

**THE ACTING CITY MANAGER
THE EXECUTIVE MAYOR**

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 NOVEMBER 2015 (MONTHLY BUDGET STATEMENT)

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting period ending 30 November 2015, the ten working day reporting limit expires on **14 December 2015**.

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

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

3. REPORT FOR THE PERIOD ENDING 30 NOVEMBER 2015

This report is based upon financial information, as at 30 November 2015 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the period ended 30 November 2015** are summarised as follows:

Statement of Financial Performance (SFP) (Annexure B – Table C4)

The SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source, excluding capital transfers and contributions, and expenditure by type. The actual revenue for the period is **93.18% (R2 608.904 million)** on the year to date target of **R2 799.76 million** and the expenditure for the period is **94.88% (R2 453.841 million)** on the year to date target of **R2 586.219 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		913,073		(42,759)	187,136	380,447	(193,311)	-51%	913,073
Property rates - penalties & collection charges		-				-	-		-
Service charges - electricity revenue		2,411,023		161,298	973,452	1,004,593	(31,141)	-3%	2,411,023
Service charges - water revenue		876,185		231,660	467,844	365,077	102,767	28%	876,185
Service charges - sanitation revenue		235,259		22,451	136,312	98,025	38,287	39%	235,259
Service charges - refuse revenue		93,138		11,995	59,758	38,808	20,951	54%	93,138
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		33,298		1,818	8,563	13,874	(5,311)	-38%	33,298
Interest earned - external investments		154,382		10,156	56,465	64,326	(7,861)	-12%	154,382
Interest earned - outstanding debtors		161,227		(1,278)	56,299	67,178	(10,879)	-16%	161,227
Dividends received		-		-	-	-	-		-
Fines		72,361		747	2,706	30,150	(27,444)	-91%	72,361
Licences and permits		1,010		22	340	421	(81)	-19%	1,010
Agency services		7,105		399	1,995	2,960	(965)	-33%	7,105
Transfers recognised - operational		615,255		192,695	442,600	256,356	186,244	73%	615,255
Other revenue		1,145,439		26,481	215,434	477,266	(261,833)	-55%	1,145,439
Gains on disposal of PPE		540		-	-	225	(225)	-100%	540
Total Revenue (excluding capital transfers and contributions)	-	6,719,294	-	615,684	2,608,904	2,799,706	(190,803)	-7%	6,719,294
Expenditure By Type									
Employee related costs		1,711,051		118,858	580,453	712,938	(132,485)	-19%	1,711,051
Remuneration of councillors		54,216		4,198	20,991	22,590	(1,599)	-7%	54,216
Debt impairment		242,626		20,219	101,094	101,094	(0)	0%	242,626
Depreciation & asset impairment		527,384		43,949	219,743	219,744	(0)	0%	527,384
Finance charges		224,941		10,245	50,034	93,726	(43,692)	-47%	224,941
Bulk purchases		1,728,414		125,252	779,674	720,172	59,502	8%	1,728,414
Other materials		423,657		48,898	161,182	176,524	(15,342)	-9%	423,657
Contracted services		401,957		33,565	145,675	167,482	(21,807)	-13%	401,957
Transfers and grants		117,571		19,859	106,228	48,988	57,240	117%	117,571
Other expenditure		775,109		63,547	288,767	322,962	(34,195)	-11%	775,109
Loss on disposal of PPE		-		-	-	-	-		-
Total Expenditure	-	6,206,926	-	488,590	2,453,841	2,586,219	(132,378)	-5%	6,206,926
Surplus/(Deficit)	-	512,368	-	127,094	155,062	213,487	(58,425)	(0)	512,368
Transfers recognised - capital		754,004		-	-	314,168	(314,168)	(0)	754,004
Contributions recognised - capital		20,953		-	-	8,730	(8,730)	(0)	20,953
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1,287,325	-	127,094	155,062	536,386			1,287,325
Taxation		-		-	-	-	-		-
Surplus/(Deficit) after taxation	-	1,287,325	-	127,094	155,062	536,386			1,287,325
Attributable to minorities		-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	1,287,325	-	127,094	155,062	536,386			1,287,325
Share of surplus/ (deficit) of associate		-		-	-	-	-		-
Surplus/ (Deficit) for the year	-	1,287,325	-	127,094	155,062	536,386			1,287,325

The major revenue variances against the approved budget are:

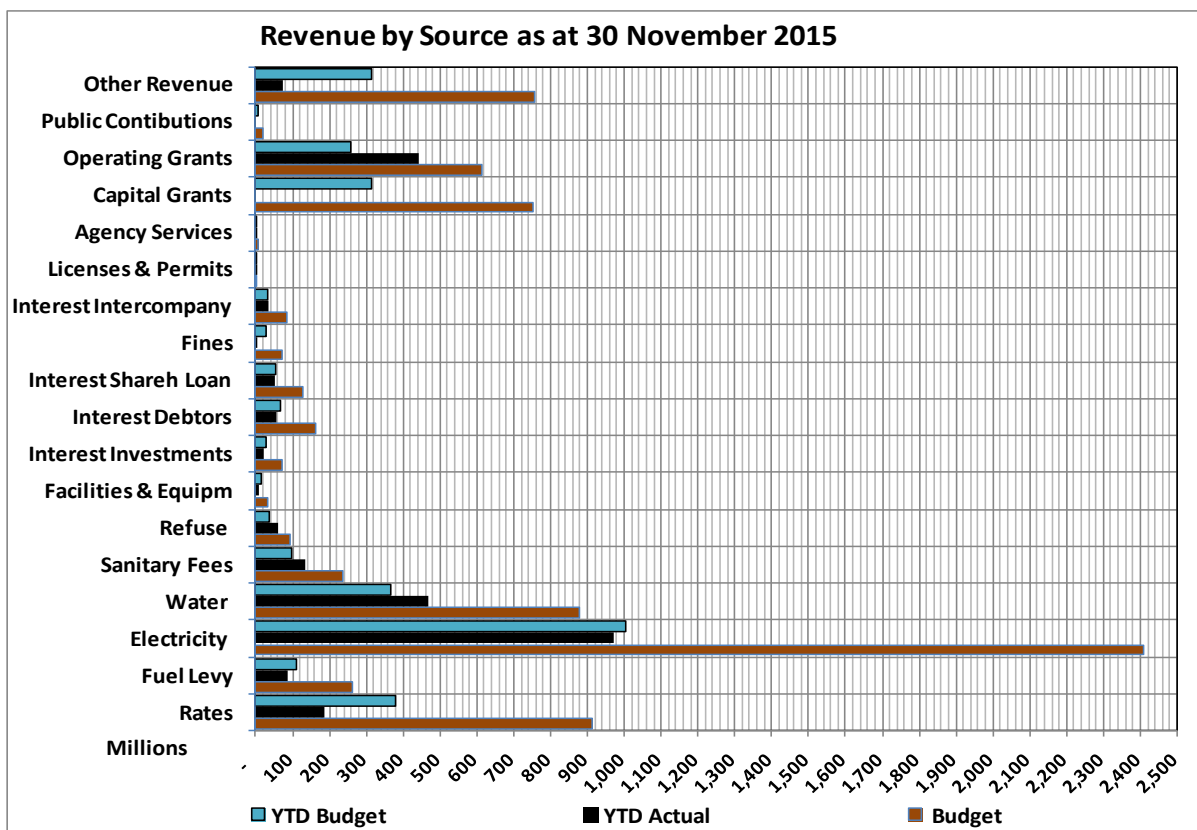
- Property rates have an unfavourable variance of R193.311 million for the period due to less property rates billed for the period than budgeted due to the reduced market value of the University of the Free State and other properties by the valuation appeals board and the retrospective correction of their billed rates revenue;
- Electricity revenue – Unavourable variance of R31.141 million due to less actual sales than budgeted, less electricity billed and sold for the period because of a seasonal fluctuation,
- Water revenue - Favourable variance of R102.767 million for the period due to an increase in billing, more water billed for the period. The reason for the large difference on the water billed is mainly due to one meter that over clocked during the month. This was subsequently fixed on 2 December 2015 which is just outside of the November month. If this incorrect billing of approximately R166 million is taken out there will be an unfavourable variance of R63.233 million which can be attributed to the water restrictions;
- Services charges – Sanitation revenue has a favourable variance of R38.287 million for the period due to an increase in billing, more sanitation billed for the period and a change in the accounting treatment of revenue forgone and grant and subsidies given for free basic services;
- Services charges – Refuse revenue has a favourable variance of R20.951 million for the period due to an increase in billing, more refuse billed for the period and a change in the accounting treatment of revenue forgone and grant and subsidies given for free basic services;

- Interest earned – External investments have an unfavourable variance of R7.861 million for the period due to lower investment balances than anticipated and interest on shareholder loan not paid by the entity;
- Interest earned –outstanding debtors have a unfavourable variance of R10.879 million due to the reduced market values of properties by the valuation appeals board and the respective correction on the interest on the outstanding interest of those debtors accounts;
- Fines - Unfavourable variance of R27.444 million is due to the non-accrual of traffic fines, which is -91.02% on a year to date target;
- Government Grants and subsidies – Operating: R186.244 million favourable mainly due to the equitable share received in advance – R192.695 million received in November 2015;
- Other revenue (R261.833 million) unfavourable due to a combination of under/over collection on various revenue items, non-cash items and GRAP issues only accounted for when finalising the financial statements and
- Transfers recognised – Capital: R314.168 million unfavourable due the non recognition of capital grants, slow spending and implementation of projects for the period.

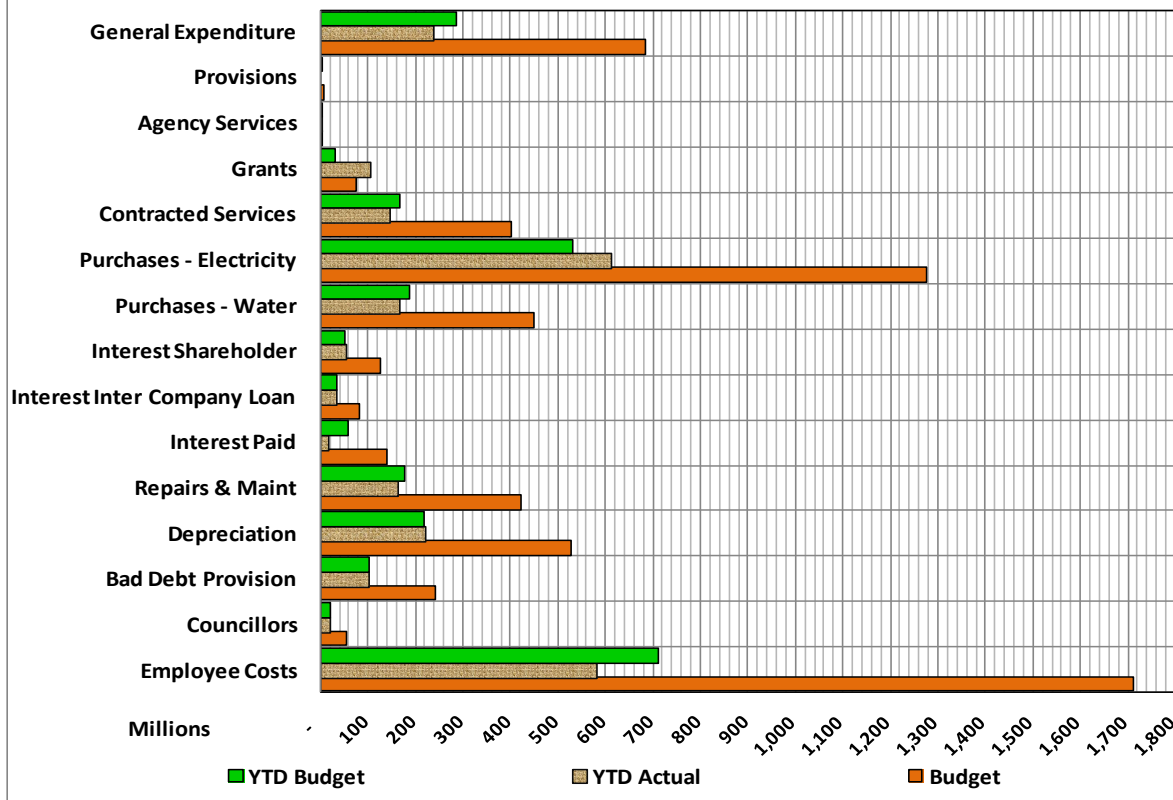
The major operating expenditure variances against the approved budget are:

- Employee related costs – Favourable variance of R132.485 million due to unfilled vacancies;
- Debt impairment – On target;
- Depreciation – On target;
- Finance charges – Favourable variance of R43.692 million, mainly due to interest charges/costs not yet due for repayment on external loans;
- Bulk purchases – Unfavourable variance of R59.502 million, due to a combination of more electricity bought than budgeted (seasonable fluctuation) and less water bought for the period (water restrictions);
- Other materials (R15.342 million) favourable due to under-spending and slow implementation of projects;
- Contracted services (R21.807 million) favourable due to under-spending;
- Transfers and grants (R57.240 million) unfavourable mainly due to more grants and subsidies given as free basic services for indigent beneficiaries than budgeted to date and the change in the accounting treatment of grants given on the free basic services;
- Other expenditure (R34.195 million) favourable due to under spending, GRAP and non-cash issues only accounted for when finalising the annual financial statements.

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



Operating Expenditure by Type as at 30 November 2015

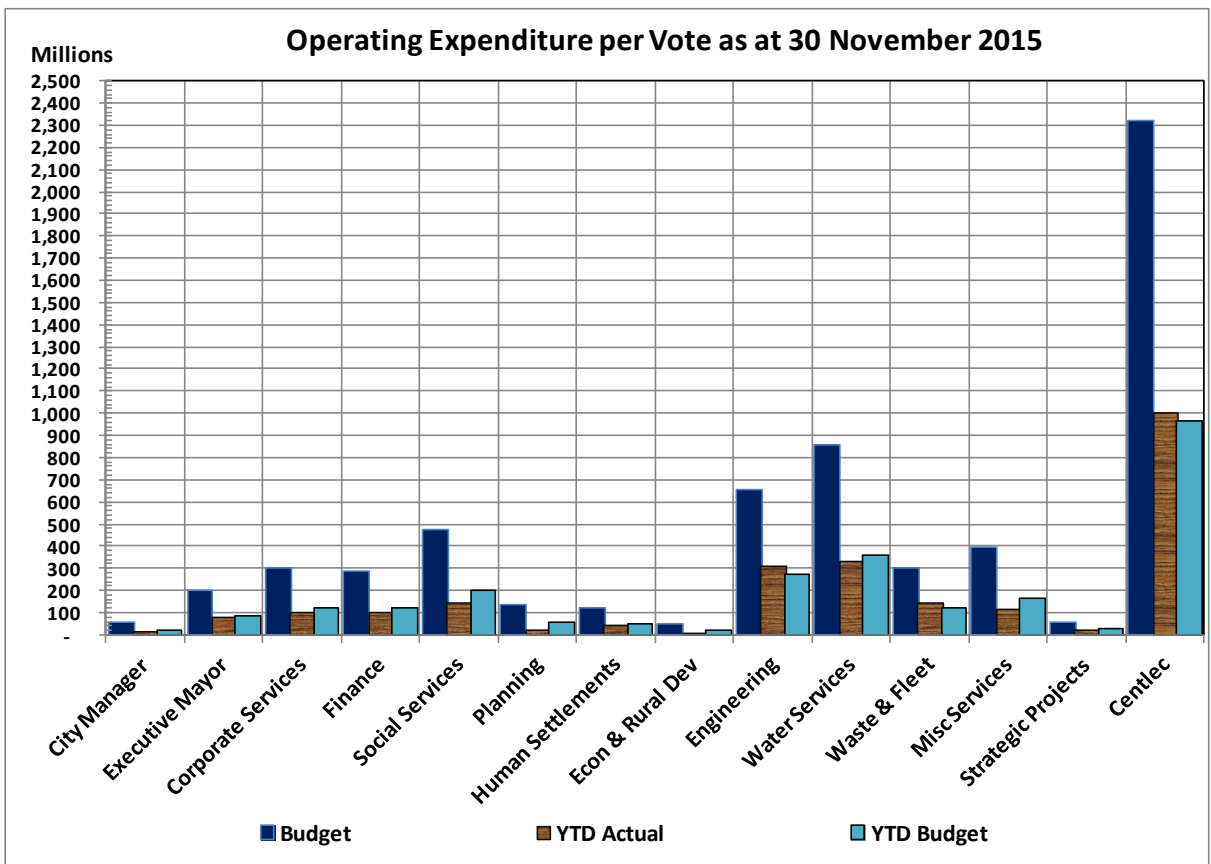
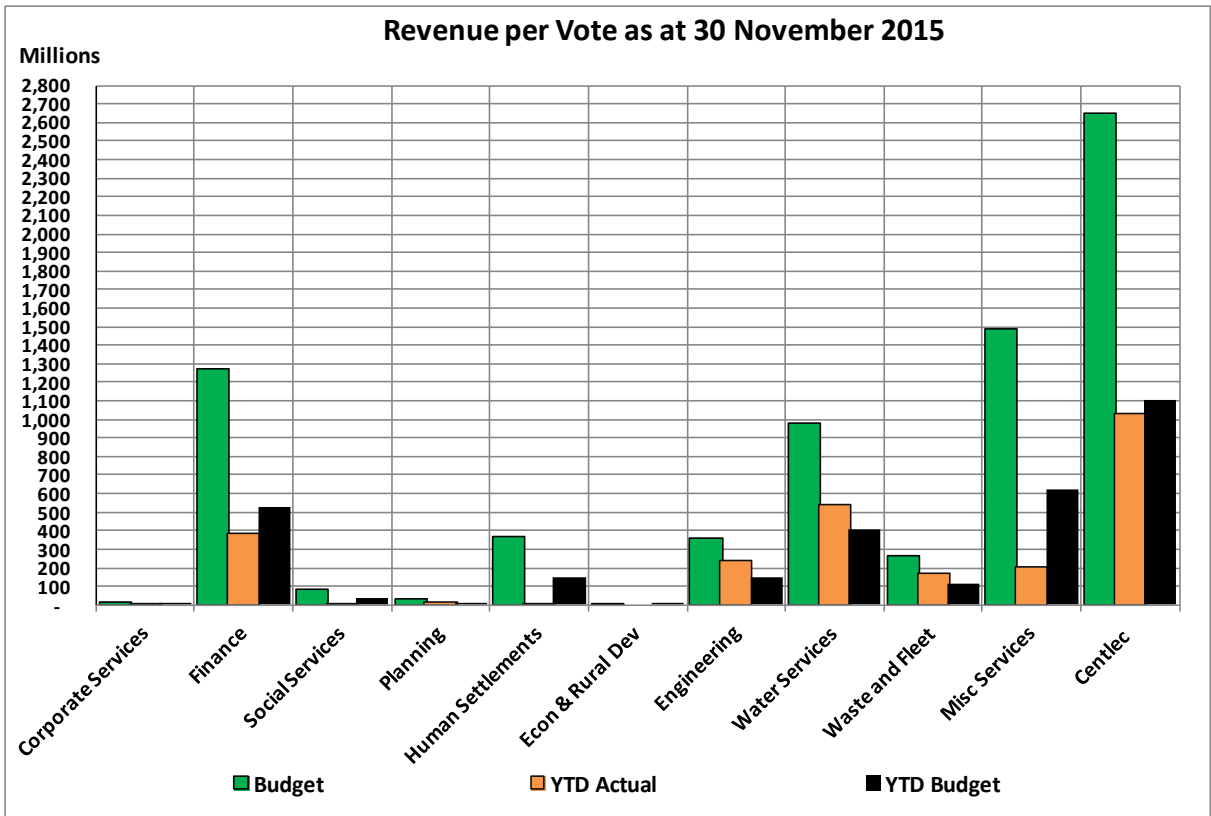


