

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 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 30 June 2016, the ten working day reporting limit expires on **14 July 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 30 JUNE 2016

This report is based upon financial information, as at 30 June 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 30 June 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 **87.27% (R5 281.834 million)** on the year to date target of **R6 052.483 million** and the expenditure for the period is **94.71% (R5 624.215 million)** on the year to date target of **(R5 938.210 million)** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	70,342	752,220	745,311	6,909	1%	745,311
Property rates - penalties & collection charges		-	-	-	-	-	-		-
Service charges - electricity revenue	1,797,950	2,411,023	2,275,719	173,953	2,064,276	2,275,719	(211,443)	-9%	2,275,719
Service charges - water revenue	659,267	876,185	663,676	42,308	646,025	663,676	(17,651)	-3%	663,676
Service charges - sanitation revenue	292,453	235,259	197,101	28,635	281,783	197,101	84,682	43%	197,101
Service charges - refuse revenue	137,423	93,138	89,486	12,076	116,029	89,486	26,543	30%	89,486
Service charges - other		-	-	-	-	-	-		-
Rental of facilities and equipment	28,371	33,298	33,298	2,054	21,605	33,298	(11,693)	-35%	33,298
Interest earned - external investments	56,445	154,382	71,141	2,910	45,266	71,141	(25,875)	-36%	71,141
Interest earned - outstanding debtors	180,628	161,227	155,007	17,702	173,685	155,007	18,678	12%	155,007
Dividends received		-	-	-	-	-	-		-
Fines	79,198	72,361	71,361	1,516	7,246	71,361	(64,115)	-90%	71,361
Licences and permits	171	1,010	1,010	43	657	1,010	(354)	-35%	1,010
Agency services	4,751	7,105	6,500	399	4,788	6,500	(1,712)	-26%	6,500
Transfers recognised - operational	667,291	615,255	633,047	-	591,763	633,047	(41,284)	-7%	633,047
Other revenue	319,755	1,145,439	1,109,555	28,721	576,491	1,109,555	(533,064)	-48%	1,109,555
Gains on disposal of PPE	10	540	270	-	-	270	(270)	-100%	270
Total Revenue (excluding capital transfers and contributions)	5,094,926	6,719,294	6,052,483	380,660	5,281,834	6,052,483	(770,649)	-13%	6,052,483
Expenditure By Type									
Employee related costs	1,261,006	1,711,051	1,442,519	123,250	1,420,735	1,442,519	(21,784)	-2%	1,442,519
Remuneration of councillors	49,594	54,216	54,216	4,131	53,253	54,216	(962)	-2%	54,216
Debt impairment	636,516	242,626	242,626	20,219	242,626	242,626	-		242,626
Depreciation & asset impairment	618,978	527,384	491,877	143,684	491,877	491,877	0	0%	491,877
Finance charges	97,064	224,941	142,470	31,151	86,113	142,470	(56,357)	-40%	142,470
Bulk purchases	1,614,568	1,728,414	1,728,414	192,933	1,683,990	1,728,414	(44,424)	-3%	1,728,414
Other materials	370,271	423,657	436,885	55,591	380,354	436,885	(56,532)	-13%	436,885
Contracted services	281,759	401,957	422,170	55,774	388,392	422,170	(33,777)	-8%	422,170
Transfers and grants	183,089	117,571	80,042	24,291	145,723	80,042	65,681	82%	80,042
Other expenditure	545,432	775,109	896,991	59,446	731,152	896,991	(165,840)	-18%	896,991
Loss on disposal of PPE	17,830			-	-		-		
Total Expenditure	5,676,108	6,206,926	5,938,210	710,467	5,624,215	5,938,210	(313,995)	-5%	5,938,210
Surplus/(Deficit)	(581,183)	512,368	114,273	(329,808)	(342,381)	114,273	(456,654)	(0)	114,273
Transfers recognised - capital	684,359	754,004	860,866	-	-	860,866	(860,866)	(0)	860,866
Contributions recognised - capital	15,088	20,953	20,953	509	2,619	20,953	(18,334)	(0)	20,953
Contributed assets				-	-		-		
Surplus/(Deficit) after capital transfers & contributions	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091			996,091
Taxation				-	-		-		
Surplus/(Deficit) after taxation	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091			996,091
Attributable to minorities				-	-				
Surplus/(Deficit) attributable to municipality	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091			996,091
Share of surplus/ (deficit) of associate				-	-				
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091			996,091

The major revenue variances against the approved budget are:

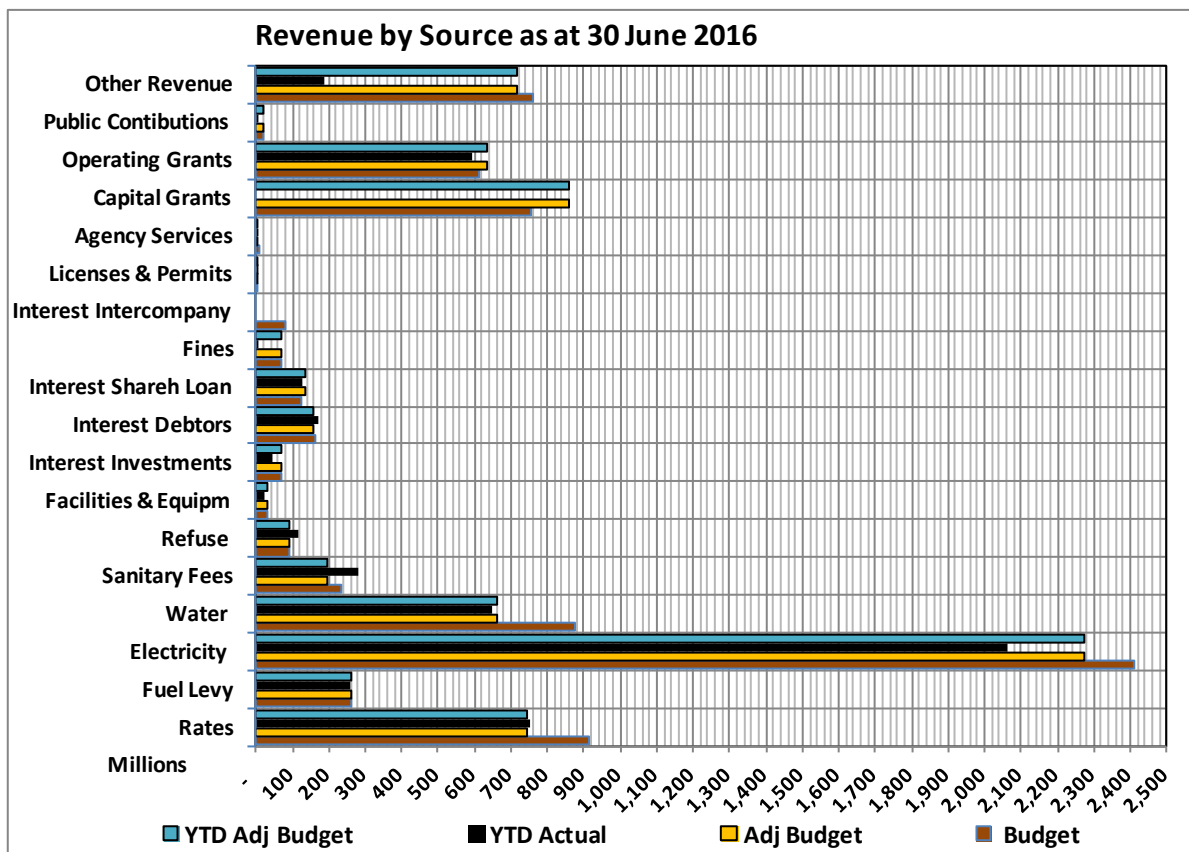
- Property rates have a favourable variance of R6.909 million for the period due to more property rates billed for the period than budgeted. The variance is within the target;
- Electricity revenue – Unfavourable variance of R211.443 million due to less actual sales than budgeted, less electricity billed and sold for the period;
- Water revenue -Unfavourable variance of R17.651 million for the period due to less water billed for the period than budgeted mainly due to water restrictions;
- Services charges – Sanitation revenue has an favourable variance of R84.682 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 R26.543million for the period due to an increase in billing, more sanitation billed for the period and a change in the accounting treatment of revenue forgone and grant and subsidies given for free basic services;
- Interest earned – External investments have an unfavourable variance of R25.875 million for the period due to lower investment and cash balances than anticipated and interest on shareholder loan not paid by the entity;

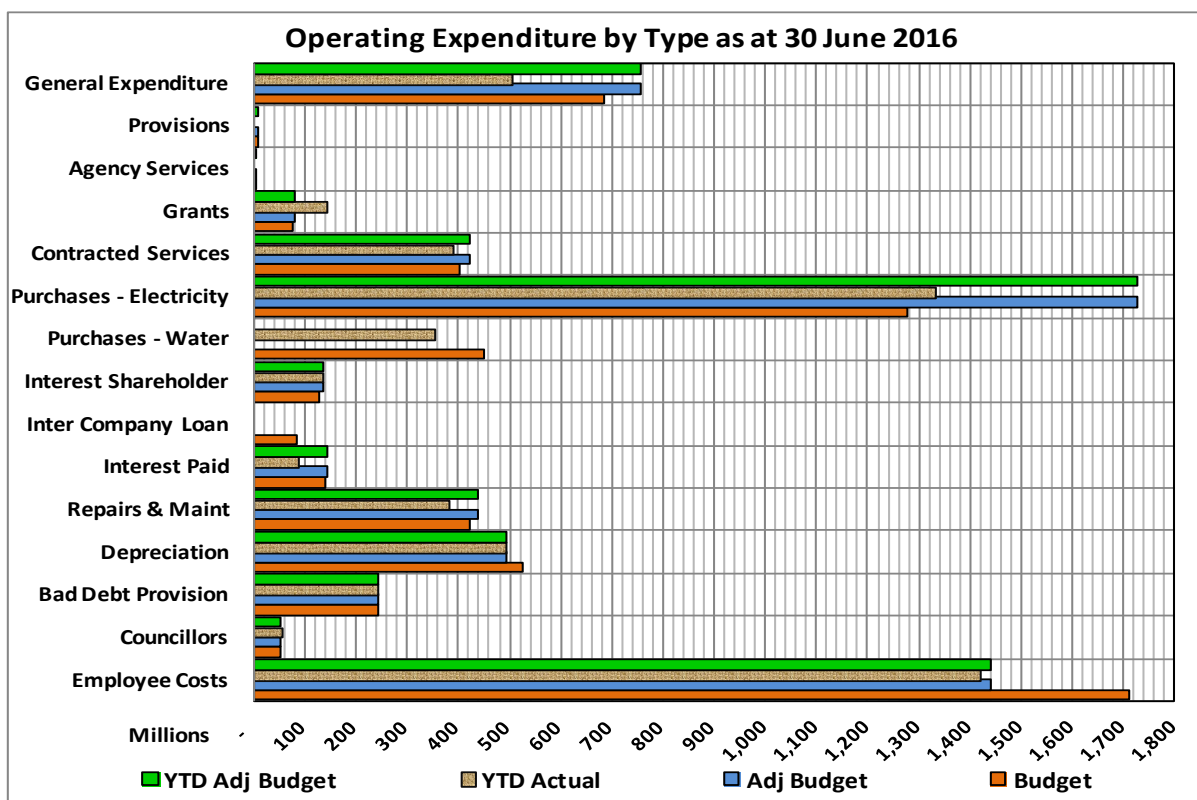
- Interest earned –outstanding debtors have a favourable variance of R18.678 million due to the growing debtors book;
- Fines - Unfavourable variance of R64.115 million is due to the non-accrual of traffic fines, which is -89.85% on a year to date target;
- Government Grants and subsidies – Operating: R41.284 million unfavourable variance mainly due to the non recognition of all operational grants;
- Other revenue (R533.064 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: R860.866 million unfavourable due the non recognition of capital grants, only recognised when finalising the annual financial statements.

The major operating expenditure variances against the approved budget are:

- Employee related costs – Favourable variance of R21.784 million due to the moratorium placed on the filling of vacancies;
- Debt impairment – On target;
- Depreciation – On target;
- Finance charges – Favourable variance of R56.357 million, mainly due to interest charges/costs due to the finance lease that was not concluded by 30 June 2016;
- Bulk purchases – Favourable variance of R44.424 million, due to a combination of more electricity and less water paid than budgeted - (seasonal fluctuation. water restrictions 2016);
- Other materials (R56.532 million) favourable due to under-spending and slow implementation of projects;
- Contracted services (R33.777 million) favourable due to under-spending;
- Transfers and grants (R65.681 million) unfavourable mainly due to the change in the accounting treatment of grants given on the free basic services;
- Other expenditure (R165.840 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;



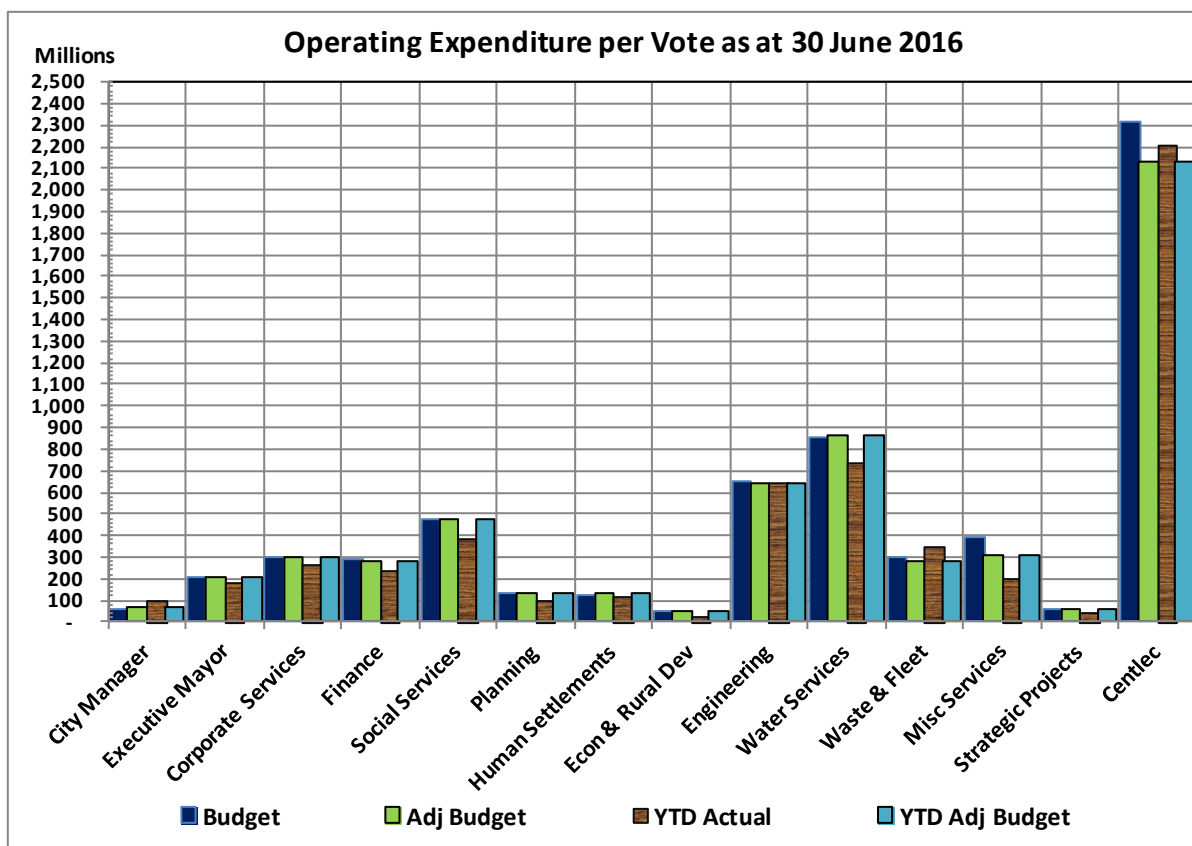
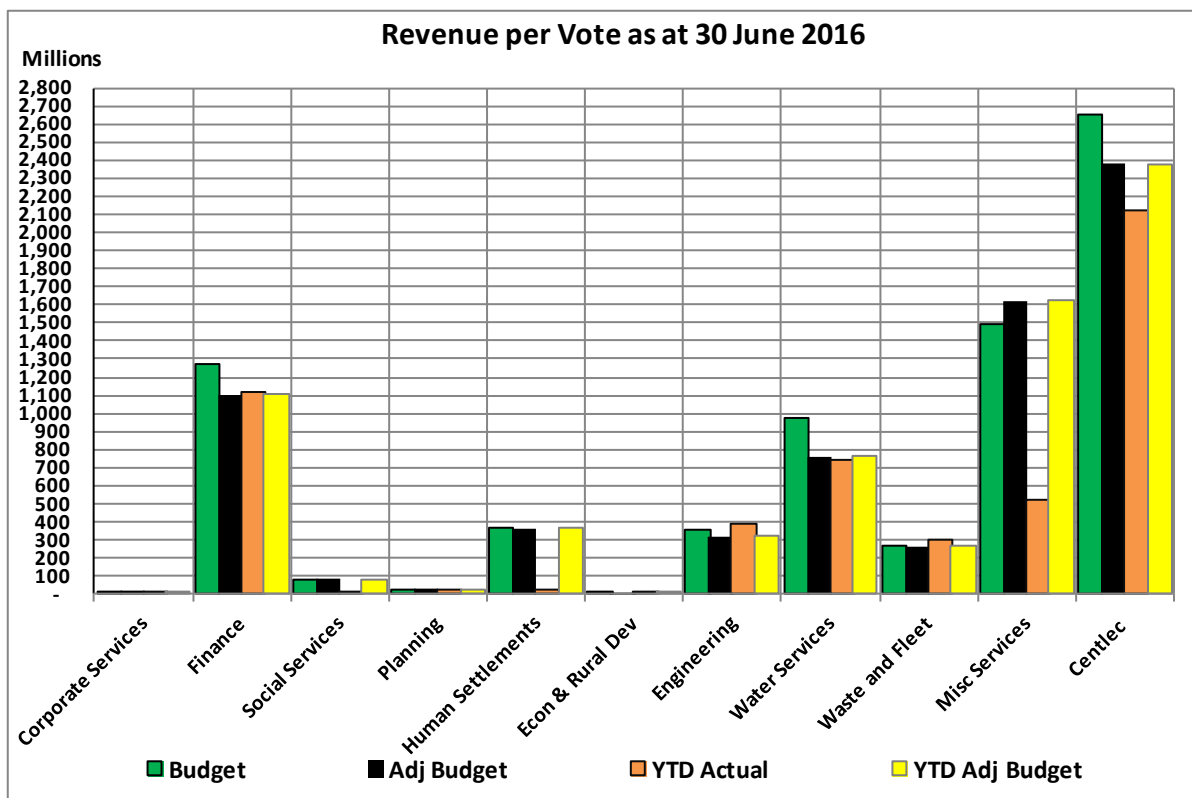


