



Budget & Expenditure

Ref: 5/2

02 November 2017

**The Speaker
Mangaung Metropolitan Municipality**

APPROVED 2017/18 MTREF BUDGET – VERIFICATION OF BUDGET INFORMATION FOR PURPOSES OF PUBLISHING THE 2017/18 MTREF.

Background

In October of each year, National Treasury publishes a consolidated set of adopted budget information for all municipalities to inform the Medium Term Budget Policy Statement (MTBPS). In order to produce this publication, National Treasury require of all municipalities to complete the annual budget verification exercise by 29 September 2017. This means that by the 29 September 2017, all copies of the 2017/18 MTREF budget should perfectly reconcile with the budget adopted by Council and all corrections which need to be effected to the electronic returns and the mSCOA dataset must be uploaded to the Local Government Database and Reporting System (LGDRS). See the call for assistance to start with the verification exercise on Annexure A.

National Treasury has subsequent to the approval of the budget, reviewed the budget information for purpose of publishing the same on the 2017 Local Government Budget and Expenditure Review (LGBER). The assessment required of us to review and restate some of the budget tables and amounts, hence there is a need to rectify the figures in the approved A1 Budget Schedules.

Purpose

The purpose of the submission is to seek Council's approval to restate and rectify the errors as identified by National Treasury as a result of the budget verification outcome, in terms of Section 28(2)(f) of the MFMA.

Discussion

Based on the outcome of the budget verification exercise, restatements and corrections were made on the following budget tables (See Annexure B):

Table A1	Consolidated Budget Summary
Table A2	Consolidated Budget Financial Performance (Revenue & Expenditure by Std Classification)
Table A3	Consolidated Budget Financial Performance (Revenue & Expenditure by Municipal Vote)
Table A4	Consolidated Budgeted Financial Performance (Revenue & Expenditure)
Table A5	Consolidated Budgeted Capital Expenditure by vote, standard (Classification & Funding)
Table A6	Consolidated Budgeted Financial Position
Table A7	Consolidated Budgeted Cash Flows
Table A9	Consolidated Asset Management

Recommendation

It is recommended that Council should:


- a. Note the recommendation of National Treasury as summarized in the submission above;
- b. Approves the correction in the approved 2017/18 MTREF Budget, as adopted on 31 May 2017 as per Annexure B and
- c. Authorizes the Accounting Officer to submit the corrected A1 budget schedule to National Treasury and to update the necessary budget return forms for submission to the Local Government database in Pretoria.

Prepared by:


E M Mohlallo
Chief Financial Officer

Date: 10/10/2017.....

Recommended by:


Adv. T B Mea
Accounting Officer

Date: 10/10/2017.....

APPROVED / ~~NOT APPROVED~~


S M Mlamleli
Executive Mayor

Date: 10/10/2017.....

Table A1	Consolidated Budget Summary
Table A2	Consolidated Budget Financial Performance (Revenue & Expenditure by Std Classification)
Table A3	Consolidated Budget Financial Performance (Revenue & Expenditure by Municipal Vote)
Table A4	Consolidated Budgeted Financial Performance (Revenue & Expenditure)
Table A5	Consolidated Budgeted Capital Expenditure by vote, standard (Classification & Funding)
Table A6	Consolidated Budgeted Financial Position
Table A7	Consolidated Budgeted Cash Flows
Table A9	Consolidated Asset Management

MAN Mangaung - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional										
<i>Governance and administration</i>		-	-	-	3 204 882	3 204 707	3 204 707	2 769 956	2 954 295	3 248 049
Executive and council		-	-	-	2 821	2 821	2 821	524	529	535
Finance and administration		-	-	-	3 202 061	3 201 886	3 201 886	2 769 432	2 963 767	3 247 514
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	244 012	244 012	244 012	92 129	98 073	104 563
Community and social services		-	-	-	8 565	8 565	8 565	5 740	6 060	6 393
Sport and recreation		-	-	-	2 405	2 405	2 405	7 095	7 847	8 728
Public safety		-	-	-	98 154	98 154	98 154	55 214	58 471	61 862
Housing		-	-	-	134 877	134 877	134 877	24 080	25 694	27 578
Health		-	-	-	11	11	11	-	-	-
<i>Economic and environmental services</i>		-	-	-	13 663	13 663	13 663	16 595	17 379	18 687
Planning and development		-	-	-	11 707	11 707	11 707	12 422	12 548	12 689
Road transport		-	-	-	1 710	1 710	1 710	4 012	4 660	5 818
Environmental protection		-	-	-	246	246	246	161	171	181
<i>Trading services</i>		-	-	-	4 104 970	4 090 931	4 090 931	4 337 053	4 720 648	5 106 624
Energy sources		-	-	-	2 560 564	2 457 807	2 457 807	2 337 065	2 482 892	2 655 030
Water management		-	-	-	930 018	1 042 239	1 042 239	1 300 921	1 455 211	1 587 957
Waste water management		-	-	-	339 875	332 631	332 631	403 308	460 356	515 741
Waste management		-	-	-	274 512	258 253	258 253	295 760	322 189	347 896
<i>Other</i>	4	-	-	-	24 627	24 627	24 627	26 298	26 612	26 955
Total Revenue - Functional	2	-	-	-	7 592 154	7 577 940	7 577 940	7 242 031	7 827 008	8 504 880
Expenditure - Functional										
<i>Governance and administration</i>		-	-	-	1 446 466	1 445 975	1 445 976	1 209 565	1 229 638	1 335 166
Executive and council		-	-	-	424 034	433 034	433 034	484 035	457 498	513 160
Finance and administration		-	-	-	1 022 432	1 012 942	1 012 942	725 530	772 140	822 006
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	654 623	655 324	655 324	687 547	708 994	758 489
Community and social services		-	-	-	188 068	187 862	187 862	158 135	169 191	178 612
Sport and recreation		-	-	-	49 964	51 526	51 526	122 716	139 027	152 374
Public safety		-	-	-	307 509	305 971	305 971	250 803	271 074	289 886
Housing		-	-	-	92 749	93 632	93 632	142 341	115 230	122 175
Health		-	-	-	16 333	16 333	16 333	13 552	14 473	15 443
<i>Economic and environmental services</i>		-	-	-	800 052	770 815	770 815	462 846	546 987	581 531
Planning and development		-	-	-	122 354	122 354	122 354	92 955	99 303	105 976
Road transport		-	-	-	639 029	609 791	609 791	337 585	412 800	438 668
Environmental protection		-	-	-	38 670	38 670	38 670	32 306	34 885	36 886
<i>Trading services</i>		-	-	-	3 663 184	3 668 828	3 668 828	3 751 334	3 969 362	4 216 509
Energy sources		-	-	-	2 294 915	2 226 322	2 226 322	2 220 107	2 357 061	2 504 388
Water management		-	-	-	823 910	892 857	892 857	891 932	945 132	1 012 509
Waste water management		-	-	-	296 867	293 572	293 572	437 423	457 137	474 519
Waste management		-	-	-	247 492	256 077	256 077	201 872	210 033	225 092
<i>Other</i>	4	-	-	-	34 143	34 144	34 144	35 901	38 324	40 802
Total Expenditure - Functional	3	-	-	-	6 598 468	6 575 087	6 575 087	6 147 193	6 493 306	6 932 497
Surplus/(Deficit) for the year		-	-	-	993 686	1 002 853	1 002 853	1 094 838	1 333 702	1 572 383

