

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2017 (MONTHLY BUDGET STATEMENT)**

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting period ending 31 August 2017, the ten working day reporting limit expires on 14 September 2017.

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

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

3. REPORT FOR THE PERIOD ENDING 31 AUGUST 2017

This report is based upon financial information, as at 31 July 2017 and available at the time of preparation. **All variances are calculated against the approved budget figures.**

The financial results **for the period ended 31 August 2017** are summarised as follows:

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

SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source. The total revenue excludes capital transfers and contributions, and expenditure by type. The actual revenue (R1311.719 million) for the months exceed the year to date target of R **1 165.040 million**) by **12.59%** and the expenditure for the month is **3.89% (R1 43.570 million)** higher than the year to date target of **(R1 004.481 million)** respectively.

The summary report indicates the following:

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

Description	Ref	2016/17	Budget Year 2017/18							
		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			1,103,200		93,153	191,561	183,867	7,694	4%	1,103,200
Service charges - electricity revenue			2,237,879		242,318	482,611	492,213	(9,602)	-2%	2,237,879
Service charges - water revenue			945,264		70,346	118,827	157,544	(38,717)	-25%	945,264
Service charges - sanitation revenue			282,554		23,835	48,152	47,092	1,060	2%	282,554
Service charges - refuse revenue			109,523		9,120	18,394	18,254	140	1%	109,523
Service charges - other			–		–	–	–	–		–
Rental of facilities and equipment			35,111		2,658	4,834	5,852	(1,018)	-17%	35,111
Interest earned - external investments			26,732		4,098	6,150	4,455	1,694	38%	26,732
Interest earned - outstanding debtors			229,899		18,502	39,374	38,317	1,058	3%	229,899
Dividends received			–		–	–	–	–		–
Fines, penalties and forfeits			58,115		1,056	1,713	9,686	(7,973)	-82%	58,115
Licences and permits			243		29	54	40	13	33%	243
Agency services			–		–	–	–	–		–
Transfers and subsidies			1,040,688		(161,654)	371,831	173,448	198,383	114%	1,040,688
Other revenue			205,636		16,359	28,219	34,273	(6,053)	-18%	205,636
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		–	6,274,843	–	319,820	1,311,719	1,165,040	146,679	13%	6,274,843
Expenditure By Type										
Employee related costs			1,703,525		163,342	270,866	283,921	(13,055)	-5%	1,703,525
Remuneration of councillors			58,011		4,578	9,520	9,669	(149)	-2%	58,011
Debt impairment			421,634		97,979	98,635	70,272	28,363	40%	421,634
Depreciation & asset impairment			628,666		7,848	15,354	104,778	(89,424)	-85%	628,666
Finance charges			169,143		12,377	23,953	28,191	(4,237)	-15%	169,143
Bulk purchases			1,891,034		289,911	474,365	315,172	159,193	51%	1,891,034
Other materials			94,679		5,523	9,370	15,780	(6,410)	-41%	94,679
Contracted services			627,550		77,805	102,620	104,592	(1,972)	-2%	627,550
Transfers and subsidies			18,069		752	752	3,012	(2,260)	-75%	18,069
Other expenditure			534,787		35,811	38,135	69,131	(30,996)	-45%	534,787
Loss on disposal of PPE			(215)		–	–	(36)	36	-100%	(215)
Total Expenditure		–	6,146,884	–	695,926	1,043,570	1,004,481	39,089	4%	6,146,884
Surplus/(Deficit)		–	127,959	–	(376,106)	268,150	160,560	107,590	0	127,959
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial and District)			940,118		–	–	15,668	(15,668)	(0)	940,118
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			26,762		–	–	4,460	(4,460)	(0)	26,762
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	1,094,838	–	(376,106)	268,150	180,688			1,094,838
Taxation								–		
Surplus/(Deficit) after taxation		–	1,094,838	–	(376,106)	268,150	180,688			1,094,838
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	1,094,838	–	(376,106)	268,150	180,688			1,094,838
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	1,094,838	–	(376,106)	268,150	180,688			1,094,838

The major revenue variances against the original budget are:

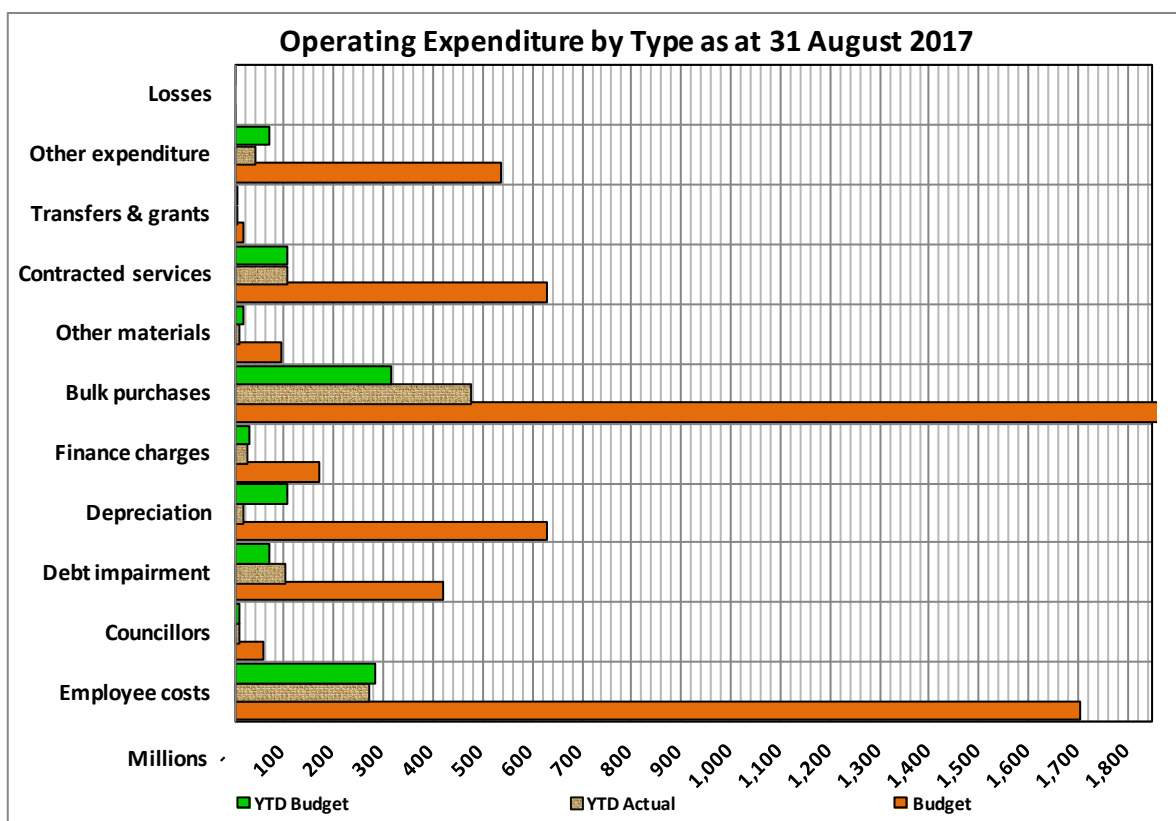
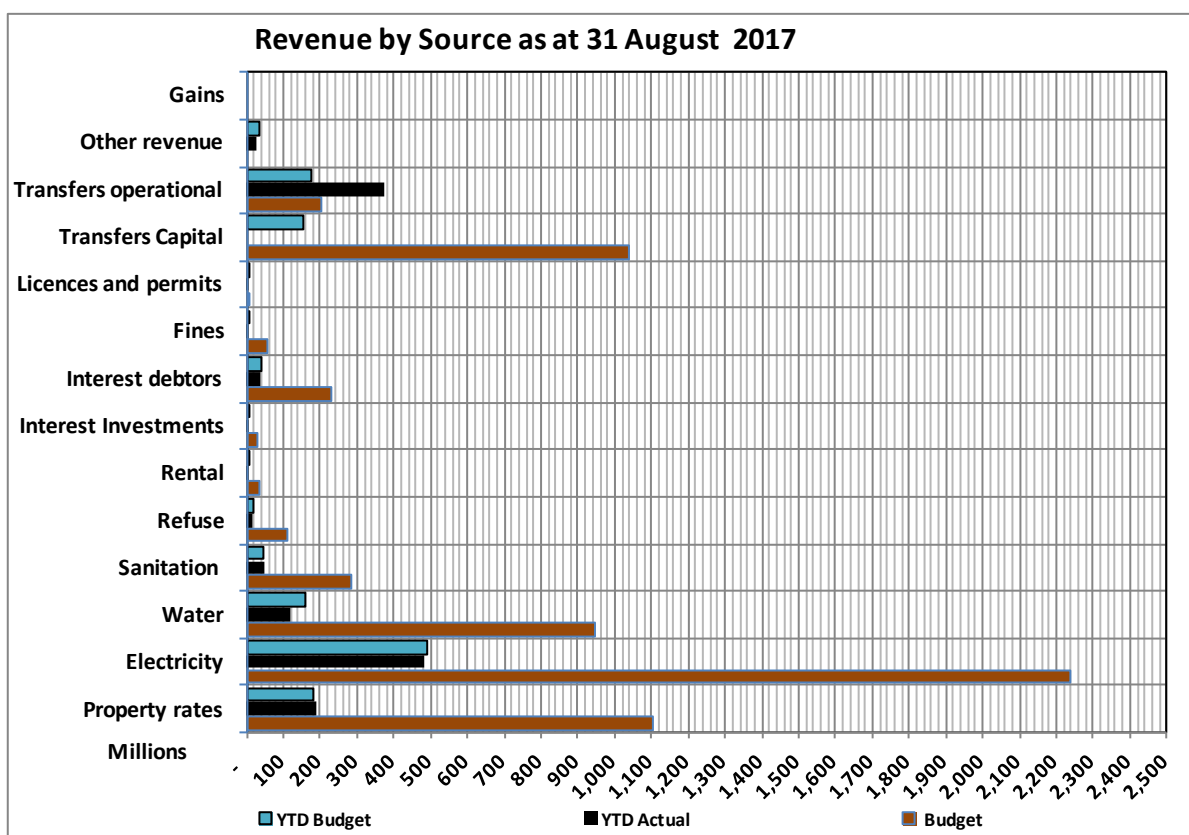
- Property rates - Favourable variance of R7.694 million (4%) for the period due to more property rates billed for the business and commercial properties than budgeted;
- Electricity revenue – Unfavourable variance of –R9.602 million (-2%) for the period as a results of lower recorded sales revenue than the approved budget;
- Water revenue - Unfavourable variance of –R38.717 million (-25%) for the period due to lower actual billing for the month.
- Services charges: Sanitation revenue- Favourable variance of R1.060 (2%) for the period. Performance is on target.
- Services charges: Refuse revenue – Favourable variance of R140 million (1%) and performance is on target.
- Rental of facilities and equipment – Unfavourable variance of –R1.018 million (-17%) for the period mainly due to lower demand for use of municipal facilities.

- Interest earned – External investments - Favourable variance of R1.694 million (38%) for the period due to higher investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Favourable variance of R1.058 million (3%) for the period, due to higher interest levied for the month than budgeted.
- Fines - Unfavourable variance of –R7.973 million is due to the non-accrual of traffic fines, which is (82%) off-target on a year to date budget;
- Government Grants and subsidies – Operating: Favourable variance of R198.383 million for the period due to grants received for the month.
- Other revenue- Unfavourable variance of -R6.053 million (-18%) for the period due to lower collection on various revenue items.
- Transfers recognised – Capital: -R156.686 million unfavourable due to the non-recognition of capital grants, only recognised at year-end.

The major operating expenditure variances against the original budget are:

- Employee related costs – Favourable variance of –R13.055 million (-5%) on the year to date target as a result of unfilled vacancies. Included in the actual costs is the year-to-date amount of R17.262 million paid as salary adjustments by the parent municipality, that were not provided for in the budget.
- Debt impairment – Unfavourable variance of R28.363 million which is (40%), due to non-accrual the of debt impairment allocation for the two months (R68,939 million), including the indigent beneficiaries debt write-off of R98,021 million as per the billing integration journal for the month.
- Depreciation – Favourable variance of –R89.424 million (-85%) due to non-accrual of depreciation for the month.
- Finance charges – Favourable variance of –R4.237 million which is (-15%) mainly due to the non-accrual of interest charges payable at half yearly intervals.
- Bulk purchases – Unfavourable variance of R159.193 million (51%), due to over spending on the budget for electricity by R127,795 million and water for R30,328 million respectively.
- Other materials - Favourable variance of –R6.410 million (-41%), due to under spending on the year to date budget.
- Contracted services - Favourable variance of –R1.972 million (-2%) due to slow spending on projects and cost containment measures;
- Other expenditure - Favourable variance –R30.996 million (-45%) due to under spending, GRAP and non-cash issues only accounted for at year-end when finalising the annual financial statements.

