



CONFIDENTIAL

ANNEXURE

MANGAUNG METROPOLITAN COUNCIL

ITEM 31.1
Pages 1 - 62

THURSDAY
MARCH 02, 2017
at 11:00

MANGAUNG METROPOLITAN MUNICIPALITY

Members are kindly requested
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Bram Fischer Building
BLOEMFONTEIN
February 21, 2017



MANGAUNG METROPOLITAN MUNICIPALITY ADJUSTMENT BUDGET 2016-17

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PART 1 - ADJUSTMENT BUDGET

1. EXECUTIVE MAYOR'S REPORT

INTRODUCTION

The Mangaung Metropolitan Municipal Council considered and approved the Mid-year Budget and Performance Assessment Report (Section 72 (1) (a)), at a special meeting held in January 2017.

Some of the key items identified during the mid-term assessment for review were:

- (a) The variance is within target, no adjustment will be made in the adjustment budget.
- (b) Electricity – downward adjustment by R 102,756 million due to lower tariffs approval (5.4%) by NERSA vs. approved budget tariffs of 10.87%.
- (c) An upward adjustment is to be made in line with the increased water tariffs, as a result of the implementation of the Level 3 water restrictions.
- (d) Services Charges:
 - Sanitation Revenue – downwards adjustment to be made, based on mid-year performance assessment.
 - Refuse Revenue – downwards adjustment to be made, based on mid-year performance assessment.
- (e) The need to adjust the debt impairment provision, based on the 2015/16 audit outcome, and
- (f) To adjust the capital budget downwards having the asset the level of performance to date.

BACKGROUND

Following the mid-year performance review the following adjustments are to be made onto the municipal budget through the adjustment budget as follows.

- (a) To adjust the operating revenue down by R 214.811 million to the revised amount of R 7,577 billion.
- (b) To adjust the operating expenditure down by R 24,625 million to the revised amount of R 6,575 billion
- (c) To reduce the capital expenditure by R 124,191 million to the revised amount of R 1,681 billion.

RECOMMENDATION

Based on the details as outlined above and in terms of the Section 28 of the MFMA, it is recommended that Council approves the Adjustment Budget as contained herein, together with the resolutions as contained here below.

2. RESOLUTIONS

- 2.1. That in terms of Section 28 of the MFMA, 56 of 2003, the annual budget (as approved on the 30 September 2016 of the municipality's Operating Revenue be reduced by R 14,214 million to R 7,577 billion, Operating Expenditure be reduced by R 24,565 million to R 6,575 billion and Capital Expenditure Budget be reduced by R 124,191 million to R 1,681 billion, be adjusted for the 2016/17 financial year as set out in the following tables:

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- 2.2. That the financial position, cash flow, backed reserve/accumulated surplus, asset management be adopted as set-out in the following tables:

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- 2.3. Council to rescind the approved electricity tariff of 10,87% as approved in May 2016 and adopt the lower NERSA approved tariffs of 5,47% as outlined on page 21 Annexure A

Table B1 - Consolidated Adjustment Budget Summary

Table B1 is a budget summary and provides a concise overview of the City's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow and MFMA funding compliance). It provides a summary of the Adjustment Budget and tracks the changes made by source from the original Budget to the Adjustment Budget (H).

MAN Mangaung - Table B1 Consolidated Adjustments Budget Summary - 28/02/2017

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	1,009,752	-	-	-	-	-	15,720	15,720	1,025,471	1,069,072	1,141,101
Service charges	3,527,933	-	-	-	-	-	(14,039)	(14,039)	3,513,895	3,693,555	3,871,138
Investment revenue	66,124	-	-	-	-	-	-	-	66,124	70,643	75,549
Transfers recognised - operational	1,212,507	-	-	-	-	(8,788)	-	(8,788)	1,203,719	1,151,996	1,239,218
Other own revenue	825,311	-	-	-	-	-	-	-	825,311	883,746	939,965
Total Revenue (excluding capital transfers and contributions)	6,641,627	-	-	-	-	(8,788)	1,681	(7,107)	6,634,519	6,869,012	7,265,872
Employee costs	1,780,160	-	-	-	-	-	(32,157)	(32,157)	1,748,003	1,895,603	2,022,236
Remuneration of councillors	57,580	-	-	-	-	-	(2,038)	(2,038)	55,542	60,326	63,358
Depreciation & asset impairment	621,797	-	-	-	-	-	-	-	621,797	655,791	688,011
Finance charges	169,410	-	-	-	-	-	-	-	169,410	177,490	185,543
Materials and bulk purchases	1,971,753	-	-	-	-	-	(7,675)	(7,675)	1,964,078	2,072,974	2,179,547
Transfers and grants	32,446	-	-	-	-	-	(900)	(900)	31,546	42,299	47,740
Other expenditure	1,965,323	-	-	-	-	-	19,390	19,390	1,984,713	1,957,472	2,032,859
Total Expenditure	6,598,468	-	-	-	-	-	(23,381)	(23,381)	6,575,087	6,861,955	7,219,294
Surplus/(Deficit)	43,158	-	-	-	-	(8,788)	25,062	16,274	59,432	7,057	47,678
Transfers recognised - capital	919,386	-	-	-	-	(7,107)	-	(7,107)	912,279	989,628	1,024,489
Contributions recognised - capital & contributed assets	31,142	-	-	-	-	-	-	-	31,142	24,534	26,010
Surplus/(Deficit) after capital transfers & contributions	993,686	-	-	-	-	(15,895)	25,062	9,167	1,002,853	1,021,219	1,098,178
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	993,686	-	-	-	-	(15,895)	25,062	9,167	1,002,853	1,021,219	1,098,178
Capital expenditure & funds sources											
Capital expenditure	1,806,094	-	-	-	-	(160,957)	450	(160,508)	1,645,587	1,594,693	1,605,043
Transfers recognised - capital	919,386	-	-	-	-	(7,107)	-	(7,107)	912,279	989,627	1,024,489
Public contributions & donations	30,744	-	-	-	-	-	-	-	30,744	24,109	25,556
Borrowing	579,849	-	-	-	-	(114,781)	-	(114,781)	465,068	300,000	263,750
Internally generated funds	276,115	-	-	-	-	-	(2,303)	(2,303)	273,811	280,957	291,249
Total sources of capital funds	1,806,094	-	-	-	-	(121,888)	(2,303)	(124,191)	1,681,903	1,594,693	1,605,043
Financial position											
Total current assets	2,803,441	-	-	-	-	-	1,124,905	1,124,905	3,928,346	3,118,073	3,099,904
Total non current assets	16,621,522	-	-	-	-	-	1,576,302	1,576,302	18,197,824	18,227,428	19,846,035
Total current liabilities	2,519,078	-	-	-	-	-	2,014,192	2,014,192	4,533,270	2,566,991	2,650,024
Total non current liabilities	2,265,421	-	-	-	-	-	646,130	646,130	2,911,550	2,496,415	2,690,312
Community wealth/Equity	14,640,464	-	-	-	-	-	40,885	40,885	14,681,349	16,282,095	17,605,604
Cash flows											
Net cash from (used) operating	1,496,071	-	-	-	-	-	(454,546)	(454,546)	1,041,525	1,186,801	1,387,184
Net cash from (used) investing	(1,626,974)	-	-	-	-	-	356,993	356,993	(1,269,981)	(1,415,472)	(1,420,072)
Net cash from (used) financing	433,507	-	-	-	-	-	(39,286)	(39,286)	394,221	181,668	192,735
Cash/cash equivalents at the year end	780,214	-	-	-	-	-	(288,770)	(288,770)	491,445	733,211	893,058
Cash backing/surplus reconciliation											
Cash and investments available	780,238	-	-	-	-	-	(288,793)	(288,793)	491,445	733,236	893,084
Application of cash and investments	728,763	-	-	-	-	-	608,019	608,019	1,336,782	717,344	806,248
Balance - surplus (shortfall)	51,475	-	-	-	-	-	(896,812)	(896,812)	(845,337)	15,892	86,837
Asset Management											
Asset register summary (WDV)	16,276,217	-	-	-	-	-	1,225,294	1,225,294	17,501,511	17,873,383	19,483,624
Depreciation & asset impairment	621,797	-	-	-	-	-	-	-	621,797	655,791	688,011
Renewal of Existing Assets	476,317	-	-	-	-	-	(33,009)	(33,009)	443,307	353,752	433,179
Repairs and Maintenance	373,983	-	-	-	-	-	-	-	373,983	390,970	411,783
Free services											
Cost of Free Basic Services provided	247,020	-	-	-	-	-	-	-	247,020	265,157	285,368
Revenue cost of free services provided	163,228	-	-	-	-	-	-	-	163,228	172,769	184,401
Households below minimum service level											
Water	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	7	-	-	-	-	-	-	-	7	7	7
Energy	0	-	-	-	-	-	-	-	0	0	0
Refuse	-	-	-	-	-	-	-	-	-	-	-

Table B2 - Consolidated Adjustment Budget Financial Performance (Standard Classification).

Table B2 gives an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile 'whole of government' reports.

MAN Mangaung - Table B2 Consolidated Adjustments Budget Financial Performance (standard classification) - 28/02/2017

Standard Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted S	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt. 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Governance and administration</i>		3,204,882	-	-	-	-	-	(175)	(175)	3,204,707	3,284,057	3,502,410
Executive and council		2,821	-	-	-	-	-	-	-	2,821	2,946	3,069
Budget and treasury office		3,149,573	-	-	-	-	-	(175)	(175)	3,149,398	3,223,414	3,437,002
Corporate services		52,488	-	-	-	-	-	-	-	52,488	57,696	62,340
<i>Community and public safety</i>		244,012	-	-	-	-	-	-	-	244,012	257,486	271,143
Community and social services		8,565	-	-	-	-	-	-	-	8,565	8,997	9,434
Sport and recreation		2,405	-	-	-	-	-	-	-	2,405	2,576	2,779
Public safety		98,154	-	-	-	-	-	-	-	98,154	103,563	108,731
Housing		134,877	-	-	-	-	-	-	-	134,877	142,348	150,187
Health		11	-	-	-	-	-	-	-	11	12	12
<i>Economic and environmental services</i>		13,663	-	-	-	-	-	-	-	13,663	14,475	15,298
Planning and development		11,707	-	-	-	-	-	-	-	11,707	12,368	13,035
Road transport		1,710	-	-	-	-	-	-	-	1,710	1,846	1,994
Environmental protection		246	-	-	-	-	-	-	-	246	260	269
<i>Trading services</i>		4,104,970	-	-	-	-	-	(14,039)	(14,039)	4,090,931	4,300,069	4,499,107
Electricity		2,560,564	-	-	-	-	-	(102,757)	(102,757)	2,457,807	2,665,543	2,771,157
Water		930,018	-	-	-	-	-	112,221	112,221	1,042,239	984,386	1,040,302
Waste water management		339,875	-	-	-	-	-	(7,244)	(7,244)	332,631	359,910	379,812
Waste management		274,512	-	-	-	-	-	(16,259)	(16,259)	258,253	290,251	307,837
Other		24,627	-	-	-	-	-	-	-	24,627	27,058	28,514
Total Revenue - Standard	2	7,592,154	-	-	-	-	-	(14,214)	(14,214)	7,577,940	7,883,174	8,317,472
Expenditure - Standard												
<i>Governance and administration</i>		1,446,466	-	-	-	-	-	(490)	(490)	1,445,976	1,522,523	1,611,630
Executive and council		424,034	-	-	-	-	-	9,000	9,000	433,034	438,367	460,387
Budget and treasury office		622,467	-	-	-	-	-	(9,671)	(9,671)	612,796	663,945	705,414
Corporate services		399,965	-	-	-	-	-	181	181	400,146	420,212	445,828
<i>Community and public safety</i>		654,623	-	-	-	-	883	(182)	701	655,324	687,095	726,294
Community and social services		188,068	-	-	-	-	-	(206)	(206)	187,862	198,782	210,236
Sport and recreation		49,964	-	-	-	-	-	1,582	1,582	51,526	52,269	55,116
Public safety		307,509	-	-	-	-	-	(1,538)	(1,538)	305,971	325,913	345,852
Housing		92,749	-	-	-	-	883	-	883	93,632	92,757	96,603
Health		16,333	-	-	-	-	-	-	-	16,333	17,374	18,488
<i>Economic and environmental services</i>		800,052	-	-	-	-	-	(29,237)	(29,237)	770,815	769,133	801,696
Planning and development		122,354	-	-	-	-	-	-	-	122,354	129,857	138,075
Road transport		639,029	-	-	-	-	-	(29,237)	(29,237)	609,791	598,722	620,504
Environmental protection		38,670	-	-	-	-	-	-	-	38,670	40,564	43,117
<i>Trading services</i>		3,863,184	-	-	-	-	-	5,644	5,644	3,868,828	3,848,192	4,042,751
Electricity		2,294,915	-	-	-	-	-	(68,593)	(68,593)	2,226,322	2,406,213	2,520,050
Water		823,910	-	-	-	-	-	68,948	68,948	892,857	865,145	913,380
Waste water management		296,867	-	-	-	-	-	(3,295)	(3,295)	293,572	313,840	331,589
Waste management		247,492	-	-	-	-	-	8,584	8,584	256,077	261,984	277,732
Other		34,143	-	-	-	-	-	-	-	34,143	35,012	36,923
Total Expenditure - Standard	3	6,598,468	-	-	-	-	883	(24,265)	(23,382)	6,575,086	6,861,955	7,219,294
Surplus (Deficit) for the year		993,686	-	-	-	-	(883)	10,051	9,166	1,002,854	1,021,219	1,098,178

MAN Mangaung - Table B2 Consolidated Adjustments Budget Financial Performance (standard classification) - B - 28/02/2017