The table below shows the revenue and expenditure per vote:

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

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	13,304	-	148	2,195	5,543	(3,349)	-60.4%	13,304
Vote 4 - Finance	-	1,269,361	-	19,665	386,631	528,900	(142,270)	-26.9%	1,269,361
Vote 5 - Social Services	-	81,545	-	1,625	7,618	33,977	(26,359)	-77.6%	81,545
Vote 6 - Planning	-	28,190	-	2,636	11,442	11,746	(304)	-2.6%	28,190
Vote 7 - Human Settlement and Housing	-	364,267	-	1,276	5,764	151,778	(146,014)	-96.2%	364,267
Vote 8 - Economic and Rural Development	-	557	-	-	-	232	(232)	-100.0%	557
Vote 9 - Engineering Services	-	357,013	-	60,708	225,103	148,755	76,347	51.3%	357,013
Vote 10 - Water Services	-	975,463	-	263,548	541,688	406,443	135,245	33.3%	975,463
Vote 11 - Waste and Fleet Management	-	265,980	-	67,764	187,486	110,825	76,661	69.2%	265,980
Vote 12 - Miscellaneous Services	-	1,490,439	-	24,254	205,315	621,016	(415,701)	-66.9%	1,490,439
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,648,134	-	174,060	1,035,663	1,103,389	(67,726)	-6.1%	2,648,134
Total Revenue by Vote	-	7,494,251	-	615,684	2,608,904	3,122,605	(513,701)	-16.5%	7,494,251
Expenditure by Vote									
Vote 1 - City Manager	-	56,089	-	2,974	14,106	23,371	(9,265)	-39.6%	56,089
Vote 2 - Executive Mayor	-	203,542	-	11,857	79,114	84,809	(5,696)	-6.7%	203,542
Vote 3 - Corporate Services	-	298,844	-	21,042	101,925	124,518	(22,594)	-18.1%	298,844
Vote 4 - Finance	-	286,591	-	16,988	101,347	119,413	(18,066)	-15.1%	286,591
Vote 5 - Social Services	-	474,628	-	31,849	147,290	197,762	(50,472)	-25.5%	474,628
Vote 6 - Planning	-	135,324	-	5,018	23,297	56,385	(33,088)	-58.7%	135,324
Vote 7 - Human Settlement and Housing	-	119,186	-	7,148	43,821	49,661	(5,840)	-11.8%	119,186
Vote 8 - Economic and Rural Development	-	47,672	-	3,436	13,092	19,863	(6,771)	-34.1%	47,672
Vote 9 - Engineering Services	-	651,923	-	70,542	303,424	271,635	31,790	11.7%	651,923
Vote 10 - Water Services	-	858,704	-	76,553	333,524	357,793	(24,270)	-6.8%	858,704
Vote 11 - Waste and Fleet Management	-	299,024	-	32,577	150,497	124,593	25,903	20.8%	299,024
Vote 12 - Miscellaneous Services	-	396,498	-	24,728	118,732	165,207	(46,476)	-28.1%	396,498
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	57,940	-	6,761	20,820	24,142	(3,322)	-13.8%	57,940
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,320,960	-	177,118	1,002,853	967,067	35,786	3.7%	2,320,960
Total Expenditure by Vote	-	6,206,926	-	488,590	2,453,841	2,586,219	(132,378)	-5.1%	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	127,094	155,062	536,386	(381,323)	-71.1%	1,287,325

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



Capital Expenditure Report (Annexure B – Table C5)

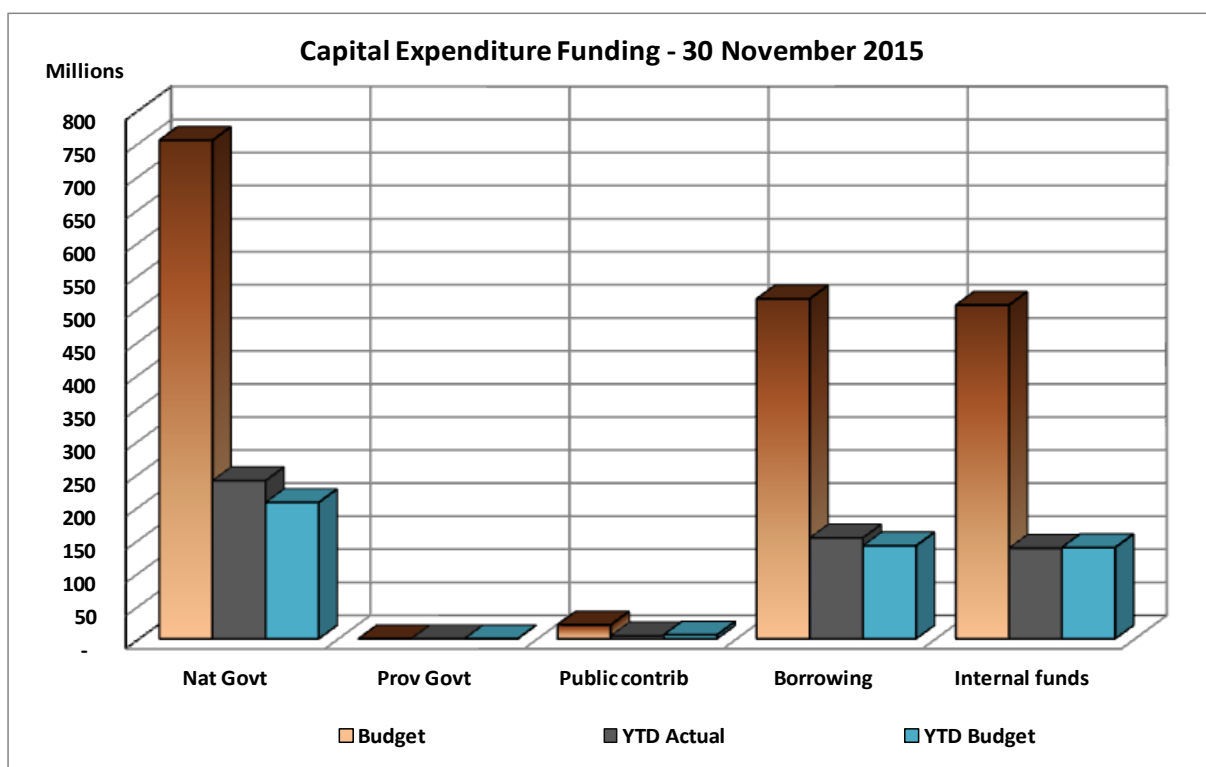
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is **108.75%** (R533.169 million on the year to date approved budgeted target of R490.270 million of the annual approved budget). On an annual basis we have spent **only 29.72%** (R533.169 million expenditure versus R1 793.891 million budget, calculated on 5 months of the year of the approved annual budgeted amount).

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Budget 2015/16 R'000	YTD Budget Target Dec 2015 R'000	YTD Actual Dec 2015 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 793 891	490 270	533 169	(42 899)
Capital Financing				
National Government	754 004	206 069	239 119	(33 050)
Provincial Government	0	0	160	(160)
Public Contributions	20 953	5 726	4 363	1 363
Borrowing	514 256	140 546	152 596	(12 050)
Internally Generated Funds	504 678	137 929	136 931	998
Financing Total	1 793 891	490 270	533 169	(42 899)

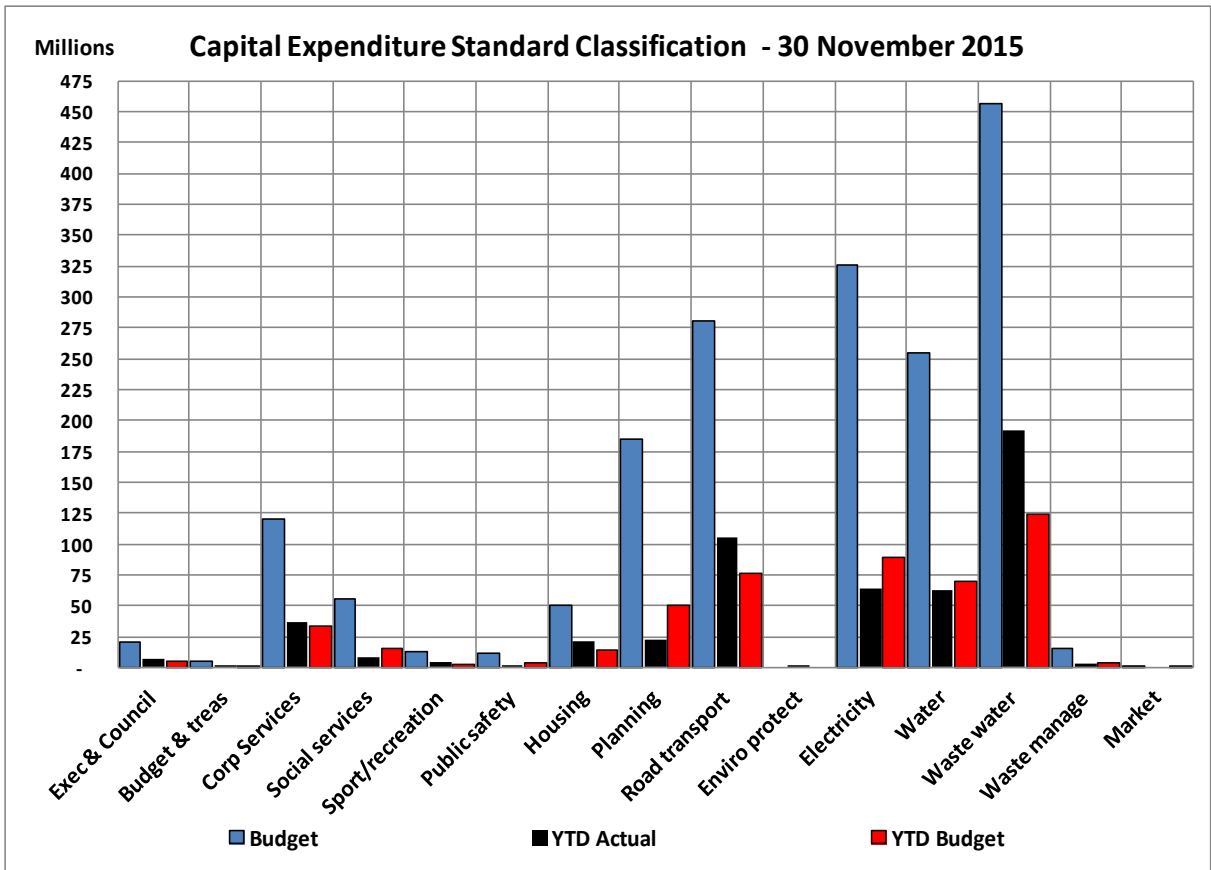
The following chart indicates the capital expenditure financing.



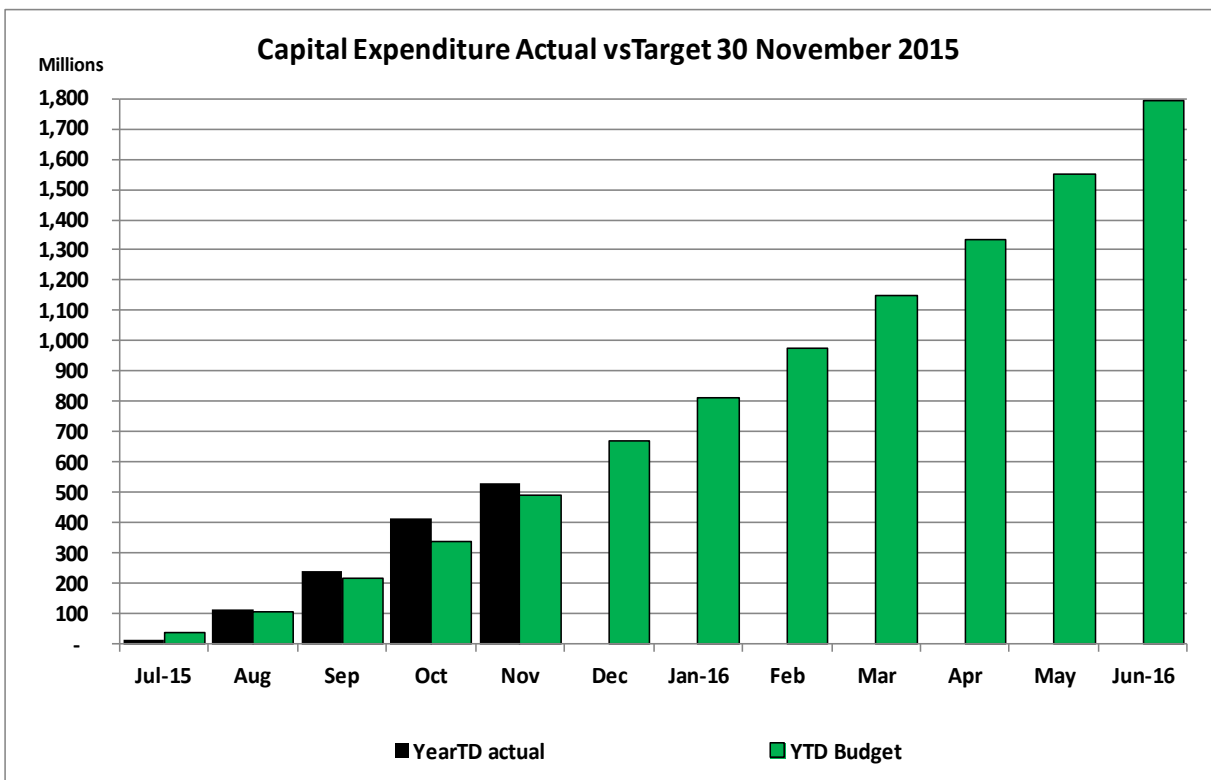
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R4.183 million more than budget target)
Community and public safety	(R2.001 million more than budget target)
Economic and environmental services	(R1.318 million more than budget target)
Electricity	(R24.514 million less than budget target)
Water	(R6.816 million less than budget target)
Waste water management	(R67.826 million more than budget target)
Waste management	(R893 000 less than budget target)

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



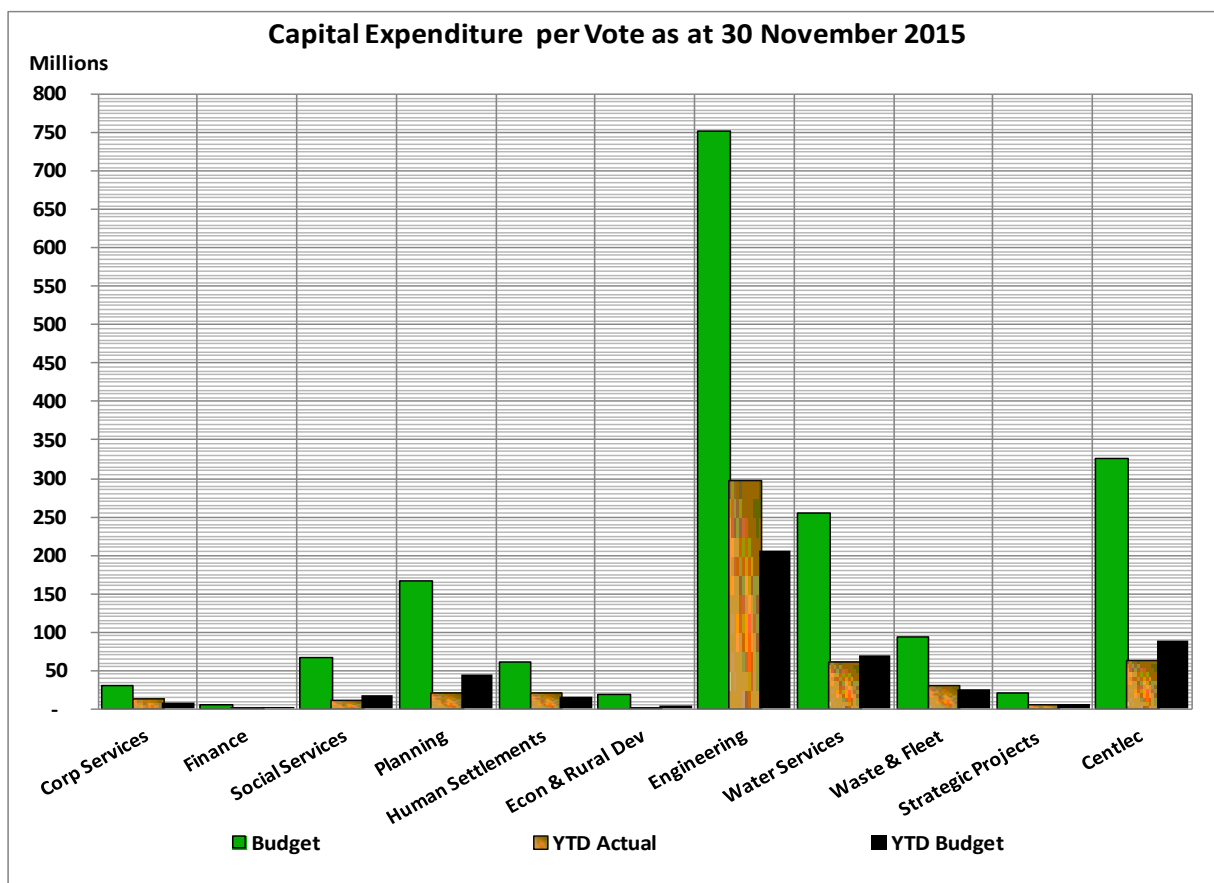
The following chart compares the year to date actual expenditure with the year to date approved budget (target).