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

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	809	5,789	13,304	(7,515)	-56.5%	13,304
Vote 4 - Finance	1,395,530	1,269,361	1,101,599	91,143	1,120,716	1,101,599	19,117	1.7%	1,101,599
Vote 5 - Social Services	89,177	81,545	81,179	2,240	18,002	81,179	(63,177)	-77.8%	81,179
Vote 6 - Planning	27,271	28,190	28,190	2,043	27,966	28,190	(223)	-0.8%	28,190
Vote 7 - Human Settlement and Housing	26,291	364,267	364,267	1,550	26,360	364,267	(337,907)	-92.8%	364,267
Vote 8 - Economic and Rural Development	-	557	557	-	4	557	(553)	-99.3%	557
Vote 9 - Engineering Services	593,995	357,013	318,854	29,019	400,323	318,854	81,469	25.6%	318,854
Vote 10 - Water Services	740,333	975,463	762,954	42,729	746,613	762,954	(16,341)	-2.1%	762,954
Vote 11 - Waste and Fleet Management	-	265,980	262,328	12,082	286,957	262,328	24,629	9.4%	262,328
Vote 12 - Miscellaneous Services	790,905	1,490,439	1,622,419	19,820	525,748	1,622,419	(1,096,670)	-67.6%	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	179,733	2,125,975	2,378,652	(252,677)	-10.6%	2,378,652
Total Revenue by Vote	5,794,373	7,494,251	6,934,301	381,168	5,284,453	6,934,301	(1,649,848)	-23.8%	6,934,301
Expenditure by Vote									
Vote 1 - City Manager	36,369	56,089	70,163	2,989	101,443	70,163	31,280	44.6%	70,163
Vote 2 - Executive Mayor	162,064	203,542	204,092	17,419	180,250	204,092	(23,842)	-11.7%	204,092
Vote 3 - Corporate Services	208,943	298,844	299,714	44,154	271,332	299,714	(28,382)	-9.5%	299,714
Vote 4 - Finance	229,491	286,591	281,776	25,751	235,806	281,776	(45,970)	-16.3%	281,776
Vote 5 - Social Services	341,372	474,628	476,528	49,148	391,296	476,528	(85,233)	-17.9%	476,528
Vote 6 - Planning	111,059	135,324	135,879	23,777	99,511	135,879	(36,368)	-26.8%	135,879
Vote 7 - Human Settlement and Housing	109,289	119,186	132,485	11,963	123,246	132,485	(9,239)	-7.0%	132,485
Vote 8 - Economic and Rural Development	-	47,672	47,672	1,503	30,426	47,672	(17,246)	-36.2%	47,672
Vote 9 - Engineering Services	1,255,071	651,923	642,303	143,351	650,485	642,303	8,182	1.3%	642,303
Vote 10 - Water Services	746,632	858,704	861,079	69,528	736,009	861,079	(125,070)	-14.5%	861,079
Vote 11 - Waste and Fleet Management	-	299,024	283,143	44,382	350,401	283,143	67,258	23.8%	283,143
Vote 12 - Miscellaneous Services	328,974	396,498	313,257	24,762	199,912	313,257	(113,345)	-36.2%	313,257
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	42,005	57,940	57,940	3,080	42,592	57,940	(15,348)	-26.5%	57,940
Vote 15 - Electricity - Centlec (Soc) Ltd	2,104,840	2,320,960	2,132,179	248,661	2,211,505	2,132,179	79,326	3.7%	2,132,179
Total Expenditure by Vote	5,676,108	6,206,926	5,938,210	710,467	5,624,215	5,938,210	(313,995)	-5.3%	5,938,210
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091	(1,335,853)	-134.1%	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)

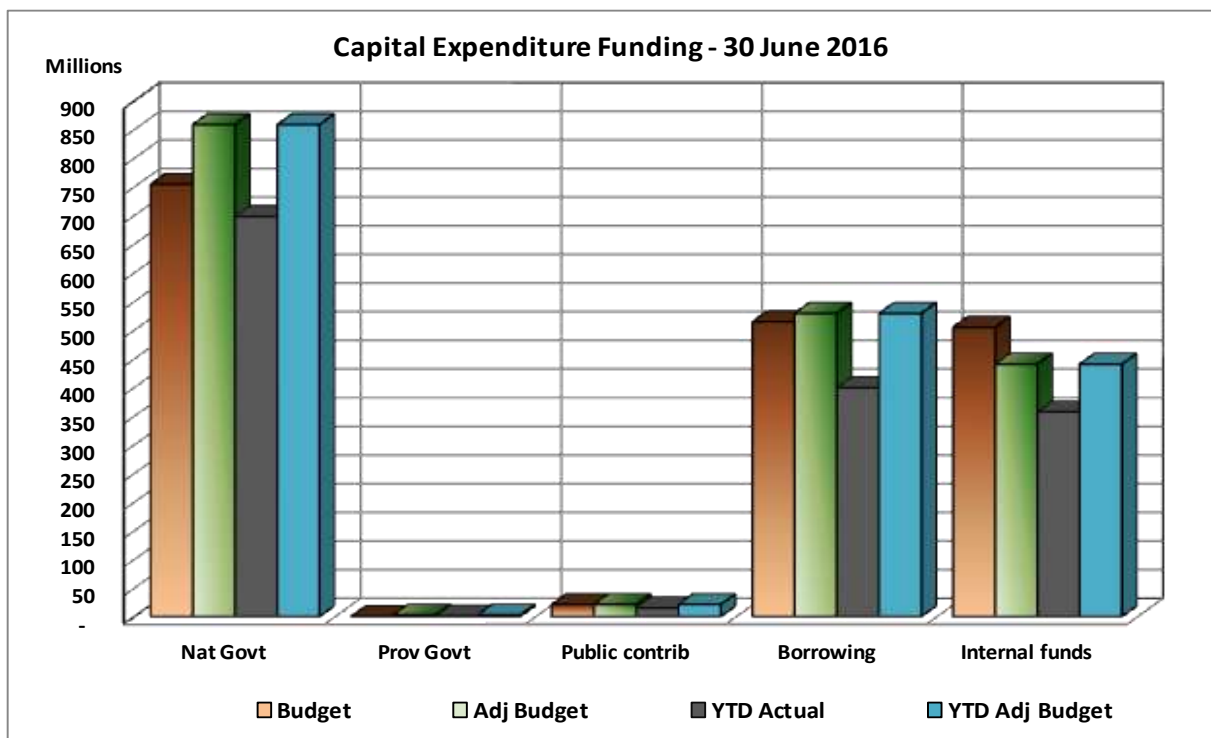
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is **79.42% (R1 470.263 million** on the year to date approved adjustments budgeted target of **R1 851.179 million** of the annual approved adjustments budget). On an annual basis we have thus spent only **79.42%**, R1470.263 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	Approved Adj Budget 2015/16 R'000	YTD Adj Budget Target June 2016 R'000	YTD Actual June 2016 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 851 179	1 851 179	1 470 263	(380 917)
Capital Financing				
National Government	858 268	858 268	697 957	(160 310)
Provincial Government	2 598	2 598	1 041	(1 557)
Public Contributions	20 953	20 953	15 104	(5 849)
Borrowing	528 929	528 929	399 331	(129 598)
Internally Generated Funds	440 432	440 432	356 830	(83 602)
Financing Total	1 851 179	1 851 179	1 470 263	(380 917)

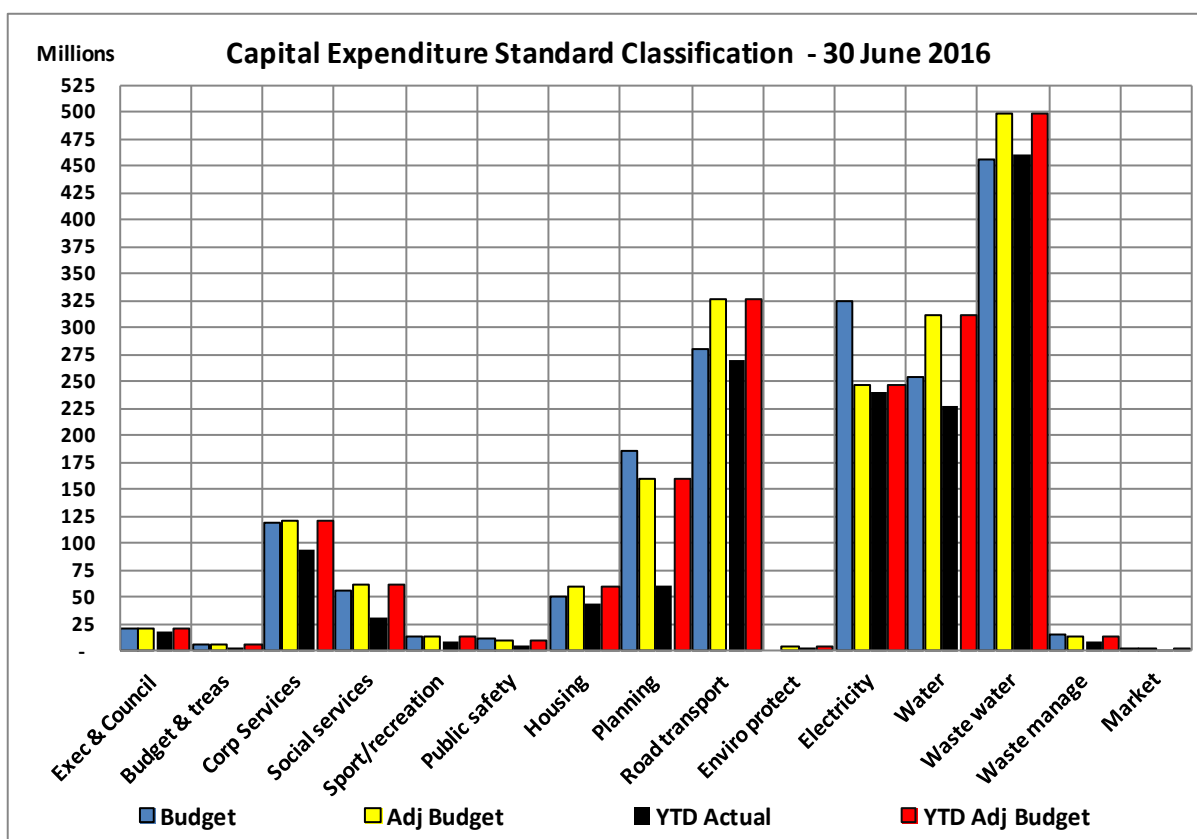
The following chart indicates the capital expenditure financing.



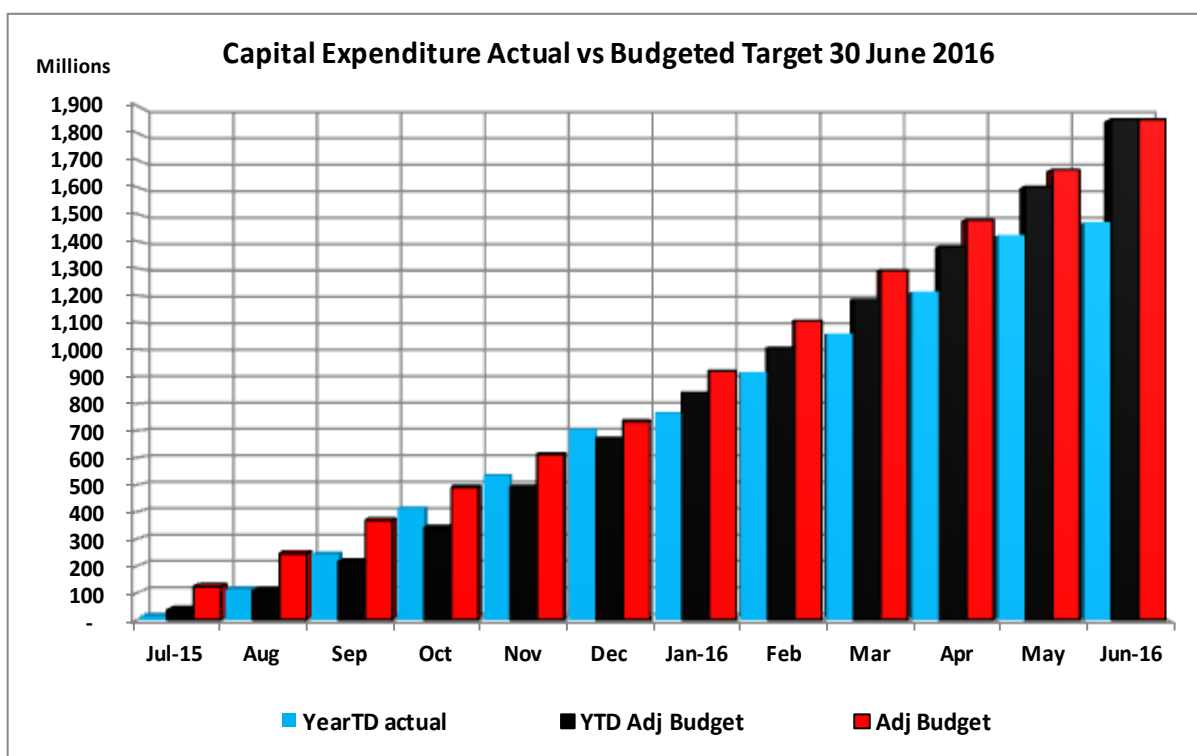
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R32.270 million less than budget target)
Community and public safety	(R54.458 million less than budget target)
Economic and environmental services	(R156.693 million less than budget target)
Electricity	(R6.732 million less than budget target)
Water	(R84.569 million less than budget target)
Waste water management	(R39.036 million more than budget target)
Waste management	(R4.656 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.



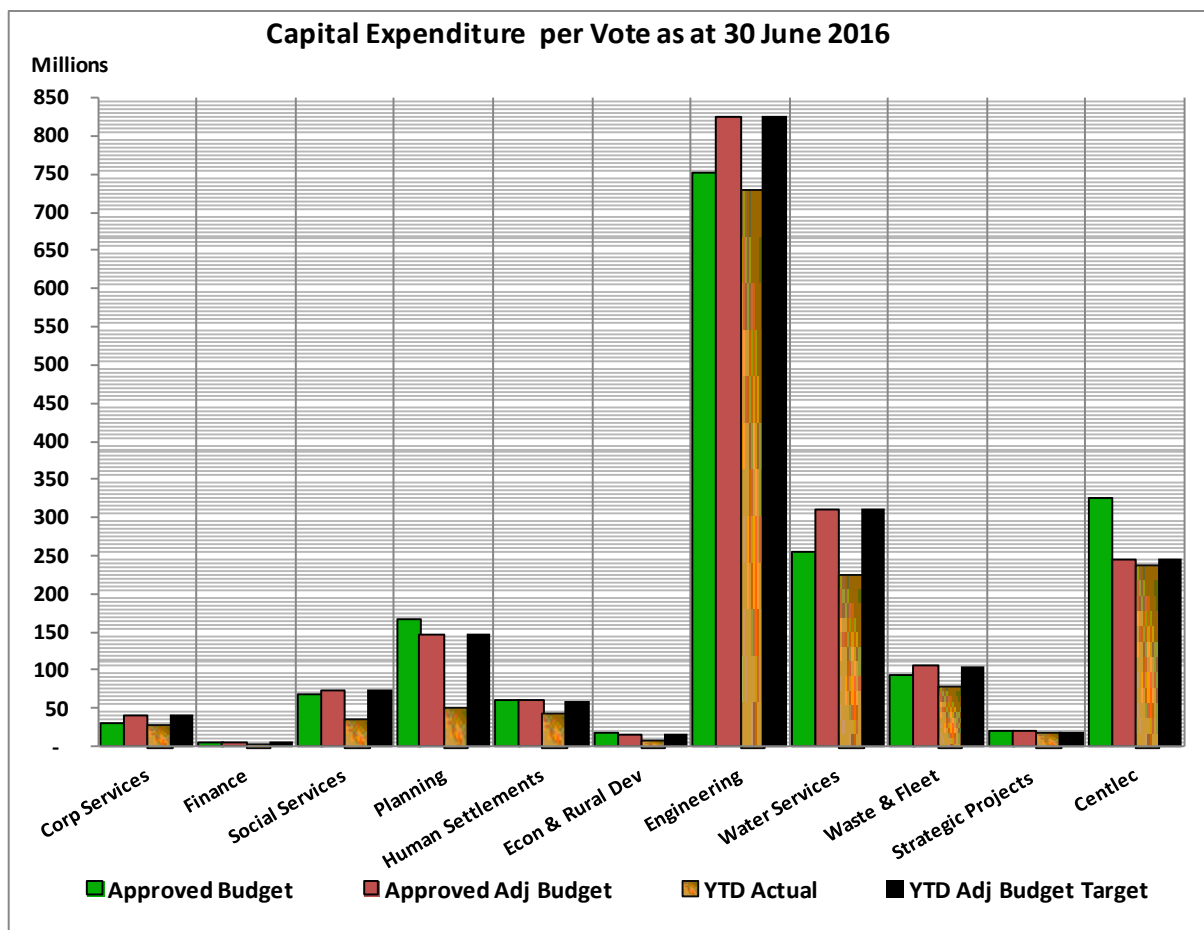
The following chart compares the year to date actual expenditure with the year to date approved adjustments budget (target).



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	30,492,008	40,798,768	74.74%
Finance	5,604,699	5,604,699	2,829,739	5,604,699	50.49%
Social Services	67,600,906	73,582,714	38,009,145	73,582,714	51.65%
Planning	166,638,788	146,855,360	51,075,947	146,855,360	34.78%
Human Settlements	60,200,000	60,200,000	44,110,684	60,200,000	73.27%
Econ & Rural Dev	18,853,432	15,389,183	9,676,923	15,389,183	62.88%
Engineering	751,986,683	825,746,559	730,159,803	825,746,559	88.42%
Water Services	255,062,870	311,033,478	226,464,044	311,033,478	72.81%
Waste & Fleet	93,046,000	105,846,000	80,137,396	105,846,000	75.71%
Strategic Projects	20,000,000	20,000,000	17,916,596	20,000,000	89.58%
Centlec	325,356,848	246,122,724	239,390,294	246,122,724	97.26%
	1,793,890,539	1,851,179,485	1,470,262,580	1,851,179,485	79.42%

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 30 June 2016 indicates a closing balance (cash and cash equivalents) of **R457.232 million** (May 2016 – R465.306 million) which comprises of the following:

- Bank balance and cash R40.463 million (Mangaung)
- Bank balance and cash R286.856 million (Centlec)
- Bank balance and cash R3 939 million (Market)
- Investment deposits R16.352 million (Mangaung)
- Investment deposits R109.622 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R1 019.930 million**, resulting in an **R311.884 million** favourable variance, as compared to a year to target of **R708.046 million** due to significant amounts paid by the province;
- Service charges reflect a year to date amount of **R2 956.631 million**, resulting in a **R7.261 million** unfavourable variance, as compared to a year target of **R2 963.892 million**. The unfavourable variance of R7.261 million is on target;
- Other revenue reflect a year to date amount of **R809.214 million**, resulting in a **R240.124 million** unfavourable variance, as compared to a year target of **R1 049.338 million**;
- Operating grants and subsidies show a year to date amount of **R611.935 million** compared to a year target of **R613.226 million – R1.291 million** unfavourable variance which is on target;
- Capital grants and subsidies show a year to date amount of **R835.908 million** compared to a year to date target of **R746.344 million – R89.564 million** favourable variance due to the Public Transport Network and the Neighbourhood Development Partnership grants received in advance;
- Interest show a year to date amount of **R67.607 million** compared to a year target of **R172.182 million (R104.575 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 **R173.000 million**.
- No grants and allocations were received during the month.

