

THE CITY MANAGER
THE EXECUTIVE MAYOR

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

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting period ending 31 July 2016, the ten working day reporting limit expires on **14 September 2016**.

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

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

3. REPORT FOR THE PERIOD ENDING 31 AUGUST 2016

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

The financial results **for the period ended 31 August 2016** are summarised as follows:

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

The SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source, excluding capital transfers and contributions, and expenditure by type. The actual revenue for the period is **126.04% (R1 354.767 million)** on the year to date target of **R1 074.867 million** and the expenditure for the period is **87.80% (R935.415 million)** on the year to date target of **(R1 065.354 million)** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		1,004,047		121,960	201,626	167,341	34,284	20%	1,004,047
Property rates - penalties & collection charges				–	–	–	–		–
Service charges - electricity revenue		2,445,278		226,105	481,270	421,534	59,736	14%	2,445,278
Service charges - water revenue		711,793		54,097	100,762	90,398	10,363	11%	711,793
Service charges - sanitation revenue		242,700		20,843	40,582	40,450	132	0%	242,700
Service charges - refuse revenue		97,071		7,582	15,213	16,179	(965)	-6%	97,071
Service charges - other				–	–	–	–		–
Rental of facilities and equipment		34,405		2,201	3,927	5,734	(1,807)	-32%	34,405
Interest earned - external investments		71,300		2,266	4,885	11,883	(6,998)	-59%	71,300
Interest earned - outstanding debtors		181,979		18,717	37,792	30,330	7,462	25%	181,979
Dividends received		–		–	–	–	–		–
Fines		98,311		712	1,371	16,385	(15,015)	-92%	98,311
Licences and permits		798		35	58	133	(75)	-56%	798
Agency services		–		–	–	–	–		–
Transfers recognised - operational		1,207,668		249,618	350,516	201,278	149,238	74%	1,207,668
Other revenue		320,366		96,052	116,765	53,394	63,370	119%	320,366
Gains on disposal of PPE		118,959		–	–	19,827	(19,827)	-100%	118,959
Total Revenue (excluding capital transfers and contributions)	–	6,534,676	–	800,188	1,354,767	1,074,867	279,901	26%	6,534,676
Expenditure By Type									
Employee related costs		1,739,368		148,418	260,551	289,895	(29,344)	-10%	1,739,368
Remuneration of councillors		56,983		3,906	7,544	9,497	(1,953)	-21%	56,983
Debt impairment		295,907		28,437	49,318	49,318	0	0%	295,907
Depreciation & asset impairment		620,097		7,087	14,141	103,349	(89,208)	-86%	620,097
Finance charges		168,294		10,777	11,555	28,049	(16,494)	-59%	168,294
Bulk purchases		1,821,579		238,214	425,990	295,893	130,098	44%	1,821,579
Other materials		121,781		8,574	12,569	20,297	(7,728)	-38%	121,781
Contracted services		925,042		63,878	75,459	154,174	(78,715)	-51%	925,042
Transfers and grants		32,446		667	896	5,408	(4,512)	-83%	32,446
Other expenditure		656,548		36,176	77,393	109,425	(32,032)	-29%	656,548
Loss on disposal of PPE		299		–	–	50	(50)	-100%	299
Total Expenditure	–	6,438,345	–	546,134	935,415	1,065,354	(129,939)	-12%	6,438,345
Surplus/(Deficit)	–	96,331	–	254,054	419,352	9,513	409,839	4308%	96,331
Transfers recognised - capital		919,386		–	–	55,163	(55,163)	-100%	919,386
Contributions recognised - capital		30,744		–	–	1,845	(1,845)	-100%	30,744
Contributed assets		–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	1,046,461	–	254,054	419,352	66,521			1,046,461
Taxation							–		
Surplus/(Deficit) after taxation	–	1,046,461	–	254,054	419,352	66,521			1,046,461
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	–	1,046,461	–	254,054	419,352	66,521			1,046,461
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	–	1,046,461	–	254,054	419,352	66,521			1,046,461

The major revenue variances against the approved budget are:

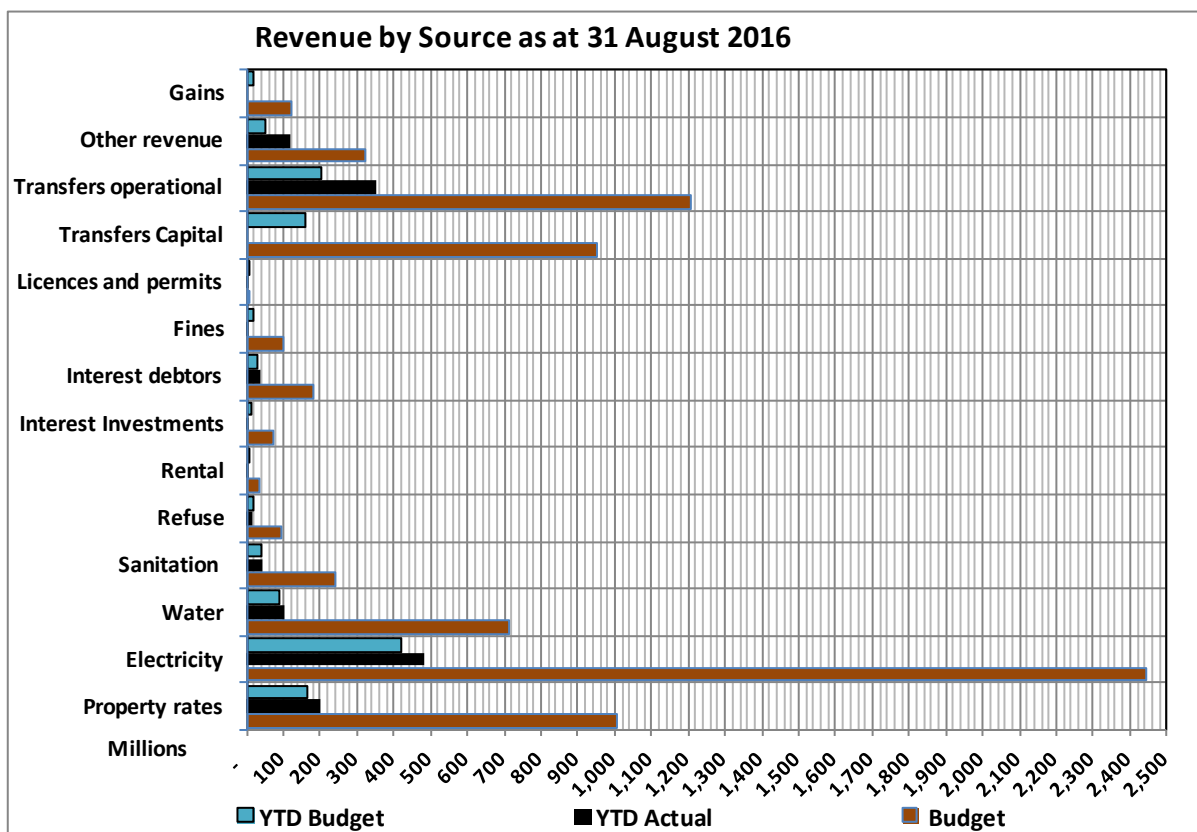
- Property rates have a favourable variance of R34.284 million for the period due to more property rates billed for the period than budgeted;
- Electricity revenue – Favourable variance of R59.736 million due to more actual sales than budgeted, more electricity billed and sold for the period;
- Water revenue -Favourable variance of R10.363 million for the period due to more water billed for the period than budgeted;
- Services charges – Sanitation revenue has a favourable variance of R0.132 million for the period due to an increase in billing than budgeted, more sanitation billed for the period. The variance is within the target;
- Services charges – Refuse revenue has a unfavourable variance of R0.965 million for the period due to an decrease in billing for the period, less sanitation billed for the period. The variance is within the target;

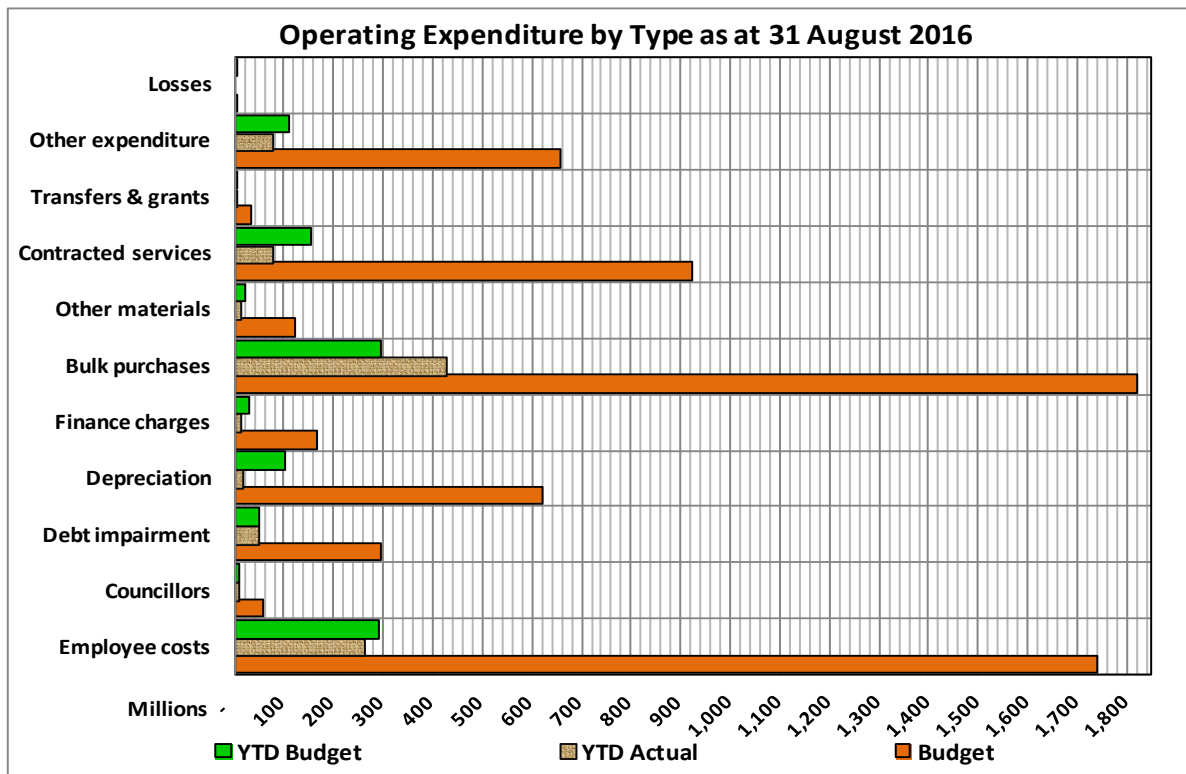
- Interest earned – External investments have an unfavourable variance of R6.998 million for the period due to lower investment and cash balances than anticipated;
- Interest earned –outstanding debtors have a favourable variance of R7.462 million due to the growing debtors book;
- Fines - Unfavourable variance of R15.015 million is due to the non-accrual of traffic fines, which is -91.64% on a year to date target;
- Government Grants and subsidies – Operating: R149.238 million favourable variance due to the equitable share and fuel levy received in advance;
- Other revenue (R63.370 million) favourable 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: R55.163 million unfavourable due the non recognition of capital grants, only recognised when finalising the annual financial statements.

The major operating expenditure variances against the approved budget are:

- Employee related costs – Favourable variance of R29.344 million due to unfilled vacancies budgeted for;
- Debt impairment – On target;
- Depreciation – Favourable variance of R89.208 million due to the nonaccrual of depreciation and asset impairment;
- Finance charges – Favourable variance of R16.494 million, mainly due to interest charges/costs only payable later in the financial year;
- Bulk purchases – Unfavourable variance of R130.098 million, due to more electricity and water paid than budgeted - (seasonal fluctuation electricity);
- Other materials (R7.728 million) favourable due to under-spending and slow implementation of projects;
- Contracted services (R78.715 million) favourable due to under-spending;
- Transfers and grants (R4.512 million) favourable mainly due to less grants and subsidies paid than anticipated;
- Other expenditure (R32.032 million) favourable due to under spending, GRAP and non-cash issues only accounted for when finalising the annual financial statements.

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



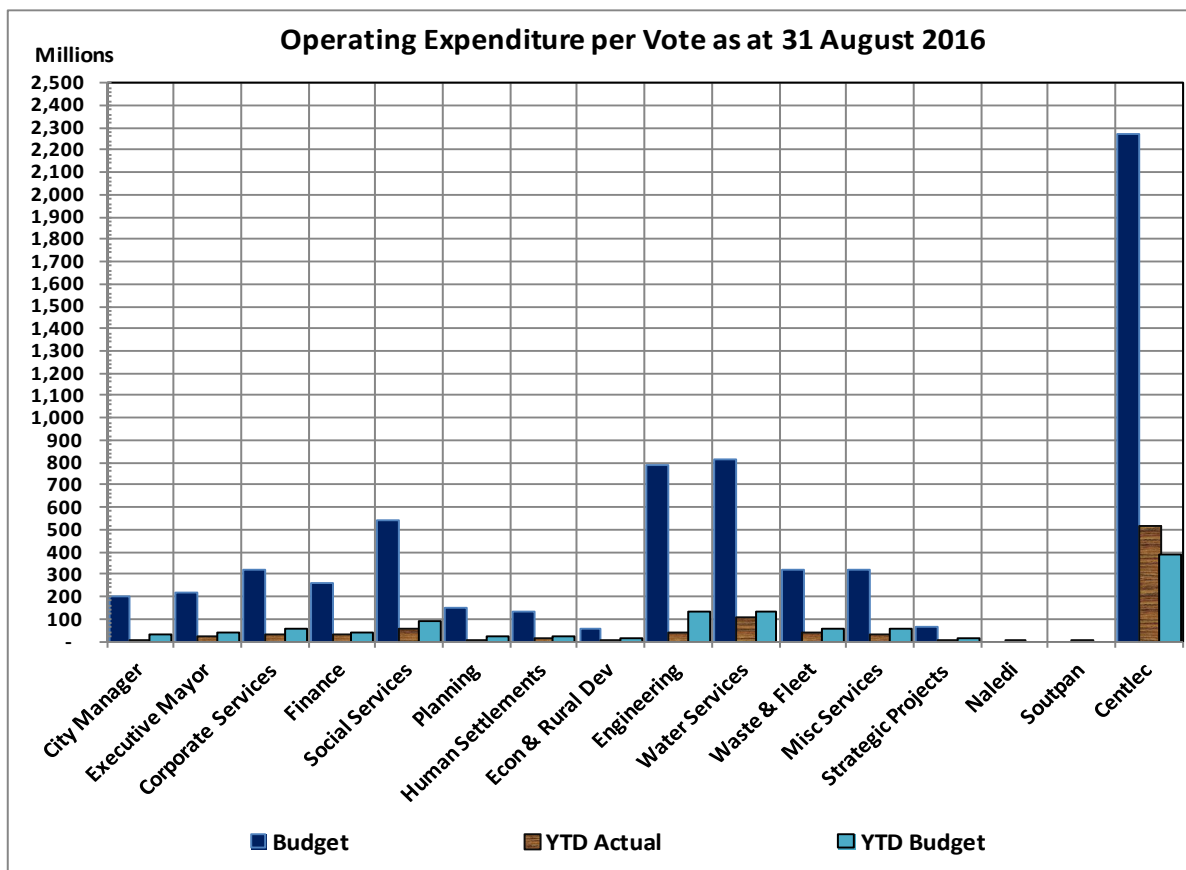
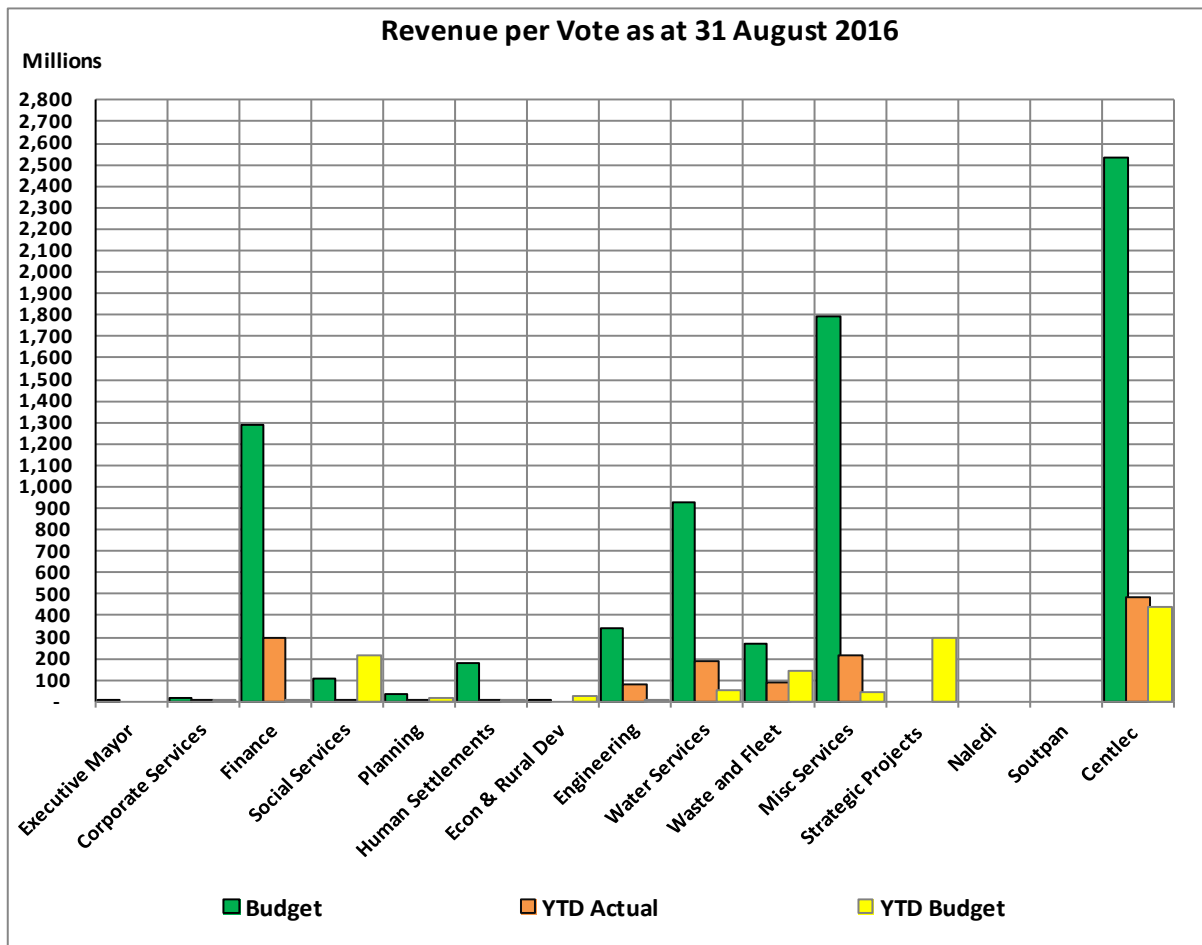


The table below shows the revenue and expenditure per vote:

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

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	500	-	-	-	-	-	-	500
Vote 3 - Corporate Services	-	15,115	-	238	387	2,519	(2,132)	-84.6%	15,115
Vote 4 - Finance	-	1,288,059	-	174,085	291,499	214,676	76,823	35.8%	1,288,059
Vote 5 - Social Services	-	108,802	-	1,175	2,414	18,134	(15,720)	-86.7%	108,802
Vote 6 - Planning	-	30,558	-	2,328	4,766	5,093	(327)	-6.4%	30,558
Vote 7 - Human Settlement and Housing	-	174,330	-	1,778	3,073	29,055	(25,982)	-89.4%	174,330
Vote 8 - Economic and Rural Development	-	519	-	-	-	87	(87)	-100.0%	519
Vote 9 - Engineering Services	-	338,561	-	44,492	78,882	56,427	22,455	39.8%	338,561
Vote 10 - Water Services	-	926,114	-	107,664	187,745	145,340	42,405	29.2%	926,114
Vote 11 - Waste and Fleet Management	-	271,487	-	51,186	86,019	45,248	40,771	90.1%	271,487
Vote 12 - Miscellaneous Services	-	1,795,602	-	187,630	211,724	299,267	(87,543)	-29.3%	1,795,602
Vote 13 - Naledi/Soutpan Regional Management	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regula	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,535,160	-	229,612	488,258	441,514	46,744	10.6%	2,535,160
Total Revenue by Vote	-	7,484,807	-	800,188	1,354,767	1,257,359	97,408	7.7%	7,484,807
Expenditure by Vote									
Vote 1 - City Manager	-	201,545	-	2,878	5,845	33,591	(27,746)	-82.6%	201,545
Vote 2 - Executive Mayor	-	216,990	-	16,133	28,233	36,165	(7,932)	-21.9%	216,990
Vote 3 - Corporate Services	-	319,585	-	17,672	30,622	53,264	(22,642)	-42.5%	319,585
Vote 4 - Finance	-	257,368	-	21,866	33,610	42,895	(9,284)	-21.6%	257,368
Vote 5 - Social Services	-	541,386	-	42,135	60,987	90,231	(29,244)	-32.4%	541,386
Vote 6 - Planning	-	150,667	-	4,594	8,417	25,111	(16,694)	-66.5%	150,667
Vote 7 - Human Settlement and Housing	-	129,075	-	8,513	13,946	21,513	(7,566)	-35.2%	129,075
Vote 8 - Economic and Rural Development	-	56,363	-	1,322	2,315	9,394	(7,079)	-75.4%	56,363
Vote 9 - Engineering Services	-	786,634	-	27,023	40,964	131,106	(90,142)	-68.8%	786,634
Vote 10 - Water Services	-	812,265	-	93,051	110,301	135,377	(25,076)	-18.5%	812,265
Vote 11 - Waste and Fleet Management	-	318,589	-	28,360	44,158	53,098	(8,940)	-16.8%	318,589
Vote 12 - Miscellaneous Services	-	318,154	-	18,033	30,901	53,026	(22,125)	-41.7%	318,154
Vote 13 - Naledi/Soutpan Regional Management	-	-	-	2,567	2,567	-	2,567	#DIV/0!	-
Vote 14 - Strategic Projects & Service Delivery Regula	-	61,865	-	3,057	5,649	10,311	(4,661)	-45.2%	61,865
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,267,859	-	258,931	516,899	390,850	126,049	32.2%	2,267,859
Total Expenditure by Vote	-	6,438,345	-	546,134	935,415	1,085,931	(150,516)	-13.9%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	254,054	419,352	171,428	247,924	144.6%	1,046,461

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



Capital Expenditure Report (Annexure B – Table C5)

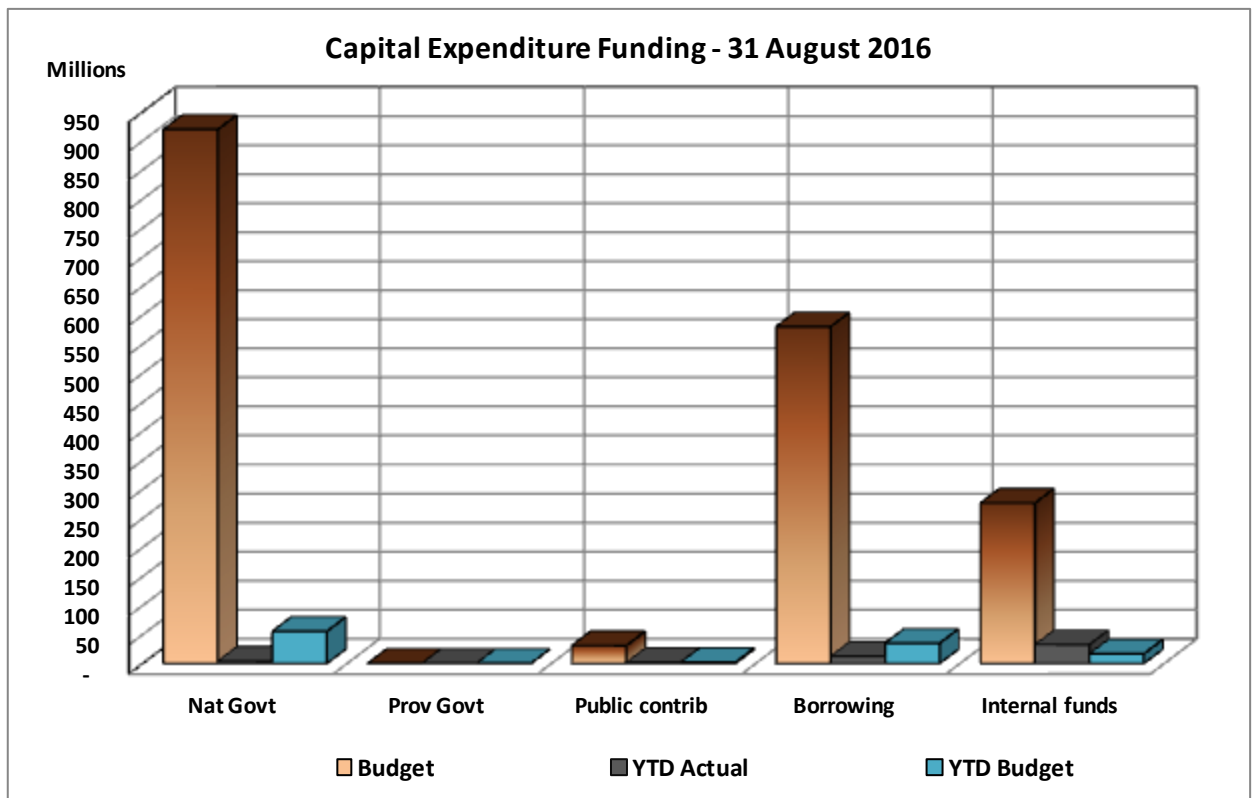
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is **46.73% (R50.643 million)** on the year to date approved budgeted target of **R108.366 million** of the annual approved budget). On an annual basis we have thus spent only **2.80%**, R50.643 million of the year to date expenditure versus the approved annual budget of R1 806.094 million.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Approved Budget 2016/17 R'000	YTD Budget Target August 2016 R'000	YTD Actual August 2016 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 806 094	108 366	50 643	(57 723)
Capital Financing				
National Government	919 386	55 163	4 054	(51 109)
Provincial Government	0	0	0	(0)
Public Contributions	30 744	1 845	1 618	(226)
Borrowing	579 849	34 791	12 528	(22 263)
Internally Generated Funds	276 115	16 567	32 442	15 875
Financing Total	1 806 094	108 366	50 643	(57 723)

The following chart indicates the capital expenditure financing.



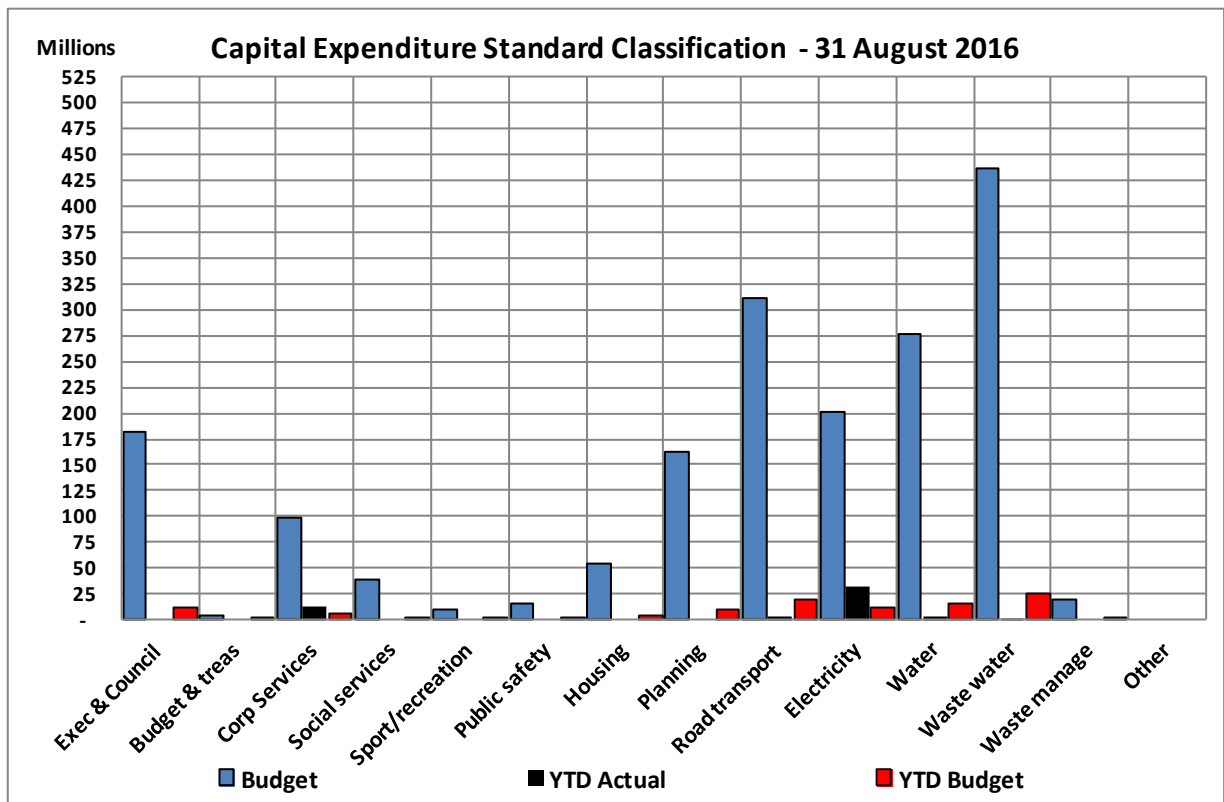
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R4.476 million less than budget target)
Community and public safety	(R7.015 million less than budget target)
Economic and environmental services	(R26.137 million less than budget target)
Electricity	(R19.867 million more than budget target)
Water	(R14.368 million less than budget target)

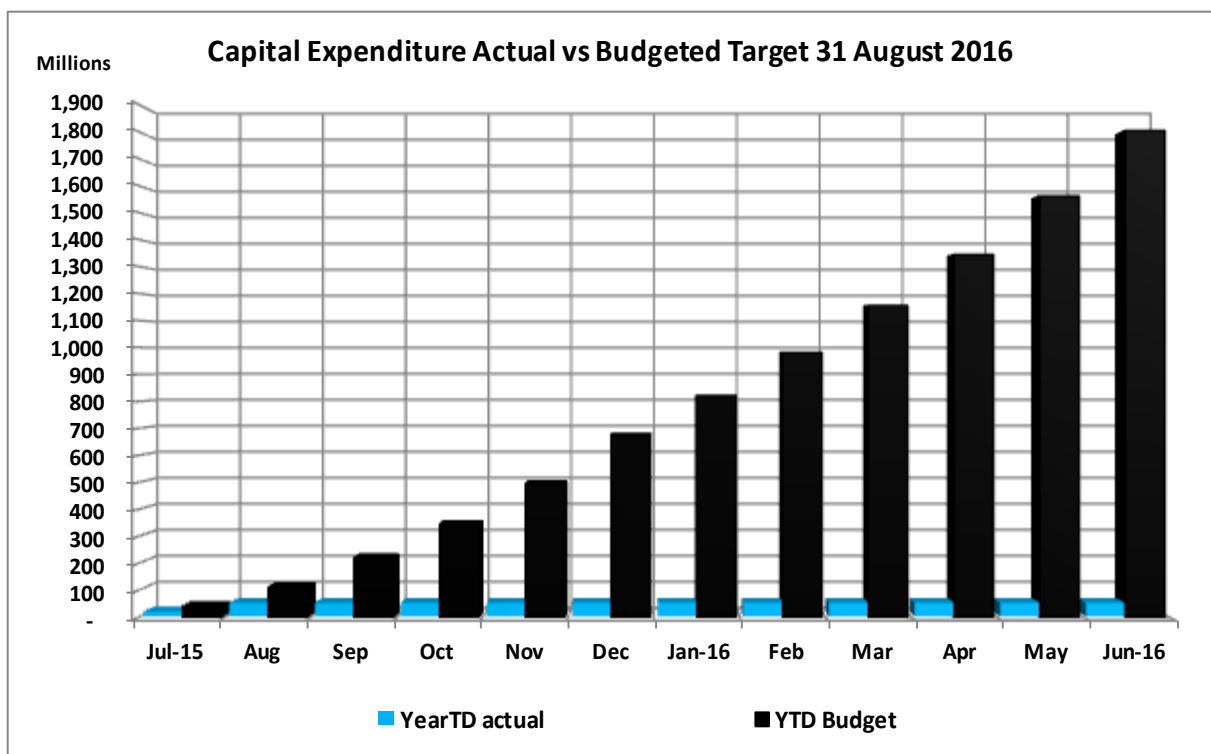
Waste water management
Waste management

(R24.439 million less than budget target)
(R1.154 million less than budget target)

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



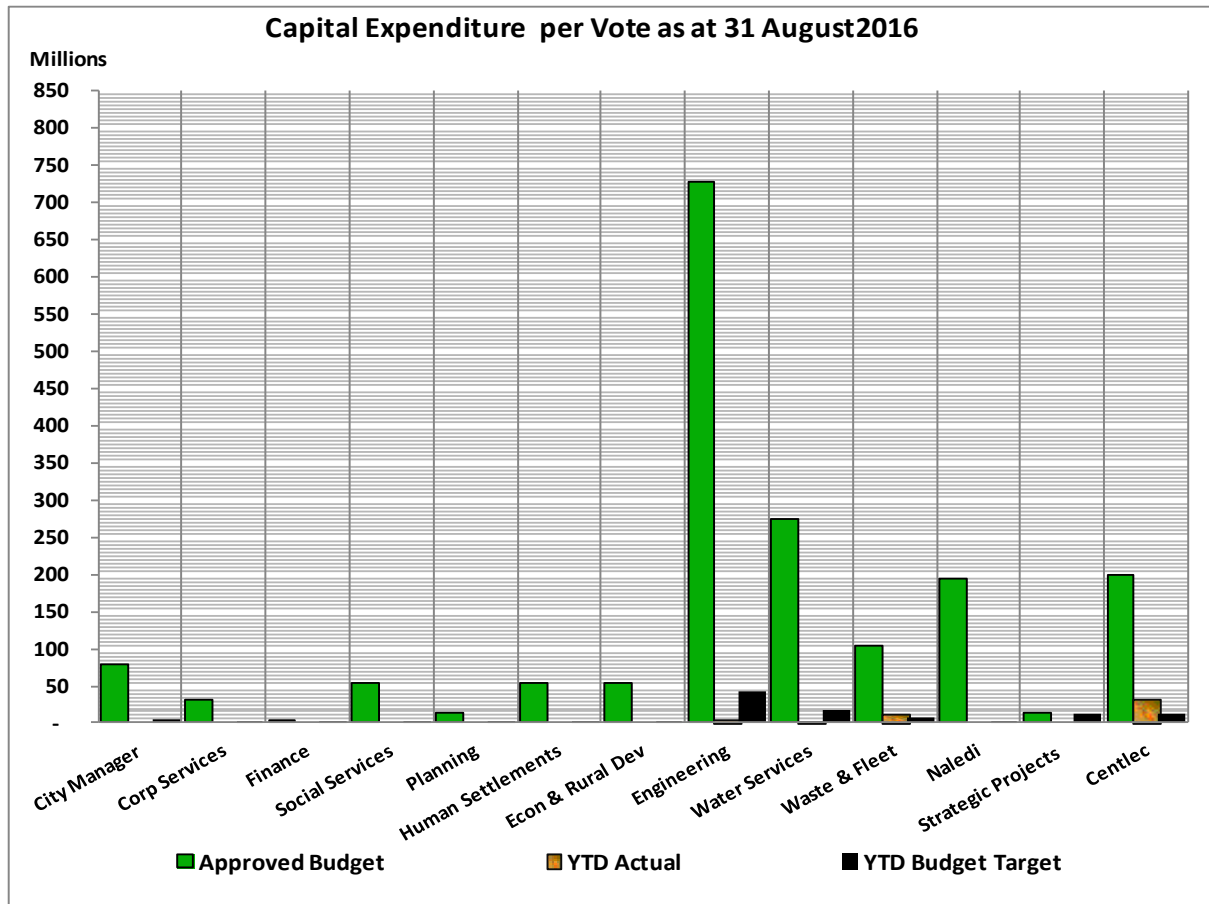
The following chart compares the year to date actual expenditure with the year to date approved budget (target).



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

Capital Expenditure per Vote	Approved Budget	YTD Actual	YTD Budget Target	Percentage on Approved Budget
City Manager	80,142,000	-	4,808,520	0.00%
Corp Services	32,159,070	-	1,929,544	0.00%
Finance	3,162,300	-	189,738	0.00%
Social Services	52,801,287	-	3,168,077	0.00%
Planning	12,500,000	-	750,000	0.00%
Human Settlements	54,282,105	-	3,217,229	0.00%
Econ & Rural Dev	53,620,482	-	3,256,926	0.00%
Engineering	729,419,288	4,054,458	43,765,157	0.56%
Water Services	275,689,003	2,172,889	16,541,340	0.79%
Waste & Fleet	104,656,000	12,527,791	6,279,360	11.97%
Naledi	193,579,000	-	824,460	0.00%
Strategic Projects	13,741,000	-	11,614,740	0.00%
Centlec	200,342,641	31,887,468	12,020,558	15.92%
	1,806,094,176	50,642,606	108,365,650	2.80%

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



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

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

The CFS report for the period ending 31 August 2016 indicates a closing balance (cash and cash equivalents) of **R485.088 million** (July 2016 – R318.118 million) which comprises of the following:

- Bank balance and cash R210.345 million (Mangaung)
- Bank balance and cash R14.860 million (Centlec)
- Bank balance and cash R3.585 million (Market)
- Investment deposits R16.532 million (Mangaung)
- Investment deposits R239.766 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R140.414 million**, resulting in an **R10.109 million** unfavourable variance, due to less property rates collected than budgeted, as compared to a year to target of **R150.523 million**;
- Service charges reflect a year to date amount of **R572.580 million**, resulting in a **R19.865 million** favourable variance, as compared to a year target of **R552.715 million**. The favourable variance is mainly due to more water and electricity collection than budgeted;
- Other revenue reflects a year to date amount of **R86.996 million**, resulting in a **R45.046 million** favourable variance due to amounts paid by the entity, as compared to a year target of **R41.950 million**;
- Operating grants and subsidies show a year to date amount of **R383.968 million** compared to a year target of **R197.611 million** – **R186.357 million** favourable variance due to the Equitable Share and Fuel Levy received in advance;
- Capital grants and subsidies show a year to date amount of **R115.231 million** compared to a year to date target of **R146.892 million** – **R31.661 million** unfavourable variance due to less capital grants received for the period than budgeted;
- Interest show a year to date amount of **R11.638 million** compared to a year target of **R37.971 million** (**R26.333 million** unfavourable variance mainly due to low bank and investment balances);
- Cash flows from financing activities: Borrowing long term reflects a year to date amount of **R0** against a budgeted year to date amount of **R11.882 million**, an unfavourable variance of **R10.498 million** – loan not yet taken up;
- The following grants and allocations were received during the month:
 - Equitable Share – R157.433 million;
 - Fuel Levy – R90.897 million;
 - Expanded Public Works Programme – R1.288 million;
 - Public Transport Network Grant – R30.142 million;
 - Integrated City Development Grant – R5.456 million;
 - Neighbourhood Development Partnership Grant – R36.775 million and
 - Local Government Financial Management Grant – R3.310 million..