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

Capital Expenditure per Vote	Approved Budget	YTD Actual	YTD Budget	Percentage on Approved Budget
Corp Services	29,540,313	13,188,867	8,073,368	44.65%
Finance	5,604,699	954,841	1,531,764	17.04%
Social Services	67,600,906	12,692,577	18,475,328	18.78%
Planning	166,638,788	21,554,022	45,542,381	12.93%
Human Settlements	60,200,000	21,087,825	16,452,660	35.03%
Econ & Rural Dev	18,853,432	608,324	5,152,643	3.23%
Engineering	751,986,683	297,229,551	205,517,960	39.53%
Water Services	255,062,870	62,892,908	69,708,682	24.66%
Waste & Fleet	93,046,000	31,337,842	25,429,472	33.68%
Strategic Projects	20,000,000	7,216,703	5,466,000	36.08%
Centlec	325,356,848	64,405,784	88,920,027	19.80%
	1,793,890,539	533,169,244	490,270,284	29.72%

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



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

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

The CFS report for the period ending 30 November 2015 indicates a closing balance (cash and cash equivalents) of **R561.362 million** (October 2015 – R581.322 million) which comprises of the following:

- Bank balance and cash R152.066 million (Mangaung)
- Bank balance and cash R24.389 million (Centlec)
- Bank balance and cash R3.355 million (Market)
- Investment deposits R17.795 million (Mangaung)
- Investment deposits R363.757 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R389.217 million**, resulting in an **R48.717 million** favourable variance, as compared to a year to target of **R340.500 million** due to significant amounts paid by the province;
- Service charges reflect a year to date amount of **R1 291.534 million**, resulting in a **R124.239 million** unfavourable variance, as compared to a year target of **R1 415.773 million** mainly due to water restrictions – less water sold;
- Other revenue reflect a year to date amount of **R349.370 million**, resulting in a **R46.930 million** unfavourable variance, as compared to a year target of **R396.299 million**;
- Operating grants and subsidies show a year to date amount of **R455.474 million** compared to a year target of **R256.356 million** (**R199.118 million** favourable variance due to the equitable share received in advance);
- Capital grants and subsidies show a year to date amount of **R392.097 million** compared to a year to date target of **R314.168 million** (**R77.929 million** favourable variance due to the USDG received in advance);
- Interest show a year to date amount of **R30.503 million** compared to a year target of **R135.609 million** (**R105.105 million** unfavourable variance mainly due to low collection of interest on outstanding debtors and interest on intercompany loan);
- Cash flows from financing activities: Borrowing long term reflects a year to date amount of **R0**, against a budgeted year to date amount of **R72.083 million**. R173 million is still to be received during the year;
- The following grants and allocations were received during the month:
 - ✓ Integrated National Electrification Programme Grant – R5.9 million;
 - ✓ Expanded Public Works Programme – R929 000;
 - ✓ Equitable Share – R192.695 million;
 - ✓ Integrated City Development Grant – R5.078 million;
 - ✓ Neighbourhood Development Partnership Grant– R7.870 million and
 - ✓ Sports, Arts, Culture and Recreation – R1.5 million

With regard to payments:

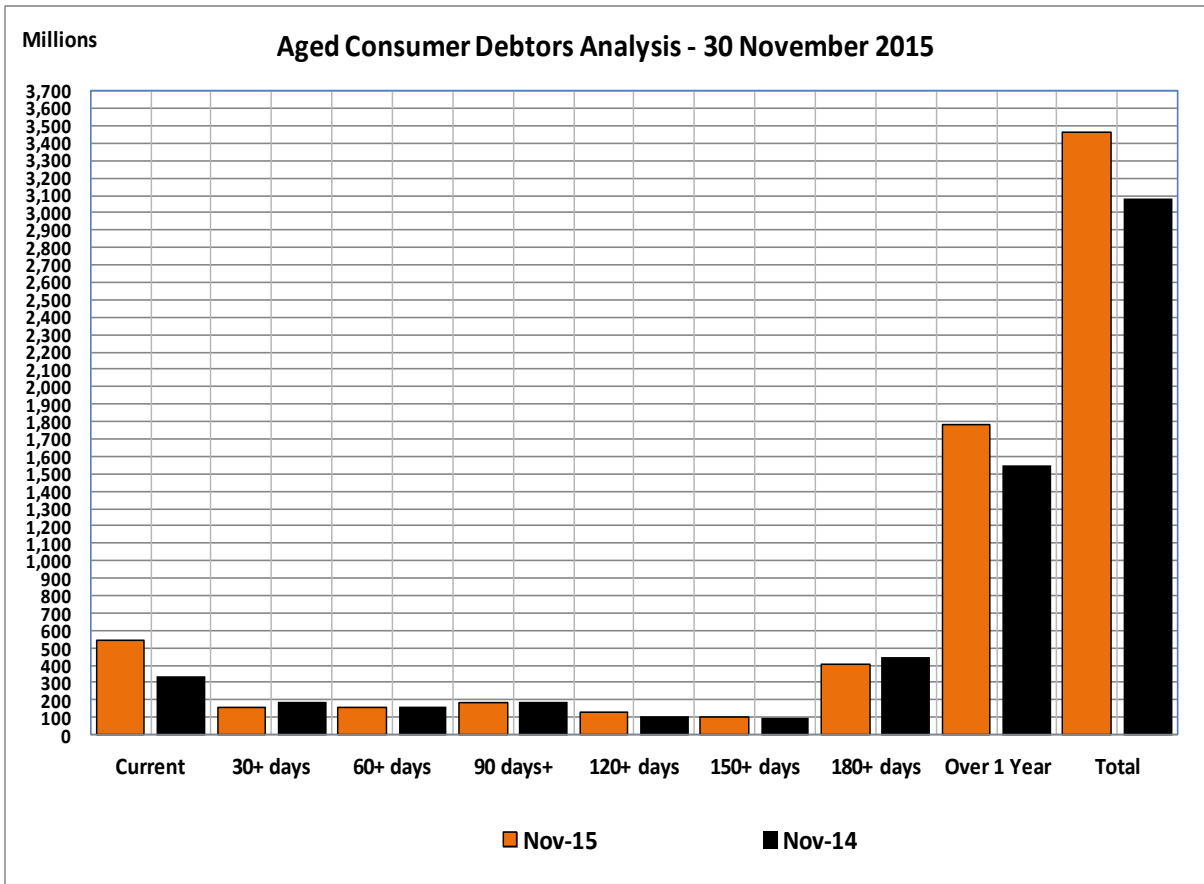
- Suppliers and employee payments indicate a year to date amount of **R2 347.822 million** (**R330.402 million** unfavourable variance) compared to a year to date target of **R2 017.420 million** mainly due to year end creditors (2014/15) only paid in July 2015;
- Capital payments indicate a year to date amount of **R663.229 million** (**R1.446 million** unfavourable variance) compared to a target of **R661.784 million** mainly due to contracts in respect of 2014/15 only paid in July 2015;
- Finance charges shows a year to date amount of **R8.447 million** compared to a year target of **R85.571 million** (**R77.124 million** favourable variance) due to interest only payable later in the year and the external loan of R173 million not yet received;
- Transfers and grants indicate a year to date amount of **R1.353 million** (**R16.570 million** favourable variance) compared to a target of **R17.923 million** and
- Repayment of borrowing indicate a year to date amount of **R3.238 million** (**R51.402 million** favourable variance) compared to a target of **R54.640 million**.

Outstanding Debtors Report (Annexure B – Table SC3)

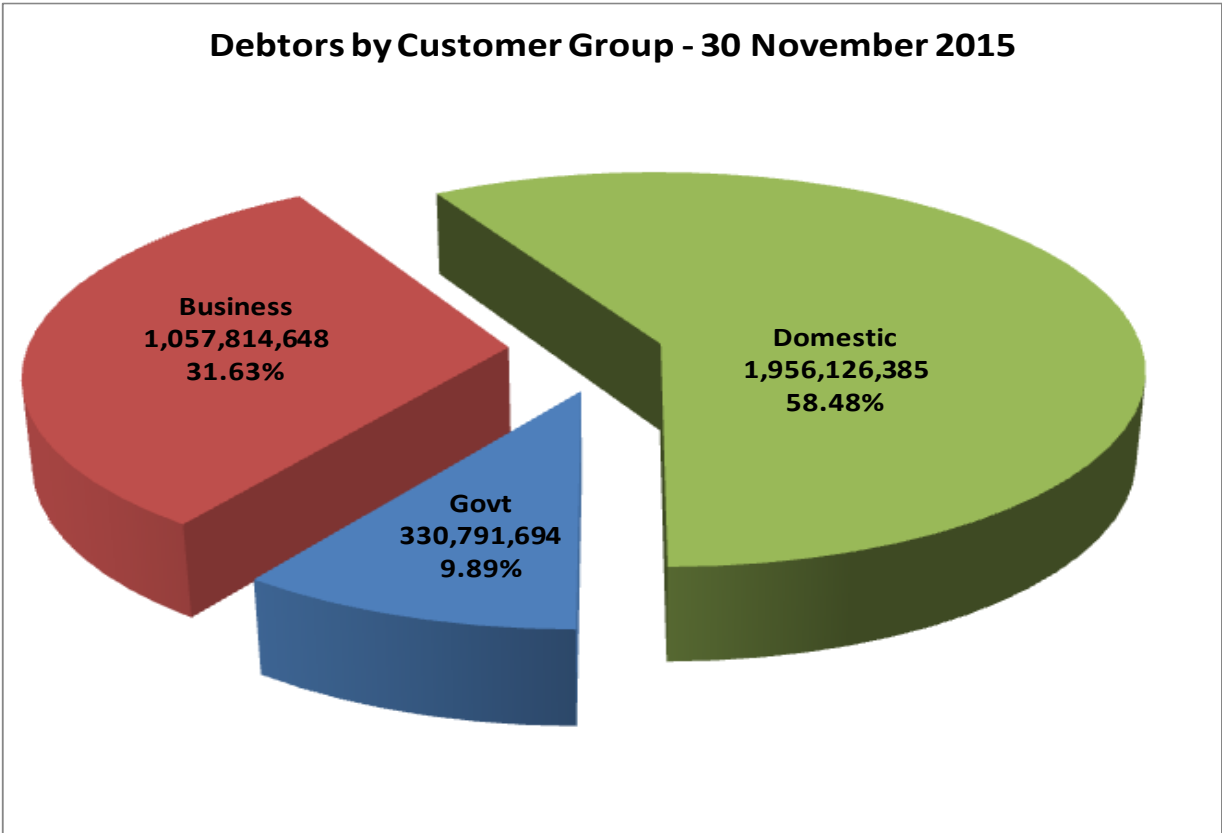
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The net debtors balance as at 30 November 2015 is **R3 460.019 million** (October 2015 – R3 342.818 million) after excluding R5 645 (October 2015 – R1.998 million) for electricity owed to Centlec and R11.900 million (October 2015 – R11.823 million) for other departmental charges, thus reflecting an increase of R117.201 million (3.51%) for the month.

The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 785.213 million** (R1 594.500 million – November 2014) is outstanding in this category, with **R1 222.347 million** attributable to households, an increase of R141.082 million (13.05%) from the balance of R1 081.265 million in November 2014.

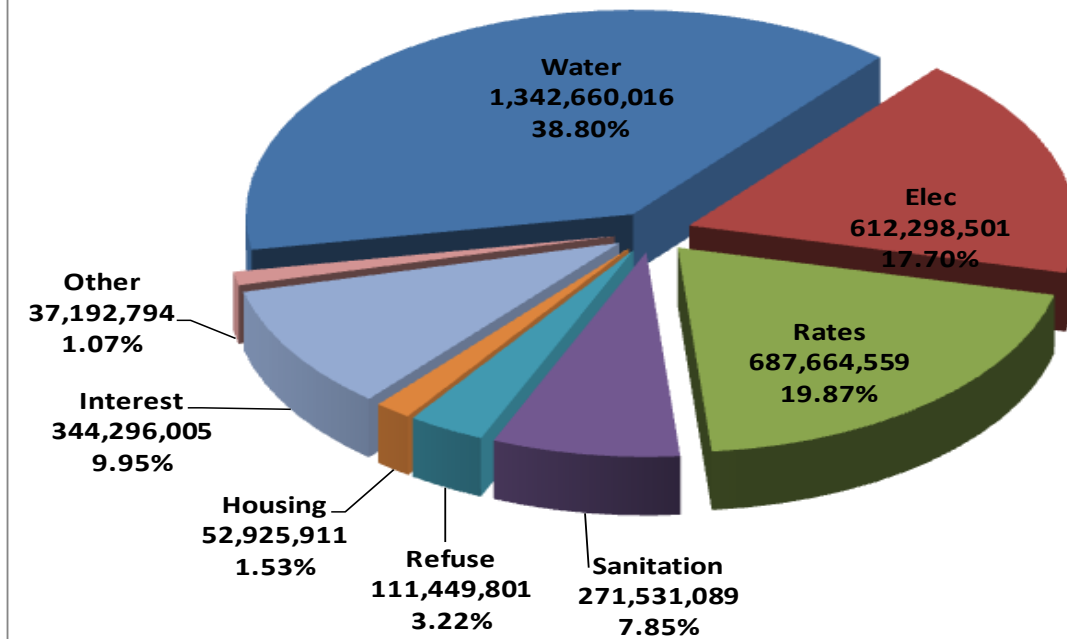


The following chart indicates the outstanding debtors per customer group (excluding electricity owned to Centlec and other departmental charges as explained above).



The following chart indicates the outstanding debtors by income source (excluding electricity owned to Centlec and other departmental charges as explained above).

Debtors by Income Source - 30 November 2015



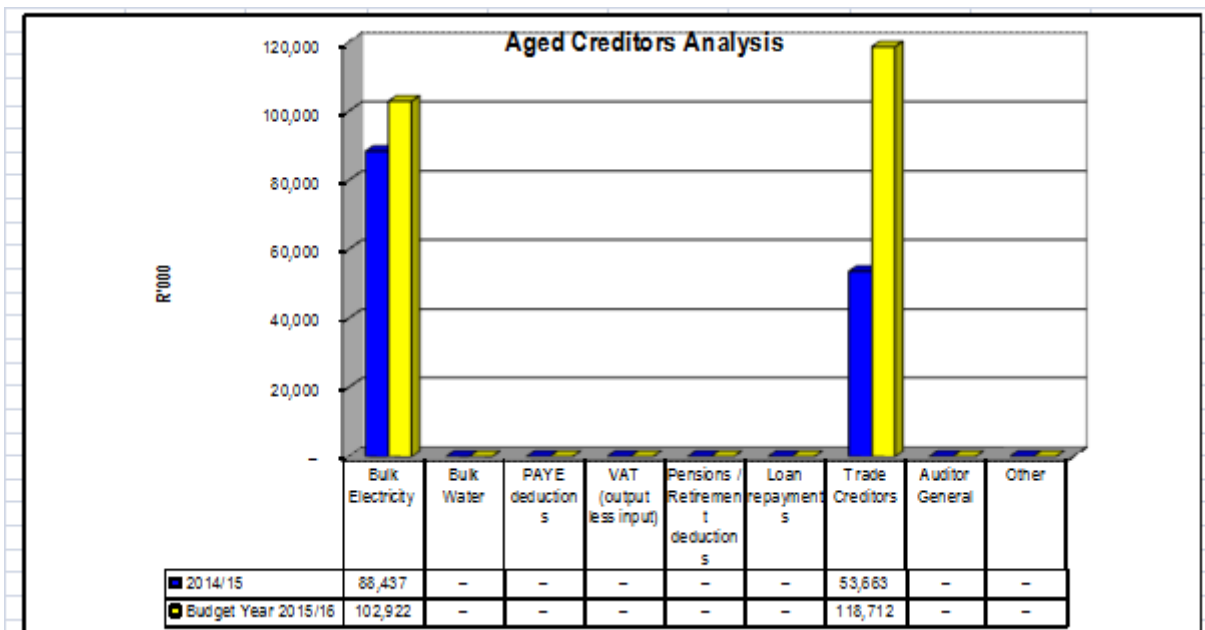
Outstanding Creditors Report (Annexure B – Table SC4)

The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to R221.634 million compared to an amount of R220.175 million in October 2015. The net increase of R1.459 million is in trade creditors that increased with R5.613 million and electricity that decreased with R4.154 million.

The total trade creditors for the period ending 30 November 2015 comprises out of the following:

- Bulk electricity R102.922 million
- Trade creditors Centlec R13.082 million
- Trade creditors Mangaung R105.630 million
- Total R221.634 million**

The following chart compares this month's results with the previous financial year.



Key Performance Indicators (Annexure B – Table SC2)

The table refers to the agreed objectives as contained within the Restructuring Grant conditions and the actual percentages achieved.

Investment Portfolio (Annexure B – Table SC5)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R381.552 million** as at 30 November 2015 against **R552.511 million** at 31 October 2015.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 November 2015 indicates various financial risks which require monitoring during the financial year:

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

As at the end of November 2015 the operating revenue (excluding capital grants) and expenditure actual represented **38.83%** and **39.53%**, respectively of the approved annual budget. The outcome reflects a variance of **2.84%** (unfavourable) and **2.14%** (favourable) respectively, when compared to the target of **41.67%**. However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the equitable share and fuel levy received in advance, expenditure has to be restrained, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 30 November 2015 represents only **29.72%** when compared to a target of **41.67%** (5 months), a variance of **11.95%** for the year against the target.

5. KEY NOVEMBER 2015 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

- Human Resources
Not applicable.
- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 30 November 2015, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

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

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

- Previous Mayoral Committee Resolutions:
Not applicable.

9. CONCLUSION

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

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this preliminary statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 30 November 2015 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

PREPARED BY:



**H T KOEN
ACTING GENERAL MANAGER
FINANCIAL MANAGEMENT**

DATE: 9/12/2015

SUBMITTED BY:



**E.M. MOHLAHLA
CHIEF FINANCIAL OFFICER**

DATE: 2015/12/9

City Manager's quality certification

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

- the monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **30 November 2015** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: T. Mea

Acting City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 2015/12/15

Explanation of legal requirements

Section 71 of the MFMA requires that the monthly report should contain:

- (a) actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per **vote**;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those **allocations**, excluding expenditure on-
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
 - (i) any **material variances** from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan;
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The statement must also include:

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of **section 87(10)**.
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

Further, in terms of Government Notice 27431 dated 1 April 2005, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Investment Regulations: the following is applicable:

Reporting requirements:

9. (1) The accounting officer of a municipality or municipal entity must within 10 working days of the end of each month, as part of the section 71 report required by the Act, submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with generally recognised accounting practice the investment portfolio of that municipality or municipal entity as at the end of the month.
- (2) The report referred to in sub regulation (1) must set out at least –
 - (a) the **market value** of each investment as at the beginning of the reporting period;
 - (b) any changes to the investment portfolio during the reporting period;
 - (c) the market value of each investment as at the end of the reporting period; and
 - (d) fully accrued interest and yield for the reporting period.

[**Highlighted** requirements are further explained below].

Certain 'prescribed' municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose the required electronic reports were progressively lodged with the National Treasury and for November 2015 the reports were submitted on 11 December 2015. These reports are:

- Statement of Financial Performance (OSA)
- Capital expenditure report (CAA)
- Cash Flow Statement (CFA)
- Outstanding Debtors report (AD)
- Outstanding Creditors report (AC)
- Statement of Financial Position actual (BSAC)

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of

electronic submission have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published quarterly; therefore it is prudent that the Executive Mayor's report be prepared on a similar basis to ensure alignment.

Section 71(1) (e) refers to a requirement to report on 'allocations' received. The term, 'allocations' refers to government grants received from other spheres of government. These are reported upon in the Statement of Financial Performance.

National Treasury has determined the definition of a 'vote'. Each municipality may determine the vote format for its expenditure, provided it also supplies Government Financial Statistical (GFS) analysis.

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 9 December 2015.

The market value of the investment portfolio is based on the contractual/ cost price of the investment portfolio.

