

**THE CITY MANAGER
THE EXECUTIVE MAYOR**

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 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 30 September 2016, the ten working day reporting limit expires on **14 October 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 30 SEPTEMBER 2016

This report is based upon financial information, as at 30 September 2016 and available at the time of preparation. **All variances are calculated against the approved budget figures.**

The financial results **for the period ended 30 September 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 27.66% (**R1 807.181 million** on the year to date target of **R1 610.514 million**) and the expenditure for the period is 23.83% (**R1 534.539 million**) on the year to date target of (**R1 595.317 million**) respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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		89,897	291,522	251,012	40,510	16%	1,004,047
Property rates - penalties & collection charges				-	-	-	-		-
Service charges - electricity revenue		2,445,278		232,355	713,625	618,786	94,839	15%	2,445,278
Service charges - water revenue		711,793		53,402	154,164	147,328	6,836	5%	711,793
Service charges - sanitation revenue		242,700		20,660	61,242	60,675	567	1%	242,700
Service charges - refuse revenue		97,071		8,084	23,298	24,268	(970)	-4%	97,071
Service charges - other				-	-	-	-		-
Rental of facilities and equipment		34,405		2,053	5,980	8,601	(2,621)	-30%	34,405
Interest earned - external investments		71,300		2,935	8,630	17,825	(9,195)	-52%	71,300
Interest earned - outstanding debtors		181,979		17,659	54,641	45,495	9,146	20%	181,979
Dividends received				-	-	-	-		-
Fines		98,311		574	1,945	24,578	(22,633)	-92%	98,311
Licences and permits		798		24	82	200	(117)	-59%	798
Agency services				-	-	-	-		-
Transfers recognised - operational		1,207,668			350,516	301,917	48,599	16%	1,207,668
Other revenue		320,366		24,772	141,537	80,091	61,445	77%	320,366
Gains on disposal of PPE		118,959				29,740	(29,740)	-100%	118,959
Total Revenue (excluding capital transfers and contributions)	-	6,534,676	-	452,414	1,807,181	1,610,515	196,666	12%	6,534,676
Expenditure By Type									
Employee related costs		1,739,368		176,001	436,551	434,842	1,710	0%	1,739,368
Remuneration of councillors		56,983		5,197	12,741	14,246	(1,504)	-11%	56,983
Debt impairment		295,907		24,659	73,977	73,977	0	0%	295,907
Depreciation & asset impairment		620,097		138,807	152,949	155,024	(2,075)	-1%	620,097
Finance charges		168,294		4,402	15,956	42,074	(26,117)	-62%	168,294
Bulk purchases		1,821,579		127,264	553,254	441,126	112,128	25%	1,821,579
Other materials		121,781		6,023	18,591	30,445	(11,854)	-39%	121,781
Contracted services		925,042		70,267	145,726	231,261	(85,534)	-37%	925,042
Transfers and grants		32,446		163	1,058	8,111	(7,053)	-87%	32,446
Other expenditure		656,548		46,343	123,735	164,137	(40,402)	-25%	656,548
Loss on disposal of PPE		299				75	(75)	-100%	299
Total Expenditure	-	6,438,345	-	599,125	1,534,540	1,595,317	(60,778)	-4%	6,438,345
Surplus/(Deficit)	-	96,331	-	(146,711)	272,642	15,198	257,444	0	96,331
Transfers recognised - capital		919,386				229,847	(229,847)	(0)	919,386
Contributions recognised - capital		30,744				7,686	(7,686)	(0)	30,744
Contributed assets									
Surplus/(Deficit) after capital transfers & contributions	-	1,046,461	-	(146,711)	272,642	252,730			1,046,461
Taxation									
Surplus/(Deficit) after taxation	-	1,046,461	-	(146,711)	272,642	252,730			1,046,461
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	-	1,046,461	-	(146,711)	272,642	252,730			1,046,461
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	1,046,461	-	(146,711)	272,642	252,730			1,046,461

The major revenue variances against the approved budget are:

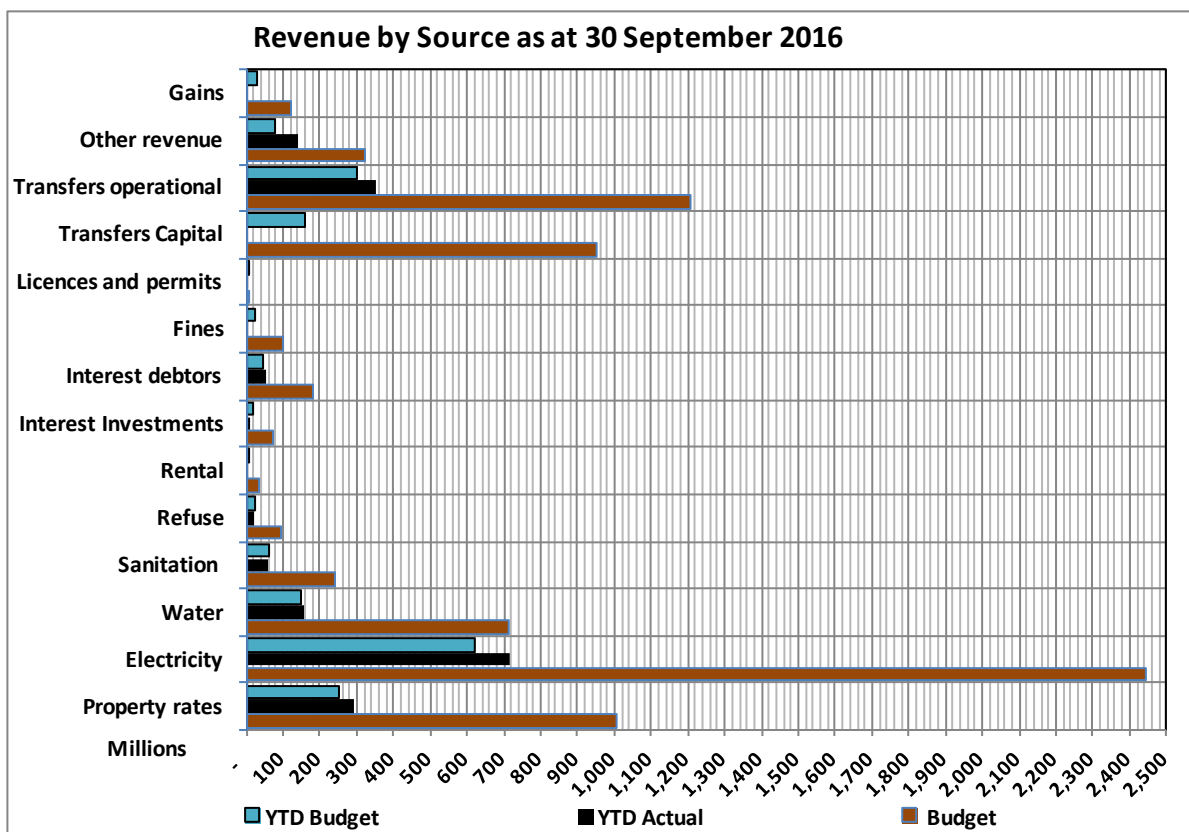
- Property rates have a favourable variance of R40.510 million (16%) for the period due to more property rates billed for the period than budgeted;
- Electricity revenue – Favourable variance of R94.839 million (15%) due to more actual sales than budgeted, more electricity billed and sold for the period;
- Water revenue - Favourable variance of R6.836 million (5%) for the period due to more water billed for the period than budgeted;
- Services charges: Sanitation revenue- Favourable variance of R0.567 million (1%) for the period. The variance is within the target;
- Services charges: Refuse revenue - Unfavourable variance of R0.970 million (-4%) for the period due to a decrease in billing for the period, less sanitation billed for the period. The variance is within the target;
- Rental of facilities and equipment – Unfavourable variance of R2 621 million (-30%) for the period, mainly due to lower demand for use of municipal facilities.
- Interest earned – External investments - Unfavourable variance of R9.195 million (-52%) for the period due to lower investment and cash balances than anticipated;

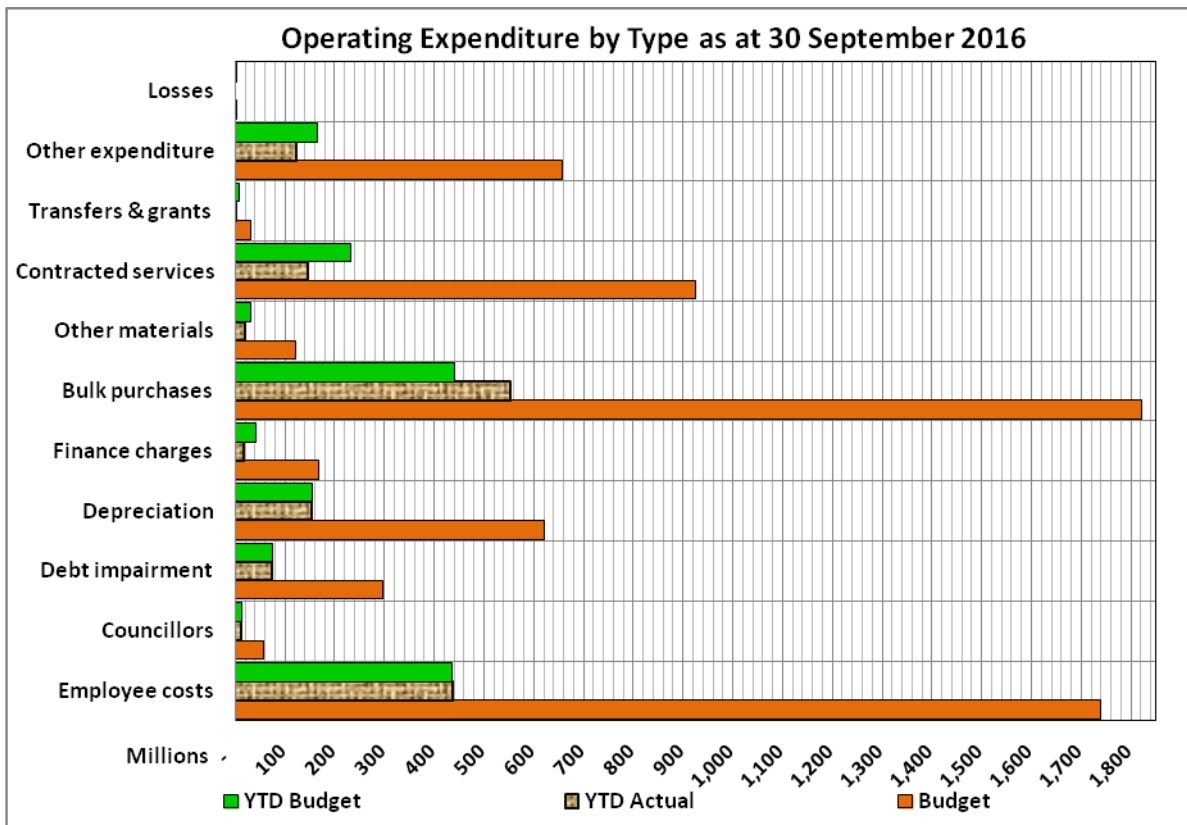
- Interest earned –outstanding debtors have a favourable variance of R9.146 million (20%) due to the growing debtors book;
- Fines - Unfavourable variance of R22.633 million is due to the non-accrual of traffic fines, which is -92% on a year to date target;
- Government Grants and subsidies – Operating: R48.599 million favourable variance due to the equitable share and fuel levy received in advance;
- Other revenue (R61.445 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: R229.847 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 – Unfavourable variance of R1.710 million, due to overspending (R25.523 million) on the structured and unstructured overtime and the impact of the budgeted unfilled vacancies;
- Debt impairment – On target;
- Depreciation – Favourable variance of R2.075 million (-1%) due to the nonaccrual of depreciation and asset impairment by the entity;
- Finance charges – Favourable variance of R26.117 million (-62%) mainly due to interest charges payable at half yearly intervals, including the delay in the take up of new loans;
- Bulk purchases – Unfavourable variance of R112.128 million (25%), due to more electricity and water paid than budgeted - (seasonal fluctuation electricity);
- Other materials - favourable variance due R11.854 million (-39%) to under-spending and slow implementation of projects;
- Contracted services - Favourable variance of R85.534 million (-37%) due to under-spending;
- Transfers and grants (R7.053 million) favourable mainly due to less grants and subsidies paid than anticipated;
- Other expenditure - Unfavourable variance R40.402 million (-25%) 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;





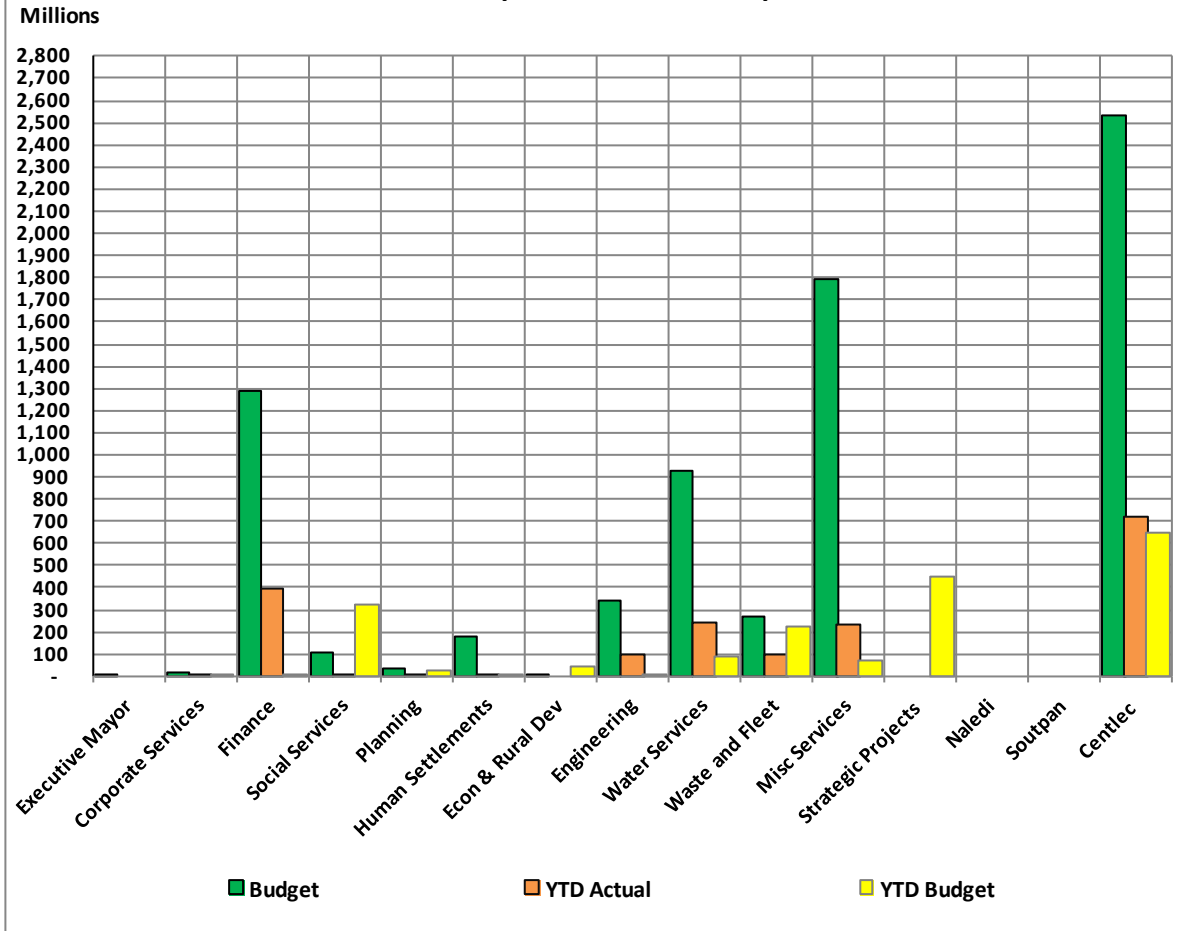
The table below shows the revenue and expenditure per vote:

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

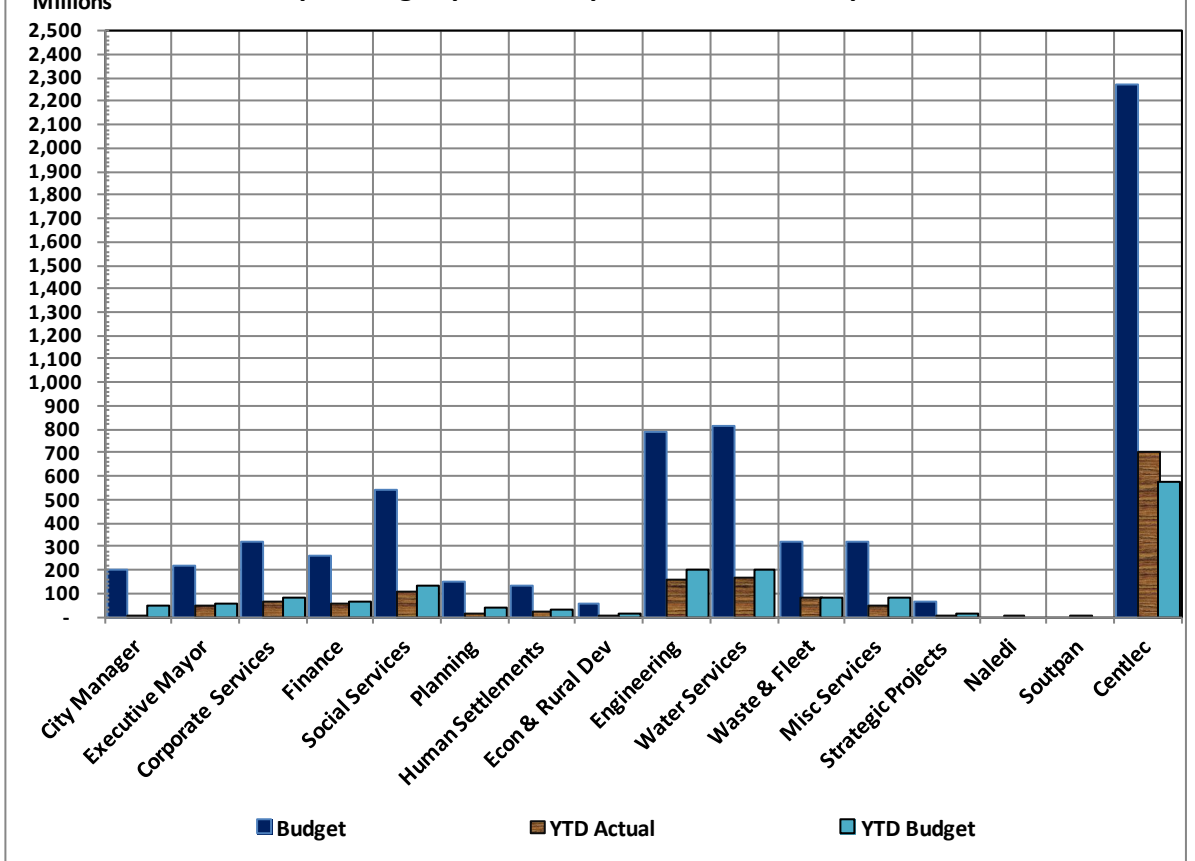
Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	500	-	-	-	125	(125)	-100.0%	500
Vote 3 - Corporate Services	-	15,115	-	1,527	1,915	3,779	(1,864)	-49.3%	15,115
Vote 4 - Finance	-	1,288,059	-	106,756	398,256	322,015	76,241	23.7%	1,288,059
Vote 5 - Social Services	-	108,802	-	1,179	3,593	27,201	(23,608)	-86.8%	108,802
Vote 6 - Planning	-	30,558	-	2,673	7,439	7,639	(200)	-2.6%	30,558
Vote 7 - Human Settlement and Housing	-	174,330	-	1,649	4,722	43,583	(38,860)	-89.2%	174,330
Vote 8 - Economic and Rural Development	-	519	-	-	-	130	(130)	-100.0%	519
Vote 9 - Engineering Services	-	338,561	-	20,660	99,542	84,640	14,901	17.6%	338,561
Vote 10 - Water Services	-	926,114	-	53,402	241,147	222,716	18,431	8.3%	926,114
Vote 11 - Waste and Fleet Management	-	271,487	-	8,084	94,103	67,862	26,241	38.7%	271,487
Vote 12 - Miscellaneous Services	-	1,795,602	-	20,797	232,521	448,900	(216,380)	-48.2%	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	-	235,687	723,945	648,756	75,189	11.6%	2,535,160
Total Revenue by Vote	-	7,484,807	-	452,414	1,807,181	1,877,345	(70,164)	-3.7%	7,484,807
Expenditure by Vote									
Vote 1 - City Manager	-	201,545	-	4,096	9,941	50,386	(40,445)	-80.3%	201,545
Vote 2 - Executive Mayor	-	216,990	-	24,412	52,645	54,248	(1,602)	-3.0%	216,990
Vote 3 - Corporate Services	-	319,585	-	37,875	68,497	79,896	(11,399)	-14.3%	319,585
Vote 4 - Finance	-	257,368	-	24,804	58,415	64,342	(5,927)	-9.2%	257,368
Vote 5 - Social Services	-	541,386	-	50,026	111,013	135,346	(24,333)	-18.0%	541,386
Vote 6 - Planning	-	150,667	-	7,806	16,223	37,667	(21,444)	-56.9%	150,667
Vote 7 - Human Settlement and Housing	-	129,075	-	12,283	26,230	32,269	(6,039)	-18.7%	129,075
Vote 8 - Economic and Rural Development	-	56,363	-	8,860	11,175	14,091	(2,916)	-20.7%	56,363
Vote 9 - Engineering Services	-	786,634	-	117,575	158,539	196,658	(38,119)	-19.4%	786,634
Vote 10 - Water Services	-	812,265	-	56,258	166,559	203,066	(36,507)	-18.0%	812,265
Vote 11 - Waste and Fleet Management	-	318,589	-	42,168	86,327	79,647	6,680	8.4%	318,589
Vote 12 - Miscellaneous Services	-	318,154	-	16,928	47,828	79,538	(31,710)	-39.9%	318,154
Vote 13 - Naledi/Soutpan Regional Management	-	-	-	3,398	5,965	-	5,965	#DIV/0!	-
Vote 14 - Strategic Projects & Service Delivery Regula	-	61,865	-	4,466	10,116	15,466	(5,350)	-34.6%	61,865
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,267,859	-	188,168	705,067	578,559	126,508	21.9%	2,267,859
Total Expenditure by Vote	-	6,438,345	-	599,125	1,534,540	1,621,181	(86,641)	-5.3%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	(146,711)	272,642	256,164	16,478	6.4%	1,046,461

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

Revenue per Vote as at 30 September 2016



Operating Expenditure per Vote as at 30 September 2016



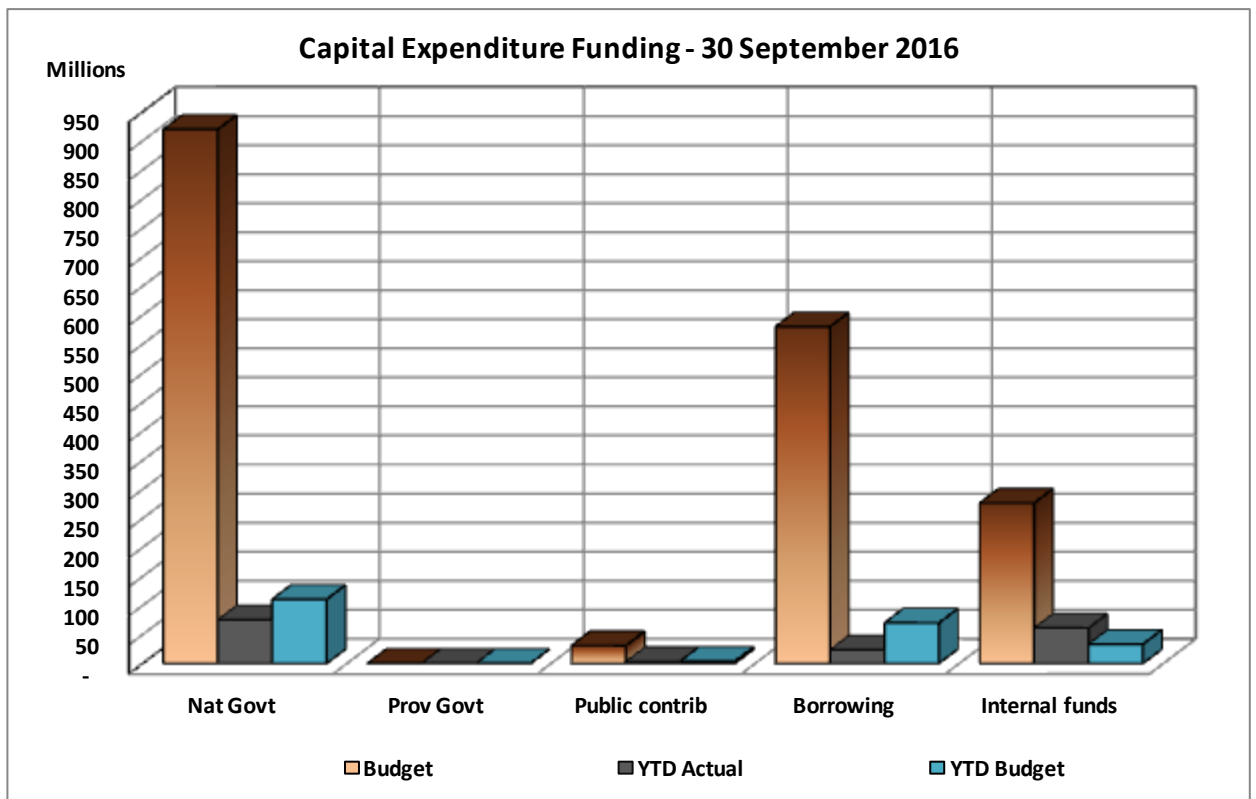
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is 150.15% (**R162.708 million**) on the year to date approved budgeted target of **R108.366 million** of the annual approved budget. On an annual basis we have thus spent only **9.01%**, **R 162.708 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 Sep 2016 R'000	YTD Actual Sep 2016 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 806 094	108 365	162 708	(Fav)
Capital Financing				
National Government	919 386	55 163	75 006	(Fav)
Public Contributions	30 744	1 844	3 229	(Fav)
Borrowing	579 849	34 790	23 481	Unfav
Internally Generated Funds	276 115	16 566	60 992	(Fav)
Financing Total	1 806 094	108 365	162 708	(Fav)

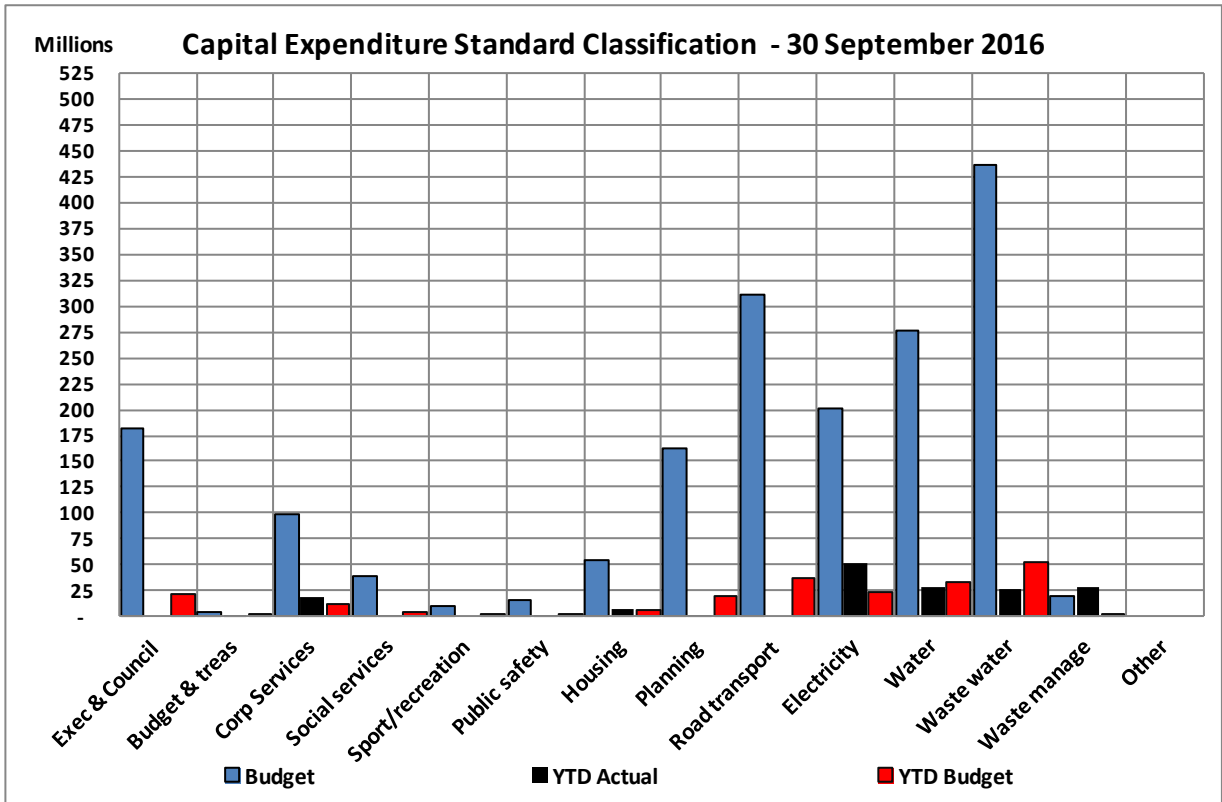
The following chart indicates the capital expenditure financing.