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

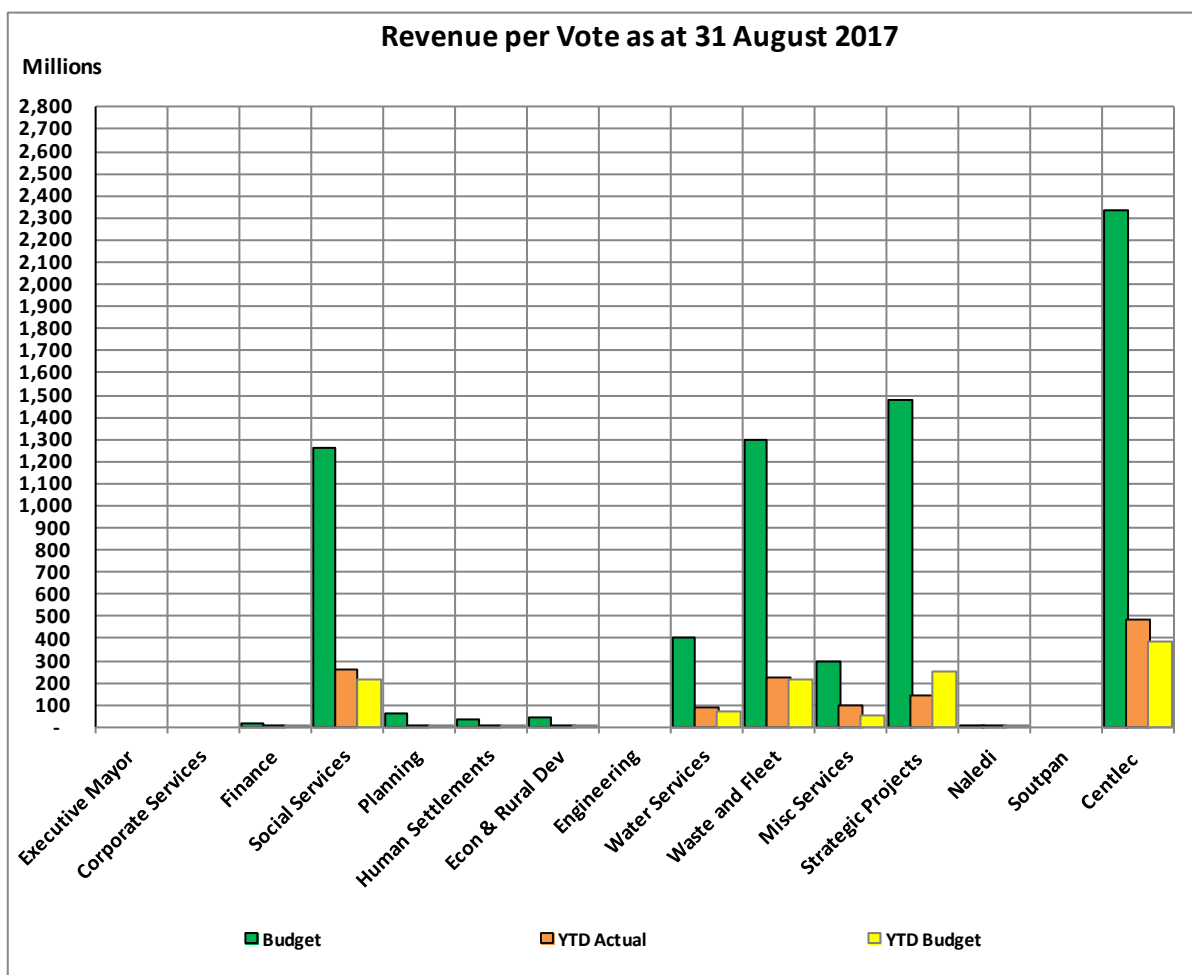


The table below shows the revenue and expenditure per vote:

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

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Manager		–	–	–	–	–	–	–		–
Vote 2 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	16,627	–	395	982	2,771	(1,789)	-64.6%	16,627
Vote 4 - Finance		–	1,263,695	–	98,590	258,671	210,616	48,055	22.8%	1,263,695
Vote 5 - Social Services		–	65,491	–	1,403	2,090	10,915	(8,825)	-80.9%	65,491
Vote 6 - Planning		–	33,410	–	4,516	5,157	5,568	(411)	-7.4%	33,410
Vote 7 - Human Settlement and Housing		–	39,105	–	2,646	4,646	6,517	(1,872)	-28.7%	39,105
Vote 8 - Economic and Rural Development		–	–	–	–	–	–	–		–
Vote 9 - Engineering Services		–	404,018	–	26,041	91,863	67,336	24,526	36.4%	404,018
Vote 10 - Water		–	1,295,858	–	79,615	227,510	215,976	11,533	5.3%	1,295,858
Vote 11 - Waste and Fleet Management		–	295,760	–	10,186	93,400	49,293	44,107	89.5%	295,760
Vote 12 - Miscellaneous Services		–	1,480,513	–	(148,299)	139,224	246,752	(107,528)	-43.6%	1,480,513
Vote 13 - Naledi/Soutpan Regional Management		–	10,490	–	3	3	1,748	(1,745)	-99.8%	10,490
Vote 14 - Strategic Projects & Service Delivery Regulation		–	–	–	–	–	–	–		–
Vote 15 - Electricity - Centlec (Soc) Ltd		–	2,336,756	–	244,725	488,173	389,459	98,713	25.3%	2,336,756
Total Revenue by Vote	2	–	7,241,723	–	319,820	1,311,719	1,206,954	104,766	8.7%	7,241,723
Expenditure by Vote	1									
Vote 1 - City Manager		–	131,334	–	12,667	15,287	21,889	(6,602)	-30.2%	131,334
Vote 2 - Executive Mayor		–	212,020	–	21,966	33,274	35,337	(2,062)	-5.8%	212,020
Vote 3 - Corporate Services		–	251,019	–	21,370	33,512	41,837	(8,325)	-19.9%	251,019
Vote 4 - Finance		–	237,411	–	34,565	46,662	39,568	7,093	17.9%	237,411
Vote 5 - Social Services		–	437,994	–	48,936	67,600	72,999	(5,399)	-7.4%	437,994
Vote 6 - Planning		–	136,053	–	5,618	9,244	22,676	(13,432)	-59.2%	136,053
Vote 7 - Human Settlement and Housing		–	110,021	–	22,433	41,123	18,337	22,787	124.3%	110,021
Vote 8 - Economic and Rural Development		–	34,244	–	1,811	3,117	5,707	(2,590)	-45.4%	34,244
Vote 9 - Engineering Services		–	728,508	–	22,932	34,628	121,418	(86,790)	-71.5%	728,508
Vote 10 - Water		–	982,602	–	226,370	232,475	163,767	68,708	42.0%	982,602
Vote 11 - Waste and Fleet Management		–	281,201	–	39,196	50,854	46,867	3,988	8.5%	281,201
Vote 12 - Miscellaneous Services		–	244,747	–	4,953	5,427	40,791	(35,364)	-86.7%	244,747
Vote 13 - Naledi/Soutpan Regional Management		–	78,835	–	4,557	6,964	13,139	(6,175)	-47.0%	78,835
Vote 14 - Strategic Projects & Service Delivery Regulation		–	65,800	–	5,412	8,527	10,967	(2,440)	-22.2%	65,800
Vote 15 - Electricity - Centlec (Soc) Ltd		–	2,215,096	–	223,140	454,874	369,183	85,691	23.2%	2,215,096
Total Expenditure by Vote	2	–	6,146,884	–	695,926	1,043,570	1,024,481	19,089	1.9%	6,146,884
Surplus/ (Deficit) for the year	2	–	1,094,838	–	(376,106)	268,150	182,473	85,677	47.0%	1,094,838

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



Capital Expenditure Report (Annexure B – Table C5)

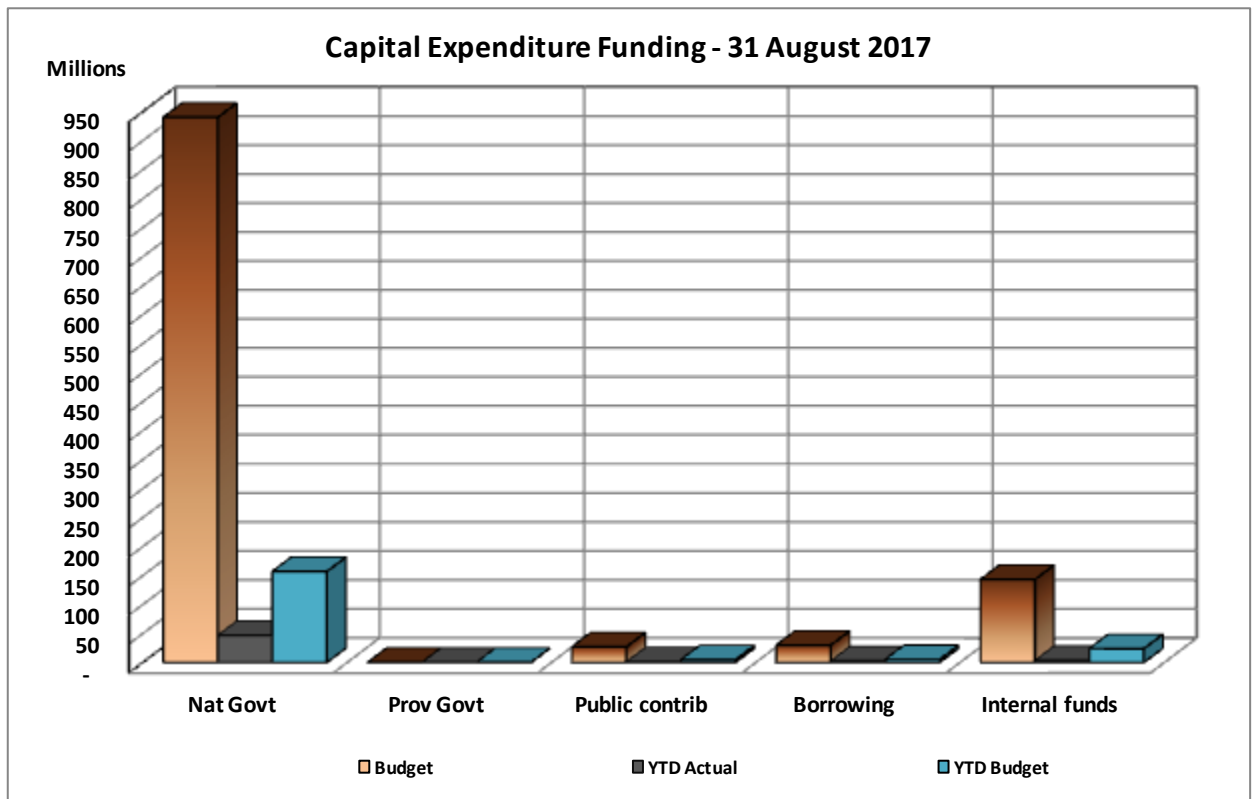
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is 28.26% (**R53.662 million**) on the year to date budgeted target of **R189.906 million**. On an annual basis we have thus spent only 4.71% (**R53.662 million**) of the year to date expenditure versus the approved budget of **R1 139.436 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Approved Budget 2017/18 R'000	YTD Budget Target August 2017 R'000	YTD Actual August 2017 R'000	Variance YTD Fav /(Unfav.) R'000
Capital Expenditure	1 139 436	189 906	53 662	(136 094)
Capital Financing				
National Government	940 118	156 686	46 836	(109 850)
Public Contributions	26 762	4 460	956	(3 407)
Borrowing	29 599	4 933	2 461	(2 473)
Internally Generated Funds	142 958	23 826	3 410	(20 364)
Financing Total	1 139 436	189 906	53 662	(136 094)

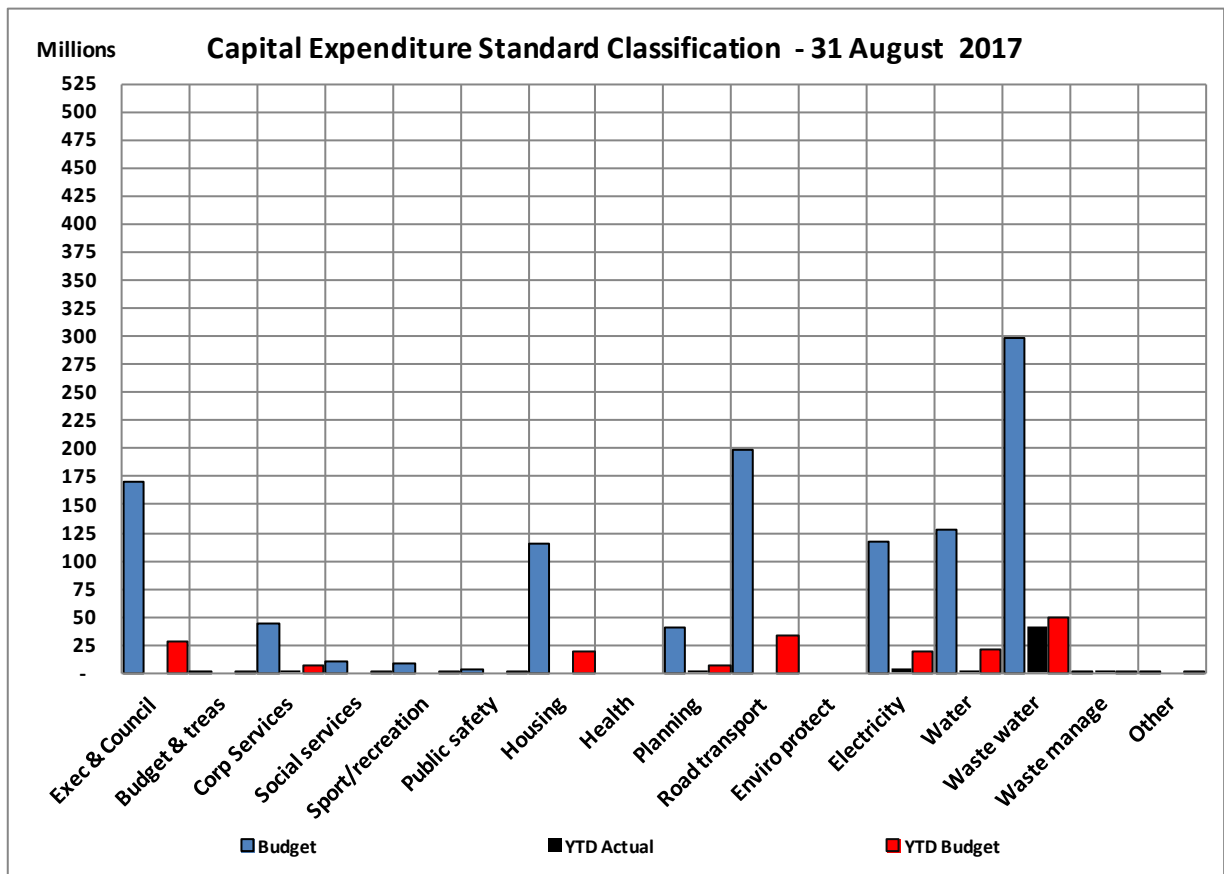
The following chart indicates the capital expenditure financing.



