

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JULY 2016 (MONTHLY BUDGET STATEMENT)

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting period ending 31 July 2016, the ten working day reporting limit expires on **16 August 2016**.

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

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

3. REPORT FOR THE PERIOD ENDING 31 JULY 2016

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

The financial results **for the period ended 31 July 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 **101.67% (R555.608 million)** on the year to date target of **R546.482 million** and the expenditure for the period is **72.69% (R390.309 million)** on the year to date target of **(R536.937 million)** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	2015/16	Budget Year 2016/17							
	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		1,004,047		79,666	79,666	83,671	(4,005)	-5%	1,004,047
Property rates - penalties & collection charges						-	-		-
Service charges - electricity revenue		2,445,278		255,165	255,165	219,690	35,475	16%	2,445,278
Service charges - water revenue		711,793		46,664	46,664	45,325	1,340	3%	711,793
Service charges - sanitation revenue		242,700		19,740	19,740	20,225	(486)	-2%	242,700
Service charges - refuse revenue		97,071		7,632	7,632	8,089	(458)	-6%	97,071
Service charges - other				-	-	-	-		-
Rental of facilities and equipment		34,405		1,726	1,726	2,867	(1,141)	-40%	34,405
Interest earned - external investments		71,300		3,024	3,024	5,942	(2,918)	-49%	71,300
Interest earned - outstanding debtors		181,979		18,670	18,670	15,165	3,505	23%	181,979
Dividends received		-		-	-	-	-		-
Fines		98,311		659	659	8,193	(7,534)	-92%	98,311
Licences and permits		798		24	24	67	(43)	-64%	798
Agency services		-		-	-	-	-		-
Transfers recognised - operational		1,207,668		100,898	100,898	100,639	259	0%	1,207,668
Other revenue		320,366		21,742	21,742	26,697	(4,956)	-19%	320,366
Gains on disposal of PPE		118,959		-	-	9,913	(9,913)	-100%	118,959
Total Revenue (excluding capital transfers and contributions)	-	6,534,676	-	555,608	555,608	546,482	9,126	2%	6,534,676
Expenditure By Type									
Employee related costs		1,739,368		112,133	112,133	144,947	(32,814)	-23%	1,739,368
Remuneration of councillors		56,983		3,637	3,637	4,749	(1,111)	-23%	56,983
Debt impairment		295,907		20,881	20,881	24,659	(3,778)	-15%	295,907
Depreciation & asset impairment		620,097		7,054	7,054	51,675	(44,620)	-86%	620,097
Finance charges		168,294		758	758	14,025	(13,267)	-95%	168,294
Bulk purchases		1,821,579		187,776	187,776	152,207	35,569	23%	1,821,579
Other materials		121,781		3,995	3,995	10,148	(6,154)	-61%	121,781
Contracted services		925,042		11,581	11,581	77,087	(65,505)	-85%	925,042
Transfers and grants		32,446		228	228	2,704	(2,475)	-92%	32,446
Other expenditure		656,548		42,265	42,265	54,712	(12,448)	-23%	656,548
Loss on disposal of PPE		299		-	-	25	(25)	-100%	299
Total Expenditure	-	6,438,345	-	390,309	390,309	536,937	(146,628)	-27%	6,438,345
Surplus/(Deficit)	-	96,331	-	165,299	165,299	9,545	155,754	0	96,331
Transfers recognised - capital		919,386		-	-	76,616	(76,616)	(0)	919,386
Contributions recognised - capital		30,744		-	-	2,562	(2,562)	(0)	30,744
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1,046,461	-	165,299	165,299	88,722			1,046,461
Taxation							-		
Surplus/(Deficit) after taxation	-	1,046,461	-	165,299	165,299	88,722			1,046,461
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	-	1,046,461	-	165,299	165,299	88,722			1,046,461
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	1,046,461	-	165,299	165,299	88,722			1,046,461

The major revenue variances against the approved budget are:

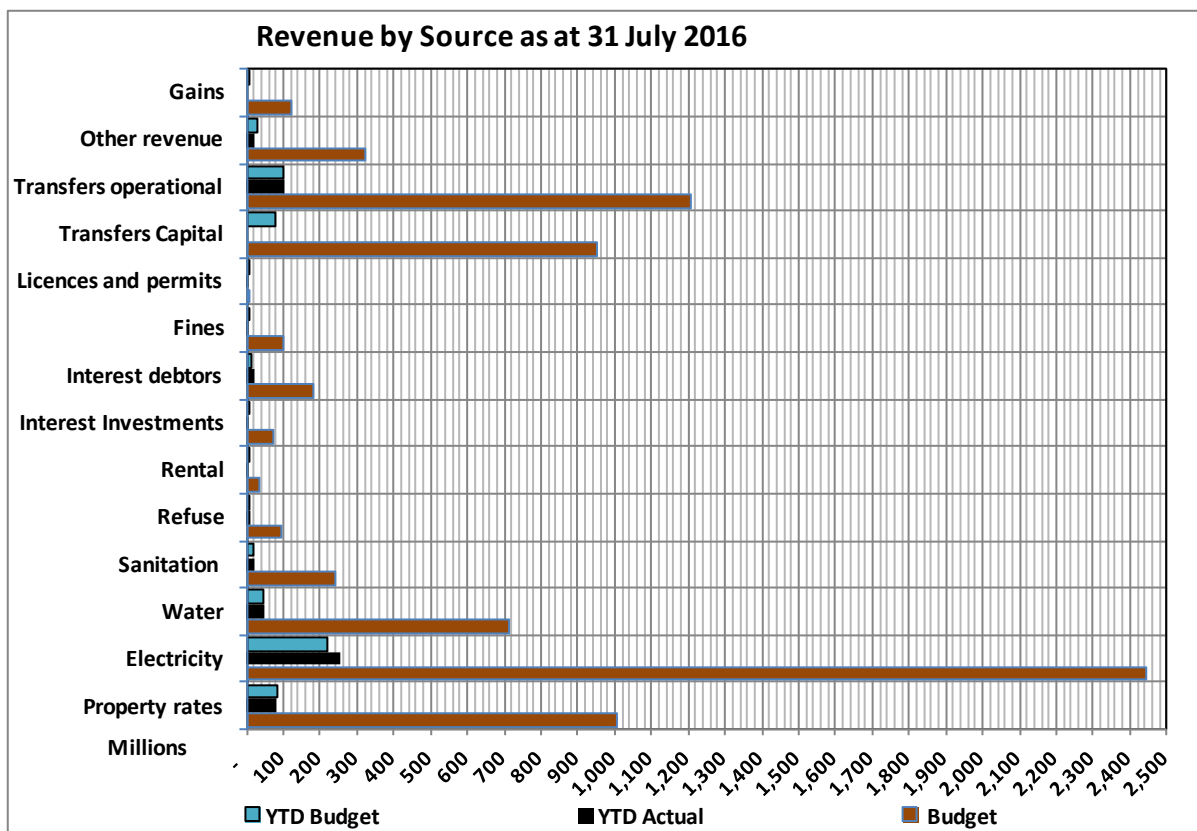
- Property rates have a unfavourable variance of R4.005 million for the period due to less property rates billed for the period than budgeted. The variance is within the target;
- Electricity revenue – Favourable variance of R35.475 million due to more actual sales than budgeted, more electricity billed and sold for the period;
- Water revenue -Favourable variance of R1.340 million for the period due to more water billed for the period than budgeted. The variance is within the target;
- Services charges – Sanitation revenue has an unfavourable variance of R0.486 million for the period due to a decrease in billing than budgeted, less sanitation billed for the period. The variance is within the target;
- Services charges – Refuse revenue has a unfavourable variance of R0.458 million for the period due to an decrease in billing for the period, less sanitation billed for the period. The variance is within the target;
- Interest earned – External investments have an unfavourable variance of R2.918 million for the period due to lower investment and cash balances than anticipated;
- Interest earned –outstanding debtors have a favourable variance of R3.505 million due to the growing debtors book;

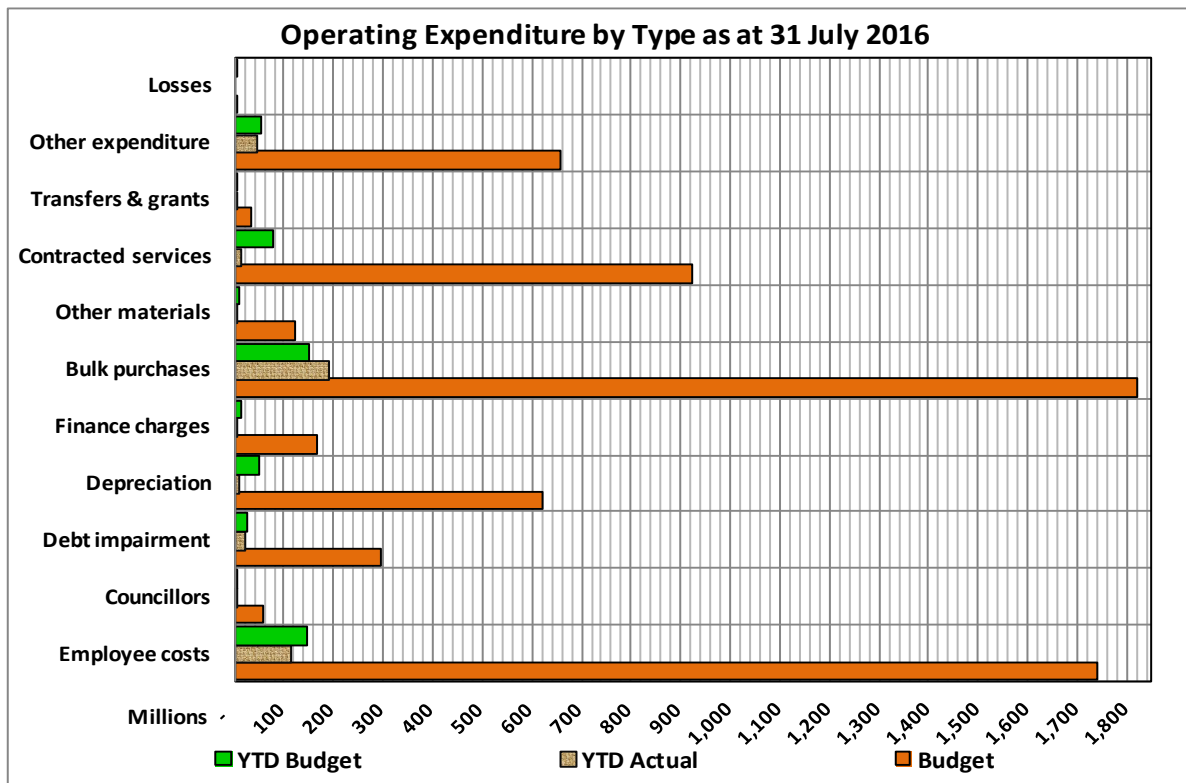
- Fines - Unfavourable variance of R7.534 million is due to the non-accrual of traffic fines, which is -91.96% on a year to date target;
- Government Grants and subsidies – Operating: R0.259 million favourable variance. The variance is within the target;
- Other revenue (R4.956 million) unfavourable 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: R76.616 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 R32.814 million due to unfilled vacancies budgeted for;
- Debt impairment – Favourable variance of R3.778 million due to partially nonaccrual of debt impairment;
- Depreciation – Favourable variance of R44.620 million due to the nonaccrual of depreciation and asset impairment;
- Finance charges – Favourable variance of R13.267 million, mainly due to interest charges/costs only payable later in the financial year;
- Bulk purchases – Unfavourable variance of R35.569 million, due to more electricity paid than budgeted - (seasonal fluctuation);
- Other materials (R6.154 million) favourable due to under-spending and slow implementation of projects;
- Contracted services (R65.505 million) favourable due to under-spending;
- Transfers and grants (R2.475 million) favourable mainly due to less grants and subsidies paid than anticipated;
- Other expenditure (R12.448 million) favourable due to under spending, GRAP and non-cash issues only accounted for when finalising the annual financial statements.

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



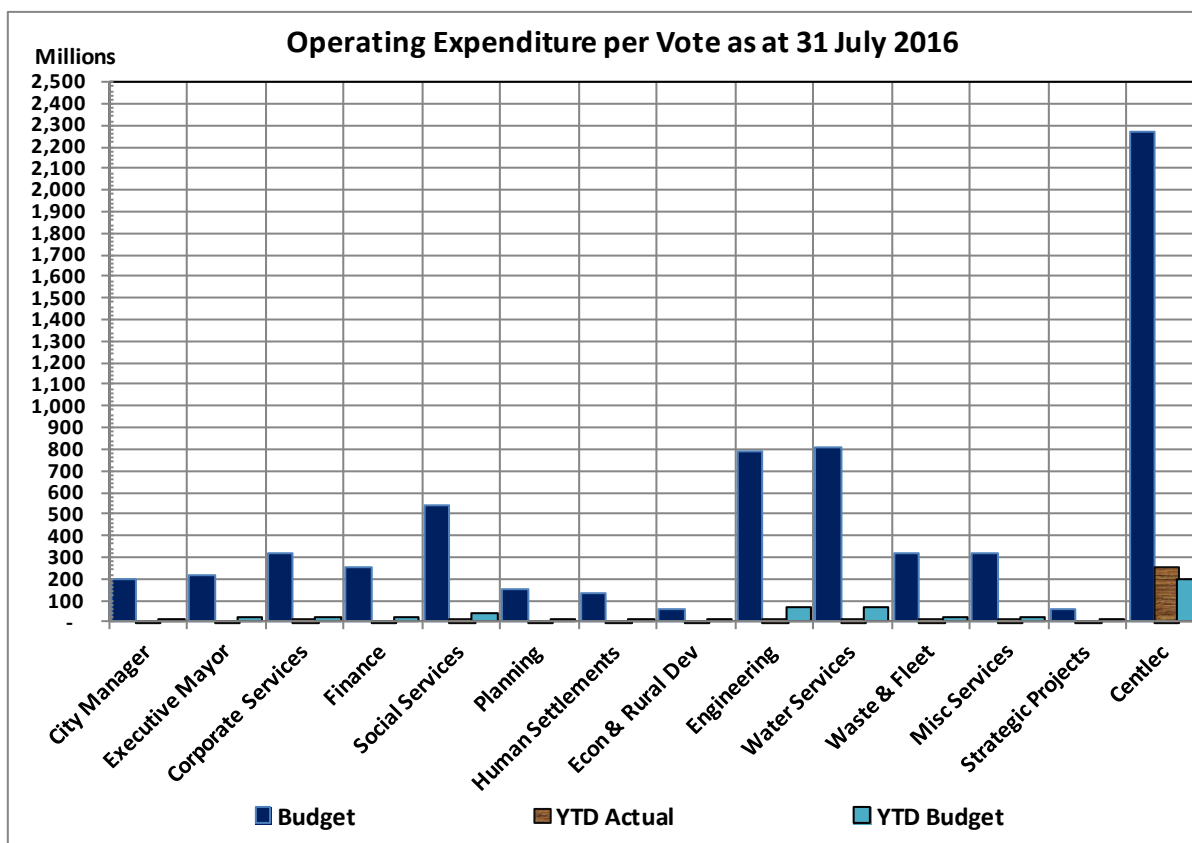
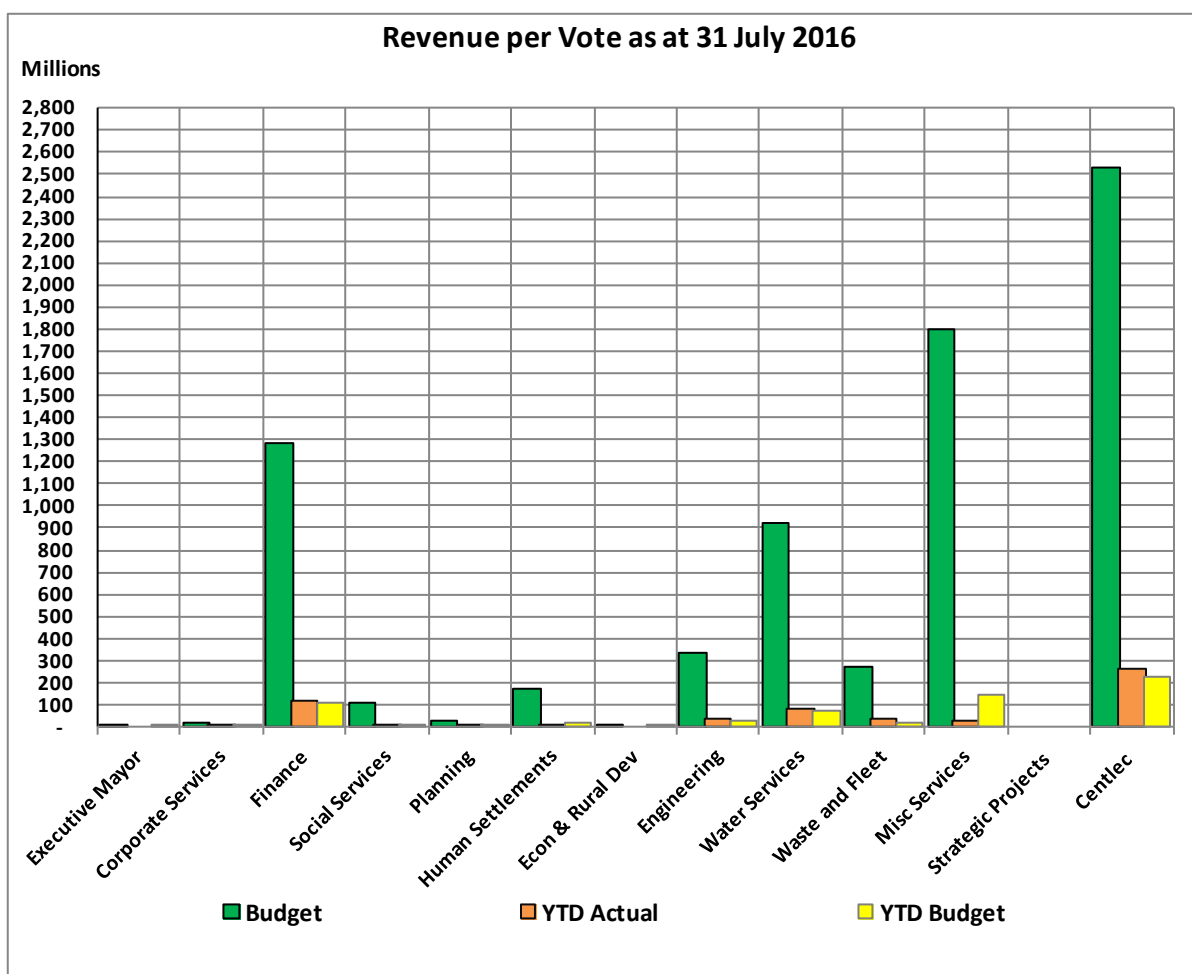