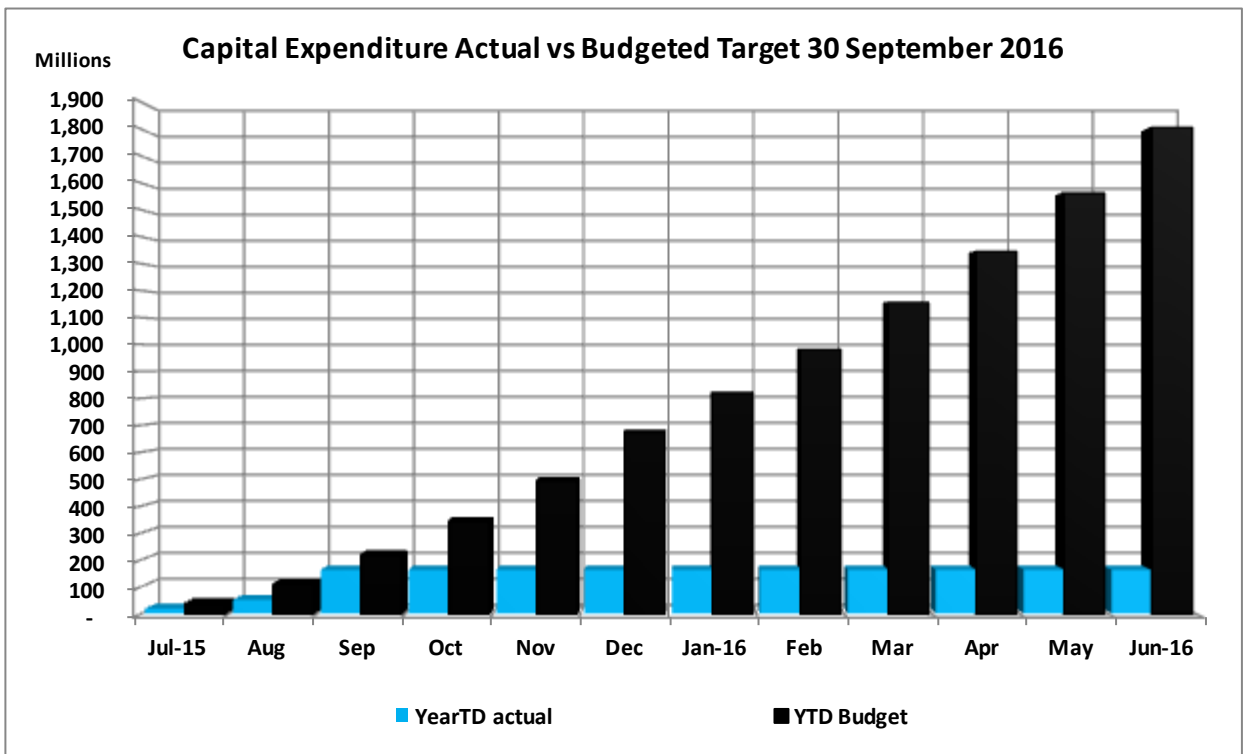
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R2.162 million more than budget target)
Community and public safety	(R1.191 million more than budget target)
Economic and environmental services	(R26.536 million less than budget target)
Electricity	(R38.615 million more than budget target)
Water	(R11.525 million more than budget target)
Waste water management	(R104 million more than budget target)
Waste management	(R27.282 million more than budget target)

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



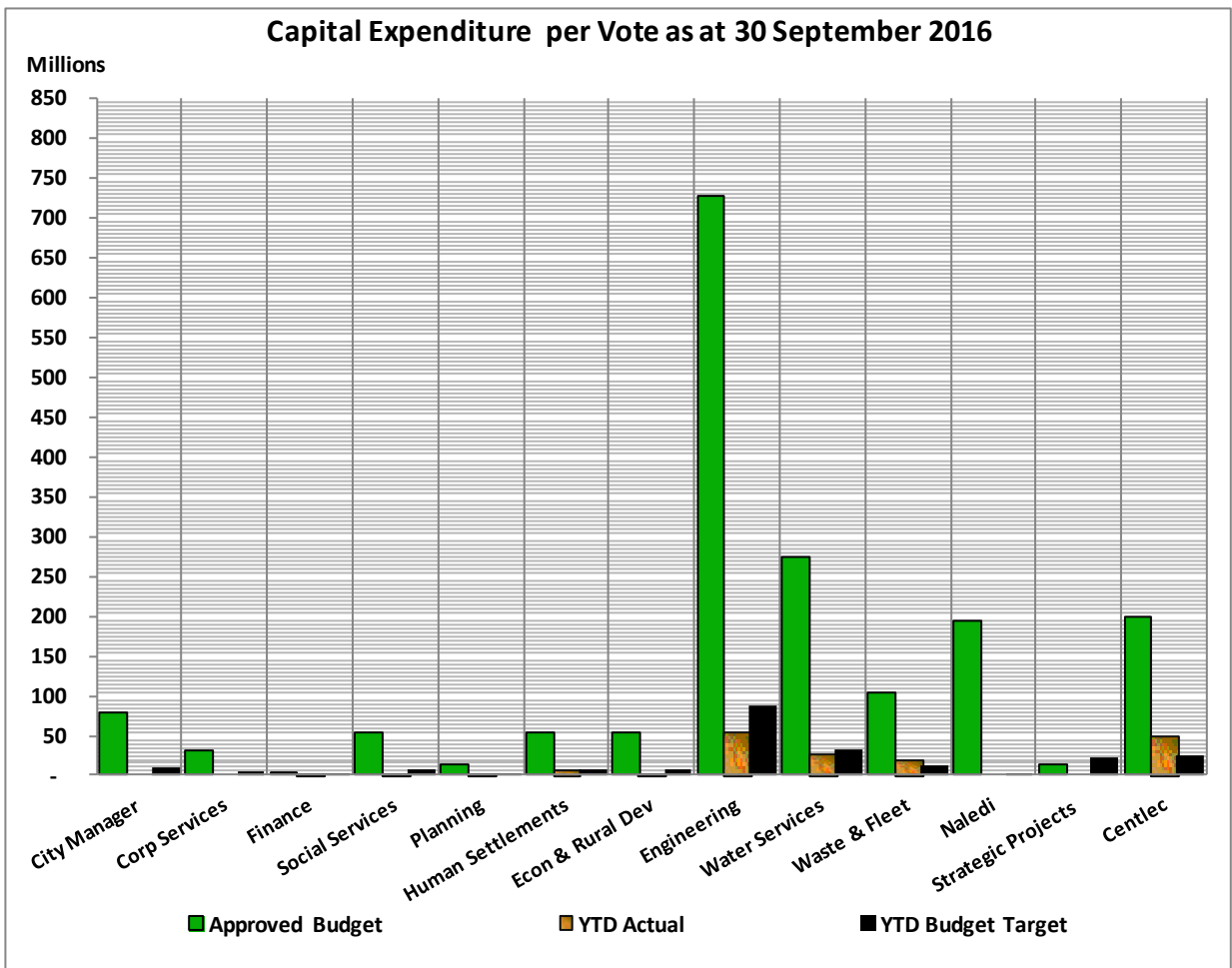
The following chart compares the year to date actual expenditure with the year to date approved budget (target).



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	-	9,617,040	0.00%
Corp Services	32,159,070	-	3,859,088	0.00%
Finance	3,162,300	124,034	379,476	3.92%
Social Services	52,801,287	998,960	6,336,154	1.89%
Planning	12,500,000	900,565	1,500,000	7.20%
Human Settlements	54,282,105	7,207,453	6,434,458	13.28%
Econ & Rural Dev	53,620,482	968,808	6,513,853	1.81%
Engineering	729,419,288	54,764,987	87,530,314	7.51%
Water Services	275,689,003	28,066,073	33,082,680	10.18%
Waste & Fleet	104,656,000	19,041,517	12,558,720	18.19%
Naledi	193,579,000	-	1,648,920	0.00%
Strategic Projects	13,741,000	-	23,229,480	0.00%
Centlec	200,342,641	50,635,701	24,041,117	25.27%
	1,806,094,176	162,708,098	216,731,300	9.01%

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



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

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

The CFS report for the period ending 30 September 2016 indicates a closing balance (cash and cash equivalents) of **R284.455 million** (August 2016 – R485.088 million) which comprises of the following:

- Bank balance and cash R77.855 million (Mangaung)
- Bank balance and cash R14.155 million (Centlec)
- Bank balance and cash R3.343 million (Market)
- Investment deposits R16.620 million (Mangaung)
- Investment deposits R172.458 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R207.737 million**, resulting in an **R18.048 million** (-8%) unfavourable variance, due to less property rates collected than budgeted, as compared to a year to target of **R225.785 million**;
- Service charges reflect a year to date amount of **R850.449 million**, resulting in a **R21.376 million (3%)** favourable variance, as compared to a year target of **R829.073 million**. The favourable variance is mainly due to more water and electricity collection than budgeted;
- Other revenue reflects a year to date amount of **R90.490 million**, resulting in a **R27.565 million (44%)** favourable variance due to amounts paid by the entity, as compared to a year target of **R62.925 million**;
- Operating grants and subsidies show a year to date amount of **R383.968 million** compared to a year target of **R296.417 million – R87.551 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 **R318.081 million** compared to a year to date target of **R220.338 million – R97.744 million** favourable variance due to less capital grants received for the period than budgeted;
- Interest show a year to date amount of **R17.401 million** compared to a year target of **R56.956 million (R39.555 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 **R125.000 million**, an unfavourable variance of **R125.000 million** – loan not yet taken up;
- The following grants and allocations were received during the month:
 - Urban Settlements Development Grant – R197.334 million and
 - Integrated National Electrification Programme – R5.516 million;

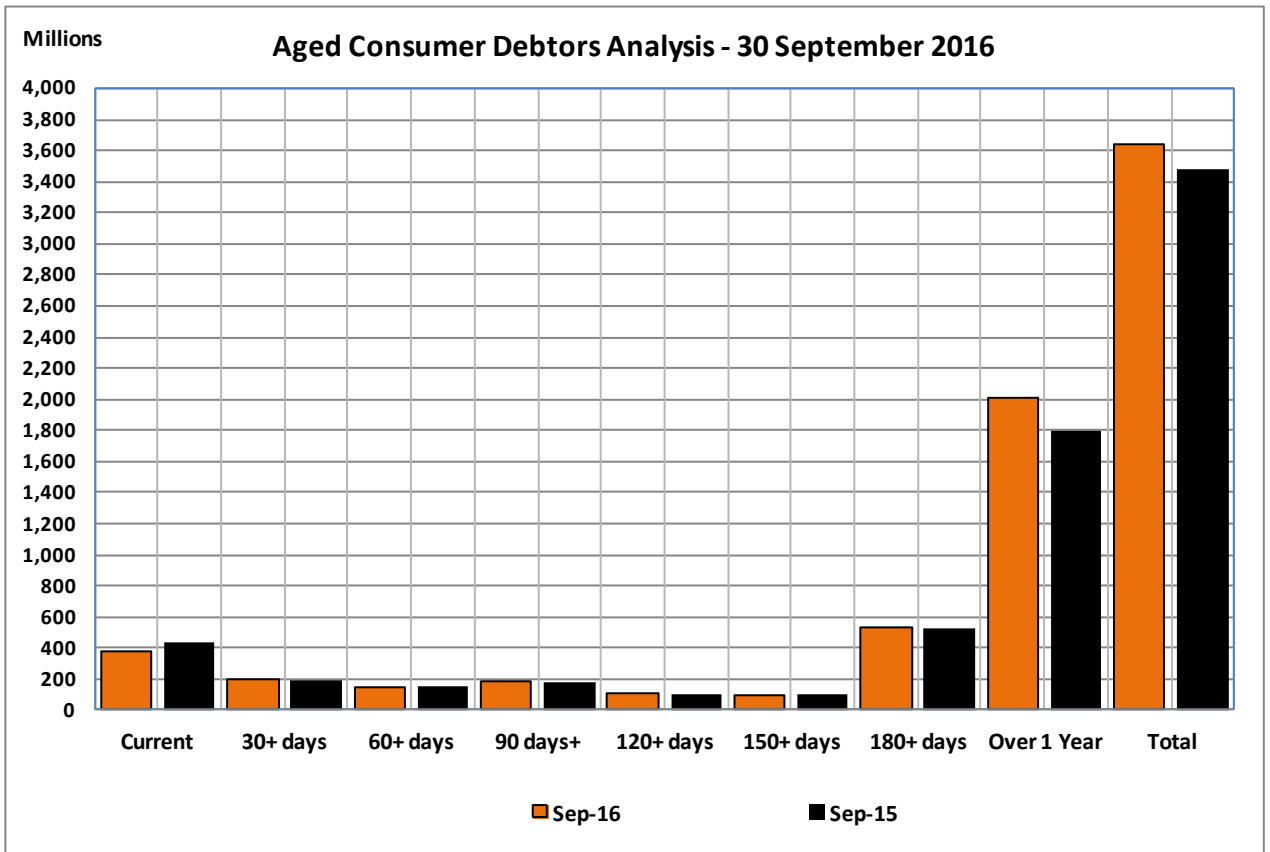
With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **R1880.157 million (R647.916 million)** unfavourable variance) compared to a year to date target of **R1 232.241 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 **R128.206 million (R440.235 million)** favourable variance) compared to a target of **R312.029 million** due to less civil contracts not paid in July 2016 than anticipated;
- Finance charges shows a year to date amount of **R6.947 million** compared to a year target of **R39.970 million (R33.023 million)** favourable variance) due to the repayment of interest on borrowing not yet due;
- Transfers and grants indicate a year to date amount of **R0.867 million (R6.839 million)** favourable variance) compared to a target of **R7.706 million** and
- Repayment of borrowing indicates a year to date amount of **R27.391 (R9.567 million)** favourable variance) compared to a target of **R17.823million** due to the repayment of borrowings not yet payable.

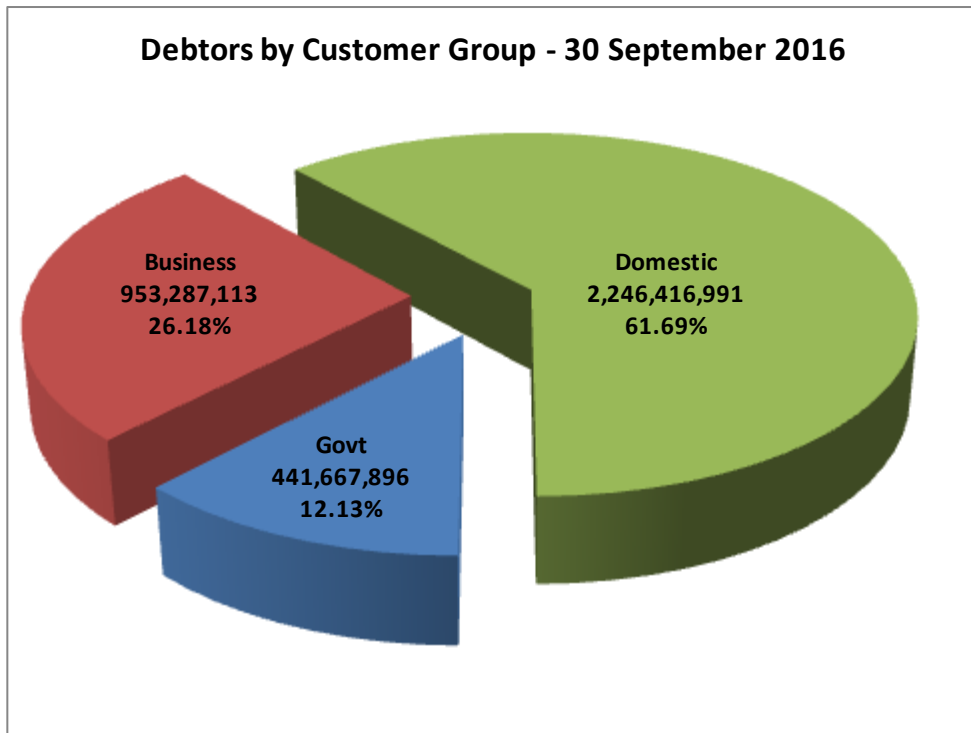
Outstanding Debtors Report (Annexure B – Table SC3)

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 30 September 2016 is **R3 641.372 million** (August 2016 – R3 582.688 million), thus reflecting an increase of R58.684 million (1.64%) for the month. The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R2 007.034 million** (R1 793.127 million – September 2015) is outstanding in this category, with **R1 444.616 million** attributable to households, an increase of R280.641 million (24.11%) from the balance of R1 163.975 million in September 2015.