Standard Classification Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavold 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousand	1											
Expenditure - Standard												
Municipal governance and administration		1,446,486	-	-	-	-	-	(490)	(490)	1,445,996	1,522,523	1,811,630
Executive and council		424,034	-	-	-	-	-	9,000	9,000	433,034	438,367	460,387
Mayor and Council		396,728	-	-	-	-	-	9,000	9,000	405,728	410,106	430,784
Municipal Manager		27,306	-	-	-	-	-	-	-	27,306	28,261	29,603
Budget and treasury office		622,467	-	-	-	-	-	(9,671)	(9,671)	612,796	663,945	705,414
Corporate services		399,965	-	-	-	-	-	181	181	400,146	420,212	445,828
Human Resources		66,257	-	-	-	-	-	-	-	66,257	70,302	74,566
Information Technology		80,275	-	-	-	-	-	-	-	80,275	82,830	87,415
Property Services		36,327	-	-	-	-	-	181	181	36,508	38,893	41,526
Other Admin		217,107	-	-	-	-	-	-	-	217,107	228,187	242,321
Community and public safety		654,623	-	-	-	-	883	(182)	701	655,324	687,095	726,294
Community and social services		188,068	-	-	-	-	-	(206)	(206)	187,862	198,782	210,236
Libraries and Archives		29,387	-	-	-	-	-	(206)	(206)	29,180	31,116	33,009
Museums & Art Galleries etc		2,398	-	-	-	-	-	-	-	2,398	2,543	2,701
Community halls and Facilities		-	-	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		31,636	-	-	-	-	-	-	-	31,636	33,244	35,130
Child Care		-	-	-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-	-	-
Other Social		124,638	-	-	-	-	-	-	-	124,638	131,878	139,395
Sport and recreation		49,964	-	-	-	-	-	1,562	1,562	51,526	52,269	55,116
Public safety		307,509	-	-	-	-	-	(1,538)	(1,538)	305,971	325,013	345,852
Police		210,155	-	-	-	-	-	-	-	210,155	222,412	235,559
Fire		78,718	-	-	-	-	-	(1,538)	(1,538)	77,180	83,684	89,162
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Other		18,635	-	-	-	-	-	-	-	18,635	19,817	21,131
Housing		82,749	-	-	-	-	883	-	883	83,632	92,757	96,803
Health		16,333	-	-	-	-	-	-	-	16,333	17,374	18,488
Clinics		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Other		16,333	-	-	-	-	-	-	-	16,333	17,374	18,488
Economic and environmental services		800,052	-	-	-	-	-	(28,237)	(28,237)	771,815	789,133	801,896
Planning and development		122,354	-	-	-	-	-	-	-	122,354	129,857	138,075
Economic Development/Planning		46,561	-	-	-	-	-	-	-	46,561	49,397	52,366
Town Planning/Building enforcement		75,793	-	-	-	-	-	-	-	75,793	80,460	85,709
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-
Road transport		639,029	-	-	-	-	-	(28,237)	(28,237)	609,791	588,722	620,504
Roads		495,090	-	-	-	-	-	(28,237)	(28,237)	466,853	516,620	538,308
Public Buses		142,000	-	-	-	-	-	-	-	142,000	80,042	80,004
Parking Garages		1,939	-	-	-	-	-	-	-	1,939	2,060	2,193
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		38,670	-	-	-	-	-	-	-	38,670	40,554	43,117
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-
Other		38,670	-	-	-	-	-	-	-	38,670	40,554	43,117
Trading services		3,663,184	-	-	-	-	-	5,644	5,644	3,668,828	3,848,192	4,042,751
Electricity		2,294,915	-	-	-	-	-	(68,593)	(68,593)	2,226,322	2,406,213	2,520,650
Electricity Distribution		2,290,564	-	-	-	-	-	(68,593)	(68,593)	2,221,971	2,401,567	2,515,089
Electricity Generation		4,351	-	-	-	-	-	-	-	4,351	4,646	4,961
Water		823,910	-	-	-	-	-	68,946	68,946	892,857	866,145	913,380
Water Distribution		823,910	-	-	-	-	-	68,946	68,946	892,857	866,145	913,380
Water Storage		-	-	-	-	-	-	-	-	-	-	-
Waste water management		296,867	-	-	-	-	-	(3,295)	(3,295)	293,572	313,840	331,589
Sewerage		296,867	-	-	-	-	-	(3,295)	(3,295)	293,572	313,840	331,589
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Waste management		247,492	-	-	-	-	-	8,584	8,584	256,077	261,994	277,732
Solid Waste		247,492	-	-	-	-	-	8,584	8,584	256,077	261,994	277,732
Other		34,143	-	-	-	-	-	-	-	34,143	35,012	36,923
Air Transport		449	-	-	-	-	-	-	-	449	513	539
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Tourism		9,802	-	-	-	-	-	-	-	9,802	9,462	10,068
Forestry		-	-	-	-	-	-	-	-	-	-	-
Markets		23,892	-	-	-	-	-	-	-	23,892	25,017	26,316
Total Expenditure - Standard	3	6,598,468	-	-	-	-	883	(24,265)	(23,382)	6,575,086	6,861,955	7,219,294
Surplus/(Deficit) for the year		993,686	-	-	-	-	(883)	10,051	9,168	1,002,854	1,021,219	1,098,178

Table B3 - Consolidated Adjustments Budget Financial Performance (Revenue & Expenditure by Municipal Vote).

Table B3 gives an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

MAN Mangaung - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2017

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - City Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		500	-	-	-	-	-	-	-	500	500	500
Vote 3 - Corporate Services		15,115	-	-	-	-	-	-	-	15,115	15,985	16,860
Vote 4 - Finance		1,288,059	-	-	-	-	-	15,720	15,720	1,303,778	1,361,649	1,503,055
Vote 5 - Social Services		108,802	-	-	-	-	-	-	-	108,802	114,810	120,637
Vote 6 - Planning		30,558	-	-	-	-	-	-	-	30,558	33,307	36,017
Vote 7 - Human Settlement and Housing		174,330	-	-	-	-	-	-	-	174,330	186,295	198,089
Vote 8 - Economic and Rural Development		519	-	-	-	-	-	-	-	519	545	575
Vote 9 - Engineering Services		338,561	-	-	-	-	-	(7,244)	(7,244)	331,317	356,485	378,267
Vote 10 - Water		926,114	-	-	-	-	-	112,221	112,221	1,038,334	980,235	1,035,890
Vote 11 - Waste and Fleet Management		271,487	-	-	-	-	-	(16,259)	(16,259)	255,228	287,074	304,502
Vote 12 - Miscellaneous Services		1,800,441	-	-	-	-	(15,895)	-	(15,895)	1,784,545	1,796,955	1,864,262
Vote 13 - Naledi/Soupan Regional Management		77,104	-	-	-	-	-	-	-	77,104	81,769	87,660
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centec (Soc) Ltd		2,560,564	-	-	-	-	-	(102,757)	(102,757)	2,457,807	2,665,543	2,771,157
Total Revenue by Vote	2	7,592,154	-	-	-	-	(15,895)	1,681	(14,214)	7,577,940	7,883,174	8,317,472
Expenditure by Vote	1											
Vote 1 - City Manager		201,545	-	-	-	-	(9,671)	-	(9,671)	191,874	142,470	145,693
Vote 2 - Executive Mayor		216,990	-	-	-	-	-	9,000	9,000	225,990	227,936	239,578
Vote 3 - Corporate Services		319,585	-	-	-	-	-	181	181	319,766	334,869	354,538
Vote 4 - Finance		257,368	-	-	-	-	-	-	-	257,368	265,809	278,509
Vote 5 - Social Services		541,386	-	-	-	-	-	(181)	(181)	541,205	572,694	607,404
Vote 6 - Planning		150,667	-	-	-	-	-	-	-	150,667	159,408	170,567
Vote 7 - Human Settlement and Housing		129,075	-	-	-	-	883	-	883	129,958	131,650	138,129
Vote 8 - Economic and Rural Development		56,363	-	-	-	-	-	-	-	56,363	58,679	62,434
Vote 9 - Engineering Services		786,634	-	-	-	-	-	(32,532)	(32,532)	754,102	825,156	864,348
Vote 10 - Water		812,265	-	-	-	-	-	68,948	68,948	881,213	853,900	900,474
Vote 11 - Waste and Fleet Management		318,589	-	-	-	-	-	8,584	8,584	327,173	336,367	357,094
Vote 12 - Miscellaneous Services		375,184	-	-	-	-	-	-	-	375,184	405,162	431,298
Vote 13 - Naledi/Soupan Regional Management		76,036	-	-	-	-	-	-	-	76,036	79,171	83,173
Vote 14 - Strategic Projects & Service Delivery Regulation		61,865	-	-	-	-	-	-	-	61,865	62,073	66,005
Vote 15 - Electricity - Centec (Soc) Ltd		2,294,915	-	-	-	-	-	(68,593)	(68,593)	2,226,322	2,406,213	2,520,050
Total Expenditure by Vote	2	6,598,468	-	-	-	-	(8,788)	(14,593)	(23,381)	6,575,087	6,861,955	7,219,294
Surplus/(Deficit) for the year	2	993,686	-	-	-	-	(7,107)	16,274	9,167	1,002,853	1,021,219	1,098,178

MAN Mangaung - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 28/02/2017

Vote Description (Insert departmental structure etc)	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget A	Prior Adjusted B	Actual Funds C	Multi-year Capital D	Unfunded Unvoted E	Net of Prov Govt F	Other Adjusted G	Total Adjusted H	Adjusted Budget I	Adjusted Budget J	Adjusted Budget K	Adjusted Budget L
Revenues													
Vote 1 - City Manager													
1.1 - Office of the City Manager													
1.2 - Deputy Executive Director Operations													
1.3 - Deputy Executive Director Performance													
1.4 - Risk Management and Anti-Fraud & Corruption													
Vote 2 - Executive Mayor		500								500	500	500	
2.1 - Office of the Speaker													
2.2 - Office of the Executive Mayor		500								500	500	500	
2.3 - Office of the Council Whip													
Vote 3 - Corporate Services		15,115								15,115	15,885	16,880	
3.1 - Head													
3.2 - Human Resource Development		5,677								6,677	5,550	6,285	
3.3 - Human Resource Management		7,538								2,988	3,152	3,310	
3.4 - Labour Relations													
3.5 - Legal Services													
3.6 - Facilities Management		6,450								6,450	6,844	7,261	
3.7 - Safety and Loss Control													
3.8 - Catering Services													
3.9 - Information Technology and Management													
Vote 4 - Finance		1,268,056						15,720	15,720	1,303,776	1,361,846	1,503,035	
4.1 - Property rates		1,137,636						15,720	15,720	1,153,356	1,194,782	1,321,643	
4.2 - Chief Financial Officer		1,758								1,758	1,858	1,931	
4.3 - Financial Management		726								726	741	756	
4.4 - Supply Chain Management		4,733								4,733	5,139	5,586	
4.5 - Revenue Management		143,102								143,102	159,087	175,075	
4.6 - Meter Reading													
4.7 - Asset Management													
4.8 - Financial Accounting													
Vote 5 - Social Services		106,802								106,802	114,010	120,037	
5.1 - Administration													
5.2 - Social Development		2,609								2,609	2,642	2,670	
5.3 - Emergency Management Services		803								803	847	889	
5.4 - Public Safety		96,340								96,340	102,784	105,040	
5.5 - Parks and Recreation		9,028								9,028	7,504	8,014	
5.6 - Disaster Management		22								22	23	24	
Vote 6 - Planning		30,358								30,358	33,367	38,017	
6.1 - Administration and Finance													
6.2 - Town and Regional Planning		175								175	183	184	
6.3 - Land Use Control		6,630								6,630	7,009	7,350	
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								23,747	26,172	28,473	
Vote 7 - Human Settlements and Housing		174,330								174,330	186,255	198,099	
7.1 - Head													
7.2 - Rental and Social Housing		7,327								7,327	8,060	8,785	
7.3 - Land Development and Property Management		39,450								39,450	43,847	47,902	
7.4 - Implementation Support		127,550								127,550	134,288	141,402	
7.5 - BHO Property Management													
7.6 - Informal Settlements													
7.7 - Housing													
Vote 8 - Economic and Rural Development		519								519	545	575	
8.1 - Administrative and Strategic Support													
8.2 - Marketing and Investment Promotion													
8.3 - Tourism													
8.4 - Rural Development													
8.5 - SMME's		519								519	545	575	
Vote 9 - Engineering Services		338,561						(7,244)	(7,244)	331,317	358,485	378,267	
9.1 - Head													
9.2 - Plant Services and Engineering Support													
9.3 - Roads and Stormwater		600								600	733	763	
9.4 - Solid Waste Management													
9.5 - Sanitation		337,853						(7,244)	(7,244)	330,609	357,752	377,498	
Vote 10 - Water		926,114						112,221	112,221	1,038,335	980,230	1,035,890	
10.1 - Water		926,114						112,221	112,221	1,038,335	980,230	1,035,890	
Vote 11 - Waste and Fleet Management		371,427						(16,359)	(16,359)	355,068	287,074	304,300	
11.1 - Strategic and Administration Support													
11.2 - Landfill Site Management													
11.3 - Disposal Sites		40								40	43	44	
11.4 - Solid Waste Management													
11.5 - Public Cleansing													
11.6 - Domestic Waste		269,837						(16,359)	(16,359)	243,478	276,469	293,385	
11.7 - Trade Waste		10,620								10,620	10,521	11,047	
11.8 - Bulk Waste		20								20	21	22	
11.9 - Trade Refuse		20								20	21	22	
11.10 - Fleet Services													
Vote 12 - Metropolitan Services		1,800,441					(15,895)		(15,895)	1,784,546	1,786,955	1,864,282	
12.1 - Transfer of Grants and Municipalities		1,800,441					(15,895)		(15,895)	1,784,546	1,786,955	1,864,282	
Vote 13 - Metrosouth Regional Management		77,104								77,104	81,769	87,680	
13.1 - Office of the City Manager													
13.2 - Corporate Services		847								847	890	935	
13.3 - Budget and Treasury		87,871								87,871	66,707	71,676	
13.4 - Social Services		65								65	61	71	
13.5 - Planning and Development		4,377								4,377	4,623	4,910	
13.6 - Engineering Services		8,944								8,944	9,487	10,063	
13.7 - Southon													
Vote 14 - Strategic Projects & Service Delivery Regulation													
14.1 - Head													
14.2 - Strategic Projects													
14.3 - City Services, Monitoring and Evaluation													
14.4 - Regional Centre Bloemfontein													
14.5 - Regional Centre Buthabuto													
14.6 - Regional Centre Thaba Ntse													
Vote 15 - Electricity - Centra (Eco) Ltd		3,305,364						(102,757)	(102,757)	3,202,607	2,885,543	3,774,187	
15.1 - Quantitative errors													
15.2 - Company Secretary													
15.3 - Chief Executive Officer													
15.4 - Finance		84,557								84,557	89,523	110,938	
15.5 - Corporate Services		3,453								3,453	3,784	4,141	
15.6 - Engineering		2,447,150						(102,757)	(102,757)	2,344,393	2,537,773	2,679,885	
15.7 - Customer Services													
15.8 - Design and Development Engineering Work & Evaluation													
15.9 - Compliance and Performance													
15.10 - Ntsho		25,408								25,408	24,478	26,101	
Total Revenue by Vote	2	7,592,134					(15,895)	1,681	(14,214)	7,577,940	7,883,174	8,317,472	

MAN Mangung - Table B2 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 28/02/2017