MAN Mangaung - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	R	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional	1						
Municipal governance and administration		3 204 882	3 204 707	3 204 707	2 769 956	2 964 296	3 248 049
Executive and council		2 821	2 821	2 821	524	529	535
Mayor and Council		2 821	2 821	2 821			
Municipal Manager, Town Secretary and Chief Executive					524	529	535
Finance and administration		3 202 081	3 201 886	3 201 886	2 769 432	2 963 767	3 247 514
Administrative and Corporate Support		4 369	4 369	4 369			
Asset Management							
Budget and Treasury Office					1 472 275	1 492 138	1 572 279
Finance		3 140 573	3 149 398	3 149 398	1 260 886	1 434 041	1 636 107
Fleet Management							
Human Resources		8 665	8 665	8 665	9 532	10 542	11 726
Information Technology							
Legal Services							
Marketing, Customer Relations, Publicity and Media Coordination							
Property Services		39 453	39 453	39 453	23 929	23 937	23 947
Risk Management							
Security Services							
Supply Chain Management					2 810	3 107	3 455
Valuation Service							
Internal audit							
Governance Function							
Community and public safety		244 012	244 012	244 012	92 129	98 073	104 563
Community and social services		8 565	8 565	8 565	5 740	6 060	6 393
Aged Care							
Agriculture							
Animal Care and Diseases							
Cemeteries, Funeral Parlours and Crematoriums		3 368	3 368	3 368	3 502	3 708	3 924
Child Care Facilities							
Community Halls and Facilities		2 845	2 845	2 845			
Consumer Protection							
Cultural Matters							
Disaster Management					20	21	22
Education							
Indigenous and Customary Law							
Industrial Promotion							
Language Policy							
Libraries and Archives		2 329	2 329	2 329	288	286	285
Literacy Programmes							
Media Services							
Museums and Art Galleries		23	23	23			
Population Development							
Provincial Cultural Matters							
Theatres							
Zoo's					1 931	2 044	2 163
Sport and recreation		2 405	2 405	2 405	7 095	7 847	8 728
Beaches and Jetties							
Casinos, Racing, Gambling, Wagering							
Community Parks (including Nurseries)							
Recreational Facilities							
Sports Grounds and Stadiums		2 405	2 405	2 405	7 095	7 847	8 728
Public safety		98 154	98 154	98 154	55 214	58 471	61 862
Civil Defence		97 330	97 330	97 330	55 015	58 261	61 640
Cleansing							
Control of Public Nuisances							
Fencing and Fences							
Fire Fighting and Protection		803	803	803	198	210	222
Licensing and Control of Animals		22	22	22			
Housing		134 877	134 877	134 877	24 080	25 694	27 578
Housing		134 877	134 877	134 877	24 080	25 694	27 578
Informal Settlements							
Health		11	11	11			
Ambulance							
Health Services		11	11	11			
Laboratory Services							
Food Control							
Health Surveillance and Prevention of Communicable Diseases							
Vector Control							
Chemical Safety							
Economic and environmental services		13 663	13 663	13 663	16 595	17 379	18 687
Planning and development		11 707	11 707	11 707	12 422	12 548	12 689
Billboards							
Corporate Wide Strategic Planning (IDPs, LEDs)							
Central City Improvement District							
Development Facilitation		519	519	519			
Economic Development/Planning							
Regional Planning and Development							
Town Planning, Building Regulations and Enforcement, and City Project Management Unit		11 187	11 187	11 187	12 422	12 548	12 689
Provincial Planning							
Support to Local Municipalities							
Road transport		1 710	1 710	1 710	4 012	4 660	5 818
Police Forces, Traffic and Street Parking Control		1 010	1 010	1 010	1 302	1 379	1 459
Pounds							
Public Transport							
Road and Traffic Regulation							
Roads		700	700	700	2 710	3 281	4 359
Taxi Ranks							
Environmental protection		246	246	246	181	171	181
Biodiversity and Landscape							
Coastal Protection							
Indigenous Forests							
Nature Conservation		246	246	246	161	171	181
Pollution Control							
Soil Conservation							
Trading services		4 104 970	4 090 931	4 090 931	4 337 053	4 720 648	5 106 624
Energy sources		2 560 564	2 457 807	2 457 807	2 337 065	2 482 892	2 655 030
Electricity		2 560 564	2 457 807	2 457 807	2 337 065	2 482 892	2 655 030
Street Lighting and Signal Systems							
Non-electric Energy							
Water management		930 018	1 042 239	1 042 239	1 300 921	1 455 211	1 587 957
Water Treatment							
Water Distribution		930 018	1 042 239	1 042 239	1 300 921	1 455 211	1 587 957
Water Storage							
Waste water management		339 875	332 631	332 631	403 308	460 356	515 741
Public Toilets							
Sewerage		339 875	332 631	332 631	403 308	460 356	515 741
Storm Water Management							
Waste Water Treatment							
Waste management		274 512	258 253	258 253	295 760	322 189	347 896
Recycling							
Solid Waste Disposal (Landfill Sites)							
Solid Waste Removal		274 512	258 253	258 253	295 760	322 189	347 896
Street Cleaning							
Other		24 627	24 627	24 627	26 298	26 612	26 956
Abattoirs							
Air Transport		880	880	880	933	988	1 045
Forestry							
Licensing and Regulation							
Markets		23 747	23 747	23 747	25 366	25 624	25 911
Tourism							
Total Revenue - Functional	2	7 582 154	7 577 940	7 577 940	7 242 031	7 827 008	8 504 880