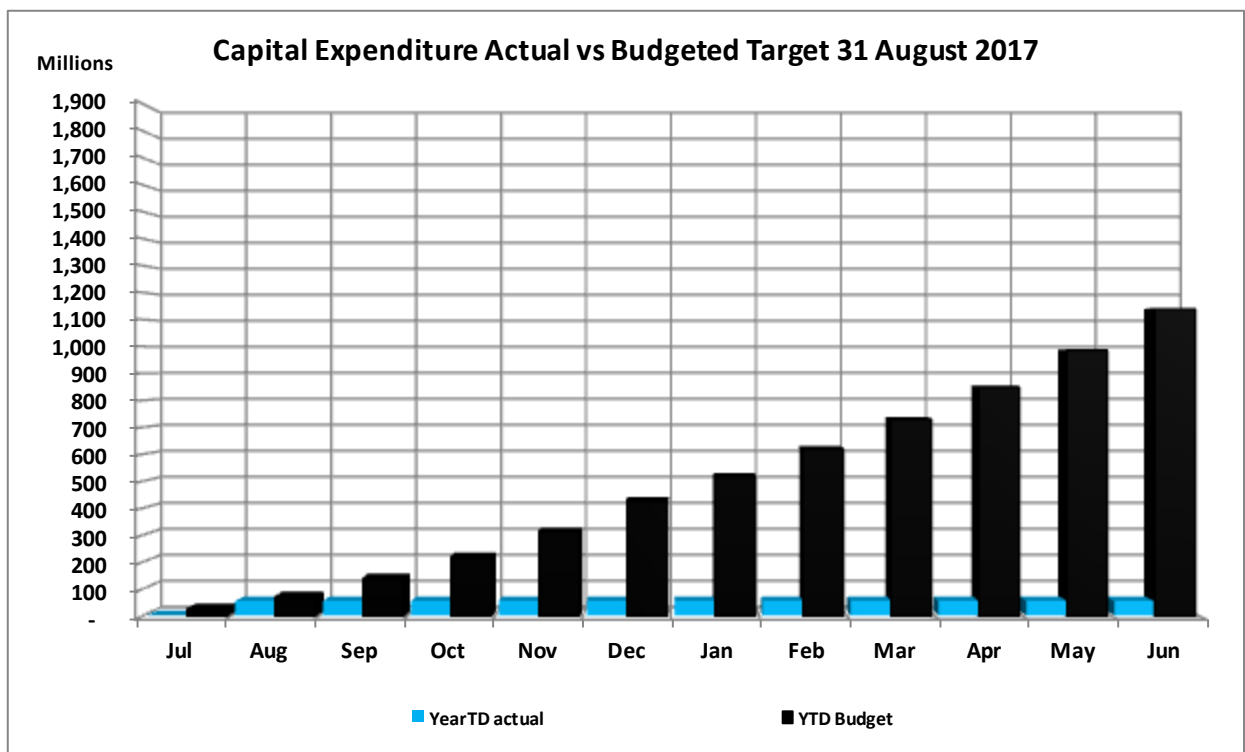
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R33.588 million less than budget target)
Community and public safety	(R22.964 million equal to budget target)
Economic and environmental services	(R37.127 million less than budget target)
Electricity	(R15.831 million less than budget target)
Water	(R20.164 million less than budget target)
Waste water management	(R7.396 million less than budget target)
Waste management	(R1.136 million more than budget target)

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



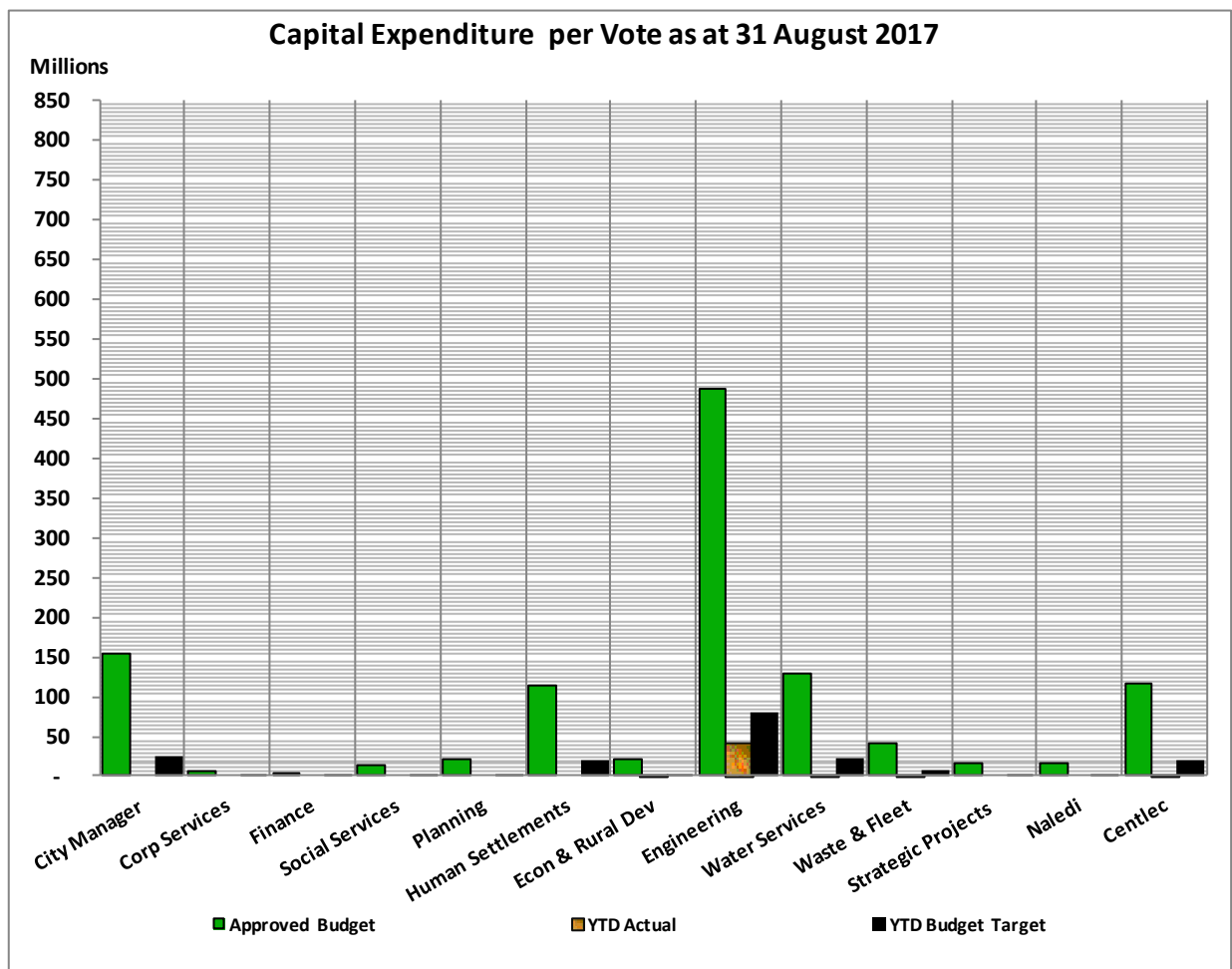
The following chart compares the year to date actual expenditure with the year to date adjusted budget (target).



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 Adjusted Budget
City Manager	155,086,617	-	25,847,770	0.00%
Corp Services	6,240,000	-	1,040,000	0.00%
Finance	2,039,000	-	339,833	0.00%
Social Services	14,481,610	-	2,413,602	0.00%
Planning	20,563,600	-	3,427,267	0.00%
Human Settlements	114,800,000	-	19,133,333	0.00%
Econ & Rural Dev	20,824,000	2,894,023	3,470,667	13.90%
Engineering	487,200,000	43,716,305	81,200,000	8.97%
Water Services	127,954,225	1,161,440	21,325,704	0.91%
Waste & Fleet	41,278,469	2,460,552	6,879,745	5.96%
Strategic Projects	17,500,000	-	2,500,000	0.00%
Naledi	15,000,000	-	2,916,667	0.00%
Centlec	116,468,682	3,580,141	19,411,447	3.07%
	1,139,436,203	53,812,462	189,906,034	4.72%

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



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

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

The CFS report for the period ending 31 August 2017 indicates a closing balance (cash and cash equivalents) of R450.469 million (July 2017 – 479.301 million) which comprises of the following:

• Bank balance and cash	R46.150 million (Mangaung)
• Bank balance and cash	R115.291 million (Centlec)
• Bank balance and cash	R5.141 million (Market)
• Investment deposits	R274.728 million (Mangaung)
• Investment deposits	R9.156 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R292.675 million**, resulting in an **R118.001 million (68%)** favourable variance, as compared to a year target of **R174.673 million**;
- Service charges reflect a year to date amount cash collection of **R608.611 million**, resulting in a **R58.729 million (11%)** favourable variance, as compared to a year target of **R549.882 million**.
- Other revenue reflects a year to date amount of **R276.007 million**, resulting in a **R256.752 million favourable** variance, as compared to a year target of **R19.255 million**.
- Operating grants and subsidies show a year to date receipted amount of **R264.401 million** compared to a year target of **R173.448 million** resulting in **R90.953 million** favourable variance.(Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R331.105 million** compared to a year to date target of **R173.448 million** resulting in **R157.657 million** favourable variance due to more capital grants received for the period than budgeted;
- Interest show a year to date amount of **R5.657 million** compared to a year target of **R26.979 million**, indicating **R21.321 million** unfavourable variance mainly due to low bank and investment balances;

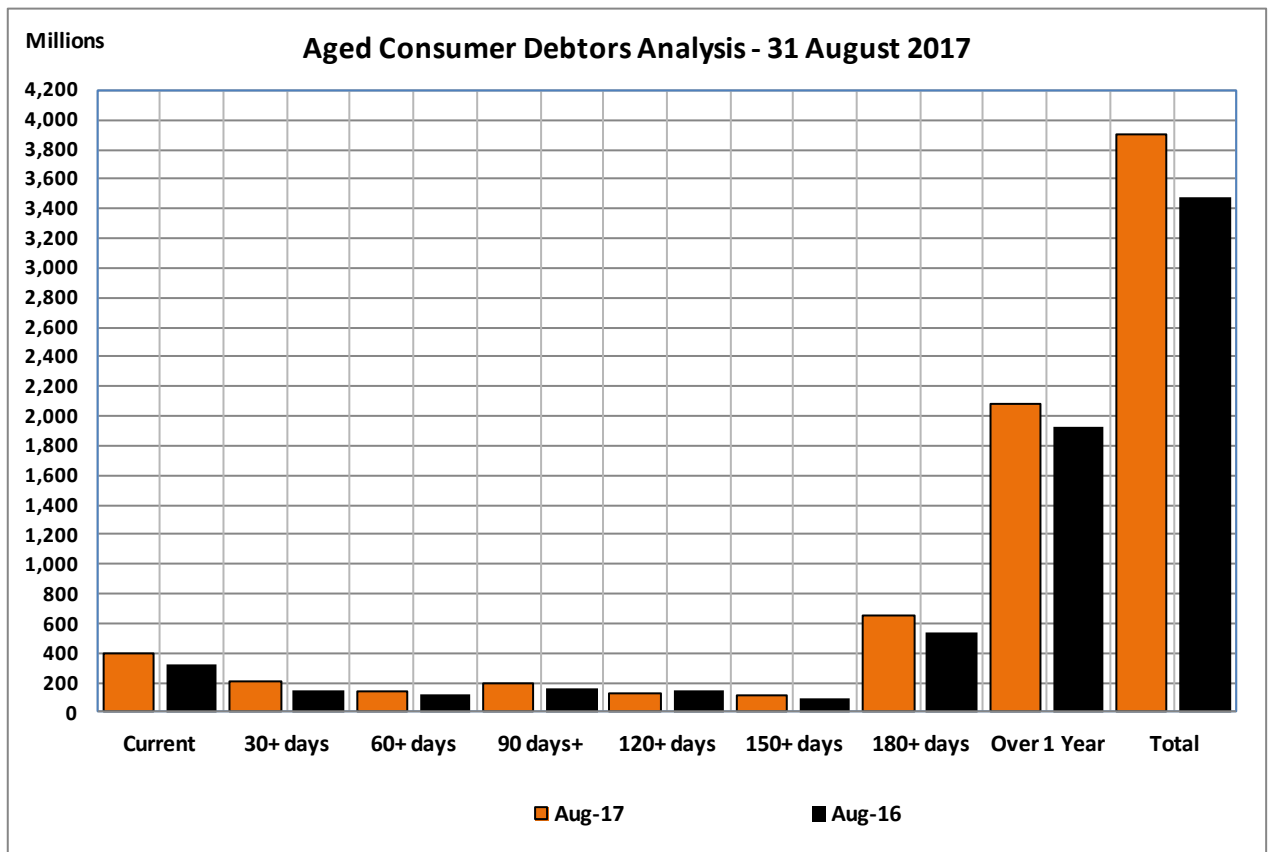
With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **–R1 901.299 million (R1 116.123 million** unfavourable variance) compared to a year to date target of **–R785.176 million** mainly due to accrued creditors at the end June 2017, paid in July;
- Capital payments indicate a year to date amount of **R53.662 million (R133.545 million** favourable variance) compared to a target of **-R187.357 million** due to the slow uptake of capex projects during the first quarter of the year;
- Finance charges shows a year to date amount of **–R67.890 million** compared to a year target of **–R21.955 million**, resulting in an variance of R45.935 million.
- Transfers and grants indicate a year to date amount of **R0 million (R6.345 million** Unfavourable variance) compared to a target of **R6.345 million** and
- Repayment of borrowing indicates a year to date amount of **R779 (R28.606 million** unfavourable variance) compared to a target of **R29.385 million** due to the repayment of borrowings due.