Vote Description (Insert departmental structure etc)	Ref	Budget Year: 2016/17										Budget Year: +1 2017/18		Budget Year: +2 2018/19	
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore. Unallocd	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H	I	J	K	L	M
Revenue															
Vote 1 - City Manager															
1.1 - Office of the City Manager															
1.2 - Deputy Executive Director Operations															
1.3 - Deputy Executive Director Performance															
1.4 - Rep. Management and Anti-Fraud & Corruption															
Vote 2 - Executive Mayor		500								500	500	500	500	500	500
2.1 - Office of the Speaker															
2.2 - Office of the Executive Mayor		500								500	500	500	500	500	500
2.3 - Office of the Council Whip															
Vote 3 - Corporate Services		15,115								15,115	15,115	15,115	15,115	15,115	15,115
3.1 - Head															
3.2 - Human Resource Development		5,617								5,617	5,617	5,617	5,617	5,617	5,617
3.3 - Human Resource Management		7,988								7,988	7,988	7,988	7,988	7,988	7,988
3.4 - Labour Relations															
3.5 - Legal Services															
3.6 - Facilities Management		6,450								6,450	6,450	6,450	6,450	6,450	6,450
3.7 - Safety and Loss Control															
3.8 - Composites Services															
3.9 - Information Technology and Management															
Vote 4 - Finance		1,288,058						15,720	15,720	1,303,778	1,303,778	1,303,778	1,303,778	1,303,778	1,303,778
4.1 - Property Taxes		1,137,895						15,720	15,720	1,153,615	1,153,615	1,153,615	1,153,615	1,153,615	1,153,615
4.2 - Chief Financial Officer		1,798								1,798	1,798	1,798	1,798	1,798	1,798
4.3 - Financial Management		726								726	726	726	726	726	726
4.4 - Supply Chain Management		4,733								4,733	4,733	4,733	4,733	4,733	4,733
4.5 - Revenue Management		143,105								143,105	143,105	143,105	143,105	143,105	143,105
4.6 - Asset Management															
4.7 - Asset Management															
4.8 - Financial Accounting															
Vote 5 - Social Services		108,802								108,802	108,802	108,802	108,802	108,802	108,802
5.1 - Administration															
5.2 - Social Development		2,609								2,609	2,609	2,609	2,609	2,609	2,609
5.3 - Emergency Management Services		803								803	803	803	803	803	803
5.4 - Public Safety		88,340								88,340	88,340	88,340	88,340	88,340	88,340
5.5 - Parks and Recreation		7,028								7,028	7,028	7,028	7,028	7,028	7,028
5.6 - Disaster Management		22								22	22	22	22	22	22
Vote 6 - Planning		30,556								30,556	30,556	30,556	30,556	30,556	30,556
6.1 - Administration and Finance															
6.2 - Town and Regional Planning		175								175	175	175	175	175	175
6.3 - Land Use Control		6,635								6,635	6,635	6,635	6,635	6,635	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								23,747	23,747	23,747	23,747	23,747	23,747
Vote 7 - Human Settlement and Housing		174,330								174,330	174,330	174,330	174,330	174,330	174,330
7.1 - Head															
7.2 - Rental and Social Housing		7,327								7,327	7,327	7,327	7,327	7,327	7,327
7.3 - Land Development and Property Management		58,453								58,453	58,453	58,453	58,453	58,453	58,453
7.4 - Implementation Support		127,550								127,550	127,550	127,550	127,550	127,550	127,550
7.5 - BNG Property Management															
7.6 - Informal Settlements															
7.7 - Housing															
Vote 8 - Economic and Rural Development		519								519	519	519	519	519	519
8.1 - Administration and Strategic Support															
8.2 - Marketing and Investment Promotion															
8.3 - Tourism															
8.4 - Rural Development															
8.5 - SMEs		519								519	519	519	519	519	519
Vote 9 - Engineering Services		330,561						(7,244)	(7,244)	331,317	331,317	331,317	331,317	331,317	331,317
9.1 - Head															
9.2 - Project Services and Engineering Support															
9.3 - Roads and Drainage		698								698	698	698	698	698	698
9.4 - Solid Waste Management															
9.5 - Sewerage		337,863						(7,244)	(7,244)	335,619	335,619	335,619	335,619	335,619	335,619
Vote 10 - Water		826,114						112,221	112,221	938,335	938,335	938,335	938,335	938,335	938,335
10.1 - Water		826,114						112,221	112,221	938,335	938,335	938,335	938,335	938,335	938,335
Vote 11 - Waste and Fleet Management		271,487						(18,259)	(18,259)	253,228	253,228	253,228	253,228	253,228	253,228
11.1 - Strategic and Administration Support															
11.2 - Landfill Site Management															
11.3 - Deposit Sites		45								45	45	45	45	45	45
11.4 - Solid Waste Management															
11.5 - Public Cleaning															
11.6 - Domestic Waste		261,387						(18,259)	(18,259)	243,128	243,128	243,128	243,128	243,128	243,128
11.7 - Trade Waste		10,020								10,020	10,020	10,020	10,020	10,020	10,020
11.8 - Biohazard		20								20	20	20	20	20	20
11.9 - Trade Refuse		20								20	20	20	20	20	20
11.10 - Fleet Services															
Vote 12 - Miscellaneous Services		1,800,441					(15,895)		(15,895)	1,784,546	1,784,546	1,784,546	1,784,546	1,784,546	1,784,546
12.1 - Transfer Grants and Miscellaneous		1,800,441					(15,895)		(15,895)	1,784,546	1,784,546	1,784,546	1,784,546	1,784,546	1,784,546
Vote 13 - Metropolitan Regional Management		77,104								77,104	77,104	77,104	77,104	77,104	77,104
13.1 - Office of the City Manager															
13.2 - Corporate Services		847								847	847	847	847	847	847
13.3 - Budget and Treasury		62,871								62,871	62,871	62,871	62,871	62,871	62,871
13.4 - Social Services		65								65	65	65	65	65	65
13.5 - Planning and Development		4,377								4,377	4,377	4,377	4,377	4,377	4,377
13.6 - Engineering Services		9,544								9,544	9,544	9,544	9,544	9,544	9,544
13.7 - Support															
Vote 14 - Strategic Projects & Service Delivery Regulation															
14.1 - Head															
14.2 - Strategic Projects															
14.3 - City Services, Monitoring and Evaluation															
14.4 - Regional Centre Bloemfontein															
14.5 - Regional Centre Bophelo															
14.6 - Regional Centre Thaba Nchu															
Vote 15 - Electricity - Centra (Soc) Ltd		2,540,364						(102,757)	(102,757)	2,437,607	2,437,607	2,437,607	2,437,607	2,437,607	2,437,607
15.1 - Board of Directors															
15.2 - Company Secretary															
15.3 - Chief Executive Officer															
15.4 - Finance		84,557								84,557	84,557	84,557	84,557	84,557	84,557
15.5 - Corporate Services		3,453								3,453	3,453	3,453	3,453	3,453	3,453
15.6 - Engineering		2,447,150						(102,757)	(102,757)	2,344,393	2,344,393	2,344,393	2,344,393	2,344,393	2,344,393
15.7 - Customer Services															
15.8 - Design and Development Engineering Works & Distribution															
15.9 - Compliance and Performance															
15.10 - Head		23,404								23,404	23,404	23,404	23,404	23,404	23,404
Total Revenue by Vote	2	7,597,154					(15,895)	1,601	(14,294)	7,577,940	7,577,940	7,577,940	7,577,940	7,577,940	7,577,940

Table B4 - Consolidated Adjustment Budget Financial Performance (Revenue & Expenditure).

Table B4 give an overview of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities are the scarce resources to be spend on:

MAN Mangaung - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2017

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	1,009,752	-	-	-	-	-	15,720	15,720	1,025,471	1,069,072	1,141,101
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	2,467,426	-	-	-	-	-	(102,757)	(102,757)	2,364,670	2,569,518	2,653,203
Service charges - water revenue	2	715,698	-	-	-	-	-	112,221	112,221	827,919	767,694	827,217
Service charges - sanitation revenue	2	244,712	-	-	-	-	-	(7,244)	(7,244)	237,468	260,092	277,633
Service charges - refuse revenue	2	100,097	-	-	-	-	-	(16,259)	(16,259)	83,838	106,251	113,085
Service charges - other												
Rental of facilities and equipment		34,607								34,607	37,789	40,991
Interest earned - external investments		66,124								66,124	70,643	75,549
Interest earned - outstanding debtors		187,741								187,741	208,574	227,264
Dividends received		-								-	-	-
Fines		98,343								98,343	103,726	108,903
Licences and permits		814								814	856	899
Agency services		-								-	-	-
Transfers recognised - operating		1,212,507					(8,788)		(8,788)	1,203,719	1,151,998	1,239,218
Other revenue	2	384,848	-	-	-	-	-			384,848	407,881	430,726
Gains on disposal of PPE		118,959								118,959	124,919	131,181
Total Revenue (excluding capital transfers and contributions)		6,641,627	-	-	-	-	(8,788)	1,681	(7,107)	6,634,519	6,869,912	7,266,972
Expenditure By Type												
Employee related costs		1,780,160	-	-	-	-	-	(32,157)	(32,157)	1,748,003	1,895,603	2,022,236
Remuneration of councillors		57,580						(2,038)	(2,038)	55,542	60,326	63,358
Debt impairment		297,508						35,600	35,600	333,108	311,950	325,827
Depreciation & asset impairment		621,797	-	-	-	-	-			621,797	655,791	688,011
Finance charges		169,410								169,410	177,490	185,543
Bulk purchases		1,847,140	-	-	-	-	-			1,847,140	1,931,755	2,029,172
Other materials		124,613						(7,675)	(7,675)	116,937	141,220	150,375
Contracted services		937,388	-	-	-	-	-	(187)	(187)	937,201	895,887	916,948
Transfers and grants		32,446						(900)	(900)	31,546	42,299	47,740
Other expenditure		730,129	-	-	-	-	-	(16,023)	(16,023)	714,106	749,320	789,753
Loss on disposal of PPE		299								299	315	331
Total Expenditure		6,598,468	-	-	-	-	-	(23,381)	(23,381)	6,575,087	6,861,955	7,219,294
Surplus/(Deficit)		43,158	-	-	-	-	(8,788)	25,062	16,274	59,432	7,057	47,678
Transfers recognised - capital		919,366					(7,107)		(7,107)	912,279	989,628	1,024,489
Contributions recognised - capital		31,142								31,142	24,534	26,010
Contributed assets												
Surplus/(Deficit) before taxation		993,686	-	-	-	-	(15,895)	25,062	9,167	1,002,853	1,021,219	1,098,178
Taxation												
Surplus/(Deficit) after taxation		993,686	-	-	-	-	(15,895)	25,062	9,167	1,002,853	1,021,219	1,098,178
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		993,686	-	-	-	-	(15,895)	25,062	9,167	1,002,853	1,021,219	1,098,178
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		993,686	-	-	-	-	(15,895)	25,062	9,167	1,002,853	1,021,219	1,098,178

Table B5 - Consolidated Adjustment Capital Expenditure, Budget by Vote & Funding.

Table B5 outlines a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations) capital expenditure by standard classification and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

MAN Mangaung - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 28/02/2017

Description	Ret	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget A	Prior Adjusted 5 A1	Accum Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - City Manager		46,042	-	-	-	-	(5,500)	-	(5,500)	40,542	84,042	105,045
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		28,409	-	-	-	-	(3,873)	-	(3,873)	24,536	31,600	30,955
Vote 4 - Finance		3,162	-	-	-	-	-	-	-	3,162	5,096	5,685
Vote 5 - Social Services		44,634	-	-	-	-	(2,729)	3,012	283	44,917	52,914	46,058
Vote 6 - Planning		-	-	-	-	-	17,640	-	17,640	17,640	18,750	19,250
Vote 7 - Human Settlement and Housing		46,685	-	-	-	-	(25,029)	-	(25,029)	21,657	59,496	45,649
Vote 8 - Economic and Rural Development		7,123	-	-	-	-	3,809	(14,504)	(10,695)	(3,572)	29,000	29,339
Vote 9 - Engineering Services		477,839	-	-	-	-	(4,200)	-	(4,200)	473,640	605,592	598,014
Vote 10 - Water		195,792	-	-	-	-	20,845	-	20,845	216,638	141,221	185,389
Vote 11 - Waste and Fleet Management		97,494	-	-	-	-	(16,510)	-	(16,510)	80,984	75,603	31,423
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soupan Regional Management		13,741	-	-	-	-	(10,695)	-	(10,695)	3,046	19,124	20,176
Vote 14 - Strategic Projects & Service Delivery Regulation		155,543	-	-	-	-	(97,700)	-	(97,700)	57,843	194,543	138,242
Vote 15 - Electricity - Centec (Soc) Ltd		194,843	-	-	-	-	-	32,663	32,663	227,506	196,790	194,141
Capital multi-year expenditure sub-total	3	1,311,308	-	-	-	-	(123,941)	21,171	(102,770)	1,208,538	1,513,771	1,449,365
Single-year expenditure to be adjusted	2											
Vote 1 - City Manager		34,100	-	-	-	-	(30,171)	-	(30,171)	3,929	36,000	30,000
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		3,750	-	-	-	-	1,664	4,000	5,664	9,414	-	-
Vote 4 - Finance		-	-	-	-	-	-	(1,500)	(1,500)	(1,500)	-	-
Vote 5 - Social Services		8,168	-	-	-	-	(18,301)	(3,272)	(21,573)	(13,406)	16,240	32,703
Vote 6 - Planning		12,500	-	-	-	-	(16,284)	-	(16,284)	(3,784)	159	150
Vote 7 - Human Settlement and Housing		6,935	-	-	-	-	27,149	-	27,149	34,084	10,304	22,825
Vote 8 - Economic and Rural Development		47,159	-	-	-	-	(20,418)	(4,000)	(24,418)	22,741	13,218	10,000
Vote 9 - Engineering Services		251,580	-	-	-	-	44,271	-	44,271	295,851	5,000	-
Vote 10 - Water		79,897	-	-	-	-	21,444	(15,400)	6,045	85,941	-	-
Vote 11 - Waste and Fleet Management		7,162	-	-	-	-	(14,006)	(550)	(14,556)	(7,394)	-	-
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soupan Regional Management		-	-	-	-	-	(11,164)	-	(11,164)	(11,164)	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation		38,036	-	-	-	-	(23,700)	-	(23,700)	14,336	-	60,000
Vote 15 - Electricity - Centec (Soc) Ltd		5,500	-	-	-	-	2,500	-	2,500	8,000	-	-
Capital single-year expenditure sub-total		484,786	-	-	-	-	(37,016)	(20,722)	(57,738)	437,048	80,921	155,678
Total Capital Expenditure - Vote		1,806,094	-	-	-	-	(160,957)	450	(160,508)	1,645,587	1,594,693	1,605,043
Capital Expenditure - Standard												
Governance and administration		283,391	-	-	-	-	(37,880)	2,500	(35,380)	248,011	269,281	211,522
Executive and council		182,471	-	-	-	-	(35,671)	-	(35,671)	146,800	194,585	190,537
Budget and treasury office		3,162	-	-	-	-	-	(1,500)	(1,500)	1,662	5,096	5,685
Corporate services		97,758	-	-	-	-	(2,210)	4,000	1,790	99,548	69,600	15,300
Community and public safety		116,922	-	-	-	-	(18,910)	(260)	(19,170)	97,752	150,899	162,850
Community and social services		38,104	-	-	-	-	(6,229)	(395)	(6,624)	31,480	46,174	67,004
Sport and recreation		10,500	-	-	-	-	(14,801)	135	(14,666)	(4,166)	12,000	15,715
Public safety		14,698	-	-	-	-	-	-	-	14,698	22,925	11,189
Housing		53,620	-	-	-	-	2,120	2,120	55,741	69,800	68,474	508
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		473,425	-	-	-	-	11,759	(18,504)	(6,745)	466,680	608,094	663,101
Planning and development		161,762	-	-	-	-	(15,253)	(18,504)	(33,757)	128,025	178,718	199,089
Road transport		311,643	-	-	-	-	27,012	-	27,012	338,655	429,321	464,012
Environmental protection		-	-	-	-	-	-	-	-	-	55	-
Trading services		932,356	-	-	-	-	40,343	13,961	54,304	986,660	564,089	565,130
Electricity		200,343	-	-	-	-	-	32,436	32,436	232,779	196,790	194,141
Water		275,689	-	-	-	-	42,290	(15,400)	26,890	302,579	141,221	185,389
Waste water management		437,067	-	-	-	-	13,059	-	13,059	450,156	210,000	164,500
Waste management		19,227	-	-	-	-	(15,005)	(3,076)	(18,082)	1,145	15,999	21,100
Other		-	-	-	-	-	(117,200)	-	(117,200)	(117,200)	2,409	2,400
Total Capital Expenditure - Standard	3	1,806,094	-	-	-	-	(121,888)	(2,303)	(124,191)	1,681,903	1,594,693	1,605,043
Funded by:												
National Government		919,366	-	-	-	-	(7,107)	-	(7,107)	912,279	989,627	1,024,489
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	919,366	-	-	-	-	(7,107)	-	(7,107)	912,279	989,627	1,024,489
Public contributions & donations		30,744	-	-	-	-	-	-	-	30,744	24,109	25,556
Borrowing		579,849	-	-	-	-	(114,781)	-	(114,781)	465,068	300,000	263,750
Internally generated funds		276,115	-	-	-	-	-	(2,303)	(2,303)	273,811	280,957	291,249
Total Capital Funding		1,806,094	-	-	-	-	(121,888)	(2,303)	(124,191)	1,681,903	1,594,693	1,605,043