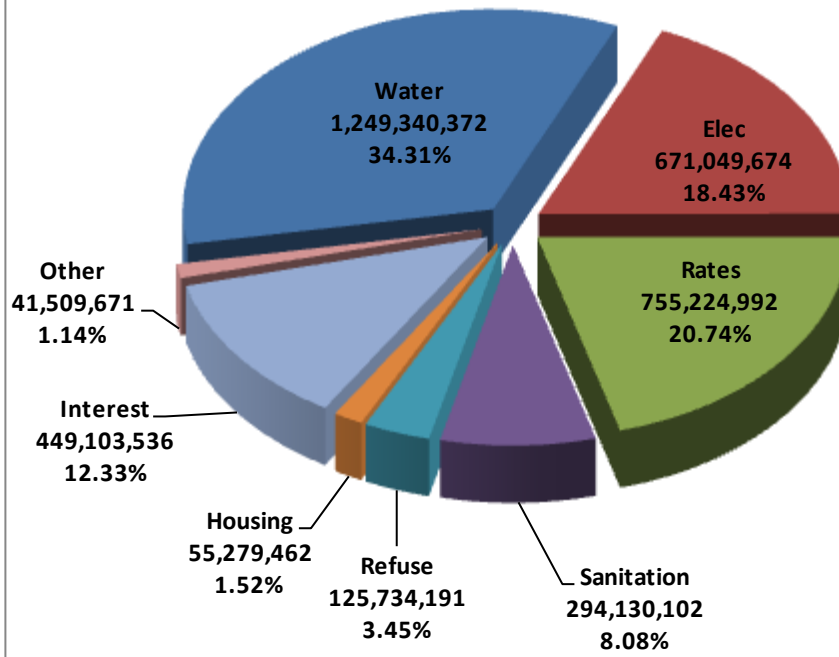


The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source

Debtors by Income Source - 30 September 2016



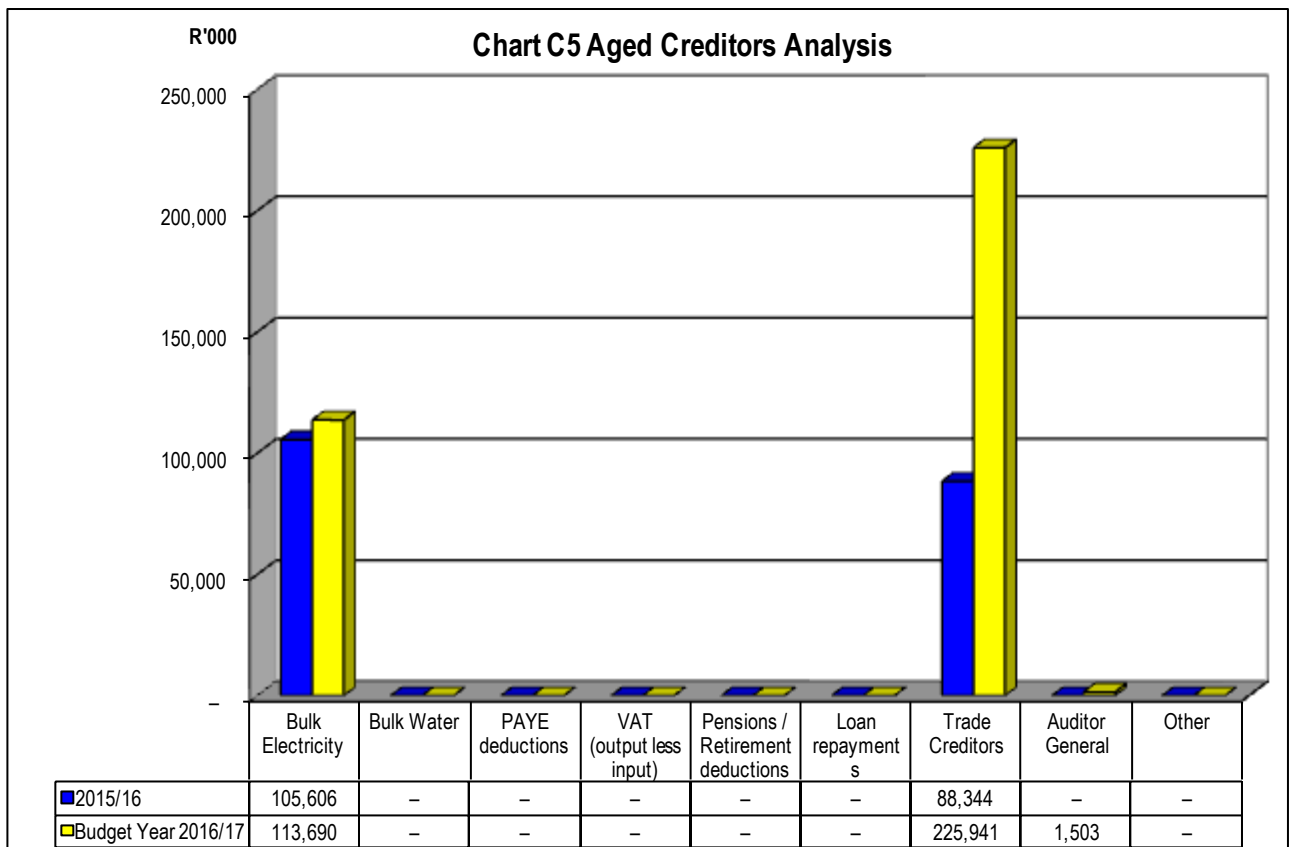
Outstanding Creditors Report (Annexure B – Table SC4)

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 R417.173 million compared to an amount of R618.848 million in August 2016. The net decrease of R201.675 million is in the items as depicted below.

The total trade creditors comprises out of the following:

	August 2016	September 2016
	R'000	R'000
Bulk electricity	210,121	113,690
Trade creditors Centlec	2,307	1,198
Bulk water	52,863	51,436
Salaries/PAYE	28,609	24,601
Trade creditors Mangaung	324,948	224,745
Auditor General		1,503
Total	618,848	417,173

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 **R189.079 million** as at 30 September 2016 against **R256.299 million** at 31 August 2016.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 September 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 September 2016 the operating revenue (excluding capital grants) and expenditure actual represented 27.66% and 23.83%, respectively of the approved budget. The outcome reflects a variance of 12% (favourable) and 4% (unfavourable) respectively, when compared to the target of 25% (based on a pro-rata monthly basis – 3 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 30 September 2016 represents only 9.01% when compared to a target of 25% (3 months), a variance of 15.99% for the year against the target.

5. KEY SEPTEMBER 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 30 September 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 30 September 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: 2016/10/14

SUBMITTED BY:


E M MOFLAHLLO
CHIEF FINANCIAL OFFICER

DATE: 2016/10/18

City Manager's quality certification

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

- the monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **30 September 2016** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Tankiso Mea

Acting City Manager of the Mangaung Metropolitan Municipality

Signature:  _____

Date: _____

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 September 2016 the reports were submitted on 14 October 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 11 October 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**

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MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M03 September

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	-	89,897	291,522	251,012	40,510	16%	1,004,047
Service charges	-	3,496,843	-	314,501	952,328	851,056	101,272	12%	3,496,843
Investment revenue	-	71,300	-	2,935	8,630	17,825	(9,195)	-52%	71,300
Transfers recognised - operational	-	1,207,668	-	-	350,516	301,917	48,599	16%	1,207,668
Other own revenue	-	754,819	-	45,082	204,185	188,705	15,481	8%	754,819
Total Revenue (excluding capital transfers and contributions)	-	6,534,676	-	452,414	1,807,181	1,610,515	196,666	12%	6,534,676
Employee costs	-	1,739,368	-	176,001	436,551	434,842	1,710	0%	1,739,368
Remuneration of Councillors	-	56,983	-	5,197	12,741	14,246	(1,504)	-11%	56,983
Depreciation & asset impairment	-	620,097	-	138,807	152,949	155,024	(2,075)	-1%	620,097
Finance charges	-	168,294	-	4,402	15,956	42,074	(26,117)	-62%	168,294
Materials and bulk purchases	-	1,943,361	-	133,286	571,845	471,571	100,274	21%	1,943,361
Transfers and grants	-	32,446	-	163	1,058	8,111	(7,053)	-87%	32,446
Other expenditure	-	1,877,797	-	141,269	343,438	469,449	(126,011)	-27%	1,877,797
Total Expenditure	-	6,438,345	-	599,125	1,534,540	1,595,317	(60,778)	-4%	6,438,345
Surplus/(Deficit)	-	96,331	-	(146,711)	272,642	15,198	257,444	1694%	96,331
Transfers recognised - capital	-	919,386	-	-	-	229,847	(229,847)	-100%	919,386
Contributions & Contributed assets	-	30,744	-	-	-	7,686	(7,686)	-100%	30,744
Surplus/(Deficit) after capital transfers & contributions	-	1,046,461	-	(146,711)	272,642	252,730	19,911	8%	1,046,461
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,046,461	-	(146,711)	272,642	252,730	19,911	8%	1,046,461
Capital expenditure & funds sources									
Capital expenditure	-	1,806,094	-	112,065	162,708	108,366	54,342	50%	1,806,094
Capital transfers recognised	-	919,386	-	70,951	75,006	55,163	19,843	36%	919,386
Public contributions & donations	-	30,744	-	1,611	3,229	1,845	1,385	75%	30,744
Borrowing	-	579,849	-	10,953	23,481	34,791	(11,310)	-33%	579,849
Internally generated funds	-	276,115	-	28,550	60,992	16,567	44,425	268%	276,115
Total sources of capital funds	-	1,806,094	-	112,065	162,708	108,366	54,342	50%	1,806,094
Financial position									
Total current assets	-	2,817,166	-	-	1,838,844	-	-	-	2,817,166
Total non current assets	-	16,301,492	-	-	16,264,630	-	-	-	16,301,492
Total current liabilities	-	2,455,727	-	-	2,614,220	-	-	-	2,455,727
Total non current liabilities	-	2,229,738	-	-	1,607,177	-	-	-	2,229,738
Community wealth/Equity	-	14,433,193	-	-	13,882,077	-	-	-	14,433,193
Cash flows									
Net cash from (used) operating	-	1,646,307	-	173,338	(19,845)	411,577	431,421	105%	1,646,307
Net cash from (used) investing	-	(1,663,433)	-	(26,638)	(128,206)	(440,235)	(312,029)	71%	(1,663,433)
Net cash from (used) financing	-	433,507	-	(1,235)	(25,940)	108,377	134,317	124%	433,507
Cash/cash equivalents at the month/year end	-	798,987	-	-	284,455	462,324	177,870	38%	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	378,703	203,627	140,316	179,148	104,569	98,582	529,392	#####	3,641,372
Creditors Age Analysis									
Total Creditors	276,660	21,341	4,624	114,549	-	-	-	-	417,173

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M03 September

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									
Governance and administration	-	3,136,325	-	129,940	635,156	784,081	(148,925)	-19%	3,136,325
Executive and council	-	2,298	-	-	-	574	(574)	-100%	2,298
Budget and treasury office	-	3,081,863	-	127,553	630,776	770,466	(139,689)	-18%	3,081,863
Corporate services	-	52,164	-	2,387	4,379	13,041	(8,662)	-66%	52,164
Community and public safety	-	243,948	-	1,889	5,501	60,987	(55,486)	-91%	243,948
Community and social services	-	8,500	-	514	1,291	2,125	(834)	-39%	8,500
Sport and recreation	-	2,405	-	109	312	601	(289)	-48%	2,405
Public safety	-	98,154	-	586	1,953	24,539	(22,586)	-92%	98,154
Housing	-	134,877	-	680	1,945	33,719	(31,774)	-94%	134,877
Health	-	11	-	-	-	3	(3)	-100%	11
Economic and environmental services	-	9,284	-	788	2,126	2,321	(195)	-8%	9,284
Planning and development	-	7,330	-	729	1,881	1,832	48	3%	7,330
Road transport	-	1,708	-	35	172	427	(255)	-60%	1,708
Environmental protection	-	246	-	24	74	62	13	20%	246
Trading services	-	4,070,623	-	317,832	1,158,736	1,023,809	134,927	13%	4,070,623
Electricity	-	2,535,160	-	235,687	723,945	648,756	75,189	12%	2,535,160
Water	-	926,114	-	53,402	241,147	222,716	18,431	8%	926,114
Waste water management	-	337,863	-	20,660	99,542	84,466	15,076	18%	337,863
Waste management	-	271,487	-	8,084	94,103	67,872	26,231	39%	271,487
Other	-	24,627	-	1,965	5,662	6,157	(495)	-8%	24,627
Total Revenue - Standard	-	7,484,807	-	452,414	1,807,181	1,877,355	(70,174)	-4%	7,484,807
Expenditure - Standard									
Governance and administration	-	1,346,944	-	126,445	280,960	336,736	(55,776)	-17%	1,346,944
Executive and council	-	400,907	-	35,395	78,074	100,227	(22,153)	-22%	400,907
Budget and treasury office	-	546,552	-	41,318	104,877	136,638	(31,761)	-23%	546,552
Corporate services	-	399,485	-	49,733	98,010	99,871	(1,861)	-2%	399,485
Community and public safety	-	650,433	-	62,617	134,189	162,608	(28,419)	-17%	650,433
Community and social services	-	184,250	-	16,186	32,860	46,063	(13,202)	-29%	184,250
Sport and recreation	-	49,964	-	5,713	9,602	12,491	(2,889)	-23%	49,964
Public safety	-	307,138	-	30,544	69,887	76,784	(6,897)	-9%	307,138
Housing	-	92,749	-	9,140	19,360	23,187	(3,827)	-17%	92,749
Health	-	16,333	-	1,034	2,480	4,083	(1,603)	-39%	16,333
Economic and environmental services	-	792,536	-	92,193	116,889	198,134	(81,245)	-41%	792,536
Planning and development	-	120,758	-	12,998	20,170	30,190	(10,019)	-33%	120,758
Road transport	-	633,108	-	76,878	91,017	158,277	(67,260)	-42%	633,108
Environmental protection	-	38,670	-	2,317	5,701	9,667	(3,966)	-41%	38,670
Trading services	-	3,614,289	-	314,941	997,206	915,167	82,039	9%	3,614,289
Electricity	-	2,267,859	-	188,168	705,067	578,559	126,508	22%	2,267,859
Water	-	812,265	-	56,414	166,715	203,066	(36,351)	-18%	812,265
Waste water management	-	291,079	-	40,807	67,070	72,770	(5,700)	-8%	291,079
Waste management	-	243,086	-	29,551	58,354	60,772	(2,417)	-4%	243,086
Other	-	34,143	-	2,927	5,296	8,536	(3,240)	-38%	34,143
Total Expenditure - Standard	-	6,438,345	-	599,125	1,534,540	1,621,181	(86,641)	-5%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	(146,711)	272,642	256,174	16,468	6%	1,046,461