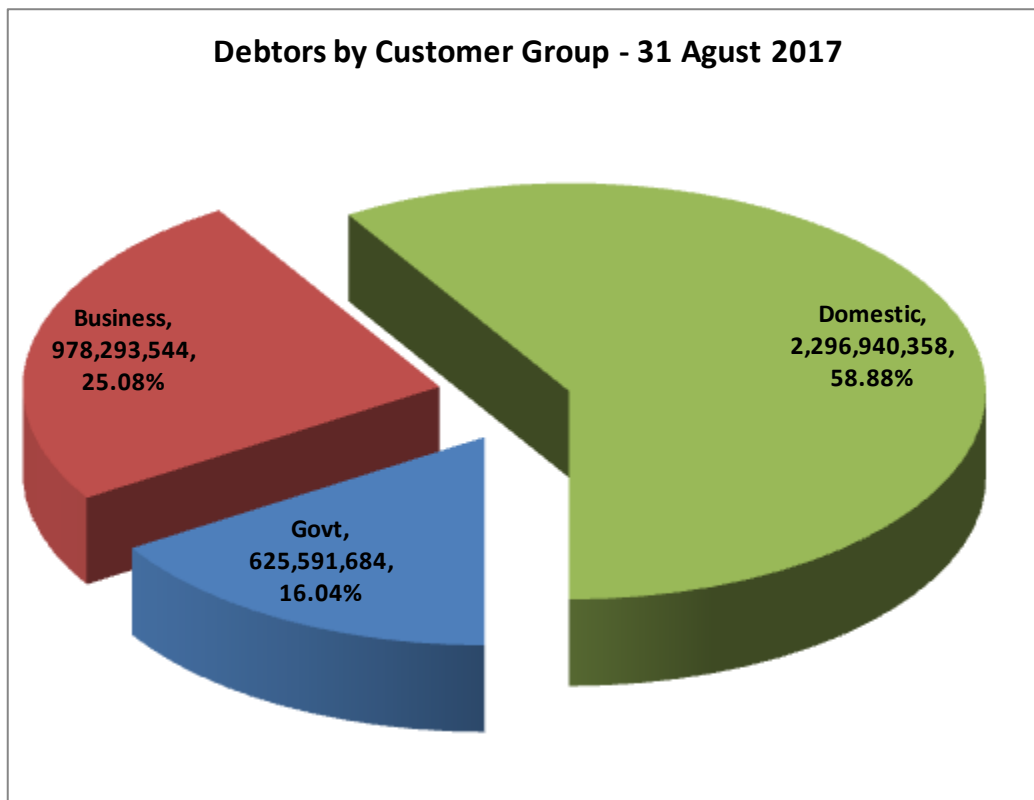
Outstanding Debtors Report (Annexure B – Table SC3)

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

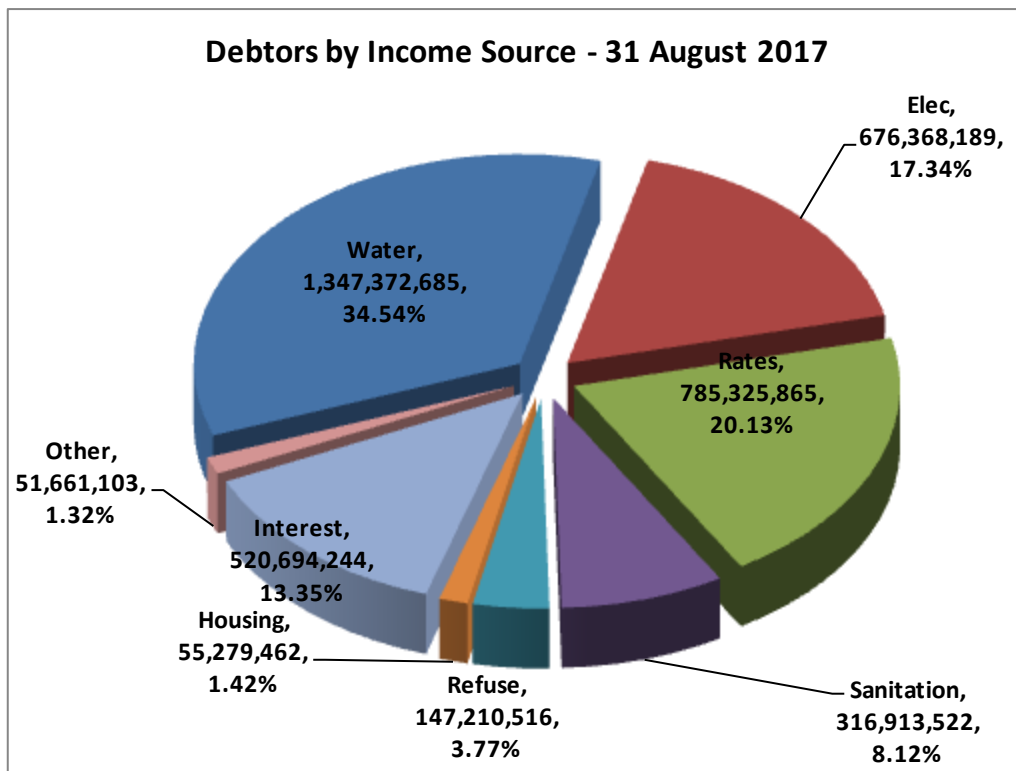
The debtors balance as at 31 August 2017 is R3 900.826 million (July 2017 – R3 865.327million), thus reflecting an increase of R35.499 million (0.91%) for the month. The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of R2 081.585 million R2 003.251 million – July 2017) is outstanding in this category (1 year and older), with R1 386.900 million attributable to households, a increment of R26.294million (1.90%) from the balance of R1 360.606 million in July 2017



The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source



Outstanding Creditors Report (Annexure B – Table SC4)

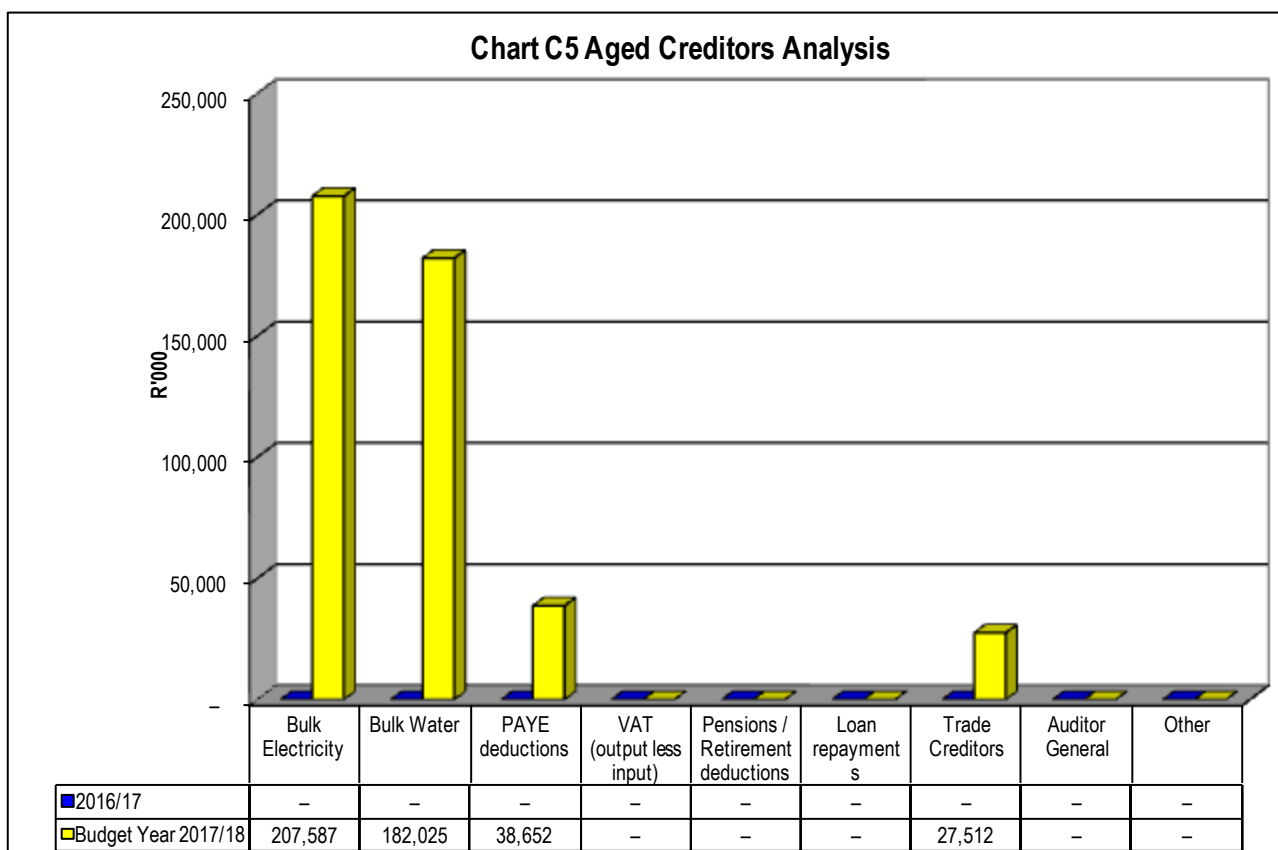
The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R380.983 million** compared to an amount of **R424.372 million** in July 2017. The decrease of **R43.389 million** is in the items as depicted below.

The total trade creditors comprises out of the following:

	July 2017 R'000	August 2017 R'000
Bulk electricity	212 001	207 587
Trade creditors Centlec	5 249	19 060
Bulk water	166 242	107 231
Salaries/PAYE	39 225	38 652
Trade creditors Mangaung	827	8 452
Total	424 372	380 983

*The current portion of the amount due was R372.694 million.

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



Key Performance Indicators (**Annexure B – Table SC2**)

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

Investment Portfolio (**Annexure B – Table SC5**)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R283.885 million** as at 31 August 2017 against **R323.221 million** at 30 July 2017.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 August 2017 indicates various financial risks which require monitoring during the financial year:

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

As at the end of August 2017 the operating revenue (excluding capital grants) and expenditure actual represented 20.90% **and** 16.98% **respectively** of the approved budget. The outcome reflects a variance of 2.33% (unfavourable) and **0.64%** (unfavourable) respectively, when compared to the average target of 18.57% and 16.34% (based on a pro-rata monthly basis – 2 months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure has to be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 31 August 2017 represents only 4.72% of the approved annual budget, when compared to a target of 2% (2 months), a variance of 16.67 % for the year against the target.

5. KEY AUGUST 2017 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

- Human Resources
Not applicable.

- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 31 July 2017, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

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

- Communication

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

- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION

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

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 31 August 2017 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: 13/9/2017

SUBMITTED BY:


E M MOHLAHLA
CHIEF FINANCIAL OFFICER

DATE: 2017/9/14

City Manager's quality certification

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

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **31 August 2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: _____

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 June 2017 the reports were submitted on 17 July 2017. 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 November 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

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

Description	2016/17	Budget Year 2017/18							
	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	-	1,103,200	-	93,153	191,561	183,867	7,694	4%	1,103,200
Service charges	-	3,575,220	-	345,619	667,984	715,103	(47,119)	-7%	3,575,220
Investment revenue	-	26,732	-	4,098	6,150	4,455	1,694	38%	26,732
Transfers and subsidies	-	1,040,688	-	(161,654)	371,831	173,448	198,383	114%	1,040,688
Other own revenue	-	529,004	-	38,604	74,194	88,167	(13,973)	-16%	529,004
Total Revenue (excluding capital transfers and contributions)	-	6,274,843	-	319,820	1,311,719	1,165,040	146,679	13%	6,274,843
Employee costs	-	1,703,525	-	163,342	270,866	283,921	(13,055)	-5%	1,703,525
Remuneration of Councillors	-	58,011	-	4,578	9,520	9,669	(149)	-2%	58,011
Depreciation & asset impairment	-	628,666	-	7,848	15,354	104,778	(89,424)	-85%	628,666
Finance charges	-	169,143	-	12,377	23,953	28,191	(4,237)	-15%	169,143
Materials and bulk purchases	-	1,985,713	-	295,434	483,735	330,952	152,783	46%	1,985,713
Transfers and subsidies	-	18,069	-	752	752	3,012	(2,260)	-75%	18,069
Other expenditure	-	1,583,756	-	211,595	239,390	243,959	(4,570)	-2%	1,583,756
Total Expenditure	-	6,146,884	-	695,926	1,043,570	1,004,481	39,089	4%	6,146,884
Surplus/(Deficit)	-	127,959	-	(376,106)	268,150	160,560	107,590	67%	127,959
Transfers and subsidies - capital (monetary alloc	-	940,118	-	-	-	156,686	(156,686)	-100%	940,118
Contributions & Contributed assets	-	26,762	-	-	-	4,460	(4,460)	-100%	26,762
Surplus/(Deficit) after capital transfers & contributions	-	1,094,838	-	(376,106)	268,150	321,706	(53,556)	-17%	1,094,838
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,094,838	-	(376,106)	268,150	321,706	(53,556)	-17%	1,094,838
Capital expenditure & funds sources									
Capital expenditure	-	1,139,436	-	53,662	53,812	189,906	(136,094)	-72%	1,139,436
Capital transfers recognised	-	940,118	-	46,836	46,836	156,686	(109,850)	-70%	940,118
Public contributions & donations	-	26,762	-	956	1,053	4,460	(3,407)	-76%	26,762
Borrowing	-	29,599	-	2,461	2,461	4,933	(2,473)	-50%	29,599
Internally generated funds	-	142,958	-	3,410	3,462	23,826	(20,364)	-85%	142,958
Total sources of capital funds	-	1,139,436	-	53,662	53,812	189,906	(136,094)	-72%	1,139,436
Financial position									
Total current assets	-	3,923,464	-		3,645,776				3,923,464
Total non current assets	-	19,267,621	-		17,939,827				19,267,621
Total current liabilities	-	3,290,505	-		3,238,785				3,290,505
Total non current liabilities	-	3,157,271	-		2,458,488				-
Community wealth/Equity	-	16,743,310	-		15,888,331				16,743,310
Cash flows									
Net cash from (used) operating	-	1,825,254	-	(0)	(190,733)	304,209	494,942	163%	1,825,254
Net cash from (used) investing	-	(1,123,843)	-	(53,662)	(53,812)	(187,307)	(133,495)	71%	(1,123,843)
Net cash from (used) financing	-	(171,246)	-	-	(480)	(28,541)	(28,061)	98%	(171,246)
Cash/cash equivalents at the month/year end	-	1,021,610	-	-	450,469	579,806	129,336	22%	1,225,660
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	395,250	209,101	140,347	190,898	129,252	107,387	647,005	#####	3,900,826
Creditors Age Analysis									
Total Creditors	447,487	7,948	-	340	-	-	-	-	455,776

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		–	2,788,159	–	(47,617)	401,697	464,693	(62,996)	-14%	2,788,159
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	2,788,159	–	(47,617)	401,697	464,693	(62,996)	-14%	2,788,159
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		–	86,667	–	2,335	3,866	14,445	(10,578)	-73%	86,667
Community and social services		–	7,761	–	582	972	1,294	(321)	-25%	7,761
Sport and recreation		–	7,237	–	236	405	1,206	(802)	-66%	7,237
Public safety		–	56,494	–	801	1,064	9,416	(8,351)	-89%	56,494
Housing		–	15,175	–	716	1,425	2,529	(1,104)	-44%	15,175
Health		–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		–	8,916	–	821	1,488	1,486	2	0%	8,916
Planning and development		–	8,045	–	798	1,440	1,341	99	7%	8,045
Road transport		–	710	–	4	4	118	(115)	-97%	710
Environmental protection		–	161	–	20	45	27	18	66%	161
<i>Trading services</i>		–	4,331,682	–	360,563	900,942	721,947	178,995	25%	4,331,682
Energy sources		–	2,336,756	–	244,725	488,173	389,459	98,713	25%	2,336,756
Water management		–	1,295,858	–	79,615	227,510	215,976	11,533	5%	1,295,858
Waste water management		–	403,308	–	26,038	91,859	67,218	24,641	37%	403,308
Waste management		–	295,760	–	10,186	93,400	49,293	44,107	89%	295,760
<i>Other</i>	4	–	26,298	–	3,717	3,726	4,383	(658)	-15%	26,298
Total Revenue - Functional	2	–	7,241,723	–	319,820	1,311,719	1,206,954	104,766	9%	7,241,723
Expenditure - Functional										
<i>Governance and administration</i>		–	1,294,522	–	114,682	162,422	215,754	(53,332)	-25%	1,294,522
Executive and council		–	487,989	–	44,601	64,052	81,331	(17,279)	-21%	487,989
Finance and administration		–	806,533	–	70,081	98,370	134,422	(36,052)	-27%	806,533
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		–	548,015	–	71,368	108,723	91,336	17,388	19%	548,015
Community and social services		–	198,155	–	14,457	22,866	33,026	(10,160)	-31%	198,155
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	239,839	–	34,478	44,734	39,973	4,761	12%	239,839
Housing		–	110,021	–	22,433	41,123	18,337	22,787	124%	110,021
Health		–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		–	519,560	–	17,492	27,164	86,593	(59,429)	-69%	519,560
Planning and development		–	154,361	–	6,395	10,667	25,727	(15,060)	-59%	154,361
Road transport		–	365,199	–	11,096	16,498	60,867	(44,369)	-73%	365,199
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		–	3,763,563	–	491,350	743,565	627,260	116,304	19%	3,763,563
Energy sources		–	2,215,096	–	223,140	454,874	369,183	85,691	23%	2,215,096
Water management		–	982,602	–	226,370	232,475	163,767	68,708	42%	982,602
Waste water management		–	358,021	–	11,836	18,130	59,670	(41,540)	-70%	358,021
Waste management		–	207,844	–	30,004	38,085	34,641	3,445	10%	207,844
<i>Other</i>		–	21,224	–	1,034	1,695	3,537	(1,842)	-52%	21,224
Total Expenditure - Functional	3	–	6,146,884	–	695,926	1,043,570	1,024,481	19,089	2%	6,146,884
Surplus/ (Deficit) for the year		–	1,094,838	–	(376,106)	268,150	182,473	85,677	47%	1,094,838

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

Description		Ref	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		1										
Revenue - Functional												
Municipal governance and administration												
Executive and council			–	2,788,159	–	(47,617)	401,697	464,693	(62,996)	-14%	2,788,159	
Mayor and Council			–	–	–	–	–	–	–	–	–	
Municipal Manager, Town Secretary and Chief Executive			–	–	–	–	–	–	–	–	–	
Finance and administration			–	2,788,159	–	(47,617)	401,697	464,693	(62,996)	(0)	2,788,159	
Administrative and Corporate Support			–	–	–	–	–	464,693	(464,693)	(0)	–	
Asset Management			–	–	–	–	–	–	–	–	–	
Budget and Treasury Office			–	–	–	–	–	–	–	–	–	
Finance			–	1,491,002	–	(148,296)	139,227	–	139,227	#DIV/0!	1,491,002	
Fleet Management			–	1,260,886	–	98,364	258,365	–	258,365	#DIV/0!	1,260,886	
Human Resources			–	–	–	–	–	–	–	–	–	
Information Technology			–	9,532	–	159	579	–	579	#DIV/0!	9,532	
Legal Services			–	–	–	–	–	–	–	–	–	
Marketing, Customer Relations, Publicity and Media Co-ordination			–	–	–	–	–	–	–	–	–	
Property Services			–	23,929	–	1,931	3,221	–	3,221	#DIV/0!	23,929	
Risk Management			–	–	–	–	–	–	–	–	–	
Security Services			–	–	–	–	–	–	–	–	–	
Supply Chain Management			–	2,810	–	226	307	–	307	#DIV/0!	2,810	
Valuation Service			–	–	–	–	–	–	–	–	–	
Internal audit			–	–	–	–	–	–	–	–	–	
Governance Function			–	–	–	–	–	–	–	–	–	
Community and public safety												
Community and social services			–	86,667	–	2,335	3,866	14,445	(10,578)	(0)	86,667	
Aged Care			–	7,761	–	582	972	1,294	(321)	(0)	7,761	
Agricultural			–	–	–	–	–	1,294	(1,294)	(0)	–	
Animal Care and Diseases			–	–	–	–	–	–	–	–	–	
Cemeteries, Funeral Parlours and Crematoriums			–	–	–	–	–	–	–	–	–	
Child Care Facilities			–	3,502	–	503	871	–	871	#DIV/0!	3,502	
Community Halls and Facilities			–	–	–	–	–	–	–	–	–	
Consumer Protection			–	–	–	–	–	–	–	–	–	
Cultural Matters			–	–	–	–	–	–	–	–	–	
Disaster Management			–	–	–	–	–	–	–	–	–	
Education			–	20	–	–	–	–	–	–	20	
Indigenous and Customary Law			–	–	–	–	–	–	–	–	–	
Industrial Promotion			–	–	–	–	–	–	–	–	–	
Language Policy			–	–	–	–	–	–	–	–	–	
Libraries and Archives			–	2,309	–	26	28	–	28	#DIV/0!	2,309	
Literacy Programmes			–	–	–	–	–	–	–	–	–	
Media Services			–	–	–	–	–	–	–	–	–	
Museums and Art Galleries			–	–	–	–	–	–	–	–	–	
Population Development			–	–	–	–	–	–	–	–	–	
Provincial Cultural Matters			–	–	–	–	–	–	–	–	–	
Theatres			–	–	–	–	–	–	–	–	–	
Zoo's			–	1,931	–	52	73	–	73	#DIV/0!	1,931	
Sport and recreation			–	7,237	–	236	405	1,206	(802)	(0)	7,237	
Beaches and Jetties			–	–	–	–	–	1,206	(1,206)	(0)	–	
Casinos, Racing, Gambling, Wagering			–	–	–	–	–	–	–	–	–	
Community Parks (including Nurseries)			–	142	–	–	1	–	1	#DIV/0!	142	
Recreational Facilities			–	–	–	–	–	–	–	–	–	
Sports Grounds and Stadiums			–	7,095	–	236	404	–	404	#DIV/0!	7,095	
Public safety			–	56,494	–	801	1,064	9,416	(8,351)	(0)	56,494	
Civil Defence			–	56,296	–	760	1,010	9,416	(8,406)	(0)	56,296	
Cleansing			–	–	–	–	–	–	–	–	–	
Control of Public Nuisances			–	–	–	–	–	–	–	–	–	
Fencing and Fences			–	–	–	–	–	–	–	–	–	
Fire Fighting and Protection			–	198	–	41	54	–	54	#DIV/0!	198	
Licensing and Control of Animals			–	–	–	–	–	–	–	–	–	
Housing			–	15,175	–	716	1,425	2,529	(1,104)	(0)	15,175	
Housing			–	15,175	–	716	1,425	2,529	(1,104)	(0)	15,175	
Informal Settlements			–	–	–	–	–	–	–	–	–	
Health			–	–	–	–	–	–	–	–	–	
Ambulance			–	–	–	–	–	–	–	–	–	
Health Services			–	–	–	–	–	–	–	–	–	
Laboratory Services			–	–	–	–	–	–	–	–	–	
Food Control			–	–	–	–	–	–	–	–	–	
Health Surveillance and Prevention of Communicable Diseases including immunizations			–	–	–	–	–	–	–	–	–	
Vector Control			–	–	–	–	–	–	–	–	–	
Chemical Safety			–	–	–	–	–	–	–	–	–	
Economic and environmental services												
Planning and development			–	8,916	–	821	1,488	1,486	2	0	8,916	
Billboards			–	8,045	–	798	1,440	1,341	99	0	8,045	
Corporate Wide Strategic Planning (IDPs, LEDs)			–	–	–	–	–	–	–	–	–	
Central City Improvement District			–	–	–	–	–	–	–	–	–	
Development Facilitation			–	–	–	–	–	–	–	–	–	
Economic Development/Planning			–	–	–	–	–	–	–	–	–	
Regional Planning and Development			–	–	–	–	–	–	–	–	–	
Town Planning, Building Regulations and Enforcement, and City Engineer			–	8,045	–	798	1,440	1,341	99	0	8,045	
Project Management Unit			–	–	–	–	–	–	–	–	–	
Provincial Planning			–	–	–	–	–	–	–	–	–	
Support to Local Municipalities			–	–	–	–	–	–	–	–	–	
Road transport			–	710	–	4	4	118	(115)	(0)	710	
Police Forces, Traffic and Street Parking Control			–	–	–	–	–	–	–	–	–	
Pounds			–	–	–	–	–	–	–	–	–	
Public Transport			–	–	–	–	–	–	–	–	–	
Road and Traffic Regulation			–	–	–	–	–	–	–	–	–	
Roads			–	710	–	4	4	118	(115)	(0)	710	
Taxi Ranks			–	–	–	–	–	–	–	–	–	
Environmental protection			–	161	–	20	45	27	18	0	161	
Biodiversity and Landscape			–	–	–	–	–	–	–	–	–	
Coastal Protection			–	–	–	–	–	–	–	–	–	
Indigenous Forests			–	–	–	–	–	–	–	–	–	
Nature Conservation			–	161	–	20	45	27	18	0	161	
Pollution Control			–	–	–	–	–	–	–	–	–	
Soil Conservation			–	–	–	–	–	–	–	–	–	
Trading services												
Energy sources			–	4,331,682	–	360,563	900,942	721,947	178,995	0	4,331,682	
Electricity			–	2,336,756	–	244,725	488,173	389,459	98,713	0	2,336,756	
Street Lighting and Signal Systems			–	2,336,756	–	244,725	488,173	389,459	98,713	0	2,336,756	
Nonelectric Energy			–	–	–	–	–	–	–	–	–	
Water management			–	1,295,858	–	79,615	227,510	215,976	11,533	0	1,295,858	
Water Treatment			–	–	–	–	–	–	–	–	–	
Water Distribution			–	1,295,858	–	79,615	227,510	215,976	11,533	0	1,295,858	
Water Storage			–	–	–	–	–	–	–	–	–	
Waste water management			–	403,308	–	26,038	91,859	67,218	24,641	0	403,308	
Public Toilets			–	–	–	–	–	–	–	–	–	
Sewerage			–	403,308	–	26,038	91,859	67,218	24,641	0	403,308	
Storm Water Management			–	–	–	–	–	–	–	–	–	
Waste Water Treatment			–	–	–	–	–	–	–	–	–	
Waste management			–	295,760	–	10,186	93,400	49,293	44,107	0	295,760	
Recycling			–	–	–	–	–	–	–	–	–	
Solid Waste Disposal (Landfill Sites)			–	–	–	–	–	–	–	–	–	
Solid Waste Removal			–	295,760	–	10,186	93,400	49,293	44,107	0	295,760	
Street Cleaning			–	–	–	–	–	–	–	–	–	
Other												
Abattoirs			–	26,298	–	3,717	3,726	4,383	(658)	(0)	26,298	
Air Transport			–	933	–	–	8	4,383	(4,375)	(0)	933	
Forestry			–	–	–	–	–	–	–	–	–	
Licensing and Regulation			–	–	–	–	–	–	–	–	–	
Markets			–	25,366	–	3,717	3,717	–	3,717	#DIV/0!	25,366	
Tourism			–	–	–	–	–	–	–	–	–	
Total Revenue - Functional												
			2	–	7,241,723	–	319,820	1,311,719	1,206,954	104,766	0	7,241,723