MAN Mangaung - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 28/02/2017

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget A	Prior Adjusted 5 A1	Accum Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - City Manager		46,042	-	-	-	-	(5,500)	-	(5,500)	40,542	84,042	105,045
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		28,409	-	-	-	-	(3,873)	-	(3,873)	24,536	31,600	30,955
Vote 4 - Finance		3,162	-	-	-	-	-	-	-	3,162	5,096	5,685
Vote 5 - Social Services		44,634	-	-	-	-	(2,729)	3,012	283	44,917	52,914	46,058
Vote 6 - Planning		-	-	-	-	-	17,640	-	17,640	17,640	16,750	19,250
Vote 7 - Human Settlement and Housing		46,685	-	-	-	-	(25,029)	-	(25,029)	21,657	59,496	45,649
Vote 8 - Economic and Rural Development		7,123	-	-	-	-	3,809	(14,504)	(10,695)	(3,572)	29,000	29,339
Vote 9 - Engineering Services		477,839	-	-	-	-	(4,200)	-	(4,200)	473,640	605,592	598,014
Vote 10 - Water		195,752	-	-	-	-	20,845	-	20,845	216,638	141,221	185,389
Vote 11 - Waste and Fleet Management		97,494	-	-	-	-	(16,510)	-	(16,510)	80,984	75,603	31,423
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soupan Regional Management		13,741	-	-	-	-	(10,695)	-	(10,695)	3,046	19,124	20,176
Vote 14 - Strategic Projects & Service Delivery Regulation		155,543	-	-	-	-	(97,700)	-	(97,700)	57,843	194,543	138,242
Vote 15 - Electricity - Centec (Soc) Ltd		194,843	-	-	-	-	-	32,663	32,663	227,506	196,790	194,141
Capital multi-year expenditure sub-total	3	1,311,308	-	-	-	-	(123,941)	21,171	(102,770)	1,208,538	1,513,771	1,449,366
Single-year expenditure to be adjusted	2											
Vote 1 - City Manager		34,100	-	-	-	-	(30,171)	-	(30,171)	3,929	36,000	30,000
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		3,750	-	-	-	-	1,664	4,000	5,664	9,414	-	-
Vote 4 - Finance		-	-	-	-	-	-	(1,500)	(1,500)	(1,500)	-	-
Vote 5 - Social Services		8,168	-	-	-	-	(18,301)	(3,272)	(21,573)	(13,405)	16,240	32,703
Vote 6 - Planning		12,500	-	-	-	-	(16,284)	-	(16,284)	(3,784)	159	150
Vote 7 - Human Settlement and Housing		6,935	-	-	-	-	27,149	-	27,149	34,084	10,304	22,829
Vote 8 - Economic and Rural Development		47,159	-	-	-	-	(20,418)	(4,000)	(24,418)	22,741	13,218	10,006
Vote 9 - Engineering Services		251,580	-	-	-	-	44,271	-	44,271	295,851	5,000	-
Vote 10 - Water		79,897	-	-	-	-	21,444	(15,400)	6,045	85,941	-	-
Vote 11 - Waste and Fleet Management		7,162	-	-	-	-	(14,006)	(6,844)	(14,556)	(7,394)	-	-
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soupan Regional Management		-	-	-	-	-	(11,164)	-	(11,164)	(11,164)	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation		38,036	-	-	-	-	(23,700)	-	(23,700)	14,336	-	60,000
Vote 15 - Electricity - Centec (Soc) Ltd		5,500	-	-	-	-	2,500	-	2,500	8,000	-	-
Capital single-year expenditure sub-total		494,785	-	-	-	-	(37,015)	(20,722)	(57,738)	437,048	80,921	155,678
Total Capital Expenditure - Vote		1,806,094	-	-	-	-	(160,957)	450	(160,508)	1,645,587	1,594,693	1,605,043
Capital Expenditure - Standard												
Governance and administration		283,391	-	-	-	-	(37,880)	2,580	(35,300)	248,011	269,281	211,522
Executive and council		182,471	-	-	-	-	(35,671)	-	(35,671)	146,800	194,585	190,537
Budget and treasury office		3,162	-	-	-	-	-	(1,500)	(1,500)	1,662	5,096	5,685
Corporate services		97,758	-	-	-	-	(2,210)	4,000	1,790	99,548	69,800	15,300
Community and public safety		116,922	-	-	-	-	(18,910)	(260)	(19,170)	97,752	150,899	162,890
Community and social services		38,104	-	-	-	-	(6,229)	(365)	(6,594)	31,480	46,174	67,004
Sport and recreation		10,500	-	-	-	-	(14,801)	135	(14,666)	(4,166)	12,000	15,715
Public safety		14,698	-	-	-	-	-	-	-	14,698	22,925	11,189
Housing		53,620	-	-	-	-	2,120	-	2,120	55,741	69,800	58,474
Health		-	-	-	-	-	-	-	-	-	-	508
Economic and environmental services		473,425	-	-	-	-	11,759	(18,504)	(6,745)	466,680	608,094	663,101
Planning and development		161,782	-	-	-	-	(15,253)	(18,504)	(33,757)	128,025	178,718	199,089
Road transport		311,643	-	-	-	-	27,012	-	27,012	338,655	429,321	464,012
Environmental protection		-	-	-	-	-	-	-	-	-	55	-
Trading services		932,355	-	-	-	-	40,343	13,961	54,304	986,660	564,009	565,130
Electricity		200,340	-	-	-	-	-	32,436	32,436	232,779	196,790	194,141
Water		275,686	-	-	-	-	42,290	(15,400)	26,890	302,579	141,221	185,389
Waste water management		437,097	-	-	-	-	13,059	-	13,059	450,156	210,000	164,500
Waste management		19,227	-	-	-	-	(15,006)	(3,076)	(18,082)	1,145	15,989	21,100
Other		-	-	-	-	-	(117,200)	-	(117,200)	(117,200)	2,409	2,400
Total Capital Expenditure - Standard	3	1,806,094	-	-	-	-	(121,888)	(2,303)	(124,191)	1,681,903	1,594,693	1,605,043
Funded by:												
National Government		919,386	-	-	-	-	(7,107)	-	(7,107)	912,279	988,627	1,024,489
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	919,386	-	-	-	-	(7,107)	-	(7,107)	912,279	988,627	1,024,489
Public contributions & donations		30,744	-	-	-	-	-	-	-	30,744	24,109	25,556
Borrowing		579,849	-	-	-	-	(114,781)	-	(114,781)	465,068	300,000	263,750
Internally generated funds		276,115	-	-	-	-	-	(2,303)	(2,303)	273,811	280,957	291,249
Total Capital Funding		1,806,094	-	-	-	-	(121,888)	(2,303)	(124,191)	1,681,903	1,594,693	1,605,043

MAN Mangaung - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 28/02/2017

Description		Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
			Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore Unavold. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
			A	A1	B	C	D	E	F	G	H		
R (thousands)													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted													
Vote 1 - City Manager	2	46,042	-	-	-	-	(5,500)	-	(5,500)	40,542	84,042	105,045	
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		28,409	-	-	-	-	(3,673)	-	(3,673)	24,536	31,600	30,955	
Vote 4 - Finance		3,162	-	-	-	-	-	-	-	3,162	5,096	5,685	
Vote 5 - Social Services		44,634	-	-	-	-	(2,729)	3,012	283	44,917	52,914	46,058	
Vote 6 - Planning		-	-	-	-	-	17,640	-	17,640	17,640	18,750	19,250	
Vote 7 - Human Settlement and Housing		46,685	-	-	-	-	(25,029)	-	(25,029)	21,657	59,496	45,649	
Vote 8 - Economic and Rural Development		7,123	-	-	-	-	3,809	(14,504)	(10,695)	(3,572)	29,000	29,339	
Vote 9 - Engineering Services		477,839	-	-	-	-	(4,200)	-	(4,200)	473,640	605,592	598,014	
Vote 10 - Water		195,792	-	-	-	-	20,845	-	20,845	216,638	141,221	185,369	
Vote 11 - Waste and Fleet Management		97,494	-	-	-	-	(16,510)	-	(16,510)	80,984	75,603	31,423	
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Naledi/Soupan Regional Management		13,741	-	-	-	-	(10,695)	-	(10,695)	3,046	19,124	20,176	
Vote 14 - Strategic Projects & Service Delivery Regulation		155,543	-	-	-	-	(97,700)	-	(97,700)	57,843	194,543	138,242	
Vote 15 - Electricity - Conlec (Soc) Ltd		194,843	-	-	-	-	-	32,663	32,663	227,506	196,790	194,141	
Capital multi-year expenditure sub-total	3	1,311,308	-	-	-	-	(123,941)	21,171	(102,770)	1,208,538	1,513,771	1,449,366	
Single-year expenditure to be adjusted													
Vote 1 - City Manager	2	34,100	-	-	-	-	(30,171)	-	(30,171)	3,929	36,000	30,000	
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		3,750	-	-	-	-	1,664	4,000	5,664	9,414	-	-	
Vote 4 - Finance		-	-	-	-	-	-	(1,500)	(1,500)	(1,500)	-	-	
Vote 5 - Social Services		8,168	-	-	-	-	(18,301)	(3,272)	(21,573)	(13,406)	16,240	32,703	
Vote 6 - Planning		12,500	-	-	-	-	(16,284)	-	(16,284)	(3,784)	159	150	
Vote 7 - Human Settlement and Housing		6,935	-	-	-	-	27,149	-	27,149	34,084	10,304	22,825	
Vote 8 - Economic and Rural Development		47,159	-	-	-	-	(20,418)	(4,000)	(24,418)	22,741	13,218	10,000	
Vote 9 - Engineering Services		251,580	-	-	-	-	44,271	-	44,271	295,851	5,000	-	
Vote 10 - Water		79,897	-	-	-	-	21,444	(15,400)	6,045	85,941	-	-	
Vote 11 - Waste and Fleet Management		7,162	-	-	-	-	(14,006)	(550)	(14,556)	(7,394)	-	-	
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Naledi/Soupan Regional Management		-	-	-	-	-	(11,164)	-	(11,164)	(11,164)	-	-	
Vote 14 - Strategic Projects & Service Delivery Regulation		38,036	-	-	-	-	(23,700)	-	(23,700)	14,336	-	60,000	
Vote 15 - Electricity - Conlec (Soc) Ltd		5,500	-	-	-	-	2,500	-	2,500	8,000	-	-	
Capital single-year expenditure sub-total		494,786	-	-	-	-	(37,015)	(20,722)	(57,738)	437,048	80,921	155,678	
Total Capital Expenditure - Vote		1,806,094	-	-	-	-	(160,957)	450	(160,508)	1,645,587	1,594,693	1,605,043	
Capital Expenditure - Standard													
Governance and administration		283,391	-	-	-	-	(37,880)	2,500	(35,380)	248,011	269,281	211,522	
Executive and council		182,471	-	-	-	-	(35,671)	-	(35,671)	146,800	194,585	190,537	
Budget and treasury office		3,162	-	-	-	-	-	(1,500)	(1,500)	1,662	5,096	5,685	
Corporate services		97,758	-	-	-	-	(2,210)	4,000	1,790	99,548	69,600	15,300	
Community and public safety		116,922	-	-	-	-	(18,910)	(260)	(19,170)	97,752	150,899	162,890	
Community and social services		38,104	-	-	-	-	(6,229)	(385)	(6,614)	31,480	46,174	67,004	
Sport and recreation		10,500	-	-	-	-	(14,801)	135	(14,666)	(4,166)	12,000	15,715	
Public safety		14,686	-	-	-	-	-	-	-	14,686	22,925	11,189	
Housing		53,620	-	-	-	-	2,120	-	2,120	55,741	69,800	68,474	
Health		-	-	-	-	-	-	-	-	-	-	508	
Economic and environmental services		473,425	-	-	-	-	11,759	(18,504)	(6,745)	466,680	608,094	663,101	
Planning and development		161,782	-	-	-	-	(15,253)	(18,504)	(33,757)	128,025	178,718	199,089	
Road transport		311,643	-	-	-	-	27,012	-	27,012	338,655	429,321	464,012	
Environmental protection		-	-	-	-	-	-	-	-	-	55	-	
Trading services		932,356	-	-	-	-	40,343	13,961	54,304	986,660	564,009	565,130	
Electricity		200,343	-	-	-	-	-	32,436	32,436	232,779	196,790	194,141	
Water		275,689	-	-	-	-	42,290	(15,400)	26,890	302,579	141,221	185,369	
Waste water management		437,097	-	-	-	-	13,059	-	13,059	450,156	210,000	164,500	
Waste management		19,227	-	-	-	-	(15,006)	(3,076)	(18,082)	1,145	15,999	21,100	
Other		-	-	-	-	-	(117,200)	-	(117,200)	(117,200)	2,409	2,400	
Total Capital Expenditure - Standard	3	1,806,094	-	-	-	-	(121,888)	(2,303)	(124,191)	1,681,903	1,594,693	1,605,043	
Funded by:													
National Government		919,386	-	-	-	-	(7,107)	-	(7,107)	912,279	989,627	1,024,489	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	
Total Capital transfers recognised	4	919,386	-	-	-	-	(7,107)	-	(7,107)	912,279	989,627	1,024,489	
Public contributions & donations		30,744	-	-	-	-	-	-	-	30,744	24,109	25,556	
Borrowing		579,849	-	-	-	-	(114,781)	-	(114,781)	465,068	300,000	263,750	
Internally generated funds		276,115	-	-	-	-	-	(2,303)	(2,303)	273,811	280,957	291,249	
Total Capital Funding		1,806,094	-	-	-	-	(121,888)	(2,303)	(124,191)	1,681,903	1,594,693	1,605,043	

Table B6 - Consolidated Adjustment Budget Financial Position.