With regard to payments:

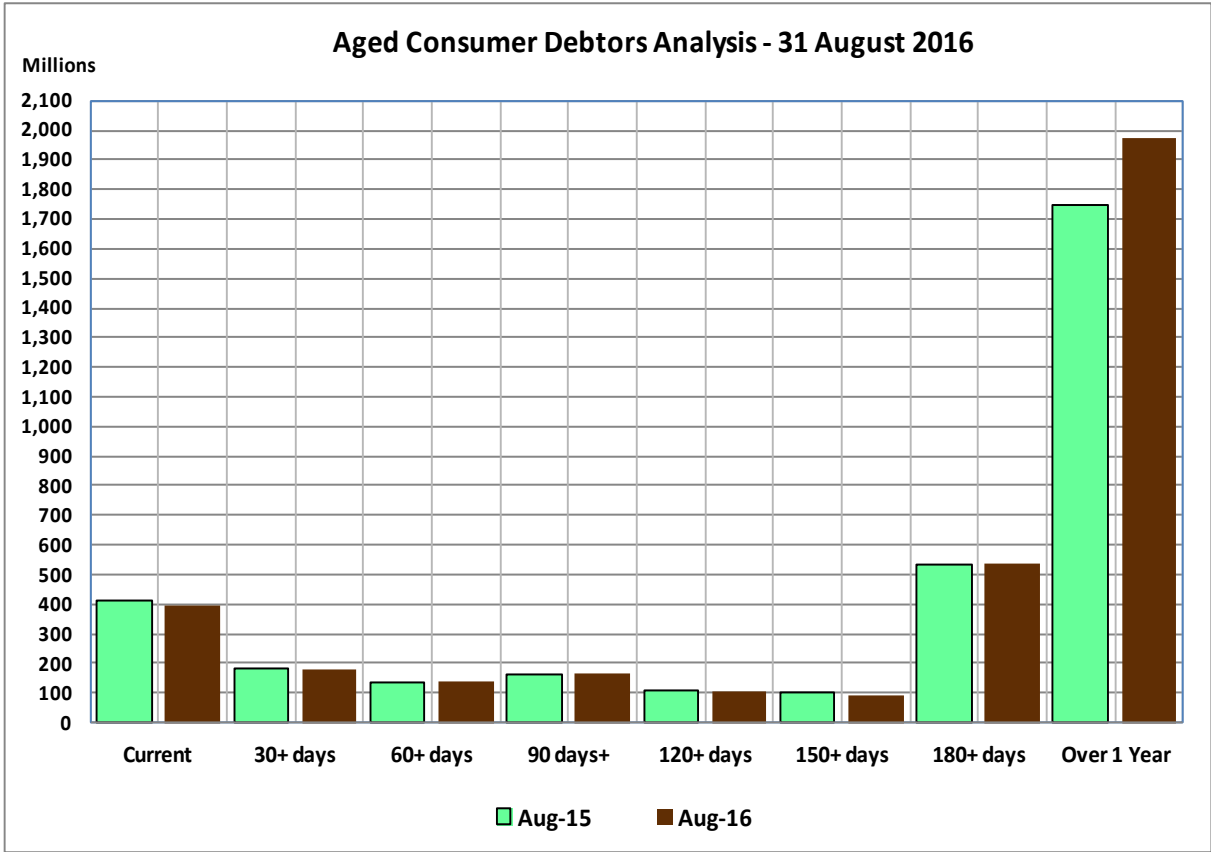
- Suppliers and employee payments indicate a year to date amount of **R1 178.178 million** (**R356.684 million** unfavourable variance) compared to a year to date target of **R821.494 million** mainly due to a combination of unfilled vacancies and year end creditors (2016/17 – R158.832 million) only paid in July 2016;
- Capital payments indicate a year to date amount of **R98.148 million** (**R195.342 million** favourable variance) compared to a target of **R293.490 million** due to less civil contracts not paid in June 2016 than anticipated;
- Finance charges shows a year to date amount of **R6.946 million** compared to a year target of **R26.647 million** (**R19.701 million** favourable variance) due to the repayment of interest on borrowing not yet due;
- Transfers and grants indicate a year to date amount of **R0.857 million** (**R2.353 million** favourable variance) compared to a target of **R2.569 million** and
- Repayment of borrowing indicate a year to date amount of **R0** (**R4.280 million** favourable variance) compared to a target of **R5.137 million** due to the repayment of borrowings not yet payable.

Outstanding Debtors Report (Annexure B – Table SC3)

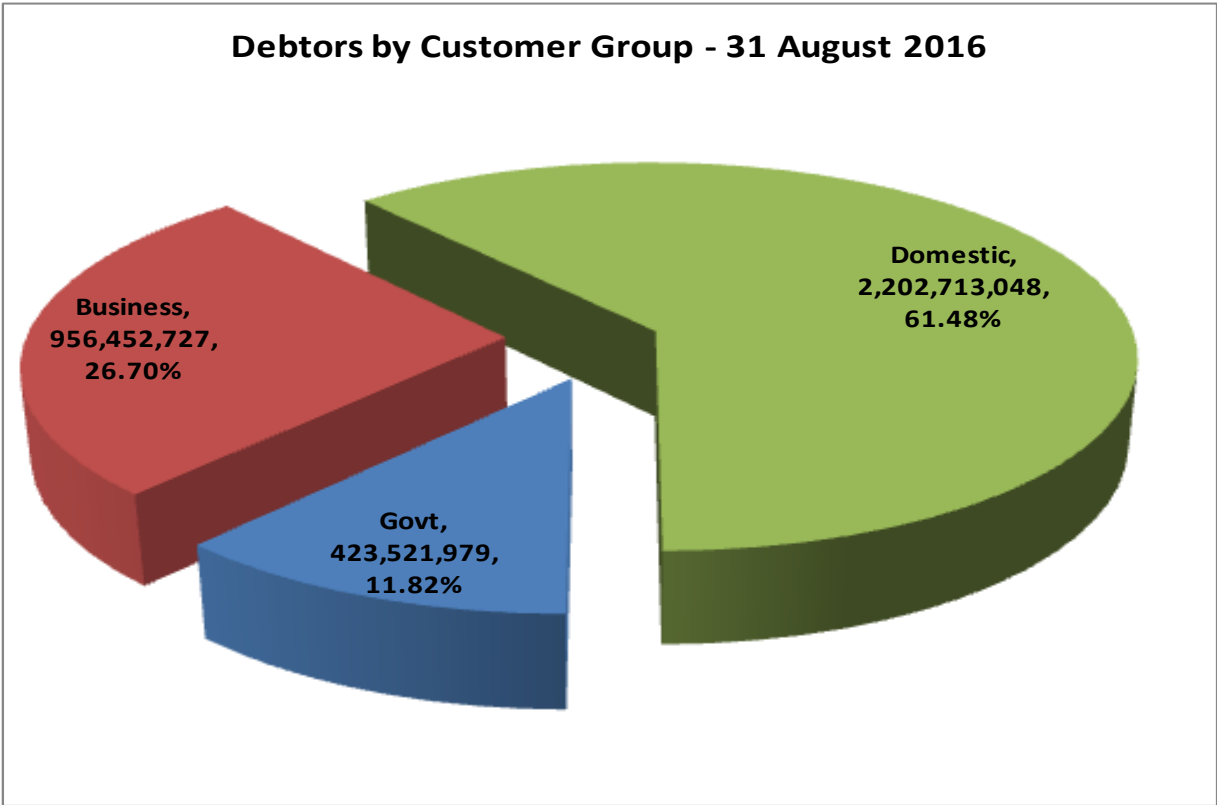
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as at 31 August 2016 is **R3 582.688 million** (July 2016 – R3 486.511 million), thus reflecting an increase of R96.177 million (2.76%) for the month.

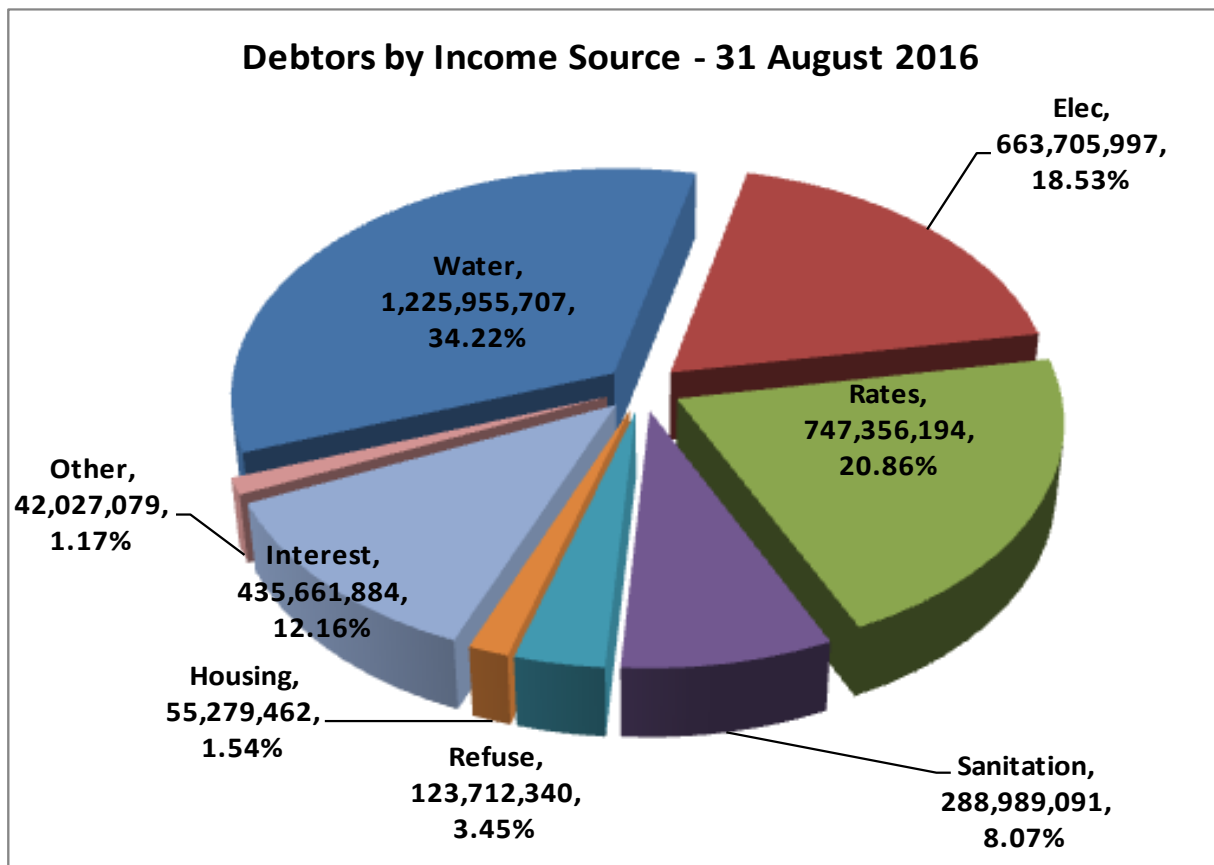
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 971.197 million** (R1 747.525 million – August 2015) is outstanding in this category, with **R1 404.686 million** attributable to households, an increase of R249.768 million (21.62%) from the balance of R1 154.918 million in August 2015.



The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source



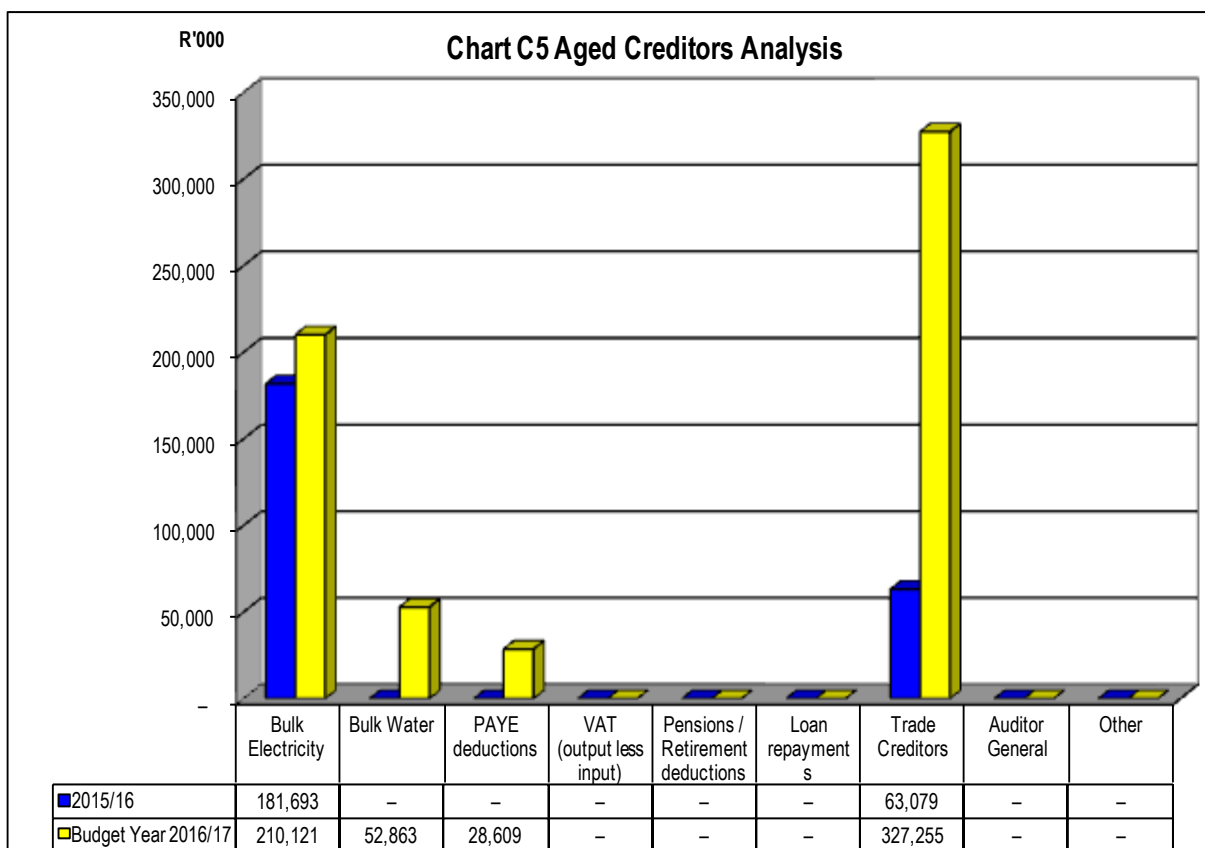
Outstanding Creditors Report (Annexure B – Table SC4)

The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to R681.848 million compared to an amount of R697.391 million in July 2016. The net decrease of R15.543 million is in the items as depicted below.

The total trade creditors comprises out of the following:

	July 2016	August 2016
	R'000	R'000
Bulk electricity	215,237	210,121
Trade creditors Centlec	8,414	2,307
Bulk water	114,704	52 863
Salaries/PAYE	53,558	28, 609
Trade creditors Mangaung	305,478	324,948
Total	697,391	618 848

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 **R256.299 million** as at 31 August 2016 against **R275.629 million** at 31 July 2016.

4. FINANCIAL IMPLICATIONS

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

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

As at the end of August 2016 the operating revenue (excluding capital grants) and expenditure actual represented **20.73%** and **14.53%**, respectively of the approved budget. The outcome reflects a variance of **4.06%** (unfavourable) and **2.14%** (favourable) respectively, when compared to the target of **16.67%** (based on a pro-rata monthly basis – 2 months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure has to be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 31 August 2016 represents only **2.80%** when compared to a target of **16.67%** (2 months), a variance of **13.87%** for the year against the target.

5. KEY JULY 2016 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

- Human Resources
Not applicable.

