	4,779	4,779	4,779	24,974	31,866	33,806
Interest earned - external investments	3,844	3,215	3,815	3,271	2,826	3,353	2,803	3,087	2,643	6,556	6,556	6,556	55,863	196,863	199,698
Interest earned - outstanding debtors	373	480	2,159	8,809	1,710	2,026	1,665	1,818	3,046	17,819	19,819	23,819	116,319	125,624	136,679
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	488	593	659	353	780	466	568	293	502	819	819	819	8,000	11,146	12,967
Licences and permits	105	27	40	41	23	55	9	101	42	132	132	132	960	986	1,052
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	1,651	1,734
Transfer receipts - operating	249,905	1,239	-	9,206	195,124	-	-	7,298	149,163	-	-	-	613,226	606,045	625,154
Other revenue	11,846	93,595	7,129	189,095	43,795	95,300	5,370	86,101	134,182	101,247	115,248	122,393	1,015,405	814,835	734,119
Cash Receipts by Source	593,420	432,400	337,856	642,826	509,595	401,431	318,876	409,407	600,709	402,788	429,264	434,664	5,506,683	6,389,721	6,715,969
Other Cash Flows by Source															
Transfer receipts - capital	364,770	5,079	3,400	-	18,848	220,400	-	137,247	86,164	-	-	-	746,344	792,922	846,415
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	92,303	-	80,697	-	-	80,697	173,000	1,045,086	873,699
Increase in consumer deposits	272	147	170	218	157	115	174	135	102	151	149	153	1,999	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	411,332	546,789	767,672	402,939	429,413	515,514	6,428,026	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	118,209	116,107	116,110	117,151	117,151	117,151	1,370,393	1,800,697	1,945,768
Remuneration of councillors	4,198	4,199	4,198	4,198	4,198	4,243	4,238	6,085	4,704	4,429	4,429	4,429	51,618	54,179	56,841
Interest paid	1,723	1,718	1,657	1,651	1,699	24,553	1,579	1,681	1,675	15,834	17,933	20,683	112,999	223,977	226,284
Bulk purchases - Electricity	186,601	205,973	159,193	92,635	107,116	103,251	103,895	103,473	104,668	59,843	64,892	64,186	1,228,028	1,339,554	1,447,266
Bulk purchases - Water & Sewer	46,913	16,178	34,699	34,824	40,701	38,047	17,666	55,337	32,124	42,309	35,309	33,309	450,573	473,428	458,166
Other materials	20,795	18,451	33,963	49,766	25,683	50,355	14,998	13,577	41,546	38,131	37,696	35,647	397,882	420,300	445,114
Contracted services	36,243	25,522	33,021	40,412	31,982	42,862	16,056	33,351	41,950	31,439	33,480	35,256	387,726	379,937	396,661
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	434	719	58	69	74	376	379	206	191	525	1,010	(349)	4,320	44,795	41,773
General expenses	73,509	76,758	57,937	70,158	64,848	60,890	37,301	54,291	65,933	38,642	38,676	40,063	645,412	657,637	678,930
Cash Payments by Type	461,008	454,629	438,327	418,771	391,574	439,711	314,322	384,107	408,901	348,303	350,577	350,374	4,648,951	5,394,504	5,696,804
Other Cash Flows/Payments by Type															
Capital assets	126,320	103,987	153,135	165,556	114,230	170,399	65,866	176,410	156,382	141,181	142,428	150,685	1,598,115	2,239,631	2,045,593
Repayment of borrowing	614	620	680	686	638	14,377	758	656	662	1,231	1,561	65,417	111,465	134,086	133,001
Other Cash Flows/Payments	69,803	21,570	21,439	38,383	42,118	21,587	11,550	55,679	7,886	(2,845)	(3,845)	155	233,054	114,671	124,277
Total Cash Payments by Type	657,745	580,806	613,581	623,397	548,560	646,075	392,496	616,853	573,832	487,870	490,721	566,631	6,591,585	7,882,891	7,999,675
NET INCREASE/(DECREASE) IN CASH HELD	300,717	(143,181)	(272,155)	19,646	(19,960)	(24,130)	18,857	(70,064)	193,840	(84,932)	(61,308)	(51,117)	(163,559)	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	556,089	486,024	679,864	594,933	533,625	676,294	512,735	863,808
Cash/cash equivalents at the month/year end:	977,011	833,830	561,675	581,322	561,362	537,232	556,089	486,024	679,864	594,933	533,625	482,507	512,735	863,808	1,306,715