MAN Mangaung - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Re	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Expenditure - Functional							
<i>Municipal government and administration</i>		1 448 488	1 445 978	1 445 978	1 209 585	1 228 838	1 336 188
Executive and council		424 034	433 034	433 034	484 095	457 498	513 160
Mayor and Council		396 728	405 728	405 728	449 070	420 365	473 590
Municipal Manager, Town Secretary and Chief Executive		27 306	27 306	27 306	34 965	37 134	39 570
Finance and administration		1 022 432	1 012 942	1 012 942	726 530	772 140	822 006
Administrative and Corporate Support		217 107	217 107	217 107	292 951	314 094	329 628
Asset Management							
Budget and Treasury Office		622 467	612 796	612 796	432 569	458 046	492 377
Finance							
Fleet Management							
Human Resources		66 257	66 257	66 257			
Information Technology		80 275	80 275	80 275			
Legal Services							
Marketing, Customer Relations, Publicity and Media Co-ordination							
Property Services		36 327	36 508	36 508			
Risk Management							
Security Services							
Supply Chain Management							
Valuation Service							
Internal audit							
Governance Function							
Community and public safety		654 623	656 324	655 324	687 847	708 094	758 480
Community and social services		188 068	187 882	187 882	168 135	180 191	178 812
Aged Care							
Agricultural							
Animal Care and Diseases							
Cemeteries, Funeral Parlours and Crematoriums		31 636	31 636	31 636	26 863	28 725	28 348
Child Care Facilities							
Community Halls and Facilities		124 638	124 638	124 638	154	182	192
Consumer Protection							
Cultural Matters							
Disaster Management					10 754	11 494	12 274
Education							
Indigenous and Customary Law					90 636	97 007	103 830
Industrial Promotion							
Language Policy							
Libraries and Archives		29 397	29 190	29 190	28 615	29 652	32 005
Literacy Programmes							
Media Services							
Museums and Art Galleries		2 398	2 398	2 398	1 713	1 831	1 962
Population Development							
Provincial Cultural Matters							
Theatres							
Zoo's							
Sport and recreation		49 964	51 528	51 528	122 716	139 027	152 374
Beaches and Jetties							
Casinos, Racing, Gambling, Wagering							
Recreational Facilities							
Sports Grounds and Stadiums		49 964	51 526	51 526	122 716	139 027	152 374
Public safety							
Civil Defence		307 509	305 971	305 971	280 803	271 074	289 888
Cleaning		210 155	210 155	210 155	180 428	195 822	209 501
Fencing and Fences							
Fire Fighting and Protection		78 718	77 180	77 180	70 375	75 252	80 384
Licensing and Control of Animals		18 635	18 635	18 635			
Housing		92 748	93 632	93 632	142 341	115 230	122 175
Housing		92 749	93 632	93 632	142 341	115 230	122 175
Informal Settlements							
Health		16 333	16 333	16 333	13 552	14 473	15 443
Ambulance							
Health Services		16 333	16 333	16 333	13 552	14 473	15 443
Laboratory Services							
Food Control							
Health Surveillance and Prevention of Communicable Diseases							
Vector Control							
Chemical Safety							
Economic and environmental services		800 052	770 816	770 816	482 848	548 987	581 531
Planning and development		122 354	122 354	122 354	92 955	98 303	105 976
Billboards							
Corporate Wide Strategic Planning (IDPs, LEDs)							
Central City Improvement District							
Development Facilitation							
Economic Development/Planning		46 561	46 561	46 561	25 281	26 998	28 808
Regional Planning and Development							
Town Planning, Building Regulations and Enforcement, and City Project Management Unit		75 793	76 783	75 793	67 694	72 304	77 169
Provincial Planning							
Support to Local Municipalities							
Road transport		639 028	609 791	609 791	337 685	412 800	438 888
Police Forces, Traffic and Street Parking Control		1 939	1 939	1 939	1 276	1 365	1 459
Pounds							
Public Transport		142 000	142 000	142 000			
Roads		495 090	465 853	465 853	336 309	411 434	437 209
Taxi Ranks							
Environmental protection		38 870	38 870	38 870	32 308	34 885	36 886
Environmental protection							
Biodiversity and Landscape							
Coastal Protection							
Indigenous Forests							
Nature Conservation		38 870	38 870	38 870	32 308	34 885	36 886
Pollution Control							
Soil Conservation							
Trading services		3 663 184	3 668 828	3 668 828	3 761 334	3 868 382	4 218 509
Energy sources							
Electricity		2 294 916	2 228 322	2 228 322	2 220 107	2 357 061	2 504 388
Street Lighting and Signal Systems		2 290 564	2 221 971	2 221 971	2 220 107	2 357 061	2 504 388
Nonelectric Energy		4 351	4 351	4 351			
Water management		823 910	892 857	892 857	891 932	945 132	1 012 509
Water Treatment							
Water Distribution		823 810	892 857	892 857	891 932	945 132	1 012 509
Water Storage							
Waste water management		288 887	293 572	293 572	437 423	487 137	474 519
Public Tollers							
Sewerage		296 867	293 572	293 572	437 423	457 137	474 519
Storm Water Management							
Waste Water Treatment							
Waste management		247 492	266 077	258 077	201 872	210 033	225 092
Recycling							
Solid Waste Disposal (Landfill Sites)		247 492	256 077	256 077	201 872	210 033	225 092
Solid Waste Removal							
Street Cleaning							
Other		34 143	34 144	34 144	35 901	38 324	40 802
Abattoirs							
Air Transport		449	449	449	78	83	88
Forestry							
Licensing and Regulation							
Markets		23 892	23 892	23 892	26 457	28 252	30 060
Tourism		9 802	9 803	9 803	9 366	9 989	10 654
Total Expenditure - Functional	3	8 598 498	8 576 087	8 576 087	6 147 193	6 493 308	6 932 497
Surplus/(Deficit) for the year		993 886	1 002 853	1 002 853	1 094 838	1 333 702	1 572 383