Table B6 is consistent with international standards of good financial management practice and improves understanding of the councillors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP 1, which is generally aligned to the international version which presents Assets fewer liabilities as 'accounting' Community Wealth. The order of items which each group illustrates items is order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

MAN Mangaung - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 28/02/2017

Description		Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
			Original Budget A	Prior Adjusted 5 A1	Accum Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted													
Vote 1 - City Manager													
Vote 2 - Executive Mayor													
Vote 3 - Corporate Services													
Vote 4 - Finance													
Vote 5 - Social Services													
Vote 6 - Planning													
Vote 7 - Human Settlement and Housing													
Vote 8 - Economic and Rural Development													
Vote 9 - Engineering Services													
Vote 10 - Water													
Vote 11 - Waste and Fleet Management													
Vote 12 - Miscellaneous Services													
Vote 13 - Naledi/Soupan Regional Management													
Vote 14 - Strategic Projects & Service Delivery Regulation													
Vote 15 - Electricity - Centec (Soc) Ltd													
Capital multi-year expenditure sub-total													
Single-year expenditure to be adjusted													
Vote 1 - City Manager													
Vote 2 - Executive Mayor													
Vote 3 - Corporate Services													
Vote 4 - Finance													
Vote 5 - Social Services													
Vote 6 - Planning													
Vote 7 - Human Settlement and Housing													
Vote 8 - Economic and Rural Development													
Vote 9 - Engineering Services													
Vote 10 - Water													
Vote 11 - Waste and Fleet Management													
Vote 12 - Miscellaneous Services													
Vote 13 - Naledi/Soupan Regional Management													
Vote 14 - Strategic Projects & Service Delivery Regulation													
Vote 15 - Electricity - Centec (Soc) Ltd													
Capital single-year expenditure sub-total													
Total Capital Expenditure - Vote													
Capital Expenditure - Standard													
Governance and administration													
Executive and council													
Budget and treasury office													
Corporate services													
Community and public safety													
Community and social services													
Sport and recreation													
Public safety													
Housing													
Health													
Economic and environmental services													
Planning and development													
Road transport													
Environmental protection													
Trading services													
Electricity													
Water													
Waste water management													
Waste management													
Other													
Total Capital Expenditure - Standard													
Funded by:													
National Government													
Provincial Government													
District Municipality													
Other transfers and grants													
Total Capital transfers recognised													
Public contributions & donations													
Borrowing													
Internally generated funds													
Total Capital Funding													

Table B7 - Consolidated Adjustment Budget Cash Flows.

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

MAN Mangaung - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 28/02/2017

Description		Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
			Original Budget A	Prior Adjusted S A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore- Unavoid. 8 D	Nat or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted		2											
Vote 1 - City Manager			46,042	-	-	-	-	(5,500)	-	(5,500)	40,542	84,042	105,045
Vote 2 - Executive Mayor			-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services			28,409	-	-	-	-	(3,873)	-	(3,873)	24,536	31,600	30,955
Vote 4 - Finance			3,162	-	-	-	-	-	-	-	3,162	5,096	5,685
Vote 5 - Social Services			44,634	-	-	-	-	(2,729)	3,012	283	44,917	52,914	46,058
Vote 6 - Planning			-	-	-	-	-	17,640	-	17,640	17,640	18,750	19,250
Vote 7 - Human Settlement and Housing			46,685	-	-	-	-	(25,029)	-	(25,029)	21,657	59,496	45,649
Vote 8 - Economic and Rural Development			7,123	-	-	-	-	3,809	(14,504)	(10,695)	(3,572)	29,000	29,339
Vote 9 - Engineering Services			477,839	-	-	-	-	(4,200)	-	(4,200)	473,640	605,592	598,014
Vote 10 - Water			195,792	-	-	-	-	20,845	-	20,845	216,638	141,221	185,389
Vote 11 - Waste and Fleet Management			97,494	-	-	-	-	(16,510)	-	(16,510)	80,984	75,603	31,423
Vote 12 - Miscellaneous Services			-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soupan Regional Management			13,741	-	-	-	-	(10,695)	-	(10,695)	3,046	19,124	20,176
Vote 14 - Strategic Projects & Service Delivery Regulation			155,543	-	-	-	-	(97,700)	-	(97,700)	57,843	194,543	138,242
Vote 15 - Electricity - Condec (Soc) Ltd			194,843	-	-	-	-	-	32,663	32,663	227,506	196,790	194,141
Capital multi-year expenditure sub-total		3	1,311,368	-	-	-	-	(123,941)	21,171	(102,770)	1,208,538	1,513,771	1,449,366
Single-year expenditure to be adjusted		2											
Vote 1 - City Manager			34,100	-	-	-	-	(30,171)	-	(30,171)	3,929	36,000	30,000
Vote 2 - Executive Mayor			-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services			3,750	-	-	-	-	1,664	4,000	5,664	9,414	-	-
Vote 4 - Finance			-	-	-	-	-	-	(1,500)	(1,500)	-	-	-
Vote 5 - Social Services			8,168	-	-	-	-	(18,301)	(3,272)	(21,573)	(13,406)	16,240	32,703
Vote 6 - Planning			12,500	-	-	-	-	(16,284)	-	(16,284)	(3,784)	159	150
Vote 7 - Human Settlement and Housing			6,935	-	-	-	-	27,149	-	27,149	34,084	10,304	22,825
Vote 8 - Economic and Rural Development			47,159	-	-	-	-	(20,418)	(4,000)	(24,418)	22,741	13,218	10,000
Vote 9 - Engineering Services			251,580	-	-	-	-	44,271	-	44,271	295,851	5,000	-
Vote 10 - Water			79,897	-	-	-	-	21,444	(15,400)	6,045	85,941	-	-
Vote 11 - Waste and Fleet Management			7,162	-	-	-	-	(14,006)	(550)	(14,556)	(7,394)	-	-
Vote 12 - Miscellaneous Services			-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soupan Regional Management			-	-	-	-	-	(11,164)	-	(11,164)	(11,164)	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation			38,036	-	-	-	-	(23,700)	-	(23,700)	14,336	-	60,000
Vote 15 - Electricity - Condec (Soc) Ltd			5,500	-	-	-	-	2,500	-	2,500	8,000	-	-
Capital single-year expenditure sub-total			494,786	-	-	-	-	(37,016)	(20,722)	(57,738)	437,048	80,921	155,678
Total Capital Expenditure - Vote			1,806,094	-	-	-	-	(160,957)	450	(160,508)	1,645,587	1,594,693	1,605,043
Capital Expenditure - Standard													
Governance and administration			283,391	-	-	-	-	(37,880)	2,500	(35,380)	248,011	269,281	211,522
Executive and council			182,471	-	-	-	-	(35,671)	-	(35,671)	146,800	194,585	190,537
Budget and treasury office			3,162	-	-	-	-	-	(1,500)	(1,500)	1,662	5,096	5,685
Corporate services			97,758	-	-	-	-	(2,210)	4,000	1,790	99,548	69,600	15,300
Community and public safety			116,922	-	-	-	-	(18,910)	(260)	(19,170)	97,752	150,899	162,890
Community and social services			38,104	-	-	-	-	(6,229)	(385)	(6,614)	31,480	46,174	67,004
Sport and recreation			10,500	-	-	-	-	(14,801)	135	(14,666)	(4,166)	12,000	15,715
Public safety			14,698	-	-	-	-	-	-	-	14,698	22,925	11,189
Housing			53,620	-	-	-	-	2,120	-	2,120	55,741	69,600	68,474
Health			-	-	-	-	-	-	-	-	-	-	508
Economic and environmental services			473,425	-	-	-	-	11,759	(18,504)	(6,745)	466,680	608,094	563,101
Planning and development			161,782	-	-	-	-	(15,253)	(18,504)	(33,757)	128,025	178,718	199,089
Road transport			311,643	-	-	-	-	27,012	-	27,012	338,655	429,321	464,012
Environmental protection			-	-	-	-	-	-	-	-	-	55	-
Trading services			932,356	-	-	-	-	40,343	13,961	54,304	986,660	564,009	565,130
Electricity			200,343	-	-	-	-	-	32,436	32,436	232,779	196,790	194,141
Water			275,689	-	-	-	-	42,290	(15,400)	26,890	302,579	141,221	185,389
Waste water management			437,097	-	-	-	-	13,659	-	13,659	450,756	210,000	164,500
Waste management			19,227	-	-	-	-	(15,006)	(3,076)	(18,082)	1,145	15,999	21,100
Other			-	-	-	-	-	(117,200)	-	(117,200)	(117,200)	2,409	2,400
Total Capital Expenditure - Standard		3	1,806,094	-	-	-	-	(121,888)	(2,303)	(124,191)	1,681,903	1,594,693	1,605,043
Funded by:													
National Government			919,366	-	-	-	-	(7,107)	-	(7,107)	912,279	989,627	1,024,489
Provincial Government			-	-	-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised		4	919,366	-	-	-	-	(7,107)	-	(7,107)	912,279	989,627	1,024,489
Public contributions & donations			30,744	-	-	-	-	-	-	-	30,744	24,109	25,566
Borrowing			579,849	-	-	-	-	(114,781)	-	(114,781)	465,068	300,000	263,750
Internally generated funds			276,115	-	-	-	-	-	(2,303)	(2,303)	273,811	280,957	291,249
Total Capital Funding			1,806,094	-	-	-	-	(121,888)	(2,303)	(124,191)	1,681,903	1,594,693	1,605,043

Table B8 - Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation.

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of the MFMA Circular 42 - Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at the year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be funded.

MAN Mangaung - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 28/02/2017

Main Accounting Table by Consolidated Cash-backed 100% Reassessed Capital Contribution - 2016/2017												
Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	780,214	-	-	-	-	-	(288,770)	(288,770)	491,445	733,211	833,058
Other current investments > 90 days		0	-	-	-	-	-	(0)	(0)	(0)	(0)	0
Non current assets- Investments	1	24	-	-	-	-	-	(24)	(24)	-	25	26
Cash and Investments available:		780,238	-	-	-	-	-	(288,793)	(288,793)	491,445	733,236	833,084
Applications of cash and investments												
Unspent conditional transfers		182,000	-	-	-	-	-	-	-	182,000	155,000	123,000
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	470,563	-	-	-	-	-	608,019	608,019	1,078,582	485,744	606,148
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		76,200	-	-	-	-	-	-	-	76,200	76,600	77,100
Total Application of cash and investments:		728,763	-	-	-	-	-	608,019	608,019	1,336,782	717,344	806,248
Surplus(shortfall)		51,475	-	-	-	-	-	(896,812)	(896,812)	(845,337)	15,892	88,837

Table B9 - Consolidated Asset Management. Table B9 provides an overview of municipal allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