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M09 March

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	902,221	913,073	745,311	59,817	541,702	558,983	(17,281)	-3%	745,311
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	652,001	876,185	663,676	52,868	503,540	497,757	5,783	1%	663,676
Service charges - sanitation revenue	211,951	235,259	197,101	29,073	193,364	147,826	45,539	31%	197,101
Service charges - refuse revenue	80,491	93,138	89,486	12,163	78,707	67,115	11,593	17%	89,486
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19,668	33,298	33,298	1,580	15,180	24,974	(9,793)	-39%	33,298
Interest earned - external investments	21,758	47,796	47,796	409	11,040	35,847	(24,807)	-69%	47,796
Interest earned - outstanding debtors	171,122	145,399	145,399	16,017	115,372	109,049	6,323	6%	145,399
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6,832	70,361	70,361	409	4,354	52,771	(48,416)	-92%	70,361
Licences and permits	171	1,010	1,010	41	548	758	(210)	-28%	1,010
Agency services	109,471	1,746	1,712	8,207	73,883	1,284	72,599	5654%	1,712
Transfers recognised - operational	617,568	615,255	633,047	149,163	591,763	474,785	116,978	25%	633,047
Other revenue	578,260	1,059,593	1,066,587	110,868	410,475	799,940	(389,465)	-49%	1,066,587
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	3,371,513	4,092,113	3,694,784	440,616	2,539,929	2,771,088	(231,159)	-8%	3,694,784
Expenditure By Type									
Employee related costs	1,035,415	1,433,393	1,312,511	98,852	886,809	984,384	(97,574)	-10%	1,312,511
Remuneration of councillors	49,594	52,672	52,672	4,393	39,331	39,504	(172)	0%	52,672
Debt impairment	179,638	224,626	224,626	18,719	168,470	168,470	0	0%	224,626
Depreciation & asset impairment	316,107	410,777	410,777	-	273,851	308,083	(34,231)	-11%	410,777
Finance charges	173,986	216,180	132,939	1,675	42,757	99,705	(56,947)	-57%	132,939
Bulk purchases	429,540	450,573	450,573	29,065	313,599	337,930	(24,330)	-7%	450,573
Other materials	198,750	267,390	343,178	34,554	205,589	257,383	(51,795)	-20%	343,178
Contracted services	225,005	223,634	266,696	30,939	164,102	200,022	(35,920)	-18%	266,696
Transfers and grants	101,437	103,611	71,042	20,034	73,305	53,282	20,023	38%	71,042
Other expenditure	354,860	503,111	541,017	37,472	302,628	405,762	(103,134)	-25%	541,017
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	3,064,333	3,885,966	3,806,031	275,704	2,470,442	2,854,523	(384,081)	-13%	3,806,031
Surplus/(Deficit)	307,180	206,147	(111,247)	164,912	69,487	(83,435)	152,922	-183%	(111,247)
Transfers recognised - capital	711,568	754,004	860,866	-	-	645,649	(645,649)	-100%	860,866
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,018,748	960,151	749,619	164,912	69,487	562,214	(492,727)	-88%	749,619
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1,018,748	960,151	749,619	164,912	69,487	562,214	(492,727)	-88%	749,619