With regard to payments:

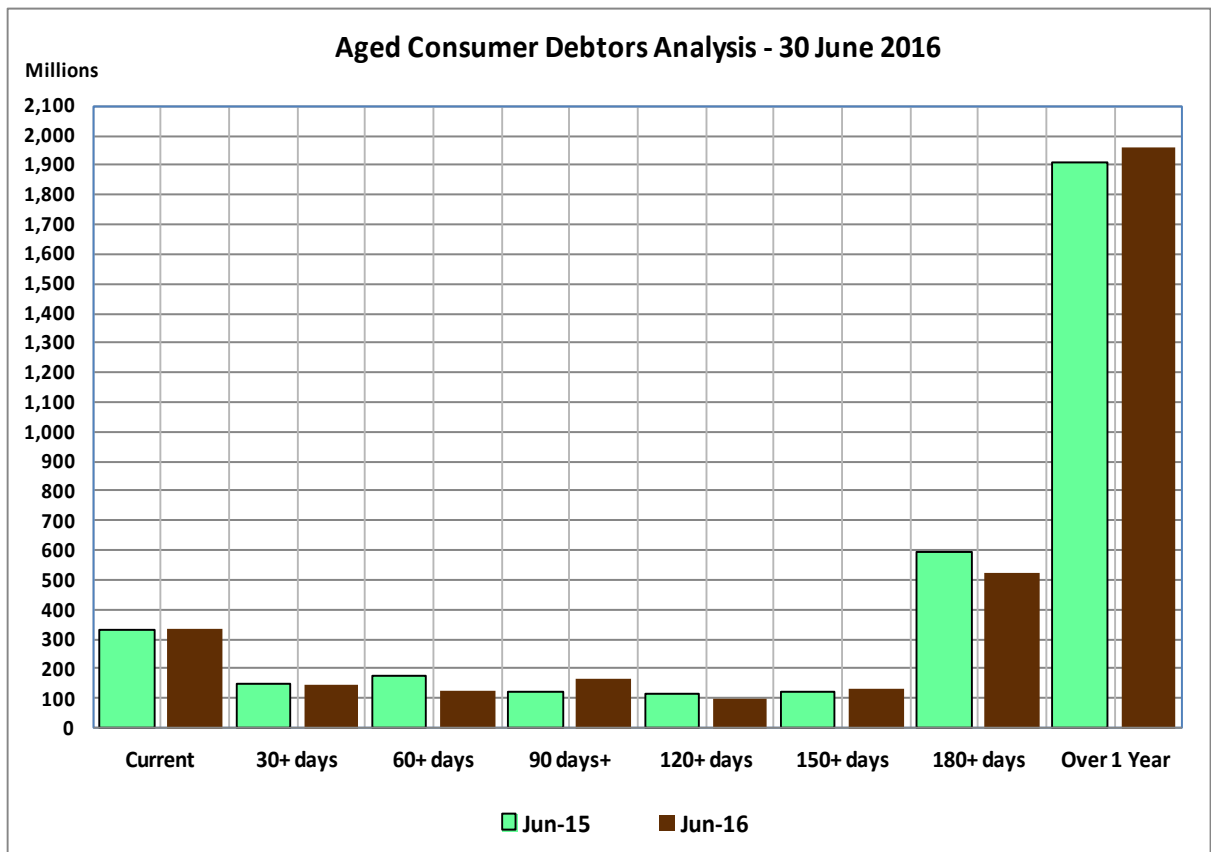
- Suppliers and employee payments indicate a year to date amount of **R5 060.962 million (R296.276 million** unfavourable variance) compared to a year to date target of **R4 764.686 million** mainly due to a combination of unfilled vacancies and year end creditors (2014/15) only paid in July 2015;
- Capital payments indicate a year to date amount of **R1 556.833 million (R41.282 million** favourable variance) compared to a target of **R1 598.115 million** due to civil contracts not paid in June 2016 due to a cash flow shortage;
- Finance charges shows a year to date amount of **R51.209 million** compared to a year target of **R112.999 million (R61.789 million** favourable variance) due to the repayment of interest on borrowing not paid on 30 June 2016;
- Transfers and grants indicate a year to date amount of **R5.127 million (R807 000** unfavourable variance) compared to a target of **R4.320 million** and
- Repayment of borrowing indicate a year to date amount of **R21.091 million (R90.374 million** favourable variance) compared to a target of **R111.465 million** due to the repayment of borrowings not paid on 30 June 2016.

Outstanding Debtors Report (Annexure B – Table SC3)

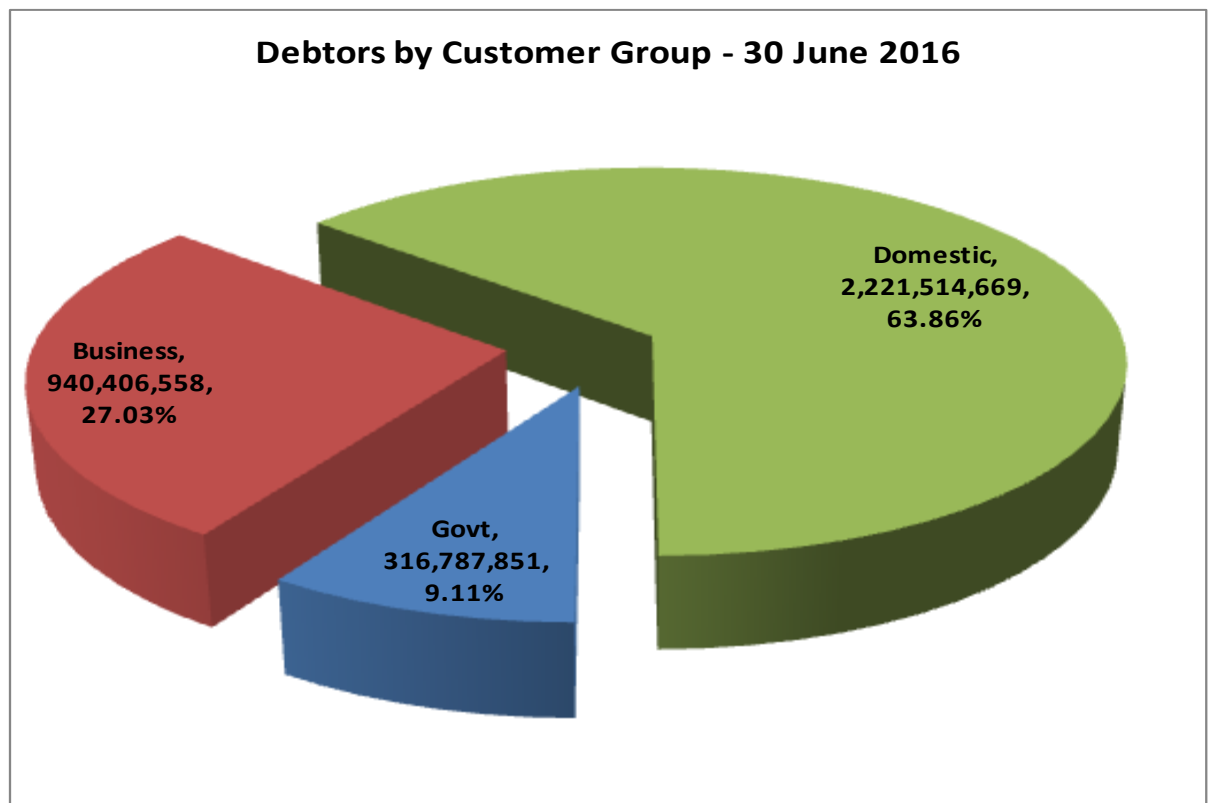
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as at 30 June 2016 is **R3 478.709 million** (May 2016 – R3 482.073 million), thus reflecting a decrease of R3.364 million (0.10%) for the month.

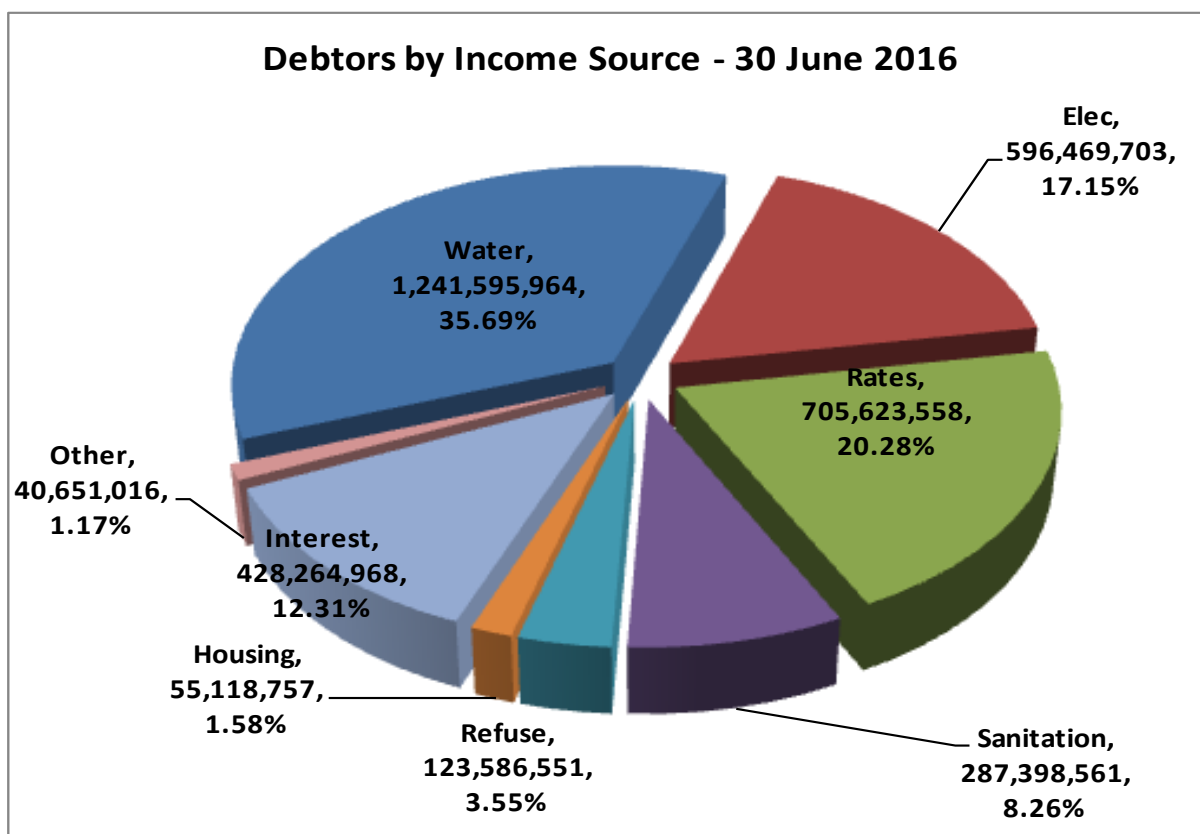
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 960.959 million** (R1 909.300 million – June 2015) is outstanding in this category, with **R1 392.717 million** attributable to households, an increase of R144.188 million (11.55%) from the balance of R1 248.529 million in June 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)

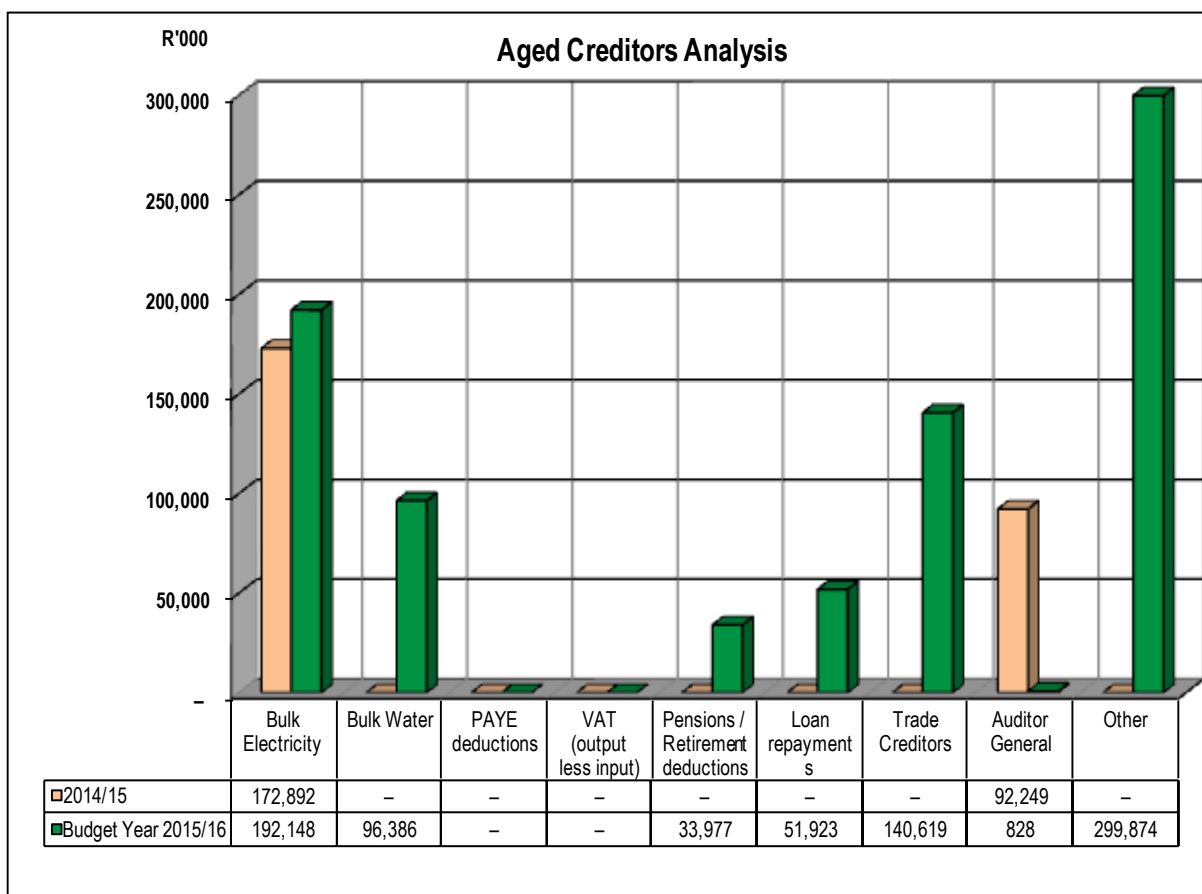
The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to R815.755 million compared to an amount of R335.110 million in May 2016. The net increase of R480.645 million is in all the items as depicted below.

The total trade creditors for the period ending 30 June 2016 comprises out of the following:

• Bulk electricity	R192.148 million
• Trade creditors Centlec	R1.136 million
• Bulk water	R96.386 million **
• Salaries 3 rd party payments	R33.977 million
• Loan repayments Mangaung	R51.923 million
• Auditor General	R0.828 million
• Trade creditors Mangaung	R139.483 million
• Other	R299.874 million
Total	<u>R815.755 million</u>

** The amount includes R60m of a disputed amount, due to overbilling by the service authority.

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 **R125.973 million** as at 30 June 2016 against **R396.796 million** at 31 May 2016.

4. FINANCIAL IMPLICATIONS

The preliminary report for the period ending 30 June 2016 indicates various financial risks which require monitoring during the next 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 June 2016 the operating revenue (excluding capital grants) and expenditure actual represented **87.27%** and **94.71%**, respectively of the adjustments budget. The outcome reflects a variance of **12.73%** (unfavourable) and **5.29%** (favourable) respectively, when compared to the target of **100%**. However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure has to be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The preliminary actual year to date capital expenditure until 30 June 2016 represents only **79.42%** when compared to a target of **100%** (12 months), a variance of **20.58%** for the year against the target.

5. KEY JUNE 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 30 June 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 preliminary statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 30 June 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 KHEHLONG
GENERAL MANAGER
BUDGET AND EXPENDITURE

DATE:

2016/07/14

SUBMITTED BY:


E M MHLAHLLO
CHIEF FINANCIAL OFFICER

DATE:

2016/7/19

City Manager's quality certification

I, **Tankiso Mea**, the Acting City Manager of the Mangaung Metropolitan Municipality, hereby certify that -

- the preliminary monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **30 June 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:

2016/07/21

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 June 2016 the reports were submitted on 14 July 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 submissions 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 13 July 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:	
Name	Mr M A Siyonzana
Telephone number	051 405 8007
Cell number	082 821 9300
Fax number	051 405 8676
E-mail address	mxolisi.siyonzana@mangaung.co.za
Mayor/Executive Mayor:	
Name	Mr T M Manyoni
Telephone number	051 405 8015
Cell number	082 334 0919
Fax number	051 405 8663
E-mail address	thabo.manyoni@mangaung.co.za
Deputy Mayor/Executive Mayor:	
Name	
Telephone number	051 405 8640
Cell number	
Fax number	051 405 8971
E-mail address	
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
Name	Mr Tankiso Mea
Telephone number	051 405 8621
Cell number	
Fax number	051 405 8741
E-mail address	Tankiso.Mea@mangaung.co.za
Chief Financial Officer	
Name	Mr E M Mohlahlo
Telephone number	051 405 8625
Cell number	082 413 6113
Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za
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
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Official responsible for submitting financial information	
Name	Mr Dirk Pelser
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Secretary/PA to the Speaker:	
Name	Me S B Mncube
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Secretary/PA to the Mayor/Executive Mayor:	
Name	N Ndimande
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Secretary/PA to the Deputy Mayor/Executive Mayor:	
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Secretary/PA to the Municipal Manager:	
Name	Sonnet S Piechaczek
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Secretary/PA to the Chief Financial Officer	
Name	Me Petunia Ramagaga
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Cell number	073 032 5856
Fax number	051 405 8787
E-mail address	Petunia.Ramagaga@mangaung.co.za