The table below shows the revenue and expenditure per vote:

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

Vote Description	2015/16	Budget Year 2016/17							
	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	-	500	-	-	-	42	(42)	-100.0%	500
Vote 3 - Corporate Services	-	15,115	-	149	149	1,260	(1,110)	-88.1%	15,115
Vote 4 - Finance	-	1,288,059	-	118,442	118,442	107,338	11,104	10.3%	1,288,059
Vote 5 - Social Services	-	108,802	-	1,239	1,239	9,067	(7,828)	-86.3%	108,802
Vote 6 - Planning	-	30,558	-	2,438	2,438	2,546	(109)	-4.3%	30,558
Vote 7 - Human Settlement and Housing	-	174,330	-	1,295	1,295	14,528	(13,232)	-91.1%	174,330
Vote 8 - Economic and Rural Development	-	519	-	-	-	-	-	-	519
Vote 9 - Engineering Services	-	338,561	-	34,390	34,390	28,213	6,177	21.9%	338,561
Vote 10 - Water Services	-	926,114	-	80,081	80,081	71,807	8,274	11.5%	926,114
Vote 11 - Waste and Fleet Management	-	271,487	-	34,833	34,833	22,624	12,209	54.0%	271,487
Vote 12 - Miscellaneous Services	-	1,795,602	-	24,095	24,095	149,633	(125,539)	-83.9%	1,795,602
Vote 13 - Naledi Infrastructure	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regula	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,535,160	-	258,646	258,646	229,680	28,966	12.6%	2,535,160
Total Revenue by Vote	-	7,484,807	-	555,608	555,608	636,738	(81,130)	-12.7%	7,484,807
Expenditure by Vote									
Vote 1 - City Manager	-	201,545	-	2,967	2,967	16,795	(13,828)	-82.3%	201,545
Vote 2 - Executive Mayor	-	216,990	-	12,100	12,100	18,083	(5,983)	-33.1%	216,990
Vote 3 - Corporate Services	-	319,585	-	12,950	12,950	26,632	(13,682)	-51.4%	319,585
Vote 4 - Finance	-	257,368	-	12,773	12,773	21,447	(8,674)	-40.4%	257,368
Vote 5 - Social Services	-	541,386	-	18,852	18,852	45,115	(26,264)	-58.2%	541,386
Vote 6 - Planning	-	150,667	-	3,823	3,823	12,556	(8,733)	-69.6%	150,667
Vote 7 - Human Settlement and Housing	-	129,075	-	5,433	5,433	10,756	(5,323)	-49.5%	129,075
Vote 8 - Economic and Rural Development	-	56,363	-	993	993	4,697	(3,704)	-78.9%	56,363
Vote 9 - Engineering Services	-	786,634	-	13,941	13,941	65,553	(51,611)	-78.7%	786,634
Vote 10 - Water Services	-	812,265	-	17,250	17,250	67,689	(50,439)	-74.5%	812,265
Vote 11 - Waste and Fleet Management	-	318,589	-	15,798	15,798	26,549	(10,751)	-40.5%	318,589
Vote 12 - Miscellaneous Services	-	318,154	-	12,868	12,868	26,513	(13,645)	-51.5%	318,154
Vote 13 - Naledi Infrastructure	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regula	-	61,865	-	2,593	2,593	5,155	(2,563)	-49.7%	61,865
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,267,859	-	257,968	257,968	200,519	57,449	28.6%	2,267,859
Total Expenditure by Vote	-	6,438,345	-	390,309	390,309	548,060	(157,750)	-28.8%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	165,299	165,299	88,679	76,620	86.4%	1,046,461

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



Capital Expenditure Report (Annexure B – Table C5)

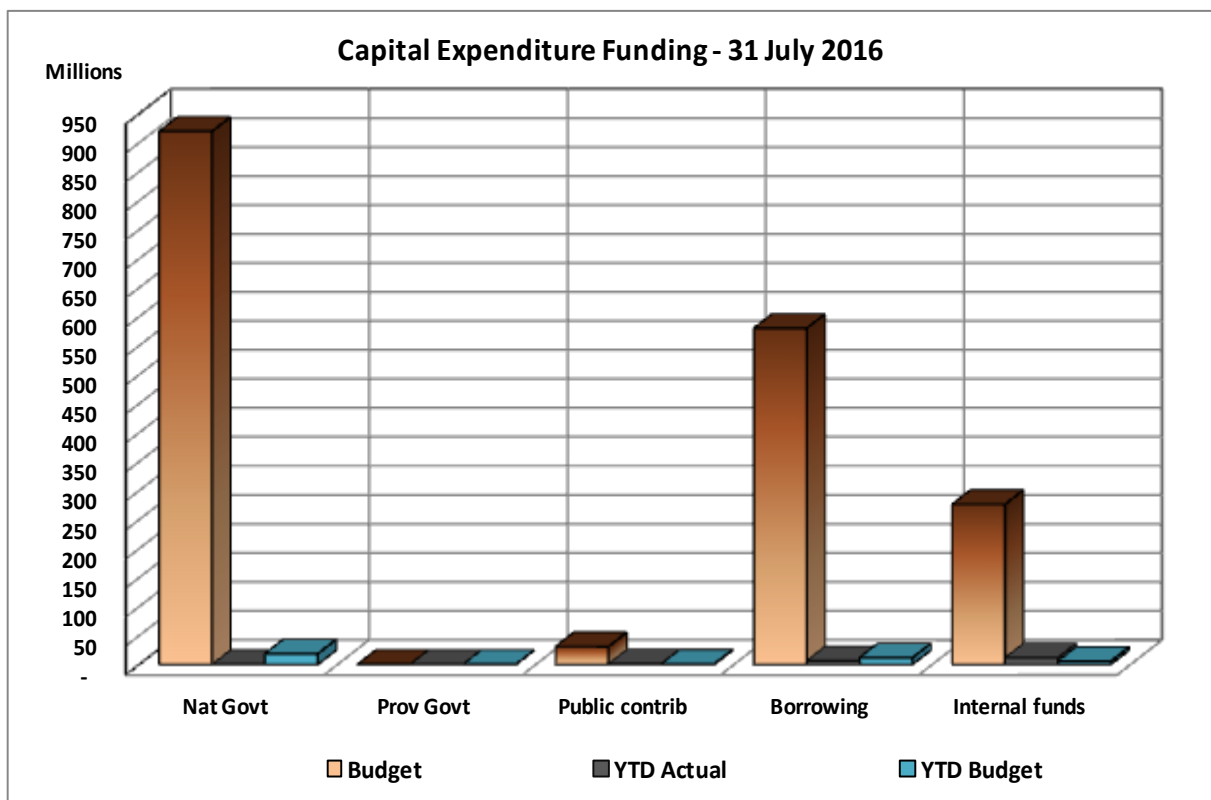
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is **52.65% (R19.019 million)** on the year to date approved budgeted target of **R36.122 million** of the annual approved budget). On an annual basis we have thus spent only **1.05%**, R19.019 million of the year to date expenditure versus the approved annual budget of R1 806.094 million.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Approved Budget 2016/17 R'000	YTD Budget Target July 2016 R'000	YTD Actual July 2016 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 806 094	36 122	19 019	(17 103)
Capital Financing				
National Government	919 386	18 388	0	(18 388)
Provincial Government	0	0	0	(0)
Public Contributions	30 744	615	1061	447
Borrowing	579 849	11 597	6 514	(5 083)
Internally Generated Funds	276 115	5 522	11 444	5 922
Financing Total	1 806 094	36 122	19 019	(17 103)

The following chart indicates the capital expenditure financing.



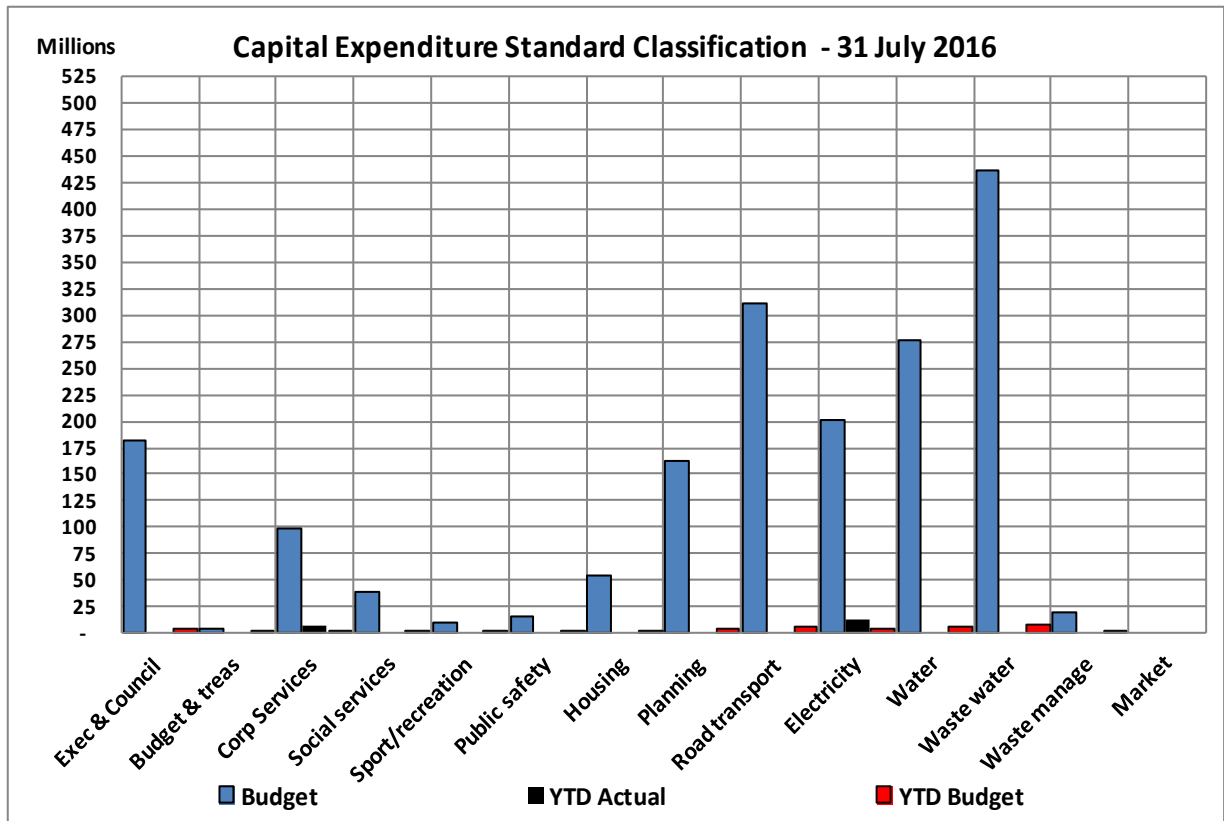
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R0.846 million more than budget target)
Community and public safety	(R2.338 million less than budget target)
Economic and environmental services	(R9.469 million less than budget target)
Electricity	(R8.499 million more than budget target)
Water	(R5.514 million less than budget target)

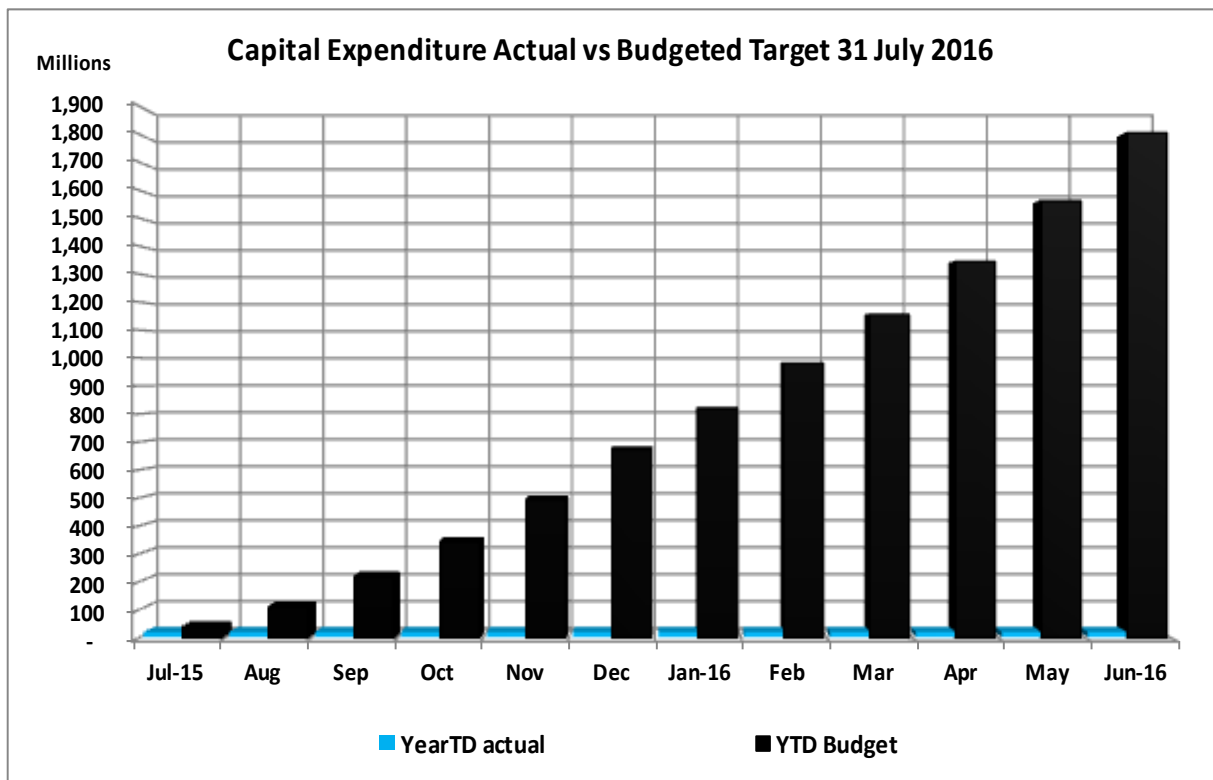
Waste water management
Waste management

(R8.742 million less than budget target)
(R0.385 million less than budget target)

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



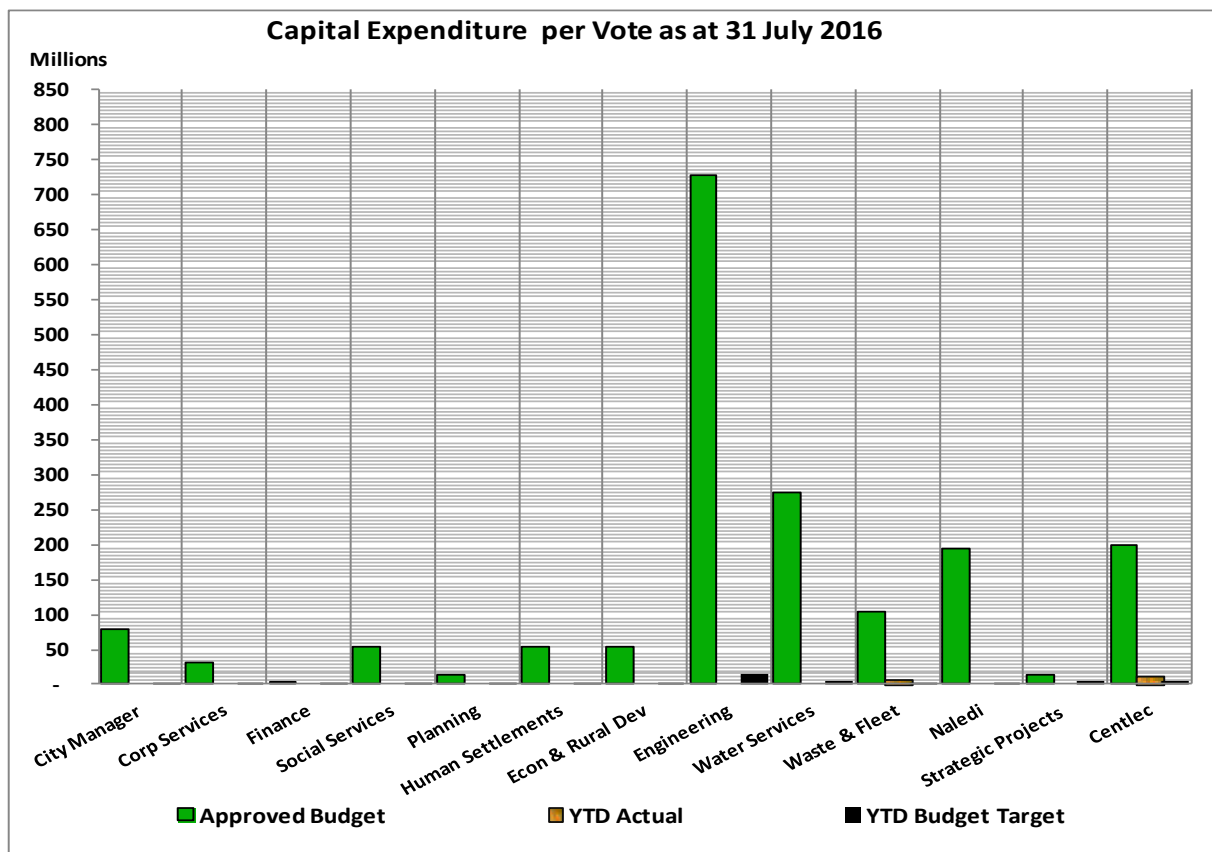
The following chart compares the year to date actual expenditure with the year to date approved budget (target).