- Finances (budget and value for money)

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

- Constitution and legal factors

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

- Communication

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

- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION

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

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

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

PREPARED BY:


M J KHUNONG
GENERAL MANAGER
BUDGET AND EXPENDITURE

DATE: 29/09/14

SUBMITTED BY:


E M MOHLAHO
CHIEF FINANCIAL OFFICER

DATE: 2016/09/14

City Manager's quality certification

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

- the monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **31 August 2016** 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: 15/09/2016

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 August 2016 the reports were submitted on 14 September 2016. These reports are:

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

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

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

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 9 September 2016.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

Main Tables	Consolidated Monthly Budget Statements
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
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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
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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	Set name on 'Instructions' sheet 1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Grade	6		
Province	FS FREE STATE		
Web Address	mangaung.co.za		
e-mail Address			
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	P o Box 3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram Fischer Building		
Street No. & Name	De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number			
Fax number			
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
Name	Mxolisi Ashford Siyonzana	Name	Xoliswa Lumata
Telephone number	051 405 8667	Telephone number	051 405 8667
Cell number	082 821 9300	Cell number	082 438 0410
Fax number	405 8676 051	Fax number	051 405 8676
E-mail address	Mxolisi.Siyonzana@mangaung.co.za	E-mail address	Xoliswa.Lumata@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Sarah Matawana Mlamlehi	Name	Lethokuhle Mathebula
Telephone number	051 405 8015	Telephone number	051 405 8015
Cell number	082 888 3302	Cell number	076 985 0654
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Lebohang Masoetsa	Name	Malehlohonolo Tshosane
Telephone number	051 405 8769	Telephone number	051 405 8640
Cell number	071 688 9000	Cell number	073 236 2907
Fax number		Fax number	
E-mail address	lebohang.masoetsa@mangaung.co.za	E-mail address	Malehlohonolo.Tshosane@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	Mr Tankiso Mea	Name	Lethuole Monyeke
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	073 362 8764
Fax number	051 405 8741	Fax number	051 405 8741
E-mail address	Tankiso.Mea@mangaung.co.za	E-mail address	Lethuole.Monyeke@mangaung.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	Mr E M Mohlahlo	Name	Me Petunia Ramagaga
Telephone number	051 405 8625	Telephone number	051 405 8627
Cell number	082 413 6113	Cell number	073 032 5856
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za	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 Pelser		
Telephone number	051 405 8501		
Cell number	082 463 1158		
Fax number	051 405 8793		
E-mail address	dirk.pelser@mangaung.co.za		

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M02 August

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	1,004,047	-	121,960	201,626	167,341	34,284	20%	1,004,047
Service charges	-	3,496,843	-	308,627	637,828	568,561	69,267	12%	3,496,843
Investment revenue	-	71,300	-	2,266	4,885	11,883	(6,998)	-59%	71,300
Transfers recognised - operational	-	1,207,668	-	249,618	350,516	201,278	149,238	74%	1,207,668
Other own revenue	-	754,819	-	117,716	159,913	125,803	34,110	27%	754,819
Total Revenue (excluding capital transfers and contributions)	-	6,534,676	-	800,188	1,354,767	1,074,867	279,901	26%	6,534,676
Employee costs	-	1,739,368	-	148,418	260,551	289,895	(29,344)	-10%	1,739,368
Remuneration of Councillors	-	56,983	-	3,906	7,544	9,497	(1,953)	-21%	56,983
Depreciation & asset impairment	-	620,097	-	7,087	14,141	103,349	(89,208)	-86%	620,097
Finance charges	-	168,294	-	10,777	11,555	28,049	(16,494)	-59%	168,294
Materials and bulk purchases	-	1,943,361	-	246,788	438,559	316,189	122,369	39%	1,943,361
Transfers and grants	-	32,446	-	667	896	5,408	(4,512)	-83%	32,446
Other expenditure	-	1,877,797	-	128,490	202,170	312,966	(110,796)	-35%	1,877,797
Total Expenditure	-	6,438,345	-	546,134	935,415	1,065,354	(129,939)	-12%	6,438,345
Surplus/(Deficit)	-	96,331	-	254,054	419,352	9,513	409,839	4308%	96,331
Transfers recognised - capital	-	919,386	-	-	-	-	-	-	919,386
Contributions & Contributed assets	-	30,744	-	-	-	-	-	-	30,744
Surplus/(Deficit) after capital transfers & contributions	-	1,046,461	-	254,054	419,352	9,513	409,839	4308%	1,046,461
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,046,461	-	254,054	419,352	9,513	409,839	4308%	1,046,461
Capital expenditure & funds sources									
Capital expenditure	-	1,806,094	-	31,623	50,643	72,244	(21,601)	-30%	1,806,094
Capital transfers recognised	-	919,386	-	4,054	4,054	55,163	(51,109)	-93%	919,386
Public contributions & donations	-	30,744	-	557	1,618	1,845	(226)	-12%	30,744
Borrowing	-	579,849	-	6,014	12,528	34,791	(22,263)	-64%	579,849
Internally generated funds	-	276,115	-	20,998	32,442	16,567	15,875	96%	276,115
Total sources of capital funds	-	1,806,094	-	31,623	50,643	108,366	(57,723)	-53%	1,806,094
Financial position									
Total current assets	-	2,817,166	-		1,833,739				2,817,166
Total non current assets	-	16,301,492	-		16,403,437				16,301,492
Total current liabilities	-	2,455,727	-		3,034,963				2,455,727
Total non current liabilities	-	2,229,738	-		1,592,779				2,229,738
Community wealth/Equity	-	14,433,193	-		13,609,435				14,433,193
Cash flows									
Net cash from (used) operating	-	1,646,307	-	173,338	124,845	274,384	149,539	54%	1,646,307
Net cash from (used) investing	-	(1,663,433)	-	(26,638)	(98,148)	(277,239)	(179,091)	65%	(1,663,433)
Net cash from (used) financing	-	433,507	-	(1,235)	(56)	72,251	72,307	100%	433,507
Cash/cash equivalents at the month/year end	-	798,987	-	-	485,088	452,003	(33,084)	-7%	874,826
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	395,919	179,033	140,572	164,693	103,545	91,482	536,246	1,971,197	3,582,688
Creditors Age Analysis									
Total Creditors	330,658	61,865	119,542	169,782	-	-	-	-	681,848

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Governance and administration</i>	-	3,136,325	-	361,944	505,216	522,719	(17,503)	-3%	3,136,325
Executive and council	-	2,298	-	-	-	383	(383)	-100%	2,298
Budget and treasury office	-	3,081,863	-	360,687	503,224	513,642	(10,418)	-2%	3,081,863
Corporate services	-	52,164	-	1,257	1,992	8,694	(6,702)	-77%	52,164
<i>Community and public safety</i>	-	243,948	-	1,829	3,612	40,658	(37,045)	-91%	243,948
Community and social services	-	8,500	-	391	777	1,417	(640)	-45%	8,500
Sport and recreation	-	2,405	-	119	203	401	(197)	-49%	2,405
Public safety	-	98,154	-	679	1,367	16,359	(14,992)	-92%	98,154
Housing	-	134,877	-	640	1,265	22,479	(21,214)	-94%	134,877
Health	-	11	-	-	-	2	(2)	-100%	11
<i>Economic and environmental services</i>	-	9,284	-	569	1,339	1,547	(209)	-13%	9,284
Planning and development	-	7,330	-	485	1,152	1,222	(70)	-6%	7,330
Road transport	-	1,708	-	50	137	285	(148)	-52%	1,708
Environmental protection	-	246	-	35	50	41	9	22%	246
<i>Trading services</i>	-	4,070,623	-	433,982	840,904	688,412	152,492	22%	4,070,623
Electricity	-	2,535,160	-	230,640	488,258	441,514	46,744	11%	2,535,160
Water	-	926,114	-	107,664	187,745	145,340	42,405	29%	926,114
Waste water management	-	337,863	-	44,492	78,882	56,310	22,572	40%	337,863
Waste management	-	271,487	-	51,186	86,019	45,248	40,771	90%	271,487
<i>Other</i>	-	24,627	-	1,864	3,697	4,105	(408)	-10%	24,627
Total Revenue - Standard	-	7,484,807	-	800,188	1,354,767	1,257,440	97,327	8%	7,484,807
Expenditure - Standard									
<i>Governance and administration</i>	-	1,346,944	-	92,548	154,515	224,490	(69,975)	-31%	1,346,944
Executive and council	-	400,907	-	24,691	42,679	66,818	(24,139)	-36%	400,907
Budget and treasury office	-	546,552	-	38,604	63,559	91,092	(27,532)	-30%	546,552
Corporate services	-	399,485	-	29,254	48,277	66,581	(18,304)	-27%	399,485
<i>Community and public safety</i>	-	650,433	-	48,967	71,572	108,405	(36,834)	-34%	650,433
Community and social services	-	184,250	-	11,027	16,674	30,708	(14,034)	-46%	184,250
Sport and recreation	-	49,964	-	2,572	3,889	8,327	(4,439)	-53%	49,964
Public safety	-	307,138	-	28,314	39,343	51,189	(11,847)	-23%	307,138
Housing	-	92,749	-	6,156	10,220	15,458	(5,238)	-34%	92,749
Health	-	16,333	-	898	1,446	2,722	(1,276)	-47%	16,333
<i>Economic and environmental services</i>	-	792,536	-	14,806	24,695	132,089	(107,394)	-81%	792,536
Planning and development	-	120,758	-	3,878	7,172	20,126	(12,954)	-64%	120,758
Road transport	-	633,108	-	9,017	14,139	105,518	(91,378)	-87%	633,108
Environmental protection	-	38,670	-	1,910	3,384	6,445	(3,061)	-47%	38,670
<i>Trading services</i>	-	3,614,289	-	388,385	682,265	615,255	67,011	11%	3,614,289
Electricity	-	2,267,859	-	259,960	516,899	390,850	126,049	32%	2,267,859
Water	-	812,265	-	93,051	110,301	135,378	(25,076)	-19%	812,265
Waste water management	-	291,079	-	17,715	26,263	48,513	(22,250)	-46%	291,079
Waste management	-	243,086	-	17,659	28,803	40,514	(11,712)	-29%	243,086
<i>Other</i>	-	34,143	-	1,428	2,368	5,690	(3,322)	-58%	34,143
Total Expenditure - Standard	-	6,438,345	-	546,134	935,415	1,085,929	(150,514)	-14%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	254,054	419,352	171,511	247,841	145%	1,046,461

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Municipal governance and administration	-	3,136,325	-	361,944	505,216	522,719	(17,503)	-3%	3,136,325
Executive and council	-	2,298	-	-	-	383	(383)	(0)	2,298
Mayor and Council		2,298		-	-	383	(383)	(0)	2,298
Municipal Manager				-	-	-	-		-
Budget and treasury office		3,081,863		360,687	503,224	513,642	(10,418)	(0)	3,081,863
Corporate services	-	52,164	-	1,257	1,992	8,694	(6,702)	(0)	52,164
Human Resources		8,665		13	13	1,444	(1,431)	(0)	8,665
Information Technology				-	-	-	-		-
Property Services		39,453		1,138	1,808	6,576	(4,767)	(0)	39,453
Other Admin		4,045		106	171	674	(504)	(0)	4,045
Community and public safety	-	243,948	-	1,829	3,612	40,658	(37,045)	(0)	243,948
Community and social services	-	8,500	-	391	777	1,417	(640)	(0)	8,500
Libraries and Archives		2,329		33	59	388	(329)	(0)	2,329
Museums & Art Galleries etc		23		-	-	4	(4)	(0)	23
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		3,304		294	587	551	37	0	3,304
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		2,845		64	131	474	(343)	(0)	2,845
Sport and recreation		2,405		119	203	401	(197)	(0)	2,405
Public safety	-	98,154	-	679	1,367	16,359	(14,992)	(0)	98,154
Police		97,330		662	1,320	16,222	(14,902)	(0)	97,330
Fire		803		18	47	134	(87)	(0)	803
Civil Defence		-		-	-	-	-		-
Street Lighting		-		-	-	-	-		-
Other		22		-	-	4	(4)	(0)	22
Housing		134,877		640	1,265	22,479	(21,214)	(0)	134,877
Health	-	11	-	-	-	2	(2)	(0)	11
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		11		-	-	2	(2)	(0)	11
Economic and environmental services	-	9,284	-	569	1,339	1,547	(209)	(0)	9,284
Planning and development	-	7,330	-	485	1,152	1,222	(70)	(0)	7,330
Economic Development/Planning		519		-	-	87	(87)	(0)	519
Town Planning/Building enforcement		6,810		485	1,152	1,135	17	0	6,810
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	1,708	-	50	137	285	(148)	(0)	1,708
Roads		698		-	-	116	(116)	(0)	698
Public Buses		-		-	-	-	-		-
Parking Garages		1,010		50	137	168	(32)	(0)	1,010
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	246	-	35	50	41	9	0	246
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		246		35	50	41	9	0	246
Trading services	-	4,070,623	-	433,982	840,904	688,412	152,492	0	4,070,623
Electricity	-	2,535,160	-	230,640	488,258	441,514	46,744	0	2,535,160
Electricity Distribution		2,535,160		230,640	488,258	441,514	46,744	0	2,535,160
Electricity Generation		-		-	-	-	-		-
Water	-	926,114	-	107,664	187,745	145,340	42,405	0	926,114
Water Distribution		926,114		107,664	187,745	145,340	42,405	0	926,114
Water Storage		-		-	-	-	-		-
Waste water management	-	337,863	-	44,492	78,882	56,310	22,572	0	337,863
Sewerage		337,863		44,492	78,882	56,310	22,572	0	337,863
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	271,487	-	51,186	86,019	45,248	40,771	0	271,487
Solid Waste		271,487		51,186	86,019	45,248	40,771	0	271,487
Other	-	24,627	-	1,864	3,697	4,105	(408)	(0)	24,627
Air Transport		880		21	83	147	(64)	(0)	880
Abattoirs		-		-	-	-	-		-
Tourism		-		-	-	-	-		-
Forestry		-		-	-	-	-		-
Markets		23,747		1,844	3,614	3,958	(344)	(0)	23,747
Total Revenue - Standard	-	7,484,807	-	800,188	1,354,767	1,257,440	97,327	0	7,484,807

Expenditure - Standard									
Municipal governance and administration	-	1,346,944	-	92,548	154,515	224,490	(69,975)	(0)	1,346,944
Executive and council	-	400,907	-	24,691	42,679	66,818	(24,139)	(0)	400,907
Mayor and Council		384,885		23,356	40,296	64,147	(23,851)	(0)	384,885
Municipal Manager		16,022		1,335	2,383	2,670	(288)	(0)	16,022
Budget and treasury office		546,552		38,604	63,559	91,092	(27,532)	(0)	546,552
Corporate services	-	399,485	-	29,254	48,277	66,581	(18,304)	(0)	399,485
Human Resources		66,257		4,993	9,013	11,043	(2,029)	(0)	66,257
Information Technology		80,275		3,809	5,340	13,379	(8,039)	(0)	80,275
Property Services		36,327		2,357	3,726	6,054	(2,328)	(0)	36,327
Other Admin		216,627		18,095	30,197	36,104	(5,907)	(0)	216,627
Community and public safety	-	650,433	-	48,967	71,572	108,405	(36,834)	(0)	650,433
Community and social services	-	184,250	-	11,027	16,674	30,708	(14,034)	(0)	184,250
Libraries and Archives		28,036		1,820	3,025	4,673	(1,647)	(0)	28,036
Museums & Art Galleries etc		2,398		117	191	400	(209)	(0)	2,398
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		29,178		2,512	3,191	4,863	(1,672)	(0)	29,178
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		124,638		6,579	10,267	20,773	(10,506)	(0)	124,638
Sport and recreation		49,964		2,572	3,889	8,327	(4,439)	(0)	49,964
Public safety	-	307,138	-	28,314	39,343	51,189	(11,847)	(0)	307,138
Police		210,155		22,149	28,253	35,026	(6,773)	(0)	210,155
Fire		78,718		5,308	9,568	13,120	(3,552)	(0)	78,718
Civil Defence		-		-	-	-	-		-
Street Lighting		-		-	-	-	-		-
Other		18,264		857	1,522	3,044	(1,522)	(0)	18,264
Housing		92,749		6,156	10,220	15,458	(5,238)	(0)	92,749
Health	-	16,333	-	898	1,446	2,722	(1,276)	(0)	16,333
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		16,333		898	1,446	2,722	(1,276)	(0)	16,333
Economic and environmental services	-	792,536	-	14,806	24,695	132,089	(107,394)	(0)	792,536
Planning and development	-	120,758	-	3,878	7,172	20,126	(12,954)	(0)	120,758
Economic Development/Planning		46,561		909	1,667	7,760	(6,093)	(0)	46,561
Town Planning/Building enforcement		74,198		2,969	5,505	12,366	(6,861)	(0)	74,198
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	633,108	-	9,017	14,139	105,518	(91,378)	(0)	633,108
Roads		489,169		8,907	13,962	81,528	(67,566)	(0)	489,169
Public Buses		142,000		2	4	23,667	(23,662)	(0)	142,000
Parking Garages		1,939		108	173	323	(150)	(0)	1,939
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	38,670	-	1,910	3,384	6,445	(3,061)	(0)	38,670
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		38,670		1,910	3,384	6,445	(3,061)	(0)	38,670
Trading services	-	3,614,289	-	388,385	682,265	615,255	67,011	0	3,614,289
Electricity	-	2,267,859	-	259,960	516,899	390,850	126,049	0	2,267,859
Electricity Distribution		2,263,508		259,435	515,988	390,100	125,888	0	2,263,508
Electricity Generation		4,351		525	911	750	161	0	4,351
Water	-	812,265	-	93,051	110,301	135,378	(25,076)	(0)	812,265
Water Distribution		812,265		93,051	110,301	135,378	(25,076)	(0)	812,265
Water Storage		-		-	-	-	-		-
Waste water management	-	291,079	-	17,715	26,263	48,513	(22,250)	(0)	291,079
Sewerage		291,079		17,715	26,263	48,513	(22,250)	(0)	291,079
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	243,086	-	17,659	28,803	40,514	(11,712)	(0)	243,086
Solid Waste		243,086		17,659	28,803	40,514	(11,712)	(0)	243,086
Other	-	34,143	-	1,428	2,368	5,690	(3,322)	(0)	34,143
Air Transport		449		3	3	75	(72)	(0)	449
Abattoirs		-		-	-	-	-		-
Tourism		9,802		412	648	1,634	(986)	(0)	9,802
Forestry		-		-	-	-	-		-
Markets		23,892		1,013	1,718	3,982	(2,264)	(0)	23,892
Total Expenditure - Standard	-	6,438,345	-	546,134	935,415	1,085,929	(150,514)	(0)	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	254,054	419,352	171,511	247,841	0	1,046,461

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

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	500	-	-	-	-	-	-	500
Vote 3 - Corporate Services	-	15,115	-	238	387	2,519	(2,132)	-84.6%	15,115
Vote 4 - Finance	-	1,288,059	-	174,085	291,499	214,676	76,823	35.8%	1,288,059
Vote 5 - Social Services	-	108,802	-	1,175	2,414	18,134	(15,720)	-86.7%	108,802
Vote 6 - Planning	-	30,558	-	2,328	4,766	5,093	(327)	-6.4%	30,558
Vote 7 - Human Settlement and Housing	-	174,330	-	1,778	3,073	29,055	(25,982)	-89.4%	174,330
Vote 8 - Economic and Rural Development	-	519	-	-	-	87	(87)	-100.0%	519
Vote 9 - Engineering Services	-	338,561	-	44,492	78,882	56,427	22,455	39.8%	338,561
Vote 10 - Water Services	-	926,114	-	107,664	187,745	145,340	42,405	29.2%	926,114
Vote 11 - Waste and Fleet Management	-	271,487	-	51,186	86,019	45,248	40,771	90.1%	271,487
Vote 12 - Miscellaneous Services	-	1,795,602	-	187,630	211,724	299,267	(87,543)	-29.3%	1,795,602
Vote 13 - Naledi/Soutpan Regional Management	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regula	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,535,160	-	229,612	488,258	441,514	46,744	10.6%	2,535,160
Total Revenue by Vote	-	7,484,807	-	800,188	1,354,767	1,257,359	97,408	7.7%	7,484,807
Expenditure by Vote									
Vote 1 - City Manager	-	201,545	-	2,878	5,845	33,591	(27,746)	-82.6%	201,545
Vote 2 - Executive Mayor	-	216,990	-	16,133	28,233	36,165	(7,932)	-21.9%	216,990
Vote 3 - Corporate Services	-	319,585	-	17,672	30,622	53,264	(22,642)	-42.5%	319,585
Vote 4 - Finance	-	257,368	-	21,866	33,610	42,895	(9,284)	-21.6%	257,368
Vote 5 - Social Services	-	541,386	-	42,135	60,987	90,231	(29,244)	-32.4%	541,386
Vote 6 - Planning	-	150,667	-	4,594	8,417	25,111	(16,694)	-66.5%	150,667
Vote 7 - Human Settlement and Housing	-	129,075	-	8,513	13,946	21,513	(7,566)	-35.2%	129,075
Vote 8 - Economic and Rural Development	-	56,363	-	1,322	2,315	9,394	(7,079)	-75.4%	56,363
Vote 9 - Engineering Services	-	786,634	-	27,023	40,964	131,106	(90,142)	-68.8%	786,634
Vote 10 - Water Services	-	812,265	-	93,051	110,301	135,377	(25,076)	-18.5%	812,265
Vote 11 - Waste and Fleet Management	-	318,589	-	28,360	44,158	53,098	(8,940)	-16.8%	318,589
Vote 12 - Miscellaneous Services	-	318,154	-	18,033	30,901	53,026	(22,125)	-41.7%	318,154
Vote 13 - Naledi/Soutpan Regional Management	-	-	-	2,567	2,567	-	2,567	#DIV/0!	-
Vote 14 - Strategic Projects & Service Delivery Regula	-	61,865	-	3,057	5,649	10,311	(4,661)	-45.2%	61,865
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,267,859	-	258,931	516,899	390,850	126,049	32.2%	2,267,859
Total Expenditure by Vote	-	6,438,345	-	546,134	935,415	1,085,931	(150,516)	-13.9%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	254,054	419,352	171,428	247,924	144.6%	1,046,461