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M12 June

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	871,212	913,073	745,311	70,342	752,220	745,311	6,909	1%	745,311
Service charges	2,887,093	3,615,605	3,225,982	256,973	3,108,113	3,225,982	(117,869)	-4%	3,225,982
Investment revenue	56,445	154,382	71,141	2,910	45,266	71,141	(25,875)	-36%	71,141
Transfers recognised - operational	667,291	615,255	633,047	–	591,763	633,047	(41,284)	-7%	633,047
Other own revenue	612,884	1,420,979	1,377,001	50,435	784,472	1,377,001	(592,529)	-43%	1,377,001
Total Revenue (excluding capital transfers and contributions)	5,094,926	6,719,294	6,052,483	380,660	5,281,834	6,052,483	(770,649)	-13%	6,052,483
Employee costs	1,261,006	1,711,051	1,442,519	123,250	1,420,735	1,442,519	(21,784)	-2%	1,442,519
Remuneration of Councillors	49,594	54,216	54,216	4,131	53,253	54,216	(962)	-2%	54,216
Depreciation & asset impairment	618,978	527,384	491,877	143,684	491,877	491,877	0	0%	491,877
Finance charges	97,064	224,941	142,470	31,151	86,113	142,470	(56,357)	-40%	142,470
Materials and bulk purchases	1,984,839	2,152,071	2,165,299	248,524	2,064,344	2,165,299	(100,955)	-5%	2,165,299
Transfers and grants	183,089	117,571	80,042	24,291	145,723	80,042	65,681	82%	80,042
Other expenditure	1,481,537	1,419,692	1,561,787	135,438	1,362,170	1,561,787	(199,617)	-13%	1,561,787
Total Expenditure	5,676,108	6,206,926	5,938,210	710,467	5,624,215	5,938,210	(313,995)	-5%	5,938,210
Surplus/(Deficit)	(581,183)	512,368	114,273	(329,808)	(342,381)	114,273	(456,654)	-400%	114,273
Transfers recognised - capital	684,359	754,004	860,866	–	–	860,866	(860,866)	-100%	860,866
Contributions & Contributed assets	15,088	20,953	20,953	509	2,619	20,953	(18,334)	-88%	20,953
Surplus/(Deficit) after capital transfers & contributions	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091	#####	-134%	996,091
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091	#####	-134%	996,091
Capital expenditure & funds sources									
Capital expenditure	1,329,213	1,793,891	1,851,179	47,629	1,470,263	1,851,179	(380,917)	-21%	1,851,179
Capital transfers recognised	723,918	754,004	860,866	11,140	698,998	860,866	(161,868)	-19%	860,866
Public contributions & donations	11,103	20,953	20,953	29	15,104	20,953	(5,849)	-28%	20,953
Borrowing	225,353	514,256	528,929	6,124	399,331	528,929	(129,598)	-25%	528,929
Internally generated funds	368,839	504,678	440,432	30,336	356,830	440,432	(83,602)	-19%	440,432
Total sources of capital funds	1,329,213	1,793,891	1,851,179	47,629	1,470,263	1,851,179	(380,917)	-21%	1,851,179
Financial position									
Total current assets	2,127,409	3,409,171	2,898,026		1,917,938				2,898,026
Total non current assets	15,191,027	14,227,264	14,956,181		16,354,579				14,956,181
Total current liabilities	1,642,251	1,884,610	1,812,180		2,953,457				1,812,180
Total non current liabilities	1,731,989	1,791,639	1,791,639		1,666,441				1,791,639
Community wealth/Equity	13,944,196	13,960,186	14,250,388		13,652,619				14,250,388
Cash flows									
Net cash from (used) operating	870,584	1,770,697	1,371,022	55,546	1,183,927	1,371,022	187,096	14%	1,371,022
Net cash from (used) investing	(1,339,331)	(1,587,741)	(1,598,115)	(63,787)	(1,556,833)	(1,598,115)	(41,282)	3%	(1,598,115)
Net cash from (used) financing	378,644	47,864	63,534	167	153,845	63,534	(90,311)	-142%	63,534
Cash/cash equivalents at the month/year end	362,164	680,156	382,606	–	457,232	382,606	(74,626)	-20%	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
Debtors Age Analysis									
Total By Income Source	334,343	143,895	124,696	163,687	97,193	131,574	522,362	1,960,959	3,478,709
Creditors Age Analysis									
Total Creditors	701,050	60,829	29,833	24,043	–	–	–	–	815,755

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M12 June

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	112,163	1,670,234	2,790,956	(1,120,722)	-40%	2,790,956
Executive and council	—	1,712	1,712	—	—	1,712	(1,712)	-100%	1,712
Budget and treasury office	2,186,435	2,758,087	2,722,306	110,963	1,646,465	2,722,306	(1,075,841)	-40%	2,722,306
Corporate services	17,321	66,938	66,938	1,200	23,769	66,938	(43,168)	-64%	66,938
<i>Community and public safety</i>	102,539	390,380	390,055	3,248	23,951	390,055	(366,103)	-94%	390,055
Community and social services	5,913	5,855	5,855	463	6,594	5,855	739	13%	5,855
Sport and recreation	1,884	2,080	2,080	586	2,207	2,080	127	6%	2,080
Public safety	80,774	73,881	73,563	1,557	8,146	73,563	(65,418)	-89%	73,563
Housing	13,963	308,542	308,542	642	7,003	308,542	(301,539)	-98%	308,542
Health	4	23	15	—	2	15	(13)	-89%	15
<i>Economic and environmental services</i>	7,854	9,801	9,761	471	7,060	9,761	(2,701)	-28%	9,761
Planning and development	6,617	7,096	7,096	393	5,522	7,096	(1,574)	-22%	7,096
Road transport	1,102	2,472	2,438	38	976	2,438	(1,462)	-60%	2,438
Environmental protection	136	233	227	41	562	227	335	148%	227
<i>Trading services</i>	3,458,949	4,245,267	3,721,465	263,563	3,559,867	3,721,465	(161,598)	-4%	3,721,465
Electricity	2,124,621	2,648,134	2,378,652	179,733	2,125,975	2,378,652	(252,677)	-11%	2,378,652
Water	740,333	975,463	762,954	42,729	746,613	762,954	(16,341)	-2%	762,954
Waste water management	363,836	355,690	317,532	29,019	400,323	317,532	82,791	26%	317,532
Waste management	230,160	265,980	262,328	12,081	286,956	262,328	24,629	9%	262,328
<i>Other</i>	21,273	22,065	22,065	1,722	23,341	22,065	1,275	6%	22,065
Total Revenue - Standard	5,794,373	7,494,251	6,934,301	381,168	5,284,453	6,934,301	(1,649,848)	-24%	6,934,301
Expenditure - Standard									
<i>Governance and administration</i>	1,138,142	1,401,089	1,307,382	135,151	1,166,622	1,307,382	(140,761)	-11%	1,307,382
Executive and council	262,826	390,291	399,444	38,764	369,526	399,444	(29,917)	-7%	399,444
Budget and treasury office	542,357	647,811	558,756	46,405	420,684	558,756	(138,072)	-25%	558,756
Corporate services	332,959	362,987	349,182	49,982	376,411	349,182	27,229	8%	349,182
<i>Community and public safety</i>	457,405	578,698	602,905	63,786	506,260	602,905	(96,644)	-16%	602,905
Community and social services	122,254	184,730	174,546	20,719	139,019	174,546	(35,527)	-20%	174,546
Sport and recreation	23,492	51,112	56,033	8,030	41,035	56,033	(14,998)	-27%	56,033
Public safety	218,509	244,730	258,707	24,954	218,914	258,707	(39,793)	-15%	258,707
Housing	81,539	84,296	101,115	9,309	98,551	101,115	(2,563)	-3%	101,115
Health	11,611	13,830	12,504	773	8,741	12,504	(3,763)	-30%	12,504
<i>Economic and environmental services</i>	794,332	512,102	506,819	91,463	420,873	506,819	(85,946)	-17%	506,819
Planning and development	79,213	99,522	101,679	8,754	63,610	101,679	(38,068)	-37%	101,679
Road transport	697,188	380,574	375,450	80,876	334,564	375,450	(40,886)	-11%	375,450
Environmental protection	17,930	32,006	29,690	1,834	22,699	29,690	(6,991)	-24%	29,690
<i>Trading services</i>	3,272,885	3,681,484	3,489,461	416,798	3,508,391	3,489,461	18,930	1%	3,489,461
Electricity	2,074,243	2,320,960	2,132,179	248,661	2,211,505	2,132,179	79,326	4%	2,132,179
Water	746,632	858,704	861,079	69,528	736,009	861,079	(125,070)	-15%	861,079
Waste water management	233,668	266,875	263,708	62,177	312,458	263,708	48,750	18%	263,708
Waste management	218,342	234,944	232,495	36,431	248,419	232,495	15,924	7%	232,495
<i>Other</i>	13,345	33,553	31,643	3,270	22,068	31,643	(9,574)	-30%	31,643
Total Expenditure - Standard	5,676,108	6,206,926	5,938,210	710,467	5,624,215	5,938,210	(313,995)	-5%	5,938,210
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091	(1,335,853)	-134%	996,091

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M12 June

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	112,163	1,670,234	2,790,956	(1,120,722)	-40%	2,790,956
Executive and council	-	1,712	1,712	-	-	1,712	(1,712)	-100.00%	1,712
Mayor and Council	-	1,712	1,712	-	-	1,712	(1,712)	-100.00%	1,712
Municipal Manager	-	-	-	-	-	-	-		-
Budget and treasury office	2,186,435	2,758,087	2,722,306	110,963	1,646,465	2,722,306	(1,075,841)	-39.52%	2,722,306
Corporate services	17,321	66,938	66,938	1,200	23,769	66,938	(43,168)	-64.49%	66,938
Human Resources	3,788	7,360	7,360	227	3,209	7,360	(4,151)	-56.40%	7,360
Information Technology	-	-	-	-	-	-	-		-
Property Services	12,328	55,725	55,725	908	19,357	55,725	(36,368)	-65.26%	55,725
Other Admin	1,205	3,853	3,853	65	1,204	3,853	(2,649)	-68.75%	3,853
Community and public safety	102,539	390,380	390,055	3,248	23,951	390,055	(366,103)	-93.86%	390,055
Community and social services	5,913	5,855	5,855	463	6,594	5,855	739	12.62%	5,855
Libraries and Archives	188	341	341	3	178	341	(163)	-47.75%	341
Museums & Art Galleries etc	0	14	14	-	-	14	(14)	-100.00%	14
Community halls and Facilities	-	-	-	-	-	-	-		-
Cemeteries & Crematoriums	2,968	2,750	2,750	260	3,208	2,750	458	16.66%	2,750
Child Care	-	-	-	-	-	-	-		-
Aged Care	-	-	-	-	-	-	-		-
Other Community	-	-	-	-	-	-	-		-
Other Social	2,757	2,750	2,750	199	3,208	2,750	458	16.65%	2,750
Sport and recreation	1,884	2,080	2,080	586	2,207	2,080	127	6.11%	2,080
Public safety	80,774	73,881	73,563	1,557	8,146	73,563	(65,418)	-88.93%	73,563
Police	80,140	73,105	73,105	1,411	7,632	73,105	(65,474)	-89.56%	73,105
Fire	604	776	458	146	514	458	56	12.22%	458
Civil Defence	-	-	-	-	-	-	-		-
Street Lighting	30	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Housing	13,963	308,542	308,542	642	7,003	308,542	(301,539)	-97.73%	308,542
Health	4	23	15	-	2	15	(13)	-89.38%	15
Clinics	-	-	-	-	-	-	-		-
Ambulance	-	-	-	-	-	-	-		-
Other	4	23	15	-	2	15	(13)	-89.38%	15
Economic and environmental services	7,854	9,801	9,761	471	7,060	9,761	(2,701)	-27.67%	9,761
Planning and development	6,617	7,096	7,096	393	5,522	7,096	(1,574)	-22.18%	7,096
Economic Development/Planning	1,580	495	495	0	9	495	(486)	-98.18%	495
Town Planning/Building enforcement	5,036	6,601	6,601	392	5,513	6,601	(1,088)	-16.48%	6,601
Licensing & Regulation	-	-	-	-	-	-	-		-
Road transport	1,102	2,472	2,438	38	976	2,438	(1,462)	-59.98%	2,438
Roads	-	1,322	1,322	-	-	1,322	(1,322)	-100.00%	1,322
Public Buses	-	-	-	-	-	-	-		-
Parking Garages	1,102	1,150	1,116	38	976	1,116	(140)	-12.54%	1,116
Vehicle Licensing and Testing	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Environmental protection	136	233	227	41	562	227	335	147.62%	227
Pollution Control	-	-	-	-	-	-	-		-
Biodiversity & Landscape	-	-	-	-	-	-	-		-
Other	136	233	227	41	562	227	335	147.62%	227
Trading services	3,458,949	4,245,267	3,721,465	263,563	3,559,867	3,721,465	(161,598)	-4.34%	3,721,465
Electricity	2,124,621	2,648,134	2,378,652	179,733	2,125,975	2,378,652	(252,677)	-10.62%	2,378,652
Electricity Distribution	2,124,621	2,646,134	2,378,652	179,733	2,125,975	2,378,652	(252,677)	-10.62%	2,378,652
Electricity Generation	-	2,000	-	-	-	-	-		-
Water	740,333	975,463	762,954	42,729	746,613	762,954	(16,341)	-2.14%	762,954
Water Distribution	740,333	975,463	762,954	42,729	746,613	762,954	(16,341)	-2.14%	762,954
Water Storage	-	-	-	-	-	-	-		-
Waste water management	363,836	355,690	317,532	29,019	400,323	317,532	82,791	26.07%	317,532
Sewerage	363,836	355,690	317,532	29,019	400,323	317,532	82,791	26.07%	317,532
Storm Water Management	-	-	-	-	-	-	-		-
Public Toilets	-	-	-	-	-	-	-		-
Waste management	230,160	265,980	262,328	12,081	286,956	262,328	24,629	9.39%	262,328
Solid Waste	230,160	265,980	262,328	12,081	286,956	262,328	24,629	9.39%	262,328
Other	21,273	22,065	22,065	1,722	23,341	22,065	1,275	5.78%	22,065
Air Transport	619	415	415	72	893	415	478	115.42%	415
Abattoirs	-	-	-	-	-	-	-		-
Tourism	-	62	62	-	-	62	(62)	-100.00%	62
Forestry	-	-	-	-	-	-	-		-
Markets	20,654	21,588	21,588	1,650	22,448	21,588	859	3.98%	21,588
Total Revenue - Standard	5,794,373	7,494,251	6,934,301	381,168	5,284,453	6,934,301	(1,649,848)	-23.79%	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									
Municipal governance and administration	1,138,142	1,401,089	1,307,382	135,151	1,166,622	1,307,382	(140,761)	-10.77%	1,307,382
Executive and council	262,826	390,291	399,444	38,764	369,526	399,444	(29,917)	-7.49%	399,444
Mayor and Council	250,294	375,195	369,624	38,089	292,101	369,624	(77,523)	-20.97%	369,624
Municipal Manager	12,533	15,096	29,820	675	77,425	29,820	47,605	159.64%	29,820
Budget and treasury office	542,357	647,811	558,756	46,405	420,684	558,756	(138,072)	-24.71%	558,756
Corporate services	332,959	362,987	349,182	49,982	376,411	349,182	27,229	7.80%	349,182
Human Resources	46,779	61,130	56,014	3,750	50,394	56,014	(5,621)	-10.03%	56,014
Information Technology	68,359	73,529	73,144	10,794	68,601	73,144	(4,542)	-6.21%	73,144
Property Services	27,750	34,890	31,370	2,653	24,694	31,370	(6,676)	-21.28%	31,370
Other Admin	190,071	193,438	188,654	32,786	232,722	188,654	44,068	23.36%	188,654
Community and public safety	457,405	578,698	602,905	63,786	506,260	602,905	(96,644)	-16.03%	602,905
Community and social services	122,254	184,730	174,546	20,719	139,019	174,546	(35,527)	-20.35%	174,546
Libraries and Archives	18,253	25,759	25,664	1,669	18,639	25,664	(7,025)	-27.37%	25,664
Museums & Art Galleries etc	1,513	2,226	1,739	137	833	1,739	(906)	-52.12%	1,739
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	16,342	27,854	26,036	2,258	21,957	26,036	(4,079)	-15.67%	26,036
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	-	-	-	-	-	-	-	-	-
Other Social	86,146	128,892	121,108	16,656	97,591	121,108	(23,516)	-19.42%	121,108
Sport and recreation	23,492	51,112	56,033	8,030	41,035	56,033	(14,998)	-26.77%	56,033
Public safety	218,509	244,730	258,707	24,954	218,914	258,707	(39,793)	-15.38%	258,707
Police	129,927	155,125	177,021	19,549	151,875	177,021	(25,146)	-14.20%	177,021
Fire	48,993	73,128	67,277	4,497	57,300	67,277	(9,977)	-14.83%	67,277
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	30,597	-	-	-	-	-	-	-	-
Other	8,992	16,477	14,409	907	9,739	14,409	(4,670)	-32.41%	14,409
Housing	81,539	84,296	101,115	9,309	98,551	101,115	(2,563)	-2.54%	101,115
Health	11,611	13,830	12,504	773	8,741	12,504	(3,763)	-30.10%	12,504
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	11,611	13,830	12,504	773	8,741	12,504	(3,763)	-30.10%	12,504
Economic and environmental services	794,332	512,102	506,819	91,463	420,873	506,819	(85,946)	-16.96%	506,819
Planning and development	79,213	99,522	101,679	8,754	63,610	101,679	(38,068)	-37.44%	101,679
Economic Development/Planning	33,512	36,937	39,402	1,112	25,203	39,402	(14,200)	-36.04%	39,402
Town Planning/Building enforcement	45,701	62,585	62,276	7,642	38,408	62,276	(23,869)	-38.33%	62,276
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	697,188	380,574	375,450	80,876	334,564	375,450	(40,886)	-10.89%	375,450
Roads	696,096	378,385	373,769	80,799	333,403	373,769	(40,366)	-10.80%	373,769
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	1,093	2,189	1,682	77	1,161	1,682	(521)	-30.96%	1,682
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Environmental protection	17,930	32,006	29,690	1,834	22,699	29,690	(6,991)	-23.55%	29,690
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	17,930	32,006	29,690	1,834	22,699	29,690	(6,991)	-23.55%	29,690
Trading services	3,272,885	3,681,484	3,489,461	416,798	3,508,391	3,489,461	18,930	0.54%	3,489,461
Electricity	2,074,243	2,320,960	2,132,179	248,661	2,211,505	2,132,179	79,326	3.72%	2,132,179
Electricity Distribution	2,067,465	2,276,890	2,132,179	248,661	2,211,502	2,132,179	79,323	3.72%	2,132,179
Electricity Generation	6,778	44,070	-	-	4	-	4	#DIV/0!	-
Water	746,632	858,704	861,079	69,528	736,009	861,079	(125,070)	-14.52%	861,079
Water Distribution	746,632	858,704	861,079	69,528	736,009	861,079	(125,070)	-14.52%	861,079
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	233,668	266,875	263,708	62,177	312,458	263,708	48,750	18.49%	263,708
Sewerage	233,668	266,875	263,708	62,177	312,458	263,708	48,750	18.49%	263,708
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	218,342	234,944	232,495	36,431	248,419	232,495	15,924	6.85%	232,495
Solid Waste	218,342	234,944	232,495	36,431	248,419	232,495	15,924	6.85%	232,495
Other	13,345	33,553	31,643	3,270	22,068	31,643	(9,574)	-30.26%	31,643
Air Transport	304	430	430	116	300	430	(130)	-30.29%	430
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	10,735	8,825	391	5,230	8,825	(3,594)	-40.73%	8,825
Forestry	-	-	-	-	-	-	-	-	-
Markets	13,041	22,388	22,388	2,763	16,538	22,388	(5,850)	-26.13%	22,388
Total Expenditure - Standard	5,676,108	6,206,926	5,938,210	710,467	5,624,215	5,938,210	(313,995)	-5.29%	5,938,210
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091	(1,335,853)	-134.11%	996,091