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

Main Tables	Consolidated Monthly Budget Statements
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
Supporting Tables	
Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
Table SC7	Monthly Budget Statement - Transfers and grant expenditure
Table SC8	Monthly Budget Statement - Councillor and staff benefits
Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

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

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	913,073	-	(42,759)	187,136	380,447	(193,311)	-51%	913,073
Service charges	-	3,615,605	-	427,403	1,637,366	1,506,502	130,864	9%	3,615,605
Investment revenue	-	154,382	-	10,156	56,465	64,326	(7,861)	-12%	154,382
Transfers recognised - operational	-	615,255	-	192,695	442,600	256,356	186,244	73%	615,255
Other own revenue	-	1,420,979	-	28,189	285,337	592,075	(306,738)	-52%	1,420,979
Total Revenue (excluding capital transfers and contributions)	-	6,719,294	-	615,684	2,608,904	2,799,706	(190,803)	-7%	6,719,294
Employee costs	-	1,711,051	-	118,858	580,453	712,938	(132,485)	-19%	1,711,051
Remuneration of Councillors	-	54,216	-	4,198	20,991	22,590	(1,599)	-7%	54,216
Depreciation & asset impairment	-	527,384	-	43,949	219,743	219,744	(0)	-0%	527,384
Finance charges	-	224,941	-	10,245	50,034	93,726	(43,692)	-47%	224,941
Materials and bulk purchases	-	2,152,071	-	174,150	940,856	896,696	44,160	5%	2,152,071
Transfers and grants	-	117,571	-	19,859	106,228	48,988	57,240	117%	117,571
Other expenditure	-	1,419,692	-	117,331	535,536	591,538	(56,002)	-9%	1,419,692
Total Expenditure	-	6,206,926	-	488,590	2,453,841	2,586,219	(132,378)	-5%	6,206,926
Surplus/(Deficit)	-	512,368	-	127,094	155,062	213,487	(58,425)	-27%	512,368
Transfers recognised - capital	-	754,004	-	-	-	314,168	(314,168)	-100%	754,004
Contributions & Contributed assets	-	20,953	-	-	-	8,730	(8,730)	-100%	20,953
Surplus/(Deficit) after capital transfers & contributions	-	1,287,325	-	127,094	155,062	536,386	(381,323)	-71%	1,287,325
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,287,325	-	127,094	155,062	536,386	(381,323)	-71%	1,287,325
Capital expenditure & funds sources									
Capital expenditure	-	1,793,891	-	120,801	533,169	490,270	42,899	9%	1,793,891
Capital transfers recognised	-	754,004	-	63,527	239,279	206,069	33,210	16%	754,004
Public contributions & donations	-	20,953	-	890	4,363	5,726	(1,363)	-24%	20,953
Borrowing	-	514,256	-	23,290	152,596	140,546	12,050	9%	514,256
Internally generated funds	-	504,678	-	33,094	136,931	137,928	(997)	-1%	504,678
Total sources of capital funds	-	1,793,891	-	120,801	533,169	490,270	42,899	9%	1,793,891
Financial position									
Total current assets	-	3,409,171	-	-	2,413,307	-	-	-	3,409,171
Total non current assets	-	14,227,264	-	-	13,613,856	-	-	-	14,227,264
Total current liabilities	-	1,884,610	-	-	1,210,529	-	-	-	1,884,610
Total non current liabilities	-	1,791,639	-	-	1,704,224	-	-	-	1,791,639
Community wealth/Equity	-	13,960,186	-	-	13,112,411	-	-	-	13,960,186
Cash flows									
Net cash from (used) operating	-	1,770,697	-	94,751	550,572	737,791	187,218	25%	1,770,697
Net cash from (used) investing	-	(1,587,741)	-	(114,230)	(663,229)	(661,559)	1,671	-0%	(1,587,741)
Net cash from (used) financing	-	47,864	-	(481)	(2,275)	19,944	22,219	111%	47,864
Cash/cash equivalents at the month/year end	-	680,156	-	-	561,362	545,510	(15,852)	-3%	907,115
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	553,326	159,349	155,583	185,540	126,627	103,314	402,972	1,785,213	3,471,924
Creditors Age Analysis									
Total Creditors	195,319	14,684	6,800	4,831	-	-	-	-	221,634

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Governance and administration</i>	-	2,826,737	-	44,706	596,720	1,177,807	(581,087)	-49%	2,826,737
Executive and council	-	1,712	-	-	-	713	(713)	-100%	1,712
Budget and treasury office	-	2,758,087	-	43,920	591,946	1,149,203	(557,257)	-48%	2,758,087
Corporate services	-	66,938	-	786	4,774	27,891	(23,117)	-83%	66,938
<i>Community and public safety</i>	-	390,380	-	2,102	9,664	162,658	(152,994)	-94%	390,380
Community and social services	-	5,855	-	543	2,927	2,440	488	20%	5,855
Sport and recreation	-	2,080	-	132	604	867	(262)	-30%	2,080
Public safety	-	73,881	-	853	3,211	30,784	(27,573)	-90%	73,881
Housing	-	308,542	-	575	2,921	128,559	(125,638)	-98%	308,542
Health	-	23	-	-	1	9	(9)	-93%	23
<i>Economic and environmental services</i>	-	9,801	-	737	3,437	4,084	(647)	-16%	9,801
Planning and development	-	7,096	-	650	2,658	2,957	(299)	-10%	7,096
Road transport	-	2,472	-	78	493	1,030	(537)	-52%	2,472
Environmental protection	-	233	-	8	286	97	189	194%	233
<i>Trading services</i>	-	4,245,267	-	566,081	1,989,940	1,768,861	221,078	12%	4,245,267
Electricity	-	2,648,134	-	174,060	1,035,663	1,103,389	(67,726)	-6%	2,648,134
Water	-	975,463	-	263,548	541,688	406,443	135,245	33%	975,463
Waste water management	-	355,690	-	60,708	225,103	148,204	76,898	52%	355,690
Waste management	-	265,980	-	67,764	187,486	110,825	76,661	69%	265,980
<i>Other</i>	-	22,065	-	2,059	9,142	9,194	(51)	-1%	22,065
Total Revenue - Standard	-	7,494,251	-	615,684	2,608,904	3,122,605	(513,701)	-16%	7,494,251
Expenditure - Standard									
<i>Governance and administration</i>	-	1,401,089	-	94,316	480,865	583,787	(102,922)	-18%	1,401,089
Executive and council	-	390,291	-	22,644	119,440	162,621	(43,181)	-27%	390,291
Budget and treasury office	-	647,811	-	40,995	214,392	269,921	(55,530)	-21%	647,811
Corporate services	-	362,987	-	30,676	147,033	151,244	(4,211)	-3%	362,987
<i>Community and public safety</i>	-	578,698	-	38,405	186,924	241,124	(54,201)	-22%	578,698
Community and social services	-	184,730	-	11,645	48,462	76,971	(28,509)	-37%	184,730
Sport and recreation	-	51,112	-	3,095	14,467	21,296	(6,830)	-32%	51,112
Public safety	-	244,730	-	17,406	86,001	101,971	(15,970)	-16%	244,730
Housing	-	84,296	-	5,584	34,448	35,123	(675)	-2%	84,296
Health	-	13,830	-	675	3,546	5,762	(2,217)	-38%	13,830
<i>Economic and environmental services</i>	-	512,102	-	46,188	178,230	213,376	(35,146)	-16%	512,102
Planning and development	-	99,522	-	5,776	24,788	41,468	(16,679)	-40%	99,522
Road transport	-	380,574	-	38,423	144,573	158,573	(13,999)	-9%	380,574
Environmental protection	-	32,006	-	1,988	8,868	13,336	(4,467)	-33%	32,006
<i>Trading services</i>	-	3,681,484	-	307,978	1,599,729	1,533,952	65,777	4%	3,681,484
Electricity	-	2,320,960	-	177,118	1,002,853	967,067	35,786	4%	2,320,960
Water	-	858,704	-	76,553	333,524	357,793	(24,270)	-7%	858,704
Waste water management	-	266,875	-	31,835	157,471	111,198	46,273	42%	266,875
Waste management	-	234,944	-	22,472	105,882	97,894	7,988	8%	234,944
<i>Other</i>	-	33,553	-	1,704	8,093	13,980	(5,887)	-42%	33,553
Total Expenditure - Standard	-	6,206,926	-	488,590	2,453,841	2,586,219	(132,378)	-5%	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	127,094	155,062	536,386	(381,323)	-71%	1,287,325

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Municipal governance and administration	-	2,826,737	-	44,706	596,720	1,177,807	(581,087)	-49%	2,826,737
Executive and council	-	1,712	-	-	-	713	(713)	-100.00%	1,712
Mayor and Council	-	1,712	-	-	-	713	(713)	-100.00%	1,712
Municipal Manager	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	2,758,087	-	43,920	591,946	1,149,203	(557,257)	-48.49%	2,758,087
Corporate services	-	66,938	-	786	4,774	27,891	(23,117)	-82.88%	66,938
Human Resources	-	7,360	-	0	1,375	3,067	(1,692)	-55.17%	7,360
Information Technology	-	-	-	-	-	-	-	-	-
Property Services	-	55,725	-	700	2,843	23,219	(20,376)	-87.76%	55,725
Other Admin	-	3,853	-	86	556	1,605	(1,049)	-65.36%	3,853
Community and public safety	-	390,380	-	2,102	9,664	162,658	(152,994)	-94.06%	390,380
Community and social services	-	5,855	-	543	2,927	2,440	488	19.98%	5,855
Libraries and Archives	-	341	-	16	91	142	(51)	-35.98%	341
Museums & Art Galleries etc	-	14	-	-	-	6	(6)	-100.00%	14
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	-	2,750	-	225	1,371	1,146	225	19.63%	2,750
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	-	-	-	-	-	-	-	-	-
Other Social	-	2,750	-	301	1,466	1,146	320	27.90%	2,750
Sport and recreation	-	2,080	-	132	604	867	(262)	-30.26%	2,080
Public safety	-	73,881	-	853	3,211	30,784	(27,573)	-89.57%	73,881
Police	-	73,105	-	817	3,043	30,460	(27,417)	-90.01%	73,105
Fire	-	776	-	36	167	323	(156)	-48.24%	776
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Housing	-	308,542	-	575	2,921	128,559	(125,638)	-97.73%	308,542
Health	-	23	-	-	1	9	(9)	-93.02%	23
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	-	23	-	-	1	9	(9)	-93.02%	23
Economic and environmental services	-	9,801	-	737	3,437	4,084	(647)	-15.83%	9,801
Planning and development	-	7,096	-	650	2,658	2,957	(299)	-10.10%	7,096
Economic Development/Planning	-	495	-	-	4	206	(202)	-98.03%	495
Town Planning/Building enforcement	-	6,601	-	650	2,654	2,750	(97)	-3.51%	6,601
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	-	2,472	-	78	493	1,030	(537)	-52.13%	2,472
Roads	-	1,322	-	-	-	551	(551)	-100.00%	1,322
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	1,150	-	78	493	479	14	2.93%	1,150
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Environmental protection	-	233	-	8	286	97	189	194.26%	233
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	-	233	-	8	286	97	189	194.26%	233
Trading services	-	4,245,267	-	566,081	1,989,940	1,768,861	221,078	12.50%	4,245,267
Electricity	-	2,648,134	-	174,060	1,035,663	1,103,389	(67,726)	-6.14%	2,648,134
Electricity Distribution	-	2,646,134	-	174,060	1,035,663	1,102,556	(66,893)	-6.07%	2,646,134
Electricity Generation	-	2,000	-	-	-	833	(833)	-100.00%	2,000
Water	-	975,463	-	263,548	541,688	406,443	135,245	33.28%	975,463
Water Distribution	-	975,463	-	263,548	541,688	406,443	135,245	33.28%	975,463
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	355,690	-	60,708	225,103	148,204	76,898	51.89%	355,690
Sewerage	-	355,690	-	60,708	225,103	148,204	76,898	51.89%	355,690
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	-	265,980	-	67,764	187,486	110,825	76,661	69.17%	265,980
Solid Waste	-	265,980	-	67,764	187,486	110,825	76,661	69.17%	265,980
Other	-	22,065	-	2,059	9,142	9,194	(51)	-0.56%	22,065
Air Transport	-	415	-	73	359	173	186	107.77%	415
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	62	-	-	-	26	(26)	-100.00%	62
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	21,588	-	1,985	8,784	8,995	(212)	-2.35%	21,588
Total Revenue - Standard	-	7,494,251	-	615,684	2,608,904	3,122,605	(513,701)	-16.45%	7,494,251

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure - Standard									
Municipal governance and administration	-	1,401,089	-	94,316	480,865	583,787	(102,922)	-17.63%	1,401,089
Executive and council	-	390,291	-	22,644	119,440	162,621	(43,181)	-26.55%	390,291
<i>Mayor and Council</i>		375,195		21,454	114,636	156,331	(41,695)	-26.67%	375,195
<i>Municipal Manager</i>		15,096		1,189	4,804	6,290	(1,486)	-23.63%	15,096
Budget and treasury office		647,811		40,995	214,392	269,921	(55,530)	-20.57%	647,811
Corporate services	-	362,987	-	30,676	147,033	151,244	(4,211)	-2.78%	362,987
<i>Human Resources</i>		61,130		4,141	20,751	25,471	(4,720)	-18.53%	61,130
<i>Information Technology</i>		73,529		6,074	25,850	30,637	(4,787)	-15.62%	73,529
<i>Property Services</i>		34,890		1,564	9,373	14,538	(5,164)	-35.53%	34,890
<i>Other Admin</i>		193,438		18,897	91,059	80,599	10,460	12.98%	193,438
Community and public safety	-	578,698	-	38,405	186,924	241,124	(54,201)	-22.48%	578,698
Community and social services	-	184,730	-	11,645	48,462	76,971	(28,509)	-37.04%	184,730
<i>Libraries and Archives</i>		25,759		1,507	7,390	10,733	(3,343)	-31.15%	25,759
<i>Museums & Art Galleries etc</i>		2,226		45	401	927	(526)	-56.71%	2,226
<i>Community halls and Facilities</i>		-		-	-	-	-	-	-
<i>Cemeteries & Crematoriums</i>		27,854		1,552	7,256	11,606	(4,349)	-37.47%	27,854
<i>Child Care</i>		-		-	-	-	-	-	-
<i>Aged Care</i>		-		-	-	-	-	-	-
<i>Other Community</i>		-		-	-	-	-	-	-
<i>Other Social</i>		128,892		8,540	33,414	53,705	(20,291)	-37.78%	128,892
Sport and recreation		51,112		3,095	14,467	21,296	(6,830)	-32.07%	51,112
Public safety	-	244,730	-	17,406	86,001	101,971	(15,970)	-15.66%	244,730
<i>Police</i>		155,125		11,783	58,386	64,636	(6,250)	-9.67%	155,125
<i>Fire</i>		73,128		4,874	23,515	30,470	(6,955)	-22.83%	73,128
<i>Civil Defence</i>		-		-	-	-	-	-	-
<i>Street Lighting</i>		-		-	-	-	-	-	-
<i>Other</i>		16,477		750	4,101	6,865	(2,765)	-40.27%	16,477
Housing		84,296		5,584	34,448	35,123	(675)	-1.92%	84,296
Health	-	13,830	-	675	3,546	5,762	(2,217)	-38.47%	13,830
<i>Clinics</i>		-		-	-	-	-	-	-
<i>Ambulance</i>		-		-	-	-	-	-	-
<i>Other</i>		13,830		675	3,546	5,762	(2,217)	-38.47%	13,830
Economic and environmental services	-	512,102	-	46,188	178,230	213,376	(35,146)	-16.47%	512,102
Planning and development	-	99,522	-	5,776	24,788	41,468	(16,679)	-40.22%	99,522
<i>Economic Development/Planning</i>		36,937		3,069	11,387	15,390	(4,003)	-26.01%	36,937
<i>Town Planning/Building enforcement</i>		62,585		2,707	13,402	26,077	(12,676)	-48.61%	62,585
<i>Licensing & Regulation</i>		-		-	-	-	-	-	-
Road transport	-	380,574	-	38,423	144,573	158,573	(13,999)	-8.83%	380,574
<i>Roads</i>		378,385		38,317	144,101	157,661	(13,560)	-8.60%	378,385
<i>Public Buses</i>		-		-	-	-	-	-	-
<i>Parking Garages</i>		2,189		106	473	912	(439)	-48.17%	2,189
<i>Vehicle Licensing and Testing</i>		-		-	-	-	-	-	-
<i>Other</i>		-		-	-	-	-	-	-
Environmental protection	-	32,006	-	1,988	8,868	13,336	(4,467)	-33.50%	32,006
<i>Pollution Control</i>		-		-	-	-	-	-	-
<i>Biodiversity & Landscape</i>		-		-	-	-	-	-	-
<i>Other</i>		32,006		1,988	8,868	13,336	(4,467)	-33.50%	32,006
Trading services	-	3,681,484	-	307,978	1,599,729	1,533,952	65,777	4.29%	3,681,484
Electricity	-	2,320,960	-	177,118	1,002,853	967,067	35,786	3.70%	2,320,960
<i>Electricity Distribution</i>		2,276,890		177,118	1,002,849	948,704	54,145	5.71%	2,276,890
<i>Electricity Generation</i>		44,070		-	4	18,362	(18,359)	-99.98%	44,070
Water	-	858,704	-	76,553	333,524	357,793	(24,270)	-6.78%	858,704
<i>Water Distribution</i>		858,704		76,553	333,524	357,793	(24,270)	-6.78%	858,704
<i>Water Storage</i>		-		-	-	-	-	-	-
Waste water management	-	266,875	-	31,835	157,471	111,198	46,273	41.61%	266,875
<i>Sewerage</i>		266,875		31,835	157,471	111,198	46,273	41.61%	266,875
<i>Storm Water Management</i>		-		-	-	-	-	-	-
<i>Public Toilets</i>		-		-	-	-	-	-	-
Waste management	-	234,944	-	22,472	105,882	97,894	7,988	8.16%	234,944
<i>Solid Waste</i>		234,944		22,472	105,882	97,894	7,988	8.16%	234,944
Other	-	33,553	-	1,704	8,093	13,980	(5,887)	-42.11%	33,553
<i>Air Transport</i>		430		8	38	179	(142)	-79.05%	430
<i>Abattoirs</i>		-		-	-	-	-	-	-
<i>Tourism</i>		10,735		367	1,712	4,473	(2,761)	-61.73%	10,735
<i>Forestry</i>		-		-	-	-	-	-	-
<i>Markets</i>		22,388		1,329	6,344	9,328	(2,984)	-31.99%	22,388
Total Expenditure - Standard	-	6,206,926	-	488,590	2,453,841	2,586,219	(132,378)	-5.12%	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	127,094	155,062	536,386	(381,323)	-71.09%	1,287,325

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

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	13,304	-	148	2,195	5,543	(3,349)	-60.4%	13,304
Vote 4 - Finance	-	1,269,361	-	19,665	386,631	528,900	(142,270)	-26.9%	1,269,361
Vote 5 - Social Services	-	81,545	-	1,625	7,618	33,977	(26,359)	-77.6%	81,545
Vote 6 - Planning	-	28,190	-	2,636	11,442	11,746	(304)	-2.6%	28,190
Vote 7 - Human Settlement and Housing	-	364,267	-	1,276	5,764	151,778	(146,014)	-96.2%	364,267
Vote 8 - Economic and Rural Development	-	557	-	-	-	232	(232)	-100.0%	557
Vote 9 - Engineering Services	-	357,013	-	60,708	225,103	148,755	76,347	51.3%	357,013
Vote 10 - Water Services	-	975,463	-	263,548	541,688	406,443	135,245	33.3%	975,463
Vote 11 - Waste and Fleet Management	-	265,980	-	67,764	187,486	110,825	76,661	69.2%	265,980
Vote 12 - Miscellaneous Services	-	1,490,439	-	24,254	205,315	621,016	(415,701)	-66.9%	1,490,439
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,648,134	-	174,060	1,035,663	1,103,389	(67,726)	-6.1%	2,648,134
Total Revenue by Vote	-	7,494,251	-	615,684	2,608,904	3,122,605	(513,701)	-16.5%	7,494,251
Expenditure by Vote									
Vote 1 - City Manager	-	56,089	-	2,974	14,106	23,371	(9,265)	-39.6%	56,089
Vote 2 - Executive Mayor	-	203,542	-	11,857	79,114	84,809	(5,696)	-6.7%	203,542
Vote 3 - Corporate Services	-	298,844	-	21,042	101,925	124,518	(22,594)	-18.1%	298,844
Vote 4 - Finance	-	286,591	-	16,988	101,347	119,413	(18,066)	-15.1%	286,591
Vote 5 - Social Services	-	474,628	-	31,849	147,290	197,762	(50,472)	-25.5%	474,628
Vote 6 - Planning	-	135,324	-	5,018	23,297	56,385	(33,088)	-58.7%	135,324
Vote 7 - Human Settlement and Housing	-	119,186	-	7,148	43,821	49,661	(5,840)	-11.8%	119,186
Vote 8 - Economic and Rural Development	-	47,672	-	3,436	13,092	19,863	(6,771)	-34.1%	47,672
Vote 9 - Engineering Services	-	651,923	-	70,542	303,424	271,635	31,790	11.7%	651,923
Vote 10 - Water Services	-	858,704	-	76,553	333,524	357,793	(24,270)	-6.8%	858,704
Vote 11 - Waste and Fleet Management	-	299,024	-	32,577	150,497	124,593	25,903	20.8%	299,024
Vote 12 - Miscellaneous Services	-	396,498	-	24,728	118,732	165,207	(46,476)	-28.1%	396,498
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	57,940	-	6,761	20,820	24,142	(3,322)	-13.8%	57,940
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,320,960	-	177,118	1,002,853	967,067	35,786	3.7%	2,320,960
Total Expenditure by Vote	-	6,206,926	-	488,590	2,453,841	2,586,219	(132,378)	-5.1%	6,206,926
Surplus/ (Deficit) for the year	-	1,287,325	-	127,094	155,062	536,386	(381,323)	-71.1%	1,287,325

**MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05
November**

R thousand	Vote Description	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
-	Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
-	1.1 - Office of the City Manager	-	-	-	-	-	-	-	-	-
-	1.2 - Deputy Executive Director Operations	-	-	-	-	-	-	-	-	-
-	1.3 - Deputy Executive Director Performance	-	-	-	-	-	-	-	-	-
-	1.4 - Risk Management and Anti-Fraud & Corruption	-	-	-	-	-	-	-	-	-
-	Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
-	2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
-	2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
-	2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
-	Vote 3 - Corporate Services	13,304	-	148	2,195	5,543	(3,349)	-60%	13,304	
-	3.1 - Head	-	-	-	-	-	-	-	-	
-	3.2 - Human Resource Development	5,407	-	-	674	2,253	(1,579)	-70%	5,407	
-	3.3 - Human Resource Management	9,963	-	0	701	819	(118)	-14%	9,965	
-	3.4 - Labour Relations	-	-	-	-	-	-	-	-	
-	3.5 - Legal Services	-	-	-	-	-	-	-	-	
-	3.6 - Facilities Management	5,932	-	148	820	2,472	(1,652)	-67%	5,932	
-	3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	
-	3.8 - Committee Services	-	-	-	-	-	-	-	-	
-	3.9 - Information Technology and Management	-	-	-	-	-	-	-	-	
-	Vote 4 - Finance	1,269,361	-	19,665	386,631	528,900	(142,270)	-27%	1,269,361	
-	4.1 - Property Rates	1,109,214	-	20,587	332,207	462,173	(129,966)	-28%	1,109,214	
-	4.2 - Chief Financial Officer	1,712	-	-	-	713	(713)	-100%	1,712	
-	4.3 - Financial Management	1,335	-	0	(71)	556	(628)	-113%	1,335	
-	4.4 - Supply Chain Management	9,963	-	741	1,559	4,151	(2,592)	-62%	9,963	
-	4.5 - Revenue Management	147,082	-	(1,663)	52,935	61,284	(8,349)	-14%	147,082	
-	4.6 - Meter Reading	55	-	-	-	23	(23)	-100%	55	
-	4.7 - Asset Management	-	-	-	-	-	-	-	-	
-	4.8 - Financial Accounting	-	-	-	1	-	1	#DIV/0!	-	
-	Vote 5 - Social Services	81,545	-	1,625	7,618	33,977	(26,359)	-78%	81,545	
-	5.1 - Administration	-	-	-	-	-	-	-	-	
-	5.2 - Social Development	600	-	96	725	250	475	190%	600	
-	5.3 - Emergency Management Services	776	-	36	167	323	(156)	-48%	776	
-	5.4 - Public Safety	74,255	-	895	3,537	30,940	(27,403)	-89%	74,255	
-	5.5 - Parks and Cemeteries	5,915	-	598	3,189	2,464	725	29%	5,915	
-	5.6 - Disaster Management	-	-	-	-	-	-	-	-	
-	Vote 6 - Planning	28,190	-	2,636	11,442	11,746	(304)	-3%	28,190	
-	6.1 - Administration and Finance	-	-	-	-	-	-	-	-	
-	6.2 - Town and Regional Planning	174	-	1	6	73	(67)	-92%	174	
-	6.3 - Land Use Control	6,427	-	649	2,648	2,678	(30)	-1%	6,427	
-	6.4 - Architectural and Survey Services	-	-	-	-	-	-	-	-	
-	6.5 - Geographic Information Services	-	-	-	-	-	-	-	-	
-	6.6 - Environmental Management	-	-	-	-	-	-	-	-	
-	6.7 - Economic Development	-	-	-	4	-	4	#DIV/0!	-	
-	6.8 - Fresh Produce Market	21,588	-	1,985	8,784	8,995	(212)	-2%	21,588	
-	Vote 7 - Human Settlement and Housing	364,267	-	1,276	5,764	151,778	(146,014)	-96%	364,267	
-	7.1 - Head	-	-	2	14	-	14	#DIV/0!	-	
-	7.2 - Rental and Social Housing	6,661	-	573	2,860	2,775	85	3%	6,661	
-	7.3 - Land Development and Property Management	55,725	-	700	2,843	23,219	(20,376)	-88%	55,725	
-	7.4 - Implementation Support	301,881	-	-	47	125,784	(125,736)	-100%	301,881	
-	7.5 - BNG Property Management	-	-	-	-	-	-	-	-	
-	7.6 - Informal Settlements	-	-	-	-	-	-	-	-	
-	7.7 - Housing	-	-	-	-	-	-	-	-	
-	Vote 8 - Economic and Rural Development	557	-	-	-	232	(232)	-100%	557	
-	8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	
-	8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	
-	8.3 - Tourism	62	-	-	-	26	(26)	-100%	62	
-	8.4 - Rural Development	-	-	-	-	-	-	-	-	
-	8.5 - SMME's	495	-	-	-	206	(206)	-100%	495	
-	Vote 9 - Engineering Services	357,013	-	60,708	225,103	148,755	76,347	51%	357,013	
-	9.1 - Head	-	-	-	-	-	-	-	-	
-	9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	
-	9.3 - Roads and Stormwater	1,322	-	-	-	551	(551)	-100%	1,322	
-	9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	
-	9.5 - Sanitation	355,690	-	60,708	225,103	148,204	76,898	52%	355,690	
-	Vote 10 - Water Services	975,463	-	263,548	541,688	406,443	135,245	33%	975,463	
-	10.1 - Water	975,463	-	263,548	541,688	406,443	135,245	33%	975,463	
-	Vote 11 - Waste and Fleet Management	265,980	-	67,764	187,486	110,825	76,661	69%	265,980	
-	11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-	
-	11.2 - Landfill Site Management	-	-	-	-	-	-	-	-	
-	11.3 - Disposal Sites	75	-	-	-	31	(31)	-100%	75	
-	11.4 - Solid Waste Management	-	-	-	-	-	-	-	-	
-	11.5 - Public Cleansing	-	-	-	-	-	-	-	-	
-	11.6 - Domestic Waste	265,541	-	660	15,393	110,642	(95,249)	-86%	265,541	
-	11.7 - Trade Waste	-	-	67,104	172,093	-	172,093	#DIV/0!	-	
-	11.8 - Botshabelo	186	-	-	-	78	(78)	-100%	186	
-	11.9 - Thaba Nchu	178	-	-	-	74	(74)	-100%	178	
-	11.10 - Fleet Services	-	-	-	-	-	-	-	-	
-	Vote 12 - Miscellaneous Services	1,490,439	-	24,254	205,315	621,016	(415,701)	-67%	1,490,439	
-	12.1 - Transfers, Grants and Miscellaneous	1,490,439	-	24,254	205,315	621,016	(415,701)	-67%	1,490,439	
-	Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	
-	Vote 14 - Strategic Projects & Service Delivery Re	-	-	-	-	-	-	-	-	
-	14.1 - Head	-	-	-	-	-	-	-	-	
-	14.2 - Strategic Projects	-	-	-	-	-	-	-	-	
-	14.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	
-	14.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	
-	14.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	
-	14.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	
-	Vote 15 - Electricity - Centlec (Soc) Ltd	2,648,134	-	174,060	1,035,663	1,103,389	(67,726)	-6%	2,648,134	
-	15.1 - Board of Directors	-	-	-	-	-	-	-	-	
-	15.2 - Company Secretary	-	-	-	-	-	-	-	-	
-	15.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	
-	15.4 - Finance	2,642,013	-	173,716	1,033,897	1,100,839	(66,942)	-6%	2,642,013	
-	15.5 - Corporate Services	3,198	-	122	1,076	1,332	(257)	-19%	3,198	
-	15.6 - Engineering	2,000	-	223	762	833	(72)	-9%	2,000	
-	15.7 - Customer Services	-	-	-	-	-	-	-	-	
-	15.8 - Design and Development, Engineering Wires & Distribution	923	-	-	(72)	385	(456)	-119%	923	
-	15.9 - Compliance and Performance	-	-	-	-	-	-	-	-	
-	15.10 - Street Lights	-	-	-	-	-	-	-	-	
-	Total Revenue by Vote	7,494,251	-	615,684	2,608,904	3,122,605	(513,701)	-16%	7,494,251	

Vote Description	2014/15	Budget Year 2015/16								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote										
Vote 1 - City Manager	-	56,089	-	2,974	14,106	23,371	(9,265)	-40%	56,089	
1.1 - Office of the City Manager		15,096		1,189	4,804	6,290	(1,486)	-24%	15,096	
1.2 - Deputy Executive Director Operations		11,923		371	1,919	4,968	(3,049)	-61%	11,923	
1.3 - Deputy Executive Director Performance		10,836		477	2,463	4,515	(2,052)	-45%	10,836	
1.4 - Risk Management and Anti-Fraud & Corruption		18,234		937	4,920	7,598	(2,678)	-35%	18,234	
Vote 2 - Executive Mayor	-	203,542	-	11,857	79,114	84,809	(5,696)	-7%	203,542	
2.1 - Office of the Speaker		110,076		5,578	46,667	45,865	802	2%	110,076	
2.2 - Office of the Executive Mayor		85,501		5,787	29,786	35,625	(5,839)	-16%	85,501	
2.3 - Office of the Councils Whip		7,965		492	2,660	3,319	(658)	-20%	7,965	
Vote 3 - Corporate Services	-	298,844	-	21,042	101,925	124,518	(22,594)	-18%	298,844	
3.1 - Head		6,056		400	1,886	2,523	(637)	-25%	6,056	
3.2 - Human Resource Development		16,893		1,043	5,267	6,955	(1,689)	-24%	16,893	
3.3 - Human Resource Management		38,521		2,385	11,841	16,050	(4,209)	-26%	38,521	
3.4 - Labour Relations		8,058		683	3,685	3,358	328	10%	8,058	
3.5 - Legal Services		13,718		1,272	6,498	5,716	782	14%	13,718	
3.6 - Facilities Management		118,550		7,357	38,652	49,396	(10,744)	-22%	118,550	
3.7 - Safety and Loss Control		2,877		162	816	1,199	(382)	-32%	2,877	
3.8 - Committee Services		20,843		1,666	7,428	8,684	(1,256)	-14%	20,843	
3.9 - Information Technology and Management		73,529		6,074	25,850	30,637	(4,787)	-16%	73,529	
Vote 4 - Finance	-	286,591	-	16,988	101,347	119,413	(18,066)	-15%	286,591	
4.1 - Property Rates		4,816		465	4,363	2,006	2,356	117%	4,816	
4.2 - Chief Financial Officer		51,805		5,311	12,983	21,585	(8,602)	-40%	51,805	
4.3 - Financial Management		9,876		496	2,615	4,115	(1,500)	-36%	9,876	
4.4 - Supply Chain Management		25,869		1,802	8,636	10,779	(2,143)	-20%	25,869	
4.5 - Revenue Management		134,875		7,610	48,515	56,198	(7,684)	-14%	134,875	
4.6 - Meter Reading		33,968		658	17,731	14,153	3,578	25%	33,968	
4.7 - Asset Management		13,527		400	5,220	5,636	(416)	-7%	13,527	
4.8 - Financial Accounting		11,856		247	1,285	4,940	(3,655)	-74%	11,856	
Vote 5 - Social Services	-	474,628	-	31,849	147,290	197,762	(50,472)	-26%	474,628	
5.1 - Administration		7,101		378	1,848	2,959	(1,111)	-38%	7,101	
5.2 - Social Development		70,453		4,783	20,891	29,356	(8,465)	-29%	70,453	
5.3 - Emergency Management Services		73,128		4,874	23,515	30,470	(6,955)	-23%	73,128	
5.4 - Public Safety		157,314		11,889	58,858	65,547	(6,689)	-10%	157,314	
5.5 - Parks and Cemeteries		150,155		9,175	38,078	62,565	(24,486)	-39%	150,155	
5.6 - Disaster Management		16,477		750	4,101	6,865	(2,765)	-40%	16,477	
Vote 6 - Planning	-	135,324	-	5,018	23,297	56,385	(33,088)	-59%	135,324	
6.1 - Administration and Finance		41,762		313	1,531	17,401	(15,869)	-91%	41,762	
6.2 - Town and Regional Planning		20,658		719	4,235	8,607	(4,372)	-51%	20,658	
6.3 - Land Use Control		26,557		1,529	6,992	11,065	(4,073)	-37%	26,557	
6.4 - Architectural and Survey Services		8,047		253	1,196	3,353	(2,157)	-64%	8,047	
6.5 - Geographic Information Services		7,324		206	978	3,052	(2,074)	-68%	7,324	
6.6 - Environmental Management		8,588		669	2,013	3,578	(1,565)	-44%	8,588	
6.7 - Economic Development		-		-	6	-	6	#DIV/0!	-	
6.8 - Fresh Produce Market		22,388		1,329	6,344	9,328	(2,984)	-32%	22,388	
Vote 7 - Human Settlement and Housing	-	119,186	-	7,148	43,821	49,661	(5,840)	-12%	119,186	
7.1 - Head		11,736		728	5,465	4,890	575	12%	11,736	
7.2 - Rental and Social Housing		22,942		1,679	12,674	9,559	3,115	33%	22,942	
7.3 - Land Development and Property Management		34,890		1,564	9,373	14,538	(5,164)	-36%	34,890	
7.4 - Implementation Support		8,916		411	1,839	3,715	(1,877)	-51%	8,916	
7.5 - BNG Property Management		5,431		459	2,420	2,263	157	7%	5,431	
7.6 - Informal Settlements		35,271		2,307	12,051	14,696	(2,645)	-18%	35,271	
7.7 - Housing		-		-	-	-	-	-	-	
Vote 8 - Economic and Rural Development	-	47,672	-	3,436	13,092	19,863	(6,771)	-34%	47,672	
8.1 - Administration and Strategic Support		5,483		83	615	2,284	(1,670)	-73%	5,483	
8.2 - Marketing and Investment Promotion		13,895		2,546	7,678	5,790	1,888	33%	13,895	
8.3 - Tourism		10,735		367	1,712	4,473	(2,761)	-62%	10,735	
8.4 - Rural Development		11,417		94	749	4,757	(4,008)	-84%	11,417	
8.5 - SMME's		6,141		346	2,338	2,559	(221)	-9%	6,141	
Vote 9 - Engineering Services	-	651,923	-	70,542	303,424	271,635	31,790	12%	651,923	
9.1 - Head		6,663		382	1,882	2,776	(894)	-32%	6,663	
9.2 - Fleet Services and Engineering Support		-		8	(29)	-	(29)	#DIV/0!	-	
9.3 - Roads and Stormwater		378,385		38,317	144,101	157,661	(13,560)	-9%	378,385	
9.4 - Solid Waste Management		-		-	-	-	-	-	-	
9.5 - Sanitation		266,875		31,835	157,471	111,198	46,273	42%	266,875	
Vote 10 - Water Services	-	858,704	-	76,553	333,524	357,793	(24,270)	-7%	858,704	
10.1 - Water		858,704		76,553	333,524	357,793	(24,270)	-7%	858,704	
Vote 11 - Waste and Fleet Management	-	299,024	-	32,577	150,497	124,593	25,903	21%	299,024	
11.1 - Strategic and Administration Support		3,689		65	1,491	1,396	915	63%	3,689	
11.2 - Landfill Site Management		15,150		319	1,353	6,313	(4,959)	-79%	15,150	
11.3 - Disposal Sites		52,263		2,820	14,412	21,776	(7,364)	-34%	52,263	
11.4 - Solid Waste Management		7,185		412	2,083	2,994	(911)	-30%	7,185	
11.5 - Public Cleansing		47,383		3,893	18,363	19,743	(1,380)	-7%	47,383	
11.6 - Domestic Waste		40,589		3,838	16,912	16,912	643	4%	40,589	
11.7 - Trade Waste		30,565		7,109	35,739	12,736	23,003	181%	30,565	
11.8 - Botshabelo		24,680		2,271	9,538	10,283	(746)	-7%	24,680	
11.9 - Thaba Nchu		17,128		1,810	6,839	7,137	(298)	-4%	17,128	
11.10 - Fleet Services		60,390		10,040	44,473	25,163	19,311	77%	60,390	
Vote 12 - Miscellaneous Services	-	396,498	-	24,728	118,732	165,207	(46,476)	-28%	396,498	
12.1 - Transfers, Grants and Miscellaneous		396,498		24,728	118,732	165,207	(46,476)	-28%	396,498	
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-	
Vote 14 - Strategic Projects & Service Delivery Re	-	57,940	-	6,761	20,820	24,142	(3,322)	-14%	57,940	
14.1 - Head		16,701		4,270	7,377	6,959	419	6%	16,701	
14.2 - Strategic Projects		2,420		275	1,047	1,008	39	4%	2,420	
14.3 - City Services, Monitoring and Evaluation		1,599		100	500	666	(167)	-25%	1,599	
14.4 - Regional Centre Bloemfontein		17,360		909	5,300	7,233	(1,934)	-27%	17,360	
14.5 - Regional Centre Botshabelo		11,006		776	3,590	4,586	(996)	-22%	11,006	
14.6 - Regional Centre Thaba Nchu		8,853		431	3,006	3,689	(683)	-19%	8,853	
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,320,960	-	177,118	1,002,853	967,067	35,786	4%	2,320,960	
15.1 - Board of Directors		2,649		159	559	1,104	(544)	-49%	2,649	
15.2 - Company Secretary		3,751		101	563	1,563	(1,000)	-64%	3,751	
15.3 - Chief Executive Officer		75,576		3,938	22,826	31,490	(8,664)	-28%	75,576	
15.4 - Finance		513,220		59,545	253,224	213,842	39,382	18%	513,220	
15.5 - Corporate Services		33,509		1,359	7,198	13,962	(6,764)	-48%	33,509	
15.6 - Engineering		44,070		1,825	10,385	18,362	(7,978)	-43%	44,070	
15.7 - Customer Services		-		501	2,987	-	2,987	#DIV/0!	-	
15.8 - Design and Development, Engineering Wires & Distribution		1,596,374		108,009	696,004	665,156	30,848	5%	1,596,374	
15.9 - Compliance and Performance		51,811		1,680	9,106	21,588	(12,482)	-58%	51,811	
15.10 - Street Lights		-		-	-	-	-	-	-	
Total Expenditure by Vote	-	6,206,926	-	488,590	2,453,841	2,586,219	(132,378)	(0)	6,206,926	
Surplus/ (Deficit) for the year	-	1,287,325	-	127,094	155,062	536,386	(381,323)	(0)	1,287,325	