MAN Mangaung - Table B9 Consolidated Asset Management - 28/02/2017

MAN Mgaung - Table B9 Consolidated Asset Management - 28/02/2017											Budget Year +1 2017/18	Budget Year +2 2018/19
Description	Ref	Budget Year 2016/17									Adjusted Budget	Adjusted Budget
		Original Budget	Prior Adjusted 7	Accum. Funds 6	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	1,329,778	-	-	-	-	-	(91,182)	(91,182)	1,238,596	1,240,940	1,171,865
Infrastructure - Road transport		206,795	-	-	-	-	-	(11,128)	(11,128)	195,667	283,400	274,176
Infrastructure - Electricity		148,871	-	-	-	-	-	42,000	42,000	190,871	139,201	127,856
Infrastructure - Water		65,455	-	-	-	-	-	71,820	71,820	137,275	49,221	58,206
Infrastructure - Sanitation		396,084	-	-	-	-	-	19,379	19,379	415,463	227,800	195,974
Infrastructure - Other		98,427	-	-	-	-	-	(45,628)	(45,628)	51,801	135,095	152,968
Infrastructure		915,632	-	-	-	-	-	75,445	75,445	991,077	834,717	809,190
Community		81,112	-	-	-	-	-	(86,934)	(86,934)	(5,822)	65,718	64,098
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		48,500	-	-	-	-	-	3,055	3,055	51,555	76,500	17,000
Other assets	6	284,534	-	-	-	-	-	(82,748)	(82,748)	201,786	263,005	280,576
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	1,000	1,000
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	476,317	-	-	-	-	-	(33,009)	(33,009)	443,307	353,752	433,179
Infrastructure - Road transport		102,899	-	-	-	-	-	19,715	19,715	122,714	143,317	187,814
Infrastructure - Electricity		57,857	-	-	-	-	-	(9,564)	(9,564)	48,093	62,849	66,275
Infrastructure - Water		251,008	-	-	-	-	-	(44,930)	(44,930)	206,079	117,006	142,183
Infrastructure - Sanitation		47,674	-	-	-	-	-	5,505	5,505	53,179	12,000	14,000
Infrastructure - Other		10,272	-	-	-	-	-	1,549	1,549	11,821	10,550	13,500
Infrastructure		489,610	-	-	-	-	-	(27,723)	(27,723)	441,887	345,815	423,771
Community		5,000	-	-	-	-	-	(5,000)	(5,000)	-	1,800	1,500
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	600	-	-
Other assets	6	1,707	-	-	-	-	-	(286)	(286)	1,421	5,837	7,908
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	389,793	-	-	-	-	-	8,587	8,587	318,380	426,716	461,990
Infrastructure - Road transport		206,528	-	-	-	-	-	32,436	32,436	238,965	201,850	194,141
Infrastructure - Electricity		316,464	-	-	-	-	-	26,890	26,890	343,354	166,221	200,389
Infrastructure - Water		443,758	-	-	-	-	-	24,885	24,885	468,643	239,800	209,974
Infrastructure - Sanitation		108,699	-	-	-	-	-	(45,076)	(45,076)	63,623	145,645	166,468
Infrastructure - Other		1,385,242	-	-	-	-	-	47,722	47,722	1,432,964	1,180,232	1,232,951
Infrastructure		86,112	-	-	-	-	-	(91,934)	(91,934)	(5,822)	67,518	65,598
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		48,500	-	-	-	-	-	3,055	3,055	51,555	77,100	17,000
Other assets		286,241	-	-	-	-	-	(83,034)	(83,034)	203,206	268,842	288,484
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	1,000	1,000
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	1,806,094	-	-	-	-	-	(124,191)	(124,191)	1,681,903	1,594,693	1,605,043
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5	2,644,148	-	-	-	-	-	8,587	8,587	2,652,735	3,070,864	3,532,854
Infrastructure - Electricity		2,514,160	-	-	-	-	-	32,436	32,436	2,546,596	2,716,010	2,910,151
Infrastructure - Water		2,896,448	-	-	-	-	-	26,890	26,890	2,923,338	3,062,669	3,263,066
Infrastructure - Sanitation		1,473,617	-	-	-	-	-	24,885	24,885	1,498,501	1,713,417	1,923,391
Infrastructure - Other		3,713,828	-	-	-	-	-	(45,076)	(45,076)	3,668,752	3,859,474	4,025,841
Infrastructure		13,242,201	-	-	-	-	-	47,722	47,722	13,289,923	14,422,433	15,655,395
Community		957,002	-	-	-	-	-	-	-	957,002	1,024,520	1,090,116
Heritage assets		321,976	-	-	-	-	-	-	-	321,976	321,976	321,976
Investment properties		304,868	-	-	-	-	-	1,192,639	1,192,639	1,497,507	381,968	398,968
Other assets		1,320,384	-	-	-	-	-	-	-	1,320,384	1,589,227	1,877,711
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		129,765	-	-	-	-	-	(15,067)	(15,067)	114,698	133,295	139,456
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	16,276,217	-	-	-	-	-	1,225,294	1,225,294	17,501,511	17,873,383	19,483,624
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	621,797	-	-	-	-	-	-	-	621,797	655,791	688,011
Repairs and Maintenance by asset class		373,983	-	-	-	-	-	-	-	373,983	390,970	411,783
Infrastructure - Road transport		49,159	-	-	-	-	-	-	-	49,159	52,472	54,671
Infrastructure - Electricity		70,020	-	-	-	-	-	-	-	70,020	73,613	77,778
Infrastructure - Water		42,981	-	-	-	-	-	-	-	42,981	45,719	48,345
Infrastructure - Sanitation		28,281	-	-	-	-	-	-	-	28,281	29,782	31,252
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		190,442	-	-	-	-	-	-	-	190,442	201,586	212,048
Community		39,134	-	-	-	-	-	-	-	39,134	40,946	42,492
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	144,407	-	-	-	-	-	-	-	144,407	148,438	157,244
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		995,779	-	-	-	-	-	-	-	995,779	1,048,761	1,099,794
Renewal of Existing Assets as % of total capex		26.4%	0.0%	-	-	-	-	-	-	26.4%	22.2%	27.0%
Renewal of Existing Assets as % of deprecn		76.8%	0.0%	-	-	-	-	-	-	71.3%	53.9%	63.0%
R&M as a % of PPE		2.3%	0.0%	-	-	-	-	-	-	2.1%	2.2%	2.1%
Renewal and R&M as a % of PPE		5.2%	0.0%	-	-	-	-	-	-	4.7%	4.2%	4.3%

Table B10 - Consolidated Basic Service Delivery Measurement.

Table B10 provides an overview of service delivery levels, for each of the main services, namely water, sanitation/sewerage, electricity and refuse removal.

MAN Mangaung - Table B10 Consolidated Basic service delivery measurement - 28/02/2017

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Household service targets	1												
Water:													
Piped water inside dwelling									-	-			
Piped water inside yard (but not in dwelling)	2	182146								182	182146	182146	
Using public tap (at least min. service level)									-	-			
Other water supply (at least min. service level)									-	-			
Minimum Service Level and Above sub-total		182	-	-	-	-	-	-	-	182	182	182	182
Using public tap (< min. service level)	3									-			
Other water supply (< min. service level)	3.4									-			
No water supply										-			
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	182	-	-	-	-	-	-	-	182	182	182	182
Sanitation/sewerage:													
Flush toilet (connected to sewerage)		126005								126,005	126005	126005	126005
Flush toilet (with septic tank)										-			
Chemical toilet										-			
Pit toilet (ventilated)										-			
Other toilet provisions (> min. service level)										-			
Minimum Service Level and Above sub-total		126,005	-	-	-	-	-	-	-	126,005	126,005	126,005	126,005
Bucket toilet		3974								3,974	3974	3974	3974
Other toilet provisions (< min. service level)		3186								3,186	3186	3186	3186
No toilet provisions		1								1	1	1	1
Below Minimum Service Level sub-total		7,161	-	-	-	-	-	-	-	7,161	7,161	7,161	7,161
Total number of households	5	133,166	-	-	-	-	-	-	-	133,166	133,166	133,166	133,166
Energy:													
Electricity (at least min. service level)										-			
Electricity - prepaid (> min. service level)	7									7	7	7	7
Minimum Service Level and Above sub-total		7	-	-	-	-	-	-	-	7	7	7	7
Electricity (< min. service level)										-			
Electricity - prepaid (< min. service level)										-			
Other energy services	1									1	1	1	1
Below Minimum Service Level sub-total		1	-	-	-	-	-	-	-	1	1	1	1
Total number of households	5	8	-	-	-	-	-	-	-	8	8	8	8
Refuse:													
Removed at least once a week (min. service)		214130								214,130	214130	214130	214130
Minimum Service Level and Above sub-total		214,130	-	-	-	-	-	-	-	214,130	214,130	214,130	214,130
Removed less frequently than once a week										-			
Using communal refuse dump										-			
Using own refuse dump										-			
Other rubbish disposal										-			
No rubbish disposal										-			
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	214,130	-	-	-	-	-	-	-	214,130	214,130	214,130	214,130
Households receiving Free Basic Service	15												
Water (6 kilolitre per household per month)										-			
Sanitation (free minimum level service)										-			
Electricity/other energy (50kwh per household per month)										-			
Refuse (removed at least once a week)										-			
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitre per household per month)		38,209								38,209	40,954	44,093	
Sanitation (free sanitation service)		112,732								112,732	119,307	127,311	
Electricity/other energy (50kwh per household per month)		29,037								29,037	37,045	34,464	
Refuse (removed once a week)		66,861								66,861	72,675	79,323	
Cost of Free Basic Services provided - Informal Formal Settlements R'000		181								181	176	177	
Total cost of FBS provided		247,020	-	-	-	-	-	-	-	247,020	285,157	285,368	
Highest level of free service provided													
Property rates (R'000 value threshold)		2000000								2,000,000	2000000	2000000	
Water (kilolitre per household per month)	10									10	10	10	
Sanitation (kilolitre per household per month)	0									-	0	0	
Sanitation (Rand per household per month)	460									460	467	520	
Electricity (kw per household per month)	50									50	50	50	
Refuse (average fires per week)	80									80	80	80	
Revenue cost of free services provided (R'000)	17												
Property rates (R'15 000 threshold rebate)		80,922								80,922	85,658	91,438	
Property rates (other exemptions, reductions and rebates)		82,306								82,306	87,111	92,963	
Water		-								-	-	-	
Sanitation		-								-	-	-	
Electricity/other energy		-								-	-	-	
Refuse		-								-	-	-	
Municipal Housing - rental rebates		-								-	-	-	
Housing - top structure subsidies		-								-	-	-	
Other		-								-	-	-	
Total revenue cost of free services provided (total social package)	6	163,228	-	-	-	-	-	-	-	163,228	172,769	184,401	

CENTLEC (SOC) LTD

REVISED ELECTRICITY TARIFFS (5.44%)

Prepayment Inclining Block for Indigents Tariff		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	Average tariff
Indigent (1 to 50) Free Basic Electricity		R 0.91	R 1.18	R 0.98	R 1.27	7.64% summer applied 0.94 winter applied 1.13
Indigent (51 to 350) Lifeline Tariff		R 0.97	R 1.26	R 1.04	R 1.36	7.64% summer applied 1.08 winter applied 1.30
Overall						7.64%
Pre Payment Inclining Block Tariff		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
EL0001/ELSM01	Block 1 (1 - 350kWh)	R 1.10	R 1.36	R 1.18	R 1.46	7.64% Summer applied for 1.21. Winter applied for 1.54
EL0001	Block 2 (351kWh and above)	R 1.27	R 1.65	R 1.37	R 1.78	7.64% Summer applied for 1.39 winter applied for 1.76
Overall (Including Indigent Tariffs)						7.64%
Conventional Inclining Block		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
EL0001	Block 1 (1 - 350kWh)	R 1.10	R 1.36	R 1.18	R 1.46	7.64% Summer applied 1.30 winter applied 1.61
EL0001	Block 2 (351kWh and above)	R 1.27	R 1.65	R 1.37	R 1.78	7.64% Summer applied 1.49 winter applied 1.95
Overall						7.64%
Homeflex Tariff		2015/2016		2016/2017		% Increase
Comflex		Summer	Winter	Summer	Winter	
Single Phase Basic Charge		R 110.51	R 110.51	R 118.95	R 118.95	7.64% approved as applied
Three Phase Basic Charge		R 331.53	R 331.53	R 356.86	R 356.86	7.64% approved as applied
ELRHDP/E1RHDP	Peak Energy (kWh)	R 1.64	R 3.02	R 1.77	R 3.25	7.64% summer applied for 1.80 winter applied for 3.22
ELRHDS/E1RHDS	Standard Energy (kWh)	R 1.23	R 1.66	R 1.32	R 1.79	7.64% approved as applied
ELRHDO/E1RHDO	Off-Peak Energy (kWh)	R 1.09	R 1.60	R 1.17	R 1.72	7.64% Summer applied for 1.19 winter applied for 1.69
Overall						7.64%
Pre Payment Flat Business Tariff		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
Units (kWh)		R 1.61	R 1.72	R 1.73	R 1.87	7.89% approved as applied
Overall						7.89%
Rotary Flat Business Tariff (EL0005)		2015/2016		2016/2017		% Increase
Conventional Flat Business Tariff		Summer	Winter	Summer	Winter	
EL0005/ELSM05	Units (kWh)	R 1.61	R 1.72	R 1.73	R 1.85	7.64% Summer applied for 1.91 winter applied for 2.06
Overall						7.64%
Comflex		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
Single Phase Basic Charge		R 132.61	R 132.61	R 142.74	R 142.74	7.64% approved as applied
Three Phase Basic Charge		R 397.84	R 397.84	R 428.23	R 428.23	7.64% approved as applied
E1CHDP/ELCHDP	Peak Energy (kWh)	R 2.08	R 3.08	R 2.24	R 3.32	7.64% approved as applied
E1CHDS/ELCHDS	Standard Energy (kWh)	R 1.16	R 1.89	R 1.25	R 2.03	7.64% approved as applied
E1CHDO/ELCHDO	Off-Peak (kWh)	R 0.98	R 1.85	R 1.16	R 1.49	8.99% approved as applied
Overall				R 1.20	2.28	7.91%
Elecflex 1		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
ACC001	Basic Charge	R 2 784.88	R 2 784.88	R 2 784.88	R 2 784.88	0.00% No increase applied to any of Elecflex 1. They remained same as last year
	Access Charge (kVA)	R 39.24	R 39.24	R 39.24	R 39.24	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELK001	Max Demand (kVA)	R 106.50	R 106.50	R 106.50	R 106.50	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELHP01	Peak Energy (kWh)	R 1.25	R 2.46	R 1.25	R 2.46	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELHS01	Standard Energy (kWh)	R 0.82	R 1.26	R 0.82	R 1.26	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELHO01	Off-Peak Energy (kWh)	R 0.76	R 1.18	R 0.76	R 1.18	0.00% No increase applied to any of Elecflex 1. They remained same as last year
Overall						0.00%
Elecflex 2		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
ACC002	Basic Charge	R 1 865.59	R 1 865.59	R 1 865.59	R 1 865.59	0.00% No increase applied to any of Elecflex 1. They remained same as last year
	Access Charge (kVA)	R 42.38	R 42.38	R 42.38	R 42.38	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELK002	Max Demand (kVA)	R 115.02	R 115.02	R 115.02	R 115.02	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELHP02	Peak Energy (kWh)	R 1.31	R 2.58	R 1.31	R 2.58	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELHS02	Standard Energy (kWh)	R 0.86	R 1.32	R 0.86	R 1.32	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELHO02	Off-Peak Energy (kWh)	R 0.76	R 1.21	R 0.76	R 1.21	0.00% No increase applied to any of Elecflex 1. They remained same as last year
Overall						0.00%
Elecflex 3		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
ACC003	Basic Charge	R 1 392.43	R 1 392.43	R 1 392.43	R 1 392.43	0.00% No increase applied to any of Elecflex 1. They remained same as last year
	Access Charge (kVA)	R 44.28	R 44.28	R 44.28	R 44.28	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELK003	Max Demand (kVA)	R 124.22	R 124.22	R 124.22	R 124.22	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELHP03/ELP003	Peak Energy (kWh)	R 1.31	R 2.57	R 1.31	R 2.57	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELHS03/ELS003	Standard Energy (kWh)	R 0.86	R 1.32	R 0.86	R 1.32	0.00% No increase applied to any of Elecflex 1. They remained same as last year
ELHO03/ELO003	Off-Peak Energy (kWh)	R 0.74	R 1.20	R 0.74	R 1.20	0.00% No increase applied to any of Elecflex 1. They remained same as last year
Overall						0.00%