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12

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	809	5,789	13,304	(7,515)	-56.5%	13,304
Vote 4 - Finance	1,395,530	1,269,361	1,101,599	91,143	1,120,716	1,101,599	19,117	1.7%	1,101,599
Vote 5 - Social Services	89,177	81,545	81,179	2,240	18,002	81,179	(63,177)	-77.8%	81,179
Vote 6 - Planning	27,271	28,190	28,190	2,043	27,966	28,190	(223)	-0.8%	28,190
Vote 7 - Human Settlement and Housing	26,291	364,267	364,267	1,550	26,360	364,267	(337,907)	-92.8%	364,267
Vote 8 - Economic and Rural Development	–	557	557	–	4	557	(553)	-99.3%	557
Vote 9 - Engineering Services	593,995	357,013	318,854	29,019	400,323	318,854	81,469	25.6%	318,854
Vote 10 - Water Services	740,333	975,463	762,954	42,729	746,613	762,954	(16,341)	-2.1%	762,954
Vote 11 - Waste and Fleet Management	–	265,980	262,328	12,082	286,957	262,328	24,629	9.4%	262,328
Vote 12 - Miscellaneous Services	790,905	1,490,439	1,622,419	19,820	525,748	1,622,419	(1,096,670)	-67.6%	1,622,419
Vote 13 - Regional Operations	–	–	–	–	–	–	–		–
Vote 14 - Strategic Projects & Service Delivery Regulat	–	–	–	–	–	–	–		–
Vote 15 - Electricity - Centlec (Soc) Ltd	2,124,651	2,648,134	2,378,652	179,733	2,125,975	2,378,652	(252,677)	-10.6%	2,378,652
Total Revenue by Vote	5,794,373	7,494,251	6,934,301	381,168	5,284,453	6,934,301	(1,649,848)	-23.8%	6,934,301
Expenditure by Vote									
Vote 1 - City Manager	36,369	56,089	70,163	2,989	101,443	70,163	31,280	44.6%	70,163
Vote 2 - Executive Mayor	162,064	203,542	204,092	17,419	180,250	204,092	(23,842)	-11.7%	204,092
Vote 3 - Corporate Services	208,943	298,844	299,714	44,154	271,332	299,714	(28,382)	-9.5%	299,714
Vote 4 - Finance	229,491	286,591	281,776	25,751	235,806	281,776	(45,970)	-16.3%	281,776
Vote 5 - Social Services	341,372	474,628	476,528	49,148	391,296	476,528	(85,233)	-17.9%	476,528
Vote 6 - Planning	111,059	135,324	135,879	23,777	99,511	135,879	(36,368)	-26.8%	135,879
Vote 7 - Human Settlement and Housing	109,289	119,186	132,485	11,963	123,246	132,485	(9,239)	-7.0%	132,485
Vote 8 - Economic and Rural Development	–	47,672	47,672	1,503	30,426	47,672	(17,246)	-36.2%	47,672
Vote 9 - Engineering Services	1,255,071	651,923	642,303	143,351	650,485	642,303	8,182	1.3%	642,303
Vote 10 - Water Services	746,632	858,704	861,079	69,528	736,009	861,079	(125,070)	-14.5%	861,079
Vote 11 - Waste and Fleet Management	–	299,024	283,143	44,382	350,401	283,143	67,258	23.8%	283,143
Vote 12 - Miscellaneous Services	328,974	396,498	313,257	24,762	199,912	313,257	(113,345)	-36.2%	313,257
Vote 13 - Regional Operations	–	–	–	–	–	–	–		–
Vote 14 - Strategic Projects & Service Delivery Regulat	42,005	57,940	57,940	3,080	42,592	57,940	(15,348)	-26.5%	57,940
Vote 15 - Electricity - Centlec (Soc) Ltd	2,104,840	2,320,960	2,132,179	248,661	2,211,505	2,132,179	79,326	3.7%	2,132,179
Total Expenditure by Vote	5,676,108	6,206,926	5,938,210	710,467	5,624,215	5,938,210	(313,995)	-5.3%	5,938,210
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091	(1,335,853)	-134.1%	996,091

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12
June

Vote Description R thousand	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - City Manager	—	—	—	—	—	—	—		—
1.1 - Office of the City Manager	—	—	—	—	—	—	—		—
1.2 - Deputy Executive Director Operations	—	—	—	—	—	—	—		—
1.3 - Deputy Executive Director Performance	—	—	—	—	—	—	—		—
1.4 - Risk Management and Anti-Fraud & Corruption	—	—	—	—	—	—	—		—
Vote 2 - Executive Mayor	—	—	—	—	—	—	—		—
2.1 - Office of the Speaker	—	—	—	—	—	—	—		—
2.2 - Office of the Executive Mayor	—	—	—	—	—	—	—		—
2.3 - Office of the Councils Whip	—	—	—	—	—	—	—		—
Vote 3 - Corporate Services	6,219	13,304	13,304	809	5,789	13,304	(7,515)	-56%	13,304
3.1 - Head	—	—	—	—	—	—	—		—
3.2 - Human Resource Development	3,788	5,407	5,407	39	1,048	5,407	(4,360)	-81%	5,407
3.3 - Human Resource Management	—	1,965	1,965	188	2,161	1,965	196	10%	1,965
3.4 - Labour Relations	—	—	—	—	—	—	—		—
3.5 - Legal Services	—	—	—	—	—	—	—		—
3.6 - Facilities Management	—	5,932	5,932	582	2,581	5,932	(3,352)	-56%	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	91,143	1,120,716	1,101,599	19,117	2%	1,101,599
4.1 - Property Rates	1,218,171	1,109,214	941,452	70,342	946,327	941,452	4,875	1%	941,452
4.2 - Chief Financial Officer	—	1,712	1,712	—	—	1,712	(1,712)	-100%	1,712
4.3 - Financial Management	—	1,335	1,335	3,205	3,205	1,335	1,870	140%	1,335
4.4 - Supply Chain Management	—	9,963	9,963	25	2,459	9,963	(7,503)	-75%	9,963
4.5 - Revenue Management	785	147,082	147,082	17,571	168,725	147,082	21,642	15%	147,082
4.6 - Meter Reading	2,805	55	55	—	—	55	(55)	-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	2,240	18,002	81,179	(63,177)	-78%	81,179
5.1 - Administration	—	—	—	—	—	—	—		—
5.2 - Social Development	—	600	585	114	1,578	585	993	170%	585
5.3 - Emergency Management Services	1,001	776	458	146	514	458	56	12%	458
5.4 - Public Safety	—	74,255	74,221	1,449	8,608	74,221	(65,613)	-88%	74,221
5.5 - Parks and Cemeteries	604	5,915	5,915	531	7,302	5,915	1,387	23%	5,915
5.6 - Disaster Management	81,242	—	—	—	—	—	—		—
Vote 6 - Planning	27,271	28,190	28,190	2,043	27,966	28,190	(223)	-1%	28,190
6.1 - Administration and Finance	—	—	—	—	—	—	—		—
6.2 - Town and Regional Planning	—	174	174	2	21	174	(153)	-88%	174
6.3 - Land Use Control	1,580	6,427	6,427	391	5,492	6,427	(935)	-15%	6,427
6.4 - Architectural and Survey Services	23	—	—	—	—	—	—		—
6.5 - Geographic Information Services	5,013	—	—	—	—	—	—		—
6.6 - Environmental Management	—	—	—	—	—	—	—		—
6.7 - Economic Development	—	—	—	0	5	—	5	#DIV/0!	—
6.8 - Fresh Produce Market	20,654	21,588	21,588	1,650	22,448	21,588	859	4%	21,588
Vote 7 - Human Settlement and Housing	26,291	364,267	364,267	1,550	26,360	364,267	(337,907)	-93%	364,267
7.1 - Head	15	—	—	2	29	—	29	#DIV/0!	—
7.2 - Rental and Social Housing	13,913	6,661	6,661	640	6,927	6,661	266	4%	6,661
7.3 - Land Development and Property Management	12,328	55,725	55,725	908	19,357	55,725	(36,368)	-65%	55,725
7.4 - Implementation Support	36	301,881	301,881	—	47	301,881	(301,833)	-100%	301,881
7.5 - BNG Property Management	—	—	—	—	—	—	—		—
7.6 - Informal Settlements	—	—	—	—	—	—	—		—
7.7 - Housing	—	—	—	—	—	—	—		—
Vote 8 - Economic and Rural Development	—	557	557	—	4	557	(553)	-99%	557
8.1 - Administration and Strategic Support	—	—	—	—	4	—	4	#DIV/0!	—
8.2 - Marketing and Investment Promotion	—	—	—	—	—	—	—		—
8.3 - Tourism	—	62	62	—	—	62	(62)	-100%	62
8.4 - Rural Development	—	—	—	—	—	—	—		—
8.5 - SMME's	—	495	495	—	—	495	(495)	-100%	495
Vote 9 - Engineering Services	593,995	357,013	318,854	29,019	400,323	318,854	81,469	26%	318,854
9.1 - Head	—	—	—	—	—	—	—		—
9.2 - Fleet Services and Engineering Support	—	—	—	—	—	—	—		—
9.3 - Roads and Stormwater	—	1,322	1,322	—	—	1,322	(1,322)	-100%	1,322
9.4 - Solid Waste Management	230,160	—	—	—	—	—	—		—
9.5 - Sanitation	363,836	355,690	317,532	29,019	400,323	317,532	82,791	26%	317,532
Vote 10 - Water Services	740,333	975,463	762,954	42,729	746,613	762,954	(16,341)	-2%	762,954
10.1 - Water	740,333	975,463	762,954	42,729	746,613	762,954	(16,341)	-2%	762,954
Vote 11 - Waste and Fleet Management	—	265,980	262,328	12,082	286,957	262,328	24,629	9%	262,328
11.1 - Strategic and Administration Support	—	—	—	—	—	—	—		—
11.2 - Landfill Site Management	—	—	—	—	—	—	—		—
11.3 - Disposal Sites	—	75	75	—	—	75	(75)	-100%	75
11.4 - Solid Waste Management	—	—	—	—	—	—	—		—
11.5 - Public Cleansing	—	—	—	—	—	—	—		—
11.6 - Domestic Waste	—	265,541	261,889	659	(8,124)	261,889	(270,012)	-103%	261,889
11.7 - Trade Waste	—	—	—	11,422	295,080	—	295,080	#DIV/0!	—
11.8 - Botshabelo	—	186	186	—	—	186	(186)	-100%	186
11.9 - Thaba Nchu	—	178	178	—	—	178	(178)	-100%	178
11.10 - Fleet Services	—	—	—	0	1	—	1	#DIV/0!	—
Vote 12 - Miscellaneous Services	790,905	1,490,439	1,622,419	19,820	525,748	1,622,419	(1,096,670)	-68%	1,622,419
12.1 - Transfers, Grants and Miscellaneous	790,905	1,490,439	1,622,419	19,820	525,748	1,622,419	(1,096,670)	-68%	1,622,419
Vote 13 - Regional Operations	—	—	—	—	—	—	—		—
Vote 14 - Strategic Projects & Service Delivery	—	—	—	—	—	—	—		—
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	179,733	2,125,975	2,378,652	(252,677)	-11%	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	179,387	2,122,495	2,373,454	(250,959)	-11%	2,373,454
15.5 - Corporate Services	1,981	3,198	3,198	83	1,767	3,198	(1,430)	-45%	3,198
15.6 - Engineering	—	2,000	2,000	254	1,690	2,000	(310)	-16%	2,000
15.7 - Customer Services	1,150	—	—	—	—	—	—		—
15.8 - Design and Development, Engineering Works	49,626	923	—	9	22	—	22	#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	381,168	5,284,453	6,934,301	(1,649,848)	-24%	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	2,989	101,443	70,163	31,280	45%	70,163
1.1 - Office of the City Manager	12,533	15,096	29,170	675	77,425	29,170	48,255	165%	29,170
1.2 - Deputy Executive Director Operations	7,037	11,923	11,923	598	5,196	11,923	(6,727)	-56%	11,923
1.3 - Deputy Executive Director Performance	5,114	10,836	10,836	602	6,893	10,836	(3,943)	-36%	10,836
1.4 - Risk Management and Anti-Fraud & Corruption	11,684	18,234	18,234	1,115	11,929	18,234	(6,305)	-35%	18,234
Vote 2 - Executive Mayor	162,064	203,542	204,092	17,419	180,250	204,092	(23,842)	-12%	204,092
2.1 - Office of the Speaker	87,739	110,076	110,076	8,119	99,636	110,076	(10,440)	-9%	110,076
2.2 - Office of the Executive Mayor	67,449	85,501	86,051	8,553	73,696	86,051	(12,355)	-14%	86,051
2.3 - Office of the Councils Whip	6,876	7,965	7,965	746	6,918	7,965	(1,047)	-13%	7,965
Vote 3 - Corporate Services	208,943	298,844	299,714	44,154	271,332	299,714	(28,382)	-9%	299,714
3.1 - Head	3,040	6,056	5,092	783	5,318	5,092	226	4%	5,092
3.2 - Human Resource Development	14,479	16,693	14,409	611	12,334	14,409	(2,075)	-14%	14,409
3.3 - Human Resource Management	26,575	38,521	33,259	2,428	29,121	33,259	(4,138)	-12%	33,259
3.4 - Labour Relations	7,059	8,058	8,058	653	8,902	8,058	843	10%	8,058
3.5 - Legal Services	11,575	13,718	16,456	1,743	15,210	16,456	(1,246)	-8%	16,456
3.6 - Facilities Management	59,983	118,550	127,812	25,968	114,213	127,812	(13,599)	-11%	127,812
3.7 - Safety and Loss Control	2,212	2,877	642	160	2,070	642	1,428	223%	642
3.8 - Committee Services	15,662	20,843	20,843	1,014	15,563	20,843	(5,280)	-25%	20,843
3.9 - Information Technology and Management	68,359	73,529	73,144	10,794	68,601	73,144	(4,542)	-6%	73,144
Vote 4 - Finance	229,491	286,591	281,776	25,751	235,806	281,776	(45,970)	-16%	281,776
4.1 - Property Rates	12,326	4,816	—	740	4,093	—	4,093	#DIV/0!	—
4.2 - Chief Financial Officer	16,108	51,805	51,805	5,054	29,552	51,805	(22,253)	-43%	51,805
4.3 - Financial Management	3,514	9,876	9,876	540	6,267	9,876	(3,609)	-37%	9,876
4.4 - Supply Chain Management	1,482	25,869	25,869	1,702	20,544	25,869	(5,324)	-21%	25,869
4.5 - Revenue Management	5,980	134,875	134,875	11,564	114,372	134,875	(20,504)	-15%	134,875
4.6 - Meter Reading	18,951	33,968	33,968	3,173	41,507	33,968	7,539	22%	33,968
4.7 - Asset Management	158,277	13,527	13,527	2,721	16,212	13,527	2,686	20%	13,527
4.8 - Financial Accounting	12,852	11,856	11,856	256	3,259	11,856	(8,597)	-73%	11,856
Vote 5 - Social Services	341,372	474,628	476,528	49,148	391,296	476,528	(85,233)	-18%	476,528
5.1 - Administration	3,428	7,101	8,001	805	4,907	8,001	(3,094)	-39%	8,001
5.2 - Social Development	50,548	70,453	67,080	4,769	52,556	67,080	(14,524)	-22%	67,080
5.3 - Emergency Management Services	48,993	73,128	67,277	4,497	57,300	67,277	(9,977)	-15%	67,277
5.4 - Public Safety	131,020	157,314	178,205	19,626	153,036	178,205	(25,169)	-14%	178,205
5.5 - Parks and Cemeteries	98,391	150,155	141,556	18,543	113,758	141,556	(27,798)	-20%	141,556
5.6 - Disaster Management	8,992	16,477	14,409	907	9,739	14,409	(4,670)	-32%	14,409
Vote 6 - Planning	111,059	135,324	135,879	23,777	99,511	135,879	(36,368)	-27%	135,879
6.1 - Administration and Finance	15,468	41,762	41,762	13,035	38,887	41,762	(2,875)	-7%	41,762
6.2 - Town and Regional Planning	25,011	20,658	21,213	4,581	13,983	21,213	(7,230)	-34%	21,213
6.3 - Land Use Control	16,048	26,557	26,557	2,372	18,440	26,557	(8,116)	-31%	26,557
6.4 - Architectural and Survey Services	—	8,047	8,047	241	2,891	8,047	(5,155)	-64%	8,047
6.5 - Geographic Information Services	1,866	7,324	7,324	447	3,093	7,324	(4,231)	-58%	7,324
6.6 - Environmental Management	3,337	8,588	8,588	337	5,671	8,588	(2,918)	-34%	8,588
6.7 - Economic Development	33,512	—	—	—	7	—	7	#DIV/0!	—
6.8 - Fresh Produce Market	13,041	22,388	22,388	2,763	16,538	22,388	(5,850)	-26%	22,388
Vote 7 - Human Settlement and Housing	109,289	119,186	132,485	11,963	123,246	132,485	(9,239)	-7%	132,485
7.1 - Head	29,786	11,736	25,034	1,320	15,072	25,034	(9,962)	-40%	25,034
7.2 - Rental and Social Housing	19,838	22,942	22,942	2,135	38,404	22,942	15,462	67%	22,942
7.3 - Land Development and Property Management	27,750	34,890	34,890	2,653	24,694	34,890	(10,196)	-29%	34,890
7.4 - Implementation Support	3,391	8,916	8,916	887	5,008	8,916	(3,909)	-44%	8,916
7.5 - BNG Property Management	1,724	5,431	5,431	2,338	11,268	5,431	5,837	107%	5,431
7.6 - Informal Settlements	26,801	35,271	35,271	2,629	28,800	35,271	(6,471)	-18%	35,271
7.7 - Housing	—	—	—	—	—	—	—	—	—
Vote 8 - Economic and Rural Development	—	47,672	47,672	1,503	30,426	47,672	(17,246)	-36%	47,672
8.1 - Administration and Strategic Support	—	5,483	5,483	207	1,563	5,483	(3,920)	-72%	5,483
8.2 - Marketing and Investment Promotion	—	13,895	13,895	218	14,565	13,895	669	5%	13,895
8.3 - Tourism	—	10,735	10,735	391	5,230	10,735	(5,504)	-51%	10,735
8.4 - Rural Development	—	11,417	11,417	204	3,072	11,417	(8,346)	-73%	11,417
8.5 - SMME's	—	6,141	6,141	483	5,996	6,141	(145)	-2%	6,141
Vote 9 - Engineering Services	1,255,071	651,923	642,303	143,351	650,485	642,303	8,182	1%	642,303
9.1 - Head	4,422	6,663	4,651	374	4,624	4,651	(27)	-1%	4,651
9.2 - Fleet Services and Engineering Support	—	—	25	—	—	25	(25)	-100%	25
9.3 - Roads and Stormwater	696,096	378,385	372,561	80,799	333,403	372,561	(39,158)	-11%	372,561
9.4 - Solid Waste Management	218,342	—	—	—	—	—	—	—	—
9.5 - Sanitation	233,668	266,875	265,065	62,177	312,458	265,065	47,393	18%	265,065
Vote 10 - Water Services	746,632	858,704	861,079	69,528	736,009	861,079	(125,070)	-15%	861,079
10.1 - Water	746,632	858,704	861,079	69,528	736,009	861,079	(125,070)	-15%	861,079
Vote 11 - Waste and Fleet Management	—	299,024	283,143	44,382	350,401	283,143	67,258	24%	283,143
11.1 - Strategic and Administration Support	—	3,689	3,689	73	683	3,689	(3,006)	-81%	3,689
11.2 - Landfill Site Management	—	15,150	15,150	1,286	4,504	15,150	(10,646)	-70%	15,150
11.3 - Disposal Sites	—	52,263	52,263	9,763	38,451	52,263	(13,812)	-26%	52,263
11.4 - Solid Waste Management	—	7,185	7,185	395	4,591	7,185	(2,594)	-36%	7,185
11.5 - Public Cleansing	—	47,383	47,383	6,017	48,802	47,383	1,418	3%	47,383
11.6 - Domestic Waste	—	40,589	24,708	5,249	45,970	24,708	21,262	86%	24,708
11.7 - Trade Waste	—	30,565	30,565	8,958	60,254	30,565	29,689	97%	30,565
11.8 - Botshabelo	—	24,680	24,680	2,370	25,931	24,680	1,251	5%	24,680
11.9 - Thaba Nchu	—	17,128	17,128	2,394	19,915	17,128	2,787	16%	17,128
11.10 - Fleet Services	—	60,390	60,390	7,878	101,299	60,390	40,909	68%	60,390
Vote 12 - Miscellaneous Services	328,974	396,498	313,257	24,762	199,912	313,257	(113,345)	-36%	313,257
12.1 - Transfers, Grants and Miscellaneous	328,974	396,498	313,257	24,762	199,912	313,257	(113,345)	-36%	313,257
Vote 13 - Regional Operations	—	—	—	—	—	—	—	—	—
Vote 14 - Strategic Projects & Service Delivery	42,005	57,940	57,940	3,080	42,592	57,940	(15,348)	-26%	57,940
14.1 - Head	6,410	16,701	16,701	535	12,078	16,701	(4,623)	-28%	16,701
14.2 - Strategic Projects	17,234	2,420	2,864	347	2,801	2,864	(63)	-2%	2,864
14.3 - City Services, Monitoring and Evaluation	2	1,599	1,599	120	1,236	1,599	(363)	-23%	1,599
14.4 - Regional Centre Bloemfontein	6,309	17,360	16,916	878	11,350	16,916	(5,567)	-33%	16,916
14.5 - Regional Centre Botshabelo	8,082	11,006	11,006	716	8,674	11,006	(2,332)	-21%	11,006
14.6 - Regional Centre Thaba Nchu	3,968	8,853	8,853	484	6,453	8,853	(2,400)	-27%	8,853
Vote 15 - Electricity - Centlec (Soc) Ltd	2,104,840	2,320,960	2,132,179	248,661	2,211,505	2,132,179	79,326	4%	2,132,179
15.1 - Board of Directors	1,882	2,649	942	13	1,903	942	961	102%	942
15.2 - Company Secretary	2,340	3,751	3,751	590	1,998	3,751	(1,753)	-47%	3,751
15.3 - Chief Executive Officer	52,150	75,576	57,624	4,580	56,256	57,624	(1,367)	-2%	57,624
15.4 - Finance	531,273	513,220	456,043	40,020	432,801	456,043	(23,242)	-5%	456,043
15.5 - Corporate Services	57,986	33,509	125,299	9,534	119,176	125,299	(6,122)	-5%	125,299
15.6 - Engineering	9,006	44,070	44,070	4,026	26,366	44,070	(17,704)	-40%	44,070
15.7 - Customer Services	94,729	—	1,411,796	1,851	13,056	1,411,796	(1,398,741)	-99%	1,411,796
15.8 - Design and Development, Engineering Works	33,522	1,596,374	32,655	184,618	1,532,502	32,655	1,499,848	4593%	32,655
15.9 - Compliance and Performance	1,291,357	51,811	—	3,429	27,447	—	27,447	#DIV/0!	—
15.10 - Street Lights	30,597	—	—	—	—	—	—	—	—
Total Expenditure by Vote	5,676,108	6,206,926	5,938,210	710,467	5,624,215	5,938,210	(313,995)	-5%	5,938,210
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091	(1,335,853)	-134%	996,091