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M03 September

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	-	129,940	635,156	784,081	(148,925)	-19%	3,136,325
Executive and council	-	2,298	-	-	-	574	(574)	(0)	2,298
Mayor and Council		2,298				574	(574)	(0)	2,298
Municipal Manager									
Budget and treasury office		3,081,863		127,553	630,776	770,466	(139,689)	(0)	3,081,863
Corporate services	-	52,164	-	2,387	4,379	13,041	(8,662)	(0)	52,164
Human Resources		8,665		1,293	1,306	2,166	(860)	(0)	8,665
Information Technology									
Property Services		39,453		969	2,777	9,863	(7,086)	(0)	39,453
Other Admin		4,045		125	296	1,011	(715)	(0)	4,045
Community and public safety	-	243,948	-	1,889	5,501	60,987	(55,486)	(0)	243,948
Community and social services	-	8,500	-	514	1,291	2,125	(834)	(0)	8,500
Libraries and Archives		2,329		30	88	582	(494)	(0)	2,329
Museums & Art Galleries etc		23		-	-	6	(6)	(0)	23
Community halls and Facilities									
Cemeteries & Crematoriums		3,304		326	913	826	87	0	3,304
Child Care									
Aged Care									
Other Community									
Other Social		2,845		158	289	711	(422)	(0)	2,845
Sport and recreation		2,405		109	312	601	(289)	(0)	2,405
Public safety	-	98,154	-	586	1,953	24,539	(22,586)	(0)	98,154
Police		97,330		560	1,880	24,333	(22,453)	(0)	97,330
Fire		803		26	73	201	(128)	(0)	803
Civil Defence									
Street Lighting									
Other		22				5	(5)	(0)	22
Housing		134,877		680	1,945	33,719	(31,774)	(0)	134,877
Health	-	11	-	-	-	3	(3)	(0)	11
Clinics									
Ambulance									
Other		11				3	(3)	(0)	11
Economic and environmental services	-	9,284	-	788	2,126	2,321	(195)	(0)	9,284
Planning and development	-	7,330	-	729	1,881	1,832	48	0	7,330
Economic Development/Planning		519				130	(130)	(0)	519
Town Planning/Building enforcement		6,810		729	1,881	1,703	178	0	6,810
Licensing & Regulation									
Road transport	-	1,708	-	35	172	427	(255)	(0)	1,708
Roads		698				174	(174)	(0)	698
Public Buses									
Parking Garages		1,010		35	172	253	(81)	(0)	1,010
Vehicle Licensing and Testing									
Other									
Environmental protection	-	246	-	24	74	62	13	0	246
Pollution Control									
Biodiversity & Landscape									
Other		246		24	74	62	13	0	246
Trading services	-	4,070,623	-	317,832	1,158,736	1,023,809	134,927	0	4,070,623
Electricity	-	2,535,160	-	235,687	723,945	648,756	75,189	0	2,535,160
Electricity Distribution		2,535,160		235,687	723,945	648,756	75,189	0	2,535,160
Electricity Generation									
Water	-	926,114	-	53,402	241,147	222,716	18,431	0	926,114
Water Distribution		926,114		53,402	241,147	222,716	18,431	0	926,114
Water Storage									
Waste water management	-	337,863	-	20,660	99,542	84,466	15,076	0	337,863
Sewerage		337,863		20,660	99,542	84,466	15,076	0	337,863
Storm Water Management									
Public Toilets									
Waste management	-	271,487	-	8,084	94,103	67,872	26,231	0	271,487
Solid Waste		271,487		8,084	94,103	67,872	26,231	0	271,487
Other	-	24,627	-	1,965	5,662	6,157	(495)	(0)	24,627
Air Transport		880		21	103	220	(117)	(0)	880
Abattoirs									
Tourism									
Forestry									
Markets		23,747		1,945	5,559	5,937	(378)	(0)	23,747
Total Revenue - Standard	-	7,484,807	-	452,414	1,807,181	1,877,355	(70,174)	(0)	7,484,807

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M03 September

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 - Standard									
Municipal governance and administration	-	1,346,944	-	126,445	280,960	336,736	(55,776)	(0)	1,346,944
Executive and council	-	400,907	-	35,395	78,074	100,227	(22,153)	(0)	400,907
Mayor and Council		384,885		33,356	73,652	96,221	(22,570)	(0)	384,885
Municipal Manager		16,022		2,039	4,422	4,005	416	0	16,022
Budget and treasury office		546,552		41,318	104,877	136,638	(31,761)	(0)	546,552
Corporate services	-	399,485	-	49,733	98,010	99,871	(1,861)	(0)	399,485
Human Resources		66,257		6,751	15,765	16,564	(800)	(0)	66,257
Information Technology		80,275		9,147	14,488	20,069	(5,581)	(0)	80,275
Property Services		36,327		3,143	6,869	9,082	(2,213)	(0)	36,327
Other Admin		216,627		30,691	60,889	54,157	6,732	0	216,627
Community and public safety	-	650,433	-	62,617	134,189	162,608	(28,419)	(0)	650,433
Community and social services	-	184,250	-	16,186	32,860	46,063	(13,202)	(0)	184,250
Libraries and Archives		28,036		2,485	5,510	7,009	(1,499)	(0)	28,036
Museums & Art Galleries etc		2,398		145	336	599	(264)	(0)	2,398
Community halls and Facilities		-		-	-	-	-	-	-
Cemeteries & Crematoriums		29,178		3,378	6,569	7,295	(726)	(0)	29,178
Child Care		-		-	-	-	-	-	-
Aged Care		-		-	-	-	-	-	-
Other Community		-		-	-	-	-	-	-
Other Social		124,638		10,178	20,445	31,159	(10,714)	(0)	124,638
Sport and recreation		49,964		5,713	9,602	12,491	(2,889)	(0)	49,964
Public safety	-	307,138	-	30,544	69,887	76,784	(6,897)	(0)	307,138
Police		210,155		21,889	50,142	52,539	(2,397)	(0)	210,155
Fire		78,718		7,345	16,912	19,680	(2,767)	(0)	78,718
Civil Defence		-		-	-	-	-	-	-
Street Lighting		-		-	-	-	-	-	-
Other		18,264		1,310	2,832	4,566	(1,734)	(0)	18,264
Housing		92,749		9,140	19,360	23,187	(3,827)	(0)	92,749
Health	-	16,333	-	1,034	2,480	4,083	(1,603)	(0)	16,333
Clinics		-		-	-	-	-	-	-
Ambulance		-		-	-	-	-	-	-
Other		16,333		1,034	2,480	4,083	(1,603)	(0)	16,333
Economic and environmental services	-	792,536	-	92,193	116,889	198,134	(81,245)	(0)	792,536
Planning and development	-	120,758	-	12,998	20,170	30,190	(10,019)	(0)	120,758
Economic Development/Planning		46,561		8,331	9,997	11,640	(1,643)	(0)	46,561
Town Planning/Building enforcement		74,198		4,668	10,173	18,549	(8,377)	(0)	74,198
Licensing & Regulation		-		-	-	-	-	-	-
Road transport	-	633,108	-	76,878	91,017	158,277	(67,260)	(0)	633,108
Roads		489,169		76,730	90,692	122,292	(31,600)	(0)	489,169
Public Buses		142,000		2	6	35,500	(35,494)	(0)	142,000
Parking Garages		1,939		145	319	485	(166)	(0)	1,939
Vehicle Licensing and Testing		-		-	-	-	-	-	-
Other		-		-	-	-	-	-	-
Environmental protection	-	38,670	-	2,317	5,701	9,667	(3,966)	(0)	38,670
Pollution Control		-		-	-	-	-	-	-
Biodiversity & Landscape		-		-	-	-	-	-	-
Other		38,670		2,317	5,701	9,667	(3,966)	(0)	38,670
Trading services	-	3,614,289	-	314,941	997,206	915,167	82,039	0	3,614,289
Electricity	-	2,267,859	-	188,168	705,067	578,559	126,508	0	2,267,859
Electricity Distribution		2,263,508		187,481	703,469	577,449	126,019	0	2,263,508
Electricity Generation		4,351		688	1,598	1,110	488	0	4,351
Water	-	812,265	-	56,414	166,715	203,066	(36,351)	(0)	812,265
Water Distribution		812,265		56,414	166,715	203,066	(36,351)	(0)	812,265
Water Storage		-		-	-	-	-	-	-
Waste water management	-	291,079	-	40,807	67,070	72,770	(5,700)	(0)	291,079
Sewerage		291,079		40,807	67,070	72,770	(5,700)	(0)	291,079
Storm Water Management		-		-	-	-	-	-	-
Public Toilets		-		-	-	-	-	-	-
Waste management	-	243,086	-	29,551	58,354	60,772	(2,417)	(0)	243,086
Solid Waste		243,086		29,551	58,354	60,772	(2,417)	(0)	243,086
Other	-	34,143	-	2,927	5,296	8,536	(3,240)	(0)	34,143
Air Transport		449		-	3	112	(110)	(0)	449
Abattoirs		-		-	-	-	-	-	-
Tourism		9,802		529	1,177	2,451	(1,273)	(0)	9,802
Forestry		-		-	-	-	-	-	-
Markets		23,892		2,398	4,116	5,973	(1,857)	(0)	23,892
Total Expenditure - Standard	-	6,438,345	-	599,125	1,534,540	1,621,181	(86,641)	(0)	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	(146,711)	272,642	256,174	16,468	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	-	-	-	125	(125)	-100.0%	500
Vote 3 - Corporate Services	-	15,115	-	1,527	1,915	3,779	(1,864)	-49.3%	15,115
Vote 4 - Finance	-	1,288,059	-	106,756	398,256	322,015	76,241	23.7%	1,288,059
Vote 5 - Social Services	-	108,802	-	1,179	3,593	27,201	(23,608)	-86.8%	108,802
Vote 6 - Planning	-	30,558	-	2,673	7,439	7,639	(200)	-2.6%	30,558
Vote 7 - Human Settlement and Housing	-	174,330	-	1,649	4,722	43,583	(38,860)	-89.2%	174,330
Vote 8 - Economic and Rural Development	-	519	-	-	-	130	(130)	-100.0%	519
Vote 9 - Engineering Services	-	338,561	-	20,660	99,542	84,640	14,901	17.6%	338,561
Vote 10 - Water Services	-	926,114	-	53,402	241,147	222,716	18,431	8.3%	926,114
Vote 11 - Waste and Fleet Management	-	271,487	-	8,084	94,103	67,862	26,241	38.7%	271,487
Vote 12 - Miscellaneous Services	-	1,795,602	-	20,797	232,521	448,900	(216,380)	-48.2%	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	-	235,687	723,945	648,756	75,189	11.6%	2,535,160
Total Revenue by Vote	-	7,484,807	-	452,414	1,807,181	1,877,345	(70,164)	-3.7%	7,484,807
Expenditure by Vote									
Vote 1 - City Manager	-	201,545	-	4,096	9,941	50,386	(40,445)	-80.3%	201,545
Vote 2 - Executive Mayor	-	216,990	-	24,412	52,645	54,248	(1,602)	-3.0%	216,990
Vote 3 - Corporate Services	-	319,585	-	37,875	68,497	79,896	(11,399)	-14.3%	319,585
Vote 4 - Finance	-	257,368	-	24,804	58,415	64,342	(5,927)	-9.2%	257,368
Vote 5 - Social Services	-	541,386	-	50,026	111,013	135,346	(24,333)	-18.0%	541,386
Vote 6 - Planning	-	150,667	-	7,806	16,223	37,667	(21,444)	-56.9%	150,667
Vote 7 - Human Settlement and Housing	-	129,075	-	12,283	26,230	32,269	(6,039)	-18.7%	129,075
Vote 8 - Economic and Rural Development	-	56,363	-	8,860	11,175	14,091	(2,916)	-20.7%	56,363
Vote 9 - Engineering Services	-	786,634	-	117,575	158,539	196,658	(38,119)	-19.4%	786,634
Vote 10 - Water Services	-	812,265	-	56,258	166,559	203,066	(36,507)	-18.0%	812,265
Vote 11 - Waste and Fleet Management	-	318,589	-	42,168	86,327	79,647	6,680	8.4%	318,589
Vote 12 - Miscellaneous Services	-	318,154	-	16,928	47,828	79,538	(31,710)	-39.9%	318,154
Vote 13 - Naledi/Soutpan Regional Management	-	-	-	3,398	5,965	-	5,965	#DIV/0!	-
Vote 14 - Strategic Projects & Service Delivery Regula	-	61,865	-	4,466	10,116	15,466	(5,350)	-34.6%	61,865
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,267,859	-	188,168	705,067	578,559	126,508	21.9%	2,267,859
Total Expenditure by Vote	-	6,438,345	-	599,125	1,534,540	1,621,181	(86,641)	-5.3%	6,438,345
Surplus/ (Deficit) for the year	-	1,046,461	-	(146,711)	272,642	256,164	16,478	6.4%	1,046,461

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 Sept

Vote Description	2015/16	Budget Year 2016/17								
	R thousand	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				125	(125)	-100%		500
2.1 - Office of the Speaker										
2.2 - Office of the Executive Mayor		500				125	(125)	-100%		500
2.3 - Office of the Councils Whip										
Vote 3 - Corporate Services		15,115		1,527	1,915	3,779	(1,864)	-49%		15,115
3.1 - Head										
3.2 - Human Resource Development		5,677		911	924	1,419	(495)	-35%		5,677
3.3 - Human Resource Management		2,988		382	382	747	(365)	-49%		2,988
3.4 - Labour Relations										
3.5 - Legal Services										
3.6 - Facilities Management		6,450		234	608	1,613	(1,004)	-62%		6,450
3.7 - Safety and Loss Control										
3.8 - Committee Services										
3.9 - Information Technology and Management										
Vote 4 - Finance		1,288,059		106,756	398,256	322,015	76,241	24%		1,288,059
4.1 - Property Rates		1,137,696		89,897	345,778	284,424	61,354	22%		1,137,696
4.2 - Chief Financial Officer		1,798				449	(449)	-100%		1,798
4.3 - Financial Management		726				182	(182)	-100%		726
4.4 - Supply Chain Management		4,733		20	37	1,183	(1,147)	-97%		4,733
4.5 - Revenue Management		143,105		16,840	52,441	35,776	16,664	47%		143,105
4.6 - Meter Reading										
4.7 - Asset Management										
4.8 - Financial Accounting										
Vote 5 - Social Services		108,802		1,179	3,593	27,201	(23,608)	-87%		108,802
5.1 - Administration										
5.2 - Social Development		2,609		54	163	652	(490)	-75%		2,609
5.3 - Emergency Management Services		803		26	73	201	(128)	-64%		803
5.4 - Public Safety		98,340		595	2,051	24,585	(22,534)	-92%		98,340
5.5 - Parks and Cemeteries		7,028		505	1,306	1,757	(451)	-26%		7,028
5.6 - Disaster Management		22				5	(5)	-100%		22
Vote 6 - Planning		30,558		2,673	7,439	7,639	(200)	-3%		30,558
6.1 - Administration and Finance										
6.2 - Town and Regional Planning		175		5	5	44	(38)	-88%		175
6.3 - Land Use Control		6,635		724	1,875	1,659	216	13%		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		1,945	5,559	5,937	(378)	-6%		23,747
Vote 7 - Human Settlement and Housing		174,330		1,649	4,722	43,583	(38,860)	-89%		174,330
7.1 - Head										
7.2 - Rental and Social Housing		7,327		677	1,938	1,832	106	6%		7,327
7.3 - Land Development and Property Management		39,453		969	2,777	9,863	(7,086)	-72%		39,453
7.4 - Implementation Support		127,550		3	7	31,887	(31,880)	-100%		127,550
7.5 - BNG Property Management										
7.6 - Informal Settlements										
Vote 8 - Economic and Rural Development		519				130	(130)	-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				130	(130)	-100%		519
Vote 9 - Engineering Services		338,561		20,660	99,542	84,640	14,901	18%		338,561
9.1 - Head										
9.3 - Roads and Stormwater		698				174	(174)	-100%		698
9.3 - Sanitation		337,863		20,660	99,542	84,466	15,076	18%		337,863
Vote 10 - Water Services		926,114		53,402	241,147	222,716	18,431	8%		926,114
10.1 - Water		926,114		53,402	241,147	222,716	18,431	8%		926,114
Vote 11 - Waste and Fleet Management		271,487		8,084	94,103	67,862	26,241	39%		271,487
11.1 - Strategic and Administration Support										
11.2 - Landfill Site Management										
11.3 - Disposal Sites		40								40
11.4 - Solid Waste Management										
11.5 - Public Cleansing										
11.6 - Domestic Waste		261,387		7,451	92,237	65,347	26,890	41%		261,387
11.7 - Trade Waste		10,020		634	1,866	2,505	(639)	-26%		10,020
11.8 - Botshabelo		20				5	(5)	-100%		20
11.9 - Thaba Nchu		20				5	(5)	-100%		20
11.10 - Fleet Services										
Vote 12 - Miscellaneous Services		1,795,602		20,797	232,521	448,900	(216,380)	-48%		1,795,602
12.1 - Transfers, Grants and Miscellaneous		1,795,602		20,797	232,521	448,900	(216,380)	-48%		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 - Centlec (Soc) Ltd		2,535,160		235,687	723,945	648,756	75,189	12%		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		3,152	10,099	21,638	(11,540)	-53%		3,453
15.5 - Corporate Services		2,447,150				42	884	(841)	-95%	2,447,150
15.6 - Engineering				228,484	709,753	626,234	83,519	13%		
15.7 - Customer Services										
15.8 - Design and Development, Engineering Wires & Distribution										
15.9 - Compliance and Performance										
15.10 - Naledi				4,051	4,051		4,051	#DIV/0!		
Total Revenue by Vote		7,484,807		452,414	1,807,181	1,877,345	(70,164)	-4%		7,484,807