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 Aug

Vote Description R thousand	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	500	-	-	-	-	-	-	500
2.1 - Office of the Speaker		-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor		500	-	-	-	-	-	-	500
2.3 - Office of the Councils Whip		-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	15,115	-	238	387	2,519	(2,132)	-85%	15,115
3.1 - Head		-	-	-	-	-	-	-	-
3.2 - Human Resource Development		5,677	-	13	13	946	(933)	-99%	5,677
3.3 - Human Resource Management		2,988	-	-	-	498	(498)	-100%	2,988
3.4 - Labour Relations		-	-	-	-	-	-	-	-
3.5 - Legal Services		-	-	-	-	-	-	-	-
3.6 - Facilities Management		6,450	-	225	374	1,075	(701)	-65%	6,450
3.7 - Safety and Loss Control		-	-	-	-	-	-	-	-
3.8 - Committee Services		-	-	-	-	-	-	-	-
3.9 - Information Technology and Management		-	-	-	-	-	-	-	-
Vote 4 - Finance	-	1,288,059	-	174,085	291,499	214,676	76,823	36%	1,288,059
4.1 - Property Rates		1,137,696	-	156,400	255,882	189,616	66,266	35%	1,137,696
4.2 - Chief Financial Officer		1,798	-	-	-	300	(300)	-100%	1,798
4.3 - Financial Management		726	-	-	-	121	(121)	-100%	726
4.4 - Supply Chain Management		4,733	-	17	17	789	(772)	-98%	4,733
4.5 - Revenue Management		143,105	-	17,668	35,600	23,851	11,750	49%	143,105
4.6 - Meter Reading		-	-	-	-	-	-	-	-
4.7 - Asset Management		-	-	-	-	-	-	-	-
4.8 - Financial Accounting		-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	108,802	-	1,175	2,414	18,134	(15,720)	-87%	108,802
5.1 - Administration		-	-	-	-	-	-	-	-
5.2 - Social Development		2,609	-	68	109	435	(326)	-75%	2,609
5.3 - Emergency Management Services		803	-	18	47	134	(87)	-65%	803
5.4 - Public Safety		98,340	-	711	1,457	16,390	(14,933)	-91%	98,340
5.5 - Parks and Cemeteries		7,028	-	379	801	1,171	(370)	-32%	7,028
5.6 - Disaster Management		22	-	-	-	4	(4)	-100%	22
Vote 6 - Planning	-	30,558	-	2,328	4,766	5,093	(327)	-6%	30,558
6.1 - Administration and Finance		-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning		175	-	0	0	29	(29)	-99%	175
6.3 - Land Use Control		6,635	-	485	1,152	1,106	46	4%	6,635
6.4 - Architectural and Survey Services		-	-	-	-	-	-	-	-
6.5 - Geographic Information Services		-	-	-	-	-	-	-	-
6.6 - Environmental Management		-	-	-	-	-	-	-	-
6.7 - Economic Development		-	-	-	-	-	-	-	-
6.8 - Fresh Produce Market		23,747	-	1,844	3,614	3,958	(344)	-9%	23,747
Vote 7 - Human Settlement and Housing	-	174,330	-	1,778	3,073	29,055	(25,982)	-89%	174,330
7.1 - Head		-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing		7,327	-	638	1,261	1,221	39	3%	7,327
7.3 - Land Development and Property Management		39,453	-	1,138	1,808	6,576	(4,767)	-73%	39,453
7.4 - Implementation Support		127,550	-	2	4	21,258	(21,254)	-100%	127,550
7.5 - BNG Property Management		-	-	-	-	-	-	-	-
7.6 - Informal Settlements		-	-	-	-	-	-	-	-
Vote 8 - Economic and Rural Development	-	519	-	-	-	87	(87)	-100%	519
8.1 - Administration and Strategic Support		-	-	-	-	-	-	-	-
8.2 - Marketing and Investment Promotion		-	-	-	-	-	-	-	-
8.3 - Tourism		-	-	-	-	-	-	-	-
8.4 - Rural Development		-	-	-	-	-	-	-	-
8.5 - SMME's		519	-	-	-	87	(87)	-100%	519
Vote 9 - Engineering Services	-	338,561	-	44,492	78,882	56,427	22,455	40%	338,561
9.1 - Head		-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater		698	-	-	-	116	(116)	-100%	698
9.3 - Sanitation		337,863	-	44,492	78,882	56,311	22,572	40%	337,863
Vote 10 - Water Services	-	926,114	-	107,664	187,745	145,340	42,405	29%	926,114
10.1 - Water		926,114	-	107,664	187,745	145,340	42,405	29%	926,114
Vote 11 - Waste and Fleet Management	-	271,487	-	51,186	86,019	45,248	40,771	90%	271,487
11.1 - Strategic and Administration Support		-	-	-	-	-	-	-	-
11.2 - Landfill Site Management		-	-	-	-	-	-	-	-
11.3 - Disposal Sites		40	-	-	-	7	(7)	-100%	40
11.4 - Solid Waste Management		-	-	-	-	-	-	-	-
11.5 - Public Cleansing		-	-	-	-	-	-	-	-
11.6 - Domestic Waste		261,387	-	50,599	84,786	43,564	41,222	95%	261,387
11.7 - Trade Waste		10,020	-	587	1,232	1,670	(438)	-26%	10,020
11.8 - Botshabelo		20	-	-	-	3	(3)	-100%	20
11.9 - Thaba Nchu		20	-	-	-	3	(3)	-100%	20
11.10 - Fleet Services		-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous Services	-	1,795,602	-	187,630	211,724	299,267	(87,543)	-29%	1,795,602
12.1 - Transfers, Grants and Miscellaneous		1,795,602	-	187,630	211,724	299,267	(87,543)	-29%	1,795,602
Vote 13 - Naledi/Soutpan Regional Management	-	-	-	-	-	-	-	-	-
13.1 - Office of the City Manager		-	-	-	-	-	-	-	-
13.2 - Corporate Services		-	-	-	-	-	-	-	-
13.3 - Budget and Treasury		-	-	-	-	-	-	-	-
13.4 - Social Services		-	-	-	-	-	-	-	-
13.5 - Planning and Development		-	-	-	-	-	-	-	-
13.6 - Engineering Services		-	-	-	-	-	-	-	-
13.7 - Soutpan		-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centec (Soc) Ltd	-	2,535,160	-	229,612	488,258	441,514	46,744	11%	2,535,160
15.1 - Board of Directors		-	-	-	-	-	-	-	-
15.2 - Company Secretary		-	-	-	-	-	-	-	-
15.3 - Chief Executive Officer		84,557	-	-	-	-	-	-	84,557
15.4 - Finance		3,453	-	3,484	6,947	14,726	(7,779)	-53%	3,453
15.5 - Corporate Services		2,447,150	-	-	42	601	(559)	-93%	2,447,150
15.6 - Engineering		-	-	226,128	481,269	426,187	55,082	13%	-
15.7 - Customer Services		-	-	-	-	-	-	-	-
15.8 - Design and Development, Engineering Wires & Distribution		-	-	-	-	-	-	-	-
15.9 - Compliance and Performance		-	-	-	-	-	-	-	-
15.10 - Naledi		-	-	-	-	-	-	-	-
Total Revenue by Vote	-	7,484,807	-	800,188	1,354,767	1,257,359	97,408	8%	7,484,807

Expenditure by Vote									
Vote 1 - City Manager	-	201,545	-	2,878	5,845	33,591	(27,746)	-83%	201,545
1.1 - Office of the City Manager		16,022		647	1,695	2,670	(975)	-37%	16,022
1.2 - Deputy Executive Director Operations		154,702		421	786	25,784	(24,997)	-97%	154,702
1.3 - Deputy Executive Director Performance		11,220		702	1,315	1,870	(555)	-30%	11,220
1.4 - Risk Management and Anti-Fraud & Corruption		19,601		1,108	2,049	3,267	(1,218)	-37%	19,601
Vote 2 - Executive Mayor	-	216,990	-	16,133	28,233	36,165	(7,932)	-22%	216,990
2.1 - Office of the Speaker		113,184		8,461	15,182	18,864	(3,682)	-20%	113,184
2.2 - Office of the Executive Mayor		93,218		7,147	12,082	15,536	(3,455)	-22%	93,218
2.3 - Office of the Councils Whip		10,588		526	969	1,765	(796)	-45%	10,588
Vote 3 - Corporate Services	-	319,585	-	17,672	30,622	53,264	(22,642)	-43%	319,585
3.1 - Head		7,039		497	889	1,173	(284)	-24%	7,039
3.2 - Human Resource Development		15,448		1,100	2,061	2,575	(514)	-20%	15,448
3.3 - Human Resource Management		42,101		2,847	5,241	7,017	(1,775)	-25%	42,101
3.4 - Labour Relations		11,409		1,065	1,693	1,902	(209)	-11%	11,409
3.5 - Legal Services		14,669		1,300	4,255	2,445	1,810	74%	14,669
3.6 - Facilities Management		123,793		5,621	8,740	20,632	(11,892)	-58%	123,793
3.7 - Safety and Loss Control		3,073		191	338	512	(174)	-34%	3,073
3.8 - Committee Services		21,778		1,243	2,065	3,630	(1,565)	-43%	21,778
3.9 - Information Technology and Management		80,275		3,809	5,340	13,379	(8,039)	-60%	80,275
Vote 4 - Finance	-	257,368	-	21,866	33,610	42,895	(9,284)	-22%	257,368
4.1 - Property Rates		-		-	-	-	-	-	-
4.2 - Chief Financial Officer		46,259		1,471	2,533	7,710	(5,177)	-67%	46,259
4.3 - Financial Management		10,631		680	1,097	1,772	(675)	-38%	10,631
4.4 - Supply Chain Management		27,359		1,911	3,260	4,560	(1,300)	-29%	27,359
4.5 - Revenue Management		118,543		13,536	20,581	19,757	824	4%	118,543
4.6 - Meter Reading		29,523		2,999	4,321	4,921	(600)	-12%	29,523
4.7 - Asset Management		14,244		608	972	2,374	(1,402)	-59%	14,244
4.8 - Financial Accounting		10,807		660	846	1,801	(955)	-53%	10,807
Vote 5 - Social Services	-	541,386	-	42,135	60,987	90,231	(29,244)	-32%	541,386
5.1 - Administration		6,841		343	754	1,140	(386)	-34%	6,841
5.2 - Social Development		79,887		4,841	8,237	13,315	(5,077)	-38%	79,887
5.3 - Emergency Management Services		78,718		5,308	9,568	13,120	(3,552)	-27%	78,718
5.4 - Public Safety		212,094		22,525	28,426	35,349	(6,923)	-20%	212,094
5.5 - Parks and Cemeteries		145,581		8,529	12,479	24,263	(11,784)	-49%	145,581
5.6 - Disaster Management		18,264		857	3,044	5,122	(2,078)	-50%	18,264
Vote 6 - Planning	-	150,667	-	4,594	8,417	25,111	(16,694)	-66%	150,667
6.1 - Administration and Finance		40,849		297	540	6,808	(6,268)	-92%	40,849
6.2 - Town and Regional Planning		20,978		647	1,176	3,496	(2,321)	-66%	20,978
6.3 - Land Use Control		38,608		1,725	3,221	6,435	(3,213)	-50%	38,608
6.4 - Architectural and Survey Services		7,731		258	512	1,288	(777)	-60%	7,731
6.5 - Geographic Information Services		6,881		276	533	1,147	(614)	-54%	6,881
6.6 - Environmental Management		11,729		379	717	1,955	(1,237)	-63%	11,729
6.7 - Economic Development		-		-	-	-	-	-	-
6.8 - Fresh Produce Market		23,892		1,013	1,718	3,982	(2,264)	-57%	23,892
Vote 7 - Human Settlement and Housing	-	129,075	-	8,513	13,946	21,513	(7,566)	-35%	129,075
7.1 - Head		12,481		978	1,306	2,080	(775)	-37%	12,481
7.2 - Rental and Social Housing		21,684		1,222	2,159	3,614	(1,455)	-40%	21,684
7.3 - Land Development and Property Management		36,327		2,357	3,726	6,054	(2,328)	-38%	36,327
7.4 - Implementation Support		8,040		341	620	1,340	(720)	-54%	8,040
7.5 - BNG Property Management		18,312		659	1,154	3,052	(1,898)	-62%	18,312
7.6 - Informal Settlements		32,232		2,957	4,982	5,372	(390)	-7%	32,232
Vote 8 - Economic and Rural Development	-	56,363	-	1,322	2,315	9,394	(7,079)	-75%	56,363
8.1 - Administration and Strategic Support		9,077		130	190	1,513	(1,323)	-87%	9,077
8.2 - Marketing and Investment Promotion		14,571		236	452	2,429	(1,977)	-81%	14,571
8.3 - Tourism		9,802		412	648	1,634	(986)	-60%	9,802
8.4 - Rural Development		11,472		111	248	1,912	(1,664)	-87%	11,472
8.5 - SMME's		11,440		432	778	1,907	(1,129)	-59%	11,440
Vote 9 - Engineering Services	-	786,634	-	27,023	40,964	131,106	(90,142)	-69%	786,634
9.1 - Head		6,386		400	739	1,064	(325)	-31%	6,386
9.3 - Roads and Stormwater		489,169		8,907	13,962	81,528	(67,566)	-83%	489,169
9.3 - Sanitation		291,079		17,715	26,263	48,513	(22,250)	-46%	291,079
Vote 10 - Water Services	-	812,265	-	93,051	110,301	135,377	(25,076)	-19%	812,265
10.1 - Water		812,265		93,051	110,301	135,377	(25,076)	-19%	812,265
Vote 11 - Waste and Fleet Management	-	318,589	-	28,360	44,158	53,098	(8,940)	-17%	318,589
11.1 - Strategic and Administration Support		5,396		93	165	899	(735)	-82%	5,396
11.2 - Landfill Site Management		11,041		388	639	1,840	(1,201)	-65%	11,041
11.3 - Disposal Sites		53,951		1,804	3,184	8,992	(5,808)	-65%	53,951
11.4 - Solid Waste Management		6,764		413	724	1,127	(403)	-36%	6,764
11.5 - Public Cleansing		48,207		3,301	5,230	8,035	(2,805)	-35%	48,207
11.6 - Domestic Waste		48,242		4,282	6,310	8,040	(1,731)	-22%	48,242
11.7 - Trade Waste		34,127		2,691	4,930	5,688	(758)	-13%	34,127
11.8 - Botshabelo		23,015		3,336	5,225	1,390	3,836	36%	23,015
11.9 - Thaba Nchu		17,739		1,446	2,561	2,957	(396)	-13%	17,739
11.10 - Fleet Services		70,107		10,608	15,191	11,684	3,507	30%	70,107
Vote 12 - Miscellaneous Services	-	318,154	-	18,033	30,901	53,026	(22,125)	-42%	318,154
12.1 - Transfers, Grants and Miscellaneous		318,154		18,033	30,901	53,026	(22,125)	-42%	318,154
Vote 13 - Naledi/Soutpan Regional Management	-	-	-	2,567	2,567	-	-	#DIV/0!	-
13.1 - Office of the City Manager		-		482	482	-	482	#DIV/0!	-
13.2 - Corporate Services		-		438	438	-	438	#DIV/0!	-
13.3 - Budget and Treasury		-		560	560	-	560	#DIV/0!	-
13.4 - Social Services		-		76	76	-	76	#DIV/0!	-
13.5 - Planning and Development		-		64	64	-	64	#DIV/0!	-
13.6 - Engineering Services		-		742	742	-	742	#DIV/0!	-
13.7 - Soutpan		-		206	206	-	206	#DIV/0!	-
Vote 14 - Strategic Projects & Service Delivery	-	61,865	-	3,057	5,649	10,311	(4,661)	-45%	61,865
14.1 - Head		17,492		392	738	2,915	(2,178)	-75%	17,492
14.2 - Strategic Projects		7,119		226	458	1,187	(728)	-61%	7,119
14.3 - City Services, Monitoring and Evaluation		1,872		109	197	312	(115)	-37%	1,872
14.4 - Regional Centre Bloemfontein		15,894		941	1,741	2,649	(908)	-34%	15,894
14.5 - Regional Centre Botshabelo		11,076		846	1,563	1,846	(283)	-15%	11,076
14.6 - Regional Centre Thaba Nchu		8,411		543	953	1,402	(449)	-32%	8,411
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,267,859	-	258,931	516,899	390,850	126,049	32%	2,267,859
15.1 - Board of Directors		2,621		111	138	452	(314)	-69%	2,621
15.2 - Company Secretary		3,847		203	332	663	(331)	-50%	3,847
15.3 - Chief Executive Officer		59,942		3,681	9,759	10,331	(572)	-6%	59,942
15.4 - Finance		269,149		17,675	49,238	46,386	2,852	6%	269,149
15.5 - Corporate Services		142,192		14,817	24,343	24,506	(163)	-1%	142,192
15.6 - Engineering		1,502,851		198,887	389,660	259,006	130,654	50%	1,502,851
15.7 - Customer Services		-		-	-	-	-	-	-
15.8 - Design and Development, Engineering Wires & Distribution		219,599		19,426	36,751	37,846	(1,096)	-3%	219,599
15.9 - Compliance and Performance		67,657		4,132	6,679	11,660	(4,981)	-43%	67,657
15.10 - Naledi		-		-	-	-	-	-	-
Total Expenditure by Vote	-	6,438,345	-	546,134	935,415	1,085,931	(150,516)	-14%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	254,054	419,352	171,428	247,924	145%	1,046,461