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

Capital Expenditure per Vote	Approved Budget	YTD Actual	YTD Budget Target	Percentage on Approved Budget
City Manager	80,142,000	-	1,602,840	0.00%
Corp Services	32,159,070	-	643,181	0.00%
Finance	3,162,300	-	63,246	0.00%
Social Services	52,801,287	-	1,056,026	0.00%
Planning	12,500,000	-	250,000	0.00%
Human Settlements	54,282,105	-	1,072,410	0.00%
Econ & Rural Dev	53,620,482	-	1,085,642	0.00%
Engineering	729,419,283	-	14,588,386	0.00%
Water Services	275,689,001	-	5,513,780	0.00%
Waste & Fleet	104,656,000	6,513,726	2,093,120	6.22%
Naledi	193,579,000	-	274,820	0.00%
Strategic Projects	13,741,000	-	3,871,580	0.00%
Centlec	200,342,641	12,505,386	4,006,853	6.24%
	1,806,094,169	19,019,112	36,121,883	1.05%

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



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

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

The CFS report for the period ending 31 July 2016 indicates a closing balance (cash and cash equivalents) of **R318.118 million** (June 2016 – R457.232 million) which comprises of the following:

- Bank balance and cash R13.648 million (Mangaung)
- Bank balance and cash R22.558 million (Centlec)
- Bank balance and cash R6 283 million (Market)
- Investment deposits R16.442 million (Mangaung)
- Investment deposits R259.187 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R75.576 million**, resulting in an **R0.315 million** favourable variance, as compared to a year to target of **R75.261 million**. The favourable collection is on target ;
- Service charges reflect a year to date amount of **R259.906 million**, resulting in a **R16.451 million** unfavourable variance, as compared to a year target of **R276.356 million**. The unfavourable variance is mainly due to less water collection than budgeted;
- Other revenue reflects a year to date amount of **R77.000 million**, resulting in a **R56.025 million** favourable variance, as compared to a year target of **R20.975 million**. The variance is due to R70 million paid by the entity for interest on the intercompany loan in respect of the 2015/16 financial year;
- Operating grants and subsidies show a year to date amount of **R100.898 million** compared to a year target of **R98.805 million – R2.093 million** unfavourable variance which is on target;
- Capital grants and subsidies show a year to date amount of **R73.000 million** compared to a year to date target of **R73.446 million – R0.446 million** unfavourable variance which is on target;
- Interest show a year to date amount of **R7.151 million** compared to a year target of **R18.985 million (R11.835 million** unfavourable variance mainly due to low bank and investment balances;
- Cash flows from financing activities: Borrowing long term reflects a year to date amount of **R0** against a budgeted year to date amount of **R41.667 million – loan not yet taken up**;
- The following grants and allocations were received during the month:.
 - Equitable Share – R98.212 million;
 - Municipal Demarcation Transition Grant – R2.686 million and
 - Urban Settlements Development Grant – R73 million.

With regard to payments:

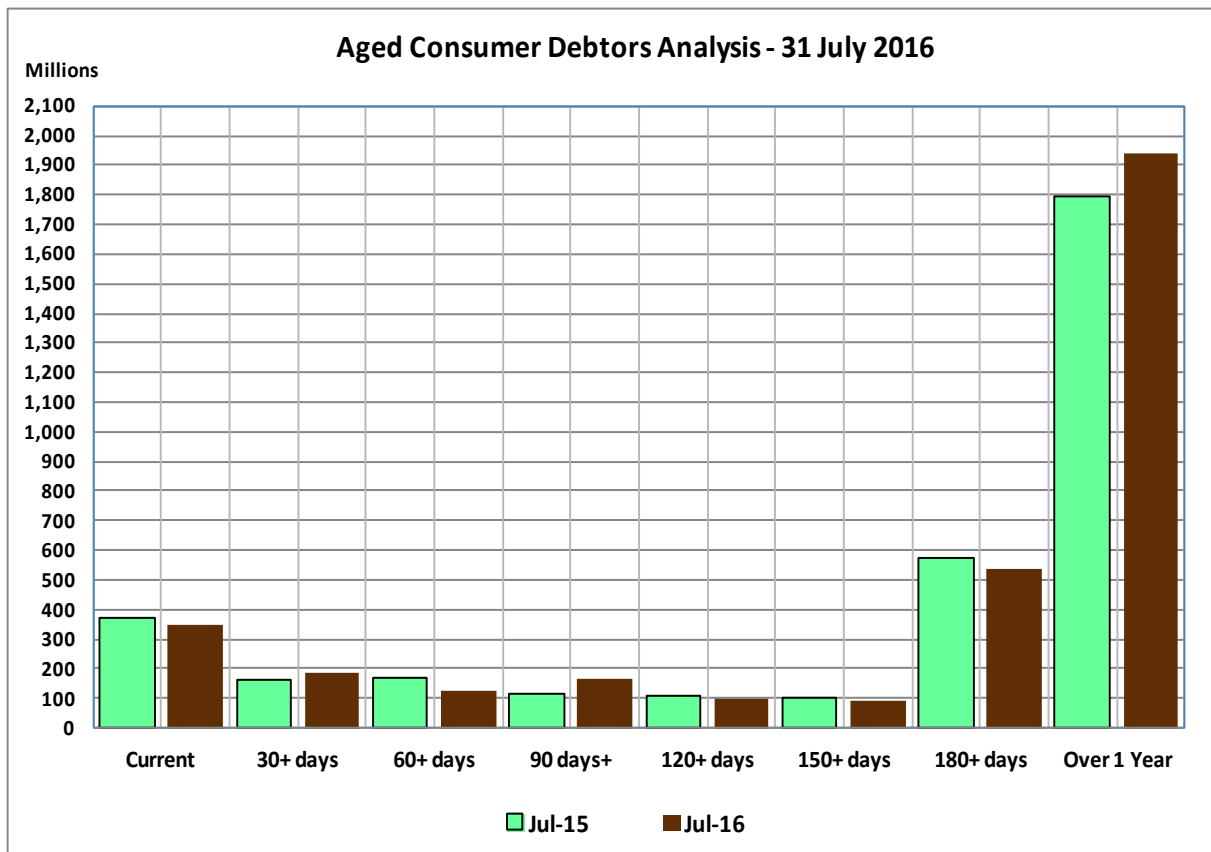
- Suppliers and employee payments indicate a year to date amount of **R641.808 million (R231.063 million** unfavourable variance) compared to a year to date target of **R410.745 million** mainly due to a combination of unfilled vacancies and year end creditors (2016/17 – R158.832 million) only paid in July 2016;
- Capital payments indicate a year to date amount of **R71.510 million (R75.235 million** favourable variance) compared to a target of **R146.745 million** due to less civil contracts not paid in June 2016 than anticipated;
- Finance charges shows a year to date amount of **R0** compared to a year target of **R13.323 million (R13.323 million** favourable variance) due to the repayment of interest on borrowing not yet due;
- Transfers and grants indicate a year to date amount of **R0.216 million (R2.353 million** favourable variance) compared to a target of **R2.569 million** and
- Repayment of borrowing indicate a year to date amount of **R0 (R5.941 million** favourable variance) compared to a target of **R5.941 million** due to the repayment of borrowings not yet paid.

Outstanding Debtors Report (Annexure B – Table SC3)

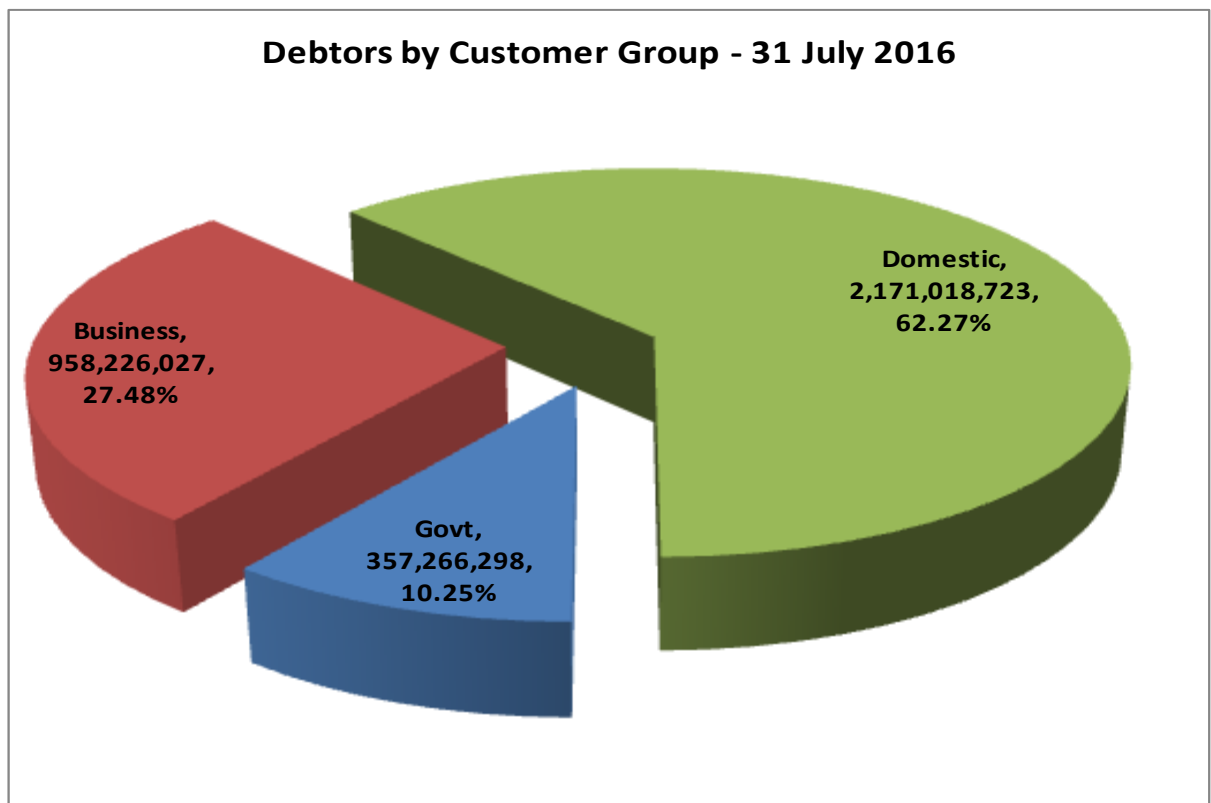
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as at 31 July 2016 is **R3 486.511 million** (June 2016 – R3 478.709 million), thus reflecting an increase of R7.802 million (0.22%) for the month.

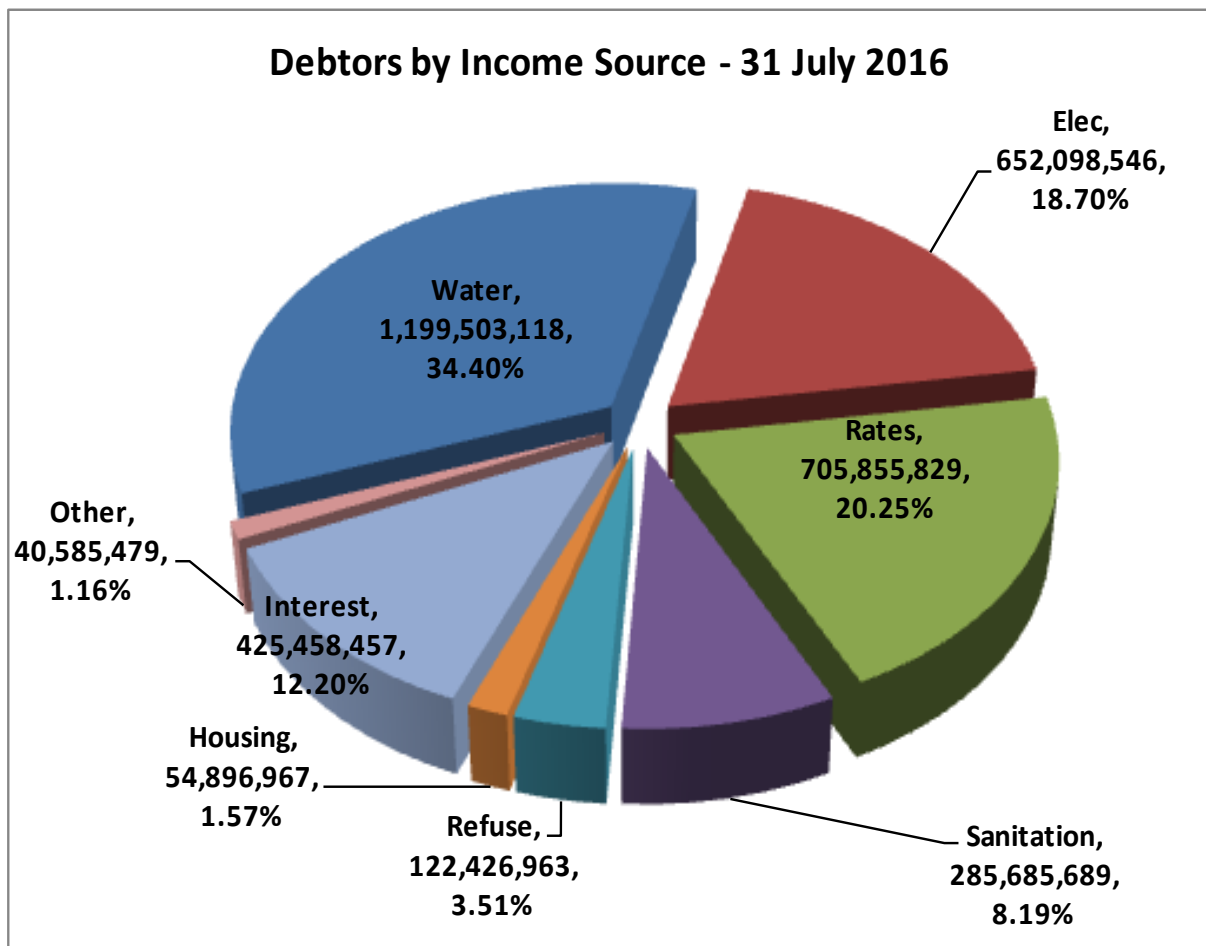
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 940.181 million** (R1 967.193 million – July 2015) is outstanding in this category, with **R1 378.392 million** attributable to households, an increase of R102.081 million (8.00%) from the balance of R1 276.311 million in July 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)

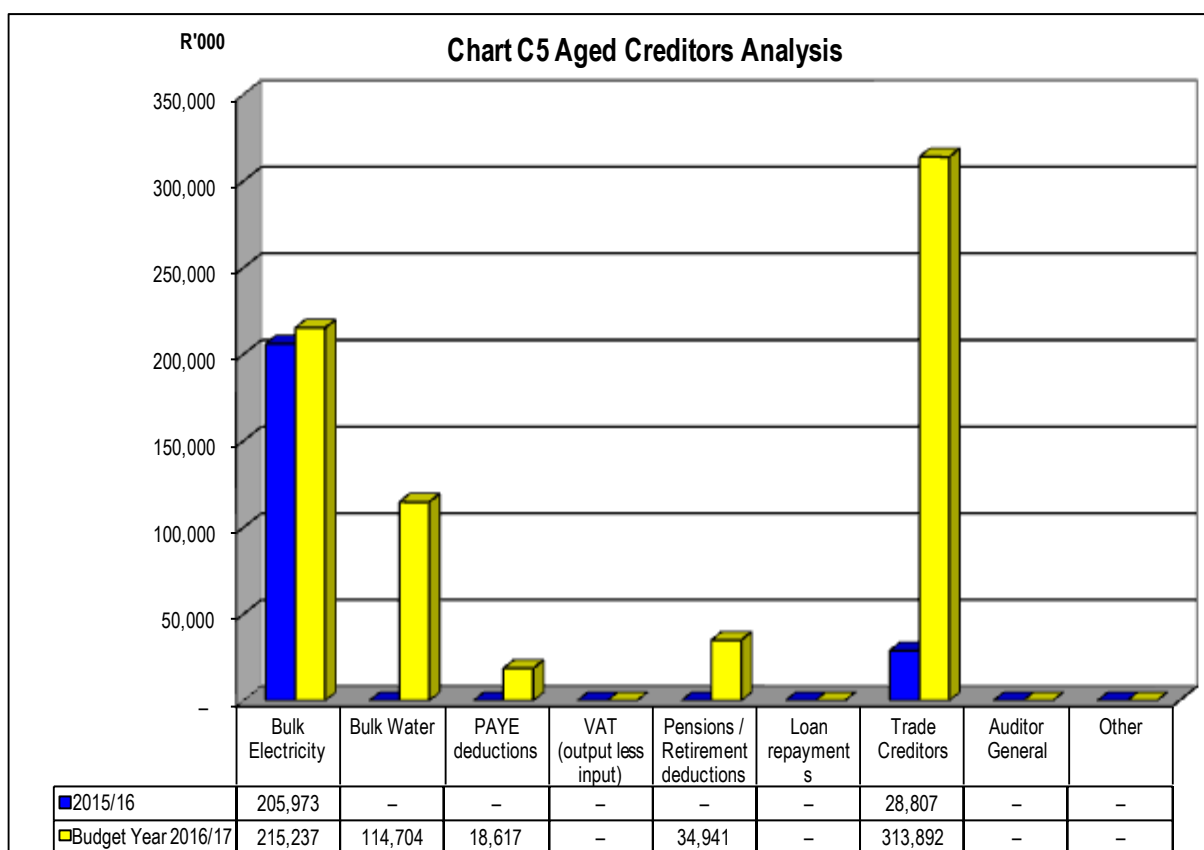
The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to R697.391 million compared to an amount of R815.755 million in June 2016. The net decrease of R118.364 million is in the items as depicted below.

The total trade creditors comprises out of the following:

	June 2016	July 2016
	R'000	R'000
Bulk electricity	192,148	215,237
Trade creditors Centlec	1,136	8,414
Bulk water***	96,386	114,704
Salaries	33,977	53,558
Loan repayments Mangaung	51,923	0
Auditor General	0,828	0
Trade creditors Mangaung	139,483	305,478
Other	299,874	0
Total	815,755	697,391

*** The amount includes R60 million 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 **R275.629 million** as at 31 July 2016 against **R125.973 million** at 30 June 2016.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 July 2016 indicates various financial risks which require monitoring during the financial year:

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

As at the end of July 2016 the operating revenue (excluding capital grants) and expenditure actual represented **8.50%** and **6.06%**, respectively of the approved budget. The outcome reflects a variance of **0.17%** (favourable) and **2.27%** (favourable) respectively, when compared to the target of **8.33%**. 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 actual year to date capital expenditure until 31 July 2016 represents only **1.05%** when compared to a target of **8.33%** (1 month), a variance of **7.28%** for the year against the target.

5. KEY JULY 2016 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

- Human Resources
Not applicable.

- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 31 July 2016, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

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

- Communication

In compliance to legislative requirements (Section 71 of the MFMA) this document is provided to all stakeholders by placing it on the Mangaung website.

- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION


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

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 31 July 2016 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

PREPARED BY:


M J KHUNONG
GENERAL MANAGER
BUDGET AND EXPENDITURE

DATE: 29/08/16

SUBMITTED BY:


E M MOHLAHLA
CHIEF FINANCIAL OFFICER

DATE: 2016/8/17

City Manager's quality certification

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

- the monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **31 July 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: 2016/08/17

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 July 2016 the reports were submitted on 16 August 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 12 August 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	mrxolisi.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
Telephone number	051 405 8627
Cell number	082 552 3477
Fax number	051 405 8793
E-mail address	Mosala.Khunong@mangaung.co.za
Official responsible for submitting financial information	
Name	Mr Dirk Pelser
Telephone number	051 405 8501
Cell number	082 463 1158
Fax number	051 405 8793
E-mail address	dirk.pelser@mangaung.co.za
Secretary/PA to the Speaker:	
Name	Me S B Mncube
Telephone number	051 405 8640
Cell number	082 578 1378
Fax number	051 405 8971
E-mail address	bonga.mncube@mangaung.co.za
Secretary/PA to the Mayor/Executive Mayor:	
Name	N Ndimande
Telephone number	051 405 8015
Cell number	072 610 4792
Fax number	051 405 8663
E-mail address	nhlanhla.ndimande@mangaung.co.za
Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Ms B A Lefela
Telephone number	051 405 8667
Cell number	083 354 9750
Fax number	051 405 8676
E-mail address	dirontsho.lefela@mangaung.co.za
Secretary/PA to the Municipal Manager:	
Name	Sonnet S Piechaczek
Telephone number	051 405 8621
Cell number	082 925 5331
Fax number	051 405 8101
E-mail address	sonnet.piechaczek@mangaung.co.za
Secretary/PA to the Chief Financial Officer	
Name	Me Petunia Ramagaga
Telephone number	051 405 8627
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 - M01 July

Description	2015/16	Budget Year 2016/17							
	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	–	1,004,047	–	79,666	79,666	83,671	(4,005)	-5%	1,004,047
Service charges	–	3,496,843	–	329,200	329,200	293,329	35,871	12%	3,496,843
Investment revenue	–	71,300	–	3,024	3,024	5,942	(2,918)	-49%	71,300
Transfers recognised - operational	–	1,207,668	–	100,898	100,898	100,639	259	0%	1,207,668
Other own revenue	–	754,819	–	42,820	42,820	62,902	(20,082)	-32%	754,819
Total Revenue (excluding capital transfers and contributions)	–	6,534,676	–	555,608	555,608	546,482	9,126	2%	6,534,676
Employee costs	–	1,739,368	–	112,133	112,133	144,947	(32,814)	-23%	1,739,368
Remuneration of Councillors	–	56,983	–	3,637	3,637	4,749	(1,111)	-23%	56,983
Depreciation & asset impairment	–	620,097	–	7,054	7,054	51,675	(44,620)	-86%	620,097
Finance charges	–	168,294	–	758	758	14,025	(13,267)	-95%	168,294
Materials and bulk purchases	–	1,943,361	–	191,771	191,771	162,355	29,415	18%	1,943,361
Transfers and grants	–	32,446	–	228	228	2,704	(2,475)	-92%	32,446
Other expenditure	–	1,877,797	–	74,727	74,727	156,483	(81,756)	-52%	1,877,797
Total Expenditure	–	6,438,345	–	390,309	390,309	536,937	(146,628)	-27%	6,438,345
Surplus/(Deficit)	–	96,331	–	165,299	165,299	9,545	155,754	1632%	96,331
Transfers recognised - capital	–	919,386	–	–	–	76,616	(76,616)	-100%	919,386
Contributions & Contributed assets	–	30,744	–	–	–	2,562	(2,562)	-100%	30,744
Surplus/(Deficit) after capital transfers & contributions	–	1,046,461	–	165,299	165,299	88,722	76,577	86%	1,046,461
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	1,046,461	–	165,299	165,299	88,722	76,577	86%	1,046,461
Capital expenditure & funds sources									
Capital expenditure	–	1,806,094	–	19,019	19,019	36,122	(17,103)	-47%	1,806,094
Capital transfers recognised	–	919,386	–	–	–	18,388	(18,388)	-100%	919,386
Public contributions & donations	–	30,744	–	1,062	1,062	615	447	73%	30,744
Borrowing	–	579,849	–	6,514	6,514	11,597	(5,083)	-44%	579,849
Internally generated funds	–	276,115	–	11,444	11,444	5,522	5,922	107%	276,115
Total sources of capital funds	–	1,806,094	–	19,019	19,019	36,122	(17,103)	-47%	1,806,094
Financial position									
Total current assets	–	2,817,166	–		1,753,534				2,817,166
Total non current assets	–	16,301,492	–		16,370,193				16,301,492
Total current liabilities	–	2,455,727	–		2,920,819				2,455,727
Total non current liabilities	–	2,229,738	–		1,594,163				2,229,738
Community wealth/Equity	–	14,433,193	–		13,608,745				14,433,193
Cash flows									
Net cash from (used) operating	–	1,646,307	–	(48,493)	(48,493)	137,192	185,685	135%	1,646,307
Net cash from (used) investing	–	(1,663,433)	–	(71,510)	(71,510)	(138,619)	(67,109)	48%	(1,663,433)
Net cash from (used) financing	–	433,507	–	1,179	1,179	36,125	34,946	97%	433,507
Cash/cash equivalents at the month/year end	–	798,987	–	–	318,118	417,305	99,187	24%	853,322
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	351,050	183,717	123,134	164,932	95,713	89,417	538,366	1,940,181	3,486,511
Creditors Age Analysis									
Total Creditors	357,830	130,304	111,374	97,882	–	–	–	–	697,391

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	2015/16	Budget Year 2016/17							
	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>	-	3,136,325	-	143,272	143,272	261,360	(118,089)	-45%	3,136,325
Executive and council	-	2,298	-	-	-	191	(191)	-100%	2,298
Budget and treasury office	-	3,081,863	-	142,537	142,537	256,822	(114,285)	-44%	3,081,863
Corporate services	-	52,164	-	735	735	4,347	(3,612)	-83%	52,164
<i>Community and public safety</i>	-	243,948	-	1,783	1,783	20,329	(18,546)	-91%	243,948
Community and social services	-	8,500	-	386	386	708	(323)	-46%	8,500
Sport and recreation	-	2,405	-	85	85	200	(116)	-58%	2,405
Public safety	-	98,154	-	688	688	8,180	(7,492)	-92%	98,154
Housing	-	134,877	-	625	625	11,240	(10,615)	-94%	134,877
Health	-	11	-	-	-	1	(1)	-100%	11
<i>Economic and environmental services</i>	-	9,284	-	770	770	774	(4)	0%	9,284
Planning and development	-	7,330	-	667	667	611	56	9%	7,330
Road transport	-	1,708	-	87	87	142	(55)	-39%	1,708
Environmental protection	-	246	-	15	15	21	(5)	-25%	246
<i>Trading services</i>	-	4,070,623	-	407,950	407,950	352,266	55,684	16%	4,070,623
Electricity	-	2,535,160	-	258,646	258,646	229,680	28,966	13%	2,535,160
Water	-	926,114	-	80,081	80,081	71,807	8,274	12%	926,114
Waste water management	-	337,863	-	34,390	34,390	28,155	6,235	22%	337,863
Waste management	-	271,487	-	34,833	34,833	22,624	12,209	54%	271,487
<i>Other</i>	-	24,627	-	1,832	1,832	2,052	(220)	-11%	24,627
Total Revenue - Standard	-	7,484,807	-	555,608	555,608	636,782	(81,174)	-13%	7,484,807
Expenditure - Standard									
<i>Governance and administration</i>	-	1,346,944	-	61,967	61,967	112,245	(50,279)	-45%	1,346,944
Executive and council	-	400,907	-	17,988	17,988	33,409	(15,421)	-46%	400,907
Budget and treasury office	-	546,552	-	24,956	24,956	45,546	(20,590)	-45%	546,552
Corporate services	-	399,485	-	19,023	19,023	33,290	(14,267)	-43%	399,485
<i>Community and public safety</i>	-	650,433	-	22,604	22,604	54,203	(31,599)	-58%	650,433
Community and social services	-	184,250	-	5,646	5,646	15,354	(9,708)	-63%	184,250
Sport and recreation	-	49,964	-	1,317	1,317	4,164	(2,847)	-68%	49,964
Public safety	-	307,138	-	11,029	11,029	25,595	(14,566)	-57%	307,138
Housing	-	92,749	-	4,064	4,064	7,729	(3,665)	-47%	92,749
Health	-	16,333	-	548	548	1,361	(813)	-60%	16,333
<i>Economic and environmental services</i>	-	792,536	-	9,889	9,889	66,045	(56,155)	-85%	792,536
Planning and development	-	120,758	-	3,294	3,294	10,063	(6,770)	-67%	120,758
Road transport	-	633,108	-	5,122	5,122	52,759	(47,637)	-90%	633,108
Environmental protection	-	38,670	-	1,473	1,473	3,222	(1,749)	-54%	38,670
<i>Trading services</i>	-	3,614,289	-	294,909	294,909	312,722	(17,813)	-6%	3,614,289
Electricity	-	2,267,859	-	257,968	257,968	200,519	57,449	29%	2,267,859
Water	-	812,265	-	17,250	17,250	67,689	(50,439)	-75%	812,265
Waste water management	-	291,079	-	8,547	8,547	24,257	(15,709)	-65%	291,079
Waste management	-	243,086	-	11,144	11,144	20,257	(9,114)	-45%	243,086
<i>Other</i>	-	34,143	-	940	940	2,845	(1,905)	-67%	34,143
Total Expenditure - Standard	-	6,438,345	-	390,309	390,309	548,060	(157,750)	-29%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	165,299	165,299	88,722	76,577	86%	1,046,461

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	2015/16	Budget Year 2016/17							
	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	–	3,136,325	–	143,272	143,272	261,360	(118,089)	-45%	3,136,325
Executive and council	–	2,298	–	–	–	191	(191)	(0)	2,298
Mayor and Council		2,298		–	–	191	(191)	(0)	2,298
Municipal Manager				–	–	–	–		–
Budget and treasury office		3,081,863		142,537	142,537	256,822	(114,285)	(0)	3,081,863
Corporate services	–	52,164	–	735	735	4,347	(3,612)	(0)	52,164
Human Resources		8,665		–	–	722	(722)	(0)	8,665
Information Technology				–	–	–	–		–
Property Services		39,453		670	670	3,288	(2,618)	(0)	39,453
Other Admin		4,045		65	65	337	(272)	(0)	4,045
Community and public safety	–	243,948	–	1,783	1,783	20,329	(18,546)	(0)	243,948
Community and social services	–	8,500	–	386	386	708	(323)	(0)	8,500
Libraries and Archives		2,329		25	25	194	(169)	(0)	2,329
Museums & Art Galleries etc		23		–	–	2	(2)	(0)	23
Community halls and Facilities		–		–	–	–	–		–
Cemeteries & Crematoriums		3,304		293	293	275	18	0	3,304
Child Care		–		–	–	–	–		–
Aged Care		–		–	–	–	–		–
Other Community		–		–	–	–	–		–
Other Social		2,845		67	67	237	(170)	(0)	2,845
Sport and recreation		2,405		85	85	200	(116)	(0)	2,405
Public safety	–	98,154	–	688	688	8,180	(7,492)	(0)	98,154
Police		97,330		658	658	8,111	(7,452)	(0)	97,330
Fire		803		29	29	67	(37)	(0)	803
Civil Defence		–		–	–	–	–		–
Street Lighting		–		–	–	–	–		–
Other		22		–	–	2	(2)	(0)	22
Housing		134,877		625	625	11,240	(10,615)	(0)	134,877
Health	–	11	–	–	–	1	(1)	(0)	11
Clinics		–		–	–	–	–		–
Ambulance		–		–	–	–	–		–
Other		11		–	–	1	(1)	(0)	11
Economic and environmental services	–	9,284	–	770	770	774	(4)	(0)	9,284
Planning and development	–	7,330	–	667	667	611	56	0	7,330
Economic Development/Planning		519		–	–	43	(43)	(0)	519
Town Planning/Building enforcement		6,810		667	667	568	100	0	6,810
Licensing & Regulation		–		–	–	–	–		–
Road transport	–	1,708	–	87	87	142	(55)	(0)	1,708
Roads		698		–	–	58	(58)	(0)	698
Public Buses		–		–	–	–	–		–
Parking Garages		1,010		87	87	84	3	0	1,010
Vehicle Licensing and Testing		–		–	–	–	–		–
Other		–		–	–	–	–		–
Environmental protection	–	246	–	15	15	21	(5)	(0)	246
Pollution Control		–		–	–	–	–		–
Biodiversity & Landscape		–		–	–	–	–		–
Other		246		15	15	21	(5)	(0)	246
Trading services	–	4,070,623	–	407,950	407,950	352,266	55,684	0	4,070,623
Electricity	–	2,535,160	–	258,646	258,646	229,680	28,966	0	2,535,160
Electricity Distribution		2,535,160		258,646	258,646	229,680	28,966	0	2,535,160
Electricity Generation		–		–	–	–	–		–
Water	–	926,114	–	80,081	80,081	71,807	8,274	0	926,114
Water Distribution		926,114		80,081	80,081	71,807	8,274	0	926,114
Water Storage		–		–	–	–	–		–
Waste water management	–	337,863	–	34,390	34,390	28,155	6,235	0	337,863
Sewerage		337,863		34,390	34,390	28,155	6,235	0	337,863
Storm Water Management		–		–	–	–	–		–
Public Toilets		–		–	–	–	–		–
Waste management	–	271,487	–	34,833	34,833	22,624	12,209	0	271,487
Solid Waste		271,487		34,833	34,833	22,624	12,209	0	271,487
Other	–	24,627	–	1,832	1,832	2,052	(220)	(0)	24,627
Air Transport		880		62	62	73	(11)	(0)	880
Abattoirs		–		–	–	–	–		–
Tourism		–		–	–	–	–		–
Forestry		–		–	–	–	–		–
Markets		23,747		1,770	1,770	1,979	(209)	(0)	23,747
Total Revenue - Standard	–	7,484,807	–	555,608	555,608	636,782	(81,174)	(0)	7,484,807

Expenditure - Standard									
Municipal governance and administration	-	1,346,944	-	61,967	61,967	112,245	(50,279)	(0)	1,346,944
Executive and council	-	400,907	-	17,988	17,988	33,409	(15,421)	(0)	400,907
Mayor and Council		384,885		16,940	16,940	32,074	(15,134)	(0)	384,885
Municipal Manager		16,022		1,048	1,048	1,335	(287)	(0)	16,022
Budget and treasury office		546,552		24,956	24,956	45,546	(20,590)	(0)	546,552
Corporate services	-	399,485	-	19,023	19,023	33,290	(14,267)	(0)	399,485
Human Resources		66,257		4,021	4,021	5,521	(1,501)	(0)	66,257
Information Technology		80,275		1,531	1,531	6,690	(5,159)	(0)	80,275
Property Services		36,327		1,369	1,369	3,027	(1,658)	(0)	36,327
Other Admin		216,627		12,102	12,102	18,052	(5,950)	(0)	216,627
Community and public safety	-	650,433	-	22,604	22,604	54,203	(31,599)	(0)	650,433
Community and social services	-	184,250	-	5,646	5,646	15,354	(9,708)	(0)	184,250
Libraries and Archives		28,036		1,205	1,205	2,336	(1,131)	(0)	28,036
Museums & Art Galleries etc		2,398		74	74	200	(126)	(0)	2,398
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		29,178		679	679	2,432	(1,753)	(0)	29,178
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		124,638		3,688	3,688	10,386	(6,698)	(0)	124,638
Sport and recreation		49,964		1,317	1,317	4,164	(2,847)	(0)	49,964
Public safety	-	307,138	-	11,029	11,029	25,595	(14,566)	(0)	307,138
Police		210,155		6,104	6,104	17,513	(11,409)	(0)	210,155
Fire		78,718		4,260	4,260	6,560	(2,300)	(0)	78,718
Civil Defence		-		-	-	-	-		-
Street Lighting		-		-	-	-	-		-
Other		18,264		665	665	1,522	(857)	(0)	18,264
Housing		92,749		4,064	4,064	7,729	(3,665)	(0)	92,749
Health	-	16,333	-	548	548	1,361	(813)	(0)	16,333
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		16,333		548	548	1,361	(813)	(0)	16,333
Economic and environmental services	-	792,536	-	9,889	9,889	66,045	(56,155)	(0)	792,536
Planning and development	-	120,758	-	3,294	3,294	10,063	(6,770)	(0)	120,758
Economic Development/Planning		46,561		757	757	3,880	(3,123)	(0)	46,561
Town Planning/Building enforcement		74,198		2,536	2,536	6,183	(3,647)	(0)	74,198
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	633,108	-	5,122	5,122	52,759	(47,637)	(0)	633,108
Roads		489,169		5,055	5,055	40,764	(35,709)	(0)	489,169
Public Buses		142,000		2	2	11,833	(11,831)	(0)	142,000
Parking Garages		1,939		66	66	162	(96)	(0)	1,939
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	38,670	-	1,473	1,473	3,222	(1,749)	(0)	38,670
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		38,670		1,473	1,473	3,222	(1,749)	(0)	38,670
Trading services	-	3,614,289	-	294,909	294,909	312,722	(17,813)	(0)	3,614,289
Electricity	-	2,267,859	-	257,968	257,968	200,519	57,449	0	2,267,859
Electricity Distribution		2,263,508		257,582	257,582	200,134	57,447	0	2,263,508
Electricity Generation		4,351		386	386	385	1	0	4,351
Water	-	812,265	-	17,250	17,250	67,689	(50,439)	(0)	812,265
Water Distribution		812,265		17,250	17,250	67,689	(50,439)	(0)	812,265
Water Storage		-		-	-	-	-		-
Waste water management	-	291,079	-	8,547	8,547	24,257	(15,709)	(0)	291,079
Sewerage		291,079		8,547	8,547	24,257	(15,709)	(0)	291,079
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	243,086	-	11,144	11,144	20,257	(9,114)	(0)	243,086
Solid Waste		243,086		11,144	11,144	20,257	(9,114)	(0)	243,086
Other	-	34,143	-	940	940	2,845	(1,905)	(0)	34,143
Air Transport		449		-	-	37	(37)	(0)	449
Abattoirs		-		-	-	-	-		-
Tourism		9,802		236	236	817	(581)	(0)	9,802
Forestry		-		-	-	-	-		-
Markets		23,892		705	705	1,991	(1,286)	(0)	23,892
Total Expenditure - Standard	-	6,438,345	-	390,309	390,309	548,060	(157,750)	(0)	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	165,299	165,299	88,722	76,577	0	1,046,461