MAN Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote										
Vote 1 - City Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	500	500	500	-	-	-
Vote 3 - Corporate Services		-	-	-	15 115	15 115	15 115	16 627	18 389	20 455
Vote 4 - Finance		-	-	-	1 288 059	1 303 778	1 303 778	1 263 695	1 437 149	1 639 562
Vote 5 - Social Services		-	-	-	108 802	108 802	108 802	65 491	69 237	73 137
Vote 6 - Planning		-	-	-	30 558	30 558	30 558	33 410	33 751	34 129
Vote 7 - Human Settlement and Housing		-	-	-	174 330	174 330	174 330	39 105	40 721	42 609
Vote 8 - Economic and Rural Development		-	-	-	519	519	519	-	-	-
Vote 9 - Engineering Services		-	-	-	338 561	331 317	331 317	404 018	461 137	516 600
Vote 10 - Water		-	-	-	928 114	1 038 334	1 038 334	1 285 858	1 450 097	1 582 786
Vote 11 - Waste and Fleet Management		-	-	-	271 487	255 228	255 228	295 760	322 189	347 896
Vote 12 - Miscellaneous Services		-	-	-	1 800 441	1 784 546	1 784 546	1 480 513	1 500 849	1 581 962
Vote 13 - Naledi/Soupan Regional Management		-	-	-	77 104	77 104	77 104	10 490	10 596	10 715
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Cenfec (Soc) Ltd		-	-	-	2 560 564	2 457 807	2 457 807	2 336 756	2 482 561	2 654 673
Total Revenue by Vote	2	-	-	-	7 592 154	7 577 940	7 577 940	7 241 723	7 826 678	8 504 523
Expenditure by Vote to be appropriated										
Vote 1 - City Manager		-	-	-	201 545	191 874	191 874	131 334	85 017	120 003
Vote 2 - Executive Mayor		-	-	-	216 990	225 990	225 990	212 020	226 646	242 055
Vote 3 - Corporate Services		-	-	-	319 585	319 766	319 766	251 019	267 974	285 851
Vote 4 - Finance		-	-	-	257 368	257 368	257 368	237 411	253 777	271 022
Vote 5 - Social Services		-	-	-	541 386	541 205	541 205	437 994	471 024	502 618
Vote 6 - Planning		-	-	-	150 667	150 667	150 667	136 053	141 018	146 125
Vote 7 - Human Settlement and Housing		-	-	-	129 075	129 958	129 958	110 021	117 883	126 218
Vote 8 - Economic and Rural Development		-	-	-	56 363	56 363	56 363	34 244	36 604	39 091
Vote 9 - Engineering Services		-	-	-	786 634	754 102	754 102	728 508	766 192	803 513
Vote 10 - Water		-	-	-	812 265	881 213	881 213	982 602	1 059 119	1 133 671
Vote 11 - Waste and Fleet Management		-	-	-	318 589	327 173	327 173	281 201	295 858	310 940
Vote 12 - Miscellaneous Services		-	-	-	375 184	375 184	375 184	244 747	265 583	287 241
Vote 13 - Naledi/Soupan Regional Management		-	-	-	76 036	76 036	76 036	78 835	84 258	89 971
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	61 865	61 865	61 865	65 800	70 339	75 122
Vote 15 - Electricity - Cenfec (Soc) Ltd		-	-	-	2 294 915	2 226 322	2 226 322	2 215 056	2 351 684	2 498 699
Total Expenditure by Vote	2	-	-	-	6 598 468	6 575 087	6 575 087	6 146 884	6 492 976	6 932 140
Surplus/(Deficit) for the year	2	-	-	-	993 686	1 002 853	1 002 853	1 094 838	1 333 702	1 572 383

MAN Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote										
Vote 1 - City Manager		-	-	-	-	-	-	-	-	-
1.1 - Office of the City Manager		-	-	-	-	-	-	-	-	-
1.2 - Deputy Executive Director Operations		-	-	-	-	-	-	-	-	-
1.3 - Deputy Executive Director Performance		-	-	-	-	-	-	-	-	-
1.4 - Risk Management and Anti-Fraud & Corruption		-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	500	500	500	-	-	-
2.1 - Office of the Speaker		-	-	-	500	500	500	-	-	-
2.2 - Office of the Executive Mayor		-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	15 115	15 116	15 115	16 627	18 388	20 455
3.1 - Head		-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development		-	-	-	5 677	5 677	5 677	6 245	6 907	7 683
3.3 - Human Resource Management		-	-	-	2 988	2 988	2 988	3 287	3 635	4 043
3.4 - Labour Relations		-	-	-	-	-	-	-	-	-
3.5 - Legal Services		-	-	-	-	-	-	-	-	-
3.6 - Facilities Management		-	-	-	6 450	6 450	6 450	7 096	7 647	8 728
3.7 - Safety and Loss Control		-	-	-	-	-	-	-	-	-
3.8 - Committee Services		-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management		-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	1 288 056	1 303 778	1 303 778	1 263 885	1 437 148	1 638 562
4.1 - Property rates		-	-	-	1 137 896	1 153 416	1 153 416	1 237 100	1 398 086	1 565 673
4.2 - City Financial Officer		-	-	-	1 798	1 798	1 798	-	-	-
4.3 - Financial Management		-	-	-	726	726	726	-	-	-
4.4 - Supply Chain Management		-	-	-	4 733	4 733	4 733	-	-	-
4.5 - Revenue Management		-	-	-	143 105	143 105	143 105	23 786	35 954	69 434
4.6 - Meter Reading		-	-	-	-	-	-	-	-	-
4.7 - Asset Management		-	-	-	-	-	-	-	-	-
4.8 - Financial Accounting		-	-	-	-	-	-	-	-	-
Vote 5 - Social Services		-	-	-	108 802	108 802	108 802	85 491	86 237	73 137
5.1 - Administration		-	-	-	2 609	2 609	2 609	2 471	2 498	2 527
5.2 - Social Development		-	-	-	809	803	803	168	210	222
5.3 - Emergency Management Services		-	-	-	88 340	88 340	88 340	56 296	59 617	63 075
5.4 - Public Safety		-	-	-	7 028	7 028	7 028	6 507	6 891	7 290
5.5 - Parks and Cemeteries		-	-	-	22	22	22	20	21	22
5.6 - Disaster Management		-	-	-	-	-	-	-	-	-
Vote 6 - Planning		-	-	-	30 558	30 558	30 558	33 410	33 761	34 128
6.1 - Administration and Finance		-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning		-	-	-	175	175	175	-	-	-
6.3 - Land Use Control		-	-	-	6 635	6 635	6 635	8 046	8 127	8 718
6.4 - Architectural and Survey Services		-	-	-	-	-	-	-	-	-
6.5 - Geographic Information Services		-	-	-	-	-	-	-	-	-
6.6 - Environmental Management		-	-	-	-	-	-	-	-	-
6.7 - Economic Development		-	-	-	23 747	23 747	23 747	25 366	25 624	25 911
6.8 - Fresh Produce Market		-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing		-	-	-	174 330	174 330	174 330	38 105	40 721	42 808
7.1 - Head		-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing		-	-	-	7 327	7 327	7 327	8 060	8 914	9 910
7.3 - Land Development and Property Management		-	-	-	39 453	39 453	39 453	22 140	22 897	23 781
7.4 - Implementation Support		-	-	-	127 550	127 550	127 550	8 905	8 910	8 917
7.5 - BNG Property Management		-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements		-	-	-	-	-	-	-	-	-
7.7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development		-	-	-	519	519	519	-	-	-
8.1 - Administration and Strategic Support		-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion		-	-	-	-	-	-	-	-	-
8.3 - Tourism		-	-	-	-	-	-	-	-	-
8.4 - Rural Development		-	-	-	519	519	519	-	-	-
8.5 - SMMIT		-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services		-	-	-	338 661	331 317	331 317	404 018	461 137	516 600
9.1 - Head		-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support		-	-	-	698	698	698	710	781	859
9.3 - Roads and Stormwater		-	-	-	-	-	-	-	-	-
9.4 - Solid Waste Management		-	-	-	337 863	330 620	330 620	403 308	460 356	515 741
9.5 - Sanitation		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	926 114	1 038 334	1 038 334	1 295 858	1 450 097	1 582 788
10.1 - Water		-	-	-	926 114	1 038 334	1 038 334	1 295 858	1 450 097	1 582 786
Vote 11 - Waste and Fleet Management		-	-	-	271 487	255 228	255 228	295 760	322 169	347 886
11.1 - Strategic and Administration Support		-	-	-	-	-	-	-	-	-
11.2 - Landfill Site Management		-	-	-	-	-	-	-	-	-
11.3 - Deposal Sites		-	-	-	40	40	40	43	48	49
11.4 - Solid Waste Management		-	-	-	-	-	-	-	-	-
11.5 - Public Cleansing		-	-	-	-	-	-	-	-	-
11.6 - Domestic Waste		-	-	-	261 387	245 128	245 128	287 323	312 622	337 498
11.7 - Trade Waste		-	-	-	10 020	10 020	10 020	8 351	9 275	10 301
11.8 - Botshabelo		-	-	-	20	20	20	22	23	24
11.9 - Thaba Nchu		-	-	-	20	20	20	22	23	24
11.10 - Fleet Services		-	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous Services		-	-	-	1 800 441	1 784 546	1 784 546	1 480 513	1 500 849	1 581 982
12.1 - Transfers, Grants, and Miscellaneous		-	-	-	1 800 441	1 784 546	1 784 546	1 480 513	1 500 849	1 581 982
Vote 13 - Naledi/Soutpan Regional Management		-	-	-	77 104	77 104	77 104	10 490	10 598	10 715
13.1 - Office of the City Manager		-	-	-	-	-	-	-	-	-
13.2 - Corporate Services		-	-	-	847	847	847	847	856	865
13.3 - Budget and Treasury		-	-	-	62 871	62 871	62 871	1 361	1 381	1 391
13.4 - Social Services		-	-	-	65	65	65	66	65	66
13.5 - Planning and Development		-	-	-	4 377	4 377	4 377	4 422	4 422	4 471
13.6 - Engineering Services		-	-	-	8 944	8 944	8 944	5 064	5 115	5 173
13.7 - Soutpan		-	-	-	-	-	-	-	-	-
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 Botshabelo		-	-	-	-	-	-	-	-	-
14.6 - Regional Centre Thaba Nchu		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd		-	-	-	2 580 564	2 457 607	2 457 607	2 336 756	2 482 801	2 654 873
15.1 - Board of directors		-	-	-	-	-	-	-	-	-
15.2 - Company Secretary		-	-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer		-	-	-	-	-	-	-	-	-
15.4 - Finance		-	-	-	84 557	84 557	84 557	92 468	89 742	104 130
15.5 - Corporate Services		-	-	-	3 453	3 453	3 453	3 661	4 297	4 321
15.6 - Engineering		-	-	-	2 447 150	2 344 390	2 344 390	2 239 701	2 387 536	2 645 167
15.7 - Customer Services		-	-	-	-	-	-	-	-	-
15.8 - Design and Development, Engineering, W&S&D Distribution		-	-	-	-	-	-	-	-	-
15.9 - Compliance and Performance		-	-	-	-	-	-	-	-	-
15.10 - Naledi		-	-	-	25 404	25 404	25 404	926	967	1 056
Total Revenue by Vote	2	-	-	-	7 562 184	7 677 940	7 677 940	7 241 723	7 828 878	8 504 523