Expenditure - Functional										
Municipal governance and administration										
Executive and council	–	1,294,522	–	114,682	162,422	215,754	(53,332)	(0)	1,294,522	
Mayor and Council	–	487,989	–	44,601	64,052	81,331	(17,279)	(0)	487,989	
Municipal Manager, Town Secretary and Chief Executive		212,020		21,966	33,274	81,331	(48,057)	(0)	212,020	
		275,969		22,635	30,778		30,778	#DIV/0!	275,969	
Finance and administration	–	806,533	–	70,081	98,370	134,422	(36,052)	(0)	806,533	
Administrative and Corporate Support		114,118		8,593	15,248	134,422	(119,174)	(0)	114,118	
Asset Management		12,219		16,453	16,901		16,901	#DIV/0!	12,219	
Budget and Treasury Office		253,010		4,953	5,427		5,427	#DIV/0!	253,010	
Finance		193,644		15,832	25,916		25,916	#DIV/0!	193,644	
Fleet Management		73,357		9,192	12,769		12,769	#DIV/0!	73,357	
Human Resources		73,613		7,195	11,090		11,090	#DIV/0!	73,613	
Information Technology		63,288		5,581	7,174		7,174	#DIV/0!	63,288	
Legal Services							–			
Marketing, Customer Relations, Publicity and Media Co-ordination							–			
Property Services							–			
Risk Management							–			
Security Services							–			
Supply Chain Management		23,285		2,281	3,845		3,845	#DIV/0!	23,285	
Valuation Service							–			
Internal audit	–	–	–	–	–	–	–		–	
Governance Function										
Community and public safety	–	548,015	–	71,368	108,723	91,336	17,388	0	548,015	
Community and social services	–	198,155	–	14,457	22,866	33,026	(10,160)	(0)	198,155	
Aged Care						33,026	(33,026)	(0)		
Agricultural							–			
Animal Care and Diseases							–			
Cemeteries, Funeral Parlours and Crematoriums		115,774		6,852	10,736		10,736	#DIV/0!	115,774	
Child Care Facilities							–			
Community Halls and Facilities							–			
Consumer Protection							–			
Cultural Matters							–			
Disaster Management							–			
Education		10,754		1,043	1,642		1,642	#DIV/0!	10,754	
Indigenous and Customary Law							–			
Industrial Promotion							–			
Language Policy							–			
Libraries and Archives		71,626		6,563	10,488		10,488	#DIV/0!	71,626	
Literacy Programmes							–			
Media Services							–			
Museums and Art Galleries							–			
Population Development							–			
Provincial Cultural Matters							–			
Theatres							–			
Zoo's							–			
Sport and recreation	–	–	–	–	–	–	–		–	
Beaches and Jetties							–			
Casinos, Racing, Gambling, Wagering							–			
Community Parks (including Nurseries)							–			
Recreational Facilities							–			
Sports Grounds and Stadiums							–			
Public safety	–	239,839	–	34,478	44,734	39,973	4,761	0	239,839	
Civil Defence		171,960		27,125	33,380	39,973	(6,593)	(0)	171,960	
Cleansing							–			
Control of Public Nuisances							–			
Fencing and Fences							–			
Fire Fighting and Protection		67,879		7,354	11,355		11,355	#DIV/0!	67,879	
Licensing and Control of Animals							–			
Housing	–	110,021	–	22,433	41,123	18,337	22,787	0	110,021	
Housing		110,021		22,433	41,123	18,337	22,787	0	110,021	
Informal Settlements							–			
Health	–	–	–	–	–	–	–		–	
Ambulance							–			
Health Services							–			
Laboratory Services							–			
Food Control							–			
Health Surveillance and Prevention of Communicable Diseases including immunizations							–			
Vector Control							–			
Chemical Safety							–			
Economic and environmental services	–	519,560	–	17,492	27,164	86,593	(59,429)	(0)	519,560	
Planning and development	–	154,361	–	6,395	10,667	25,727	(15,060)	(0)	154,361	
Billboards							–			
Corporate Wide Strategic Planning (IDPs, LEDs)							–			
Central City Improvement District							–			
Development Facilitation							–			
Economic Development/Planning		39,532		1,811	3,117	25,727	(22,609)	(0)	39,532	
Regional Planning and Development							–			
Town Planning, Building Regulations and Enforcement, and City Engineer		114,829		4,584	7,549		7,549	#DIV/0!	114,829	
Project Management Unit							–			
Provincial Planning							–			
Support to Local Municipalities							–			
Road transport	–	365,199	–	11,096	16,498	60,867	(44,369)	(0)	365,199	
Police Forces, Traffic and Street Parking Control							–			
Pounds							–			
Public Transport		588		–	–		–		588	
Road and Traffic Regulation							–			
Roads		364,612		11,096	16,498	60,867	(44,369)	(0)	364,612	
Taxi Ranks							–			
Environmental protection	–	–	–	–	–	–	–		–	
Biodiversity and Landscape							–			
Coastal Protection							–			
Indigenous Forests							–			
Nature Conservation							–			
Pollution Control							–			
Soil Conservation							–			
Trading services	–	3,763,563	–	491,350	743,565	627,260	116,304	0	3,763,563	
Energy sources	–	2,215,096	–	223,140	454,874	369,183	85,691	0	2,215,096	
Electricity		2,215,096		223,140	454,874	369,183	85,691	0	2,215,096	
Street Lighting and Signal Systems							–			
Nonelectric Energy							–			
Water management	–	982,602	–	226,370	232,475	163,767	68,708	0	982,602	
Water Treatment							–			
Water Distribution		982,602		226,370	232,475	163,767	68,708	0	982,602	
Water Storage							–			
Waste water management	–	358,021	–	11,836	18,130	59,670	(41,540)	(0)	358,021	
Public Toilets							–			
Sewerage		358,021		11,836	18,130	59,670	(41,540)	(0)	358,021	
Storm Water Management							–			
Waste Water Treatment							–			
Waste management	–	207,844	–	30,004	38,085	34,641	3,445	0	207,844	
Recycling							–			
Solid Waste Disposal (Landfill Sites)							–			
Solid Waste Removal		207,844		30,004	38,085	34,641	3,445	0	207,844	
Street Cleaning							–			
Other	–	21,224	–	1,034	1,695	3,537	(1,842)	(0)	21,224	
Abattoirs							–			
Air Transport							–			
Forestry							–			
Licensing and Regulation							–			
Markets		21,224		1,034	1,695	3,537	(1,842)	(0)	21,224	
Tourism							–			
Total Expenditure - Functional	3	–	6,146,884	–	695,926	1,043,570	1,024,481	19,089	0	6,146,884
Surplus/ (Deficit) for the year		–	1,094,838	–	(376,106)	268,150	182,473	85,677	0	1,094,838

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

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Manager		-	-	-	-	-	-	-		-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	16,627	-	395	982	2,771	(1,789)	-64.6%	16,627
Vote 4 - Finance		-	1,263,695	-	98,590	258,671	210,616	48,055	22.8%	1,263,695
Vote 5 - Social Services		-	65,491	-	1,403	2,090	10,915	(8,825)	-80.9%	65,491
Vote 6 - Planning		-	33,410	-	4,516	5,157	5,568	(411)	-7.4%	33,410
Vote 7 - Human Settlement and Housing		-	39,105	-	2,646	4,646	6,517	(1,872)	-28.7%	39,105
Vote 8 - Economic and Rural Development		-	-	-	-	-	-	-		-
Vote 9 - Engineering Services		-	404,018	-	26,041	91,863	67,336	24,526	36.4%	404,018
Vote 10 - Water		-	1,295,858	-	79,615	227,510	215,976	11,533	5.3%	1,295,858
Vote 11 - Waste and Fleet Management		-	295,760	-	10,186	93,400	49,293	44,107	89.5%	295,760
Vote 12 - Miscellaneous Services		-	1,480,513	-	(148,299)	139,224	246,752	(107,528)	-43.6%	1,480,513
Vote 13 - Naledi/Soutpan Regional Management		-	10,490	-	3	3	1,748	(1,745)	-99.8%	10,490
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-		-
Vote 15 - Electricity - Centlec (Soc) Ltd		-	2,336,756	-	244,725	488,173	389,459	98,713	25.3%	2,336,756
Total Revenue by Vote	2	-	7,241,723	-	319,820	1,311,719	1,206,954	104,766	8.7%	7,241,723
Expenditure by Vote	1									
Vote 1 - City Manager		-	131,334	-	12,667	15,287	21,889	(6,602)	-30.2%	131,334
Vote 2 - Executive Mayor		-	212,020	-	21,966	33,274	35,337	(2,062)	-5.8%	212,020
Vote 3 - Corporate Services		-	251,019	-	21,370	33,512	41,837	(8,325)	-19.9%	251,019
Vote 4 - Finance		-	237,411	-	34,565	46,662	39,568	7,093	17.9%	237,411
Vote 5 - Social Services		-	437,994	-	48,936	67,600	72,999	(5,399)	-7.4%	437,994
Vote 6 - Planning		-	136,053	-	5,618	9,244	22,676	(13,432)	-59.2%	136,053
Vote 7 - Human Settlement and Housing		-	110,021	-	22,433	41,123	18,337	22,787	124.3%	110,021
Vote 8 - Economic and Rural Development		-	34,244	-	1,811	3,117	5,707	(2,590)	-45.4%	34,244
Vote 9 - Engineering Services		-	728,508	-	22,932	34,628	121,418	(86,790)	-71.5%	728,508
Vote 10 - Water		-	982,602	-	226,370	232,475	163,767	68,708	42.0%	982,602
Vote 11 - Waste and Fleet Management		-	281,201	-	39,196	50,854	46,867	3,988	8.5%	281,201
Vote 12 - Miscellaneous Services		-	244,747	-	4,953	5,427	40,791	(35,364)	-86.7%	244,747
Vote 13 - Naledi/Soutpan Regional Management		-	78,835	-	4,557	6,964	13,139	(6,175)	-47.0%	78,835
Vote 14 - Strategic Projects & Service Delivery Regulation		-	65,800	-	5,412	8,527	10,967	(2,440)	-22.2%	65,800
Vote 15 - Electricity - Centlec (Soc) Ltd		-	2,215,096	-	223,140	454,874	369,183	85,691	23.2%	2,215,096
Total Expenditure by Vote	2	-	6,146,884	-	695,926	1,043,570	1,024,481	19,089	1.9%	6,146,884
Surplus/ (Deficit) for the year	2	-	1,094,838	-	(376,106)	268,150	182,473	85,677	47.0%	1,094,838