Bulk Resell 2		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
ELK004	Basic Charge	R 1 768.67	R 1 768.67	R 1 885.40	R 1 885.40	6.60% Applied 2200
	Max Demand (kVA)	R 46.01	R 46.01	R 49.05	R 49.05	6.61% Applied 49.53
	Peak Energy (kWh)	R 1.34	R 2.00	R 1.43	R 2.13	6.60% Summer applied 1.47 winter applied 2.26
	Standard Energy (kWh)	R 0.97	R 1.25	R 1.03	R 1.33	6.60% Summer applied 1.04 winter applied 1.37
	Off-Peak Energy (kWh)	R 0.81	R 1.19	R 0.86	R 1.27	6.60% summer applied 0.87 winter applied 1.29
Overall						6.60%
Bulk Resell 3		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
ELK005	Basic Charge	R 1 322.81	R 1 322.81	R 2 400.00	R 2 400.00	81.43% approved as applied
	Max Demand (kVA)	R 50.62	R 50.62	R 11.90	R 11.90	-76.49% approved as applied
	Peak Energy (kWh)	R 1.41	R 2.21	R 1.52	R 2.14	4.95% approved as applied
	Standard Energy (kWh)	R 1.01	R 1.31	R 1.24	R 1.79	26.21% approved as applied
	Off-Peak Energy (kWh)	R 0.83	R 1.22	R 0.89	R 1.25	6.29% approved as applied
Overall						8.48%
Sport Stadiums on ToU		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
MHP001	Peak Energy (kWh)	R 2.17	R 4.10	R 2.34	R 4.19	6.29% approved as applied
MHS001	Standard Energy (kWh)	R 1.37	R 2.20	R 1.48	R 2.27	6.56% approved as applied
MHO001	Off-Peak Energy (kWh)	R 1.17	R 2.11	R 1.26	R 2.04	4.95% approved as applied
Overall				R 1.37		5.94%
Centlec Departmental on ToU		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
	Peak Energy (kWh)	R 1.38	R 2.61	R 1.42	R 2.67	2.26% approved as applied
	Standard Energy (kWh)	R 0.89	R 1.41	R 0.91	R 1.52	3.60% approved as applied
	Off-Peak Energy (kWh)	R 0.74	R 1.35	R 0.80	R 1.45	7.64% approved as applied
Overall						5.62%
Departmental		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
	kWh (Centlec)	R 1.33	R 1.33	R 1.34	R 1.34	1.00% approved as applied
Overall						1.00%
Net Metering		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
	kWh (Centlec)	R 0.74	R 0.97	R 0.80	R 1.04	7.64% approved as applied
Overall						7.64%
Alternative Resell Tariff		2015/2016		2016/2017		% Increase
		Summer	Winter	Summer	Winter	
	Basic	R 625.90	R 625.90	R 673.72	R 673.72	7.64% approved as applied
	kWh	R 1.40	R 1.51	R 1.51	R 1.63	7.64% approved as applied
Overall						7.64%

Annexure B – Water tariffs Adjustment (See page 63)

PART 2 - SUPPORTING DOCUMENTATION

1. Adjustments To Budget Assumptions

The changes as outlined below were made to the budget assumptions, as a departure from the original budget.

- (a) Depreciation and asset impairment has been adjusted downwards with R 35.507 million, due to the alignment of depreciation with the asset values determined during the recently completed valuation exercise by the Entity.

2. Adjustment to Budget Funding

2.1. The need for an Adjustment Budget

The current year's adjustment budget proposal is informed by:

- (a) Outcome of the mid-year budget and performance assessment as outlined in the Section 72(1) of the MFMA
- (b) The budget needs to be adjusted in order to allow for additional grants, subsidies and donations received or to be received to be included in the budget.

2.2. Operating Revenue

The operating revenue budget is being reduced by R 5,140 million to an adjusted budget amount of R 7,587 billion for the 2016/17 budget year.

2.2.1. Revenue by Vote

The revenue budget of the following departments and municipal entity has been increased / (reduced) (Table B3):

Revenue Vote	R'000
Finance	15,720
Social Services	-
Engineering Services	-7,244
Water	112,221
Waste and Fleet Management	(16,259)
Miscellaneous Services	(15,895)
Centlec	(102,757)
TOTAL	14,214

The details of the total Adjustment Budget Revenue by Vote are as follows:

2.2.2. Revenue by Source

The adjustment on the revenue is mainly as a result of:

1. Property rates income is to increase to R 15,461 million in line with the mid-year performance assessment.
2. Sale of Electricity is to be reduced R 102,756 million due to NERSA approval of a lower tariffs increase of (5,47%) as against the Council approved budget tariffs of 10,87%. The current applicable tariffs (NERSA approved) came into use on 1 July 2016 and is outlined on page 21 of Annexure A.
3. Water Revenue is going to be adjusted upwards by an amount of R 112,221 million. As per the Council meeting dated 3 November 2016, a resolution was adopted to implement water restriction level 3, with an effective increase of 44%, excluding former Naledi and Soutpan areas.

This increase was implemented effectively from 1 December 2016. The revised water tariff details as provided as Annexure B.

4. Sanitation revenue is to be adjusted downwards to R 7,244 million in line with the mid-year performance assessment. Budget targets is likely not to be achieved.
5. Refuse Removal - a downward adjustment is to be made to the extent of R 16,258 million in line with the mid-year performance assessment. Budget targets is likely not to be achieved.
6. Operating and Capital grants and Subsidies are increased to appropriate unspent Conditional Grants from the 2015/16 budget financial year, including additional grants that were received and/or allocated during the year.

National and Provincial Government	R'000
Urban Settlement and Development Grant	58,644
Public Transport Infrastructure & Systems Grant	
- Capital Grant	(35,671)
- Operating Grant	(9,671)
Housing Accreditation Subsidy	3,003
Neighbourhood Development Partnership Grant	(32,200)
Total- National and Provincial Government	(15,895)

2.3. Operating Expenditure

The Operating Expenditure budget is being increased by R 9,167 million to an adjustment budget amount of R 6,575 billion for the 2016/17 budget year.

2.3.1. Expenditure by Vote (Table B3)

The table below provide a summary of the proposed adjustment budget per vote:

Directorate/Municipal Entity	Adjustment R'000
City Manager	(96,71)
Executive Mayor	9,000
Corporate services	181
Social Services	(181)
Human Settlement	883
Engineering Services	(32,532)
Water	68,948
Waste and Fleet Management	8,584
Centlec	(68,593)
TOTAL	9,167

It can be seen on the above table that:

1. The reduction in the City manager's vote is as a result of the recovery of advanced spending of funds by the City on the IPTS Grant project in the 2015/16 financial year.
2. The growth in the Executive mayor's budget is as a result of additional allocation to the:
 - o Mayoral Special Project - R 5 million
 - o Honey Sucking Tankers - R 4 million
3. Shifting of funds between votes to address areas of under spending:

Directorate	R'000
Corporate Services	181
Social Services	(181)
Engineering Services	(32,532)
Water	23,948
Waste & Fleet Management	8,584
Total	0

4. The increase in Human Settlement Allocation by R 0,883 is due to a new appropriation from the Free State Provincial Human Settlement Housing Accreditation Grant.
5. The adjustment in the Water Vote is due to an additional provision of Debt Impairment following the increased water revenue budget.
6. The decrease in the Electricity Vote, Centlec (Soc) (Ltd), is as a result of the downward adjustment of electricity revenue (lower tariff's that was approved by the budget).

2.3.2. Expenditure by Type

The adjustment on the Expenditure:

1. A reduction in employee related costs of R 32,157 million due to unfilled vacancies and shifting of funds to operating (municipal running) costs.
2. A reduction in the remuneration of councillors by R 2,038 million, as a result of savings from the approval of lower salary increase than budgeted.
3. Debt impairment has been increased by R 95 million in line with increase in water sales by R 112,221 million, including a reduction of R 9,4 million by the Entity in line with the 2015/16 audit outcome.
4. The net change of R 24,786 million (See Table B4 – Fin Perf):
 - o Other materials R 7,675
 - o Contracted Services R 187
 - o Tariffs and Grants R 900
 - o Other Expenditure R 16,023

The change is mainly out of shifting of funds and savings made by the entity following the downwards adjustment of electricity sales.

3. Adjustments to Expenditure on Allocations and Grant Programme

Supporting Table SB1 - Consolidated Supporting Detail to "Budgeted Financial Performance"

MAN Mangaung - Supporting Table SB1 Consolidated Supporting detail to 'Budgeted Financial Performance' - 28/02/2017												
Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
REVENUE ITEMS												
Property rates												
Total Property Rates		1,092,058						15,462	15,462	1,107,519	1,156,183	1,234,064
less Revenue Foregone		82,306						(258)	(258)	82,048	87,111	92,963
Net Property Rates		1,009,752	-	-	-	-	-	15,720	15,720	1,025,471	1,069,072	1,141,101
Service charges - electricity revenue												
Total Service charges - electricity revenue		2,496,463						(102,757)	(102,757)	2,393,707	2,591,563	2,687,667
less Revenue Foregone		29,037								29,037	32,045	34,464
Net Service charges - electricity revenue		2,467,426	-	-	-	-	-	(102,757)	(102,757)	2,364,670	2,559,518	2,653,203
Service charges - water revenue												
Total Service charges - water revenue		753,907						124,497	124,497	878,404	808,648	871,311
less Revenue Foregone		38,209						12,276	12,276	50,485	40,954	44,093
Net Service charges - water revenue		715,698	-	-	-	-	-	112,221	112,221	827,919	767,694	827,217
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		357,444						(2,895)	(2,895)	354,549	379,400	404,944
less Revenue Foregone		112,732						4,348	4,348	117,081	119,307	127,311
Net Service charges - sanitation revenue		244,712	-	-	-	-	-	(7,244)	(7,244)	237,468	260,092	277,633
Service charges - refuse revenue												
Total refuse removal revenue		166,958						(13,498)	(13,498)	153,460	178,926	192,408
Total landfill revenue										-	-	-
less Revenue Foregone		66,861						2,761	2,761	69,622	72,675	79,323
Net Service charges - refuse revenue		100,097	-	-	-	-	-	(16,259)	(16,259)	83,838	106,251	113,085
Other Revenue By Source												
Fuel Levy									-	-	-	-
Other Revenue		359116255							-	358,116	379738580	400179991
Operating Grants to Entity									-	-	-	-
Capital Grants to Entity									-	-	-	-
Interest on Shareholder Loan									-	-	-	-
Contribution for bulk services									-	-	-	-
Commission Market		19887250							-	19,887	21875980	23844810
Defined benefit plan actuarial gain									-	-	-	-
Sale of erven									-	-	-	-
Grave plots		3141872							-	3,142	3385938	3642726
Land price									-	-	-	-
Entrance fees		2702376							-	2,702	2880611	3060877
Total 'Other' Revenue		384,848	-	-	-	-	-	-	-	384,848	407,881	430,728

MAN Manguang - Supporting Table SB1 Consolidated Supporting detail to 'Budgeted Financial Performance' - 28/02/2017

Budget Year 2016/17											Budget Year +1 2017/18	Budget Year +2 2018/19
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H		
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		1,081,801						(71,807)	(71,807)	1,009,994	1,151,998	
Pension and UIF Contributions		183,421						(20,687)	(20,687)	162,734	195,429	
Medical Aid Contributions		116,951						(17,881)	(17,881)	99,069	128,928	
Overtime		56,516						88,752	88,752	145,271	65,201	
Performance Bonus		12,685						(1,385)	(1,385)	11,300	15,464	
Motor Vehicle Allowance		160,792						1,711	1,711	162,503	167,711	
Cellphone Allowance		4,507						(103)	(103)	4,404	4,825	
Housing Allowances		23,838						(8,744)	(8,744)	15,093	25,336	
Other benefits and allowances		128,187						(2,082)	(2,082)	126,105	137,396	
Payments in lieu of leave		25,660						-	-	25,660	27,342	
Long service awards		4,945						1,076	1,076	6,021	5,340	
Post-employment benefit obligations		39,879						-	-	39,879	42,462	
sub-total	4	1,789,160	-	-	-	-	-	(82,157)	(82,157)	1,748,003	1,895,603	
Less: Employees contrib. to PPE												
Total Employee related costs	1	1,789,160	-	-	-	-	-	(82,157)	(82,157)	1,748,003	1,895,603	
Contributions recognised - capital												
Public Contributions		31,142						-	-	31,142	24,534	
								-	-	-	-	
								-	-	-	-	
								-	-	-	-	
Total Contributions recognised - capital		31,142	-	-	-	-	-	-	-	31,142	24,534	
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		621,797						-	-	621,797	665,791	
Lease amortisation								-	-	-	-	
Capital asset impairment								-	-	-	-	
Depreciation resulting from revaluation of PPE								-	-	-	-	
Total Depreciation & asset impairment	1	621,797	-	-	-	-	-	-	-	621,797	665,791	
Bulk purchases												
Electricity Bulk Purchases		1,413,131						-	-	1,413,131	1,477,552	
Water Bulk Purchases		434,003						-	-	434,003	454,203	
Total bulk purchases	1	1,847,140	-	-	-	-	-	-	-	1,847,140	1,931,755	
Transfers and grants												
Cash transfers and grants		32,446						-	-	32,446	42,299	
Non-cash transfers and grants								-	-	-	-	
Total transfers and grants		32,446	-	-	-	-	-	-	-	32,446	42,299	
Contracted services												
Tree Pruning								(187)	(187)			
Other Contracted Services		758,114						-	-	758,927	767,985	
Security Services		34,037						-	-	34,037	35,891	
Valuation expenses								-	-	-	-	
Meter reading services		26,718						-	-	26,718	28,104	
Corporation fees								-	-	-	-	
Financial services support								-	-	-	-	
Integrated conference		10,000						-	-	10,000	10,500	
Commission vendors		85,740						-	-	85,740	89,552	
SMME Contractors		28,630						-	-	28,630	30,063	
Lease of vehicles								-	-	-	-	
Collection costs								-	-	-	-	
Consultant fees								-	-	-	-	
Audit fees		13,150						-	-	13,150	13,789	
Credit Control Fees								-	-	-	-	
Audit improvement								-	-	-	-	
ICT/IT Planning								-	-	-	-	
Property Management								-	-	-	-	
Gravel Digging								-	-	-	-	
Meter replacement								-	-	-	-	
Investigations								-	-	-	-	
Internal Audit Fees								-	-	-	-	
Commissions Third Parties								-	-	-	-	
SCOA Implementation								-	-	-	-	
Printing of consumer accounts								-	-	-	-	
sub-total	1	937,388	-	-	-	-	-	(187)	(187)	937,201	895,887	
Allocations to organs of state												
Electricity								-	-	-	-	
Water								-	-	-	-	
Sanitation								-	-	-	-	
Other								-	-	-	-	
Total contracted services??		937,388	-	-	-	-	-	(187)	(187)	937,201	895,887	
Other Expenditure By Type												
Collection costs								-	-	-	-	
Contributions to 'other' provisions								-	-	-	-	
Consultant fees								-	-	-	-	
Audit fees								-	-	-	-	
General expenses		500,569						(3,314)	(3,314)	497,254	507,365	
Advertising		21,512						-	-	21,512	22,614	
Commission Paid		5,520						-	-	5,520	5,840	
Meter Reading								-	-	-	-	
Electricity Swiflights		63,854						(12,709)	(12,709)	51,145	67,431	
Skills Development Levy		13,529						-	-	13,529	14,298	
CHAN 2014 Ex								-	-	-	-	
Interest on Shareholder Loan								-	-	-	-	
Contributions to 'other' provisions								-	-	-	-	
Fuel								-	-	-	-	
Electricity departmental		27,615						-	-	27,615	24,150	
Motor Vehicle Expenses								-	-	-	-	
Hire of equipment								-	-	-	-	
Conferences and Delegations								-	-	-	-	
Insurance		48,561						-	-	48,561	51,739	
Legal expenses								-	-	-	-	
Leases		22,880						-	-	22,880	24,227	
Membership fees SALGA		15,143						-	-	15,143	15,542	
Postage								-	-	-	-	
Printing and stationery		6,526						-	-	6,526	9,279	
Telephone		7,020						-	-	7,020	7,414	
Vacuum services								-	-	-	-	
Bank Charges								-	-	-	-	
Total Other Expenditure	1	710,128	-	-	-	-	-	(16,023)	(16,023)	714,108	749,326	
By Expenditure Item												
Employee related costs	14	36,052						-	-	36,052	40,104	
Other materials		337,914						-	-	337,914	360,809	
Contracted Services								-	-	-	-	
Other Expenditure								-	-	-	-	
Total Repairs and Maintenance Expenditure	15	373,966	-	-	-	-	-	-	-	373,966	400,913	

Supporting Table SB2 - Consolidated Supporting detail to "Financial Position Budget"

The table below provides to the reader of Table B6 more information as to the composition of the major categories of the items disclosed on the Budgeted Financial Position of the municipality, for ease of comparison.