MAN Mangaung - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	-	-	810 476	1 009 752	1 025 471	1 025 471	-	1 103 200	1 252 501	1 409 388
Service charges - electricity revenue	2	-	-	1 964 358	2 467 426	2 364 545	2 364 545	-	2 237 750	2 385 444	2 542 899
Service charges - water revenue	2	-	-	622 612	715 698	827 919	827 919	-	945 264	1 051 097	1 153 202
Service charges - sanitation revenue	2	-	-	220 136	244 712	237 468	237 468	-	282 575	325 843	370 749
Service charges - refuse revenue	2	-	-	84 721	100 097	81 969	81 969	-	109 502	118 254	127 721
Service charges - other						498	498		548	554	560
Rental of facilities and equipment				33 243	34 607	14 010	14 010		35 111	37 449	40 166
Interest earned - external investments				45 387	66 124	66 450	66 450		26 984	28 857	31 148
Interest earned - outstanding debtors				175 200	187 741	165 237	165 237		229 648	280 368	329 946
Dividends received				-	-	-	-		-	-	-
Fines, penalties and forfeits				51 083	98 343	98 367	98 367		58 115	61 588	65 239
Licences and permits				657	814	814	814		243	253	264
Agency services				4 788	-	-	-		-	-	-
Transfers and subsidies				1 710 172	1 212 507	1 202 934	1 202 934		1 040 688	1 040 613	1 148 307
Other revenue	2	-	-	124 506	384 848	430 275	430 275	-	205 636	200 842	211 808
Gains on disposal of PPE				684	118 959	118 959	118 959		309	330	357
Total Revenue (excluding capital transfers and contributions)		-	-	5 848 024	6 641 626	6 634 917	6 634 917	-	6 275 571	6 783 991	7 431 753
Expenditure By Type											
Employee related costs	2	-	-	-	1 780 160	1 517 424	1 517 424	-	1 707 028	1 825 538	1 952 509
Remuneration of councillors				52 422	57 580	55 482	55 482		60 200	64 353	68 729
Debt impairment	3			384 970	297 508	333 103	333 108		210 833	221 958	247 859
Depreciation & asset impairment	2	-	-	-	621 797	578 640	578 640	-	495 857	562 556	596 326
Finance charges				140 680	169 410	146 545	146 545		251 429	238 153	223 971
Bulk purchases	2	-	-	-	1 847 140	1 842 140	1 842 140	-	1 891 034	2 017 781	2 152 485
Other materials	8			491 164	124 613	131 029	131 029		94 890	105 029	110 730
Contracted services				-	937 388	880 417	880 417	-	981 812	973 666	1 064 032
Transfers and subsidies				-	32 446	30 852	30 852	-	23 600	25 228	26 904
Other expenditure	4, 5	-	-	-	730 129	1 059 450	1 059 450	-	430 930	459 487	489 421
Loss on disposal of PPE				169 528	299	-	-		-	-	-
Total Expenditure		-	-	1 248 764	6 598 468	6 575 087	6 575 087	-	6 147 612	6 493 750	6 932 967
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				4 599 260	43 158	59 829	59 829	-	127 959	290 241	498 786
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6			785 722	919 386	911 882	911 882		940 118	1 014 218	1 040 947
Transfers and subsidies - capital (in-kind - all)				-	31 142	31 142	31 142	-	28 762	29 243	32 649
Surplus/(Deficit) after capital transfers & contributions		-	-	5 384 982	993 686	1 002 853	1 002 853	-	1 094 838	1 333 702	1 572 383
Taxation				-	-	-	-		-	-	-
Surplus/(Deficit) after taxation		-	-	5 384 982	993 686	1 002 853	1 002 853	-	1 094 838	1 333 702	1 572 383
Attributable to minorities				-	-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality		-	-	5 384 982	993 686	1 002 853	1 002 853	-	1 094 838	1 333 702	1 572 383
Share of surplus/ (deficit) of associate	7			-	-	-	-		-	-	-
Surplus/(Deficit) for the year		-	-	5 384 982	993 686	1 002 853	1 002 853	-	1 094 838	1 333 702	1 572 383