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

MAN Mangungu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Muz August												
Vote Description		Ref	2016/17	Budget Year 2017/18								
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												
1.1 - Office of the City Manager												
1.2 - Deputy Executive Director Operations												
1.3 - Deputy Executive Director Performance												
1.4 - Risk Management and Anti-Fraud & Corruption												
Vote 2 - Executive Mayor												
2.1 - Office of the Speaker												
2.2 - Office of the Executive Mayor												
2.3 - Office of the Councils Whip												
Vote 3 - Corporate Services												
3.1 - Head												
3.2 - Human Resource Development												
3.3 - Human Resource Management												
3.4 - Labour Relations												
3.5 - Legal Services												
3.6 - Facilities Management												
3.7 - Safety and Loss Control												
3.8 - Committee Services												
3.9 - Information Technology and Management												
Vote 4 - Finance												
4.1 - Property rates												
4.2 - Chief Financial Officer												
4.3 - Financial Management												
4.4 - Supply Chain Management												
4.5 - Revenue Management												
4.6 - Meter Reading												
4.7 - Asset Management												
4.8 - Financial Accounting												
Vote 5 - Social Services												
5.1 - Administration												
5.2 - Social Development												
5.3 - Emergency Management Services												
5.4 - Public Safety												
5.5 - Parks and Cemeteries												
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												
7.1 - Head												
7.2 - Rental and Social Housing												
7.3 - Land Development and Property Management												
7.4 - Implementation Support												
7.5 - BNG Property Management												
7.6 - Informal Settlements												
7.7 - Housing												
Vote 8 - Economic and Rural Development												
8.1 - Administration and Strategic Support												
8.2 - Marketing and Investment Promotion												
8.3 - Tourism												
8.4 - Rural Development												
8.5 - SMME's												
Vote 9 - Engineering Services												
9.1 - Head												
9.2 - Fleet Services and Engineering Support												
9.3 - Roads and Stormwater												
9.4 - Solid Waste Management												
9.5 - Sanitation												
Vote 10 - Water												
10.1 - Water												
Vote 11 - Waste and Fleet Management												
11.1 - Strategic and Administration Support												
11.2 - Landfill Site Management												
11.3 - Disposal Sites												
11.4 - Solid Waste Management												
11.5 - Public Cleansing												
11.6 - Domestic Waste												
11.7 - Trade Waste												
11.8 - Botshabelo												
11.9 - Thaba Nchu												
11.10 - Fleet Services												
Vote 12 - Miscellaneous Services												
12.1 - Transfers, Grants and Miscellaneous												
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 Re												
14.1 - Head												
14.2 - Strategic Projects												
14.3 - City Services, Monitoring and Evaluation												
14.4 - Regional Centre Bloemfontein												
14.5 - Regional Centre Botshabelo												
14.6 - Regional Centre Thaba Nchu												
Vote 15 - Electricity - Centlec (Soc) Ltd												
15.1 - Board of directors												
15.2 - Company Secretary												
15.3 - Chief Executive Officer												
15.4 - Finance												
15.5 - Corporate Services												
15.6 - Engineering												
15.7 - Customer Services												
15.8 - Design and Development, Engineering Wires & Distribution												
15.9 - Compliance and Performance												
15.10 - Naledi												
Total Revenue by Vote			2	-	7,241,723	-	319,820	1,311,719	1,206,954	104,766	9%	7,241,723

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

MAN MANGAUNG - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M02 August										
Description	Ref	2016/17	Budget Year 2017/18							
		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			1,103,200		93,153	191,561	183,867	7,694	4%	1,103,200
Service charges - electricity revenue			2,237,879		242,318	482,611	492,213	(9,602)	-2%	2,237,879
Service charges - water revenue			945,264		70,346	118,827	157,544	(38,717)	-25%	945,264
Service charges - sanitation revenue			282,554		23,835	48,152	47,092	1,060	2%	282,554
Service charges - refuse revenue			109,523		9,120	18,394	18,254	140	1%	109,523
Service charges - other			-		-	-	-	-	-	-
Rental of facilities and equipment			35,111		2,658	4,834	5,852	(1,018)	-17%	35,111
Interest earned - external investments			26,732		4,098	6,150	4,455	1,694	38%	26,732
Interest earned - outstanding debtors			229,899		18,502	39,374	38,317	1,058	3%	229,899
Dividends received			-		-	-	-	-	-	-
Fines, penalties and forfeits			58,115		1,056	1,713	9,686	(7,973)	-82%	58,115
Licences and permits			243		29	54	40	13	33%	243
Agency services			-		-	-	-	-	-	-
Transfers and subsidies			1,040,688		(161,654)	371,831	173,448	198,383	114%	1,040,688
Other revenue			205,636		16,359	28,219	34,273	(6,053)	-18%	205,636
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		-	6,274,843	-	319,820	1,311,719	1,165,040	146,679	13%	6,274,843
Expenditure By Type										
Employee related costs			1,703,525		163,342	270,866	283,921	(13,055)	-5%	1,703,525
Remuneration of councillors			58,011		4,578	9,520	9,669	(149)	-2%	58,011
Debt impairment			421,634		97,979	98,635	70,272	28,363	40%	421,634
Depreciation & asset impairment			628,666		7,848	15,354	104,778	(89,424)	-85%	628,666
Finance charges			169,143		12,377	23,953	28,191	(4,237)	-15%	169,143
Bulk purchases			1,891,034		289,911	474,365	315,172	159,193	51%	1,891,034
Other materials			94,679		5,523	9,370	15,780	(6,410)	-41%	94,679
Contracted services			627,550		77,805	102,620	104,592	(1,972)	-2%	627,550
Transfers and subsidies			18,069		752	752	3,012	(2,260)	-75%	18,069
Other expenditure			534,787		35,811	38,135	69,131	(30,996)	-45%	534,787
Loss on disposal of PPE			(215)		-	-	(36)	36	-100%	(215)
Total Expenditure		-	6,146,884	-	695,926	1,043,570	1,004,481	39,089	4%	6,146,884
Surplus/(Deficit)		-	127,959	-	(376,106)	268,150	160,560	107,590	0	127,959
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			940,118		-	-	15,668	(15,668)	(0)	940,118
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			26,762		-	-	4,460	(4,460)	(0)	26,762
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		-	1,094,838	-	(376,106)	268,150	180,688			1,094,838
Taxation								-		
Surplus/(Deficit) after taxation		-	1,094,838	-	(376,106)	268,150	180,688			1,094,838
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	1,094,838	-	(376,106)	268,150	180,688			1,094,838
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	1,094,838	-	(376,106)	268,150	180,688			1,094,838

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

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Manager		-	91,314	-	-	-	15,219	(15,219)	-100%	91,314
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	4,740	-	-	-	790	(790)	-100%	4,740
Vote 4 - Finance		-	2,039	-	-	-	340	(340)	-100%	2,039
Vote 5 - Social Services		-	12,162	-	-	-	2,027	(2,027)	-100%	12,162
Vote 6 - Planning		-	13,964	-	-	-	2,327	(2,327)	-100%	13,964
Vote 7 - Human Settlement and Housing		-	61,800	-	-	-	10,300	(10,300)	-100%	61,800
Vote 8 - Economic and Rural Development		-	11,100	-	-	-	1,850	(1,850)	-100%	11,100
Vote 9 - Engineering Services		-	378,100	-	43,701	43,701	63,017	(19,316)	-31%	378,100
Vote 10 - Water		-	126,454	-	1,161	1,161	21,076	(19,914)	-94%	126,454
Vote 11 - Waste and Fleet Management		-	41,278	-	2,461	2,461	6,880	(4,419)	-64%	41,278
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soutpan Regional Management		-	-	-	-	-	-	-	-	-
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd		-	116,469	-	3,430	3,580	19,411	(15,831)	-82%	116,469
Total Capital Multi-year expenditure	4,7	-	859,420	-	50,753	50,903	143,237	(92,333)	-64%	859,420
Single Year expenditure appropriation	2									
Vote 1 - City Manager		-	63,773	-	-	-	10,629	(10,629)	-100%	63,773
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1,500	-	-	-	250	(250)	-100%	1,500
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Social Services		-	2,320	-	-	-	387	(387)	-100%	2,320
Vote 6 - Planning		-	6,600	-	-	-	1,100	(1,100)	-100%	6,600
Vote 7 - Human Settlement and Housing		-	53,000	-	-	-	8,833	(8,833)	-100%	53,000
Vote 8 - Economic and Rural Development		-	9,724	-	2,894	2,894	1,621	1,273	79%	9,724
Vote 9 - Engineering Services		-	109,100	-	15	15	18,183	(18,168)	-100%	109,100
Vote 10 - Water		-	1,500	-	-	-	250	(250)	-100%	1,500
Vote 11 - Waste and Fleet Management		-	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous Services		-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soutpan Regional Management		-	17,500	-	-	-	2,917	(2,917)	-100%	17,500
Vote 14 - Strategic Projects & Service Delivery Regulation		-	15,000	-	-	-	2,500	(2,500)	-100%	15,000
Vote 15 - Electricity - Centlec (Soc) Ltd		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	280,017	-	2,909	2,909	46,669	(43,760)	-94%	280,017
Total Capital Expenditure		-	1,139,436	-	53,662	53,812	189,906	(136,094)	-72%	1,139,436
Capital Expenditure - Functional Classification										
Governance and administration		-	216,289	-	2,461	2,461	36,048	(33,588)	-93%	216,289
Executive and council			170,087		-	-	28,348	(28,348)	-100%	170,087
Finance and administration			2,039		-	-	340	(340)	-100%	2,039
Internal audit			44,163		2,461	2,461	7,361	(4,900)	-67%	44,163
Community and public safety		-	137,782	-	-	-	22,964	(22,964)	-100%	137,782
Community and social services			11,022		-	-	1,837	(1,837)	-100%	11,022
Sport and recreation			8,500		-	-	1,417	(1,417)	-100%	8,500
Public safety			3,460		-	-	577	(577)	-100%	3,460
Housing			114,800		-	-	19,133	(19,133)	-100%	114,800
Health			-		-	-	-	-	-	-
Economic and environmental services		-	240,124	-	2,894	2,894	40,021	(37,127)	-93%	240,124
Planning and development			40,424		2,894	2,894	6,737	(3,843)	-57%	40,424
Road transport			199,700		-	-	33,283	(33,283)	-100%	199,700
Environmental protection			-		-	-	-	-	-	-
Trading services		-	544,278	-	48,308	48,458	90,713	(42,255)	-47%	544,278
Energy sources			116,469		3,430	3,580	19,411	(15,831)	-82%	116,469
Water management			127,954		1,161	1,161	21,326	(20,164)	-95%	127,954
Waste water management			298,000		42,271	42,271	49,667	(7,396)	-15%	298,000
Waste management			1,855		1,445	1,445	309	1,136	368%	1,855
Other			964		-	-	161	(161)	-100%	964
Total Capital Expenditure - Functional Classification	3	-	1,139,436	-	53,662	53,812	189,906	(136,094)	-72%	1,139,436
Funded by:										
National Government			940,118		46,836	46,836	156,686	(109,850)	-70%	940,118
Provincial Government			-		-	-	-	-	-	-
District Municipality			-		-	-	-	-	-	-
Other transfers and grants			-		-	-	-	-	-	-
Transfers recognised - capital		-	940,118	-	46,836	46,836	156,686	(109,850)	-70%	940,118
Public contributions & donations	5		26,762		956	1,053	4,460	(3,407)	-76%	26,762
Borrowing	6		29,599		2,461	2,461	4,933	(2,473)	-50%	29,599
Internally generated funds			142,958		3,410	3,462	23,826	(20,364)	-85%	142,958
Total Capital Funding		-	1,139,436	-	53,662	53,812	189,906	(136,094)	-72%	1,139,436