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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		89,897	291,522	251,012	40,510	16%	1,004,047
Property rates - penalties & collection charges				-	-	-	-		-
Service charges - electricity revenue		2,445,278		232,355	713,625	618,786	94,839	15%	2,445,278
Service charges - water revenue		711,793		53,402	154,164	147,328	6,836	5%	711,793
Service charges - sanitation revenue		242,700		20,660	61,242	60,675	567	1%	242,700
Service charges - refuse revenue		97,071		8,084	23,298	24,268	(970)	-4%	97,071
Service charges - other				-	-	-	-		-
Rental of facilities and equipment		34,405		2,053	5,980	8,601	(2,621)	-30%	34,405
Interest earned - external investments		71,300		2,935	8,630	17,825	(9,195)	-52%	71,300
Interest earned - outstanding debtors		181,979		17,659	54,641	45,495	9,146	20%	181,979
Dividends received				-	-	-	-		-
Fines		98,311		574	1,945	24,578	(22,633)	-92%	98,311
Licences and permits		798		24	82	200	(117)	-59%	798
Agency services				-	-	-	-		-
Transfers recognised - operational		1,207,668		-	350,516	301,917	48,599	16%	1,207,668
Other revenue		320,366		24,772	141,537	80,091	61,445	77%	320,366
Gains on disposal of PPE		118,959		-	-	29,740	(29,740)	-100%	118,959
Total Revenue (excluding capital transfers and contributions)	-	6,534,676	-	452,414	1,807,181	1,610,515	196,666	12%	6,534,676
Expenditure By Type									
Employee related costs		1,739,368		176,001	436,551	434,842	1,710	0%	1,739,368
Remuneration of councillors		56,983		5,197	12,741	14,246	(1,504)	-11%	56,983
Debt impairment		295,907		24,659	73,977	73,977	0	0%	295,907
Depreciation & asset impairment		620,097		138,807	152,949	155,024	(2,075)	-1%	620,097
Finance charges		168,294		4,402	15,956	42,074	(26,117)	-62%	168,294
Bulk purchases		1,821,579		127,264	553,254	441,126	112,128	25%	1,821,579
Other materials		121,781		6,023	18,591	30,445	(11,854)	-39%	121,781
Contracted services		925,042		70,267	145,726	231,261	(85,534)	-37%	925,042
Transfers and grants		32,446		163	1,058	8,111	(7,053)	-87%	32,446
Other expenditure		656,548		46,343	123,735	164,137	(40,402)	-25%	656,548
Loss on disposal of PPE		299		-	-	75	(75)	-100%	299
Total Expenditure	-	6,438,345	-	599,125	1,534,540	1,595,317	(60,778)	-4%	6,438,345
Surplus/(Deficit)	-	96,331	-	(146,711)	272,642	15,198	257,444	0	96,331
Transfers recognised - capital		919,386		-	-	229,847	(229,847)	(0)	919,386
Contributions recognised - capital		30,744		-	-	7,686	(7,686)	(0)	30,744
Contributed assets				-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1,046,461	-	(146,711)	272,642	252,730			1,046,461
Taxation				-	-	-	-		-
Surplus/(Deficit) after taxation	-	1,046,461	-	(146,711)	272,642	252,730			1,046,461
Attributable to minorities				-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	1,046,461	-	(146,711)	272,642	252,730			1,046,461
Share of surplus/ (deficit) of associate				-	-	-	-		-
Surplus/ (Deficit) for the year	-	1,046,461	-	(146,711)	272,642	252,730			1,046,461

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M03 September

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	-	-	-	2,763	(2,763)	-100%	46,042
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	28,409	-	-	-	1,705	(1,705)	-100%	28,409
Vote 4 - Finance	-	3,162	-	124	124	190	(66)	-35%	3,162
Vote 5 - Social Services	-	44,634	-	918	918	2,678	(1,760)	-66%	44,634
Vote 6 - Planning	-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	46,685	-	6,185	6,185	2,801	3,384	121%	46,685
Vote 8 - Economic and Rural Development	-	7,123	-	-	-	427	(427)	-100%	7,123
Vote 9 - Engineering Services	-	477,839	-	36,560	40,615	28,670	11,944	42%	477,839
Vote 10 - Water Services	-	195,792	-	25,893	28,066	11,748	16,319	139%	195,792
Vote 11 - Waste and Fleet Management	-	97,494	-	6,514	19,042	5,850	13,192	226%	97,494
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soutpan Regional Management	-	13,741	-	-	-	824	(824)	-100%	13,741
Vote 14 - Strategic Projects & Service Delivery Regulation	-	155,543	-	-	-	9,333	(9,333)	-100%	155,543
Vote 15 - Electricity - Centlec (Soc) Ltd	-	194,843	-	16,181	47,795	11,691	36,105	309%	194,843
Total Capital Multi-year expenditure	-	1,311,308	-	92,375	142,745	78,678	64,066	81%	1,311,308
Single Year expenditure appropriation									
Vote 1 - City Manager	-	34,100	-	-	-	2,046	(2,046)	-100%	34,100
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	3,750	-	-	-	225	(225)	-100%	3,750
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	8,168	-	81	81	490	(409)	-83%	8,168
Vote 6 - Planning	-	12,500	-	901	901	750	151	20%	12,500
Vote 7 - Human Settlement and Housing	-	6,935	-	1,022	1,022	416	606	146%	6,935
Vote 8 - Economic and Rural Development	-	47,159	-	969	969	2,830	(1,861)	-66%	47,159
Vote 9 - Engineering Services	-	251,580	-	14,150	14,150	15,095	(945)	-6%	251,580
Vote 10 - Water Services	-	79,897	-	-	-	4,794	(4,794)	-100%	79,897
Vote 11 - Waste and Fleet Management	-	7,162	-	-	-	430	(430)	-100%	7,162
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soutpan Regional Management	-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation	-	38,036	-	-	-	2,282	(2,282)	-100%	38,036
Vote 15 - Electricity - Centlec (Soc) Ltd	-	5,500	-	2,567	2,840	330	2,510	761%	5,500
Total Capital single-year expenditure	-	494,786	-	19,690	19,963	29,687	(9,724)	-33%	494,786
Total Capital Expenditure	-	1,806,094	-	112,065	162,708	108,366	54,342	50%	1,806,094
Capital Expenditure - Standard Classification									
Governance and administration	-	283,391	-	6,638	19,166	17,003	2,162	13%	283,391
Executive and council	-	182,471	-	-	-	10,948	(10,948)	-100%	182,471
Budget and treasury office	-	3,162	-	124	124	190	(66)	-35%	3,162
Corporate services	-	97,758	-	6,514	19,042	5,865	13,176	225%	97,758
Community and public safety	-	116,922	-	8,206	8,206	7,015	1,191	17%	116,922
Community and social services	-	38,104	-	918	918	2,286	(1,369)	-60%	38,104
Sport and recreation	-	10,500	-	-	-	630	(630)	-100%	10,500
Public safety	-	14,698	-	81	81	882	(801)	-91%	14,698
Housing	-	53,620	-	7,207	7,207	3,217	3,990	124%	53,620
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	473,425	-	1,869	1,869	28,406	(26,536)	-93%	473,425
Planning and development	-	161,782	-	1,869	1,869	9,707	(7,838)	-81%	161,782
Road transport	-	311,643	-	-	-	18,699	(18,699)	-100%	311,643
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	932,356	-	95,352	133,467	55,941	77,525	139%	932,356
Electricity	-	200,343	-	18,748	50,636	12,021	38,615	321%	200,343
Water	-	275,689	-	25,893	28,066	16,541	11,525	70%	275,689
Waste water management	-	437,097	-	24,543	26,330	26,226	104	0%	437,097
Waste management	-	19,227	-	26,167	28,435	1,154	27,282	2365%	19,227
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	-	1,806,094	-	112,065	162,708	108,366	54,342	50%	1,806,094
Funded by:									
National Government	-	919,386	-	70,951	75,006	55,163	19,843	36%	919,386
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	919,386	-	70,951	75,006	55,163	19,843	36%	919,386
Public contributions & donations	-	30,744	-	1,611	3,229	1,845	1,385	75%	30,744
Borrowing	-	579,849	-	10,953	23,481	34,791	(11,310)	-33%	579,849
Internally generated funds	-	276,115	-	28,550	60,992	16,567	44,425	268%	276,115
Total Capital Funding	-	1,806,094	-	112,065	162,708	108,366	54,342	50%	1,806,094

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M03)

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	-	-	-	2,763	(2,763)	-100%	46,042
1.1 - Office of the City Manager		46,042				2,763	(2,763)	-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	-	-	-	1,705	(1,705)	-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				1,705	(1,705)	-100%	28,409
3.7 - Safety and Loss Control									
3.8 - Committee Services									
3.9 - Information Technology and Management									
Vote 4 - Finance	-	3,162	-	124	124	190	(66)	-35%	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		124	124	190	(66)	-35%	3,162
4.8 - Financial Accounting									
Vote 5 - Social Services	-	44,634	-	918	918	2,678	(1,760)	-66%	44,634
5.1 - Administration									
5.2 - Social Development									
5.3 - Emergency Management Services		6,950				417	(417)	-100%	6,950
5.4 - Public Safety		140				8	(8)	-100%	140
5.5 - Parks and Cemeteries		37,544		918	918	2,253	(1,335)	-59%	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	-	6,185	6,185	2,801	3,384	121%	46,685
7.1 - Head									
7.2 - Rental and Social Housing		6,185		6,185	6,185	1,721	4,464	259%	6,185
7.3 - Land Development and Property Management									
7.4 - Implementation Support									
7.5 - BNG Property Management									
7.6 - Informal Settlements		40,500				1,080	(1,080)	-100%	40,500
Vote 8 - Economic and Rural Development	-	7,123	-	-	-	427	(427)	-100%	7,123
8.1 - Administration and Strategic Support									
8.2 - Marketing and Investment Promotion									
8.3 - Tourism									
8.4 - Rural Development		6,000				360	(360)	-100%	6,000
8.5 - SMME's		1,123				67	(67)	-100%	1,123
Vote 9 - Engineering Services	-	477,839	-	36,560	40,615	28,670	11,944	42%	477,839
9.1 - Head									
9.3 - Roads and Stormwater		164,429		12,017	14,285	9,866	4,419	45%	164,429
9.3 - Sanitation		313,411		24,543	26,330	18,805	7,525	40%	313,411
Vote 10 - Water Services	-	195,792	-	25,893	28,066	11,748	16,319	139%	195,792
10.1 - Water		195,792		25,893	28,066	11,748	16,319	139%	195,792
Vote 11 - Waste and Fleet Management	-	97,494	-	6,514	19,042	5,850	13,192	226%	97,494
11.1 - Strategic and Administration Support									
11.2 - Landfill Site Management									
11.3 - Disposal Sites									
11.4 - Solid Waste Management		17,645				1,059	(1,059)	-100%	17,645
11.5 - Public Cleansing									
11.6 - Domestic Waste									
11.7 - Trade Waste									
11.8 - Botshabelo									
11.9 - Thaba Nchu									
11.10 - Fleet Services		79,849		6,514	19,042	4,791	14,251	297%	79,849
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
12.1 - Transfers, Grants and Miscellaneous									
Vote 13 - Naledi/Soutpan Regional Managemem	-	13,741	-	-	-	824	(824)	-100%	13,741
13.1 - Office of the City Manager		13,741				824	(824)	-100%	13,741
Vote 14 - Strategic Projects & Service Delivery	-	155,543	-	-	-	9,333	(9,333)	-100%	155,543
14.1 - Head									
14.2 - Strategic Projects		155,543				9,333	(9,333)	-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	-	16,181	47,795	11,691	36,105	309%	194,843
15.1 - Board of Directors									
15.2 - Company Secretary									
15.3 - Chief Executive Officer		5,000				300	(300)	-100%	5,000
15.4 - Finance									
15.5 - Corporate Services									
15.6 - Engineering									
15.7 - Customer Services		23,100		3,031	4,238	1,386	2,852	206%	23,100
15.8 - Design and Development, Engineering Wires & Distribution		142,951		13,132	43,356	8,577	34,778	405%	142,951
15.9 - Compliance and Performance		23,792		18	202	1,428	(1,226)	-86%	23,792
15.10 - Naledi									
Total multi-year capital expenditure	-	1,311,308	-	92,375	142,745	78,678	64,066	81%	1,311,308

MAN Manguang - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		62,226		284,455	62,226
Call investment deposits		736,760		189,079	736,760
Consumer debtors		1,448,091		1,156,312	1,448,091
Other debtors		139,493		42,027	139,493
Current portion of long-term receivables		15,129		74,976	15,129
Inventory		415,466		91,996	415,466
Total current assets	-	2,817,166	-	1,838,844	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		16,172,745	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	-	16,264,630	16,301,492
TOTAL ASSETS	-	19,118,658	-	18,103,474	19,118,658
LIABILITIES					
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		2,114,150	2,023,690
Provisions		211,016		211,016	211,016
Total current liabilities	-	2,455,727	-	2,614,220	2,455,727
Non current liabilities					
Borrowing		1,086,620		528,615	1,086,620
Provisions		1,143,118		1,078,562	1,143,118
Total non current liabilities	-	2,229,738	-	1,607,177	2,229,738
TOTAL LIABILITIES	-	4,685,465	-	4,221,397	4,685,465
NET ASSETS	-	14,433,193	-	13,882,077	14,433,193
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		13,430,870		12,974,223	13,430,870
Reserves		1,002,323		907,854	1,002,323
TOTAL COMMUNITY WEALTH/EQUITY	-	14,433,193	-	13,882,077	14,433,193