MAN Mangaung - Table A5 Consolidated Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - City Manager		-	-	-	34 100	3 929	3 929	-	63 773	30 442	25 471
1.1 - Office of the City Manager					34 100	3 929	3 929		63 773	30 442	25 471
1.2 - Deputy Executive Director Operations											
1.3 - Deputy Executive Director Performance											
1.4 - Risk Management and Anti-Fraud & Corruption											
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker											
2.2 - Office of the Executive Mayor											
2.3 - Office of the Councils Whip											
Vote 3 - Corporate Services		-	-	-	3 750	9 414	9 414	-	1 500	-	-
3.1 - Head											
3.2 - Human Resource Development											
3.3 - Human Resource Management									1 500	-	-
3.4 - Labour Relations											
3.5 - Legal Services											
3.6 - Facilities Management											
3.7 - Safety and Loss Control											
3.8 - Committee Services											
3.9 - Information Technology and Management					3 750	9 414	9 414				
0											
Vote 4 - Finance		-	-	-	-	(1 500)	(1 500)	-	-	-	-
4.1 - Property rates											
4.2 - Chief Financial Officer											
4.3 - Financial Management											
4.4 - Supply Chain Management											
4.5 - Revenue Management											
4.6 - Meter Reading											
4.7 - Asset Management											
4.8 - Financial Accounting						(1 500)	(1 500)				
Vote 5 - Social Services		-	-	-	8 168	(13 408)	(13 408)	-	2 320	8 998	18 699
5.1 - Administration											
5.2 - Social Development						300	300			385	203
5.3 - Emergency Management Services					1 621	156	156		1 820	2 133	3 262
5.4 - Public Safety					5 787	3 287	3 287		500	2 000	-
5.5 - Parks and Cemeteries					560	(17 707)	(17 707)		-	4 500	15 234
5.6 - Disaster Management											
Vote 6 - Planning		-	-	-	12 500	(3 784)	(3 784)	-	6 600	3 000	4 108
6.1 - Administration and Finance											
6.2 - Town and Regional Planning					8 500	(3 784)	(3 784)		6 600	3 000	2 000
6.3 - Land Use Control											
6.4 - Architectural and Survey Services											
6.5 - Geographic Information Services											1 100
6.6 - Environmental Management											
6.7 - Economic Development					4 000	-	-				
6.8 - Fresh Produce Market											1 008
Vote 7 - Human Settlement and Housing		-	-	-	6 935	34 064	34 084	-	53 000	6 330	6 647
7.1 - Head											
7.2 - Rental and Social Housing						35 149	35 149		6 000	6 330	6 647
7.3 - Land Development and Property Management											
7.4 - Implementation Support											
7.5 - BNG Property Management											
7.6 - Informal Settlements									47 000	-	-
7.7 - Housing					6 935	(1 055)	(1 065)				
Vote 8 - Economic and Rural Development		-	-	-	47 158	22 741	22 741	-	9 724	-	-
8.1 - Administration and Strategic Support											
8.2 - Marketing and Investment Promotion											
8.3 - Tourism					17 366	(1 929)	(1 929)				
8.4 - Rural Development					4 793	793	793		1 500	-	-
8.5 - SMMEs					25 000	23 877	23 877		8 224	-	-
Vote 9 - Engineering Services		-	-	-	251 580	285 851	295 851	-	109 100	-	-
9.1 - Head											
9.2 - Fleet Services and Engineering Support											
9.3 - Roads and Stormwater					127 893	136 962	136 962		108 100	-	-
9.4 - Solid Waste Management											
9.5 - Sanitation					123 687	158 889	158 889		-	-	-
Vote 10 - Water		-	-	-	79 887	85 941	85 941	-	1 500	-	-
10.1 - Water					79 887	85 941	85 941		1 500	-	-
0											
Vote 11 - Waste and Fleet Management		-	-	-	7 162	(7 394)	(7 394)	-	-	-	2 883
11.1 - Strategic and Administration Support											
11.2 - Landfill Site Management											
11.3 - Disposal Sites											
11.4 - Solid Waste Management					1 900	(12 656)	(12 656)		-	-	2 769
11.5 - Public Cleansing											
11.6 - Domestic Waste											
11.7 - Trade Waste											
11.8 - Goshabela											
11.9 - Thaba Nohu											
11.10 - Fleet Services					5 262	5 262	5 262		-	-	93
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous											
0											
Vote 13 - Maledi/Soutpan Regional Management		-	-	-	-	(11 164)	(11 164)	-	17 500	2 000	-
13.1 - Office of the City Manager						(11 164)	(11 164)		15 500	2 000	-
13.2 - Corporate Services											
13.3 - Budget and Treasury											
13.4 - Social Services											
13.5 - Planning and Development									2 000	-	-
13.6 - Engineering Services											
13.7 - Soutpan											
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	38 036	14 336	14 336	-	15 000	70 000	67 000
14.1 - Head											
14.2 - Strategic Projects					38 036	14 336	14 336		15 000	70 000	67 000
14.3 - City Services, Monitoring and Evaluation											
14.4 - Regional Centre Bloemfontein											
14.5 - Regional Centre Botshabelo											
14.6 - Regional Centre Thaba Nohu											
Vote 15 - Electricity - Centec (Soc) Ltd		-	-	-	5 500	8 000	8 000	-	-	-	-
15.1 - Board of directors											
15.2 - Company Secretary											
15.3 - Chief Executive Officer											
15.4 - Finance											
15.5 - Corporate Services											
15.6 - Engineering						(3 000)	(3 000)				
15.7 - Customer Services					5 500	11 000	11 000				
15.8 - Design and Development, Engineering Wires & Distribution											
15.9 - Compliance and Performance											
15.10 - Maledi											
Capital single-year expenditure sub-total		-	-	-	494 786	437 048	437 048	-	280 017	120 770	124 787
Total Capital Expenditure		-	-	-	1 805 084	1 681 903	1 681 903	-	1 199 436	1 251 642	1 302 452