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		1,004,047		121,960	201,626	167,341	34,284	20%	1,004,047
Property rates - penalties & collection charges				-	-	-	-		-
Service charges - electricity revenue		2,445,278		226,105	481,270	421,534	59,736	14%	2,445,278
Service charges - water revenue		711,793		54,097	100,762	90,398	10,363	11%	711,793
Service charges - sanitation revenue		242,700		20,843	40,582	40,450	132	0%	242,700
Service charges - refuse revenue		97,071		7,582	15,213	16,179	(965)	-6%	97,071
Service charges - other				-	-	-	-		-
Rental of facilities and equipment		34,405		2,201	3,927	5,734	(1,807)	-32%	34,405
Interest earned - external investments		71,300		2,266	4,885	11,883	(6,998)	-59%	71,300
Interest earned - outstanding debtors		181,979		18,717	37,792	30,330	7,462	25%	181,979
Dividends received		-		-	-	-	-		-
Fines		98,311		712	1,371	16,385	(15,015)	-92%	98,311
Licences and permits		798		35	58	133	(75)	-56%	798
Agency services		-		-	-	-	-		-
Transfers recognised - operational		1,207,668		249,618	350,516	201,278	149,238	74%	1,207,668
Other revenue		320,366		96,052	116,765	53,394	63,370	119%	320,366
Gains on disposal of PPE		118,959		-	-	19,827	(19,827)	-100%	118,959
Total Revenue (excluding capital transfers and contributions)	-	6,534,676	-	800,188	1,354,767	1,074,867	279,901	26%	6,534,676
Expenditure By Type									
Employee related costs		1,739,368		148,418	260,551	289,895	(29,344)	-10%	1,739,368
Remuneration of councillors		56,983		3,906	7,544	9,497	(1,953)	-21%	56,983
Debt impairment		295,907		28,437	49,318	49,318	0	0%	295,907
Depreciation & asset impairment		620,097		7,087	14,141	103,349	(89,208)	-86%	620,097
Finance charges		168,294		10,777	11,555	28,049	(16,494)	-59%	168,294
Bulk purchases		1,821,579		238,214	425,990	295,893	130,098	44%	1,821,579
Other materials		121,781		8,574	12,569	20,297	(7,728)	-38%	121,781
Contracted services		925,042		63,878	75,459	154,174	(78,715)	-51%	925,042
Transfers and grants		32,446		667	896	5,408	(4,512)	-83%	32,446
Other expenditure		656,548		36,176	77,393	109,425	(32,032)	-29%	656,548
Loss on disposal of PPE		299		-	-	50	(50)	-100%	299
Total Expenditure	-	6,438,345	-	546,134	935,415	1,065,354	(129,939)	-12%	6,438,345
Surplus/(Deficit)	-	96,331	-	254,054	419,352	9,513	409,839	0	96,331
Transfers recognised - capital		919,386		-	-	-	-		919,386
Contributions recognised - capital		30,744		-	-	-	-		30,744
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1,046,461	-	254,054	419,352	9,513			1,046,461
Taxation							-		
Surplus/(Deficit) after taxation	-	1,046,461	-	254,054	419,352	9,513			1,046,461
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	-	1,046,461	-	254,054	419,352	9,513			1,046,461
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	1,046,461	-	254,054	419,352	9,513			1,046,461

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M02 August

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - City Manager	–	46,042	–	–	–	1,842	(1,842)	-100%	46,042
Vote 2 - Executive Mayor	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	–	28,409	–	–	–	1,136	(1,136)	-100%	28,409
Vote 4 - Finance	–	3,162	–	–	–	126	(126)	-100%	3,162
Vote 5 - Social Services	–	44,634	–	–	–	1,785	(1,785)	-100%	44,634
Vote 6 - Planning	–	–	–	–	–	–	–	–	–
Vote 7 - Human Settlement and Housing	–	46,685	–	–	–	1,867	(1,867)	-100%	46,685
Vote 8 - Economic and Rural Development	–	7,123	–	–	–	285	(285)	-100%	7,123
Vote 9 - Engineering Services	–	477,839	–	4,054	4,054	19,114	(15,059)	-79%	477,839
Vote 10 - Water Services	–	195,792	–	2,173	2,173	7,832	(5,659)	-72%	195,792
Vote 11 - Waste and Fleet Management	–	97,494	–	6,014	12,528	3,900	8,628	221%	97,494
Vote 12 - Miscellaneous Services	–	–	–	–	–	–	–	–	–
Vote 13 - Naledi/Soutpan Regional Management	–	13,741	–	–	–	517	(517)	-100%	13,741
Vote 14 - Strategic Projects & Service Delivery Regulation	–	155,543	–	–	–	6,222	(6,222)	-100%	155,543
Vote 15 - Electricity - Centlec (Soc) Ltd	–	194,843	–	19,109	31,614	7,794	23,821	306%	194,843
Total Capital Multi-year expenditure	–	1,311,308	–	31,350	50,369	52,420	(2,050)	-4%	1,311,308
Single Year expenditure appropriation									
Vote 1 - City Manager	–	34,100	–	–	–	1,364	(1,364)	-100%	34,100
Vote 2 - Executive Mayor	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	–	3,750	–	–	–	150	(150)	-100%	3,750
Vote 4 - Finance	–	–	–	–	–	–	–	–	–
Vote 5 - Social Services	–	8,168	–	–	–	327	(327)	-100%	8,168
Vote 6 - Planning	–	12,500	–	–	–	500	(500)	-100%	12,500
Vote 7 - Human Settlement and Housing	–	6,935	–	–	–	277	(277)	-100%	6,935
Vote 8 - Economic and Rural Development	–	47,159	–	–	–	1,886	(1,886)	-100%	47,159
Vote 9 - Engineering Services	–	251,580	–	–	–	10,063	(10,063)	-100%	251,580
Vote 10 - Water Services	–	79,897	–	–	–	3,196	(3,196)	-100%	79,897
Vote 11 - Waste and Fleet Management	–	7,162	–	–	–	286	(286)	-100%	7,162
Vote 12 - Miscellaneous Services	–	–	–	–	–	–	–	–	–
Vote 13 - Naledi/Soutpan Regional Management	–	–	–	–	–	32	(32)	-100%	–
Vote 14 - Strategic Projects & Service Delivery Regulation	–	38,036	–	–	–	1,521	(1,521)	-100%	38,036
Vote 15 - Electricity - Centlec (Soc) Ltd	–	5,500	–	273	273	220	53	24%	5,500
Total Capital single-year expenditure	–	494,786	–	273	273	19,824	(19,551)	-99%	494,786
Total Capital Expenditure	–	1,806,094	–	31,623	50,643	72,244	(21,601)	-30%	1,806,094
Capital Expenditure - Standard Classification									
Governance and administration	–	283,391	–	6,014	12,528	17,003	(4,476)	-26%	283,391
Executive and council		182,471				10,948	(10,948)	-100%	182,471
Budget and treasury office		3,162				190	(190)	-100%	3,162
Corporate services		97,758		6,014	12,528	5,865	6,662	114%	97,758
Community and public safety	–	116,922	–	–	–	7,015	(7,015)	-100%	116,922
Community and social services		38,104		–	–	2,286	(2,286)	-100%	38,104
Sport and recreation		10,500		–	–	630	(630)	-100%	10,500
Public safety		14,698		–	–	882	(882)	-100%	14,698
Housing		53,620		–	–	3,217	(3,217)	-100%	53,620
Health		–		–	–	–	–	–	–
Economic and environmental services	–	473,425	–	2,268	2,268	28,406	(26,137)	-92%	473,425
Planning and development		161,782		–	–	9,707	(9,707)	-100%	161,782
Road transport		311,643		2,268	2,268	18,699	(16,430)	-88%	311,643
Environmental protection		–		–	–	–	–	–	–
Trading services	–	932,356	–	23,341	35,847	55,941	(20,095)	-36%	932,356
Electricity		200,343		19,382	31,887	12,021	19,867	165%	200,343
Water		275,689		2,173	2,173	16,541	(14,368)	-87%	275,689
Waste water management		437,097		1,786	1,786	26,226	(24,439)	-93%	437,097
Waste management		19,227		–	–	1,154	(1,154)	-100%	19,227
Other		–		–	–	–	–	–	–
Total Capital Expenditure - Standard Classification	–	1,806,094	–	31,623	50,643	108,366	(57,723)	-53%	1,806,094
Funded by:									
National Government		919,386		4,054	4,054	55,163	(51,109)	-93%	919,386
Provincial Government		–		–	–	–	–	–	–
District Municipality		–		–	–	–	–	–	–
Other transfers and grants		–		–	–	–	–	–	–
Transfers recognised - capital	–	919,386	–	4,054	4,054	55,163	(51,109)	-93%	919,386
Public contributions & donations		30,744		557	1,618	1,845	(226)	-12%	30,744
Borrowing		579,849		6,014	12,528	34,791	(22,263)	-64%	579,849
Internally generated funds		276,115		20,998	32,442	16,567	15,875	96%	276,115
Total Capital Funding	–	1,806,094	–	31,623	50,643	108,366	(57,723)	-53%	1,806,094

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M02

Vote Description R thousand	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - City Manager	-	46,042	-	-	-	1,842	(1,842)	-100%	46,042
1.1 - Office of the City Manager		46,042		-	-	1,842	(1,842)	-100%	46,042
1.2 - Deputy Executive Director Operations									
1.3 - Deputy Executive Director Performance									
1.4 - Risk Management and Anti-Fraud & Corruption									
Vote 2 - Executive Mayor	-	-	-	-	-	-	-		-
2.1 - Office of the Speaker									
2.2 - Office of the Executive Mayor									
2.3 - Office of the Councils Whip									
Vote 3 - Corporate Services	-	28,409	-	-	-	1,136	(1,136)	-100%	28,409
3.1 - Head									
3.2 - Human Resource Development									
3.3 - Human Resource Management									
3.4 - Labour Relations									
3.5 - Legal Services									
3.6 - Facilities Management		28,409		-	-	1,136	(1,136)	-100%	28,409
3.7 - Safety and Loss Control									
3.8 - Committee Services									
3.9 - Information Technology and Management									
Vote 4 - Finance	-	3,162	-	-	-	126	(126)	-100%	3,162
4.1 - Property Rates									
4.2 - Chief Financial Officer									
4.3 - Financial Management									
4.4 - Supply Chain Management									
4.5 - Revenue Management									
4.6 - Meter Reading									
4.7 - Asset Management		3,162		-	-	126	(126)	-100%	3,162
4.8 - Financial Accounting									
Vote 5 - Social Services	-	44,634	-	-	-	1,785	(1,785)	-100%	44,634
5.1 - Administration									
5.2 - Social Development									
5.3 - Emergency Management Services		6,950		-	-	278	(278)	-100%	6,950
5.4 - Public Safety		140		-	-	6	(6)	-100%	140
5.5 - Parks and Cemeteries		37,544		-	-	1,502	(1,502)	-100%	37,544
5.6 - Disaster Management									
Vote 6 - Planning	-	-	-	-	-	-	-		-
6.1 - Administration and Finance									
6.2 - Town and Regional Planning									
6.3 - Land Use Control									
6.4 - Architectural and Survey Services									
6.5 - Geographic Information Services									
6.6 - Environmental Management									
6.7 - Economic Development									
6.8 - Fresh Produce Market									
Vote 7 - Human Settlement and Housing	-	46,685	-	-	-	1,867	(1,867)	-100%	46,685
7.1 - Head									
7.2 - Rental and Social Housing		6,185		-	-	1,147	(1,147)	-100%	6,185
7.3 - Land Development and Property Management									
7.4 - Implementation Support									
7.5 - BNG Property Management									
7.6 - Informal Settlements		40,500		-	-	720	(720)	-100%	40,500
Vote 8 - Economic and Rural Development	-	7,123	-	-	-	285	(285)	-100%	7,123
8.1 - Administration and Strategic Support									
8.2 - Marketing and Investment Promotion									
8.3 - Tourism									
8.4 - Rural Development		6,000		-	-	240	(240)	-100%	6,000
8.5 - SMME's		1,123		-	-	45	(45)	-100%	1,123
Vote 9 - Engineering Services	-	477,839	-	4,054	4,054	19,114	(15,059)	-79%	477,839
9.1 - Head									
9.3 - Roads and Stormwater		164,429		2,268	2,268	6,577	(4,309)	-66%	164,429
9.3 - Sanitation		313,411		1,786	1,786	12,536	(10,750)	-86%	313,411
Vote 10 - Water Services	-	195,792	-	2,173	2,173	7,832	(5,659)	-72%	195,792
10.1 - Water		195,792		2,173	2,173	7,832	(5,659)	-72%	195,792
Vote 11 - Waste and Fleet Management	-	97,494	-	6,014	12,528	3,900	8,628	221%	97,494
11.1 - Strategic and Administration Support									
11.2 - Landfill Site Management									
11.3 - Disposal Sites									
11.4 - Solid Waste Management		17,645		-	-	706	(706)	-100%	17,645
11.5 - Public Cleansing									
11.6 - Domestic Waste									
11.7 - Trade Waste									
11.8 - Botshabelo									
11.9 - Thaba Nchu									
11.10 - Fleet Services		79,849		6,014	12,528	3,194	9,334	292%	79,849
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-		-
12.1 - Transfers, Grants and Miscellaneous									
Vote 13 - Naledi/Soutpan Regional Manageme	-	13,741	-	-	-	517	(517)	-100%	13,741
13.1 - Office of the City Manager		13,741		-	-	517	(517)	-100%	13,741
Vote 14 - Strategic Projects & Service Delivery	-	155,543	-	-	-	6,222	(6,222)	-100%	155,543
14.1 - Head									
14.2 - Strategic Projects		155,543		-	-	6,222	(6,222)	-100%	155,543
14.3 - City Services, Monitoring and Evaluation									
14.4 - Regional Centre Bloemfontein									
14.5 - Regional Centre Botshabelo									
14.6 - Regional Centre Thaba Nchu									
Vote 15 - Electricity - Centlec (Soc) Ltd	-	194,843	-	19,109	31,614	7,794	23,821	306%	194,843
15.1 - Board of Directors									
15.2 - Company Secretary									
15.3 - Chief Executive Officer		5,000		-	-	200	(200)	-100%	5,000
15.4 - Finance									
15.5 - Corporate Services									
15.6 - Engineering									
15.7 - Customer Services		23,100		399	1,207	924	283	31%	23,100
15.8 - Design and Development, Engineering Wires & Distribution		142,951		18,525	30,223	5,718	24,505	429%	142,951
15.9 - Compliance and Performance		23,792		184	184	952	(767)	-81%	23,792
15.10 - Naledi									
Total multi-year capital expenditure	-	1,311,308	-	31,350	50,369	52,420	(2,050)	-4%	1,311,308

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - City Manager	-	34,100	-	-	-	1,364	(1,364)	-100%	34,100
1.1 - Office of the City Manager		34,100				1,364	(1,364)	-100%	34,100
1.2 - Deputy Executive Director Operations						-	-		
1.3 - Deputy Executive Director Performance						-	-		
1.4 - Risk Management and Anti-Fraud & Corruption						-	-		
Vote 2 - Executive Mayor	-	-	-	-	-	-	-		-
2.1 - Office of the Speaker						-	-		
2.2 - Office of the Executive Mayor						-	-		
2.3 - Office of the Councils Whip						-	-		
Vote 3 - Corporate Services	-	3,750	-	-	-	150	(150)	-100%	3,750
3.1 - Head						-	-		
3.2 - Human Resource Development						-	-		
3.3 - Human Resource Management						-	-		
3.4 - Labour Relations						-	-		
3.5 - Legal Services						-	-		
3.6 - Facilities Management						-	-		
3.7 - Safety and Loss Control						-	-		
3.8 - Committee Services						-	-		
3.9 - Information Technology and Management		3,750				150	(150)	-100%	3,750
Vote 4 - Finance	-	-	-	-	-	-	-		-
4.1 - Property Rates						-	-		
4.2 - Chief Financial Officer						-	-		
4.3 - Financial Management						-	-		
4.4 - Supply Chain Management						-	-		
4.5 - Revenue Management						-	-		
4.6 - Meter Reading						-	-		
4.7 - Asset Management						-	-		
4.8 - Financial Accounting						-	-		
Vote 5 - Social Services	-	8,168	-	-	-	327	(327)	-100%	8,168
5.1 - Administration						-	-		
5.2 - Social Development						-	-		
5.3 - Emergency Management Services		1,821				73	(73)	-100%	1,821
5.4 - Public Safety		5,787				231	(231)	-100%	5,787
5.5 - Parks and Cemeteries		560				22	(22)	-100%	560
5.6 - Disaster Management						-	-		
Vote 6 - Planning	-	12,500	-	-	-	500	(500)	-100%	12,500
6.1 - Administration and Finance						-	-		
6.2 - Town and Regional Planning		8,500				340	(340)	-100%	8,500
6.3 - Land Use Control						-	-		
6.4 - Architectural and Survey Services						-	-		
6.5 - Geographic Information Services						-	-		
6.6 - Environmental Management						-	-		
6.7 - Economic Development		4,000				160	(160)	-100%	4,000
6.8 - Fresh Produce Market						-	-		
Vote 7 - Human Settlement and Housing	-	6,935	-	-	-	277	(277)	-100%	6,935
7.1 - Head						-	-		
7.2 - Rental and Social Housing						-	-		
7.3 - Land Development and Property Management						-	-		
7.4 - Implementation Support						-	-		
7.5 - BNG Property Management						-	-		
7.6 - Informal Settlements		6,935				277	(277)	-100%	6,935
Vote 8 - Economic and Rural Development	-	47,159	-	-	-	1,886	(1,886)	-100%	47,159
8.1 - Administration and Strategic Support						-	-		
8.2 - Marketing and Investment Promotion						-	-		
8.3 - Tourism		17,366				695	(695)	-100%	17,366
8.4 - Rural Development		4,793				192	(192)	-100%	4,793
8.5 - SMME's		25,000				1,000	(1,000)	-100%	25,000
Vote 9 - Engineering Services	-	251,580	-	-	-	10,063	(10,063)	-100%	251,580
9.1 - Head						-	-		
9.3 - Roads and Stormwater		127,893				5,116	(5,116)	-100%	127,893
9.3 - Sanitation		123,687				4,947	(4,947)	-100%	123,687
Vote 10 - Water Services	-	79,897	-	-	-	3,196	(3,196)	-100%	79,897
10.1 - Water		79,897				3,196	(3,196)	-100%	79,897
Vote 11 - Waste and Fleet Management	-	7,162	-	-	-	286	(286)	-100%	7,162
11.1 - Strategic and Administration Support						-	-		
11.2 - Landfill Site Management						-	-		
11.3 - Disposal Sites						-	-		
11.4 - Solid Waste Management		1,900				76	(76)	-100%	1,900
11.5 - Public Cleansing						-	-		
11.6 - Domestic Waste						-	-		
11.7 - Trade Waste						-	-		
11.8 - Botshabelo						-	-		
11.9 - Thaba Nchu						-	-		
11.10 - Fleet Services		5,262				210	(210)	-100%	5,262
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-		-
12.1 - Transfers, Grants and Miscellaneous						-	-		
Vote 13 - Naledi/Soutpan Regional Management	-	-	-	-	-	32	(32)	-100%	-
13.1 - Office of the City Manager						-	-		
13.2 - Corporate Services						-	-		
13.3 - Budget and Treasury						-	-		
13.4 - Social Services						-	-		
13.5 - Planning and Development						32	(32)	-100%	
13.6 - Engineering Services						-	-		
13.7 - Soutpan						-	-		
Vote 14 - Strategic Projects & Service Delivery	-	38,036	-	-	-	1,521	(1,521)	-100%	38,036
14.1 - Head						-	-		
14.2 - Strategic Projects		38,036				1,521	(1,521)	-100%	38,036
14.3 - City Services, Monitoring and Evaluation						-	-		
14.4 - Regional Centre Bloemfontein						-	-		
14.5 - Regional Centre Botshabelo						-	-		
14.6 - Regional Centre Thaba Nchu						-	-		
Vote 15 - Electricity - Centlec (Soc) Ltd	-	5,500	-	273	273	220	53	24%	5,500
15.1 - Board of Directors						-	-		
15.2 - Company Secretary						-	-		
15.3 - Chief Executive Officer						-	-		
15.4 - Finance						-	-		
15.5 - Corporate Services						-	-		
15.6 - Engineering						-	-		
15.7 - Customer Services		5,500		273	273	220	53	24%	5,500
15.8 - Design and Development, Engineering Wires & Distribution						-	-		
15.9 - Compliance and Performance						-	-		
15.10 - Naledi						-	-		
Total single-year capital expenditure	-	494,786	-	273	273	19,824	(19,551)	(0)	494,786
Total Capital Expenditure	-	1,806,094	-	31,623	50,643	72,244	(21,601)	(0)	1,806,094