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September

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	207,737	225,785	(18,048)	-8%	903,140
Service charges		3,316,291		312,674	850,449	829,073	21,376	3%	3,316,291
Other revenue		251,700		9,995	90,490	62,925	27,565	44%	251,700
Government - operating		1,185,668		283,070	383,968	296,417	87,551	30%	1,185,668
Government - capital		881,350		42,231	318,081	220,338	97,744	44%	881,350
Interest		227,825		4,487	17,401	56,956	(39,555)	-69%	227,825
Dividends		-		-	-	-	-		-
Payments									
Suppliers and employees		(4,928,965)		(536,370)	(1,880,157)	(1,232,241)	647,916	-53%	(4,928,965)
Finance charges		(159,880)		(6,946)	(6,947)	(39,970)	(33,023)	83%	(159,880)
Transfers and Grants		(30,823)		(642)	(867)	(7,706)	(6,839)	89%	(30,823)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	1,646,307	-	173,338	(19,845)	411,577	431,421	105%	1,646,307
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		97,508		-	-	-	-		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)	(128,206)	(440,235)	(312,029)	71%	(1,760,942)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(1,663,433)	-	(26,638)	(128,206)	(440,235)	(312,029)	71%	(1,663,433)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		500,000		-	-	125,000	(125,000)	-100%	500,000
Increase (decrease) in consumer deposits		4,800		150	1,451	1,200	251	21%	4,800
Payments									
Repayment of borrowing		(71,293)		(1,384)	(27,391)	(17,823)	9,567	-54%	(71,293)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	433,507	-	(1,235)	(25,940)	108,377	134,317	124%	433,507
NET INCREASE/ (DECREASE) IN CASH HELD	-	416,380	-	145,465	(173,991)	79,718			416,380
Cash/cash equivalents at beginning:		382,606			458,446	382,606			458,446
Cash/cash equivalents at month/year end:		798,987			284,455	462,324			874,826

MAN Mangaung - Supporting Table SC1 Material variance explanations - M03 September

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	40,510	Favourable variance due to More billed than anticipated	
Service charges - electricity revenue	94,839	Favourable variance due to more electricity sold	
Service charges - water revenue	6,836	Favourable variance due to more water sold	
Service charges - sanitation revenue	567	Favourable variance and on target	
Service charges - refuse revenue	(970)	Unfavourable variance but on target	
Rental of facilities and equipment	(2,621)	Unfavourable variance due to low demand	
Interest earned - external investments	(9,195)	Unfavourable variance due to low investment balances	
Interest earned - outstanding debtors	9,146	Favourable variance due to growing outstanding debtors	
Fines	(22,633)	Unfavourable variance due to the non accrual of traffic fines	
Licences and permits	(117)	Unfavourable variance	
Transfers recognised - operational	48,599	Favourable variance due to equitable share and fuel levy received in advance and on target	
Other revenue	61,445	Favourable variance due to payment by the entity	
Gains on disposal of PPE	(29,740)	Unfavourable variance due to no even sold	Should be monitored closely
Expenditure By Type			
Employee related costs	1,710	Favourable variance due to unfilled vacancies	
Remuneration of councillors	(1,504)	Unfavourable variance	
Debt impairment	0	On target	
Depreciation & asset impairment	(2,075)	Unfavourable variance	
Finance charges	(26,117)	Favourable variance due to interest only payable later during the year	
Bulk purchases	11,128	Unfavourable due to more electricity and water paid than budgeted	
Other materials	(11,854)	Favourable variance due to slow spending	
Contracted services	(85,534)	Favourable variance due to slow spending	
Transfers and grants	(7,053)	Favourable variance due to slow spending	
Other expenditure	(40,402)	Favourable variance due to slow spending	
Capital Expenditure			
Projects	54,342	Favourable variance due to slow implementation of projects	
Cash Flow			
Property rates	(18,048)	unfavourable variance due to less collected than anticipated	
Service charges	21,376	On target	
Government - Operating Grants	87,551	Above target due to equitable share and fuel levy	
Government - Capital Grants	97,744	Below target due to less capital grants received than budgeted	
Interest	(39,555)	Below target due less interest on investments	
Other revenue	27,565	Above target due to amounts received from entity	
Suppliers and employees	647,916	Above target due to creditors iro 2015/16 paid	
Finance charges	(33,023)	Below target due to no interest on external loans paid	
Transfers and grants	(6,839)	Below target due to less grants paid	
Capital Expenditure	(312,029)	Below target due to under expenditure	
Municipal Entities			
Revenue	(41,043)	Unfavourable variance - less electricity sold	
Expenditure	2,260	Favourable variance - less spent than budgeted	
Capital	301	Favourable variance - less spent than budgeted	

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

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%	11.0%	3.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	0.0%	32.1%	0.0%	14.4%	32.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	22.3%	0.0%	20.0%	22.3%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	108.4%	0.0%	58.2%	108.4%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	114.7%	0.0%	70.3%	114.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	32.5%	0.0%	18.1%	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%	75.5%	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%	24.2%	26.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	5.5%	0.0%	2.9%	5.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	12.1%	0.0%	9.3%	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 - M03 September

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	71,608	51,515	41,389	38,406	36,341	32,820	199,585	777,678	1,249,340	1,084,829			1,170,582
Trade and Other Receivables from Exchange Transactions - Electricity	1300	176,052	60,600	36,059	32,341	19,537	19,807	55,974	270,680	671,050	398,339			230,469
Receivables from Non-exchange Transactions - Property Rates	1400	81,189	55,303	31,263	23,620	21,281	19,309	132,118	391,142	755,225	587,470			574,649
Receivables from Exchange Transactions - Waste Water Management	1500	21,189	12,012	10,137	9,100	8,363	7,225	44,928	181,177	294,130	250,792			240,958
Receivables from Exchange Transactions - Waste Management	1600	6,967	4,198	3,415	2,842	2,640	2,549	14,708	88,414	125,734	111,154			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	18,206	17,039	16,352	15,935	15,331	14,527	75,212	276,502	449,104	397,506			-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			-
Other	1900	3,180	2,451	1,162	2,986	1,076	2,345	6,868	21,442	41,510	34,716			26,117
Total By Income Source	2000	378,703	203,627	140,316	179,148	104,569	98,582	529,392	2,007,034	3,641,372	2,918,726			2,414,596
2015/16 - totals only		430,337	191,196	156,017	173,269	104,894	102,401	525,921	1,793,127	3,477,162	2,699,611			1,784,658
Debtors Age Analysis By Customer Group														
Organs of State	2200	58,377	52,941	34,419	29,296	25,829	20,012	93,179	127,616	441,668	295,931			-
Commercial	2300	186,579	72,593	39,588	39,936	25,272	25,162	129,355	434,802	953,287	654,527			-
Households	2400	133,748	78,093	66,308	109,917	53,468	53,408	306,858	1,444,616	2,246,417	1,968,268			2,414,596
Other	2500	-	-	-	-	-	-	-	-	-	-			-
Total By Customer Group	2600	378,703	203,627	140,316	179,148	104,569	98,582	529,392	2,007,034	3,641,372	2,918,726			2,414,596

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	113,690	-	-	-	-	-	-	-	-	113,690	105,606
Bulk Water	0200	51,437	-	-	-	-	-	-	-	-	51,437	-
PAYE deductions	0300	24,601	-	-	-	-	-	-	-	-	24,601	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	85,428	21,341	4,624	114,549	-	-	-	-	-	225,941	88,344
Auditor General	0800	1,503	-	-	-	-	-	-	-	-	1,503	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	276,660	21,341	4,624	114,549	-	-	-	-	-	417,173	193,951

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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
Municipality								
ABSA	Call	Call		4	6.83%	799	4	804
ABSA	Call	Call		77	6.45%	14,569	77	14,646
Standard Bank	Call	Call		0	5.50%	13	0	13
Nedbank	Call	Call		0	6.75%	33	0	34
FNB	Call	Call		3	6.85%	561	3	564
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	127
Standard Bank	Call	Call		2	6.80%	377	2	379
Municipality sub-total				88		16,532	88	16,620
Entities								
ABSA	Call	Call		410	6.70%	68,539	(68,537)	3
ABSA	12 months	Fixed	June 2017	785	9.00%	121,786	785	122,571
ABSA	12 months	Fixed	June 2017	444	7.96%	49,441	444	49,884
Entities sub-total				1,639		239,766	(67,308)	172,459
TOTAL INVESTMENTS AND INTEREST				1,727		256,299	(67,220)	189,079

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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	-	-	383,968	268,993	117,552	43.7%	1,075,972
Local Government Equitable Share		629,731		-	255,645	157,433	98,212	62.4%	629,731
Finance Management		3,310		-	-	828			3,310
Energy Efficiency and Demand Management		7,000		-	-	1,750			7,000
EPWP Incentive		5,151		-	1,288	1,288			5,151
Public Transport		142,000		-	-	35,500	(35,500)	-100.0%	142,000
Urban Settlements Development Grant		7,500		-	-	1,875	(1,875)	-100.0%	7,500
Demarcation Grant		13,428		-	2,686	3,357	(671)	-20.0%	13,428
Fuel Levy		267,852		-	124,349	66,963	57,386	85.7%	267,852
Provincial Government:	-	2,000	-	-	-	-	-		2,000
Sport and Recreation		2,000		-	-	-	-		2,000
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	4,696	-	-	-	1,174	(1,174)	-100.0%	4,696
City of Ghent		500		-	-	125			500
Skills Development Grant		2,653		-	-	663			2,653
Dept Telecommunications and Postal Services		1,543		-	-	386	(386)	-100.0%	1,543
Total Operating Transfers and Grants	-	1,082,668	-	-	383,968	270,167	116,378	43.1%	1,082,668
Capital Transfers and Grants									
National Government:	-	915,636	-	202,850	318,081	204,264	111,684	54.7%	915,636
Neighbourhood Development Partnership		98,579		-	98,579	-	98,579	#DIV/0!	98,579
Public Transport and Systems		80,142		-	16,652	20,036			80,142
Integrated City Development Grant		10,912		-	-	2,728	(2,728)	-100.0%	10,912
Integrated National Electricity Program		-		5,516	5,516	-			-
Urban Settlements Development Grant		717,503		197,334	197,334	179,376	17,958	10.0%	717,503
National Electrification Grant		8,500		-	-	2,125	(2,125)	-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	-	202,850	318,081	204,264	111,684	54.7%	919,386
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	2,002,054	-	202,850	702,049	474,431	228,063	48.1%	2,002,054

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	-	192	533	268,993	(231,085)	-85.9%	1,075,972
Local Government Equitable Share		629,731				157,433	(157,433)	-100.0%	629,731
Finance Management		3,310		192	533	828	(295)	-35.6%	3,310
Energy Efficiency and Demand Management		7,000		-	-	1,750	(1,750)	-100.0%	7,000
EPWP Incentive		5,151				1,288	(1,288)	-100.0%	5,151
Municipal Human Settlements Capacity		7,500				1,875			7,500
Public Transport		142,000				35,500			142,000
Demarcation Grant		13,428				3,357	(3,357)	-100.0%	13,428
Fiel Levy		267,852				66,963	(66,963)	-100.0%	267,852
Provincial Government:	-	2,000	-	-	-	500	(500)	-100.0%	2,000
Sport and Recreation		2,000				500	(500)	-100.0%	2,000
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	4,696	-	-	-	1,174	(386)	(0)	4,696
City of Ghent		500				125			500
LGSETA		2,653				663			2,653
Dept Telecommunication and Postal Services		1,543				386	(386)	-100.0%	1,543
Dept Telecommunication and Postal Services	-	1,082,668	-	192	533	270,667	(231,971)	-85.7%	1,082,668
Capital expenditure of Transfers and Grants									
National Government:	-	915,636	-	70,951	75,006	228,909	(48,564)	-21.2%	915,636
Neighbourhood Development Partnership		98,579		-	-	24,645	(24,645)	-100.0%	98,579
Integrated City Development Grant		10,912		969	969	2,728	(1,759)	-64.5%	10,912
Urban Settlements Development Grant		717,503		69,983	74,037	179,376			717,503
National Electrification Grant		8,500		-	-	2,125	(2,125)	-100.0%	8,500
Public Transport and Systems		80,142		-	-	20,036	(20,036)	-100.0%	80,142
Provincial Government:	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	3,750	-	-	-	938	(938)	-100.0%	3,750
Dept Telecommunication and Postal Services		3,750		-	-	938	(938)	-100.0%	3,750
Total capital expenditure of Transfers and Grants	-	919,386	-	70,951	75,006	229,847	(49,502)	-21.5%	919,386
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	2,002,054	-	71,143	75,539	500,513	(281,473)	-56.2%	2,002,054

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Budget Year 2016/17				
	Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Energy Efficiency and Demand Management				-	
EPWP Incentive				-	
Water Services Operating Subsidy				-	
Sport and Recreation				-	
Provincial Government:	-	-	-	-	
Housing				-	
Other transfers and grants [insert description]				-	
District Municipality:	-	-	-	-	
[insert description]				-	
Other grant providers:	-	-	-	-	
Golden Shield Heritage Award				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Neighbourhood Development Partnership				-	
Integrated City Development Grant				-	
Urban Settlements Development Grant				-	
MSIG				-	
EPWP				-	
National Electrification Grant				-	
Provincial Government:	-	-	-	-	
				-	
				-	
District Municipality:	-	-	-	-	
				-	
				-	
Other grant providers:	-	-	-	-	
				-	
				-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		36,156		3,207	8,945	9,039	(94)	-1%	36,156
Pension and UIF Contributions		3,770		545	206	943	(736)	-78%	3,770
Medical Aid Contributions		522		226	35	131	(95)	-73%	522
Motor Vehicle Allowance		12,189		922	2,783	3,047	(264)	-9%	12,189
Cellphone Allowance		2,558		206	614	640	(25)	-4%	2,558
Housing Allowances		150		5	21	37	(16)	-43%	150
Other benefits and allowances				-	-	-	-		-
Sub Total - Councillors	-	55,346	-	5,110	12,606	13,837	(1,231)	-9%	55,346
% increase		#DIV/0!							#DIV/0!
Senior Managers of the Municipality									
Basic Salaries and Wages		16,985		785	2,475	4,246	(1,772)	-42%	16,985
Pension and UIF Contributions		1,642		202	204	410	(207)	-50%	1,642
Medical Aid Contributions		389		67	67	97	(30)	-31%	389
Overtime		-		-	-	-	-		-
Performance Bonus		4,261		-	-	1,065	(1,065)	-100%	4,261
Motor Vehicle Allowance		2,288		139	417	572	(155)	-27%	2,288
Cellphone Allowance		201		10	29	50	(21)	-43%	201
Housing Allowances				-	-	-	-		-
Other benefits and allowances		274		0	0	68	(68)	-100%	274
Payments in lieu of leave				-	-	-	-		-
Long service awards				-	-	-	-		-
Post-retirement benefit obligations				-	-	-	-		-
Sub Total - Senior Managers of Municipality	-	26,039	-	1,202	3,191	6,510	(3,319)	-51%	26,039
% increase		#DIV/0!							#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		941,986		72,596	220,115	235,496	(15,381)	-7%	941,986
Pension and UIF Contributions		165,932		28,932	30,029	41,483	(11,454)	-28%	165,932
Medical Aid Contributions		104,495		17,034	17,035	26,124	(9,089)	-35%	104,495
Overtime		48,409		10,286	33,778	12,102	21,676	179%	48,409
Performance Bonus		8,428		35	128	2,107	(1,979)	-94%	8,428
Motor Vehicle Allowance		87,894		6,254	19,321	21,974	(2,653)	-12%	87,894
Cellphone Allowance		3,255		238	733	814	(80)	-10%	3,255
Housing Allowances		20,850		389	1,113	5,213	(4,099)	-79%	20,850
Other benefits and allowances		122,887		9,285	27,344	30,722	(3,377)	-11%	122,887
Payments in lieu of leave		19,879		1,648	4,945	4,970	(25)	-1%	19,879
Long service awards		4,845		353	1,669	1,211	457	38%	4,845
Post-retirement benefit obligations		39,687		3,281	9,601	9,922	(321)	-3%	39,687
Sub Total - Other Municipal Staff	-	1,568,546	-	150,330	365,810	392,137	(26,326)	-7%	1,568,546
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	-	1,649,932	-	156,642	381,607	412,483	(30,876)	-7%	1,649,932