MAN Mangaung - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS										
Current assets										
Cash					62 226	171 224	171 224	416 296	278 965	311 059
Call investment deposits	1	-	-	-	717 988	320 221	320 221	505 314	463 456	497 635
Consumer debtors	1	-	-	-	1 535 229	2 400 810	2 400 810	2 361 392	2 745 787	3 522 691
Other debtors					148 803	169 925	169 925	181 820	194 547	207 515
Current portion of long-term receivables					15 396	84 612	84 612	24	27	31
Inventory	2				323 798	781 554	781 554	458 618	501 034	547 399
Total current assets		-	-	-	2 803 441	3 928 346	3 928 346	3 923 464	4 183 816	5 086 330
Non current assets										
Long-term receivables					5 497	155 051	155 051	3 013	3 164	3 322
Investments					24	-	-	-	-	-
Investment property					304 868	1 497 507	1 497 507	1 647 258	1 663 730	1 680 368
Investment in Associate					-	-	-	-	-	-
Property, plant and equipment	3	-	-	-	15 841 564	15 270 751	15 270 751	16 904 839	18 063 250	19 340 991
Ag: cultural					-	-	-	-	-	600
Biological					-	-	-	-	-	-
Intangible					129 785	114 719	114 719	228 095	234 718	241 613
Other non-current assets					339 784	1 159 795	1 159 795	484 416	494 000	503 977
Total non current assets		-	-	-	16 621 522	18 197 824	18 197 824	19 267 621	20 458 862	21 770 871
TOTAL ASSETS		-	-	-	19 424 963	22 126 169	22 126 169	23 191 086	24 642 678	26 857 201
LIABILITIES										
Current liabilities										
Bank overdraft	1									
Borrowing	4	-	-	-	1 180 530	176 149	176 149	182 425	175 114	167 596
Consumer deposits					111 751	168 863	168 863	173 929	179 147	184 521
Trade and other payables	4	-	-	-	2 050 099	2 946 437	2 946 437	2 571 538	2 635 746	3 270 592
Provisions					246 699	343 045	343 045	362 613	372 378	362 632
Total current liabilities		-	-	-	2 519 078	3 634 494	3 634 494	3 290 505	3 362 385	4 005 341
Non current liabilities										
Borrowing					1 086 620	1 609 158	1 609 158	1 123 223	991 013	867 975
Provisions					1 178 801	1 302 392	1 302 392	2 034 048	2 204 042	2 384 408
Total non current liabilities		-	-	-	2 265 421	2 911 550	2 911 550	3 157 271	3 195 055	3 252 383
TOTAL LIABILITIES		-	-	-	4 784 499	6 546 044	6 546 044	6 447 776	6 557 440	7 257 725
NET ASSETS	5	-	-	-	14 640 464	15 580 126	15 580 126	16 743 310	18 085 238	19 599 476
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)					13 638 141	12 677 687	12 677 687	13 781 175	14 666 417	15 713 065
Reserves	4	-	-	-	1 002 323	2 902 438	2 902 438	2 962 134	3 418 821	3 886 411
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	14 640 464	15 580 126	15 580 126	16 743 310	18 085 238	19 599 476

MAN Mangaung - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates				3 332 543	908 271	1 025 471	1 025 471		1 048 040	1 189 876	1 338 918
Service charges					3 135 667	3 330 301	3 330 301		3 289 291	3 574 129	3 857 075
Other revenue					293 795	618 296	618 296		*15 531	104 879	110 820
Government - operating	1			1 708 771	1 212 507	917 378	917 378		1 040 688	1 066 055	1 190 946
Government - capital	1				854 880	641 504	641 504		1 040 688	988 776	998 476
Interest				220 588	228 351	113 059	113 059		161 873	159 394	228 917
Dividends									-	-	-
Payments											
Suppliers and employees				(4 136 944)	(4 945 638)	(5 664 187)	(5 664 187)		(4 842 787)	(5 380 910)	(5 856 410)
Finance charges				(50 932)	(160 939)	(152 910)	(152 910)		-	-	-
Transfers and Grants	1				(30 823)	(12 988)	(12 988)		(38 069)	(19 316)	(20 629)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	1 074 026	1 496 071	815 925	815 925	-	1 825 254	1 682 884	1 848 112
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				176	97 846	-	-		-	-	-
Decrease (Increase) in non-current debtors					-	-	-		-	-	-
Decrease (increase) other non-current receivables				1 654	-	31 142	31 142		300	150	100
Decrease (increase) in non-current investments				254 897	-	-	-		-	-	-
Payments											
Capital assets				(1 485 100)	(1 724 820)	(1 075 522)	(1 075 522)		(1 124 143)	(1 371 323)	(1 429 342)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(1 228 373)	(1 626 974)	(1 044 381)	(1 044 381)	-	(1 123 843)	(1 371 173)	(1 429 242)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					-	-	-		-	-	-
Borrowing long term/ret financing				173 000	500 000	500 000	500 000		-	-	-
Increase (decrease) in consumer deposits				59 803	4 800	2 800	2 800		5 066	5 218	5 374
Payments											
Repayment of borrowing				(65 687)	(71 293)	(108 579)	(108 579)		(176 312)	(176 312)	(376 312)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	167 115	433 507	394 221	394 221	-	(171 246)	(171 094)	(370 938)
NET INCREASE/(DECREASE) IN CASH HELD		-	-	12 768	302 604	165 765	165 765	-	530 165	140 617	47 933
Cash/cash equivalents at the year beg.:	2			312 911	477 610	325 679	325 679		491 445	1 021 610	1 162 227
Cash/cash equivalents at the year end:	2			325 679	780 214	491 445	491 445		1 021 610	1 162 227	1 210 160