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		913,073		(42,759)	187,136	380,447	(193,311)	-51%	913,073
Property rates - penalties & collection charges		-				-	-		-
Service charges - electricity revenue		2,411,023		161,298	973,452	1,004,593	(31,141)	-3%	2,411,023
Service charges - water revenue		876,185		231,660	467,844	365,077	102,767	28%	876,185
Service charges - sanitation revenue		235,259		22,451	136,312	98,025	38,287	39%	235,259
Service charges - refuse revenue		93,138		11,995	59,758	38,808	20,951	54%	93,138
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		33,298		1,818	8,563	13,874	(5,311)	-38%	33,298
Interest earned - external investments		154,382		10,156	56,465	64,326	(7,861)	-12%	154,382
Interest earned - outstanding debtors		161,227		(1,278)	56,299	67,178	(10,879)	-16%	161,227
Dividends received		-		-	-	-	-		-
Fines		72,361		747	2,706	30,150	(27,444)	-91%	72,361
Licences and permits		1,010		22	340	421	(81)	-19%	1,010
Agency services		7,105		399	1,995	2,960	(965)	-33%	7,105
Transfers recognised - operational		615,255		192,695	442,600	256,356	186,244	73%	615,255
Other revenue		1,145,439		26,481	215,434	477,266	(261,833)	-55%	1,145,439
Gains on disposal of PPE		540		-	225	-	(225)	-100%	540
Total Revenue (excluding capital transfers and contributions)	-	6,719,294	-	615,684	2,608,904	2,799,706	(190,803)	-7%	6,719,294
Expenditure By Type									
Employee related costs		1,711,051		118,858	580,453	712,938	(132,485)	-19%	1,711,051
Remuneration of councillors		54,216		4,198	20,991	22,590	(1,599)	-7%	54,216
Debt impairment		242,626		20,219	101,094	101,094	(0)	0%	242,626
Depreciation & asset impairment		527,384		43,949	219,743	219,744	(0)	0%	527,384
Finance charges		224,941		10,245	50,034	93,726	(43,692)	-47%	224,941
Bulk purchases		1,728,414		125,252	779,674	720,172	59,502	8%	1,728,414
Other materials		423,657		48,898	161,182	176,524	(15,342)	-9%	423,657
Contracted services		401,957		33,565	145,675	167,482	(21,807)	-13%	401,957
Transfers and grants		117,571		19,859	106,228	48,988	57,240	117%	117,571
Other expenditure		775,109		63,547	288,767	322,962	(34,195)	-11%	775,109
Loss on disposal of PPE		-		-	-	-	-		-
Total Expenditure	-	6,206,926	-	488,590	2,453,841	2,586,219	(132,378)	-5%	6,206,926
Surplus/(Deficit)	-	512,368	-	127,094	155,062	213,487	(58,425)	(0)	512,368
Transfers recognised - capital		754,004		-	-	314,168	(314,168)	(0)	754,004
Contributions recognised - capital		20,953		-	-	8,730	(8,730)	(0)	20,953
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1,287,325	-	127,094	155,062	536,386			1,287,325
Taxation		-		-	-	-	-		-
Surplus/(Deficit) after taxation	-	1,287,325	-	127,094	155,062	536,386			1,287,325
Attributable to minorities		-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	1,287,325	-	127,094	155,062	536,386			1,287,325
Share of surplus/ (deficit) of associate		-		-	-	-	-		-
Surplus/ (Deficit) for the year	-	1,287,325	-	127,094	155,062	536,386			1,287,325

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M05 November

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	24,040	-	5,807	9,183	6,570	2,613	40%	24,040
Vote 4 - Finance	-	4,880	-	282	955	1,334	(379)	-28%	4,880
Vote 5 - Social Services	-	40,465	-	2,553	8,575	11,059	(2,484)	-22%	40,465
Vote 6 - Planning	-	55,939	-	1,233	21,334	15,288	6,046	40%	55,939
Vote 7 - Human Settlement and Housing	-	4,000	-	527	2,106	1,093	1,013	93%	4,000
Vote 8 - Economic and Rural Development	-	13,157	-	608	608	3,596	(2,987)	-83%	13,157
Vote 9 - Engineering Services	-	496,053	-	22,993	208,730	135,571	73,159	54%	496,053
Vote 10 - Water Services	-	139,063	-	7,370	33,923	38,006	(4,083)	-11%	139,063
Vote 11 - Waste and Fleet Management	-	106,056	-	13,280	31,338	28,985	2,353	8%	106,056
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	20,000	-	7,217	7,217	5,466	1,751	32%	20,000
Vote 15 - Electricity - Centlec (Soc) Ltd	-	325,357	-	19,672	64,406	88,920	(24,514)	-28%	325,357
Total Capital Multi-year expenditure	-	1,229,009	-	81,542	388,376	335,888	52,487	16%	1,229,009
Single Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	5,500	-	2,183	4,006	1,503	2,503	167%	5,500
Vote 4 - Finance	-	725	-	-	-	198	(198)	-100%	725
Vote 5 - Social Services	-	27,136	-	409	4,117	7,416	(3,299)	-44%	27,136
Vote 6 - Planning	-	110,700	-	-	220	30,254	(30,035)	-99%	110,700
Vote 7 - Human Settlement and Housing	-	56,200	-	15,013	18,982	15,359	3,622	24%	56,200
Vote 8 - Economic and Rural Development	-	5,696	-	-	-	1,557	(1,557)	-100%	5,696
Vote 9 - Engineering Services	-	241,134	-	17,217	88,499	65,902	22,598	34%	241,134
Vote 10 - Water Services	-	116,000	-	4,438	28,970	31,703	(2,733)	-9%	116,000
Vote 11 - Waste and Fleet Management	-	1,790	-	-	-	489	(489)	-100%	1,790
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	564,881	-	39,260	144,794	154,382	(9,588)	-6%	564,881
Total Capital Expenditure	-	1,793,891	-	120,801	533,169	490,270	42,899	9%	1,793,891
Capital Expenditure - Standard Classification									
Governance and administration	-	145,151	-	25,056	44,683	40,501	4,183	10%	145,151
Executive and council	-	20,000	-	7,217	7,217	5,466	1,751	32%	20,000
Budget and treasury office	-	5,605	-	282	955	1,532	(577)	-38%	5,605
Corporate services	-	119,546	-	17,557	36,512	33,503	3,009	9%	119,546
Community and public safety	-	130,841	-	21,074	36,929	34,928	2,001	6%	130,841
Community and social services	-	55,617	-	1,775	8,637	15,200	(6,563)	-43%	55,617
Sport and recreation	-	13,040	-	2,633	4,863	2,733	2,130	78%	13,040
Public safety	-	11,984	-	1,127	2,341	3,275	(934)	-29%	11,984
Housing	-	50,200	-	15,539	21,088	13,720	7,368	54%	50,200
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	465,792	-	27,037	128,619	127,301	1,318	1%	465,792
Planning and development	-	184,742	-	1,841	22,162	50,490	(28,328)	-56%	184,742
Road transport	-	281,050	-	25,136	104,742	76,811	27,931	36%	281,050
Environmental protection	-	-	-	60	1,715	-	1,715	#DIV/0!	-
Trading services	-	1,051,356	-	47,634	322,938	287,336	35,603	12%	1,051,356
Electricity	-	325,357	-	19,672	64,406	88,920	(24,514)	-28%	325,357
Water	-	255,063	-	11,808	62,893	69,709	(6,816)	-10%	255,063
Waste water management	-	456,137	-	15,074	192,488	124,662	67,826	54%	456,137
Waste management	-	14,800	-	1,080	3,152	4,045	(893)	-22%	14,800
Other	-	750	-	-	-	205	(205)	-100%	750
Total Capital Expenditure - Standard Classification	-	1,793,891	-	120,801	533,169	490,270	42,899	9%	1,793,891
Funded by:									
National Government	-	754,004	-	63,527	239,119	206,069	33,050	16%	754,004
Provincial Government	-	-	-	-	160	-	160	#DIV/0!	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	754,004	-	63,527	239,279	206,069	33,210	16%	754,004
Public contributions & donations	-	20,953	-	890	4,363	5,726	(1,363)	-24%	20,953
Borrowing	-	514,256	-	23,290	152,596	140,546	12,050	9%	514,256
Internally generated funds	-	504,678	-	33,094	136,931	137,928	(997)	-1%	504,678
Total Capital Funding	-	1,793,891	-	120,801	533,169	490,270	42,899	9%	1,793,891

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M05 November

Vote Description R thousand	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	24,040	-	5,807	9,183	6,570	2,613	40%	24,040
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development	-	-	-	-	-	-	-	-	-
3.3 - Human Resource Management	-	-	-	-	-	-	-	-	-
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-
3.5 - Legal Services	-	-	-	-	-	-	-	-	-
3.6 - Facilities Management	-	18,840	-	4,299	7,631	5,149	2,482	48%	18,840
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	5,200	-	1,508	1,552	1,421	131	9%	5,200
Vote 4 - Finance	-	4,880	-	282	955	1,334	(379)	-28%	4,880
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	-	4,880	-	282	955	1,334	(379)	-28%	4,880
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	40,465	-	2,553	8,575	11,059	(2,484)	-22%	40,465
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	-	-	-	-	-	-	-	-	-
5.3 - Emergency Management Services	-	7,000	-	-	-	1,913	(1,913)	-100%	7,000
5.4 - Public Safety	-	3,840	-	874	1,300	1,049	251	24%	3,840
5.5 - Parks and Cemeteries	-	29,625	-	1,679	7,275	8,096	(822)	-10%	29,625
5.6 - Disaster Management	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	55,939	-	1,233	21,334	15,288	6,046	40%	55,939
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	49,189	-	1,233	19,223	13,443	5,780	43%	49,189
6.3 - Land Use Control	-	-	-	-	-	-	-	-	-
6.4 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.5 - Geographic Information Services	-	6,000	-	-	2,111	1,640	472	29%	6,000
6.6 - Environmental Management	-	-	-	-	-	-	-	-	-
6.7 - Economic Development	-	-	-	-	-	-	-	-	-
6.8 - Fresh Produce Market	-	750	-	-	-	205	(205)	-100%	750
Vote 7 - Human Settlement and Housing	-	4,000	-	527	2,106	1,093	1,013	93%	4,000
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	4,000	-	527	2,106	1,093	1,013	93%	4,000
7.3 - Land Development and Property Management	-	-	-	-	-	-	-	-	-
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	13,157	-	608	608	3,596	(2,987)	-83%	13,157
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	-
8.3 - Tourism	-	-	-	-	-	-	-	-	-
8.4 - Rural Development	-	3,000	-	-	-	820	(820)	-100%	3,000
8.5 - SMME's	-	10,157	-	608	608	2,776	(2,168)	-78%	10,157
Vote 9 - Engineering Services	-	496,053	-	22,993	208,730	135,571	73,159	54%	496,053
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	-	148,338	-	16,884	62,481	40,541	21,941	54%	148,338
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
9.5 - Sanitation	-	347,715	-	6,109	146,249	95,030	51,218	54%	347,715
Vote 10 - Water Services	-	139,063	-	7,370	33,923	38,006	(4,083)	-11%	139,063
10.1 - Water	-	139,063	-	7,370	33,923	38,006	(4,083)	-11%	139,063
Vote 11 - Waste and Fleet Management	-	106,056	-	13,280	31,338	28,985	2,353	8%	106,056
11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-	-
11.2 - Landfill Site Management	-	14,800	-	-	-	4,045	(4,045)	-100%	14,800
11.3 - Disposal Sites	-	-	-	-	-	-	-	-	-
11.4 - Solid Waste Management	-	-	-	1,080	3,152	-	3,152	#DIV/0!	-
11.5 - Public Cleansing	-	-	-	-	-	-	-	-	-
11.6 - Domestic Waste	-	-	-	-	-	-	-	-	-
11.7 - Trade Waste	-	-	-	-	-	-	-	-	-
11.8 - Botshabelo	-	-	-	-	-	-	-	-	-
11.9 - Thaba Nchu	-	-	-	-	-	-	-	-	-
11.10 - Fleet Services	-	91,256	-	12,200	28,186	24,940	3,246	13%	91,256
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regu	-	20,000	-	7,217	7,217	5,466	1,751	32%	20,000
14.1 - Head	-	-	-	-	-	-	-	-	-
14.2 - Strategic Projects	-	20,000	-	7,217	7,217	5,466	1,751	32%	20,000
14.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
14.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	-
14.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	-
14.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	325,357	-	19,672	64,406	88,920	(24,514)	-28%	325,357
15.1 - Board of Directors	-	-	-	-	-	-	-	-	-
15.2 - Company Secretary	-	-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer	-	5,000	-	-	-	1,367	(1,367)	-100%	5,000
15.4 - Finance	-	-	-	-	-	-	-	-	-
15.5 - Corporate Services	-	-	-	-	-	-	-	-	-
15.6 - Engineering	-	27,500	-	1,041	5,408	7,516	(2,108)	-28%	27,500
15.7 - Customer Services	-	24,173	-	261	5,849	6,606	(758)	-11%	24,173
15.8 - Design and Development, Engineering Wires & Distribution	-	268,684	-	18,370	53,149	73,431	(20,282)	-28%	268,684
15.9 - Compliance and Performance	-	-	-	-	-	-	-	-	-
15.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	-	1,229,009	-	81,542	388,376	335,888	52,487	16%	1,229,009

Vote Description R thousand	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	5,500	-	2,183	4,006	1,503	2,503	167%	5,500
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development	-	-	-	-	-	-	-	-	-
3.3 - Human Resource Management	-	-	-	-	-	-	-	-	-
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-
3.5 - Legal Services	-	-	-	-	-	-	-	-	-
3.6 - Facilities Management	-	5,500	-	2,183	4,006	1,503	2,503	167%	5,500
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	725	-	-	-	198	(198)	-100%	725
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer	-	-	-	-	-	-	-	-	-
4.3 - Financial Management	-	-	-	-	-	-	-	-	-
4.4 - Supply Chain Management	-	-	-	-	-	-	-	-	-
4.5 - Revenue Management	-	-	-	-	-	-	-	-	-
4.6 - Meter Reading	-	-	-	-	-	-	-	-	-
4.7 - Asset Management	-	725	-	-	-	198	(198)	-100%	725
4.8 - Financial Accounting	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	27,136	-	409	4,117	7,416	(3,299)	-44%	27,136
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Social Development	-	-	-	60	1,715	-	1,715	#DIV/0!	-
5.3 - Emergency Management Services	-	1,120	-	253	1,041	306	734	240%	1,120
5.4 - Public Safety	-	-	-	-	-	-	-	-	-
5.5 - Parks and Cemeteries	-	25,992	-	96	1,362	7,104	(5,742)	-81%	25,992
5.6 - Disaster Management	-	24	-	-	-	7	(7)	-100%	24
Vote 6 - Planning	-	110,700	-	-	220	30,254	(30,035)	-99%	110,700
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	-	-	-	-	-	-	-	-
6.3 - Land Use Control	-	110,700	-	-	220	30,254	(30,035)	-99%	110,700
6.4 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.5 - Geographic Information Services	-	-	-	-	-	-	-	-	-
6.6 - Environmental Management	-	-	-	-	-	-	-	-	-
6.7 - Economic Development	-	-	-	-	-	-	-	-	-
6.8 - Fresh Produce Market	-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	56,200	-	15,013	18,982	15,359	3,622	24%	56,200
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	10,000	-	-	-	2,733	(2,733)	-100%	10,000
7.3 - Land Development and Property Management	-	10,000	-	-	-	2,733	(2,733)	-100%	10,000
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	36,200	-	15,013	18,982	9,893	9,088	92%	36,200
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	5,696	-	-	-	1,557	(1,557)	-100%	5,696
8.1 - Administration and Strategic Support	-	-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion	-	-	-	-	-	-	-	-	-
8.3 - Tourism	-	5,696	-	-	-	1,557	(1,557)	-100%	5,696
8.4 - Rural Development	-	-	-	-	-	-	-	-	-
8.5 - SMME's	-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services	-	241,134	-	17,217	88,499	65,902	22,598	34%	241,134
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	-	132,712	-	8,252	42,260	36,270	5,990	17%	132,712
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
9.5 - Sanitation	-	108,422	-	8,965	46,239	29,632	16,607	56%	108,422
Vote 10 - Water Services	-	116,000	-	4,438	28,970	31,703	(2,733)	-9%	116,000
10.1 - Water	-	116,000	-	4,438	28,970	31,703	(2,733)	-9%	116,000
Vote 11 - Waste and Fleet Management	-	1,790	-	-	-	489	(489)	-100%	1,790
11.1 - Strategic and Administration Support	-	-	-	-	-	-	-	-	-
11.2 - Landfill Site Management	-	-	-	-	-	-	-	-	-
11.3 - Disposal Sites	-	-	-	-	-	-	-	-	-
11.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
11.5 - Public Cleansing	-	-	-	-	-	-	-	-	-
11.6 - Domestic Waste	-	-	-	-	-	-	-	-	-
11.7 - Trade Waste	-	-	-	-	-	-	-	-	-
11.8 - Bolshabelo	-	-	-	-	-	-	-	-	-
11.9 - Thaba Nchu	-	-	-	-	-	-	-	-	-
11.10 - Fleet Services	-	1,790	-	-	-	489	(489)	-100%	1,790
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regu	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	-	-	-	-	-	-	-	-
15.1 - Board of Directors	-	-	-	-	-	-	-	-	-
15.2 - Company Secretary	-	-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
15.4 - Finance	-	-	-	-	-	-	-	-	-
15.5 - Corporate Services	-	-	-	-	-	-	-	-	-
15.6 - Engineering	-	-	-	-	-	-	-	-	-
15.7 - Customer Services	-	-	-	-	-	-	-	-	-
15.8 - Design and Development, Engineering Wires & Distribution	-	-	-	-	-	-	-	-	-
15.9 - Compliance and Performance	-	-	-	-	-	-	-	-	-
15.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	-	564,881	-	39,260	144,794	154,382	(9,588)	(0)	564,881
Total Capital Expenditure	-	1,793,891	-	120,801	533,169	490,270	42,899	0	1,793,891

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05

Description	2014/15	Budget Year 2015/16			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		146,663		179,810	146,663
Call investment deposits		533,493		381,552	533,493
Consumer debtors		1,492,017		1,254,496	1,492,017
Other debtors		969,134		490,551	969,134
Current portion of long-term receivables		14,409		13,001	14,409
Inventory		253,457		93,897	253,457
Total current assets	-	3,409,171	-	2,413,307	3,409,171
Non current assets					
Long-term receivables		19,553		13,532	19,553
Investments		18		33	18
Investment property		249,528		-	249,528
Investments in Associate				-	-
Property, plant and equipment		13,707,173		13,600,291	13,707,173
Agricultural				-	-
Biological assets				-	-
Intangible assets		235,099		-	235,099
Other non-current assets		15,893		-	15,893
Total non current assets	-	14,227,264	-	13,613,856	14,227,264
TOTAL ASSETS	-	17,636,435	-	16,027,163	17,636,435
LIABILITIES					
Current liabilities					
Bank overdraft		-		-	-
Borrowing		120,158		117,790	120,158
Consumer deposits		79,438		92,766	79,438
Trade and other payables		1,535,455		999,973	1,535,455
Provisions		149,558		-	149,558
Total current liabilities	-	1,884,610	-	1,210,529	1,884,610
Non current liabilities					
Borrowing		605,512		471,158	605,512
Provisions		1,186,127		1,233,066	1,186,127
Total non current liabilities	-	1,791,639	-	1,704,224	1,791,639
TOTAL LIABILITIES	-	3,676,249	-	2,914,752	3,676,249
NET ASSETS	-	13,960,186	-	13,112,411	13,960,186
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		12,998,725		12,177,276	12,998,725
Reserves		961,462		935,135	961,462
TOTAL COMMUNITY WEALTH/EQUITY	-	13,960,186	-	13,112,411	13,960,186