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	70,342	752,220	745,311	6,909	1%	745,311
Property rates - penalties & collection charges		–	–	–	–	–	–		–
Service charges - electricity revenue	1,797,950	2,411,023	2,275,719	173,953	2,064,276	2,275,719	(211,443)	-9%	2,275,719
Service charges - water revenue	659,267	876,185	663,676	42,308	646,025	663,676	(17,651)	-3%	663,676
Service charges - sanitation revenue	292,453	235,259	197,101	28,635	281,783	197,101	84,682	43%	197,101
Service charges - refuse revenue	137,423	93,138	89,486	12,076	116,029	89,486	26,543	30%	89,486
Service charges - other		–	–	–	–	–	–		–
Rental of facilities and equipment	28,371	33,298	33,298	2,054	21,605	33,298	(11,693)	-35%	33,298
Interest earned - external investments	56,445	154,382	71,141	2,910	45,266	71,141	(25,875)	-36%	71,141
Interest earned - outstanding debtors	180,628	161,227	155,007	17,702	173,685	155,007	18,678	12%	155,007
Dividends received		–	–	–	–	–	–		–
Fines	79,198	72,361	71,361	1,516	7,246	71,361	(64,115)	-90%	71,361
Licences and permits	171	1,010	1,010	43	657	1,010	(354)	-35%	1,010
Agency services	4,751	7,105	6,500	399	4,788	6,500	(1,712)	-26%	6,500
Transfers recognised - operational	667,291	615,255	633,047	–	591,763	633,047	(41,284)	-7%	633,047
Other revenue	319,755	1,145,439	1,109,555	28,721	576,491	1,109,555	(533,064)	-48%	1,109,555
Gains on disposal of PPE	10	540	270	–	–	270	(270)	-100%	270
Total Revenue (excluding capital transfers and contributions)	5,094,926	6,719,294	6,052,483	380,660	5,281,834	6,052,483	(770,649)	-13%	6,052,483
Expenditure By Type									
Employee related costs	1,261,006	1,711,051	1,442,519	123,250	1,420,735	1,442,519	(21,784)	-2%	1,442,519
Remuneration of councillors	49,594	54,216	54,216	4,131	53,253	54,216	(962)	-2%	54,216
Debt impairment	636,516	242,626	242,626	20,219	242,626	242,626	–		242,626
Depreciation & asset impairment	618,978	527,384	491,877	143,684	491,877	491,877	0	0%	491,877
Finance charges	97,064	224,941	142,470	31,151	86,113	142,470	(56,357)	-40%	142,470
Bulk purchases	1,614,568	1,728,414	1,728,414	192,933	1,683,990	1,728,414	(44,424)	-3%	1,728,414
Other materials	370,271	423,657	436,885	55,591	380,354	436,885	(56,532)	-13%	436,885
Contracted services	281,759	401,957	422,170	55,774	388,392	422,170	(33,777)	-8%	422,170
Transfers and grants	183,089	117,571	80,042	24,291	145,723	80,042	65,681	82%	80,042
Other expenditure	545,432	775,109	896,991	59,446	731,152	896,991	(165,840)	-18%	896,991
Loss on disposal of PPE	17,830			–	–		–		
Total Expenditure	5,676,108	6,206,926	5,938,210	710,467	5,624,215	5,938,210	(313,995)	-5%	5,938,210
Surplus/(Deficit)	(581,183)	512,368	114,273	(329,808)	(342,381)	114,273	(456,654)	(0)	114,273
Transfers recognised - capital	684,359	754,004	860,866	–	–	860,866	(860,866)	(0)	860,866
Contributions recognised - capital	15,088	20,953	20,953	509	2,619	20,953	(18,334)	(0)	20,953
Contributed assets				–	–		–		
Surplus/(Deficit) after capital transfers & contributions	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091			996,091
Taxation				–	–		–		
Surplus/(Deficit) after taxation	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091			996,091
Attributable to minorities				–	–				
Surplus/(Deficit) attributable to municipality	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091			996,091
Share of surplus/ (deficit) of associate				–	–				
Surplus/ (Deficit) for the year	118,264	1,287,325	996,091	(329,299)	(339,762)	996,091			996,091

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M12 June

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	836	23,878	33,865	(9,987)	-29%	33,865
Vote 4 - Finance	525	4,880	4,880	551	2,697	4,880	(2,182)	-45%	4,880
Vote 5 - Social Services	53,294	40,465	28,579	120	22,141	28,579	(6,438)	-23%	28,579
Vote 6 - Planning	45,542	55,939	59,593	248	31,453	59,593	(28,140)	-47%	59,593
Vote 7 - Human Settlement and Housing	–	4,000	4,000	–	3,855	4,000	(145)	-4%	4,000
Vote 8 - Economic and Rural Development	–	13,157	11,157	2,227	9,653	11,157	(1,504)	-13%	11,157
Vote 9 - Engineering Services	390,156	496,053	588,684	3,660	567,206	588,684	(21,478)	-4%	588,684
Vote 10 - Water Services	306,167	139,063	151,424	–	141,852	151,424	(9,571)	-6%	151,424
Vote 11 - Waste and Fleet Management	–	106,056	104,056	5,596	79,543	104,056	(24,513)	-24%	104,056
Vote 12 - Miscellaneous Services	–	–	–	–	–	–	–		–
Vote 13 - Regional Operations	–	–	–	–	–	–	–		–
Vote 14 - Strategic Projects & Service Delivery Regulation	5,000	20,000	20,000	–	17,917	20,000	(2,083)	-10%	20,000
Vote 15 - Electricity - Centlec (Soc) Ltd	239,455	325,357	246,123	25,855	239,390	246,123	(6,732)	-3%	246,123
Total Capital Multi-year expenditure	1,065,975	1,229,009	1,252,360	39,092	1,139,586	1,252,360	(112,774)	-9%	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	2,080	6,614	6,934	(320)	-5%	6,934
Vote 4 - Finance	5,432	725	725	–	132	725	(593)	-82%	725
Vote 5 - Social Services	4,564	27,136	45,003	2,017	15,868	45,003	(29,136)	-65%	45,003
Vote 6 - Planning	21,018	110,700	87,262	529	19,623	87,262	(67,639)	-78%	87,262
Vote 7 - Human Settlement and Housing	9,946	56,200	56,200	2,509	40,255	56,200	(15,945)	-28%	56,200
Vote 8 - Economic and Rural Development	–	5,696	4,232	–	24	4,232	(4,208)	-99%	4,232
Vote 9 - Engineering Services	165,621	241,134	237,063	808	162,954	237,063	(74,109)	-31%	237,063
Vote 10 - Water Services	4,000	116,000	159,610	–	84,612	159,610	(74,998)	-47%	159,610
Vote 11 - Waste and Fleet Management	–	1,790	1,790	595	595	1,790	(1,195)	-67%	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	8,537	330,676	598,819	(268,143)	-45%	598,819
Total Capital Expenditure	1,329,213	1,793,891	1,851,179	47,629	1,470,263	1,851,179	(380,917)	-21%	1,851,179
Capital Expenditure - Standard Classification									
Governance and administration	87,619	145,151	146,183	7,576	113,913	146,183	(32,270)	-22%	146,183
Executive and council	5,000	20,000	20,000	–	17,917	20,000	(2,083)	-10%	20,000
Budget and treasury office	5,957	5,605	5,605	551	2,830	5,605	(2,775)	-50%	5,605
Corporate services	76,662	119,546	120,579	7,025	93,167	120,579	(27,412)	-23%	120,579
Community and public safety	81,151	130,841	143,112	6,335	88,654	143,112	(54,458)	-38%	143,112
Community and social services	45,129	55,617	60,707	1,666	30,338	60,707	(30,369)	-50%	60,707
Sport and recreation	15,996	13,040	13,266	2,082	9,319	13,266	(3,948)	-30%	13,266
Public safety	9,906	11,984	8,939	79	4,887	8,939	(4,052)	-45%	8,939
Housing	9,946	50,200	60,200	2,509	44,111	60,200	(16,089)	-27%	60,200
Health	174	–	–	–	–	–	–		–
Economic and environmental services	248,371	465,792	489,815	7,615	333,122	489,815	(156,693)	-32%	489,815
Planning and development	64,202	184,742	159,495	2,756	60,474	159,495	(99,020)	-62%	159,495
Road transport	181,345	281,050	326,384	4,467	269,833	326,384	(56,551)	-17%	326,384
Environmental protection	2,824	–	3,936	392	2,815	3,936	(1,121)	-28%	3,936
Trading services	909,714	1,051,356	1,069,319	25,855	934,325	1,069,319	(134,993)	-13%	1,069,319
Electricity	282,577	325,357	246,123	25,855	239,390	246,123	(6,732)	-3%	246,123
Water	310,167	255,063	311,033	–	226,464	311,033	(84,569)	-27%	311,033
Waste water management	301,978	456,137	499,363	–	460,327	499,363	(39,036)	-8%	499,363
Waste management	14,992	14,800	12,800	–	8,144	12,800	(4,656)	-36%	12,800
Other	2,357	750	2,750	248	248	2,750	(2,503)	-91%	2,750
Total Capital Expenditure - Standard Classification	1,329,213	1,793,891	1,851,179	47,629	1,470,263	1,851,179	(380,917)	-21%	1,851,179
Funded by:									
National Government	699,139	754,004	858,268	11,140	697,957	858,268	(160,310)	-19%	858,268
Provincial Government	24,779	–	2,598	–	1,041	2,598	(1,557)	-60%	2,598
District Municipality	–	–	–	–	–	–	–		–
Other transfers and grants	–	–	–	–	–	–	–		–
Transfers recognised - capital	723,918	754,004	860,866	11,140	698,998	860,866	(161,868)	-19%	860,866
Public contributions & donations	11,103	20,953	20,953	29	15,104	20,953	(5,849)	-28%	20,953
Borrowing	225,353	514,256	528,929	6,124	399,331	528,929	(129,598)	-25%	528,929
Internally generated funds	368,839	504,678	440,432	30,336	356,830	440,432	(83,602)	-19%	440,432
Total Capital Funding	1,329,213	1,793,891	1,851,179	47,629	1,470,263	1,851,179	(380,917)	-21%	1,851,179

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M12 June

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	836	23,878	33,865	(9,987)	-29%	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	31	21,235	28,665	(7,430)	-26%	28,665
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	9,717	5,200	5,200	805	2,643	5,200	(2,557)	-49%	5,200
Vote 4 - Finance	525	4,880	4,880	551	2,697	4,880	(2,182)	-45%	4,880
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer	-	-	-	-	-	-	-	-	-
4.3 - Financial Management	-	-	-	-	-	-	-	-	-
4.4 - Supply Chain Management	-	-	-	-	-	-	-	-	-
4.5 - Revenue Management	137	-	-	-	-	-	-	-	-
4.6 - Meter Reading	-	-	-	-	-	-	-	-	-
4.7 - Asset Management	389	4,880	4,880	551	2,697	4,880	(2,182)	-45%	4,880
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	53,294	40,465	28,579	120	22,141	28,579	(6,438)	-23%	28,579
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	2,824	-	-	-	-	-	-	-	-
5.3 - Emergency Management Services	2,201	7,000	700	-	-	700	(700)	-100%	700
5.4 - Public Safety	3,668	3,840	3,840	7	2,065	3,840	(1,775)	-46%	3,840
5.5 - Parks and Cemeteries	44,177	29,625	23,475	112	20,076	23,475	(3,399)	-14%	23,475
5.6 - Disaster Management	425	-	565	-	-	565	(565)	-100%	565
Vote 6 - Planning	45,542	55,939	59,593	248	31,453	59,593	(28,140)	-47%	59,593
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	49,189	42,321	-	24,760	42,321	(17,562)	-41%	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	10,275	(5,859)	-57%	10,275
6.6 - Environmental Management	497	-	-	-	-	-	-	-	-
6.7 - Economic Development	1,836	-	6,247	-	2,030	6,247	(4,217)	-68%	6,247
6.8 - Fresh Produce Market	2,158	750	750	248	248	750	(503)	-67%	750
Vote 7 - Human Settlement and Housing	-	4,000	4,000	-	3,855	4,000	(145)	-4%	4,000
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	4,000	4,000	-	3,855	4,000	(145)	-4%	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	2,227	9,653	11,157	(1,504)	-13%	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	-	-	1,000	(1,000)	-100%	1,000
8.5 - SMME's	-	10,157	10,157	2,227	9,653	10,157	(504)	-5%	10,157
Vote 9 - Engineering Services	390,156	496,053	588,684	3,660	567,206	588,684	(21,478)	-4%	588,684
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	138,301	148,338	203,980	3,660	182,677	203,980	(21,303)	-10%	203,980
9.4 - Solid Waste Management	14,992	-	-	-	-	-	-	-	-
9.5 - Sanitation	236,863	347,715	384,704	-	384,529	384,704	(175)	0%	384,704
Vote 10 - Water Services	306,167	139,063	151,424	-	141,852	151,424	(9,571)	-6%	151,424
10.1 - Water	306,167	139,063	151,424	-	141,852	151,424	(9,571)	-6%	151,424
Vote 11 - Waste and Fleet Management	-	106,056	104,056	5,596	79,543	104,056	(24,513)	-24%	104,056
11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-	-
11.2 - Landfill Site Management	-	14,800	12,500	-	-	12,500	(12,500)	-100%	12,500
11.3 - Disposal Sites	-	-	-	-	-	-	-	-	-
11.4 - Solid Waste Management	-	-	-	-	8,144	-	8,144	#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	5,596	71,398	91,556	(20,158)	-22%	91,556
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery	5,000	20,000	20,000	-	17,917	20,000	(2,083)	-10%	20,000
14.1 - Head	-	-	-	-	-	-	-	-	-
14.2 - Strategic Projects	5,000	20,000	20,000	-	17,917	20,000	(2,083)	-10%	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	25,855	239,390	246,123	(6,732)	-3%	246,123
15.1 - Board of Directors	-	-	-	-	-	-	-	-	-
15.2 - Company Secretary	-	-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer	-	5,000	5,000	668	1,566	5,000	(3,434)	-69%	5,000
15.4 - Finance	-	-	-	-	-	-	-	-	-
15.5 - Corporate Services	21,931	-	-	-	-	-	-	-	-
15.6 - Engineering	-	27,500	27,500	991	7,982	27,500	(19,518)	-71%	27,500
15.7 - Customer Services	5,450	24,173	24,173	2,106	10,030	24,173	(14,143)	-59%	24,173
15.8 - Design and Development, Engineering Wires	109,357	268,684	189,450	22,090	219,813	189,450	30,363	16%	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	39,092	1,139,586	1,252,360	(112,774)	-9%	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	2,080	6,614	6,934	(320)	-5%	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	2,080	6,614	6,934	(320)	-5%	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	-	132	725	(593)	-82%	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	-	132	725	(593)	-82%	725
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	4,564	27,136	45,003	2,017	15,868	45,003	(29,136)	-65%	45,003
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	92	-	17,867	392	2,815	17,867	(15,052)	-84%	17,867
5.3 - Emergency Management Services	2,498	1,120	1,120	607	3,358	1,120	2,238	200%	1,120
5.4 - Public Safety	1,114	-	-	-	-	-	-	-	-
5.5 - Parks and Cemeteries	860	25,992	25,992	1,017	9,694	25,992	(16,298)	-63%	25,992
5.6 - Disaster Management	-	24	24	-	-	24	(24)	-100%	24
Vote 6 - Planning	21,018	110,700	87,262	529	19,623	87,262	(67,639)	-78%	87,262
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	-	-	-	-	-	-	-	-
6.3 - Land Use Control	10,568	110,700	85,262	529	19,623	85,262	(65,639)	-77%	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	-	-	2,000	(2,000)	-100%	2,000
Vote 7 - Human Settlement and Housing	9,946	56,200	56,200	2,509	40,255	56,200	(15,945)	-28%	56,200
7.1 - Head	9,946	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	10,000	10,000	2,509	3,379	10,000	(6,621)	-66%	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	-	36,876	46,200	(9,324)	-20%	46,200
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	5,696	4,232	-	24	4,232	(4,208)	-99%	4,232
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	-
8.3 - Tourism	-	5,696	4,232	-	24	4,232	(4,208)	-99%	4,232
8.4 - Rural Development	-	-	-	-	-	-	-	-	-
8.5 - SMME's	-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services	165,621	241,134	237,063	808	162,954	237,063	(74,109)	-31%	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	808	87,156	122,404	(35,248)	-29%	122,404
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
9.5 - Sanitation	65,115	108,422	114,658	-	75,798	114,658	(38,861)	-34%	114,658
Vote 10 - Water Services	4,000	116,000	159,610	-	84,612	159,610	(74,998)	-47%	159,610
10.1 - Water	4,000	116,000	159,610	-	84,612	159,610	(74,998)	-47%	159,610
Vote 11 - Waste and Fleet Management	-	1,790	1,790	595	595	1,790	(1,195)	-67%	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	595	595	1,790	(1,195)	-67%	1,790
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery	-	-	-	-	-	-	-	-	-
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	19,824	-	-	-	-	-	-	-	-
15.9 - Compliance and Performance	23,298	-	-	-	-	-	-	-	-
15.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	263,238	564,881	598,819	8,537	330,676	598,819	(268,143)	-45%	598,819
Total Capital Expenditure	1,329,213	1,793,891	1,851,179	47,629	1,470,263	1,851,179	(380,917)	-21%	1,851,179