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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									
Board Members of Entities									
Board Fees		1,637		87	136	409	(273)	-67%	1,637
Sub Total - Board Members of Entities	-	1,637	-	87	136	409	(273)	-67%	1,637
% increase		#DIV/0!							#DIV/0!
Senior Managers of Entities									
Basic Salaries and Wages		10,851		1,361	1,804	2,713	(908)	-33%	10,851
Pension and UIF Contributions		188		43	43	47	(4)	-9%	188
Medical Aid Contributions		82		17	17	20	(4)	-19%	82
Overtime		-		-	-	-	-		-
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		473		83	110	118	(8)	-7%	473
Cellphone Allowance		108		18	18	27	(9)	-32%	108
Housing Allowances		-		-	-	-	-		-
Other benefits and allowances		-		0	0	-	0	#DIV/0!	-
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		-		-	-	-	-		-
Sub Total - Senior Managers of Entities	-	11,702	-	1,521	1,993	2,925	(933)	-32%	11,702
% increase		#DIV/0!							#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages		86,901		12,908	41,201	21,725	19,476	90%	86,901
Pension and UIF Contributions		11,239		3,339	5,682	2,810	2,872	102%	11,239
Medical Aid Contributions		8,627		1,954	3,174	2,157	1,017	47%	8,627
Overtime		8,064		1,803	5,863	2,016	3,847	191%	8,064
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		7,176		1,210	3,636	1,794	1,842	103%	7,176
Cellphone Allowance		622		29	129	156	(27)	-17%	622
Housing Allowances		1,816		77	231	454	(223)	-49%	1,816
Other benefits and allowances		2,961		1,607	5,625	740	4,884	660%	2,961
Payments in lieu of leave		5,674		-	-	1,419	(1,419)	-100%	5,674
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		-		-	-	-	-		-
Sub Total - Other Staff of Entities	-	133,081	-	22,928	65,539	33,270	32,269	97%	133,081
% increase		#DIV/0!							#DIV/0!
Total Municipal Entities	-	146,419	-	24,536	67,667	36,605	31,062	85%	146,419
TOTAL SALARY, ALLOWANCES & BENEFITS	-	1,796,351	-	181,179	449,274	449,088	186	0%	1,796,351
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF	-	1,739,368	-	175,982	436,532	434,842	1,691	0%	1,739,368

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework			
	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	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	67,323	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	230,707	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	27,300	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	14,079	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	5,783	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	178	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	2,427	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	3,336	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	668	983	983	983	983	983	983	983	983	983	11,797	12,443	13,064	
Licences and permits	15	35	13	61	59	61	59	60	61	60	61	59	718	756	793	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	100,898	283,070	-	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	2,635	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	354,450	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	202,850	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	-	-	-	-	-	-	150,000	-	-	-	250,000	100,000	500,000	250,000	263,750	-
Increase in consumer deposits	1,179	150	122	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	557,422	397,446	881,932	547,349	663,387	618,875	705,304	432,544	650,385	567,075	7,368,282	7,408,455	7,784,129	
Cash Payments by Type																
Employee related costs	147,263	161,558	187,269	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	5,197	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	-	-	1	-	-	-	-	-	-	-	-	-	(1)	-	-	-
Depreciation & asset impairment	-	-	223,270	-	-	-	-	-	-	-	-	-	(223,270)	-	-	-
Finance charges	-	6,946	1	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	655	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	49,958	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	-	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	-	-	10	-	-	-	-	-	-	-	-	-	(10)	-	-	-
Other expenditure	216	642	233,833	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	-	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	700,195	378,813	425,193	435,132	431,141	422,740	408,364	421,645	419,202	188,633	4,933,824	5,434,488	5,767,234	
Other Cash Flows/Payments by Type																
Capital assets	71,510	26,638	30,058	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	26,006	-	-	17,823	-	-	17,823	-	-	8,256	71,293	73,532	76,465	-
Other Cash Flows/Payments	81,538	15,123	1,795	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	758,055	512,788	577,519	651,809	576,274	575,207	586,175	578,792	584,941	415,715	6,951,902	7,295,182	7,786,802	
NET INCREASE/(DECREASE) IN CASH HELD	(118,824)	145,465	(200,633)	(115,342)	304,413	(104,460)	87,113	43,668	119,129	(146,249)	65,444	151,360	416,380	113,274	(2,673)	
Cash/cash equivalents at the monthly year beginning:	458,446	339,622	485,088	284,455	169,113	473,526	369,067	456,180	499,848	618,977	472,729	538,172	458,446	874,826	988,099	-
Cash/cash equivalents at the monthly year end:	339,622	485,088	284,455	169,113	473,526	369,067	456,180	499,848	618,977	472,729	538,172	689,533	874,826	988,099	985,426	-

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M03

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		89,897	291,522	251,012	40,510	16%	1,004,047
Property rates - penalties & collection charges		-		-	-	-	-		-
Service charges - electricity revenue		498		54	106	125	(19)	-15%	498
Service charges - water revenue		711,793		53,402	154,164	177,948	(23,785)	-13%	711,793
Service charges - sanitation revenue		242,700		20,660	61,242	60,675	567	1%	242,700
Service charges - refuse revenue		97,071		8,084	23,298	24,268	(970)	-4%	97,071
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		34,405		2,053	5,980	8,601	(2,621)	-30%	34,405
Interest earned - external investments		40,911		706	1,491	10,228	(8,737)	-85%	40,911
Interest earned - outstanding debtors		171,158		16,693	51,936	42,790	9,146	21%	171,158
Dividends received		-		-	-	-	-		-
Fines		95,941		560	1,880	23,985	(22,105)	-92%	95,941
Licences and permits		798		24	82	200	(117)	-59%	798
Agency services		-		-	-	-	-		-
Transfers recognised - operational		1,207,668		-	350,516	301,917	48,599	16%	1,207,668
Other revenue		296,602		24,595	141,020	74,150	66,869	90%	296,602
Gains on disposal of PPE		118,668		-	-	29,667	(29,667)	-100%	118,668
Total Revenue (excluding capital transfers and contrib	-	4,022,261	-	216,727	1,083,236	1,005,565	77,671	8%	4,022,261
Expenditure By Type									
Employee related costs		1,594,585		151,532	369,001	398,646	(29,645)	-7%	1,594,585
Remuneration of councillors		55,346		5,110	12,606	13,837	(1,231)	-9%	55,346
Debt impairment		278,987		23,249	69,747	69,747	0	0%	278,987
Depreciation & asset impairment		535,444		131,751	131,766	133,861	(2,095)	-2%	535,444
Finance charges		150,937		3,216	12,460	37,734	(25,274)	-67%	150,937
Bulk purchases		426,503		13,027	68,333	106,626	(38,292)	-36%	426,503
Other materials		91,395		4,819	14,332	22,849	(8,516)	-37%	91,395
Contracted services		722,595		56,032	111,807	180,649	(68,842)	-38%	722,595
Transfers and grants		32,446		77	1,285	8,111	(6,826)	-84%	32,446
Other expenditure		281,949		22,142	38,135	70,487	(32,353)	-46%	281,949
Loss on disposal of PPE		299		-	-	75	(75)	-100%	299
Total Expenditure	-	4,170,486	-	410,956	829,473	1,042,622	(213,149)	-20%	4,170,486
Surplus/(Deficit)	-	(148,226)	-	(194,230)	253,763	(37,056)	290,820	-785%	(148,226)
Transfers recognised - capital		919,386		-	-	229,847	(229,847)	-100%	919,386
Contributions recognised - capital		8,000		-	-	2,000	(2,000)	-100%	8,000
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	779,160	-	(194,230)	253,763	194,790	58,973	30%	779,160
Taxation		-		-	-	-	-		-
Surplus/(Deficit) after taxation	-	779,160	-	(194,230)	253,763	194,790	58,973	30%	779,160

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M03 September

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									
<i>CENTLEC SOC LTD</i>		2,535,160		235,525	723,783	764,826	(41,043)	-5%	2,535,160
Total Operating Revenue	-	2,535,160	-	235,525	723,783	764,826	(41,043)	-5%	2,535,160
Expenditure By Municipal Entity									
<i>CENTLEC SOC LTD</i>		2,267,859		178,262	681,163	678,903	2,260	0%	2,267,859
Total Operating Expenditure	-	2,267,859	-	178,262	681,163	678,903	2,260	0%	2,267,859
Surplus/ (Deficit) for the yr/period	-	267,301	-	57,263	42,619	85,923	(38,783)	-45%	267,301
Capital Expenditure By Municipal Entity									
<i>CENTLEC SOC LTD</i>		200,343		18,748	50,636	50,335	301	1%	200,343
Total Capital Expenditure	-	200,343	-	18,748	50,636	50,335	301	1%	200,343

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M03 September

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									
Monthly expenditure performance trend									
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		112,065	162,708	216,731	54,023	24.9%	9.01%
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	-	162,708					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M03

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	-	54,917	87,588	54,938	(32,651)	-59.4%	915,632
Infrastructure - Road transport	-	206,795	-	9,261	9,261	12,408	3,146	25.4%	206,795
Roads, Pavements & Bridges	-	206,795	-	9,261	9,261	12,408	3,146	25.4%	206,795
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	148,871	-	18,371	49,256	8,932	(40,323)	-451.4%	148,871
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	148,871	-	18,371	49,256	8,932	(40,323)	-451.4%	148,871
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	65,455	-	2,742	2,742	3,927	1,185	30.2%	65,455
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	65,455	-	2,742	2,742	3,927	1,185	30.2%	65,455
Infrastructure - Sanitation	-	396,084	-	24,543	26,330	23,765	(2,565)	-10.8%	396,084
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	396,084	-	24,543	26,330	23,765	(2,565)	-10.8%	396,084
Infrastructure - Other	-	98,427	-	-	-	5,906	5,906	100.0%	98,427
Waste Management	-	14,535	-	-	-	872	872	100.0%	14,535
Transportation	-	83,892	-	-	-	5,034	5,034	100.0%	83,892
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	81,112	-	1,886	1,886	4,867	2,980	61.2%	81,112
Parks & gardens	-	18,500	-	918	918	1,110	192	17.3%	18,500
Sportsfields & stadia	-	9,500	-	-	-	570	570	100.0%	9,500
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	8,409	-	-	-	505	505	100.0%	8,409
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	7,787	-	-	-	467	467	100.0%	7,787
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	36,916	-	969	969	2,215	1,246	56.3%	36,916
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	48,500	-	901	901	2,910	2,009	69.1%	48,500
Housing development	-	48,500	-	901	901	2,910	2,009	69.1%	48,500
Other	-	-	-	-	-	-	-	-	-
Other assets	-	284,534	-	7,741	20,354	11,888	(8,466)	-71.2%	284,534
General vehicles	-	79,849	-	6,514	19,042	-	(19,042)	#DIV/0!	79,849
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	764	-	81	166	46	(120)	-262.2%	764
Computers - hardware/equipment	-	500	-	-	-	-	-	-	500
Furniture and other office equipment	-	6,060	-	-	-	-	-	-	6,060
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	43,782	-	124	124	2,627	2,503	95.3%	43,782
Other Buildings	-	153,579	-	-	-	9,215	9,215	100.0%	153,579
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	1,022	1,022	-	(1,022)	#DIV/0!	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	1,329,778	-	65,445	110,729	74,602	(36,127)	-48.4%	1,329,778
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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	-	44,153	49,511	18,784	(30,727)	-163.6%	469,610
Infrastructure - Road transport	-	102,999	-	16,906	19,174	4,120	(15,054)	-365.4%	102,999
Roads, Pavements & Bridges	-	102,999	-	16,906	19,174	4,120	(15,054)	-365.4%	102,999
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	57,657	-	4,095	5,013	2,306	(2,707)	-117.4%	57,657
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	57,657	-	4,095	5,013	2,306	(2,707)	-117.4%	57,657
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	251,008	-	23,151	25,324	10,040	(15,284)	-152.2%	251,008
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	251,008	-	23,151	25,324	10,040	(15,284)	-152.2%	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	-	2,468	2,468	68	(2,399)	-3515.2%	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	-	18	18	0	(17)	-4325.0%	10
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	2,450	2,450	-	(2,450)	#DIV/0!	-
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	-	46,620	51,979	19,053	(32,926)	-172.8%	476,317
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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	-	8,134	25,509	45,375	19,865	43.8%	181,498
Infrastructure - Road transport	-	49,076	-	4,964	5,931	12,269	6,338	51.7%	49,076
<i>Roads, Pavements & Bridges</i>		49,076		4,964	5,931	12,269	6,338	51.7%	49,076
<i>Storm water</i>				-	-	-	-		
Infrastructure - Electricity	-	61,318	-	147	437	15,329	14,892	97.1%	61,318
<i>Generation</i>									
<i>Transmission & Reticulation</i>		61,318		147	437	15,329	14,892	97.1%	61,318
<i>Street Lighting</i>									
Infrastructure - Water	-	42,929	-	2,242	14,796	10,732	(4,063)	-37.9%	42,929
<i>Dams & Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>		42,929		2,242	14,796	10,732	(4,063)	-37.9%	42,929
Infrastructure - Sanitation	-	28,175	-	781	4,346	7,044	2,698	38.3%	28,175
<i>Reticulation</i>									
<i>Sewerage purification</i>		28,175		781	4,346	7,044	2,698	38.3%	28,175
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>									
<i>Transportation</i>									
<i>Gas</i>									
<i>Other</i>									
Community	-	39,022	-	2,020	2,715	9,755	7,040	72.2%	39,022
Parks & gardens		31,616		2,020	2,715	7,904	5,189	65.6%	31,616
Sportsfields & stadia		5				1	1	100.0%	5
Swimming pools									
Community halls									
Libraries									
Recreational facilities		1,317				329	329	100.0%	1,317
Fire, safety & emergency									
Security and policing		6,083				1,521	1,521	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	-	15,063	23,532	35,446	11,914	33.6%	141,784
General vehicles		27,941		897	1,085	6,985	5,900	84.5%	27,941
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment		61,091		6,686	14,194	15,273	1,079	7.1%	61,091
Computers - hardware/equipment		58				14	14	100.0%	58
Furniture and other office equipment		8,445		10	18	2,111	2,093	99.1%	8,445
Abattoirs									
Markets									
Civic Land and Buildings		43,548		7,468	8,233	10,887	2,654	24.4%	43,548
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other		701		2	2	175	173	99.0%	701
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
Total Repairs and Maintenance Expenditure	-	362,304	-	25,218	51,756	90,576	38,819	42.9%	362,304
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
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		