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash		62,226		228,789	62,226
Call investment deposits		736,760		256,299	736,760
Consumer debtors		1,448,091		1,126,064	1,448,091
Other debtors		139,493		42,027	139,493
Current portion of long-term receivables		15,129		88,565	15,129
Inventory		415,466		91,996	415,466
Total current assets	–	2,817,166	–	1,833,739	2,817,166
Non current assets					
Long-term receivables		5,497		91,852	5,497
Investments		24		33	24
Investment property		303,778		–	303,778
Investments in Associate		–		–	–
Property, plant and equipment		15,522,739		16,311,552	15,522,739
Agricultural		–			–
Biological assets		–			–
Intangible assets		129,785		–	129,785
Other non-current assets		339,669		–	339,669
Total non current assets	–	16,301,492	–	16,403,437	16,301,492
TOTAL ASSETS	–	19,118,658	–	18,237,177	19,118,658
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft				–	–
Borrowing		110,153		138,750	110,153
Consumer deposits		110,869		150,303	110,869
Trade and other payables		2,023,690		2,745,910	2,023,690
Provisions		211,016		–	211,016
Total current liabilities	–	2,455,727	–	3,034,963	2,455,727
Non current liabilities					
Borrowing		1,086,620		514,216	1,086,620
Provisions		1,143,118		1,078,562	1,143,118
Total non current liabilities	–	2,229,738	–	1,592,779	2,229,738
TOTAL LIABILITIES	–	4,685,465	–	4,627,741	4,685,465
NET ASSETS	–	14,433,193	–	13,609,435	14,433,193
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		13,430,870		12,701,581	13,430,870
Reserves		1,002,323		907,854	1,002,323
TOTAL COMMUNITY WEALTH/EQUITY	–	14,433,193	–	13,609,435	14,433,193

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges		903,140		64,837	140,414	150,523	(10,109)	-7%	903,140
Service charges		3,316,291		312,674	572,580	552,715	19,865	4%	3,316,291
Other revenue		251,700		9,995	86,996	41,950	45,046	107%	251,700
Government - operating		1,185,668		283,070	383,968	197,611	186,357	94%	1,185,668
Government - capital		881,350		42,231	115,231	146,892	(31,661)	-22%	881,350
Interest		227,825		4,487	11,638	37,971	(26,333)	-69%	227,825
Dividends		-		-	-	-	-		-
Payments									
Suppliers and employees		(4,928,965)		(536,370)	(1,178,178)	(821,494)	356,684	-43%	(4,928,965)
Finance charges		(159,880)		(6,946)	(6,946)	(26,647)	(19,701)	74%	(159,880)
Transfers and Grants		(30,823)		(642)	(857)	(5,137)	(4,280)	83%	(30,823)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	1,646,307	-	173,338	124,845	274,384	149,539	54%	1,646,307
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		97,508		-	-	16,251	(16,251)	-100%	97,508
Decrease (Increase) in non-current debtors		-		-	-	-	-		-
Decrease (increase) other non-current receivables		-		-	-	-	-		-
Decrease (increase) in non-current investments		-		-	-	-	-		-
Payments									
Capital assets		(1,760,942)		(26,638)	(98,148)	(293,490)	(195,342)	67%	(1,760,942)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(1,663,433)	-	(26,638)	(98,148)	(277,239)	(179,091)	65%	(1,663,433)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		500,000		-	-	83,333	(83,333)	-100%	500,000
Increase (decrease) in consumer deposits		4,800		150	1,329	800	529	66%	4,800
Payments									
Repayment of borrowing		(71,293)		(1,384)	(1,384)	(11,882)	(10,498)	88%	(71,293)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	433,507	-	(1,235)	(56)	72,251	72,307	100%	433,507
NET INCREASE/ (DECREASE) IN CASH HELD	-	416,380	-	145,465	26,642	69,397			416,380
Cash/cash equivalents at beginning:		382,606			458,446	382,606			458,446
Cash/cash equivalents at month/year end:	-	798,987	-		485,088	452,003			874,826

MAN Mangaung - Supporting Table SC1 Material variance explanations - M02 August

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	34,284	Favourable variance due to More billed than anticipated	Should be monitored closely
Service charges - electricity revenue	59,736	Favourable variance due to more electricity sold	
Service charges - water revenue	10,363	Favourable variance due to more water sold	
Service charges - sanitation revenue	132	Favourable variance and on target	
Service charges - refuse revenue	(965)	Unfavourable variance but on target	
Rental of facilities and equipment	(1,807)	Unfavourable variance due to low demand	
Interest earned - external investments	(6,998)	Unfavourable variance due to low investment balances	
Interest earned - outstanding debtors	7,462	Favourable variance due to growing outstanding debtors	
Fines	(15,015)	Unfavourable variance due to the non accrual of traffic fines	
Licences and permits	(75)	Unfavourable variance	
Transfers recognised - operational	149,238	Favourable variance due to equitable share and fuel levy received in advance and on target	
Other revenue	63,370	Favourable variance due to payment by the entity	
Gains on disposal of PPE	(19,827)	Unfavourable variance due to no erven sold	
Expenditure By Type			
Employee related costs	(29,344)	Favourable variance due to unfilled vacancies	
Remuneration of councillors	(1,953)	Favourable variance	
Debt impairment	0	On target	
Depreciation & asset impairment	(89,208)	Favourable variance due to the non accrual of depreciation	
Finance charges	(16,494)	Favourable variance due to interest only payable later during the year	
Bulk purchases	130,098	Unfavourable due to more electricity and water paid than budgeted	
Other materials	(7,728)	Favourable variance due to slow spending	
Contracted services	(78,715)	Favourable variance due to slow spending	
Transfers and grants	(4,512)	Favourable variance due to slow spending	
Other expenditure	(32,032)	Favourable variance due to slow spending	
Capital Expenditure			
Projects	(57,723)	Favourable variance due to slow implementation of projects	
Cash Flow			
Property rates	(10,109)	unfavourable variance due to less collected than anticipated	
Service charges	19,865	On target	
Government - Operating Grants	186,357	Above target due to equitable share and fuel levy	
Government - Capital Grants	(31,661)	Below target due to less capital grants received than budgeted	
Interest	(26,333)	Below target due less interest on investments	
Other revenue	45,046	Above target due to amounts received from entity	
Suppliers and employees	356,684	Above target due to creditors iro 2015/16 paid	
Finance charges	(19,707)	Below target due to no interest on external loans paid	
Transfers and grants	(4,280)	Below target due to less grants paid	
Capital Expenditure	(195,342)	Below target due to under expenditure	
Municipal Entities			
Revenue	46,744	Unfavourable variance -less electricity sold	
Expenditure	126,049	Unfavourable variance - more spent than budgeted	
Capital	19,867	Unavourable variance - more spent than budgeted	

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	12.2%	0.0%	2.7%	3.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	32.1%	0.0%	24.7%	32.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	22.3%	0.0%	25.0%	22.3%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	108.4%	0.0%	56.6%	108.4%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	114.7%	0.0%	60.4%	114.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	32.5%	0.0%	16.0%	32.5%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		91.4%		90.5%	91.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	24.6%	0.0%	99.5%	24.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	95.0%	95.0%	95.0%	95.0%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	12.0%	12.0%			
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	39.0%	39.0%			
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	26.6%	0.0%	19.2%	26.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	5.5%	0.0%	19.2%	5.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	12.1%	0.0%	1.9%	3.4%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1627.2%	1627.2%		130.6%	1627.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.3%	35.3%		79.6%	35.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	181.6%	1.82		1.04	1.82

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	69,521	47,430	42,634	38,733	34,703	35,270	205,764	751,900	1,225,956	1,066,371		1,170,582
Trade and Other Receivables from Exchange Transactions - Electricity	1300	172,844	57,339	37,983	20,595	21,035	11,416	56,655	285,839	663,706	395,540		230,469
Receivables from Non-exchange Transactions - Property Rates	1400	104,314	39,583	26,248	22,856	20,398	19,808	133,114	381,036	747,356	577,211		574,649
Receivables from Exchange Transactions - Waste Water Management	1500	20,914	11,724	10,108	8,837	7,513	7,478	45,656	176,759	288,989	246,243		240,958
Receivables from Exchange Transactions - Waste Management	1600	6,883	4,146	3,185	2,832	2,660	2,558	14,752	86,697	123,712	109,498		115,473
Receivables from Exchange Transactions - Property Rental Debtors	1700	313	509	538	53,920	-	-	-	-	55,279	53,920		56,349
Interest on Arrear Debtor Accounts	1810	17,437	16,740	16,325	15,669	14,829	14,240	73,342	267,081	435,662	385,160		-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-
Other	1900	3,692	1,562	3,552	1,252	2,408	713	6,964	21,884	42,027	33,220		26,117
Total By Income Source	2000	395,919	179,033	140,572	164,693	103,545	91,482	536,246	1,971,197	3,582,688	2,867,163	-	2,414,596
2015/16 - totals only		412,752	182,039	135,311	161,907	107,397	103,865	535,595	1,747,525	3,386,391	2,656,288		
Debtors Age Analysis By Customer Group													
Organs of State	2200	84,244	38,320	29,604	26,092	20,293	11,581	91,438	121,950	423,522	271,354		-
Commercial	2300	187,423	64,330	47,943	27,806	27,380	25,656	131,354	444,560	956,453	656,757		-
Households	2400	124,252	76,383	63,025	110,795	55,872	54,246	313,454	1,404,686	2,202,713	1,939,053		2,414,596
Other	2500	-	-	-	-	-	-	-	-	-	-		-
Total By Customer Group	2600	395,919	179,033	140,572	164,693	103,545	91,482	536,246	1,971,197	3,582,688	2,867,163	-	2,414,596

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2016/17									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	210,121	-	-	-	-	-	-	-	210,121	181,693
Bulk Water	0200	1,158	55,471	39,425	19,809	-	-	-	-	115,863	-
PAYE deductions	0300	28,609	-	-	-	-	-	-	-	28,609	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	90,770	6,395	80,117	149,973	-	-	-	-	327,255	63,079
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	330,658	61,865	119,542	169,782	-	-	-	-	681,848	244,772

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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							
<u>Municipality</u>								
ABSA	Call	Call		5	6.83%	795	5	799
ABSA	Call	Call		79	6.45%	14,490	79	14,569
Standard Bank	Call	Call		0	5.50%	12	0	13
Nedbank	Call	Call		0	6.75%	33	0	33
FNB	Call	Call		3	6.85%	558	3	561
FNB	Call	Call		0	6.75%	18	0	18
Standard Bank	Call	Call		0	6.80%	36	0	36
Standard Bank	Call	Call		1	6.80%	126	1	126
Standard Bank	Call	Call		2	6.80%	374	2	377
Municipality sub-total				91		16,442	91	16,532
<u>Entities</u>								
ABSA	Call	Call		364	6.70%	29,289	39,250	68,539
ABSA	12 months	Fixed	June 2017	615	9.00%	108,826	12,961	121,786
ABSA	12 months	Fixed	June 2017	713	7.96%	121,073	(71,632)	49,441
Entities sub-total				1,693		259,187	(19,421)	239,766
TOTAL INVESTMENTS AND INTEREST				1,783		275,629	(19,331)	256,299

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	–	1,075,972	–	252,928	353,826	172,585	179,219	103.8%	1,075,972
Local Government Equitable Share		629,731		157,433	255,645	98,212	157,433	160.3%	629,731
Finance Management		3,310		3,310	3,310	552			3,310
Energy Efficiency and Demand Management		7,000		–	–	1,167			7,000
EPWP Incentive		5,151		1,288	1,288	858			5,151
Public Transport		142,000		–	–	23,667	(23,667)	-100.0%	142,000
Urban Settlements Development Grant		7,500		–	–	1,250	(1,250)	-100.0%	7,500
Demarcation Grant		13,428		–	2,686	2,238	448	20.0%	13,428
Fuel Levy		267,852		90,897	90,897	44,642	46,255	103.6%	267,852
Provincial Government:	–	2,000	–	–	–	–	–		2,000
Sport and Recreation		2,000		–	–	–			2,000
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	4,696	–	–	–	783	(783)	-100.0%	4,696
City of Ghent		500		–	–	83			500
Skills Development Grant		2,653				442			2,653
Dept Telecommunications and Postal Services		1,543				257	(257)	-100.0%	1,543
Total Operating Transfers and Grants	–	1,082,668	–	252,928	353,826	173,368	178,437	102.9%	1,082,668
Capital Transfers and Grants									
National Government:	–	915,636	–	72,373	145,373	152,606	(24,018)	-15.7%	915,636
Neighbourhood Development Partnership		98,579		36,775	36,775	16,430	20,345	123.8%	98,579
Public Transport and Systems		80,142		30,142	30,142	13,357			80,142
Integrated City Development Grant		10,912		5,456	5,456	1,819	3,637	200.0%	10,912
Urban Settlements Development Grant		717,503		–	73,000	119,584	(46,584)	-39.0%	717,503
National Electrification Grant		8,500				1,417	(1,417)	-100.0%	8,500
Provincial Government:	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	3,750	–	–	–	–	–		3,750
Dept Telecommunications and Postal Services		3,750				–	–		3,750
Total Capital Transfers and Grants	–	919,386	–	72,373	145,373	152,606	(24,018)	-15.7%	919,386
TOTAL RECEIPTS OF TRANSFERS & GRANTS	–	2,002,054	–	325,301	499,199	325,974	154,419	47.4%	2,002,054

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	–	1,075,972	–	127,416	149,938	179,329	(4,474)	-2.5%	1,075,972
Local Government Equitable Share		629,731		104,955	104,955	104,955	0	0.0%	629,731
Finance Management		3,310		139	341	552	(211)	-38.2%	3,310
Energy Efficiency and Demand Management		7,000		–	–	1,167	(1,167)	-100.0%	7,000
EPWP Incentive		5,151				858	(858)	-100.0%	5,151
Municipal Human Settlements Capacity		7,500				1,250			7,500
Public Transport		142,000				23,667			142,000
Demarcation Grant		13,428				2,238	(2,238)	-100.0%	13,428
Fiel Levy		267,852		22,321	44,642	44,642	0	0.0%	267,852
Provincial Government:	–	2,000	–	–	–	333	(333)	-100.0%	2,000
Sport and Recreation		2,000				333	(333)	-100.0%	2,000
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	4,696	–	2	4	783	(257)	(0)	4,696
City of Ghent		500				83			500
LGSETA		2,653		2	4	442			2,653
Dept Telecommunication and Postal Services		1,543				257	(257)	-100.0%	1,543
Dept Telecommunication and Postal Services	–	1,082,668	–	127,418	149,942	180,445	(5,064)	-2.8%	1,082,668
Capital expenditure of Transfers and Grants									
National Government:	–	915,636	–	4,054	4,054	152,606	(33,022)	-21.6%	915,636
Neighbourhood Development Partnership		98,579				16,430	(16,430)	-100.0%	98,579
Integrated City Development Grant		10,912				1,819	(1,819)	-100.0%	10,912
Urban Settlements Development Grant		717,503		4,054	4,054	119,584			717,503
National Electrification Grant		8,500				1,417	(1,417)	-100.0%	8,500
Public Transport and Systems		80,142				13,357	(13,357)	-100.0%	80,142
Provincial Government:	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	3,750	–	–	–	625	(625)	-100.0%	3,750
Dept Telecommunication and Postal Services		3,750				625	(625)	-100.0%	3,750
Total capital expenditure of Transfers and Grants	–	919,386	–	4,054	4,054	153,231	(33,647)	-22.0%	919,386
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	2,002,054	–	131,472	153,997	333,676	(38,712)	-11.6%	2,002,054

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		36,156		2,942	5,739	6,026	(288)	-5%	36,156
Pension and UIF Contributions		3,770		(72)	(338)	628	(967)	-154%	3,770
Medical Aid Contributions		522		(103)	(190)	87	(277)	-319%	522
Motor Vehicle Allowance		12,189		902	1,861	2,032	(171)	-8%	12,189
Cellphone Allowance		2,558		210	408	426	(18)	-4%	2,558
Housing Allowances		150		5	17	25	(8)	-34%	150
Other benefits and allowances				-	-	-	-		-
Sub Total - Councillors	-	55,346	-	3,885	7,495	9,224	(1,729)	-19%	55,346
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		16,985		790	1,690	2,831	(1,141)	-40%	16,985
Pension and UIF Contributions		1,642		1	2	274	(272)	-99%	1,642
Medical Aid Contributions		389		-	-	65	(65)	-100%	389
Overtime		-		-	-	-	-		-
Performance Bonus		4,261		-	-	710	(710)	-100%	4,261
Motor Vehicle Allowance		2,288		139	278	381	(103)	-27%	2,288
Cellphone Allowance		201		10	19	33	(14)	-43%	201
Housing Allowances				-	-	-	-		-
Other benefits and allowances		274		0	0	46	(46)	-100%	274
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		-		-	-	-	-		-
Sub Total - Senior Managers of Municipality	-	26,039	-	939	1,989	4,340	(2,351)	-54%	26,039
% increase		#DIV/0!							#DIV/0!
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		941,986		90,286	147,519	156,998	(9,478)	-6%	941,986
Pension and UIF Contributions		165,932		564	1,096	27,655	(26,559)	-96%	165,932
Medical Aid Contributions		104,495		1	1	17,416	(17,415)	-100%	104,495
Overtime		48,409		12,271	23,493	8,068	15,425	191%	48,409
Performance Bonus		8,428		58	93	1,405	(1,312)	-93%	8,428
Motor Vehicle Allowance		87,894		6,506	13,067	14,649	(1,582)	-11%	87,894
Cellphone Allowance		3,255		277	496	542	(47)	-9%	3,255
Housing Allowances		20,850		389	725	3,475	(2,750)	-79%	20,850
Other benefits and allowances		122,887		9,411	18,059	20,481	(2,422)	-12%	122,887
Payments in lieu of leave		19,879		1,648	3,296	3,313	(17)	-1%	19,879
Long service awards		4,845		495	1,316	808	508	63%	4,845
Post-retirement benefit obligations		39,687		3,873	6,320	6,614	(294)	-4%	39,687
Sub Total - Other Municipal Staff	-	1,568,546	-	125,779	215,480	261,424	(45,944)	-18%	1,568,546
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	-	1,649,932	-	130,602	224,964	274,988	(50,024)	-18%	1,649,932
<u>Board Members of Entities</u>									
Board Fees		1,637		22	49	273	(224)	-82%	1,637
Sub Total - Board Members of Entities	-	1,637	-	22	49	273	(224)	-82%	1,637
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of Entities</u>									
Basic Salaries and Wages		10,851		443	443	1,809	(1,365)	-75%	10,851
Pension and UIF Contributions		188		-	-	31	(31)	-100%	188
Medical Aid Contributions		82		-	-	14	(14)	-100%	82
Overtime		-		-	-	-	-		-
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		473		28	28	79	(51)	-65%	473
Cellphone Allowance		108		-	-	18	(18)	-100%	108
Housing Allowances				-	-	-	-		-
Other benefits and allowances				-	-	-	-		-
Payments in lieu of leave				-	-	-	-		-
Long service awards				-	-	-	-		-
Post-retirement benefit obligations				-	-	-	-		-
Sub Total - Senior Managers of Entities	-	11,702	-	471	471	1,950	(1,479)	-76%	11,702
% increase		#DIV/0!							#DIV/0!
<u>Other Staff of Entities</u>									
Basic Salaries and Wages		86,901		13,895	28,293	14,484	13,810	95%	86,901
Pension and UIF Contributions		11,239		1,170	2,342	1,873	469	25%	11,239
Medical Aid Contributions		8,627		608	1,220	1,438	(218)	-15%	8,627
Overtime		8,064		2,040	4,059	1,344	2,715	202%	8,064
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		7,176		1,203	2,426	1,196	1,230	103%	7,176
Cellphone Allowance		622		50	99	104	(5)	-4%	622
Housing Allowances		1,816		76	154	303	(149)	-49%	1,816
Other benefits and allowances		2,961		2,186	4,018	494	3,524	714%	2,961
Payments in lieu of leave		5,674		-	-	946	(946)	-100%	5,674
Long service awards				-	-	-	-		-
Post-retirement benefit obligations				-	-	-	-		-
Sub Total - Other Staff of Entities	-	133,081	-	21,229	42,611	22,180	20,431	92%	133,081
% increase		#DIV/0!							#DIV/0!
Total Municipal Entities	-	146,419	-	21,722	43,131	24,403	18,728	77%	146,419
TOTAL SALARY, ALLOWANCES & BENEFITS	-	1,796,351	-	152,324	268,095	299,392	(31,297)	-10%	1,796,351
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF	-	1,739,368	-	148,418	260,551	289,895	(29,344)	-10%	1,739,368