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges		817,200		51,019	389,217	340,500	48,717	14%	817,200
Service charges		3,397,854		214,193	1,291,534	1,415,773	(124,239)	-9%	3,397,854
Other revenue		951,118		44,723	349,370	396,299	(46,930)	-12%	951,118
Government - operating		615,255		195,124	455,474	256,356	199,118	78%	615,255
Government - capital		754,004		18,848	392,097	314,168	77,929	25%	754,004
Interest		325,460		4,536	30,503	135,609	(105,105)	-78%	325,460
Dividends		-		-	-	-	-		-
Payments									
Suppliers and employees		(4,841,808)		(431,919)	(2,347,822)	(2,017,420)	330,402	-16%	(4,841,808)
Finance charges		(205,371)		(1,699)	(8,447)	(85,571)	(77,124)	90%	(205,371)
Transfers and Grants		(43,016)		(74)	(1,353)	(17,923)	(16,570)	92%	(43,016)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	1,770,697	-	94,751	550,572	737,791	187,218	25%	1,770,697
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		540		-	-	225	(225)	-100%	540
Decrease (Increase) in non-current debtors		-		-	-	-	-		-
Decrease (increase) other non-current receivables		-		-	-	-	-		-
Decrease (increase) in non-current investments		-		-	-	-	-		-
Payments									
Capital assets		(1,588,280)		(114,230)	(663,229)	(661,784)	1,446	0%	(1,588,280)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(1,587,741)	-	(114,230)	(663,229)	(661,559)	1,671	0%	(1,587,741)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		173,000		-	-	72,083	(72,083)	-100%	173,000
Increase (decrease) in consumer deposits		6,000		157	963	2,500	(1,537)	-61%	6,000
Payments									
Repayment of borrowing		(131,136)		(638)	(3,238)	(54,640)	(51,402)	94%	(131,136)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	47,864	-	(481)	(2,275)	19,944	22,219	111%	47,864
NET INCREASE/ (DECREASE) IN CASH HELD									
Cash/cash equivalents at beginning:		449,335		(19,960)	(114,932)	96,175			230,821
Cash/cash equivalents at month/year end:		680,156		-	561,362	545,510			907,115

MAN Mangaung - Supporting Table SC1 Material variance explanations - M05 November

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property Rates	(193,311)	Below target due to reduced valuations	To be monitored
Electricity Revenue	(31,141)	Unfavourable due to a decrease in consumption by customers - seasonal fluctuation	
Water Revenue	102,767	Above target due to more water billed due to billing errors	
Sanitation Revenue	38,287	Above target due to increased billing	To be monitored
Refuse removal	20,951	Above target due to increased billing	To be monitored
Rental of Facilities and Equipment	(5,311)	Below target -Low demand and over budgeted	
Interest earned - external investments	(7,861)	Below target - lower investment balances and cash	
Interest earned -outstanding debtors	(10,879)	Below target due to interest written back - lower valuations	
Fines	(27,444)	Below target due to non accrual of traffic fines	
Agency services	(965)	Less services rendered to Centec and Southern FS by Centec	
Other Revenue	(261,833)	Unfavourable variance due to sale of land and contribution for bulk services not received, GRAP and year end transactions	
Transfers recognized - operational	186,244	Favourable variance due to equitable share received in advance	
Expenditure By Type			
Employee related cost	(132,485)	Below target due to unfilled vacancies	Moratorium placed on filling of vacancies
Depreciation and asset impairment	-	On target	
Debt impairment	-	On target	
Bulk Purchases	59,502	Unfavourable variance due to more electricity bought	
Finance charges	(43,692)	Below target due to interest on external loans not yet repayable	
Other materials (Repairs and maintenance)	(15,342)	Below target due to slow implementation of projects	Spending should be accelerated
Contracted services	(21,807)	Below target due to slow implementation of projects	Spending should be accelerated
Transfers and Grants	57,240	Above target due to more grants and subsidies recognized and given and change in accounting treatment	
Other expenditure	(34,195)	Below target due to under spending	To be monitored Spending should be accelerated
Capital Expenditure			
Capital Expenditure Projects in total	42,899	Above target due to payments for June 2015 paid in July 2015	Spending should be accelerated
Cash Flow			
Property rates	48,717	Above target	FS Province paid in advance
Service charges	(124)	Below target mainly due to water restrictions	
Government - Operating Grants	199,118	Above target due to equitable share received in advance	
Government - Capital Grants	77,929	Above target due to the USDGrant received in advance	
Interest	(105,105)	Below target due to lower investment balances and interest on shareholder loan	
Other revenue	(46,930)	Below target due to year end transactions and GRAP related issues	
Suppliers and employees	330,402	Above target due to creditors iro 2014/15 paid in July 2015	
Finance charges	(77,124)	Below target due to interest on external loans not yet payable	
Transfers and grants	(16,570)	Below target due to less grants and subsidies recognized	
Capital Expenditure	1,446	On target	
Municipal Entities			
Revenue	(96,297)	Below target due to seasonal fluctuation	
Operating expenditure	(4,009)	Above target due to seasonal fluctuation - bulk purchases	
Capital expenditure	(71,160)	Below target due to slow implementation of projects	Spending should be accelerated

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	12.1%	0.0%	10.99%	12.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	28.7%	0.0%	28.62%	28.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	16.2%	0.0%	12.12%	16.2%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	63.0%	0.0%	50.38%	63.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	180.9%	0.0%	199.36%	180.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	36.1%	0.0%	46.37%	36.1%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		86.8%		96.59%	86.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	37.1%	0.0%	67.91%	37.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95.0%		96.0%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		12.7%		14.58%	12.7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		31.0%		N/A	31.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	25.5%	0.0%	22.25%	25.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	6.3%	0.0%	6.18%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.2%	0.0%	10.34%	11.2%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13.40		456.07%	1340.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		54.3%		76.67%	54.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.70		1.24	1.70

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	319,937	58,236	53,957	43,707	41,530	38,049	161,111	638,033	1,354,560	922,430		1,077,841
Trade and Other Receivables from Exchange Transactions - Electricity	1300	112,996	29,475	41,601	38,014	34,682	16,334	13,108	326,093	612,304	428,232		235,866
Receivables from Non-exchange Transactions - Property Rates	1400	73,696	37,800	31,059	25,800	22,814	22,313	111,954	362,229	687,665	545,110		356,605
Receivables from Exchange Transactions - Waste Water Management	1500	22,074	12,807	10,552	9,680	9,243	7,821	36,395	162,959	271,531	226,099		226,520
Receivables from Exchange Transactions - Waste Management	1600	6,777	4,081	3,173	2,896	4,786	2,468	12,915	74,352	111,450	97,418		110,494
Receivables from Exchange Transactions - Property Rental Debtors	1700	268	458	476	51,724	-	-	-	-	52,926	51,724		47,468
Interest on Arrear Debtor Accounts	1810	14,753	14,070	13,325	12,679	12,605	12,222	63,121	201,521	344,296	302,147		-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-
Other	1900	2,826	2,421	1,440	1,040	967	4,105	4,368	20,025	37,193	30,506		26,771
Total By Income Source	2000	553,326	159,349	155,583	185,540	126,627	103,314	402,972	1,785,213	3,471,924	2,603,666	-	2,081,565
2014/15 - totals only		358,811	192,183	169,550	205,857	114,152	108,224	561,433	1,594,884	3,305,093	2,584,550		1,745,554
Debtors Age Analysis By Customer Group													
Organs of State	2200	39,367	27,239	35,435	34,621	29,115	11,840	45,728	117,266	340,613	238,571		-
Commercial	2300	388,370	52,943	48,234	38,151	32,736	29,301	99,050	445,600	1,134,384	644,838		-
Households	2400	125,589	79,167	71,915	112,767	64,776	62,173	258,193	1,222,347	1,996,927	1,720,257		2,081,565
Other	2500	-	-	-	-	-	-	-	-	-	-		-
Total By Customer Group	2600	553,326	159,349	155,583	185,540	126,627	103,314	402,972	1,785,213	3,471,924	2,603,666	-	2,081,565

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2015/16									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	102,922									102,922	88,437
Bulk Water	0200										-	-
PAYE deductions	0300										-	-
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	92,398	14,684	6,800	4,831						118,712	53,663
Auditor General	0800										-	-
Other	0900										-	-
Total By Customer Type	1000	195,319	14,684	6,800	4,831	-	-	-	-	-	221,634	142,100

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
ABSA	Call	Call Account		12	5.70%	22,987	(22,736)	251
ABSA	Call	Call Account		63	5.45%	13,838	63	13,901
Standard Bank	Call	Call Account		1	5.45%	1,889	(1,877)	12
Nedbank	Call	Call Account		3	5.75%	4,136	(3,807)	329
Standard Bank	Call	Call Account		0	5.70%	741	(741)	-
First National Bank	Call	Call Account		2	5.75%	361	2	363
Standard Bank	Call	Call Account		0	5.70%	669	(669)	-
FNB - 32 days Notice	1 month	Fixed		9	5.80%	11,768	(10,991)	777
Standard Bank	1 month	Call Account		0	5.70%	874	(874)	-
Standard Bank	Call	Call Account		9	5.70%	1,795	9	1,803
Standard Bank	Call	Call Account		308	5.80%	80,051	(79,692)	358
Municipality sub-total				406		139,108	(121,313)	17,795
Entities								
ABSA - 1 Day Account	Call	Call Account	-	351	5.70%	54,638	(51,933)	2,705
ABSA - 12 months account	12 months	Fixed	30-Jun-2016	710	8.01%	110,729	710	111,439
ABSA - 12 months account	12 months	Fixed	30-Jun-2016	9	5.61%	1,996	9	2,006
Nedbank- 12 months account	12 months	Fixed	30-Jun-2016	909	7.40%	143,341	909	144,250
Standard Bank - 12 months account	12 months	Fixed	30-Jun-2016	658	8.01%	102,699	658	103,358
Entities sub-total				2,637		413,403	(49,646)	363,757
TOTAL INVESTMENTS AND INTEREST				3,044		552,511	(170,959)	381,552

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	610,255	-	193,624	453,974	254,273	199,701	78.5%	610,255
Local Government Equitable Share		596,652		192,695	441,300	248,605	192,695	77.5%	596,652
Finance Management		1,300		929	1,300	542	758	140.0%	1,300
EPWP Incentive		3,097		-	2,168	1,290	878	68.0%	3,097
Municipal Human Settlements Capacity		9,206		-	9,206	3,836	5,370	140.0%	9,206
Provincial Government:	-	5,000	-	1,500	1,500	2,083	(583)	-28.0%	5,000
Housing		5,000		-	-	2,083	(2,083)	-100.0%	5,000
Sport and Recreation		-		1,500	1,500	-	1,500	#DIV/0!	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	-	615,255	-	195,124	455,474	256,356	199,118	77.7%	615,255
Capital Transfers and Grants									
National Government:	-	754,004	-	18,848	392,097	314,168	77,929	24.8%	754,004
Neighbourhood Development Partnership		20,000		7,870	15,740	8,333	7,407	88.9%	20,000
Integrated City Development		10,157		5,078	10,157	4,232	5,925	140.0%	10,157
Urban Settlements Development		693,847		-	350,000	289,103	60,897	21.1%	693,847
National Electrification		30,000		5,900	16,200	12,500	3,700	29.6%	30,000
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	-	754,004	-	18,848	392,097	314,168	77,929	24.8%	754,004
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	1,369,259	-	213,972	847,571	570,525	277,046	48.6%	1,369,259

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	610,255	-	50,669	252,427	254,273	(1,846)	-0.7%	610,255
Local Government Equitable Share		596,652		50,298	251,492	248,605	2,887	1.2%	596,652
Finance Management		1,300		370	934	542	393	72.5%	1,300
EPWP Incentive		3,097		1	1	1,290	(1,290)	-100.0%	3,097
Municipal Human Settlements Capacity		9,206		-	-	3,836	(3,836)	-100.0%	9,206
Provincial Government:	-	5,000	-	200	739	2,083	(1,344)	-64.5%	5,000
Housing		5,000		200	739	2,083	(1,344)	-64.5%	5,000
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	79	722	-	722	#DIV/0!	-
City of Ghent		-		9	294	-	294	#DIV/0!	-
LGSETA		-		70	428	-	428	#DIV/0!	-
Total operating expenditure of Transfers and Grants:	-	615,255	-	50,948	253,889	256,356	(2,468)	-1.0%	615,255
Capital expenditure of Transfers and Grants									
National Government:	-	754,004	-	63,527	239,119	314,168	(75,049)	-23.9%	754,004
Neighbourhood Development Partnership		20,000		7,217	7,217	8,333	(1,117)	-13.4%	20,000
Integrated City Development		10,157		608	608	4,232	(3,624)	-85.6%	10,157
Urban Settlements Development		693,847		54,686	227,719	289,103	(61,384)	-21.2%	693,847
National Electrification		30,000		1,016	3,575	12,500	(8,925)	-71.4%	30,000
Provincial Government:	-	-	-	-	160	-	160	#DIV/0!	-
DPLG Sustainable Human Settlements Grant		-		-	160	-	160	#DIV/0!	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	-	754,004	-	63,527	239,279	314,168	(74,889)	-23.8%	754,004
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	1,369,259	-	114,475	493,168	570,525	(77,357)	-13.6%	1,369,259

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

Description	Budget Year 2015/16				
	Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					%
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	79	722	(722)	#DIV/0!
City of Ghent		9	294	(294)	#DIV/0!
LGSETA		70	428	(428)	#DIV/0!
Total operating expenditure of Approved Roll-overs	-	79	722	(722)	#DIV/0!
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	-	5,555	20,480	(20,480)	#DIV/0!
Urban Settlements Development		5,555	20,480	(20,480)	#DIV/0!
Provincial Government:	-	-	160	(160)	#DIV/0!
DPLG Sustainable Human Settlements Grant		-	160	(160)	#DIV/0!
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	-	5,555	20,640	(20,640)	#DIV/0!
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	5,634	21,362	(21,362)	#DIV/0!

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		34,313		2,682	13,406	14,297	(891)	-6%	34,313
Pension and UIF Contributions		3,528		279	1,392	1,470	(78)	-5%	3,528
Medical Aid Contributions		505		41	207	211	(4)	-2%	505
Motr Vehicle Allowance		11,605		904	4,526	4,835	(310)	-6%	11,605
Cellphone Allowance		2,570		203	1,015	1,071	(56)	-5%	2,570
Housing Allowances		150		12	59	63	(3)	-5%	150
Other benefits and allowances		-		-	-	-	-	-	-
Sub Total - Councillors	-	52,672	-	4,121	20,605	21,946	(1,341)	-6%	52,672
% increase		#DIV/0!							#DIV/0!
Senior Managers of the Municipality									
Basic Salaries and Wages		17,917		1,043	5,330	7,465	(2,135)	-29%	17,917
Pension and UIF Contributions		590		62	309	246	63	26%	590
Medical Aid Contributions		265		29	143	110	33	30%	265
Overtime		-		-	-	-	-	-	-
Performance Bonus		3,892		-	-	1,622	(1,622)	-100%	3,892
Motr Vehicle Allowance		2,766		162	812	1,152	(340)	-30%	2,766
Cellphone Allowance		215		14	68	90	(22)	-25%	215
Housing Allowances		-		-	-	-	-	-	-
Other benefits and allowances		1		13	66	0	66	16744%	1
Payments in lieu of leave		-		-	-	-	-	-	-
Long service awards		-		-	-	-	-	-	-
Post-retirement benefit obligations		-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	-	25,646	-	1,323	6,728	10,686	(3,957)	-37%	25,646
% increase		#DIV/0!							#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		940,929		57,623	299,626	392,054	(92,428)	-24%	940,929
Pension and UIF Contributions		152,933		9,226	45,828	63,722	(17,894)	-28%	152,933
Medical Aid Contributions		98,128		5,789	27,865	40,887	(13,021)	-32%	98,128
Overtime		57,127		13,880	48,753	23,803	24,950	105%	57,127
Performance Bonus		-		-	-	-	-	-	-
Motr Vehicle Allowance		78,486		5,729	28,560	32,702	(4,143)	-13%	78,486
Cellphone Allowance		3,113		435	2,220	1,297	923	71%	3,113
Housing Allowances		12,933		856	4,275	5,389	(1,114)	-21%	12,933
Other benefits and allowances		36,863		2,412	11,786	15,360	(3,574)	-23%	36,863
Payments in lieu of leave		-		-	-	-	-	-	-
Long service awards		-		-	-	-	-	-	-
Post-retirement benefit obligations		27,236		2,270	11,348	11,348	(0)	0%	27,236
Sub Total - Other Municipal Staff	-	1,407,747	-	98,221	480,261	586,561	(106,300)	-18%	1,407,747
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	-	1,486,064	-	103,665	507,595	619,193	(111,599)	-18%	1,486,064
% increase		#DIV/0!							#DIV/0!
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees		1,544		77	386	643	(257)	-40%	1,544
Sub Total - Board Members of Entities	-	1,544	-	77	386	643	(257)	-40%	1,544
% increase		#DIV/0!							#DIV/0!
Senior Managers of Entities									
Basic Salaries and Wages		19,579		2,425	11,847	8,158	3,689	45%	19,579
Pension and UIF Contributions		1,560		154	772	650	122	19%	1,560
Medical Aid Contributions		915		108	524	381	142	37%	915
Overtime		-		-	-	-	-	-	-
Performance Bonus		-		-	-	-	-	-	-
Motr Vehicle Allowance		1,330		87	431	554	(123)	-22%	1,330
Cellphone Allowance		-		-	-	-	-	-	-
Housing Allowances		-		-	-	-	-	-	-
Other benefits and allowances		-		35	174	-	174	#DIV/0!	-
Payments in lieu of leave		-		-	-	-	-	-	-
Long service awards		-		-	-	-	-	-	-
Post-retirement benefit obligations		-		-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	23,384	-	2,809	13,747	9,743	4,004	41%	23,384
% increase		#DIV/0!							#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages		192,908		10,543	51,926	80,379	(28,453)	-35%	192,908
Pension and UIF Contributions		15,010		1,633	8,196	6,254	1,941	31%	15,010
Medical Aid Contributions		13,906		883	4,256	5,794	(1,538)	-27%	13,906
Overtime		15,170		2,031	8,489	6,321	2,168	34%	15,170
Performance Bonus		-		-	-	-	-	-	-
Motr Vehicle Allowance		9,444		1,020	5,078	3,935	1,143	29%	9,444
Cellphone Allowance		722		44	227	301	(74)	-25%	722
Housing Allowances		4,798		105	490	1,999	(1,509)	-75%	4,798
Other benefits and allowances		2,316		247	1,055	965	89	9%	2,316
Payments in lieu of leave		-		-	-	-	-	-	-
Long service awards		-		-	-	-	-	-	-
Post-retirement benefit obligations		-		-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	254,274	-	16,505	79,716	105,948	(26,231)	-25%	254,274
% increase		#DIV/0!							#DIV/0!
Total Municipal Entities	-	279,202	-	19,391	93,849	116,334	(22,485)	-19%	279,202
TOTAL SALARY, ALLOWANCES & BENEFITS	-	1,765,266	-	123,056	601,444	735,528	(134,084)	-18%	1,765,266
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF	-	1,711,051	-	118,858	580,453	712,938	(132,485)	-19%	1,711,051