MAN Mangaung - Table A9 Consolidated Asset Management

R thousand	Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/18	Budget Year +2 2019/20
	CAPITAL EXPENDITURE										
	Total New Assets	1	-	-	-	1 329 778	1 402 518	1 402 518	872 925	932 794	928 698
	Roads Infrastructure		-	-	-	206 795	359 587	359 587	195 700	227 858	209 875
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	148 871	190 871	190 871	117 242	122 032	146 552
	Water Supply Infrastructure		-	-	-	65 455	137 275	137 275	10 000	10 000	11 025
	Sanitation Infrastructure		-	-	-	396 084	415 483	415 483	277 800	235 594	233 101
	Solid Waste Infrastructure		-	-	-	14 535	7 580	7 580	156 942	132 031	110 143
	Rail Infrastructure		-	-	-	83 892	44 221	44 221	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	915 632	1 154 997	1 154 997	757 684	728 016	710 737
	Community Facilities		-	-	-	71 612	(14 447)	(14 447)	-	4 000	15 334
	Sport and Recreation Facilities		-	-	-	9 500	8 625	8 625	28 324	40 094	40 317
	Community Assets		-	-	-	81 112	(5 822)	(5 822)	28 324	44 094	55 651
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	197 361	134 572	134 572	48 185	116 626	113 501
	Housing		-	-	-	48 500	51 555	51 555	6 600	6 330	5 517
	Other Assets		-	-	-	245 861	186 127	186 127	54 785	122 936	119 047
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-	-	800
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	500	500	500	200	211	222
	Furniture and Office Equipment		-	-	-	6 060	55	55	1 240	2 285	3 919
	Machinery and Equipment		-	-	-	764	(3 190)	(3 190)	1 093	2 044	1 300
	Transport Assets		-	-	-	79 849	69 849	69 849	29 599	33 188	37 213
	Libraries		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Total Renewal of Existing Assets	2	-	-	-	-	279 387	279 387	268 511	319 148	373 764
	Roads Infrastructure		-	-	-	-	279 387	279 387	4 000	7 250	20 000
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	-	-	-	17 227	16 243	19 301
	Water Supply Infrastructure		-	-	-	-	-	-	147 954	157 452	204 812
	Sanitation Infrastructure		-	-	-	-	-	-	87 000	123 600	125 280
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	279 387	279 387	256 181	306 545	369 393
	Community Facilities		-	-	-	-	-	-	500	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	3 000	3 500	-
	Community Assets		-	-	-	-	-	-	3 500	3 600	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	3 000	2 000	-
	Housing		-	-	-	-	-	-	-	1 500	1 500
	Other Assets		-	-	-	-	-	-	3 000	3 500	1 500
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	1 500	1 000	1
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	2 331	4 603	2 870
	Transport Assets		-	-	-	-	-	-	-	-	-
	Libraries		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Total Upgrading of Existing Assets	6	-	-	-	-	-	-	-	-	-
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	-	-	-	-	-
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	-	-	-	-	-	-
	Libraries		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Total Capital Expenditure	4	-	-	-	206 795	638 973	638 973	199 700	235 108	229 875
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	148 871	190 871	190 871	134 489	140 275	165 893
	Water Supply Infrastructure		-	-	-	65 455	137 275	137 275	157 954	167 952	215 837
	Sanitation Infrastructure		-	-	-	396 084	415 483	415 483	364 800	359 194	358 381
	Solid Waste Infrastructure		-	-	-	14 535	7 580	7 580	156 942	132 031	110 143
	Rail Infrastructure		-	-	-	83 892	44 221	44 221	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	915 632	1 434 384	1 434 384	1 073 865	1 034 561	1 080 130
	Community Facilities		-	-	-	71 612	(14 447)	(14 447)	500	4 000	15 334
	Sport and Recreation Facilities		-	-	-	9 500	8 625	8 625	31 324	43 594	40 317
	Community Assets		-	-	-	81 112	(5 822)	(5 822)	31 824	47 594	55 651
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	197 361	134 572	134 572	51 185	116 626	113 501
	Housing		-	-	-	48 500	51 555	51 555	6 600	7 830	7 042
	Other Assets		-	-	-	245 861	186 127	186 127	57 785	126 456	120 547
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-	-	800
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	500	500	500	1 700	1 211	223
	Furniture and Office Equipment		-	-	-	6 060	55	55	1 240	2 285	3 919
	Machinery and Equipment		-	-	-	764	(3 190)	(3 190)	3 424	6 647	4 170
	Transport Assets		-	-	-	79 849	69 849	69 849	29 599	33 188	37 213
	Libraries		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURE - Asset class		-	-	-	1 329 778	1 681 903	1 681 903	1 139 436	1 251 942	1 302 452

MAN Mangaung - Table A9 Consolidated Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure					2 240 130	2 229 002	2 229 002	2 425 702	2 628 561	2 813 686
Storm water Infrastructure					-	-	-	-	-	-
Electrical Infrastructure					3 619 652	3 661 652	3 661 652	3 936 394	4 187 222	4 471 589
Water Supply Infrastructure					1 784 547	1 856 367	1 856 367	2 034 821	2 045 321	2 056 346
Sanitation Infrastructure					1 548 689	1 202 382	1 202 382	1 904 869	2 117 463	2 326 814
Solid Waste Infrastructure					14 535	7 580	7 580	164 107	295 696	405 368
Rail Infrastructure					83 892	44 221	44 221	44 221	44 221	44 221
Coastal Infrastructure					-	-	-	-	-	-
Information and Communication Infrastructure					914 663	914 663	914 663	914 663	914 663	914 663
Infrastructure		-	-	-	10 206 109	9 915 867	9 915 867	11 424 777	12 233 146	13 032 687
Community Facilities					151 495	65 435	65 435	65 935	69 935	85 269
Sport and Recreation Facilities					793 332	792 457	792 457	823 781	863 875	904 192
Community Assets		-	-	-	944 827	857 892	857 892	889 716	933 810	989 461
Heritage Assets					-	-	-	-	-	-
Revenue Generating					-	-	-	-	-	-
Non-revenue Generating					321 976	321 976	321 976	321 976	321 976	321 976
Investment properties		-	-	-	321 976	321 976	321 976	321 976	321 976	321 976
Operational Buildings					2 864 839	2 802 049	2 802 049	3 365 806	3 721 064	4 119 043
Housing					1 684 996	1 688 051	1 688 051	612 780	618 907	625 097
Other Assets		-	-	-	4 549 835	4 490 101	4 490 101	3 978 586	4 339 971	4 744 140
Biological or Cultivated Assets					-	-	-	-	-	600
Servitudes					-	-	-	-	-	-
Licences and Rights					115 838	115 838	115 838	115 838	115 838	115 838
Intangible Assets		-	-	-	115 838	115 838	115 838	115 838	115 838	115 838
Computer Equipment					58 466	58 466	58 466	60 166	60 377	60 599
Furniture and Office Equipment					6 060	55	55	1 295	3 580	7 499
Machinery and Equipment					12 829	8 875	8 875	12 299	14 343	15 643
Transport Assets					382 954	382 954	382 954	412 553	445 742	482 954
Libraries					-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals					-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	16 606 894	16 152 026	16 152 026	17 217 207	18 468 784	19 771 398