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M12 June

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	331,259	60,621
Call investment deposits	313,463	533,493	429,425	125,973	429,425
Consumer debtors	1,020,692	1,492,017	1,337,111	1,084,144	1,337,111
Other debtors	119,260	969,134	869,558	199,577	869,558
Current portion of long-term receivables	296	14,409	14,409	89,965	14,409
Inventory	311,534	253,457	186,902	87,020	186,902
Total current assets	2,127,409	3,409,171	2,898,026	1,917,938	2,898,026
Non current assets					
Long-term receivables	4,691	19,553	17,507	93,637	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	16,260,910	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	16,354,579	14,956,181
TOTAL ASSETS	17,318,436	17,636,435	17,854,207	18,272,517	17,854,207
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing	35,003	120,158	120,158	144,309	120,158
Consumer deposits	101,669	79,438	99,487	149,592	99,487
Trade and other payables	1,310,771	1,535,455	1,442,977	2,659,556	1,442,977
Provisions	194,808	149,558	149,558	–	149,558
Total current liabilities	1,642,251	1,884,610	1,812,180	2,953,457	1,812,180
Non current liabilities					
Borrowing	623,871	605,512	605,512	577,237	605,512
Provisions	1,108,118	1,186,127	1,186,127	1,089,204	1,186,127
Total non current liabilities	1,731,989	1,791,639	1,791,639	1,666,441	1,791,639
TOTAL LIABILITIES	3,374,240	3,676,249	3,603,819	4,619,898	3,603,819
NET ASSETS	13,944,196	13,960,186	14,250,388	13,652,619	14,250,388
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	11,485,942	12,998,725	13,288,926	12,750,289	13,288,926
Reserves	2,458,254	961,462	961,462	902,331	961,462
TOTAL COMMUNITY WEALTH/EQUITY	13,944,196	13,960,186	14,250,388	13,652,619	14,250,388

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M12 June

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	110,919	1,019,930	708,046	311,884	44%	708,046
Service charges	3,159,289	3,397,854	2,963,892	248,706	2,956,631	2,963,892	(7,261)	0%	2,963,892
Other revenue		951,118	1,049,338	32,961	809,214	1,049,338	(240,124)	-23%	1,049,338
Government - operating	1,429,005	615,255	613,226	-	611,935	613,226	(1,291)	0%	613,226
Government - capital		754,004	746,344	-	835,908	746,344	89,564	12%	746,344
Interest	201,760	325,460	172,182	5,610	67,607	172,182	(104,575)	-61%	172,182
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees	(3,919,465)	(4,841,808)	(4,764,686)	(340,176)	(5,060,962)	(4,764,686)	296,276	-6%	(4,764,686)
Finance charges	(4)	(205,371)	(112,999)	-	(51,209)	(112,999)	(61,789)	55%	(112,999)
Transfers and Grants		(43,016)	(4,320)	(2,473)	(5,127)	(4,320)	807	-19%	(4,320)
NET CASH FROM/(USED) OPERATING ACTIVITIES	870,584	1,770,697	1,371,022	55,546	1,183,927	1,371,022	187,096	14%	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)	(63,787)	(1,556,833)	(1,598,115)	(41,282)	3%	(1,598,115)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1,339,331)	(1,587,741)	(1,598,115)	(63,787)	(1,556,833)	(1,598,115)	(41,282)	3%	(1,598,115)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing	400,322	173,000	173,000	-	173,000	173,000	-		173,000
Increase (decrease) in consumer deposits	23,651	6,000	1,999	167	1,936	1,999	(63)	-3%	1,999
Payments									
Repayment of borrowing	(45,330)	(131,136)	(111,465)	-	(21,091)	(111,465)	(90,374)	81%	(111,465)
NET CASH FROM/(USED) FINANCING ACTIVITIES	378,644	47,864	63,534	167	153,845	63,534	(90,311)	-142%	63,534
NET INCREASE/ (DECREASE) IN CASH HELD	(90,104)	230,821	(163,559)	(8,074)	(219,062)	(163,559)			(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		457,232	382,606			512,735

MAN Mangaung - Supporting Table SC1 Material variance explanations - M12 June

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property Rates	6,909	On target	
Electricity Revenue	(211,443)	Unfavourable due to a decrease in consumption by	
Water Revenue	(17,651)	Unfavourable due to water restrictions	
Sanitation Revenue	84,682	Above target due to accounting treatment of revenue forgone	
Refuse removal	26,543	Above target due to accounting treatment of revenue forgone	
Rental of Facilities and Equipment	(11,693)	Below target -Low demand and over budgeted	
Interest earned - external investments	(25,875)	Below target - lower investment balances and cash	
Interest earned -outstanding debtors	18,678	Above target due to increasing debtors balances	
Fines	(64,115)	Below target due to non accrual of traffic fines	
Agency services	(1,712)	Less services rendered to Centlec and Southern FS by Centlec	
Other Revenue	(533,064)	Unfavourable variance due to sale of land and contribution for bulk services not received, GRAP and year end	
Transfers recognized - operational	(41,284)	Unfavourable variance due to non recognition of grants	
<u>Expenditure By Type</u>			
Employee related cost	(21,784)	Below target due to unfilled vacancies	Moratorium placed on filling of vacancies
Depreciation and asset impairment	-	On target	
Debt impairment	-	On target	
Bulk Purchases	(44,424)	Less water and electricity paid	
Finance charges	(56,357)	Below target due to interest on loans not paid at 30 June 2016	
Other materials (Repairs and maintenance)	(56,532)	Below target due to under spending	
Contracted services	(33,777)	Below target due to under spending	
Transfers and Grants	65,681	Above target due to more transfers and grants recognized	
Other expenditure	(165,840)	Below target due to under spending and year end transactions	
<u>Capital Expenditure</u>			
Capital Expenditure Projects in total	(380,917)	Below target due paid than budgeted for the period	
<u>Cash Flow</u>			
Property rates	311,884	Above target due to significant amounts received from the province	
Service charges	(7,261)	On target	
Government - Operating Grants	(1,291)	On target	
Government - Capital Grants	89,564	Above target due to the PTNG and NDPG received in advance	
Interest	(104,575)	Below target due to lower investment balances and interest on shareholder loan	
Other revenue	(240,124)	Below target due to year end transactions and GRAP related issues	
Suppliers and employees	296,276	Above target due to creditors iro 2014/15 paid in July 2015	
Finance charges	(61,789)	Below target due to interest on external loans not paid	
Transfers and grants	807	On target	
Capital Expenditure	(41,282)	Below budgeted target due to non payment of civil contracts	
<u>Municipal Entities</u>			
Revenue	(252,677)	Below target due to less electricity sold	
Operating expenditure	79,326	Above target due to over spending	
Capital expenditure	(6,732)	Below target due to under spending	

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

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%	10.28%	11.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.0%	28.7%	28.6%	27.16%	28.6%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	14.1%	16.2%	15.2%	24.77%	15.2%
Gearing	Long Term Borrowing/ Funds & Reserves	25.4%	63.0%	63.0%	63.97%	63.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	129.5%	180.9%	159.9%	64.94%	159.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	41.1%	36.1%	27.0%	15.48%	27.0%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		86.8%	84.9%	87.78%	86.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22.5%	37.1%	37.0%	27.78%	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%	13.13%	12.7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		31.0%	30.0%	36.0%	31.0%
Employee costs	Employee costs/Total Revenue - capital revenue	24.8%	25.5%	23.8%	26.90%	23.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	6.3%	7.2%	7.20%	7.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.1%	11.2%	10.5%	10.94%	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%	700.97%	1340.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	30.1%	54.3%	22.1%	87.60%	54.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	101.7%	1.70	0.0%	1.01	1.70

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2015/16										Total over 90 days	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				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	62,996	47,214	41,678	40,976	38,993	45,953	209,099	754,686	1,241,596	1,089,708		1,135,038	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	166,617	30,348	25,282	14,812	10,760	8,697	64,829	275,125	596,470	374,224		230,469	
Receivables from Non-exchange Transactions - Property Rates	1400	56,520	31,557	26,188	26,045	20,609	47,356	108,549	388,799	705,624	591,359		410,694	
Receivables from Exchange Transactions - Waste Water Management	1500	19,025	11,321	9,027	8,784	7,823	12,442	42,594	176,382	287,399	248,025		243,942	
Receivables from Exchange Transactions - Waste Management	1600	6,131	3,732	3,198	2,887	2,734	2,769	17,437	84,699	123,587	110,525		116,740	
Receivables from Exchange Transactions - Property Rental Debtors	1700	367	473	447	53,832	-	-	-	-	55,119	53,832		56,204	
Interest on Arrear Debtor Accounts	1810	17,919	17,298	16,299	15,535	14,429	13,154	74,240	259,389	428,265	376,748		-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-	
Other	1900	4,769	1,951	2,576	816	1,845	1,203	5,613	21,878	40,651	31,355		1,901	
Total By Income Source	2000	334,343	143,895	124,696	163,687	97,193	131,574	522,362	1,960,959	3,478,709	2,875,775	-	2,194,987	
2014/15 - totals only		328,565	149,574	179,092	122,192	115,985	121,180	593,740	1,909,300	3,519,629	2,862,397		1,921,668	
Debtors Age Analysis By Customer Group														
Organs of State	2200	37,062	27,411	22,365	11,684	11,604	45,391	47,959	113,312	316,788	229,950		-	
Commercial	2300	186,452	44,052	34,867	34,176	24,840	21,734	139,356	454,929	940,407	675,036		-	
Households	2400	110,829	72,432	67,464	117,827	60,750	64,449	335,046	1,392,717	2,221,515	1,970,789		2,194,987	
Other	2500	-	-	-	-	-	-	-	-	-	-		-	
Total By Customer Group	2600	334,343	143,895	124,696	163,687	97,193	131,574	522,362	1,960,959	3,478,709	2,875,775	-	2,194,987	

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2015/16									Prior year
		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	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	192,148	-	-	-	-	-	-	-	192,148	172,892
Bulk Water	0200	37,248	39,425	19,713	-	-	-	-	-	96,386	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	33,977	-	-	-	-	-	-	-	33,977	-
Loan repayments	0600	51,923	-	-	-	-	-	-	-	51,923	-
Trade Creditors	0700	85,051	21,404	10,120	24,043	-	-	-	-	140,619	-
Auditor General	0800	828	-	-	-	-	-	-	-	828	92,249
Other	0900	299,874	-	-	-	-	-	-	-	299,874	-
Total By Customer Type	1000	701,050	60,829	29,833	24,043	-	-	-	-	815,755	265,140

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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							
Municipality								
ABSA	Call	Call Account		110	6.83%	680	110	790
ABSA	Call	Call Account		76	6.45%	14,334	76	14,410
Standard Bank	Call	Call Account		0	5.50%	12	0	12
Nedbank	Call	Call Account		0	6.75%	33	0	33
Standard Bank	Call	Call Account		3	6.85%	552	3	555
First National Bank	Call	Call Account		0	6.75%	18	0	18
FNB - 32 days Notice	Call	Call Account		0	6.80%	36	0	36
Standard Bank	Call	Call Account		1	6.80%	124	1	125
Standard Bank	Call	Call Account		2	6.80%	370	2	372
Municipality sub-total				193		16,159	193	16,352
Entities								
ABSA - 1 Day Account	Call	Call Account	–	264	5.70%	5,627	(3,824)	1,803
ABSA -12 months account	12 months	Fixed	30-Jun-2016	710	8.01%	115,769	(7,950)	107,819
ABSA - 12 months account	12 months	Fixed	30-Jun-2016	12	5.61%	2,074	(2,074)	0
Nedbank- 12 months account	12 months	Fixed	30-Jun-2016	879	7.40%	149,794	(149,794)	0
Standard Bank - 12 months account	12 months	Fixed	30-Jun-2016	658	8.01%	107,374	(107,374)	(0)
Entities sub-total				2,522		380,638	(271,016)	109,622
TOTAL INVESTMENTS AND INTEREST				2,715		396,796	(270,823)	125,973

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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	–	605,466	625,599	(20,133)	-3.2%	625,599
Local Government Equitable Share	602,846	596,652	596,652	–	590,463	596,652	(6,189)	-1.0%	596,652
Finance Management	1,500	1,300	1,300	–	1,300	1,300	–		1,300
EPWP Incentive	2,431	3,097	3,097	–	3,097	3,097	–		3,097
Municipal Human Settlements Capacity	–	9,206	9,206	–	9,206	9,206	–		9,206
Sports, Arts, Culture and Recreation	–	–	400	–	1,400	400	1,000	250.0%	400
Public Transport	–	–	14,944	–	–	14,944	(14,944)	-100.0%	14,944
Provincial Government:	6,000	5,000	6,898	–	–	6,898	(6,898)	-100.0%	6,898
Housing	–	5,000	6,898	–	–	6,898	(6,898)	-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	–	611,335	632,497	(21,162)	-3.3%	633,047
Capital Transfers and Grants									
National Government:	725,202	754,004	858,268	–	836,508	754,004	82,504	10.9%	858,268
Neighbourhood Development Partnership	5,000	20,000	20,000	–	53,776	20,000	33,776	168.9%	20,000
Public Transport and Systems	30,000	–	26,128	–	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	10,157	–		10,157
Urban Settlements Development	654,406	693,847	771,383	–	693,847	693,847	–		771,383
National Electrification	30,200	30,000	30,000	–	30,000	30,000	–		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	–	836,508	754,004	82,504	10.9%	858,268
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1,351,620	1,369,259	1,493,913	–	1,447,843	1,386,501	61,342	4.4%	1,491,315

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	607,489	601,049	625,599	50,479	676,329	625,599	50,730	8.1%	625,599
Local Government Equitable Share	603,581	596,652	596,652	50,298	603,581	596,652	6,929	1.2%	596,652
Finance Management	1,500	1,300	1,300	–	1,300	1,300	–	–	1,300
EPWP Incentive	2,408	3,097	3,097	83	3,089	3,097	(8)	-0.2%	3,097
Human Settlements Capacity			9,206	–	3,257	9,206	(5,949)	-64.6%	9,206
Sports, Arts, Culture and Recreation			400	97	400	400	–	–	400
Public Transport Infrastructure Systems		–	14,944	–	64,702	14,944	49,758	333.0%	14,944
Provincial Government:	1,644	5,000	6,898	668	2,315	6,898	(4,583)	-66.4%	6,898
Housing	1,482	5,000	6,898	668	2,315	6,898	(4,583)	-66.4%	6,898
Sports, Arts, Culture and Recreation	162				–	–	–	–	
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	7,490	–	550	107	1,459	550	908	165.1%	550
City of Ghent	782		550	–	301	550	(249)	-45.3%	550
National Lottery Distribution Fund	5,600			–	–				
LGSETA	1,108			107	1,158	–	1,158	#DIV/0!	
Total operating expenditure of Transfers and Grants:	616,623	606,049	633,047	51,253	680,103	633,047	47,056	7.4%	633,047
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	681,202	754,004	858,268	11,140	697,957	858,268	(160,310)	-18.7%	858,268
Neighbourhood Development Partnership	5,000	20,000	20,000	–	17,917	20,000	(2,083)	-10.4%	20,000
Public Transport Infrastructure Systems	15,056		26,128	–	15,328	26,128	(10,800)	-41.3%	26,128
Sports, Arts, Culture and Recreation			600	–	–	600	(600)	-100.0%	600
Integrated City Development	5,596	10,157	10,157	2,227	9,653	10,157	(504)	-5.0%	10,157
Urban Settlements Development	629,057	693,847	771,383	5,819	628,744	771,383	(142,638)	-18.5%	771,383
National Electrification	26,492	30,000	30,000	3,093	26,316	30,000	(3,684)	-12.3%	30,000
Provincial Government:	28,560	–	2,598	–	1,041	2,598	(1,557)	-59.9%	2,598
DPLG Sustainable Human Settlements Grant	24,560		2,598	–	1,041	2,598	(1,557)	-59.9%	2,598
Water Affairs	4,000						–	–	
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	709,762	754,004	860,866	11,140	698,998	860,866	(161,868)	-18.8%	860,866
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	1,326,385	1,360,053	1,493,913	62,393	1,379,101	1,493,913	(114,812)	-7.7%	1,493,913

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

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	–	1,648	251	13.2%
Housing	1,898	–	1,648	251	13.2%
District Municipality:	–	–	–	–	
Other grant providers:	–	–	–	–	
City of Ghent	–			–	
Total operating expenditure of Approved Roll-overs	16,842	–	16,592	251	1.5%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	77,536	–	77,536	–	
Urban Settlements Development	77,536	–	77,536	–	
Provincial Government:	2,598	–	1,041	1,557	59.9%
DPLG Sustainable Human Settlements Grant	2,598	–	1,041	1,557	59.9%
District Municipality:	–	–	–	–	
Other grant providers:	–	–	–	–	
Total capital expenditure of Approved Roll-overs	80,134	–	78,576	1,557	1.9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	96,976	–	95,168	1,808	1.9%