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework			
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousands																
Cash Receipts By Source																
Property rates	34,041	30,406	57,362	216,389	51,019	70,250	62,709	71,655	70,500	70,890	70,020	11,959	817,200	878,074	950,130	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	210,605	231,128	222,551	233,455	172,944	188,951	135,050	145,121	154,264	188,603	238,116	216,189	2,336,977	2,564,364	2,743,869	
Service charges - water revenue	62,050	52,104	27,289	(31,530)	25,878	79,859	81,859	77,859	64,859	60,859	53,859	212,016	766,962	846,483	934,793	
Service charges - sanitation revenue	13,164	12,802	11,751	12,290	10,770	18,501	16,900	18,456	18,456	19,260	19,901	38,307	210,557	224,419	246,878	
Service charges - refuse	6,722	6,597	4,971	1,392	4,601	7,381	7,485	7,303	7,301	7,203	7,231	15,174	83,359	87,365	95,090	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	276	214	130	56	126	2,150	2,101	2,483	2,600	2,483	2,850	14,332	29,802	31,866	33,806	
Interest earned - external investments	3,844	3,215	3,815	3,271	2,826	15,522	16,164	15,944	16,285	16,277	17,344	80,822	195,329	196,863	199,698	
Interest earned - outstanding debtors	373	480	2,159	8,809	1,710	9,990	10,900	11,756	12,120	11,789	11,266	48,779	130,132	125,624	136,679	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	488	593	659	353	780	785	775	980	845	750	760	1,505	9,273	11,146	12,967	
Licences and permits	105	27	40	41	23	75	78	78	78	75	75	209	904	986	1,052	
Agency services	-	-	-	-	-	130	134	130	132	133	134	789	1,563	1,651	1,734	
Transfer receipts - operating	249,905	1,239	-	9,206	195,124	-	3,097	9,206	149,163	5,000	-	(6,685)	615,255	606,045	625,154	
Other revenue	11,846	93,595	7,129	189,095	43,795	151,415	49,970	48,501	158,551	47,560	51,024	57,096	909,577	814,253	733,490	
Cash Receipts by Source	593,420	432,400	337,856	642,826	509,595	545,009	387,222	409,472	655,154	430,884	472,579	690,470	6,106,888	6,389,138	6,715,339	
Other Cash Flows by Source																
Transfer receipts - capital	364,770	5,079	3,400	-	18,848	280,000	10,000	20,157	203,847	-	-	(152,097)	754,004	792,922	846,415	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	270	-	-	-	-	270	-	540	583	629	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	173,000	173,000	1,045,086	873,699	-
Increase in consumer deposits	272	147	170	218	157	500	500	500	500	500	500	2,037	6,000	6,235	6,500	-
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	958,462	437,626	341,426	643,043	528,600	825,778	397,722	430,129	859,501	431,384	473,349	713,410	7,040,431	8,233,964	8,442,583	
Cash Payments by Type																
Employee related costs	90,593	105,111	113,601	125,060	115,273	129,363	131,063	132,780	136,825	139,898	140,988	215,335	1,575,890	1,707,035	1,814,865	
Remuneration of councillors	4,198	4,199	4,198	4,198	4,198	4,389	4,389	4,389	4,389	4,389	4,389	5,345	52,672	54,179	56,841	
Interest paid	1,723	1,718	1,657	1,651	1,699	15,891	17,114	19,115	20,158	21,200	22,763	80,683	205,371	223,977	226,284	
Bulk purchases - Electricity	186,601	205,973	159,193	92,635	107,116	74,793	87,853	76,449	75,386	81,184	90,406	(16,897)	1,220,695	1,458,000	1,574,640	
Bulk purchases - Water & Sewer	46,913	16,178	34,699	34,824	40,701	45,548	48,548	47,548	44,548	40,548	35,548	14,972	450,573	473,428	458,166	
Other materials	20,795	18,451	33,963	49,766	25,683	33,006	31,198	33,531	36,375	33,931	36,671	(7,462)	345,909	361,344	384,370	
Contracted services	36,243	25,522	33,021	40,412	31,982	38,825	33,167	34,084	30,526	30,301	34,863	7,325	376,272	380,124	405,600	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	434	719	58	69	74	3,986	4,105	3,585	3,359	3,579	3,840	19,209	43,016	44,795	41,773	
General expenses	73,509	76,758	57,937	70,158	64,848	45,251	51,015	53,561	51,847	54,241	62,008	(90,978)	570,155	648,126	679,198	
Cash Payments by Type	461,008	454,629	438,327	418,771	391,574	391,052	408,454	405,043	403,412	409,271	431,478	227,533	4,840,552	5,351,009	5,641,738	
Other Cash Flows/Payments by Type																
Capital assets	126,320	103,987	153,135	165,556	114,230	129,571	123,071	142,871	166,171	198,371	227,071	(62,077)	1,588,280	2,242,678	2,057,123	
Repayment of borrowing	614	620	680	686	638	60,843	1,350	1,350	1,350	1,350	1,350	60,305	131,136	134,086	133,001	
Other Cash Flows/Payments	69,803	21,570	21,439	38,383	42,118	5,400	4,618	7,500	8,800	5,600	1,176	23,235	249,643	155,118	167,814	
Total Cash Payments by Type	657,745	580,806	613,581	623,397	548,560	586,866	537,494	556,764	579,734	614,593	661,076	248,995	6,809,611	7,882,891	7,999,675	
NET INCREASE/(DECREASE) IN CASH HELD	300,717	(143,181)	(272,155)	19,646	(19,960)	238,912	(139,771)	(126,635)	279,768	(183,209)	(187,727)	464,415	230,821	351,072	442,907	
Cash/cash equivalents at the month/year beginning:	676,294	977,011	833,830	561,675	581,322	561,362	800,274	660,503	533,868	813,636	630,427	442,700	676,294	907,115	1,258,187	
Cash/cash equivalents at the month/year end:	977,011	833,830	561,675	581,322	561,362	800,274	660,503	533,868	813,636	630,427	442,700	907,115	907,115	1,258,187	1,701,094	

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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		913,073		(42,759)	187,136	380,447	(193,311)	-51%	913,073
Property rates - penalties & collection charges		-		-	-	-	-	-	-
Service charges - electricity revenue		-		-	-	-	-	-	-
Service charges - water revenue		876,185		231,660	467,844	365,077	102,767	28%	876,185
Service charges - sanitation revenue		235,259		22,451	136,312	98,025	38,287	39%	235,259
Service charges - refuse revenue		93,138		11,995	59,758	38,808	20,951	54%	93,138
Service charges - other		-		-	-	-	-	-	-
Rental of facilities and equipment		33,298		1,818	8,563	13,874	(5,311)	-38%	33,298
Interest earned - external investments		47,796		528	8,172	19,915	(11,743)	-59%	47,796
Interest earned - outstanding debtors		145,399		(1,857)	52,296	60,583	(8,286)	-14%	145,399
Dividends received		-		-	-	-	-	-	-
Fines		70,361		747	2,706	29,317	(26,611)	-91%	70,361
Licences and permits		1,010		22	340	421	(81)	-19%	1,010
Agency services		1,746		7,890	40,986	727	40,258	5534%	1,746
Transfers recognised - operational		615,255		192,695	442,600	256,356	186,244	73%	615,255
Other revenue		1,059,593		16,434	166,528	441,497	(274,969)	-62%	1,059,593
Gains on disposal of PPE		-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	4,092,113	-	441,623	1,573,241	1,705,047	(131,807)	-8%	4,092,113
Expenditure By Type									
Employee related costs		1,433,393		99,544	486,990	597,247	(110,257)	-18%	1,433,393
Remuneration of councillors		52,672		4,121	20,605	21,946	(1,341)	-6%	52,672
Debt impairment		224,626		18,719	93,594	93,594	(0)	0%	224,626
Depreciation & asset impairment		410,777		34,231	171,157	171,157	(0)	0%	410,777
Finance charges		216,180		9,515	46,383	90,075	(43,692)	-49%	216,180
Bulk purchases		450,573		35,620	167,076	187,739	(20,662)	-11%	450,573
Other materials		267,390		41,237	127,941	111,413	16,529	15%	267,390
Contracted services		223,634		13,235	79,341	93,181	(13,840)	-15%	223,634
Transfers and grants		103,611		19,127	102,019	43,171	58,848	136%	103,611
Other expenditure		503,111		36,123	155,881	209,630	(53,748)	-26%	503,111
Loss on disposal of PPE		-		-	-	-	-	-	-
Total Expenditure	-	3,885,966	-	311,472	1,450,988	1,619,152	(168,164)	-10%	3,885,966
Surplus/(Deficit)	-	206,147	-	130,151	122,252	85,895	36,357	42%	206,147
Transfers recognised - capital		754,004		-	-	314,168	(314,168)	-100%	754,004
Contributions recognised - capital		-		-	-	-	-	-	-
Contributed assets		-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	960,151	-	130,151	122,252	400,063	(277,811)	-69%	960,151
Taxation		-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	960,151	-	130,151	122,252	400,063	(277,811)	-69%	960,151

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>		2,716,705		174,060	1,035,663	1,131,960	(96,297)	-9%	2,716,705
Total Operating Revenue	-	2,716,705	-	174,060	1,035,663	1,131,960	(96,297)	-9%	2,716,705
Expenditure By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>		2,416,470		177,118	1,002,853	1,006,862	(4,009)	0%	2,416,470
Total Operating Expenditure	-	2,416,470	-	177,118	1,002,853	1,006,862	(4,009)	0%	2,416,470
Surplus/ (Deficit) for the yr/period	-	300,235	-	(3,057)	32,810	125,098	(100,307)	-80%	300,235
Capital Expenditure By Municipal Entity									
<i>CENTLEC (SOC) LTD</i>		325,357		19,672	64,406	135,565	(71,160)	-52%	325,357
Total Capital Expenditure	-	325,357	-	19,672	64,406	135,565	(71,160)	-52%	325,357

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		35,878		13,183	13,183	35,878	22,695	63.3%	0.73%
August		71,756		98,882	112,065	107,633	(4,431)	-4.1%	6.25%
September		107,633		130,427	242,491	215,267	(27,225)	-12.6%	13.52%
October		125,572		169,876	412,368	340,839	(71,528)	-21.0%	22.99%
November		149,431		120,801	533,169	490,270	(42,899)	-8.8%	29.72%
December		179,389				669,659	-		
January		143,511				813,171	-		
February		161,450				974,621	-		
March		173,469				1,148,090	-		
April		188,359				1,336,448	-		
May		215,267				1,551,715	-		
June		242,175				1,793,891	-		
Total Capital expenditure	-	1,793,891	-	533,169					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	885,277	-	55,624	295,810	241,946	(53,864)	-22.3%	885,277
Infrastructure - Road transport	-	201,080	-	12,959	49,686	54,955	5,269	9.6%	201,080
<i>Roads, Pavements & Bridges</i>		201,080		12,959	49,686	54,955	5,269	9.6%	201,080
<i>Storm water</i>		-		-	-	-	-		-
Infrastructure - Electricity	-	219,598	-	10,157	43,668	60,016	16,348	27.2%	219,598
<i>Generation</i>		-		-	-	-	-		-
<i>Transmission & Reticulation</i>		219,598		10,157	43,668	60,016	16,348	27.2%	219,598
<i>Street Lighting</i>		-		-	-	-	-		-
Infrastructure - Water	-	61,063	-	6,615	26,984	16,688	(10,296)	-61.7%	61,063
<i>Dams & Reservoirs</i>		-		-	-	-	-		-
<i>Water purification</i>		-		-	-	-	-		-
<i>Reticulation</i>		61,063		6,615	26,984	16,688	(10,296)	-61.7%	61,063
Infrastructure - Sanitation	-	398,337	-	25,893	173,737	108,865	(64,872)	-59.6%	398,337
<i>Reticulation</i>		-		-	-	-	-		-
<i>Sewerage purification</i>		398,337		25,893	173,737	108,865	(64,872)	-59.6%	398,337
Infrastructure - Other	-	5,200	-	-	1,735	1,421	(314)	-22.1%	5,200
<i>Waste Management</i>		5,200		-	-	1,421	1,421	100.0%	5,200
<i>Transportation</i>		-		-	1,735	-	(1,735)	#DIV/0!	-
<i>Gas</i>		-		-	-	-	-		-
<i>Other</i>		-		-	-	-	-		-
Community	-	84,586	-	8,757	30,496	23,117	(7,379)	-31.9%	84,586
Parks & gardens		45,539		1,679	18,535	12,446	(6,089)	-48.9%	45,539
Sportsfields & stadia		8,040		450	1,234	2,197	964	43.8%	8,040
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		-		-	-	-	-		-
Recreational facilities		10,000		5,175	8,008	2,733	(5,275)	-193.0%	10,000
Fire, safety & emergency		-		-	-	-	-		-
Security and policing		7,850		845	2,111	2,145	35	1.6%	7,850
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		-		-	-	-	-		-
Social rental housing		-		-	-	-	-		-
Other		13,157		608	608	3,596	2,987	83.1%	13,157
Heritage assets	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
Investment properties	-	50,000	-	33	1,731	13,665	11,934	87.3%	50,000
Housing development		50,000		33	1,731	13,665	11,934	87.3%	50,000
Other		-		-	-	-	-		-
Other assets	-	252,085	-	22,787	49,514	68,895	19,381	28.1%	252,085
General vehicles		91,256		12,200	28,186	24,940	(3,246)	-13.0%	91,256
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		1,646		228	655	450	(205)	-45.6%	1,646
Computers - hardware/equipment		750		-	-	205	205	100.0%	750
Furniture and other office equipment		10,200		742	2,887	2,788	(100)	-3.6%	10,200
Abattoirs		-		-	-	-	-		-
Markets		-		-	-	-	-		-
Civic Land and Buildings		44,743		1,200	6,593	12,228	5,635	46.1%	44,743
Other Buildings		102,920		8,417	11,192	28,128	16,936	60.2%	102,920
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		570		-	-	156	156	100.0%	570
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	-	1,271,948	-	87,201	377,551	347,623	(29,928)	-8.6%	1,271,948

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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	517,500	-	32,685	154,693	141,433	(13,260)	-9.4%	517,500
Infrastructure - Road transport	-	110,040	-	12,177	55,056	30,074	(24,982)	-83.1%	110,040
<i>Roads, Pavements & Bridges</i>		110,040		12,177	55,056	30,074	(24,982)	-83.1%	110,040
<i>Storm water</i>				-	-	-	-		-
Infrastructure - Electricity	-	109,759	-	10,042	22,844	29,997	7,153	23.8%	109,759
<i>Generation</i>				-	-	-	-		-
<i>Transmission & Reticulation</i>		109,759		10,042	22,844	29,997	7,153	23.8%	109,759
<i>Street Lighting</i>				-	-	-	-		-
Infrastructure - Water	-	234,000	-	5,192	38,859	63,952	25,093	39.2%	234,000
<i>Dams & Reservoirs</i>				-	-	-	-		-
<i>Water purification</i>		234,000		-	-	-	-		234,000
<i>Reticulation</i>				5,192	38,859	63,952	25,093	39.2%	-
Infrastructure - Sanitation	-	54,000	-	4,194	34,782	14,758	(20,024)	-135.7%	54,000
<i>Reticulation</i>				-	-	-	-		-
<i>Sewerage purification</i>		54,000		4,194	34,782	14,758	(20,024)	-135.7%	54,000
Infrastructure - Other	-	9,700	-	1,080	3,152	2,651	(501)	-18.9%	9,700
<i>Waste Management</i>		9,600		1,080	3,152	2,624	(528)	-20.1%	9,600
<i>Transportation</i>				-	-	-	-		-
<i>Gas</i>				-	-	-	-		-
<i>Other</i>		100		-	-	27	27	100.0%	100
Community	-	-	-	-	-	-	-	-	-
Parks & gardens				-	-	-	-		-
Sportsfields & stadia				-	-	-	-		-
Swimming pools				-	-	-	-		-
Community halls				-	-	-	-		-
Libraries				-	-	-	-		-
Recreational facilities				-	-	-	-		-
Fire, safety & emergency				-	-	-	-		-
Security and policing				-	-	-	-		-
Buses				-	-	-	-		-
Clinics				-	-	-	-		-
Museums & Art Galleries				-	-	-	-		-
Cemeteries				-	-	-	-		-
Social rental housing				-	-	-	-		-
Other				-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings				-	-	-	-		-
Other				-	-	-	-		-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development				-	-	-	-		-
Other				-	-	-	-		-
Other assets	-	4,443	-	916	925	1,214	289	23.8%	4,443
General vehicles				-	-	-	-		-
Specialised vehicles	-		-	-	-	-	-		-
Plant & equipment		2,113		916	925	577	(348)	-60.2%	2,113
Computers - hardware/equipment		1,030		-	-	281	281	100.0%	1,030
Furniture and other office equipment		800		-	-	219	219	100.0%	800
Abattoirs				-	-	-	-		-
Markets				-	-	-	-		-
Civic Land and Buildings		500		-	-	137	137	100.0%	500
Other Buildings				-	-	-	-		-
Other Land				-	-	-	-		-
Surplus Assets - (Investment or Inventory)				-	-	-	-		-
Other				-	-	-	-		-
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	521,943	-	33,601	155,618	142,647	(12,971)	-9.1%	521,943

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	290,037	-	40,955	128,599	120,849	(7,750)	-6.4%	290,037
Infrastructure - Road transport	-	68,945	-	18,666	48,542	28,727	(19,815)	-69.0%	68,945
Roads, Pavements & Bridges		68,945		18,666	48,542	28,727	(19,815)	-69.0%	68,945
Storm water				-	-	-	-		-
Infrastructure - Electricity	-	124,727	-	7,631	33,031	51,970	18,938	36.4%	124,727
Generation				-	-	-	-		-
Transmission & Reticulation		75,954		2,256	13,865	31,647	17,783	56.2%	75,954
Street Lighting		48,774		5,375	19,167	20,322	1,156	5.7%	48,774
Infrastructure - Water	-	63,403	-	11,458	35,563	26,418	(9,146)	-34.6%	63,403
Dams & Reservoirs				-	-	-	-		-
Water purification				-	-	-	-		-
Reticulation		63,403		11,458	35,563	26,418	(9,146)	-34.6%	63,403
Infrastructure - Sanitation	-	21,257	-	3,192	11,446	8,857	(2,589)	-29.2%	21,257
Reticulation				-	-	-	-		-
Sewerage purification		21,257		3,192	11,446	8,857	(2,589)	-29.2%	21,257
Infrastructure - Other	-	11,705	-	8	16	4,877	4,861	99.7%	11,705
Waste Management		10,931		-	-	4,555	4,555	100.0%	10,931
Transportation		774		-	-	323	323	100.0%	774
Gas				-	-	-	-		-
Other				8	16	-	(16)	#DIV/0!	-
Community	-	14,798	-	361	873	6,166	5,293	85.8%	14,798
Parks & gardens		4,451		306	649	1,855	1,206	65.0%	4,451
Sportsfields & stadia		210		6	14	88	74	84.4%	210
Swimming pools				-	-	-	-		-
Community halls				-	-	-	-		-
Libraries		369		-	-	154	154	100.0%	369
Recreational facilities		2,644		-	31	1,102	1,071	97.2%	2,644
Fire, safety & emergency		26		-	-	11	11	100.0%	26
Security and policing		1,481		50	180	617	437	70.9%	1,481
Buses				-	-	-	-		-
Clinics				-	-	-	-		-
Museums & Art Galleries				-	-	-	-		-
Cemeteries		2,691		-	-	1,121	1,121	100.0%	2,691
Social rental housing				-	-	-	-		-
Other		2,926		-	-	1,219	1,219	100.0%	2,926
Heritage assets	-		-						
Buildings				-	-	-	-		-
Other				-	-	-	-		-
Investment properties	-	10,492	-	32	7,339	4,372	(2,967)	-67.9%	10,492
Housing development				-	-	-	-		-
Other		10,492		32	7,339	4,372	(2,967)	-67.9%	10,492
Other assets	-	108,330	-	7,551	24,371	45,137	20,766	46.0%	108,330
General vehicles		68,430		3,558	10,252	28,513	18,261	64.0%	68,430
Specialised vehicles	-		-						
Plant & equipment		2,572		337	773	1,071	299	27.9%	2,572
Computers - hardware/equipment		1,594		-	-	664	664	100.0%	1,594
Furniture and other office equipment		12,206		2,338	5,766	5,086	(680)	-13.4%	12,206
Abattoirs				-	-	-	-		-
Markets		589		1	10	246	235	95.9%	589
Civic Land and Buildings		21,208		885	6,769	8,837	2,068	23.4%	21,208
Other Buildings		1,540		431	802	642	(160)	-24.9%	1,540
Other Land				-	-	-	-		-
Surplus Assets - (Investment or Inventory)				-	-	-	-		-
Other		191		-	-	80	80	100.0%	191
Agricultural assets	-		-						
Biological assets	-		-						
Intangibles	-		-						
Total Repairs and Maintenance Expenditure	-	423,657	-	48,898	161,182	176,524	15,342	8.7%	423,657