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

Vote Description	2015/16	Budget Year 2016/17							
	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	-	500	-	-	-	42	(42)	-100.0%	500
Vote 3 - Corporate Services	-	15,115	-	149	149	1,260	(1,110)	-88.1%	15,115
Vote 4 - Finance	-	1,288,059	-	118,442	118,442	107,338	11,104	10.3%	1,288,059
Vote 5 - Social Services	-	108,802	-	1,239	1,239	9,067	(7,828)	-86.3%	108,802
Vote 6 - Planning	-	30,558	-	2,438	2,438	2,546	(109)	-4.3%	30,558
Vote 7 - Human Settlement and Housing	-	174,330	-	1,295	1,295	14,528	(13,232)	-91.1%	174,330
Vote 8 - Economic and Rural Development	-	519	-	-	-	-	-		519
Vote 9 - Engineering Services	-	338,561	-	34,390	34,390	28,213	6,177	21.9%	338,561
Vote 10 - Water Services	-	926,114	-	80,081	80,081	71,807	8,274	11.5%	926,114
Vote 11 - Waste and Fleet Management	-	271,487	-	34,833	34,833	22,624	12,209	54.0%	271,487
Vote 12 - Miscellaneous Services	-	1,795,602	-	24,095	24,095	149,633	(125,539)	-83.9%	1,795,602
Vote 13 - Naledi Infrastructure	-	-	-	-	-	-	-		-
Vote 14 - Strategic Projects & Service Delivery Regula	-	-	-	-	-	-	-		-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,535,160	-	258,646	258,646	229,680	28,966	12.6%	2,535,160
Total Revenue by Vote	-	7,484,807	-	555,608	555,608	636,738	(81,130)	-12.7%	7,484,807
Expenditure by Vote									
Vote 1 - City Manager	-	201,545	-	2,967	2,967	16,795	(13,828)	-82.3%	201,545
Vote 2 - Executive Mayor	-	216,990	-	12,100	12,100	18,083	(5,983)	-33.1%	216,990
Vote 3 - Corporate Services	-	319,585	-	12,950	12,950	26,632	(13,682)	-51.4%	319,585
Vote 4 - Finance	-	257,368	-	12,773	12,773	21,447	(8,674)	-40.4%	257,368
Vote 5 - Social Services	-	541,386	-	18,852	18,852	45,115	(26,264)	-58.2%	541,386
Vote 6 - Planning	-	150,667	-	3,823	3,823	12,556	(8,733)	-69.6%	150,667
Vote 7 - Human Settlement and Housing	-	129,075	-	5,433	5,433	10,756	(5,323)	-49.5%	129,075
Vote 8 - Economic and Rural Development	-	56,363	-	993	993	4,697	(3,704)	-78.9%	56,363
Vote 9 - Engineering Services	-	786,634	-	13,941	13,941	65,553	(51,611)	-78.7%	786,634
Vote 10 - Water Services	-	812,265	-	17,250	17,250	67,689	(50,439)	-74.5%	812,265
Vote 11 - Waste and Fleet Management	-	318,589	-	15,798	15,798	26,549	(10,751)	-40.5%	318,589
Vote 12 - Miscellaneous Services	-	318,154	-	12,868	12,868	26,513	(13,645)	-51.5%	318,154
Vote 13 - Naledi Infrastructure	-	-	-	-	-	-	-		-
Vote 14 - Strategic Projects & Service Delivery Regula	-	61,865	-	2,593	2,593	5,155	(2,563)	-49.7%	61,865
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,267,859	-	257,968	257,968	200,519	57,449	28.6%	2,267,859
Total Expenditure by Vote	-	6,438,345	-	390,309	390,309	548,060	(157,750)	-28.8%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	165,299	165,299	88,679	76,620	86.4%	1,046,461

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description R thousand	2015/16	Budget Year 2016/17							
	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	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	500	-	-	-	42	(42)	-100%	500
2.1 - Office of the Speaker				-	-	-	-		
2.2 - Office of the Executive Mayor		500		-	-	42	(42)	-100%	500
2.3 - Office of the Councils Whip				-	-	-	-		
Vote 3 - Corporate Services	-	15,115	-	149	149	1,260	(1,110)	-88%	15,115
3.1 - Head				-	-	-	-		
3.2 - Human Resource Development		5,677		-	-	473	(473)	-100%	5,677
3.3 - Human Resource Management		2,988		-	-	249	(249)	-100%	2,988
3.4 - Labour Relations		-		-	-	-	-		-
3.5 - Legal Services		-		-	-	-	-		-
3.6 - Facilities Management		6,450		149	149	538	(388)	-72%	6,450
3.7 - Safety and Loss Control		-		-	-	-	-		-
3.8 - Committee Services		-		-	-	-	-		-
3.9 - Information Technology and Management		-		-	-	-	-		-
Vote 4 - Finance	-	1,288,059	-	118,442	118,442	107,338	11,104	10%	1,288,059
4.1 - Property Rates		1,137,696		100,510	100,510	94,808	5,702	6%	1,137,696
4.2 - Chief Financial Officer		1,798		-	-	150	(150)	-100%	1,798
4.3 - Financial Management		726		-	-	61	(61)	-100%	726
4.4 - Supply Chain Management		4,733		0	0	394	(394)	-100%	4,733
4.5 - Revenue Management		143,105		17,932	17,932	11,925	6,007	50%	143,105
4.6 - Meter Reading		-		-	-	-	-		-
4.7 - Asset Management		-		-	-	-	-		-
4.8 - Financial Accounting		-		-	-	-	-		-
Vote 5 - Social Services	-	108,802	-	1,239	1,239	9,067	(7,828)	-86%	108,802
5.1 - Administration		-		-	-	-	-		-
5.2 - Social Development		2,609		41	41	217	(177)	-81%	2,609
5.3 - Emergency Management Services		803		29	29	67	(37)	-56%	803
5.4 - Public Safety		98,340		746	746	8,195	(7,449)	-91%	98,340
5.5 - Parks and Cemeteries		7,028		422	422	586	(163)	-28%	7,028
5.6 - Disaster Management		22		-	-	2	(2)	-100%	22
Vote 6 - Planning	-	30,558	-	2,438	2,438	2,546	(109)	-4%	30,558
6.1 - Administration and Finance		-		-	-	-	-		-
6.2 - Town and Regional Planning		175		0	0	15	(14)	-99%	175
6.3 - Land Use Control		6,635		667	667	553	114	21%	6,635
6.4 - Architectural and Survey Services		-		-	-	-	-		-
6.5 - Geographic Information Services		-		-	-	-	-		-
6.6 - Environmental Management		-		-	-	-	-		-
6.7 - Economic Development		-		-	-	-	-		-
6.8 - Fresh Produce Market		23,747		1,770	1,770	1,979	(209)	-11%	23,747
Vote 7 - Human Settlement and Housing	-	174,330	-	1,295	1,295	14,528	(13,232)	-91%	174,330
7.1 - Head		-		-	-	-	-		-
7.2 - Rental and Social Housing		7,327		623	623	611	12	2%	7,327
7.3 - Land Development and Property Management		39,453		670	670	3,288	(2,618)	-80%	39,453
7.4 - Implementation Support		127,550		2	2	10,629	(10,627)	-100%	127,550
7.5 - BNG Property Management		-		-	-	-	-		-
7.6 - Informal Settlements		-		-	-	-	-		-
Vote 8 - Economic and Rural Development	-	519	-	-	-	-	-		519
8.1 - Administration and Strategic Support		-		-	-	-	-		-
8.2 - Marketing and Investment Promotion		-		-	-	-	-		-
8.3 - Tourism		-		-	-	-	-		-
8.4 - Rural Development		-		-	-	-	-		-
8.5 - SMME's		519		-	-	-	-		519
Vote 9 - Engineering Services	-	338,561	-	34,390	34,390	28,213	6,177	22%	338,561
9.1 - Head		-		-	-	-	-		-
9.3 - Roads and Stormwater		698		-	-	58	(58)	-100%	698
9.3 - Sanitation		337,863		34,390	34,390	28,155	6,235	22%	337,863
Vote 10 - Water Services	-	926,114	-	80,081	80,081	71,807	8,274	12%	926,114
10.1 - Water		926,114		80,081	80,081	71,807	8,274	12%	926,114
Vote 11 - Waste and Fleet Management	-	271,487	-	34,833	34,833	22,624	12,209	54%	271,487
11.1 - Strategic and Administration Support		-		-	-	-	-		-
11.2 - Landfill Site Management		-		-	-	-	-		-
11.3 - Disposal Sites		40		-	-	3	(3)	-100%	40
11.4 - Solid Waste Management		-		-	-	-	-		-
11.5 - Public Cleansing		-		-	-	-	-		-
11.6 - Domestic Waste		261,387		34,188	34,188	21,782	12,405	57%	261,387
11.7 - Trade Waste		10,020		646	646	835	(189)	-23%	10,020
11.8 - Botshabelo		20		-	-	2	(2)	-100%	20
11.9 - Thaba Nchu		20		-	-	2	(2)	-100%	20
11.10 - Fleet Services		-		-	-	-	-		-
Vote 12 - Miscellaneous Services	-	1,795,602	-	24,095	24,095	149,633	(125,539)	-84%	1,795,602
12.1 - Transfers, Grants and Miscellaneous		1,795,602		24,095	24,095	149,633	(125,539)	-84%	1,795,602
Vote 13 - Naledi Infrastructure	-	-	-	-	-	-	-		-
13.1 - Infrastructure Projects		-		-	-	-	-		-
Vote 14 - Strategic Projects & Service Delivery	-	-	-	-	-	-	-		-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,535,160	-	258,646	258,646	229,680	28,966	13%	2,535,160
15.1 - Board of Directors		-		-	-	-	-		-
15.2 - Company Secretary		-		-	-	-	-		-
15.3 - Chief Executive Officer		84,557		-	-	-	-		84,557
15.4 - Finance		3,453		3,463	3,463	7,661	(4,198)	-55%	3,453
15.5 - Corporate Services		2,447,150		42	42	313	(271)	-86%	2,447,150
15.6 - Engineering		-		255,141	255,141	221,707	33,434	15%	-
15.7 - Customer Services		-		-	-	-	-		-
15.8 - Design and Development, Engineering Wires & Distribution		-		-	-	-	-		-
15.9 - Compliance and Performance		-		-	-	-	-		-
15.10 - Street Lights		-		-	-	-	-		-
Total Revenue by Vote	-	7,484,807	-	555,608	555,608	636,738	(81,130)	-13%	7,484,807

Expenditure by Vote									
Vote 1 - City Manager	-	201,545	-	2,967	2,967	16,795	-	-82%	201,545
1.1 - Office of the City Manager		16,022		1,048	1,048	1,335	(13,828)	-22%	16,022
1.2 - Deputy Executive Director Operations		154,702		365	365	12,892	(12,527)	-97%	154,702
1.3 - Deputy Executive Director Performance		11,220		613	613	935	(322)	-34%	11,220
1.4 - Risk Management and Anti-Fraud & Corruption		19,601		942	942	1,633	(692)	-42%	19,601
Vote 2 - Executive Mayor	-	216,990	-	12,100	12,100	18,083	(5,983)	-33%	216,990
2.1 - Office of the Speaker		113,184		6,721	6,721	9,432	(2,711)	-29%	113,184
2.2 - Office of the Executive Mayor		93,218		4,935	4,935	7,768	(2,833)	-36%	93,218
2.3 - Office of the Councils Whip		10,588		443	443	882	(439)	-50%	10,588
Vote 3 - Corporate Services	-	319,585	-	12,950	12,950	26,632	(13,682)	-51%	319,585
3.1 - Head		7,039		392	392	587	(195)	-33%	7,039
3.2 - Human Resource Development		15,448		961	961	1,287	(326)	-25%	15,448
3.3 - Human Resource Management		42,101		2,395	2,395	3,508	(1,114)	-32%	42,101
3.4 - Labour Relations		11,409		628	628	951	(323)	-34%	11,409
3.5 - Legal Services		14,669		2,955	2,955	1,222	1,732	142%	14,669
3.6 - Facilities Management		123,793		3,119	3,119	10,316	(7,197)	-70%	123,793
3.7 - Safety and Loss Control		3,073		147	147	256	(109)	-42%	3,073
3.8 - Committee Services		21,778		822	822	1,815	(993)	-55%	21,778
3.9 - Information Technology and Management		80,275		1,531	1,531	6,690	(5,159)	-77%	80,275
Vote 4 - Finance	-	257,368	-	12,773	12,773	21,447	(8,674)	-40%	257,368
4.1 - Property Rates		-		-	-	-	-	-	-
4.2 - Chief Financial Officer		46,259		1,062	1,062	3,855	(2,793)	-72%	46,259
4.3 - Financial Management		10,631		417	417	886	(469)	-53%	10,631
4.4 - Supply Chain Management		27,359		1,349	1,349	2,280	(931)	-41%	27,359
4.5 - Revenue Management		118,543		8,073	8,073	9,879	(1,805)	-18%	118,543
4.6 - Meter Reading		29,523		1,321	1,321	2,460	(1,139)	-46%	29,523
4.7 - Asset Management		14,244		363	363	1,187	(824)	-69%	14,244
4.8 - Financial Accounting		10,807		186	186	901	(714)	-79%	10,807
Vote 5 - Social Services	-	541,386	-	18,852	18,852	45,115	(26,264)	-58%	541,386
5.1 - Administration		6,841		411	411	570	(159)	-28%	6,841
5.2 - Social Development		79,887		3,396	3,396	6,657	(3,261)	-49%	79,887
5.3 - Emergency Management Services		78,718		4,260	4,260	6,560	(2,300)	-35%	78,718
5.4 - Public Safety		212,094		6,169	6,169	17,675	(11,505)	-65%	212,094
5.5 - Parks and Cemeteries		145,581		3,950	3,950	12,132	(8,182)	-67%	145,581
5.6 - Disaster Management		18,264		665	665	1,522	(857)	-56%	18,264
Vote 6 - Planning	-	150,667	-	3,823	3,823	12,556	(8,733)	-70%	150,667
6.1 - Administration and Finance		40,849		243	243	3,404	(3,161)	-93%	40,849
6.2 - Town and Regional Planning		20,978		529	529	1,748	(1,219)	-70%	20,978
6.3 - Land Use Control		38,608		1,496	1,496	3,217	(1,721)	-54%	38,608
6.4 - Architectural and Survey Services		7,731		254	254	644	(390)	-61%	7,731
6.5 - Geographic Information Services		6,881		257	257	573	(316)	-55%	6,881
6.6 - Environmental Management		11,729		339	339	977	(639)	-65%	11,729
6.7 - Economic Development		-		-	-	-	-	-	-
6.8 - Fresh Produce Market		23,892		705	705	1,991	(1,286)	-65%	23,892
Vote 7 - Human Settlement and Housing	-	129,075	-	5,433	5,433	10,756	(5,323)	-49%	129,075
7.1 - Head		12,481		328	328	1,040	(712)	-68%	12,481
7.2 - Rental and Social Housing		21,684		937	937	1,807	(870)	-48%	21,684
7.3 - Land Development and Property Management		36,327		1,369	1,369	3,027	(1,658)	-55%	36,327
7.4 - Implementation Support		8,040		280	280	670	(390)	-58%	8,040
7.5 - BNG Property Management		18,312		495	495	1,526	(1,031)	-68%	18,312
7.6 - Informal Settlements		32,232		2,025	2,025	2,686	(661)	-25%	32,232
Vote 8 - Economic and Rural Development	-	56,363	-	993	993	4,697	(3,704)	-79%	56,363
8.1 - Administration and Strategic Support		9,077		60	60	756	(697)	-92%	9,077
8.2 - Marketing and Investment Promotion		14,571		215	215	1,214	(999)	-82%	14,571
8.3 - Tourism		9,802		236	236	817	(581)	-71%	9,802
8.4 - Rural Development		11,472		137	137	956	(819)	-86%	11,472
8.5 - SMME's		11,440		346	346	953	(607)	-64%	11,440
Vote 9 - Engineering Services	-	786,634	-	13,941	13,941	65,553	(51,611)	-79%	786,634
9.1 - Head		6,386		339	339	532	(193)	-36%	6,386
9.3 - Roads and Stormwater		489,169		5,055	5,055	40,764	(35,709)	-88%	489,169
9.3 - Sanitation		291,079		8,547	8,547	24,257	(15,709)	-65%	291,079
Vote 10 - Water Services	-	812,265	-	17,250	17,250	67,689	(50,439)	-75%	812,265
10.1 - Water		812,265		17,250	17,250	67,689	(50,439)	-75%	812,265
Vote 11 - Waste and Fleet Management	-	318,589	-	15,798	15,798	26,549	(10,751)	-40%	318,589
11.1 - Strategic and Administration Support		5,396		71	71	450	(378)	-84%	5,396
11.2 - Landfill Site Management		11,041		251	251	920	(669)	-73%	11,041
11.3 - Disposal Sites		53,951		1,380	1,380	4,496	(3,116)	-69%	53,951
11.4 - Solid Waste Management		6,764		311	311	564	(252)	-45%	6,764
11.5 - Public Cleansing		48,207		1,929	1,929	4,017	(2,088)	-52%	48,207
11.6 - Domestic Waste		48,242		2,028	2,028	4,020	(1,992)	-50%	48,242
11.7 - Trade Waste		34,127		2,239	2,239	2,844	(605)	-21%	34,127
11.8 - Botshabelo		23,015		1,890	1,890	1,918	(28)	-1%	23,015
11.9 - Thaba Nchu		17,739		1,115	1,115	1,478	(363)	-25%	17,739
11.10 - Fleet Services		70,107		4,583	4,583	5,842	(1,259)	-22%	70,107
Vote 12 - Miscellaneous Services	-	318,154	-	12,868	12,868	26,513	(13,645)	-51%	318,154
12.1 - Transfers, Grants and Miscellaneous		318,154		12,868	12,868	26,513	(13,645)	-51%	318,154
Vote 13 - Naledi Infrastructure	-	-	-	-	-	-	-	-	-
13.1 - Infrastructure Projects		-		-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery	-	61,865	-	2,593	2,593	5,155	(2,563)	-50%	61,865
14.1 - Head		17,492		346	346	1,458	(1,112)	-76%	17,492
14.2 - Strategic Projects		7,119		232	232	593	(361)	-61%	7,119
14.3 - City Services, Monitoring and Evaluation		1,872		88	88	156	(68)	-43%	1,872
14.4 - Regional Centre Bloemfontein		15,894		800	800	1,325	(525)	-40%	15,894
14.5 - Regional Centre Botshabelo		11,076		717	717	923	(206)	-22%	11,076
14.6 - Regional Centre Thaba Nchu		8,411		410	410	701	(291)	-42%	8,411
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,267,859	-	257,968	257,968	200,519	57,449	29%	2,267,859
15.1 - Board of Directors		2,621		27	27	232	(204)	-88%	2,621
15.2 - Company Secretary		3,847		128	128	340	(212)	-62%	3,847
15.3 - Chief Executive Officer		59,942		6,078	6,078	5,300	778	15%	59,942
15.4 - Finance		269,149		31,564	31,564	23,798	7,766	33%	269,149
15.5 - Corporate Services		142,192		9,526	9,526	12,572	(3,046)	-24%	142,192
15.6 - Engineering		1,502,851		190,773	190,773	132,879	57,894	44%	1,502,851
15.7 - Customer Services		-		-	-	-	-	-	-
15.8 - Design and Development, Engineering Wires & Distribution		219,599		17,325	17,325	19,416	(2,091)	-11%	219,599
15.9 - Compliance and Performance		67,657		2,547	2,547	5,982	(3,435)	-57%	67,657
15.10 - Street Lights		-		-	-	-	-	-	-
Total Expenditure by Vote	-	6,438,345	-	390,309	390,309	548,060	(157,750)	-29%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	165,299	165,299	88,679	76,620	86%	1,046,461