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M09 March

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>	2,040,069	2,716,705	2,378,652	95,830	1,624,303	1,783,989	(159,686)	-9%	2,378,652
Total Operating Revenue	2,040,069	2,716,705	2,378,652	95,830	1,624,303	1,783,989	(159,686)	-9%	2,378,652
Expenditure By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>	2,214,432	2,416,470	2,132,179	148,064	1,633,424	1,599,134	34,290	2%	2,132,179
Total Operating Expenditure	2,214,432	2,416,470	2,132,179	148,064	1,633,424	1,599,134	34,290	2%	2,132,179
Surplus/ (Deficit) for the yr/period	(174,363)	300,235	246,473	(52,234)	(9,121)	184,855	(125,396)	-68%	246,473
Capital Expenditure By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>	290,012	325,357	246,123	23,360	152,881	184,592	(31,711)	-17%	246,123
Total Capital Expenditure	290,012	325,357	246,123	23,360	152,881	184,592	(31,711)	-17%	246,123

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M09 March

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	35,878	13,183	13,183	35,878	22,695	63.3%	0.73%
August		71,756	71,756	98,882	112,065	107,633	(4,431)	-4.1%	6.25%
September		107,633	107,633	130,427	242,491	215,267	(27,225)	-12.6%	13.52%
October		125,572	125,572	169,876	412,368	340,839	(71,528)	-21.0%	22.99%
November		149,431	149,431	120,801	533,169	490,270	(42,899)	-8.8%	29.72%
December		179,389	179,389	170,643	703,812	669,659	(34,153)	-5.1%	39.23%
January		143,511	169,480	61,470	765,282	839,140	73,857	8.8%	42.66%
February		161,450	166,606	150,823	916,106	1,005,746	89,640	8.9%	51.07%
March		173,469	179,009	142,656	1,058,761	1,184,755	125,994	10.6%	59.02%
April		188,359	194,374			1,379,129	-		
May		215,267	222,142			1,601,270	-		
June		242,175	249,909			1,851,179	-		
Total Capital expenditure	-	1,793,891	1,851,179	1,058,761					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M09

March

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>Capital expenditure on new assets by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	563,024	885,277	883,964	85,267	569,605	565,737	(3,868)	-0.7%	883,964
Infrastructure - Road transport	69,844	201,080	166,974	15,992	71,290	106,863	35,574	33.3%	166,974
Roads, Pavements & Bridges	69,844	201,080	166,974	15,992	71,290	106,863	35,574	33.3%	166,974
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	174,580	219,598	191,635	15,747	106,942	122,647	15,705	12.8%	191,635
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	174,580	219,598	191,635	15,747	106,942	122,647	15,705	12.8%	191,635
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	131,976	61,063	72,229	3,467	40,250	46,227	5,976	12.9%	72,229
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	131,976	61,063	72,229	3,467	40,250	46,227	5,976	12.9%	72,229
Infrastructure - Sanitation	185,905	398,337	452,127	50,061	349,389	289,361	(60,027)	-20.7%	452,127
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	185,905	398,337	452,127	50,061	349,389	289,361	(60,027)	-20.7%	452,127
Infrastructure - Other	719	5,200	1,000	-	1,735	640	(1,095)	-171.1%	1,000
Waste Management	121	5,200	1,000	-	-	640	640	100.0%	1,000
Transportation	598	-	-	-	1,735	-	(1,735)	#DIV/0!	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<u>Community</u>	48,831	84,586	58,947	(15,393)	28,811	37,726	8,916	23.6%	58,947
Parks & gardens	26,160	45,539	21,700	(19,440)	7,752	13,888	6,136	44.2%	21,700
Sportsfields & stadia	9,683	8,040	8,040	1,141	3,084	5,146	2,061	40.1%	8,040
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	400	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	9,880	10,000	10,000	724	9,886	6,400	(3,486)	-54.5%	10,000
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	2,379	7,850	8,050	930	3,131	5,152	2,021	39.2%	8,050
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	329	13,157	11,157	1,252	4,957	7,140	2,184	30.6%	11,157
<u>Heritage assets</u>	88	-	-	-	-	-	-	-	-
Buildings	88	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<u>Investment properties</u>	10,199	50,000	46,600	3,222	5,504	29,824	24,320	81.5%	46,600
Housing development	-	50,000	46,600	3,222	5,504	29,824	24,320	81.5%	46,600
Other	10,199	-	-	-	-	-	-	-	-
<u>Other assets</u>	163,277	252,085	221,001	31,380	106,992	141,441	34,448	24.4%	221,001
General vehicles	57,461	91,256	91,256	11,544	46,280	58,404	12,124	20.8%	91,256
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	7,932	1,646	2,526	-	1,058	1,617	559	34.6%	2,526
Computers - hardware/equipment	-	750	-	-	-	-	-	-	-
Furniture and other office equipment	3,093	10,200	10,350	2,164	5,192	6,624	1,432	21.6%	10,350
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	2,158	-	-	-	-	-	-	-	-
Civic Land and Buildings	38,774	44,743	31,499	5,424	21,328	20,159	(1,169)	-5.8%	31,499
Other Buildings	53,689	102,920	82,720	12,248	33,135	52,941	19,806	37.4%	82,720
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	171	570	2,650	-	-	1,696	1,696	100.0%	2,650
<u>Agricultural assets</u>	-	-	-	-	-	-	-	-	-
<u>Biological assets</u>	-	-	-	-	-	-	-	-	-
<u>Intangibles</u>	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	785,420	1,271,948	1,210,513	104,475	710,912	774,728	63,816	8.2%	1,210,513