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands															
Cash Receipts By Source															
Property rates	75,576	64,837	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	75,262	903,140	953,053	1,016,224
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	220,129	268,559	213,081	186,344	186,344	167,238	195,210	186,346	170,964	197,607	213,374	279,883	2,370,408	2,458,126	2,547,281
Service charges - water revenue	21,871	25,059	49,863	54,150	61,121	66,372	68,453	65,189	57,501	49,601	43,200	44,501	640,258	684,517	736,822
Service charges - sanitation revenue	13,026	13,671	18,192	18,192	18,192	18,192	18,192	18,192	18,192	18,192	18,192	18,192	218,309	231,238	246,548
Service charges - refuse revenue	4,880	5,385	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	87,316	92,406	98,281
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	104	508	2,900	2,356	2,850	2,889	2,185	2,451	2,359	3,151	2,385	2,319	30,947	33,688	36,507
Interest earned - external investments	2,800	2,210	5,386	5,123	4,956	5,319	5,535	5,501	5,586	5,632	5,334	5,406	64,134	72,574	77,540
Interest earned - outstanding debtors	4,350	2,277	14,023	13,587	13,569	14,569	13,988	13,130	13,452	12,005	13,891	12,856	163,690	181,275	197,488
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	674	774	983	983	983	983	983	983	983	983	983	983	11,797	12,443	13,064
Licences and permits	15	35	59	61	59	61	59	60	61	60	61	59	718	756	793
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	100,898	283,070	90,000	10,000	215,060	136,129	82,004	4,653	283,494	-	-	-	1,185,668	1,151,996	1,239,218
Other revenue	76,207	8,679	16,892	17,456	15,890	17,981	18,251	17,255	17,235	18,561	17,848	17,761	208,238	188,152	179,987
Gains on disposal of PPE	-	-	-	-	27,792	-	-	-	-	41,636	-	-	71,376	74,951	78,708
Cash Receipts by Source	520,531	675,064	493,916	390,791	629,355	512,271	487,397	396,298	652,366	429,966	397,807	464,497	5,956,000	6,135,176	6,468,462
Other Cash Flows by Source															
Transfer receipts - capital	73,000	42,231	22,500	4,077	250,000	32,500	23,412	220,000	50,361	-	-	2,178	881,350	997,587	1,024,489
Contributions & Contributed assets	-	-	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	-	26,133	20,493	21,978
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	100,000	-	-	-	150,000	-	-	-	250,000	-	500,000	250,000	263,750
Increase in consumer deposits	1,179	150	400	400	400	400	400	400	400	400	400	400	4,800	5,200	5,450
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	594,711	717,444	618,994	397,446	881,932	547,349	663,387	618,875	705,304	432,544	650,385	467,075	7,368,282	7,408,455	7,784,129
Cash Payments by Type															
Employee related costs	147,263	161,558	135,901	136,850	137,564	138,251	140,387	141,251	140,564	139,789	139,278	140,027	1,652,399	1,833,050	1,956,196
Remuneration of councillors	3,611	3,885	4,701	4,701	4,701	4,701	4,701	4,701	4,701	4,701	4,701	4,701	56,413	59,522	62,514
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	6,946	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	159,880	167,503	175,098
Bulk purchases	192,029	234,555	139,603	142,986	146,414	146,833	160,564	156,643	139,567	146,895	144,115	144,346	1,751,826	1,831,815	1,923,567
Other materials	1,558	3,990	4,500	5,004	8,201	14,503	8,641	11,988	12,988	10,981	13,561	8,278	115,692	131,333	139,881
Contracted services	21,255	50,085	38,201	42,251	71,253	82,156	67,812	62,136	63,160	65,148	64,812	62,303	740,034	795,905	859,574
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	216	642	2,500	2,600	2,750	2,800	2,706	2,601	2,700	2,800	2,850	1,017	30,823	40,184	45,353
Loss on disposal of PPE	194,556	67,174	28,251	31,098	40,986	32,565	33,008	30,098	31,361	38,009	36,561	37,919	426,756	575,176	605,050
Cash Payments by Type	560,486	528,833	366,980	378,813	425,193	435,132	431,141	422,740	408,364	421,645	419,202	411,914	4,933,824	5,434,488	5,767,234
Other Cash Flows/Payments by Type															
Capital assets	71,510	26,638	88,501	127,988	145,001	189,901	135,259	136,980	139,501	140,561	150,252	200,337	1,760,942	1,514,958	1,524,791
Repayment of borrowing	-	1,384	17,823	-	-	17,823	-	-	17,823	-	-	16,439	71,293	73,532	76,465
Other Cash Flows/Payments	81,538	15,123	6,003	5,987	7,326	8,952	9,874	15,487	20,487	16,586	15,487	18,489	185,844	272,204	418,313
Total Cash Payments by Type	713,534	571,979	479,307	512,788	577,519	651,809	576,274	575,207	586,175	578,792	584,941	647,179	6,951,902	7,295,182	7,786,802
NET INCREASE/(DECREASE) IN CASH HELD	(118,824)	145,465	139,687	(115,342)	304,413	(104,460)	87,113	43,668	119,129	(146,249)	65,444	(180,104)	416,380	113,274	(2,673)
Cash/cash equivalents at the monthly year beginning:	458,446	339,622	485,088	624,775	509,433	813,846	709,387	796,500	840,168	959,297	813,049	878,493	458,446	874,826	988,099
Cash/cash equivalents at the monthly year end:	339,622	485,088	624,775	509,433	813,846	709,387	796,500	840,168	959,297	813,049	878,493	698,389	874,826	988,099	985,426

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M02

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		1,004,047		121,960	201,626	167,341	34,284	20%	1,004,047
Property rates - penalties & collection charges		–		–	–	–	–		–
Service charges - electricity revenue		498		28	52	83	(31)	-37%	498
Service charges - water revenue		711,793		54,097	100,762	118,632	(17,870)	-15%	711,793
Service charges - sanitation revenue		242,700		20,843	40,582	40,450	132	0%	242,700
Service charges - refuse revenue		97,071		7,582	15,213	16,179	(965)	-6%	97,071
Service charges - other		–		–	–	–	–		–
Rental of facilities and equipment		34,405		2,201	3,927	5,734	(1,807)	-32%	34,405
Interest earned - external investments		40,911		275	786	6,818	(6,033)	-88%	40,911
Interest earned - outstanding debtors		171,158		17,490	35,242	28,526	6,716	24%	171,158
Dividends received		–		–	–	–	–		–
Fines		95,941		661	1,320	15,990	(14,670)	-92%	95,941
Licences and permits		798		35	58	133	(75)	-56%	798
Agency services		–		–	–	–	–		–
Transfers recognised - operational		1,207,668		249,618	350,516	201,278	149,238	74%	1,207,668
Other revenue		296,602		94,759	116,425	49,434	66,991	136%	296,602
Gains on disposal of PPE		118,668		–	–	19,778	(19,778)	-100%	118,668
Total Revenue (excluding capital transfers and contrib	–	4,022,261	–	569,547	866,509	670,377	196,133	29%	4,022,261
Expenditure By Type									
Employee related costs		1,594,585		126,718	217,469	265,764	(48,295)	-18%	1,594,585
Remuneration of councillors		55,346		3,885	7,495	9,224	(1,729)	-19%	55,346
Debt impairment		278,987		27,027	46,498	46,498	0	0%	278,987
Depreciation & asset impairment		535,444		15	15	89,241	(89,226)	-100%	535,444
Finance charges		150,937		9,244	9,244	25,156	(15,912)	-63%	150,937
Bulk purchases		426,503		55,306	55,306	71,084	(15,778)	-22%	426,503
Other materials		91,395		6,637	9,514	15,233	(5,719)	-38%	91,395
Contracted services		722,595		45,243	55,774	120,432	(64,658)	-54%	722,595
Transfers and grants		32,446		888	1,208	5,408	(4,199)	-78%	32,446
Other expenditure		281,949		11,212	15,992	46,991	(30,999)	-66%	281,949
Loss on disposal of PPE		299	–	–	–	50	(50)	-100%	299
Total Expenditure	–	4,170,486	–	286,175	418,516	695,081	(276,565)	-40%	4,170,486
Surplus/(Deficit)	–	(148,226)	–	283,373	447,993	(24,704)	472,697	-1913%	(148,226)
Transfers recognised - capital		919,386		–	–	153,231	(153,231)	-100%	919,386
Contributions recognised - capital		8,000		–	–	1,333	(1,333)	-100%	8,000
Contributed assets		–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	779,160	–	283,373	447,993	129,860	318,133	245%	779,160
Taxation							–		
Surplus/(Deficit) after taxation	–	779,160	–	283,373	447,993	129,860	318,133	245%	779,160

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M02 August

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
CENTLEC SOC LTD		2,535,160		229,612	488,258	441,514	46,744	11%	2,535,160
Total Operating Revenue	–	2,535,160	–	229,612	488,258	441,514	46,744	11%	2,535,160
Expenditure By Municipal Entity									
CENTLEC SOC LTD		2,267,859		258,931	516,899	390,850	126,049	32%	2,267,859
Total Operating Expenditure	–	2,267,859	–	258,931	516,899	390,850	126,049	32%	2,267,859
Surplus/ (Deficit) for the yr/period	–	267,301	–	(29,319)	(28,641)	50,664	172,793	341%	267,301
Capital Expenditure By Municipal Entity									
CENTLEC SOC LTD		200,343		19,382	31,887	12,021	19,867	165%	200,343
Total Capital Expenditure	–	200,343	–	19,382	31,887	12,021	19,867	165%	200,343

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M02 August

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		36,122		19,019	19,019	36,122	17,103	47.3%	1.05%
August		72,244		31,623	50,643	108,366	57,723	53.3%	2.80%
September		108,366				216,731	–		
October		126,427				343,158	–		
November		150,448				493,606	–		
December		180,609				674,215	–		
January		144,488				818,702	–		
February		162,548				981,251	–		
March		174,649				1,155,900	–		
April		189,640				1,345,540	–		
May		216,731				1,562,271	–		
June		243,823				1,806,094	–		
Total Capital expenditure	–	1,806,094	–	50,643					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M02

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	915,632	-	20,989	32,671	36,625	3,954	10.8%	915,632
Infrastructure - Road transport	-	206,795	-	-	-	8,272	8,272	100.0%	206,795
Roads, Pavements & Bridges	-	206,795	-	-	-	8,272	8,272	100.0%	206,795
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	148,871	-	19,202	30,885	5,955	(24,930)	-418.7%	148,871
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	148,871	-	19,202	30,885	5,955	(24,930)	-418.7%	148,871
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	65,455	-	-	-	2,618	2,618	100.0%	65,455
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	65,455	-	-	-	2,618	2,618	100.0%	65,455
Infrastructure - Sanitation	-	396,084	-	1,786	1,786	15,843	14,057	88.7%	396,084
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	396,084	-	1,786	1,786	15,843	14,057	88.7%	396,084
Infrastructure - Other	-	98,427	-	-	-	3,937	3,937	100.0%	98,427
Waste Management	-	14,535	-	-	-	581	581	100.0%	14,535
Transportation	-	83,892	-	-	-	3,356	3,356	100.0%	83,892
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	81,112	-	-	-	3,244	3,244	100.0%	81,112
Parks & gardens	-	18,500	-	-	-	740	740	100.0%	18,500
Sportsfields & stadia	-	9,500	-	-	-	380	380	100.0%	9,500
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	8,409	-	-	-	336	336	100.0%	8,409
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	7,787	-	-	-	311	311	100.0%	7,787
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	36,916	-	-	-	1,477	1,477	100.0%	36,916
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	48,500	-	-	-	1,940	1,940	100.0%	48,500
Housing development	-	48,500	-	-	-	1,940	1,940	100.0%	48,500
Other	-	-	-	-	-	-	-	-	-
Other assets	-	284,534	-	6,099	12,613	11,381	(1,231)	-10.8%	284,534
General vehicles	-	79,849	-	6,014	12,528	3,194	(9,334)	-292.2%	79,849
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	764	-	85	85	31	(54)	-177.2%	764
Computers - hardware/equipment	-	500	-	-	-	20	20	100.0%	500
Furniture and other office equipment	-	6,060	-	-	-	242	242	100.0%	6,060
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	43,782	-	-	-	1,751	1,751	100.0%	43,782
Other Buildings	-	153,579	-	-	-	6,143	6,143	100.0%	153,579
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	1,329,778	-	27,088	45,284	53,191	7,907	14.9%	1,329,778

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

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	–	469,610	–	4,536	5,359	18,784	13,426	71.5%	469,610
Infrastructure - Road transport	–	102,999	–	2,268	2,268	4,120	1,852	44.9%	102,999
Roads, Pavements & Bridges		102,999		2,268	2,268	4,120	1,852	44.9%	102,999
Storm water						–	–		–
Infrastructure - Electricity	–	57,657	–	95	918	2,306	1,389	60.2%	57,657
Generation				–	–	–	–		–
Transmission & Reticulation		57,657		95	918	2,306	1,389	60.2%	57,657
Street Lighting				–	–	–	–		–
Infrastructure - Water	–	251,008	–	2,173	2,173	10,040	7,867	78.4%	251,008
Dams & Reservoirs				–	–	–	–		–
Water purification				–	–	–	–		–
Reticulation		251,008		2,173	2,173	10,040	7,867	78.4%	251,008
Infrastructure - Sanitation	–	47,674	–	–	–	1,907	1,907	100.0%	47,674
Reticulation				–	–	–	–		–
Sewerage purification		47,674		–	–	1,907	1,907	100.0%	47,674
Infrastructure - Other	–	10,272	–	–	–	411	411	100.0%	10,272
Waste Management		10,272		–	–	411	411	100.0%	10,272
Transportation				–	–	–	–		–
Gas				–	–	–	–		–
Other				–	–	–	–		–
Community	–	5,000	–	–	–	200	200	100.0%	5,000
Parks & gardens				–	–	–	–		–
Sportsfields & stadia				–	–	–	–		–
Swimming pools				–	–	–	–		–
Community halls				–	–	–	–		–
Libraries				–	–	–	–		–
Recreational facilities				–	–	–	–		–
Fire, safety & emergency				–	–	–	–		–
Security and policing		5,000		–	–	200	200	100.0%	5,000
Buses				–	–	–	–		–
Clinics				–	–	–	–		–
Museums & Art Galleries				–	–	–	–		–
Cemeteries				–	–	–	–		–
Social rental housing				–	–	–	–		–
Other				–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Buildings				–	–	–	–		–
Other				–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Housing development				–	–	–	–		–
Other				–	–	–	–		–
Other assets	–	1,707	–	–	–	68	68	100.0%	1,707
General vehicles				–	–	–	–		–
Specialised vehicles	–	–	–	–	–	–	–		–
Plant & equipment		1,197		–	–	48	48	100.0%	1,197
Computers - hardware/equipment		500		–	–	20	20	100.0%	500
Furniture and other office equipment		10		–	–	0	0	100.0%	10
Abattoirs				–	–	–	–		–
Markets		–		–	–	–	–		–
Civic Land and Buildings				–	–	–	–		–
Other Buildings				–	–	–	–		–
Other Land				–	–	–	–		–
Surplus Assets - (Investment or Inventory)				–	–	–	–		–
Other				–	–	–	–		–
Agricultural assets	–	–	–	–	–	–	–		–
List sub-class							–		–
Biological assets	–	–	–	–	–	–	–		–
List sub-class							–		–
Intangibles	–	–	–	–	–	–	–		–
Computers - software & programming							–		–
Other							–		–
Total Capital Expenditure on renewal of existing assets	–	476,317	–	4,536	5,359	19,053	13,694	71.9%	476,317

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

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	181,498	-	17,364	17,375	30,250	12,874	42.6%	181,498
Infrastructure - Road transport	-	49,076	-	970	967	8,179	7,212	88.2%	49,076
Roads, Pavements & Bridges	-	49,076	-	970	967	8,179	7,212	88.2%	49,076
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	61,318	-	276	290	10,220	9,930	97.2%	61,318
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	61,318	-	276	290	10,220	9,930	97.2%	61,318
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	42,929	-	12,554	12,554	7,155	(5,399)	-75.5%	42,929
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	42,929	-	12,554	12,554	7,155	(5,399)	-75.5%	42,929
Infrastructure - Sanitation	-	28,175	-	3,564	3,564	4,696	1,132	24.1%	28,175
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	28,175	-	3,564	3,564	4,696	1,132	24.1%	28,175
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	39,022	-	695	695	6,504	5,808	89.3%	39,022
Parks & gardens	-	31,616	-	695	695	5,269	4,574	86.8%	31,616
Sportsfields & stadia	-	5	-	-	-	1	1	100.0%	5
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	1,317	-	-	-	220	220	100.0%	1,317
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	6,083	-	-	-	1,014	1,014	100.0%	6,083
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	141,784	-	6,537	8,468	23,631	15,162	64.2%	141,784
General vehicles	-	27,941	-	183	187	4,657	4,469	96.0%	27,941
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	61,091	-	5,594	7,508	10,182	2,673	26.3%	61,091
Computers - hardware/equipment	-	58	-	-	-	10	10	100.0%	58
Furniture and other office equipment	-	8,445	-	8	8	1,408	1,399	99.4%	8,445
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	43,548	-	752	764	7,258	6,494	89.5%	43,548
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	701	-	-	-	117	117	100.0%	701
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	362,304	-	24,597	26,539	60,384	33,845	56.0%	362,304