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	2015/16	Budget Year 2016/17							
	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		1,004,047		79,666	79,666	83,671	(4,005)	-5%	1,004,047
Property rates - penalties & collection charges						-	-		-
Service charges - electricity revenue		2,445,278		255,165	255,165	219,690	35,475	16%	2,445,278
Service charges - water revenue		711,793		46,664	46,664	45,325	1,340	3%	711,793
Service charges - sanitation revenue		242,700		19,740	19,740	20,225	(486)	-2%	242,700
Service charges - refuse revenue		97,071		7,632	7,632	8,089	(458)	-6%	97,071
Service charges - other				-	-	-	-		-
Rental of facilities and equipment		34,405		1,726	1,726	2,867	(1,141)	-40%	34,405
Interest earned - external investments		71,300		3,024	3,024	5,942	(2,918)	-49%	71,300
Interest earned - outstanding debtors		181,979		18,670	18,670	15,165	3,505	23%	181,979
Dividends received		-		-	-	-	-		-
Fines		98,311		659	659	8,193	(7,534)	-92%	98,311
Licences and permits		798		24	24	67	(43)	-64%	798
Agency services		-		-	-	-	-		-
Transfers recognised - operational		1,207,668		100,898	100,898	100,639	259	0%	1,207,668
Other revenue		320,366		21,742	21,742	26,697	(4,956)	-19%	320,366
Gains on disposal of PPE		118,959		-	-	9,913	(9,913)	-100%	118,959
Total Revenue (excluding capital transfers and contributions)	-	6,534,676	-	555,608	555,608	546,482	9,126	2%	6,534,676
Expenditure By Type									
Employee related costs		1,739,368		112,133	112,133	144,947	(32,814)	-23%	1,739,368
Remuneration of councillors		56,983		3,637	3,637	4,749	(1,111)	-23%	56,983
Debt impairment		295,907		20,881	20,881	24,659	(3,778)	-15%	295,907
Depreciation & asset impairment		620,097		7,054	7,054	51,675	(44,620)	-86%	620,097
Finance charges		168,294		758	758	14,025	(13,267)	-95%	168,294
Bulk purchases		1,821,579		187,776	187,776	152,207	35,569	23%	1,821,579
Other materials		121,781		3,995	3,995	10,148	(6,154)	-61%	121,781
Contracted services		925,042		11,581	11,581	77,087	(65,505)	-85%	925,042
Transfers and grants		32,446		228	228	2,704	(2,475)	-92%	32,446
Other expenditure		656,548		42,265	42,265	54,712	(12,448)	-23%	656,548
Loss on disposal of PPE		299		-	-	25	(25)	-100%	299
Total Expenditure	-	6,438,345	-	390,309	390,309	536,937	(146,628)	-27%	6,438,345
Surplus/(Deficit)	-	96,331	-	165,299	165,299	9,545	155,754	0	96,331
Transfers recognised - capital		919,386		-	-	76,616	(76,616)	(0)	919,386
Contributions recognised - capital		30,744		-	-	2,562	(2,562)	(0)	30,744
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1,046,461	-	165,299	165,299	88,722			1,046,461
Taxation							-		
Surplus/(Deficit) after taxation	-	1,046,461	-	165,299	165,299	88,722			1,046,461
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	-	1,046,461	-	165,299	165,299	88,722			1,046,461
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	1,046,461	-	165,299	165,299	88,722			1,046,461

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M01 July

Vote Description	2015/16	Budget Year 2016/17							
	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	–	46,042	–	–	–	921	(921)	-100%	46,042
Vote 2 - Executive Mayor	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	–	28,409	–	–	–	568	(568)	-100%	28,409
Vote 4 - Finance	–	3,162	–	–	–	63	(63)	-100%	3,162
Vote 5 - Social Services	–	44,634	–	–	–	893	(893)	-100%	44,634
Vote 6 - Planning	–	–	–	–	–	–	–	–	–
Vote 7 - Human Settlement and Housing	–	46,685	–	–	–	934	(934)	-100%	46,685
Vote 8 - Economic and Rural Development	–	7,123	–	–	–	142	(142)	-100%	7,123
Vote 9 - Engineering Services	–	477,839	–	–	–	9,557	(9,557)	-100%	477,839
Vote 10 - Water Services	–	195,792	–	–	–	3,916	(3,916)	-100%	195,792
Vote 11 - Waste and Fleet Management	–	97,494	–	6,514	6,514	1,950	4,564	234%	97,494
Vote 12 - Miscellaneous Services	–	–	–	–	–	–	–	–	–
Vote 13 - Naledi Infrastructure	–	13,741	–	–	–	259	(259)	-100%	13,741
Vote 14 - Strategic Projects & Service Delivery Regulation	–	155,543	–	–	–	3,111	(3,111)	-100%	155,543
Vote 15 - Electricity - Centlec (Soc) Ltd	–	194,843	–	12,505	12,505	3,897	8,609	221%	194,843
Total Capital Multi-year expenditure	–	1,311,308	–	19,019	19,019	26,210	(7,191)	-27%	1,311,308
Single Year expenditure appropriation									
Vote 1 - City Manager	–	34,100	–	–	–	682	(682)	-100%	34,100
Vote 2 - Executive Mayor	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	–	3,750	–	–	–	75	(75)	-100%	3,750
Vote 4 - Finance	–	–	–	–	–	–	–	–	–
Vote 5 - Social Services	–	8,168	–	–	–	163	(163)	-100%	8,168
Vote 6 - Planning	–	12,500	–	–	–	250	(250)	-100%	12,500
Vote 7 - Human Settlement and Housing	–	6,935	–	–	–	139	(139)	-100%	6,935
Vote 8 - Economic and Rural Development	–	47,159	–	–	–	943	(943)	-100%	47,159
Vote 9 - Engineering Services	–	251,580	–	–	–	5,032	(5,032)	-100%	251,580
Vote 10 - Water Services	–	79,897	–	–	–	1,598	(1,598)	-100%	79,897
Vote 11 - Waste and Fleet Management	–	7,162	–	–	–	143	(143)	-100%	7,162
Vote 12 - Miscellaneous Services	–	–	–	–	–	–	–	–	–
Vote 13 - Naledi Infrastructure	–	–	–	–	–	16	(16)	-100%	–
Vote 14 - Strategic Projects & Service Delivery Regulation	–	38,036	–	–	–	761	(761)	-100%	38,036
Vote 15 - Electricity - Centlec (Soc) Ltd	–	5,500	–	–	–	110	(110)	-100%	5,500
Total Capital single-year expenditure	–	494,786	–	–	–	9,912	(9,912)	-100%	494,786
Total Capital Expenditure	–	1,806,094	–	19,019	19,019	36,122	(17,103)	-47%	1,806,094
Capital Expenditure - Standard Classification									
Governance and administration	–	283,391	–	6,514	6,514	5,668	846	15%	283,391
Executive and council		182,471		–	–	3,649	(3,649)	-100%	182,471
Budget and treasury office		3,162		–	–	63	(63)	-100%	3,162
Corporate services		97,758		6,514	6,514	1,955	4,559	233%	97,758
Community and public safety	–	116,922	–	–	–	2,338	(2,338)	-100%	116,922
Community and social services		38,104		–	–	762	(762)	-100%	38,104
Sport and recreation		10,500		–	–	210	(210)	-100%	10,500
Public safety		14,698		–	–	294	(294)	-100%	14,698
Housing		53,620		–	–	1,072	(1,072)	-100%	53,620
Health		–		–	–	–	–	–	–
Economic and environmental services	–	473,425	–	–	–	9,469	(9,469)	-100%	473,425
Planning and development		161,782		–	–	3,236	(3,236)	-100%	161,782
Road transport		311,643		–	–	6,233	(6,233)	-100%	311,643
Environmental protection		–		–	–	–	–	–	–
Trading services	–	932,356	–	12,505	12,505	18,647	(6,142)	-33%	932,356
Electricity		200,343		12,505	12,505	4,007	8,499	212%	200,343
Water		275,689		–	–	5,514	(5,514)	-100%	275,689
Waste water management		437,097		–	–	8,742	(8,742)	-100%	437,097
Waste management		19,227		–	–	385	(385)	-100%	19,227
Other		–		–	–	–	–	–	–
Total Capital Expenditure - Standard Classification	–	1,806,094	–	19,019	19,019	36,122	(17,103)	-47%	1,806,094
Funded by:									
National Government		919,386		–	–	18,388	(18,388)	-100%	919,386
Provincial Government		–		–	–	–	–	–	–
District Municipality		–		–	–	–	–	–	–
Other transfers and grants		–		–	–	–	–	–	–
Transfers recognised - capital	–	919,386	–	–	–	18,388	(18,388)	-100%	919,386
Public contributions & donations		30,744		1,062	1,062	615	447	73%	30,744
Borrowing		579,849		6,514	6,514	11,597	(5,083)	-44%	579,849
Internally generated funds		276,115		11,444	11,444	5,522	5,922	107%	276,115
Total Capital Funding	–	1,806,094	–	19,019	19,019	36,122	(17,103)	-47%	1,806,094

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M01

Vote Description R thousand	2015/16	Budget Year 2016/17							
	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	-	46,042	-	-	-	921	(921)	-100%	46,042
1.1 - Office of the City Manager		46,042				921	(921)	-100%	46,042
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	-	28,409	-	-	-	568	(568)	-100%	28,409
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		28,409		-	-	568	(568)	-100%	28,409
3.7 - Safety and Loss Control									
3.8 - Committee Services									
3.9 - Information Technology and Management									
Vote 4 - Finance	-	3,162	-	-	-	63	(63)	-100%	3,162
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		3,162		-	-	63	(63)	-100%	3,162
4.8 - Financial Accounting									
Vote 5 - Social Services	-	44,634	-	-	-	893	(893)	-100%	44,634
5.1 - Administration									
5.2 - Social Development									
5.3 - Emergency Management Services		6,950		-	-	139	(139)	-100%	6,950
5.4 - Public Safety		140		-	-	3	(3)	-100%	140
5.5 - Parks and Cemeteries		37,544		-	-	751	(751)	-100%	37,544
5.6 - Disaster Management									
Vote 6 - Planning	-	-	-	-	-	-	-		-
6.1 - Administration and Finance									
6.2 - Town and Regional Planning									
6.3 - Land Use Control									
6.4 - Architectural and Survey Services									
6.5 - Geographic Information Services									
6.6 - Environmental Management									
6.7 - Economic Development									
6.8 - Fresh Produce Market									
Vote 7 - Human Settlement and Housing	-	46,685	-	-	-	934	(934)	-100%	46,685
7.1 - Head									
7.2 - Rental and Social Housing		6,185		-	-	574	(574)	-100%	6,185
7.3 - Land Development and Property Management									
7.4 - Implementation Support									
7.5 - BNG Property Management									
7.6 - Informal Settlements		40,500		-	-	360	(360)	-100%	40,500
Vote 8 - Economic and Rural Development	-	7,123	-	-	-	142	(142)	-100%	7,123
8.1 - Administration and Strategic Support									
8.2 - Marketing and Investment Promotion									
8.3 - Tourism									
8.4 - Rural Development		6,000		-	-	120	(120)	-100%	6,000
8.5 - SMME's		1,123		-	-	22	(22)	-100%	1,123
Vote 9 - Engineering Services	-	477,839	-	-	-	9,557	(9,557)	-100%	477,839
9.1 - Head									
9.3 - Roads and Stormwater		164,429		-	-	3,289	(3,289)	-100%	164,429
9.3 - Sanitation		313,411		-	-	6,268	(6,268)	-100%	313,411
Vote 10 - Water Services	-	195,792	-	-	-	3,916	(3,916)	-100%	195,792
10.1 - Water		195,792		-	-	3,916	(3,916)	-100%	195,792
Vote 11 - Waste and Fleet Management	-	97,494	-	6,514	6,514	1,950	4,564	234%	97,494
11.1 - Strategic and Administration Support									
11.2 - Landfill Site Management									
11.3 - Disposal Sites									
11.4 - Solid Waste Management		17,645		-	-	353	(353)	-100%	17,645
11.5 - Public Cleansing									
11.6 - Domestic Waste									
11.7 - Trade Waste									
11.8 - Botshabelo									
11.9 - Thaba Nchu									
11.10 - Fleet Services		79,849		6,514	6,514	1,597	4,917	308%	79,849
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-		-
12.1 - Transfers, Grants and Miscellaneous									
Vote 13 - Naledi Infrastructure	-	13,741	-	-	-	259	(259)	-100%	13,741
13.1 - Infrastructure Projects		13,741		-	-	259	(259)	-100%	13,741
Vote 14 - Strategic Projects & Service Delivery	-	155,543	-	-	-	3,111	(3,111)	-100%	155,543
14.1 - Head									
14.2 - Strategic Projects		155,543		-	-	3,111	(3,111)	-100%	155,543
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	-	194,843	-	12,505	12,505	3,897	8,609	221%	194,843
15.1 - Board of Directors									
15.2 - Company Secretary									
15.3 - Chief Executive Officer		5,000		-	-	100	(100)	-100%	5,000
15.4 - Finance									
15.5 - Corporate Services									
15.6 - Engineering									
15.7 - Customer Services		23,100		807	807	462	345	75%	23,100
15.8 - Design and Development, Engineering Wires & Distribution		142,951		11,698	11,698	2,859	8,839	309%	142,951
15.9 - Compliance and Performance		23,792		-	-	476	(476)	-100%	23,792
15.10 - Street Lights									
Total multi-year capital expenditure	-	1,311,308	-	19,019	19,019	26,210	(7,191)	-27%	1,311,308

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - City Manager	-	34,100	-	-	-	682	(682)	-100%	34,100
1.1 - Office of the City Manager		34,100				682	(682)	-100%	34,100
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	-	3,750	-	-	-	75	(75)	-100%	3,750
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									
3.7 - Safety and Loss Control									
3.8 - Committee Services									
3.9 - Information Technology and Management		3,750				75	(75)	-100%	3,750
Vote 4 - Finance	-	-	-	-	-	-	-		-
4.1 - Property Rates									
4.2 - Chief Financial Officer									
4.3 - Financial Management									
4.4 - Supply Chain Management									
4.5 - Revenue Management									
4.6 - Meter Reading									
4.7 - Asset Management									
4.8 - Financial Accounting									
Vote 5 - Social Services	-	8,168	-	-	-	163	(163)	-100%	8,168
5.1 - Administration									
5.2 - Social Development									
5.3 - Emergency Management Services		1,821				36	(36)	-100%	1,821
5.4 - Public Safety		5,787				116	(116)	-100%	5,787
5.5 - Parks and Cemeteries		560				11	(11)	-100%	560
5.6 - Disaster Management									
Vote 6 - Planning	-	12,500	-	-	-	250	(250)	-100%	12,500
6.1 - Administration and Finance									
6.2 - Town and Regional Planning		8,500				170	(170)	-100%	8,500
6.3 - Land Use Control									
6.4 - Architectural and Survey Services									
6.5 - Geographic Information Services									
6.6 - Environmental Management									
6.7 - Economic Development		4,000				80	(80)	-100%	4,000
6.8 - Fresh Produce Market									
Vote 7 - Human Settlement and Housing	-	6,935	-	-	-	139	(139)	-100%	6,935
7.1 - Head									
7.2 - Rental and Social Housing									
7.3 - Land Development and Property Management									
7.4 - Implementation Support									
7.5 - BNG Property Management									
7.6 - Informal Settlements		6,935				139	(139)	-100%	6,935
Vote 8 - Economic and Rural Development	-	47,159	-	-	-	943	(943)	-100%	47,159
8.1 - Administration and Strategic Support									
8.2 - Marketing and Investment Promotion									
8.3 - Tourism		17,366				347	(347)	-100%	17,366
8.4 - Rural Development		4,793				96	(96)	-100%	4,793
8.5 - SMME's		25,000				500	(500)	-100%	25,000
Vote 9 - Engineering Services	-	251,580	-	-	-	5,032	(5,032)	-100%	251,580
9.1 - Head									
9.3 - Roads and Stormwater		127,893				2,558	(2,558)	-100%	127,893
9.3 - Sanitation		123,687				2,474	(2,474)	-100%	123,687
Vote 10 - Water Services	-	79,897	-	-	-	1,598	(1,598)	-100%	79,897
10.1 - Water		79,897				1,598	(1,598)	-100%	79,897
Vote 11 - Waste and Fleet Management	-	7,162	-	-	-	143	(143)	-100%	7,162
11.1 - Strategic and Administration Support									
11.2 - Landfill Site Management									
11.3 - Disposal Sites									
11.4 - Solid Waste Management		1,900				38	(38)	-100%	1,900
11.5 - Public Cleansing									
11.6 - Domestic Waste									
11.7 - Trade Waste									
11.8 - Botshabelo									
11.9 - Thaba Nchu									
11.10 - Fleet Services		5,262				105	(105)	-100%	5,262
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-		-
12.1 - Transfers, Grants and Miscellaneous									
Vote 13 - Naledi Infrastructure	-	-	-	-	-	16	(16)	-100%	-
13.1 - Infrastructure Projects						16	(16)	-100%	
Vote 14 - Strategic Projects & Service Delivery	-	38,036	-	-	-	761	(761)	-100%	38,036
14.1 - Head						761	(761)	-100%	
14.2 - Strategic Projects		38,036							38,036
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	-	5,500	-	-	-	110	(110)	-100%	5,500
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		5,500				110	(110)	-100%	5,500
15.8 - Design and Development, Engineering Wires & Distribution									
15.9 - Compliance and Performance									
15.10 - Street Lights									
Total single-year capital expenditure	-	494,786	-	-	-	9,912	(9,912)	(0)	494,786
Total Capital Expenditure	-	1,806,094	-	19,019	19,019	36,122	(17,103)	(0)	1,806,094