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

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	497,334	517,500	582,786	46,262	346,072	372,983	26,911	7.2%	582,786
Infrastructure - Road transport	111,501	110,040	182,723	19,038	120,364	116,942	(3,421)	-2.9%	182,723
Roads, Pavements & Bridges	111,501	110,040	182,723	19,038	120,364	116,942	(3,421)	-2.9%	182,723
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	75,993	109,759	58,487	3,566	49,795	37,432	(12,363)	-33.0%	58,487
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	75,993	109,759	58,487	3,566	49,795	37,432	(12,363)	-33.0%	58,487
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	189,854	234,000	260,519	20,435	109,105	166,732	57,628	34.6%	260,519
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	260,519
Reticulation	189,854	234,000	260,519	20,435	109,105	166,732	57,628	34.6%	260,519
Infrastructure - Sanitation	104,410	54,000	67,721	2,323	61,416	43,342	(18,075)	-41.7%	67,721
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	104,410	54,000	67,721	2,323	61,416	43,342	(18,075)	-41.7%	67,721
Infrastructure - Other	15,575	9,700	13,335	900	5,393	8,534	3,142	36.8%	13,335
Waste Management	14,871	9,600	11,500	900	5,393	7,360	1,967	26.7%	11,500
Transportation	497	-	1,735	-	-	1,110	1,110	100.0%	1,735
Gas	-	-	-	-	-	-	-	-	-
Other	207	100	100	-	-	64	64	100.0%	100
Community	860	-	12,298	-	-	7,871	7,871	100.0%	12,298
Parks & gardens	-	-	754	-	-	482	482	100.0%	754
Sportsfields & stadia	-	-	6,404	-	-	4,098	4,098	100.0%	6,404
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	860	-	5,140	-	-	3,290	3,290	100.0%	5,140
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	320	-	-	205	205	100.0%	320
Buildings	-	-	320	-	-	205	205	100.0%	320
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	2,717	-	-	1,739	1,739	100.0%	2,717
Housing development	-	-	2,717	-	-	1,739	1,739	100.0%	2,717
Other	-	-	-	-	-	-	-	-	-
Other assets	45,600	4,443	42,546	86	1,778	27,230	25,452	93.5%	42,546
General vehicles	21,931	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	15,762	2,113	4,068	86	1,778	2,604	826	31.7%	4,068
Computers - hardware/equipment	-	1,030	-	-	-	-	-	-	-
Furniture and other office equipment	5,787	800	5,640	-	-	3,609	3,609	100.0%	5,640
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	2,120	500	17,004	-	-	10,882	10,882	100.0%	17,004
Other Buildings	-	-	15,835	-	-	10,134	10,134	100.0%	15,835
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	543,794	521,943	640,667	46,348	347,850	410,027	62,177	15.2%	640,667