MAN Mangaung - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' - 28/02/2017

Budget Year 2016/17												Budget Year +1 2017/18	Budget Year +2 2018/19
Description	Ref	Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts 9 F	Total Adjusts 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget	
R thousands													
ASSETS													
Call investment deposits													
Call deposits < 90 days		717,988						(397,767)	(397,767)	320,221	682,983	843,640	
Other current investments > 90 days													
Total Call investment deposits	1	717,988	-	-	-	-	-	(397,767)	(397,767)	320,221	682,983	843,640	
Consumer debtors													
Consumer debtors		4,453,418						1,347,116	1,347,116	5,800,534	4,917,307	5,253,086	
Less: provision for debt impairment		2,916,188	-	-	-	-	-	481,536	481,536	3,399,724	3,270,659	3,639,031	
Total Consumer debtors	1	1,535,229	-	-	-	-	-	865,580	865,580	2,400,810	1,646,648	1,614,054	
Debt impairment provision													
Balance at the beginning of the year		2,382,281								2,382,281	2,718,188	3,070,659	
Contributions to the provision		335,907						35,600	35,600	371,507	352,470	368,373	
Bad debts written off													
Balance at end of year		2,718,188	-	-	-	-	-	35,600	481,536	3,399,724	3,070,659	3,439,031	
Property, plant & equipment													
PPE at cost/valuation (excl. finance leases)		15,841,564						(570,812)	(570,812)	15,270,751	17,358,156	18,945,199	
Leases recognised as PPE	2												
Less: Accumulated depreciation													
Total Property, plant & equipment	1	15,841,564	-	-	-	-	-	(570,812)	(570,812)	15,270,751	17,358,156	18,945,199	
LIABILITIES													
Current liabilities - Borrowing													
Short term loans (other than bank overdraft)													
Current portion of long-term liabilities		110,530						65,619	65,619	176,149	101,354	109,634	
Total Current liabilities - Borrowing		110,530	-	-	-	-	-	65,619	65,619	176,149	101,354	109,634	
Trade and other payables													
Creditors		1,868,059						1,795,115	1,795,115	3,663,213	1,978,622	2,075,296	
Unspent conditional grants and receipts		182,000								182,000	156,000	123,000	
VAT													
Total Trade and other payables	1	2,050,099	-	-	-	-	-	1,795,115	1,795,115	3,845,213	2,133,622	2,198,296	
Non current liabilities - Borrowing													
Borrowing	3	1,086,620						522,539	522,539	1,609,158	1,271,114	1,407,010	
Finance leases (including PPP asset element)													
Total Non current liabilities - Borrowing		1,086,620	-	-	-	-	-	522,539	522,539	1,609,158	1,271,114	1,407,010	
Provisions - non current													
Retirement benefits		677,768						123,591	123,591	801,359	711,656	747,239	
List other major items													
Refuse landfill site rehabilitation		249,576								249,576	262,065	275,158	
Other		251,457								251,457	251,590	260,905	
Total Provisions - non current	1	1,178,801	-	-	-	-	-	123,591	123,591	1,302,392	1,225,301	1,283,302	
CHANGES IN NET ASSETS													
Accumulated surplus/(Deficit)													
Accumulated surplus/(Deficit) - opening balance		12,644,455						(960,454)	(960,454)	11,684,001	14,222,814	15,592,800	
Appropriations to Reserves													
Transfers from Reserves													
Depreciation offset													
Other adjustments		993,686								993,686	1,021,219	1,098,178	
Accumulated Surplus/(Deficit)	1	13,638,141	-	-	-	-	-	(960,454)	(960,454)	12,677,687	15,244,033	16,690,978	
Reserves													
Housing Development Fund													
Capital replacement													
Self-insurance		5,000								5,000	10,000	15,000	
Other reserves (fnd)		74,160								74,160	77,868	81,762	
Revaluation		923,162						1,001,339	1,001,339	1,924,502	950,194	817,864	
Total Reserves	2	1,002,323	-	-	-	-	-	1,001,339	1,001,339	2,003,662	1,038,063	914,626	
TOTAL COMMUNITY WEALTH/EQUITY	2	14,640,464	-	-	-	-	-	40,885	40,885	14,681,349	16,282,095	17,605,604	
Total capital expenditure includes expenditure on nationally significant priorities:													
Provision of basic services													
2010 World Cup													

Supporting Table SB3 - Consolidated Adjustments to SDBIP - performance objectives.

The table on Measurable Performance Objectives says to outline how the municipality intends to manage and monitor service delivery progress against identified strategic objectives and priorities by the respective directorates

Description	Unit of measurement	2016/17 Medium Term Revenue & Expenditure Budget						
		Budget year 2016/17					Bdget Year +1 2017/18	Budget Year +2 2018/19
MAN Mangaung - Supporting Table SB3 Consolidated Adjustments to the SDBIP - performance objectives - 28/02/2017								
Description	Unit of measurement	Budget year 2016/17					Bdget Year +1 2017/18	Budget Year +2 2018/19
Vote 1 - City Manager								
IDP & Performance Management System								
Improve the implementation of performance management system.		6					5	5
Vote 3 - Corporate Services								
Facilities Management								
Upgrade existing sports facilities								
Upgrade existing sports facilities	Number of Sport Facilities Upgraded	6					5	3
Maintenance of Buildings								
Maintenance of Buildings	Nr of Buildings maintained according to Maintenance Plan	10					8	6

2016/17 Medium Term Revenue & Expenditure Budget									
Description	Unit of measurement	Budget year 2016/17					Budget Year +1 2017/18	Budget Year +2 2018/19	
Vote 4 - Finance									
Revenue Management									
Billing									
Improvement of billing system	Number of customers receiving accurate accounts.	208,000					216,000	222,000	
Increasing revenue base by accounting for unaccounted services	Number of additional accounts billed	5,000					8,000	6,000	
Debt Management									
Improve revenue collection	Collection rate to be improved from 90% to 98%	98%					98%	98%	
Regular updating of indigent register	Number of indigent customers	60,000					72,000	80,000	
Accounting and Reporting									
Accounting									
Improvement from qualification to unqualified opinion	Number of audit report matters (Qualification paragraphs) raised by the AG.	0					0	0	
Expenditure (Treasury)									
Cost Coverage (NKPI)	3 Months coverage	3 months					3 months	3 months	
Improved Credit Rating	Long and short term rating	A3.za					A2.za	A2.za	
Supply Chain Management									
SCM reports submitted to Council	Number of reports	4					4	4	
Asset Management									
Reporting									
Asset Register updated on a monthly basis	Number of updates	12					12	12	
Physical counting of assets conducted bi-annually	Nr of assets counts								

2016/17 Medium Term Revenue & Expenditure Budget						
Description	Unit of measurement	Budget year 2016/17				Budget Year +1 2017/18
						Budget Year +2 2018/19
Vote 5 - Social Services						
Social Development						
Environmental Health						
Ensure food safety	Number of food premises inspections conducted		9,000			9,000
Libraries						
Promote literacy in communities (Libraries)	Number of outreach programme conducted		400			400
HIV and AIDS						
Prevent New Infections	Conduct training courses		12			12
Emergency Services						
Fire Services						
Delivery of Operational Fire and Rescue Services in the entire MMM area complying to SANS 10090	Number of fire and rescue emergency responded to in compliance with SANS10090 in respect of turn out time and weight of response		7.5 out of 10 75%		7.5 out of 10 75%	7.5 out of 10 75%
Ensuring compliance with statutory	Number of inspections at High Risk Premises		90		90	90
	Number of inspections at Moderate Risk Premises		250		250	250
	Number of inspections at Low Risk Premises		1800		1800	1800
Parks & Cemeteries						
Parks						
Development of Parks	Nr of Parks Developed		2		2	2
Zoo						
Relocation of the Zoo	Relocation		100% completion of Phase 1 (main entrance and guard house) of establishing the new Zoo Construction		100% completion of Phase 2 (Bulk services and roads) of establishing the new zoo construction	50% completion of Phase 3 (animal enclosures and public facilities)
Public Safety						
Traffic						
Improve Revenue collection	Payment of traffic fines		20,000		20,000	20,000
Law Enforcement Measures	Nr of Notices issued for Law Enforcement		120,000		120,000	120,000
Law Enforcement Measures	Street Trading operations		15		15	15

2016/17 Medium Term Revenue & Expenditure Budget									
Description	Unit of measurement	Budget year 2016/17						Budget Year +1 2017/18	Budget Year +2 2018/19
Vote 6 - Planning									
Town Planning									
TOWNSHIP STABLISHMENT BOTSHABELO	Progress on Township Establishment	60.0%							
TOWNSHIP STABLISHMENT THABANICHU	Progress on Township Establishment	90.0%							
TOWNSHIP STABLISHMENT BFN SOUTH: MATLHARANTLHENG	Progress on Township Establishment	60.0%							
TOWNSHIP STABLISHMENT BFN SOUTH: LOURIER PARK	Progress on Township Establishment	60.0%							
GIS									
ESTABLISHMENT OF GIS SYSTEM - IMPLEMENTING USER REQUIREMENT ANALYSIS PLAN	100% Development of Property Geodatabase	50% development of Property Geodatabase						75% development of Property Geodatabase	100% development of Property Geodatabase
	Incorporation of Spatial Engineering Services to Corporate GIS	75.0%						85.0%	100.0%
Environmental Management									
STATE OF ENVIRONMENTAL REPORT (SoER)	Milestones completed	1 SoER report completed						50% implementation of the SoER report completed	75% implementation of the SoER report completed
ENVIRONMENTAL MANAGEMENT FRAMEWORK (EMF)	Milestones completed	1 EMF completed						50% implementation of the EMF completed	75% implementation of the EMF completed
								50%	75%
ENVIRONMENTAL IMPLEMENTATION AND MANAGEMENT PLAN (EIMP)	Milestones completed	1 EIMP completed						implementation of the EIMP completed	implementation of the EIMP completed

2016/17 Medium Term Revenue & Expenditure Budget									
Description	Unit of measurement	Budget year 2016/17						Budget Year +1 2017/18	Budget Year +2 2018/19
Vote 7 - Human Settlements									
Accreditation to Implement National Housing									
Housing									
Accreditation to Implement National Housing									
Upgrading of Informal Settlements	Milestones completed	100% implementation of Level 2						Level 3	100%
Upgrading of Informal Settlements	Milestones completed	6 informal settlement upgraded benefiting 1814 ervens / households						3 informal settlement upgraded benefiting 1500 ervens / households	3 informal settlement upgraded benefiting 1800 ervens / households
Accelerate Development of 7 land parcels									
Accelerate Development of 7 land parcels	Milestones completed	3217 housing units (varied housing programmes)						2212 housing units (varied housing programmes)	3217 housing units (varied housing programmes)

2016/17 Medium Term Revenue & Expenditure Budget									
Description	Unit of measurement	Budget year 2016/17					Budget Year +1 2017/18	Budget Year +2 2018/19	
Vote 8 - Economic & Rural Development									
Tourism									
Funicular Naval hill	Progress of construction Work	Construction work commence					Completion of project		
Rural Development									
Agri park	Operation of the agri-park in Thaba Nchu	Complete operation of the Agri-park							
Agri village	Develop the agri-village for agro entrepreneurs	Allocate land to agro-entrepreneurs							
SMME Development									
Hawking stalls - Botshabelo CBD Construction of Phase 1 and 2	Completion of project	Completion of the 2nd phase of construction.							
Hawking stalls - Thaba Nchu CBD	100% completion of design	Finalize design and bid documentation					135 hawking stall developed		
Design Implementation	Implementation of Project						Construction phase		
Design Implementation	Implementation of Project								
Marketing and Investment Promotion									
Special Economic Zones	Develop a Special Economic Zone for the city	Complete all technical designs for the SEZ					Construction phase		

2016/17 Medium Term Revenue & Expenditure Budget						
Description	Unit of measurement	Budget year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
Vote 9 - Engineering Services						
Roads and Stormwater						
Roads						
Kilometre of Gravel Roads tarred	Length of Road (km)	11			11	11
Kilometre of Gravel Roads Paved	Length of Road (km)	4			4	4
Kilometre of roads resurfaced	Length of Road (km)	14			25	25
Stormwater						
Kilometre of Stormwater drainage installed	Length of Road (km)	5			5	5
Vote 10 - Water Services						
Water						
Provision of water connections	Number	2400			2400	2400
Sanitation						
Provision of waterborne sewer connections	Number	11,200			11,200	11,200
Vote 11 - Solid Waste and Fleet Management						
Solid Waste						
Waste removal						
Accelerated waste removal	Nr of households with weekly kerbside collection	208,294			208,294	208,294
		208,294			208,294	208,294
	Nr of Informal settlement dwellings with access to refuse removal					
		0			0	0
	Frequency of removal of refuse from consumer unites				weekly	weekly
% reduction of kerbside backlog or refuse removal to consumer units within 14 days.	% reduction in backlog	100%			100%	100%
Ensure a waste management literate community in Mangaung Metro Municipality	Number of community education and awareness	36			36	36
Promote a clean environment	Competitions held in Thaba Nchu, Botshabelo & Nchu					
	Number of clean-ups undertaken	24			24	24
Ensure permitted landfills comply with the legislation	Nr of Landfill Audit Reports (internal and external)	1 External and 2 Internal			1 External and 2 Internal	1 External and 2 Internal
Promote reuse, recycling and recovery of waste	% of waste diverted from the landfill sites.	3 0%			5 0%	5 0%