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash		62,226		42,488	62,226
Call investment deposits		736,760		259,187	736,760
Consumer debtors		1,448,091		1,080,988	1,448,091
Other debtors		139,493		189,655	139,493
Current portion of long-term receivables		15,129		89,965	15,129
Inventory		415,466		91,251	415,466
Total current assets	-	2,817,166	-	1,753,534	2,817,166
Non current assets					
Long-term receivables		5,497		90,231	5,497
Investments		24		33	24
Investment property		303,778			303,778
Investments in Associate		-			-
Property, plant and equipment		15,522,739		16,279,929	15,522,739
Agricultural		-			-
Biological assets		-			-
Intangible assets		129,785			129,785
Other non-current assets		339,669			339,669
Total non current assets	-	16,301,492	-	16,370,193	16,301,492
TOTAL ASSETS	-	19,118,658	-	18,123,727	19,118,658
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft				-	-
Borrowing		110,153		138,750	110,153
Consumer deposits		110,869		150,153	110,869
Trade and other payables		2,023,690		2,631,916	2,023,690
Provisions		211,016		-	211,016
Total current liabilities	-	2,455,727	-	2,920,819	2,455,727
Non current liabilities					
Borrowing		1,086,620		515,600	1,086,620
Provisions		1,143,118		1,078,562	1,143,118
Total non current liabilities	-	2,229,738	-	1,594,163	2,229,738
TOTAL LIABILITIES	-	4,685,465	-	4,514,982	4,685,465
NET ASSETS	-	14,433,193	-	13,608,745	14,433,193
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		13,430,870		12,700,891	13,430,870
Reserves		1,002,323		907,854	1,002,323
TOTAL COMMUNITY WEALTH/EQUITY	-	14,433,193	-	13,608,745	14,433,193

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July

Description	2015/16	Budget Year 2016/17							
	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		903,140		75,576	75,576	75,261	315	0%	903,140
Service charges		3,316,291		259,906	259,906	276,356	(16,451)	-6%	3,316,291
Other revenue		251,700		77,000	77,000	20,975	56,025	267%	251,700
Government - operating		1,185,668		100,898	100,898	98,805	2,093	2%	1,185,668
Government - capital		881,350		73,000	73,000	73,446	(446)	-1%	881,350
Interest		227,825		7,151	7,151	18,985	(11,835)	-62%	227,825
Dividends		-		-	-	-	-		-
Payments									
Suppliers and employees		(4,928,965)		(641,808)	(641,808)	(410,745)	231,063	-56%	(4,928,965)
Finance charges		(159,880)		-	-	(13,323)	(13,323)	100%	(159,880)
Transfers and Grants		(30,823)		(216)	(216)	(2,569)	(2,353)	92%	(30,823)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	1,646,307	-	(48,493)	(48,493)	137,192	185,685	135%	1,646,307
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		97,508		-	-	8,126	(8,126)	-100%	97,508
Decrease (Increase) in non-current debtors		-		-	-	-	-		-
Decrease (increase) other non-current receivables		-		-	-	-	-		-
Decrease (increase) in non-current investments		-		-	-	-	-		-
Payments									
Capital assets		(1,760,942)		(71,510)	(71,510)	(146,745)	(75,235)	51%	(1,760,942)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(1,663,433)	-	(71,510)	(71,510)	(138,619)	(67,109)	48%	(1,663,433)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		500,000		-	-	41,667	(41,667)	-100%	500,000
Increase (decrease) in consumer deposits		4,800		1,179	1,179	400	779	195%	4,800
Payments									
Repayment of borrowing		(71,293)		-	-	(5,941)	(5,941)	100%	(71,293)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	433,507	-	1,179	1,179	36,125	34,946	97%	433,507
NET INCREASE/ (DECREASE) IN CASH HELD	-	416,380	-	(118,824)	(118,824)	34,698			416,380
Cash/cash equivalents at beginning:		382,606			436,941	382,606			436,941
Cash/cash equivalents at month/year end:	-	798,987	-		318,118	417,305			853,322

MAN Mangaung - Supporting Table SC1 Material variance explanations - M01 July

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property rates	(4,005)	Unfavourable variance and on target	
Service charges - electricity revenue	35,475	Favourable variance due to more electricity sold	
Service charges - water revenue	1,340	Favourable variance due to water sold	
Service charges - sanitation revenue	(486)	Unfavourable variance but on target	
Service charges - refuse revenue	(458)	Unfavourable variance but on target	
Rental of facilities and equipment	(1,141)	Unfavourable variance due to low demand	
Interest earned - external investments	(2,918)	Unfavourable variance due to low investment balances	
Interest earned - outstanding debtors	3,505	Favourable variance due to growing outstanding debtors	
Fines	(7,534)	Unfavourable variance due to the non accrual of traffic fines	
Licences and permits	(43)	Unfavourable variance	
Transfers recognised - operational	259	Favourable variance and on target	
Other revenue	(4,956)	Unfavourable variance	
Gains on disposal of PPE	(9,913)	Unfavourable variance due to no erven sold	Should be monitored closely
<u>Expenditure By Type</u>			
Employee related costs	(32,814)	Favourable variance due to unfilled vacancies	
Remuneration of councillors	(1,111)	Favourable variance	
Debt impairment	(3,778)	Favourable variance	
Depreciation & asset impairment	(44,620)	Favourable variance due to the non accrual of depreciation	
Finance charges	(13,267)	Favourable variance due to interest only payable later during the year	
Bulk purchases	35,569	Unfavourable due to more electricity paid than budgeted	
Other materials	(6,154)	Favourable variance due to slow spending	
Contracted services	(65,505)	Favourable variance due to slow spending	
Transfers and grants	(2,475)	Favourable variance due to slow spending	
Other expenditure	(12,448)	Favourable variance due to slow spending	
<u>Capital Expenditure</u>			
Projects	(17,103)	Favourable variance due to slow implementation of projects	
<u>Cash Flow</u>			
Property rates	315	On target	
Service charges	(16,451)	Below target due to less water sold	
Government - Operating Grants	2,093	On target	
Government - Capital Grants	(446)	On target	
Interest	(11,835)	Below target due less interest on investments	
Other revenue	56,025	Above target due to interest on intercompany loan received	
Suppliers and employees	231,063	Above target due to creditors iro 2015/16 paid	
Finance charges	(13,323)	Below target due to no interest on external loans paid	
Transfers and grants	(2,353)	Below target due to less grants paid	
Capital Expenditure	(75,235)	Below target due to under expenditure	
<u>Municipal Entities</u>			
Revenue	(7,463)	Unfavourable variance -less electricity sold	
Expenditure	(7,711)	Favourable variance - less spent than budgeted	
Capital	(4,190)	Favourable variance - less spent than budgeted	

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	12.2%	0.0%	2.0%	3.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	32.1%	0.0%	34.2%	32.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	22.3%	0.0%	24.1%	22.3%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	108.4%	0.0%	56.8%	108.4%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	114.7%	0.0%	60.0%	114.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	32.5%	0.0%	10.3%	32.5%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		91.4%		89.2%	91.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	24.6%	0.0%	261.1%	24.6%
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%	95.0%	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	12.0%	12.0%			
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	39.0%	39.0%			
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	26.6%	0.0%	20.2%	26.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	5.5%	0.0%	0.3%	5.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	12.1%	0.0%	1.4%	3.4%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1627.2%	1627.2%		36.7%	1627.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.3%	35.3%		77.5%	35.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	181.6%	1.82		0.68	1.82

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2016/17											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	62,478	47,325	41,518	36,745	36,652	34,648	203,783	736,354	1,199,503	1,048,181		1,135,038	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	173,293	66,548	23,616	22,531	12,011	10,352	62,458	281,291	652,099	388,642		231,879	
Receivables from Non-exchange Transactions - Property Rates	1400	68,433	33,144	26,940	23,610	21,323	19,399	133,233	379,773	705,856	577,339		430,165	
Receivables from Exchange Transactions - Waste Water Management	1500	19,809	12,018	9,883	7,972	7,831	7,248	46,006	174,918	285,686	243,975		243,942	
Receivables from Exchange Transactions - Waste Management	1600	6,902	3,744	3,176	2,840	2,656	2,531	14,851	85,727	122,427	108,605		116,740	
Receivables from Exchange Transactions - Property Rental Debtors	1700	298	554	451	53,594	-	-	-	-	54,897	53,594		56,204	
Interest on Arrear Debtor Accounts	1810	17,084	16,660	16,070	15,141	14,497	13,508	72,048	260,451	425,458	375,646		-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-	
Other	1900	2,754	3,724	1,481	2,500	743	1,731	5,987	21,667	40,585	32,627		1,901	
Total By Income Source	2000	351,050	183,717	123,134	164,932	95,713	89,417	538,366	1,940,181	3,486,511	2,828,609	-	2,215,868	
2015/16 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	48,309	31,002	27,279	22,306	11,648	11,562	87,307	117,854	357,266	250,676		-	
Commercial	2300	183,304	79,473	33,406	29,879	27,850	23,353	137,026	443,934	958,226	662,043		-	
Households	2400	119,437	73,242	62,449	112,747	56,215	54,502	314,033	1,378,392	2,171,019	1,915,890		2,215,868	
Other	2500	-	-	-	-	-	-	-	-	-	-		-	
Total By Customer Group	2600	351,050	183,717	123,134	164,932	95,713	89,417	538,366	1,940,181	3,486,511	2,828,609	-	2,215,868	

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2016/17									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	215,237	-	-	-	-	-	-	-	215,237	205,973
Bulk Water	0200	55,471	39,425	19,809	-	-	-	-	-	114,704	-
PAYE deductions	0300	18,617	-	-	-	-	-	-	-	18,617	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	34,941	-	-	-	-	-	-	-	34,941	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	33,565	90,879	91,566	97,882	-	-	-	-	313,892	28,807
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	357,830	130,304	111,374	97,882	-	-	-	-	697,391	234,780

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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		5	6.83%	790	5	795
ABSA	Call	Call		79	6.45%	14,411	79	14,490
Standard Bank	Call	Call		0	5.50%	12	0	12
Nedbank	Call	Call		0	6.75%	33	0	33
FNB	Call	Call		3	6.85%	555	3	558
FNB	Call	Call		0	6.75%	18	0	18
Standard Bank	Call	Call		0	6.80%	36	0	36
Standard Bank	Call	Call		1	6.80%	125	1	126
Standard Bank	Call	Call		2	6.80%	372	2	374
Municipality sub-total				90		16,352	90	16,442
Entities								
ABSA	Call	Call		1,007		1,803	27,486	29,289
ABSA	12 months	Fixed	June 2017	1,007	9.00%	107,819	1,007	108,826
ABSA	12 months	Fixed	June 2017	1,073	7.00%	–	121,073	121,073
Entities sub-total				3,087		109,622	149,566	259,187
TOTAL INVESTMENTS AND INTEREST				3,177		125,973	149,656	275,629

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	2015/16	Budget Year 2016/17							
	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:	–	1,075,972	–	100,898	100,898	100,898	–		1,075,972
Local Government Equitable Share		629,731		98,212	98,212	98,212	–		629,731
Finance Management		3,310		–	–	–			3,310
Energy Efficiency and Demand Management		7,000		–	–	–			7,000
EPWP Incentive		5,151		–	–	–			5,151
Public Transport		142,000		–	–	–	–		142,000
Urban Settlements Development Grant		7,500		–	–	–	–		7,500
Demarcation Grant		13,428		2,686	2,686	2,686	–		13,428
Fuel Levy		267,852		–	–	–	–		267,852
Provincial Government:	–	2,000	–	–	–	–	–		2,000
Sport and Recreation		2,000		–	–	–			2,000
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	4,696	–	–	–	–	–		4,696
City of Ghent		500		–	–	–			500
Skills Development Grant		2,653				–			2,653
Dept Telecommunications and Postal Services		1,543				–	–		1,543
Total Operating Transfers and Grants	–	1,082,668	–	100,898	100,898	100,898	–		1,082,668
Capital Transfers and Grants									
National Government:	–	915,636	–	73,000	73,000	73,000	–		915,636
Neighbourhood Development Partnership		98,579				–	–		98,579
Public Transport and Systems		80,142				–			80,142
Integrated City Development Grant		10,912				–	–		10,912
Urban Settlements Development Grant		717,503		73,000	73,000	73,000	–		717,503
National Electrification Grant		8,500				–	–		8,500
Provincial Government:	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	3,750	–	–	–	–	–		3,750
Dept Telecommunications and Postal Services		3,750				–	–		3,750
Total Capital Transfers and Grants	–	919,386	–	73,000	73,000	73,000	–		919,386
TOTAL RECEIPTS OF TRANSFERS & GRANTS	–	2,002,054	–	173,898	173,898	173,898	–		2,002,054

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	–	1,075,972	–	52,679	52,679	89,664	(24,527)	-27.4%	1,075,972
Local Government Equitable Share		629,731		52,478	52,478	52,478	–		629,731
Finance Management		3,310		201	201	276	(74)	-27.0%	3,310
Energy Efficiency and Demand Management		7,000		–	–	583	(583)	-100.0%	7,000
EPWP Incentive		5,151				429	(429)	-100.0%	5,151
Municipal Human Settlements Capacity		7,500				625			7,500
Public Transport		142,000				11,833			142,000
Demarcation Grant		13,428				1,119	(1,119)	-100.0%	13,428
Fiel Levy		267,852				22,321	(22,321)	-100.0%	267,852
Provincial Government:	–	2,000	–	–	–	167	(167)	-100.0%	2,000
Sport and Recreation		2,000				167	(167)	-100.0%	2,000
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	4,696	–	–	–	391	(129)	(0)	4,696
City of Ghent		500				42			500
LGSETA		2,653				221			2,653
Dept Telecommunication and Postal Services		1,543				129	(129)	-100.0%	1,543
Dept Telecommunication and Postal Services	–	1,082,668	–	52,679	52,679	90,222	(24,822)	-27.5%	1,082,668
Capital expenditure of Transfers and Grants									
National Government:	–	915,636	–	–	–	76,303	(16,511)	-21.6%	915,636
Neighbourhood Development Partnership		98,579				8,215	(8,215)	-100.0%	98,579
Integrated City Development Grant		10,912				909	(909)	-100.0%	10,912
Urban Settlements Development Grant		717,503				59,792			717,503
National Electrification Grant		8,500				708	(708)	-100.0%	8,500
Public Transport and Systems		80,142				6,679	(6,679)	-100.0%	80,142
Provincial Government:	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	3,750	–	–	–	313	(313)	-100.0%	3,750
Dept Telecommunication and Postal Services		3,750				313	(313)	-100.0%	3,750
Total capital expenditure of Transfers and Grants	–	919,386	–	–	–	76,616	(16,824)	-22.0%	919,386
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	2,002,054	–	52,679	52,679	166,838	(41,646)	-25.0%	2,002,054