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

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>	264,460	290,037	285,693	24,957	195,279	214,270	18,991	8.9%	285,693
Infrastructure - Road transport	46,707	68,945	107,198	7,297	68,205	80,398	12,193	15.2%	107,198
Roads, Pavements & Bridges	46,707	68,945	107,198	7,297	68,205	80,398	12,193	15.2%	107,198
Storm water									
Infrastructure - Electricity	101,340	124,727	80,550	8,102	58,184	60,412	2,228	3.7%	80,550
Generation									
Transmission & Reticulation	82,963	75,954	34,696	5,828	30,893	26,022	(4,871)	-18.7%	34,696
Street Lighting	18,377	48,774	45,853	2,274	27,291	34,390	7,099	20.6%	45,853
Infrastructure - Water	82,026	63,403	70,461	8,385	54,885	52,846	(2,039)	-3.9%	70,461
Dams & Reservoirs									
Water purification									
Reticulation	82,026	63,403	70,461	8,385	54,885	52,846	(2,039)	-3.9%	70,461
Infrastructure - Sanitation	10,397	21,257	21,589	299	12,925	16,192	3,267	20.2%	21,589
Reticulation	10,397								
Sewerage purification		21,257	21,589	299	12,925	16,192	3,267	20.2%	21,589
Infrastructure - Other	23,991	11,705	5,896	874	1,080	4,422	3,342	75.6%	5,896
Waste Management	23,319	10,931	4,931	874	1,047	3,698	2,652	71.7%	4,931
Transportation	672	774	774		7	581	574	98.8%	774
Gas									
Other			191		27	143	116	81.3%	191
<u>Community</u>	6,634	14,798	10,872	609	2,409	8,154	5,745	70.5%	10,872
Parks & gardens	3,416	4,451	5,332	579	1,678	3,999	2,321	58.0%	5,332
Sportsfields & stadia	123	210	210		14	158	144	91.2%	210
Swimming pools									
Community halls									
Libraries	19	369	152	29	31	114	83	72.9%	152
Recreational facilities	3,076	2,644	1,544		504	1,158	654	56.4%	1,544
Fire, safety & emergency		26							
Security and policing		1,481	1,007		182	755	573	75.9%	1,007
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries		2,691							
Social rental housing									
Other		2,926	2,626			1,970	1,970	100.0%	2,626
<u>Heritage assets</u>	407								
Buildings									
Other	407								
<u>Investment properties</u>		10,492	21,480	8,903	18,370	16,110	(2,260)	-14.0%	21,480
Housing development									
Other		10,492	21,480	8,903	18,370	16,110	(2,260)	-14.0%	21,480
<u>Other assets</u>	98,770	108,330	118,840	8,375	48,322	89,130	40,808	45.8%	118,840
General vehicles	28,592	68,430	51,498	1,788	18,695	38,624	19,929	51.6%	51,498
Specialised vehicles									
Plant & equipment	842	2,572		60	1,051		(1,051)	#DIV/0!	
Computers - hardware/equipment		1,594	4,188			3,141	3,141	100.0%	4,188
Furniture and other office equipment	46,528	12,206		4,169	10,101		(10,101)	#DIV/0!	
Abattoirs			22,449			16,837	16,837	100.0%	22,449
Markets	72	589		23	349		(349)	#DIV/0!	
Civic Land and Buildings	19,967	21,208	579	2,169	16,720	434	(16,285)	-3748.1%	579
Other Buildings	890	1,540	36,668	166	1,406	27,501	26,094	94.9%	36,668
Other Land			3,458			2,593	2,593	100.0%	3,458
Surplus Assets - (Investment or Inventory)									
Other	1,878	191							
<u>Agricultural assets</u>									
<u>Biological assets</u>									
<u>Intangibles</u>									
Total Repairs and Maintenance Expenditure	370,271	423,657	436,885	42,844	264,380	327,664	63,284	19.3%	436,885