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

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	2,712	34,257	34,313	(56)	0%	34,313
Pension and UIF Contributions	3,187	3,528	3,528	277	3,430	3,528	(97)	-3%	3,528
Medical Aid Contributions	478	505	505	41	500	505	(6)	-1%	505
Motor Vehicle Allowance	11,038	11,605	11,605	901	11,496	11,605	(109)	-1%	11,605
Cellphone Allowance	2,434	2,570	2,570	190	2,423	2,570	(147)	-6%	2,570
Housing Allowances	142	150	150	10	140	150	(10)	-7%	150
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	49,594	52,672	52,672	4,131	52,247	52,672	(424)	-1%	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	1,245	13,044	17,917	(4,872)	-27%	17,917
Pension and UIF Contributions	564	590	590	67	751	590	161	27%	590
Medical Aid Contributions	279	265	265	29	356	265	91	34%	265
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	3,892	3,892	-	-	3,892	(3,892)	-100%	3,892
Motor Vehicle Allowance	2,109	2,766	2,766	149	1,882	2,766	(884)	-32%	2,766
Cellphone Allowance	175	215	215	11	153	215	(62)	-29%	215
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	391	1	1	15	161	1	160	16917%	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	1,517	16,349	25,646	(9,298)	-36%	25,646
% increase		50.7%	50.7%						50.7%
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	635,341	940,929	815,164	62,541	729,197	815,164	(85,967)	-11%	815,164
Pension and UIF Contributions	98,614	152,933	127,559	9,215	110,579	127,559	(16,980)	-13%	127,559
Medical Aid Contributions	59,869	98,128	78,900	7,245	71,974	78,900	(6,927)	-9%	78,900
Overtime	102,515	57,127	117,541	11,883	122,913	117,541	5,373	5%	117,541
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	62,552	78,486	72,631	6,000	69,824	72,631	(2,807)	-4%	72,631
Cellphone Allowance	5,430	3,113	2,916	493	5,454	2,916	2,538	87%	2,916
Housing Allowances	2,432	12,933	11,342	848	10,241	11,342	(1,102)	-10%	11,342
Other benefits and allowances	25,712	36,863	33,575	2,426	28,516	33,575	(5,059)	-15%	33,575
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	25,939	27,236	27,236	2,270	27,236	27,236	-	-	27,236
Sub Total - Other Municipal Staff	1,018,402	1,407,747	1,286,865	102,921	1,175,934	1,286,865	(110,931)	-9%	1,286,865
% increase		38.2%	26.4%						26.4%
Total Parent Municipality	1,085,010	1,486,064	1,365,183	108,568	1,244,530	1,365,183	(120,653)	-9%	1,365,183
Unpaid salary, allowances & benefits in arrears:									
<u>Board Members of Entities</u>									
Board Fees	1,223	1,544	1,544	-	-	1,544	(1,544)	-100%	1,544
Sub Total - Board Members of Entities	1,223	1,544	1,544	-	-	1,544	(1,544)	-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	1,719	27,066	19,579	7,487	38%	19,579
Pension and UIF Contributions	759	1,560	1,560	146	1,865	1,560	305	20%	1,560
Medical Aid Contributions	369	915	915	108	1,310	915	395	43%	915
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	645	1,330	1,330	91	1,137	1,330	(193)	-15%	1,330
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	193	-	-	29	403	-	403	#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	2,093	31,781	23,384	8,397	36%	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	10,777	126,743	70,731	56,012	79%	70,731
Pension and UIF Contributions	17,401	15,010	9,789	1,630	19,735	9,789	9,946	102%	9,789
Medical Aid Contributions	9,746	13,906	6,554	923	10,641	6,554	4,087	62%	6,554
Overtime	22,205	15,170	9,606	1,947	22,768	9,606	13,162	137%	9,606
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	10,906	9,444	5,844	1,070	12,370	5,844	6,526	112%	5,844
Cellphone Allowance	512	722	645	51	570	645	(74)	-12%	645
Housing Allowances	570	4,798	1,822	99	1,190	1,822	(632)	-35%	1,822
Other benefits and allowances	2,510	2,316	1,633	220	2,655	1,633	1,022	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	16,719	196,672	106,624	90,048	84%	106,624
% increase		41.0%	-40.9%						-40.9%
Total Municipal Entities	200,440	279,202	131,552	18,812	228,452	131,552	96,901	74%	131,552
TOTAL SALARY, ALLOWANCES & BENEFITS	1,285,450	1,765,266	1,496,735	127,380	1,472,982	1,496,735	(23,753)	-2%	1,496,735
% increase		37.3%	16.4%						16.4%
TOTAL MANAGERS AND STAFF	1,234,632	1,711,051	1,442,519	123,250	1,420,735	1,442,519	(21,784)	-2%	1,442,519

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

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 Outcome	April Outcome	May Outcome	June Outcome	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	127,275	70,849	110,919	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	237,583	179,752	203,314	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	24,686	30,996	26,940	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	11,178	14,337	12,984	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	4,522	5,755	5,467	76,063	87,365	95,090
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	276	214	130	56	126	166	112	426	574	136	112	463	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	3,034	2,900	2,801	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	2,205	2,914	2,808	116,319	125,624	136,679
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	488	593	659	353	780	466	568	293	502	636	577	1,467	8,000	11,146	12,967
Licences and permits	105	27	40	41	23	55	9	101	42	14	51	44	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	36,469	64,621	30,987	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	447,739	372,863	398,195	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	-	-	-	173,000	1,045,086	873,699
Increase in consumer deposits	272	147	170	218	157	115	174	135	102	122	157	167	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	411,352	546,789	767,672	447,861	373,020	398,363	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	115,546	117,389	101,349	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	4,470	4,393	4,131	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	1,561	1,715	-	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	103,704	101,941	114,682	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	17,376	-	-	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	17,251	24,759	26,539	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	34,784	23,365	27,101	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	44	104	2,473	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	48,129	40,372	26,007	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	342,864	314,038	302,281	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	151,933	108,825	63,787	1,598,115	2,239,631	2,045,593
Repayment of borrowing	614	620	680	686	638	14,377	758	656	662	776	10,622	-	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	75,674	30,707	40,368	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	571,248	464,192	406,436	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	(123,387)	(91,172)	(8,074)	(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	556,478	465,306	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	556,478	465,306	457,232	512,735	863,808	1,306,715

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M12 June

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	70,342	752,220	745,311	6,909	1%	745,311
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	652,001	876,185	663,676	42,308	646,025	663,676	(17,651)	-3%	663,676
Service charges - sanitation revenue	211,951	235,259	197,101	28,635	281,783	197,101	84,682	43%	197,101
Service charges - refuse revenue	80,491	93,138	89,486	12,076	116,029	89,486	26,543	30%	89,486
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19,668	33,298	33,298	2,054	21,605	33,298	(11,693)	-35%	33,298
Interest earned - external investments	21,758	47,796	47,796	386	13,684	47,796	(34,112)	-71%	47,796
Interest earned - outstanding debtors	171,122	145,399	145,399	17,060	166,680	145,399	21,282	15%	145,399
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6,832	70,361	70,361	1,507	7,076	70,361	(63,285)	-90%	70,361
Licences and permits	171	1,010	1,010	43	657	1,010	(354)	-35%	1,010
Agency services	109,471	1,746	1,712	7,783	96,900	1,712	95,188	5560%	1,712
Transfers recognised - operational	617,568	615,255	633,047	-	591,763	633,047	(41,284)	-7%	633,047
Other revenue	578,260	1,059,539	1,066,587	19,239	464,056	1,066,587	(602,531)	-56%	1,066,587
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib	3,371,513	4,092,113	3,694,784	201,435	3,158,478	3,694,784	(536,305)	-15%	3,694,784
Expenditure By Type									
Employee related costs	1,035,415	1,433,393	1,312,511	104,438	1,192,283	1,312,511	(120,229)	-9%	1,312,511
Remuneration of councillors	49,594	52,672	52,672	4,131	52,247	52,672	(424)	-1%	52,672
Debt impairment	179,638	224,626	224,626	18,719	224,626	224,626	-	-	224,626
Depreciation & asset impairment	316,107	410,777	410,777	136,926	410,777	410,777	-	-	410,777
Finance charges	173,986	216,180	132,939	30,356	76,582	132,939	(56,357)	-42%	132,939
Bulk purchases	429,540	450,573	450,573	25,177	353,242	450,573	(97,331)	-22%	450,573
Other materials	198,750	267,390	343,178	48,219	299,396	343,178	(43,782)	-13%	343,178
Contracted services	225,005	223,634	266,696	36,306	251,181	266,696	(15,515)	-6%	266,696
Transfers and grants	101,437	103,611	71,042	23,733	136,816	71,042	65,773	93%	71,042
Other expenditure	354,860	503,111	541,017	33,803	415,560	541,017	(125,457)	-23%	541,017
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	3,064,333	3,885,966	3,806,031	461,806	3,412,709	3,806,031	(393,321)	-10%	3,806,031
Surplus/(Deficit)	307,180	206,147	(111,247)	(260,371)	(254,231)	(111,247)	(142,984)	129%	(111,247)
Transfers recognised - capital	711,568	754,004	860,866	-	-	860,866	(860,866)	-100%	860,866
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,018,748	960,151	749,619	(260,371)	(254,231)	749,619	(1,003,849)	-134%	749,619
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1,018,748	960,151	749,619	(260,371)	(254,231)	749,619	(1,003,849)	-134%	749,619

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M12 June

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	179,733	2,125,975	2,378,652	(252,677)	-11%	2,378,652
Total Operating Revenue	2,040,069	2,716,705	2,378,652	179,733	2,125,975	2,378,652	(252,677)	-11%	2,378,652
Expenditure By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>	2,214,432	2,416,470	2,132,179	248,661	2,211,505	2,132,179	79,326	4%	2,132,179
Total Operating Expenditure	2,214,432	2,416,470	2,132,179	248,661	2,211,505	2,132,179	79,326	4%	2,132,179
Surplus/ (Deficit) for the yr/period	(174,363)	300,235	246,473	(68,928)	(85,531)	246,473	(173,351)	-70%	246,473
Capital Expenditure By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>	290,012	325,357	246,123	25,855	239,390	246,123	(6,732)	-3%	246,123
Total Capital Expenditure	290,012	325,357	246,123	25,855	239,390	246,123	(6,732)	-3%	246,123

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M12 June

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	6,689	35,878	35,878	13,183	13,183	35,878	22,695	63.3%	0.73%
August	51,227	71,756	71,756	98,882	112,065	107,633	(4,431)	-4.1%	6.25%
September	41,076	107,633	107,633	130,427	242,491	215,267	(27,225)	-12.6%	13.52%
October	96,050	125,572	125,572	169,876	412,368	340,839	(71,528)	-21.0%	22.99%
November	69,428	149,431	149,431	120,801	533,169	490,270	(42,899)	-8.8%	29.72%
December	133,306	179,389	179,389	170,643	703,812	669,659	(34,153)	-5.1%	39.23%
January	46,824	143,511	169,480	61,470	765,282	839,140	73,857	8.8%	42.66%
February	89,891	161,450	166,606	150,823	916,106	1,005,746	89,640	8.9%	51.07%
March	128,541	173,469	179,009	142,656	1,058,761	1,184,755	125,994	10.6%	59.02%
April	149,070	188,359	194,374	155,896	1,214,658	1,379,129	164,471	11.9%	67.71%
May	136,681	215,267	222,142	207,976	1,422,633	1,601,270	178,637	11.2%	79.30%
June	380,430	242,175	249,909	47,629	1,470,262	1,851,179	380,917	20.6%	81.96%
Total Capital expenditure	1,329,213	1,793,891	1,851,179	1,470,262					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M12
June

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	563,024	885,277	883,964	24,951	794,746	883,964	89,219	10.1%	883,964
Infrastructure - Road transport	69,844	201,080	166,974	2,509	109,466	166,974	57,507	34.4%	166,974
Roads, Pavements & Bridges	69,844	201,080	166,974	2,509	109,466	166,974	57,507	34.4%	166,974
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	174,580	219,598	191,635	22,442	187,134	191,635	4,501	2.3%	191,635
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	174,580	219,598	191,635	22,442	187,134	191,635	4,501	2.3%	191,635
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	131,976	61,063	72,229	-	88,261	72,229	(16,032)	-22.2%	72,229
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	131,976	61,063	72,229	-	88,261	72,229	(16,032)	-22.2%	72,229
Infrastructure - Sanitation	185,905	398,337	452,127	-	408,150	452,127	43,977	9.7%	452,127
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	185,905	398,337	452,127	-	408,150	452,127	43,977	9.7%	452,127
Infrastructure - Other	719	5,200	1,000	-	1,735	1,000	(735)	-73.5%	1,000
Waste Management	121	5,200	1,000	-	-	1,000	1,000	100.0%	1,000
Transportation	598	-	-	-	1,735	-	(1,735)	#DIV/0!	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	48,831	84,586	58,947	5,181	45,605	58,947	13,342	22.6%	58,947
Parks & gardens	26,160	45,539	21,700	112	11,837	21,700	9,863	45.5%	21,700
Sportsfields & stadia	9,683	8,040	8,040	1	7,271	8,040	770	9.6%	8,040
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	400	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	9,880	10,000	10,000	2,080	11,999	10,000	(1,999)	-20.0%	10,000
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	2,379	7,850	8,050	760	4,846	8,050	3,204	39.8%	8,050
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	329	13,157	11,157	2,227	9,653	11,157	1,504	13.5%	11,157
Heritage assets	88	-	-	536	536	-	(536)	#DIV/0!	-
Buildings	88	-	-	536	536	-	(536)	#DIV/0!	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	10,199	50,000	46,600	-	7,629	46,600	38,971	83.6%	46,600
Housing development	-	50,000	46,600	-	7,629	46,600	38,971	83.6%	46,600
Other	10,199	-	-	-	-	-	-	-	-
Other assets	163,277	252,085	221,001	8,120	158,235	221,001	62,766	28.4%	221,001
General vehicles	57,461	91,256	91,256	5,596	71,398	91,256	19,858	21.8%	91,256
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	7,932	1,646	2,526	12	1,083	2,526	1,443	57.1%	2,526
Computers - hardware/equipment	-	750	-	-	-	-	-	-	-
Furniture and other office equipment	3,093	10,200	10,350	152	5,344	10,350	5,006	48.4%	10,350
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	2,158	-	-	-	-	-	-	-	-
Civic Land and Buildings	38,774	44,743	31,499	1,238	28,717	31,499	2,781	8.8%	31,499
Other Buildings	53,689	102,920	82,720	1,123	51,692	82,720	31,028	37.5%	82,720
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	171	570	2,650	-	-	2,650	2,650	100.0%	2,650
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	785,420	1,271,948	1,210,513	38,789	1,006,751	1,210,513	203,762	16.8%	1,210,513

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

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	7,880	460,482	582,786	122,303	21.0%	582,786
Infrastructure - Road transport	111,501	110,040	182,723	4,467	168,970	182,723	13,753	7.5%	182,723
Roads, Pavements & Bridges	111,501	110,040	182,723	4,467	168,970	182,723	13,753	7.5%	182,723
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	75,993	109,759	58,487	3,413	56,112	58,487	2,376	4.1%	58,487
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	75,993	109,759	58,487	3,413	56,112	58,487	2,376	4.1%	58,487
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	189,854	234,000	260,519	-	145,974	260,519	114,545	44.0%	260,519
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	260,519
Reticulation	189,854	234,000	260,519	-	145,974	260,519	114,545	44.0%	260,519
Infrastructure - Sanitation	104,410	54,000	67,721	-	81,282	67,721	(13,561)	-20.0%	67,721
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	104,410	54,000	67,721	-	81,282	67,721	(13,561)	-20.0%	67,721
Infrastructure - Other	15,575	9,700	13,335	-	8,144	13,335	5,191	38.9%	13,335
Waste Management	14,871	9,600	11,500	-	8,144	11,500	3,356	29.2%	11,500
Transportation	497	-	1,735	-	-	1,735	1,735	100.0%	1,735
Gas	-	-	-	-	-	-	-	-	-
Other	207	100	100	-	-	100	100	100.0%	100
Community	860	-	12,298	-	-	12,298	12,298	100.0%	12,298
Parks & gardens	-	-	754	-	-	754	754	100.0%	754
Sportsfields & stadia	-	-	6,404	-	-	6,404	6,404	100.0%	6,404
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	860	-	5,140	-	-	5,140	5,140	100.0%	5,140
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	320	-	-	320	320	100.0%	320
Buildings	-	-	320	-	-	320	320	100.0%	320
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	2,717	-	-	2,717	2,717	100.0%	2,717
Housing development	-	-	2,717	-	-	2,717	2,717	100.0%	2,717
Other	-	-	-	-	-	-	-	-	-
Other assets	45,600	4,443	42,546	960	3,030	42,546	39,517	92.9%	42,546
General vehicles	21,931	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	15,762	2,113	4,068	960	3,030	4,068	1,038	25.5%	4,068
Computers - hardware/equipment	-	1,030	-	-	-	-	-	-	-
Furniture and other office equipment	5,787	800	5,640	-	-	5,640	5,640	100.0%	5,640
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	2,120	500	17,004	-	-	17,004	17,004	100.0%	17,004
Other Buildings	-	-	15,835	-	-	15,835	15,835	100.0%	15,835
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	543,794	521,943	640,667	8,841	463,512	640,667	177,155	27.7%	640,667

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	264,460	290,037	285,693	32,857	272,086	285,693	13,608	4.8%	285,693
Infrastructure - Road transport	46,707	68,945	107,198	18,951	103,677	107,198	3,521	3.3%	107,198
Roads, Pavements & Bridges	46,707	68,945	107,198	18,951	103,677	107,198	3,521	3.3%	107,198
Storm water									
Infrastructure - Electricity	101,340	124,727	80,550	6,409	79,133	80,550	1,417	1.8%	80,550
Generation									
Transmission & Reticulation	82,963	75,954	34,696	3,490	43,846	34,696	(9,150)	-26.4%	34,696
Street Lighting	18,377	48,774	45,853	2,919	35,286	45,853	10,567	23.0%	45,853
Infrastructure - Water	82,026	63,403	70,461	5,157	68,666	70,461	1,795	2.5%	70,461
Dams & Reservoirs									
Water purification									
Reticulation	82,026	63,403	70,461	5,157	68,666	70,461	1,795	2.5%	70,461
Infrastructure - Sanitation	10,397	21,257	21,589	1,489	18,564	21,589	3,026	14.0%	21,589
Reticulation	10,397								
Sewerage purification		21,257	21,589	1,489	18,564	21,589	3,026	14.0%	21,589
Infrastructure - Other	23,991	11,705	5,896	850	2,047	5,896	3,849	65.3%	5,896
Waste Management	23,319	10,931	4,931	780	1,841	4,931	3,090	62.7%	4,931
Transportation	672	774	774		7	774	767	99.1%	774
Gas									
Other			191	70	199	191	(8)	-4.4%	191
Community	6,634	14,798	10,872	1,897	5,357	10,872	5,515	50.7%	10,872
Parks & gardens	3,416	4,451	5,332	1,395	3,995	5,332	1,337	25.1%	5,332
Sportsfields & stadia	123	210	210		90	210	120	57.2%	210
Swimming pools									
Community halls									
Libraries	19	369	152	1	32	152	120	78.7%	152
Recreational facilities	3,076	2,644	1,544	501	1,058	1,544	486	31.5%	1,544
Fire, safety & emergency		26							
Security and policing		1,481	1,007		182	1,007	825	81.9%	1,007
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries		2,691							
Social rental housing									
Other		2,926	2,626			2,626	2,626	100.0%	2,626
Heritage assets	407								
Buildings									
Other	407								
Investment properties	-	10,492	21,480	17	20,506	21,480	975	4.5%	21,480
Housing development									
Other		10,492	21,480	17	20,506	21,480	975	4.5%	21,480
Other assets	98,770	108,330	118,840	20,820	82,405	118,840	36,434	30.7%	118,840
General vehicles	28,592	68,430	51,498	4,669	28,395	51,498	23,103	44.9%	51,498
Specialised vehicles									
Plant & equipment	842	2,572		190	1,404		(1,404)	#DIV/0!	
Computers - hardware/equipment		1,594	4,188			4,188	4,188	100.0%	4,188
Furniture and other office equipment	46,528	12,206		3,423	13,644		(13,644)	#DIV/0!	
Abattoirs			22,449			22,449	22,449	100.0%	22,449
Markets	72	589		109	468		(468)	#DIV/0!	
Civic Land and Buildings	19,967	21,208	579	11,610	35,747	579	(35,168)	-6070.5%	579
Other Buildings	890	1,540	36,668	820	2,746	36,668	33,922	92.5%	36,668
Other Land			3,458			3,458	3,458	100.0%	3,458
Surplus Assets - (Investment or Inventory)									
Other	1,878	191							
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	370,271	423,657	436,885	55,591	380,354	436,885	56,532	12.9%	436,885