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	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		36,156		2,797	2,797	3,013	(216)	-7%	36,156
Pension and UIF Contributions		3,770		(267)	(267)	314	(581)	-185%	3,770
Medical Aid Contributions		522		(88)	(88)	44	(131)	-301%	522
Motor Vehicle Allowance		12,189		958	958	1,016	(57)	-6%	12,189
Cellphone Allowance		2,558		198	198	213	(15)	-7%	2,558
Housing Allowances		150		12	12	12	(1)	-5%	150
Other benefits and allowances				-	-	-	-		-
Sub Total - Councillors	-	55,346	-	3,611	3,611	4,612	(1,001)	-22%	55,346
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		16,985		900	900	1,415	(515)	-36%	16,985
Pension and UIF Contributions		1,642		1	1	137	(136)	-99%	1,642
Medical Aid Contributions		389		-	-	32	(32)	-100%	389
Overtime		-		-	-	-	-		-
Performance Bonus		4,261		-	-	355	(355)	-100%	4,261
Motor Vehicle Allowance		2,288		139	139	191	(52)	-27%	2,288
Cellphone Allowance		201		10	10	17	(7)	-43%	201
Housing Allowances				-	-	-	-		-
Other benefits and allowances		274		0	0	23	(23)	-100%	274
Payments in lieu of leave				-	-	-	-		-
Long service awards				-	-	-	-		-
Post-retirement benefit obligations				-	-	-	-		-
Sub Total - Senior Managers of Municipality	-	26,039	-	1,050	1,050	2,170	(1,120)	-52%	26,039
% increase		#DIV/0!							#DIV/0!
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		941,986		57,233	57,233	78,499	(21,266)	-27%	941,986
Pension and UIF Contributions		165,932		532	532	13,828	(13,296)	-96%	165,932
Medical Aid Contributions		104,495		-	-	8,708	(8,708)	-100%	104,495
Overtime		48,409		11,222	11,222	4,034	7,188	178%	48,409
Performance Bonus		8,428		35	35	702	(667)	-95%	8,428
Motor Vehicle Allowance		87,894		6,561	6,561	7,325	(764)	-10%	87,894
Cellphone Allowance		3,255		219	219	271	(52)	-19%	3,255
Housing Allowances		20,850		336	336	1,738	(1,402)	-81%	20,850
Other benefits and allowances		122,887		8,648	8,648	10,241	(1,592)	-16%	122,887
Payments in lieu of leave		19,879		1,648	1,648	1,657	(8)	-1%	19,879
Long service awards		4,845		821	821	404	417	103%	4,845
Post-retirement benefit obligations		39,687		2,447	2,447	3,307	(860)	-26%	39,687
Sub Total - Other Municipal Staff	-	1,568,546	-	89,701	89,701	130,712	(41,011)	-31%	1,568,546
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	-	1,649,932	-	94,362	94,362	137,494	(43,132)	-31%	1,649,932
Unpaid salary, allowances & benefits in arrears:									
<u>Board Members of Entities</u>									
Board Fees		1,637		27	27	136	(110)	-80%	1,637
Sub Total - Board Members of Entities	-	1,637	-	27	27	136	(110)	-80%	1,637
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of Entities</u>									
Basic Salaries and Wages		10,851		-	-	904	(904)	-100%	10,851
Pension and UIF Contributions		188		-	-	16	(16)	-100%	188
Medical Aid Contributions		82		-	-	7	(7)	-100%	82
Overtime		-		-	-	-	-		-
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		473		-	-	39	(39)	-100%	473
Cellphone Allowance		108		-	-	9	(9)	-100%	108
Housing Allowances				-	-	-	-		-
Other benefits and allowances				-	-	-	-		-
Payments in lieu of leave				-	-	-	-		-
Long service awards				-	-	-	-		-
Post-retirement benefit obligations				-	-	-	-		-
Sub Total - Senior Managers of Entities	-	11,702	-	-	-	975	(975)	-100%	11,702
% increase		#DIV/0!							#DIV/0!
<u>Other Staff of Entities</u>									
Basic Salaries and Wages		86,901		14,398	14,398	7,242	7,156	99%	86,901
Pension and UIF Contributions		11,239		1,172	1,172	937	236	25%	11,239
Medical Aid Contributions		8,627		612	612	719	(107)	-15%	8,627
Overtime		8,064		2,019	2,019	672	1,347	200%	8,064
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		7,176		1,223	1,223	598	625	104%	7,176
Cellphone Allowance		622		50	50	52	(2)	-4%	622
Housing Allowances		1,816		77	77	151	(74)	-49%	1,816
Other benefits and allowances		2,961		1,832	1,832	247	1,585	642%	2,961
Payments in lieu of leave		5,674		-	-	473	(473)	-100%	5,674
Long service awards				-	-	-	-		-
Post-retirement benefit obligations				-	-	-	-		-
Sub Total - Other Staff of Entities	-	133,081	-	21,382	21,382	11,090	10,292	93%	133,081
% increase		#DIV/0!							#DIV/0!
Total Municipal Entities	-	146,419	-	21,409	21,409	12,202	9,207	75%	146,419
TOTAL SALARY, ALLOWANCES & BENEFITS	-	1,796,351	-	115,770	115,770	149,696	(33,925)	-23%	1,796,351
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF	-	1,739,368	-	112,133	112,133	144,947	(32,814)	-23%	1,739,368

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands															
Cash Receipts By Source															
Property rates	75,576	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	903,140	953,053	1,016,224
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	220,129	184,766	213,081	186,344	186,344	167,238	195,210	186,346	170,964	197,607	213,374	279,883	2,370,408	2,458,126	2,547,281
Service charges - water revenue	21,871	41,850	49,863	54,150	61,121	66,372	68,453	65,189	57,501	49,601	43,200	44,501	640,258	684,517	736,822
Service charges - sanitation revenue	13,026	18,192	18,192	18,192	18,192	18,192	18,192	18,192	18,192	18,192	18,192	18,192	218,309	231,238	246,548
Service charges - refuse revenue	4,880	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	87,316	92,406	98,281
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	104	2,590	2,900	2,356	2,850	2,889	2,185	2,451	2,359	3,151	2,385	2,319	30,947	33,688	36,507
Interest earned - external investments	2,800	5,121	5,386	5,123	4,956	5,319	5,535	5,501	5,586	5,632	5,334	5,406	64,134	72,574	77,540
Interest earned - outstanding debtors	4,350	14,981	14,023	13,587	13,569	14,569	13,988	13,130	13,452	12,005	13,891	12,856	163,690	181,275	197,488
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	674	983	983	983	983	983	983	983	983	983	983	983	11,797	12,443	13,064
Licences and permits	15	60	59	61	59	61	59	60	61	60	61	59	718	756	793
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	100,898	98,629	90,000	10,000	215,060	136,129	82,004	4,653	283,494	-	-	-	1,185,668	1,151,996	1,239,218
Other revenue	76,207	16,540	16,892	17,456	15,890	17,981	18,251	17,255	17,235	18,561	17,848	17,761	208,238	188,152	179,987
Gains on disposal of PPE	-	-	-	-	27,792	-	-	-	-	41,636	-	-	71,376	74,951	78,708
Cash Receipts by Source	520,531	466,250	493,916	390,791	629,355	512,271	487,397	396,298	652,366	429,966	397,807	464,497	5,956,000	6,135,176	6,468,462
Other Cash Flows by Source															
Transfer receipts - capital	73,000	215,500	22,500	4,077	250,000	32,500	23,412	220,000	50,361	-	-	2,178	881,350	997,587	1,024,489
Contributions & Contributed assets	-	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	-	26,133	20,493	21,978
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	100,000	-	-	-	150,000	-	-	-	250,000	-	500,000	250,000	263,750
Increase in consumer deposits	1,179	400	400	400	400	400	400	400	400	400	400	400	4,800	5,200	5,450
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	594,711	684,328	618,994	397,446	881,932	547,349	663,387	618,875	705,304	432,544	650,385	467,075	7,368,282	7,408,455	7,784,129
Cash Payments by Type															
Employee related costs	147,263	131,781	135,901	136,850	137,564	138,251	140,387	141,251	140,564	139,789	139,278	140,027	1,652,399	1,833,050	1,956,196
Remuneration of councillors	3,611	4,701	4,701	4,701	4,701	4,701	4,701	4,701	4,701	4,701	4,701	4,701	56,413	59,522	62,514
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	159,880	167,503	175,098
Bulk purchases	192,029	137,924	139,603	142,986	146,414	146,833	160,564	156,643	139,567	146,895	144,115	144,346	1,751,826	1,831,815	1,923,567
Other materials	1,558	3,550	4,500	5,004	8,201	14,503	8,641	11,988	12,988	10,981	13,561	8,278	115,692	131,333	139,881
Contracted services	21,255	35,201	38,201	42,251	71,253	82,156	67,812	62,136	63,160	65,148	64,812	62,303	740,034	795,905	859,574
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	216	2,800	2,500	2,600	2,750	2,800	2,706	2,601	2,700	2,800	2,850	1,017	30,823	40,184	45,353
Loss on disposal of PPE	194,556	23,901	28,251	31,098	40,986	32,565	33,008	30,098	31,361	38,009	36,561	37,919	426,756	575,176	605,050
Cash Payments by Type	560,486	353,181	366,980	378,813	425,193	435,132	431,141	422,740	408,364	421,645	419,202	411,914	4,933,824	5,434,488	5,767,234
Other Cash Flows/Payments by Type															
Capital assets	71,510	63,157	88,501	127,988	145,001	189,901	135,259	136,980	139,501	140,561	150,252	200,337	1,760,942	1,514,958	1,524,791
Repayment of borrowing	-	-	17,823	-	-	17,823	-	-	17,823	-	-	-	71,293	73,532	76,465
Other Cash Flows/Payments	81,538	5,679	6,003	5,987	7,326	8,952	9,874	15,487	20,487	16,586	15,487	18,489	185,844	272,204	418,313
Total Cash Payments by Type	713,534	422,017	479,307	512,788	577,519	651,809	576,274	575,207	586,175	578,792	584,941	648,563	6,951,902	7,295,182	7,786,802
NET INCREASE/(DECREASE) IN CASH HELD	(118,824)	262,311	139,687	(115,342)	304,413	(104,460)	87,113	43,668	119,129	(146,249)	65,444	(181,488)	416,380	113,274	(2,673)
Cash/cash equivalents at the monthly year beginning:	436,941	318,118	580,429	720,116	604,775	909,188	804,728	891,841	935,510	1,054,639	908,390	973,834	436,941	853,322	966,595
Cash/cash equivalents at the monthly year end:	318,118	580,429	720,116	604,775	909,188	804,728	891,841	935,510	1,054,639	908,390	973,834	792,346	853,322	966,595	963,922

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M01

Description	2015/16	Budget Year 2016/17							
	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		1,004,047		79,666	79,666	83,670	(4,004)	-5%	1,004,047
Property rates - penalties & collection charges		-		-	-	-	-		-
Service charges - electricity revenue		498		24	24	42	(17)	-42%	498
Service charges - water revenue		711,793		46,664	46,664	59,316	(12,652)	-21%	711,793
Service charges - sanitation revenue		242,700		19,740	19,740	20,225	(485)	-2%	242,700
Service charges - refuse revenue		97,071		7,632	7,632	8,089	(458)	-6%	97,071
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		34,405		1,726	1,726	2,867	(1,141)	-40%	34,405
Interest earned - external investments		40,911		511	511	3,409	(2,898)	-85%	40,911
Interest earned - outstanding debtors		171,158		17,753	17,753	14,263	3,490	24%	171,158
Dividends received		-		-	-	-	-		-
Fines		95,941		659	659	7,995	(7,336)	-92%	95,941
Licences and permits		798		24	24	67	(43)	-64%	798
Agency services		-		-	-	-	-		-
Transfers recognised - operational		1,207,668		100,898	100,898	100,639	259	0%	1,207,668
Other revenue		296,602		21,666	21,666	24,717	(3,051)	-12%	296,602
Gains on disposal of PPE		118,668		-	-	9,889	(9,889)	-100%	118,668
Total Revenue (excluding capital transfers and contrib	-	4,022,261	-	296,962	296,962	335,187	(38,225)	-11%	4,022,261
Expenditure By Type									
Employee related costs		1,594,585		90,751	90,751	132,882	(42,130)	-32%	1,594,585
Remuneration of councillors		55,346		3,611	3,611	4,612	(1,001)	-22%	55,346
Debt impairment		278,987		19,471	19,471	23,249	(3,778)	-16%	278,987
Depreciation & asset impairment		535,444		13	13	44,620	(44,608)	-100%	535,444
Finance charges		150,937		-	-	12,578	(12,578)	-100%	150,937
Bulk purchases		426,503		-	-	35,542	(35,542)	-100%	426,503
Other materials		91,395		2,877	2,877	7,616	(4,740)	-62%	91,395
Contracted services		722,595		10,532	10,532	60,216	(49,684)	-83%	722,595
Transfers and grants		32,446		320	320	2,704	(2,384)	-88%	32,446
Other expenditure		281,949		4,780	4,780	23,496	(18,715)	-80%	281,949
Loss on disposal of PPE		299	-	-	-	25	(25)	-100%	299
Total Expenditure	-	4,170,486	-	132,354	132,354	347,539	(215,185)	-62%	4,170,486
Surplus/(Deficit)	-	(148,226)	-	164,608	164,608	(12,352)	176,960	-1433%	(148,226)
Transfers recognised - capital		919,386		-	-	76,615	(76,615)	-100%	919,386
Contributions recognised - capital		8,000		-	-	667	(667)	-100%	8,000
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	779,160	-	164,608	164,608	64,930	99,678	154%	779,160
Taxation									
Surplus/(Deficit) after taxation	-	779,160	-	164,608	164,608	64,930	99,678	154%	779,160

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July

Description	2015/16	Budget Year 2016/17							
	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									
CENTLEC SOC LTD		2,535,160		258,646	258,646	266,109	(7,463)	-3%	2,535,160
Total Operating Revenue	-	2,535,160	-	258,646	258,646	266,109	(7,463)	-3%	2,535,160
Expenditure By Municipal Entity									
CENTLEC SOC LTD		2,267,859		257,968	257,968	265,679	(7,711)	-3%	2,267,859
Total Operating Expenditure	-	2,267,859	-	257,968	257,968	265,679	(7,711)	-3%	2,267,859
Surplus/ (Deficit) for the yr/period	-	267,301	-	678	678	430	(15,174)	-3531%	267,301
Capital Expenditure By Municipal Entity									
CENTLEC SOC LTD		200,343		12,505	12,505	16,695	(4,190)	-25%	200,343
Total Capital Expenditure	-	200,343	-	12,505	12,505	16,695	(4,190)	-25%	200,343

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July

Month	2015/16	Budget Year 2016/17							
	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		36,122		19,019	19,019	36,122	17,103	47.3%	1.05%
August		72,244				108,366	–		
September		108,366				216,731	–		
October		126,427				343,158	–		
November		150,448				493,606	–		
December		180,609				674,215	–		
January		144,488				818,702	–		
February		162,548				981,251	–		
March		174,649				1,155,900	–		
April		189,640				1,345,540	–		
May		216,731				1,562,271	–		
June		243,823				1,806,094	–		
Total Capital expenditure	–	1,806,094	–	19,019					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01

Description	2015/16	Budget Year 2016/17							
	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	-	915,632	-	11,683	11,683	18,313	6,630	36.2%	915,632
Infrastructure - Road transport	-	206,795	-	-	-	4,136	4,136	100.0%	206,795
Roads, Pavements & Bridges	-	206,795	-	-	-	4,136	4,136	100.0%	206,795
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	148,871	-	11,683	11,683	2,977	(8,705)	-292.4%	148,871
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	148,871	-	11,683	11,683	2,977	(8,705)	-292.4%	148,871
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	65,455	-	-	-	1,309	1,309	100.0%	65,455
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	65,455	-	-	-	1,309	1,309	100.0%	65,455
Infrastructure - Sanitation	-	396,084	-	-	-	7,922	7,922	100.0%	396,084
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	396,084	-	-	-	7,922	7,922	100.0%	396,084
Infrastructure - Other	-	98,427	-	-	-	1,969	1,969	100.0%	98,427
Waste Management	-	14,535	-	-	-	291	291	100.0%	14,535
Transportation	-	83,892	-	-	-	1,678	1,678	100.0%	83,892
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	81,112	-	-	-	1,622	1,622	100.0%	81,112
Parks & gardens	-	18,500	-	-	-	370	370	100.0%	18,500
Sportsfields & stadia	-	9,500	-	-	-	190	190	100.0%	9,500
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	8,409	-	-	-	168	168	100.0%	8,409
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	7,787	-	-	-	156	156	100.0%	7,787
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	36,916	-	-	-	738	738	100.0%	36,916
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	48,500	-	-	-	970	970	100.0%	48,500
Housing development	-	48,500	-	-	-	970	970	100.0%	48,500
Other	-	-	-	-	-	-	-	-	-
Other assets	-	284,534	-	6,514	6,514	5,691	(823)	-14.5%	284,534
General vehicles	-	79,849	-	6,514	6,514	1,597	(4,917)	-307.9%	79,849
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	764	-	-	-	15	15	100.0%	764
Computers - hardware/equipment	-	500	-	-	-	10	10	100.0%	500
Furniture and other office equipment	-	6,060	-	-	-	121	121	100.0%	6,060
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	43,782	-	-	-	876	876	100.0%	43,782
Other Buildings	-	153,579	-	-	-	3,072	3,072	100.0%	153,579
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	1,329,778	-	18,196	18,196	26,596	8,399	31.6%	1,329,778

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

Description	2015/16	Budget Year 2016/17							
	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	-	469,610	-	823	823	9,392	8,569	91.2%	469,610
Infrastructure - Road transport	-	102,999	-	-	-	2,060	2,060	100.0%	102,999
Roads, Pavements & Bridges	-	102,999	-	-	-	2,060	2,060	100.0%	102,999
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	57,657	-	823	823	1,153	330	28.6%	57,657
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	57,657	-	823	823	1,153	330	28.6%	57,657
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	251,008	-	-	-	5,020	5,020	100.0%	251,008
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	251,008	-	-	-	5,020	5,020	100.0%	251,008
Infrastructure - Sanitation	-	47,674	-	-	-	953	953	100.0%	47,674
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	47,674	-	-	-	953	953	100.0%	47,674
Infrastructure - Other	-	10,272	-	-	-	205	205	100.0%	10,272
Waste Management	-	10,272	-	-	-	205	205	100.0%	10,272
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	5,000	-	-	-	100	100	100.0%	5,000
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	5,000	-	-	-	100	100	100.0%	5,000
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	1,707	-	-	-	34	34	100.0%	1,707
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	1,197	-	-	-	24	24	100.0%	1,197
Computers - hardware/equipment	-	500	-	-	-	10	10	100.0%	500
Furniture and other office equipment	-	10	-	-	-	0	0	100.0%	10
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	476,317	-	823	823	9,526	8,703	91.4%	476,317

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

Description	2015/16	Budget Year 2016/17							
	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	-	181,498	-	11	11	15,125	15,114	99.9%	181,498
Infrastructure - Road transport	-	49,076	-	(3)	(3)	4,090	4,093	100.1%	49,076
Roads, Pavements & Bridges	-	49,076	-	(3)	(3)	4,090	4,093	100.1%	49,076
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	61,318	-	14	14	5,110	5,096	99.7%	61,318
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	61,318	-	14	14	5,110	5,096	99.7%	61,318
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	42,929	-	-	-	3,577	3,577	100.0%	42,929
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	42,929	-	-	-	3,577	3,577	100.0%	42,929
Infrastructure - Sanitation	-	28,175	-	-	-	2,348	2,348	100.0%	28,175
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	28,175	-	-	-	2,348	2,348	100.0%	28,175
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	39,022	-	-	-	3,252	3,252	100.0%	39,022
Parks & gardens	-	31,616	-	-	-	2,635	2,635	100.0%	31,616
Sportsfields & stadia	-	5	-	-	-	0	0	100.0%	5
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	1,317	-	-	-	110	110	100.0%	1,317
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	6,083	-	-	-	507	507	100.0%	6,083
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	141,784	-	1,931	1,931	11,815	9,884	83.7%	141,784
General vehicles	-	27,941	-	5	5	2,328	2,324	99.8%	27,941
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	61,091	-	1,914	1,914	5,091	3,177	62.4%	61,091
Computers - hardware/equipment	-	58	-	-	-	5	5	100.0%	58
Furniture and other office equipment	-	8,445	-	-	-	704	704	100.0%	8,445
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	43,548	-	12	12	3,629	3,617	99.7%	43,548
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	701	-	-	-	58	58	100.0%	701
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	362,304	-	1,942	1,942	30,192	28,249	93.6%	362,304