MAN Mangaung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M02 August

Vote Description		Ref	Budget Year 2017/18								
R thousand			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote		1									
Expenditure of multi-year capital appropriation											
Vote 1 - City Manager			-	91,314	-	-	-	15,219	(15,219)	-100%	91,314
1.1 - Office of the City Manager				91,314		-	-	15,219	(15,219)	-100%	91,314
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			-	4,740	-	-	-	790	(790)	-100%	4,740
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				2,000		-	-	790	(790)	-100%	2,000
3.7 - Safety and Loss Control				-							
3.8 - Committee Services				-							
3.9 - Information Technology and Management				2,740							2,740
Vote 4 - Finance			-	2,039	-	-	-	340	(340)	-100%	2,039
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				2,039		-	-	340	(340)	-100%	2,039
4.8 - Financial Accounting											
Vote 5 - Social Services			-	12,162	-	-	-	2,027	(2,027)	-100%	12,162
5.1 - Administration				-							
5.2 - Social Development				-							
5.3 - Emergency Management Services				-		-	-				
5.4 - Public Safety				1,140		-	-				1,140
5.5 - Parks and Cemeteries				11,022		-	-	2,027	(2,027)	-100%	11,022
5.6 - Disaster Management				-							
Vote 6 - Planning			-	13,964	-	-	-	2,327	(2,327)	-100%	13,964
6.1 - Administration and Finance				-							
6.2 - Town and Regional Planning				13,000				2,327	(2,327)	-100%	13,000
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				964							964
Vote 7 - Human Settlement and Housing			-	61,800	-	-	-	10,300	(10,300)	-100%	61,800
7.1 - Head											
7.2 - Rental and Social Housing											
7.3 - Land Development and Property Management											
7.4 - Implementation Support											
7.5 - BNG Property Management											
7.6 - Informal Settlements				61,800				10,300	(10,300)	-100%	61,800
7.7 - Housing											
Vote 8 - Economic and Rural Development			-	11,100	-	-	-	1,850	(1,850)	-100%	11,100
8.1 - Administration and Strategic Support				-							
8.2 - Marketing and investment Promotion				2,000				1,850	(1,850)	-100%	2,000
8.3 - Tourism				1,500							1,500
8.4 - Rural Development				6,000							6,000
8.5 - SMME's				1,600							1,600
Vote 9 - Engineering Services			-	378,100	-	43,701	43,701	63,017	(19,316)	-31%	378,100
9.1 - Head				-							
9.2 - Fleet Services and Engineering Support				-							
9.3 - Roads and Stormwater				80,100		1,430	1,430	63,017	(61,587)	-98%	80,100
9.4 - Solid Waste Management				-							
9.5 - Sanitation				298,000		42,271	42,271		42,271	#DIV/0!	298,000
Vote 10 - Water			-	126,454	-	1,161	1,161	21,076	(19,914)	-94%	126,454
10.1 - Water				126,454		1,161	1,161	21,076	(19,914)	-94%	126,454
Vote 11 - Waste and Fleet Management			-	41,278	-	2,461	2,461	6,880	(4,419)	-64%	41,278
11.1 - Strategic and Administration Support				-							
11.2 - Landfill Site Management				-							
11.3 - Disposal Sites				-							
11.4 - Solid Waste Management				11,679		-	-	6,880	(6,880)	-100%	11,679
11.5 - Public Cleansing				-							
11.6 - Domestic Waste				-							
11.7 - Trade Waste				-							
11.8 - Botshabelo				-							
11.9 - Thaba Nchu				-							
11.10 - Fleet Services				29,599		2,461	2,461		2,461	#DIV/0!	29,599
Vote 12 - Miscellaneous Services			-	-	-	-	-	-			-
12.1 - Transfers, Grants and Miscellaneous				-							
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 Regulation			-	-	-	-	-	-			-
14.1 - Head				-							
14.2 - Strategic Projects				-							
14.3 - City Services, Monitoring and Evaluation				-							
14.4 - Regional Centre Bloemfontein				-							
14.5 - Regional Centre Botshabelo				-							
14.6 - Regional Centre Thaba Nchu				-							
Vote 15 - Electricity - Centlec (Soc) Ltd			-	116,469	-	3,430	3,580	19,411	(15,831)	-82%	116,469
15.1 - Board of directors				-							
15.2 - Company Secretary				-							
15.3 - Chief Executive Officer				-							
15.4 - Finance				7,874				19,411	(19,411)	-100%	7,874
15.5 - Corporate Services				739		514	514		514	#DIV/0!	739
15.6 - Engineering				-							
15.7 - Customer Services				-							
15.8 - Design and Development, Engineering Wires & Distribution				107,856		2,916	3,066		3,066	#DIV/0!	107,856
15.9 - Compliance and Performance				-							
15.10 - Naledi				-							
Total multi-year capital expenditure			-	859,420	-	50,753	50,903	143,237	(92,333)	-64%	859,420

Capital expenditure - Municipal Vote											
Expenditure of single-year capital appropriation	1										
Vote 1 - City Manager		63,773					10,629	(10,629)	-100%	63,773	
1.1 - Office of the City Manager		63,773					10,629	(10,629)	-100%	63,773	
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		1,500					250	(250)	-100%	1,500	
3.1 - Head											
3.2 - Human Resource Development											
3.3 - Human Resource Management											
3.4 - Labour Relations											
3.5 - Legal Services											
3.6 - Facilities Management		1,500					250	(250)	-100%	1,500	
3.7 - Safety and Loss Control											
3.8 - Committee Services											
3.9 - Information Technology and Management											
Vote 4 - Finance											
4.1 - Property rates											
4.2 - Chief Financial Officer											
4.3 - Financial Management											
4.4 - Supply Chain Management											
4.5 - Revenue Management											
4.6 - Meter Reading											
4.7 - Asset Management											
4.8 - Financial Accounting											
Vote 5 - Social Services		2,320					387	(387)	-100%	2,320	
5.1 - Administration											
5.2 - Social Development											
5.3 - Emergency Management Services		1,820					387	(387)	-100%	1,820	
5.4 - Public Safety		500								500	
5.5 - Parks and Cemeteries											
5.6 - Disaster Management											
Vote 6 - Planning		6,600					1,100	(1,100)	-100%	6,600	
6.1 - Administration and Finance											
6.2 - Town and Regional Planning		6,600					1,100	(1,100)	-100%	6,600	
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		53,000					8,833	(8,833)	-100%	53,000	
7.1 - Head											
7.2 - Rental and Social Housing		6,000					8,833	(8,833)	-100%	6,000	
7.3 - Land Development and Property Management											
7.4 - Implementation Support											
7.5 - BNG Property Management											
7.6 - Informal Settlements		47,000								47,000	
7.7 - Housing											
Vote 8 - Economic and Rural Development		9,724		2,894	2,894	1,621	1,273	79%		9,724	
8.1 - Administration and Strategic Support											
8.2 - Marketing and investment Promotion											
8.3 - Tourism											
8.4 - Rural Development		1,500				1,621	(1,621)	-100%		1,500	
8.5 - SMME's		8,224		2,894	2,894		2,894	#DIV/0!		8,224	
Vote 9 - Engineering Services		109,100		15	15	18,183	(18,168)	-100%		109,100	
9.1 - Head											
9.2 - Fleet Services and Engineering Support											
9.3 - Roads and Stormwater		109,100		15	15	18,183	(18,168)	-100%		109,100	
9.4 - Solid Waste Management											
9.5 - Sanitation											
Vote 10 - Water		1,500				250	(250)	-100%		1,500	
10.1 - Water		1,500				250	(250)	-100%		1,500	
Vote 11 - Waste and Fleet Management											
11.1 - Strategic and Administration Support											
11.2 - Landfill Site Management											
11.3 - Disposal Sites											
11.4 - Solid Waste Management											
11.5 - Public Cleansing											
11.6 - Domestic Waste											
11.7 - Trade Waste											
11.8 - Botshabelo											
11.9 - Thaba Nchu											
11.10 - Fleet Services											
Vote 12 - Miscellaneous Services											
12.1 - Transfers, Grants and Miscellaneous											
Vote 13 - Naledi/Soutpan Regional Management		17,500				2,917	(2,917)	-100%		17,500	
13.1 - Office of the City Manager		15,500				2,917	(2,917)	-100%		15,500	
13.2 - Corporate Services											
13.3 - Budget and Treasury											
13.4 - Social Services											
13.5 - Planning and Development											
13.6 - Engineering Services		2,000								2,000	
13.7 - Soutpan											
Vote 14 - Strategic Projects & Service Delivery Regulation		15,000				2,500	(2,500)	-100%		15,000	
14.1 - Head											
14.2 - Strategic Projects		15,000				2,500	(2,500)	-100%		15,000	
14.3 - City Services, Monitoring and Evaluation											
14.4 - Regional Centre Bloemfontein											
14.5 - Regional Centre Botshabelo											
14.6 - Regional Centre Thaba Nchu											
Vote 15 - Electricity - Centlec (Soc) Ltd											
15.1 - Board of directors											
15.2 - Company Secretary											
15.3 - Chief Executive Officer											
15.4 - Finance											
15.5 - Corporate Services											
15.6 - Engineering											
15.7 - Customer Services											
15.8 - Design and Development, Engineering Wires & Distribution											
15.9 - Compliance and Performance											
15.10 - Naledi											
Total single-year capital expenditure		280,017		2,909	2,909	46,669	(43,760)	(0)		280,017	
Total Capital Expenditure		1,139,436		53,662	53,812	189,906	(136,094)	(0)		1,139,436	

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

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			416,296		479,301	416,296
Call investment deposits			505,314		283,885	505,314
Consumer debtors			2,361,392		2,290,669	2,361,392
Other debtors			181,820		99,423	181,820
Current portion of long-term receivables			24		24	24
Inventory			458,618		419,350	458,618
Total current assets			3,923,464	-	3,572,652	3,923,464
Non current assets						
Long-term receivables			3,013		101,352	3,013
Investments			-		33	-
Investment property			1,647,258		1,584,439	1,647,258
Investments in Associate					-	
Property, plant and equipment			16,904,839		16,292,155	16,904,839
Agricultural					-	
Biological assets			-			-
Intangible assets			228,095		119,785	228,095
Other non-current assets			484,416		489,669	484,416
Total non current assets			19,267,621	-	18,587,433	19,267,621
TOTAL ASSETS			23,191,086	-	22,160,085	23,191,086
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			182,425		158,884	182,425
Consumer deposits			173,929		239,724	173,929
Trade and other payables			2,571,538		2,538,246	2,571,538
Provisions			362,613		356,931	362,613
Total current liabilities		-	3,290,505	-	3,293,785	3,290,505
Non current liabilities						
Borrowing			1,123,223		1,286,620	1,123,223
Provisions			2,034,048		1,671,868	2,034,048
Total non current liabilities		-	3,157,271	-	2,958,488	3,157,271
TOTAL LIABILITIES		-	6,447,776	-	6,252,273	6,447,776
NET ASSETS	2	-	16,743,310	-	15,907,812	16,743,310
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			13,781,175		13,848,888	13,781,175
Reserves			2,962,134		2,058,924	2,962,134
TOTAL COMMUNITY WEALTH/EQUITY	2		16,743,310	-	15,907,812	16,743,310

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			1,048,040		–	292,675	174,673	118,001	68%	1,048,040
Service charges			3,299,291		–	608,611	549,882	58,729	11%	3,299,291
Other revenue			115,531		–	276,007	19,255	256,752	1333%	115,531
Government - operating			1,040,688		–	264,401	173,448	90,953	52%	1,040,688
Government - capital			1,040,688		–	331,105	173,448	157,657	91%	1,040,688
Interest			161,873		–	5,657	26,979	(21,321)	-79%	161,873
Dividends			–		–	–	–	–		
Payments										
Suppliers and employees			(4,711,056)		(0)	(1,901,299)	(785,176)	#####	-142%	(4,711,056)
Finance charges			(131,731)		–	(67,890)	(21,955)	45,935	-209%	(131,731)
Transfers and Grants			(38,069)		–	–	(6,345)	(6,345)	100%	(38,069)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	1,825,254	–	(0)	(190,733)	304,209	494,942	163%	1,825,254
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			–					–		–
Decrease (Increase) in non-current debtors			–					–		–
Decrease (increase) other non-current receivables			300		–	–	50	(50)	-100%	300
Decrease (increase) in non-current investments			–					–		–
Payments										
Capital assets			(1,124,143)		(53,662)	(53,812)	(187,357)	(133,545)	71%	(1,124,143)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(1,123,843)	–	(53,662)	(53,812)	(187,307)	(133,495)	71%	(1,123,843)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			–					–		–
Borrowing long term/refinancing			–					–		–
Increase (decrease) in consumer deposits			5,066		–	300	844	(545)	-65%	5,066
Payments										
Repayment of borrowing			(176,312)		–	(779)	(29,385)	(28,606)	97%	(176,312)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(171,246)	–	–	(480)	(28,541)	(28,061)	98%	(171,246)
NET INCREASE/ (DECREASE) IN CASH HELD		–	530,165	–	(53,662)	(245,025)	88,361			530,165
Cash/cash equivalents at beginning:			491,445			695,495	491,445			695,495
Cash/cash equivalents at month/year end:		–	1,021,610	–		450,469	579,806			1,225,660

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	7,694	Favourable variance due to more billed than anticipated	
	Service charges - electricity revenue	-9,602	Unfavourable variance due to less electricity sold then target	
	Service charges - water revenue	-38,717	Unfavourable variance due to less water sold then target	
	Service charges - sanitation revenue	1,060	Favourable variance	
	Service charges - refuse revenue	140	Favourable variance	
	Rental of facilities and equipment	-1,018	Unfavourable variance and still on target	
	Interest earned - external investments	1,694	Favourable variance and still on target	
	Interest earned - outstanding debtors	1,058	Favourable variance	
	Fines	-7,973	Unfavourable variance due to non accrual of traffic fines	
	Licences and permits	13	Favourable variance	
	Transfers recognised - operational	199,133	Favourable variance due to more grants received then target	
	Other revenue	-6,053	Unfavourable variance	
	Gains on disposal of PPE	0		
2	<u>Expenditure By Type</u>			
	Employee related costs	-13,055	Unfavourable variance due to unfilled vacancies	
	Remuneration of councillors	-149	Favourable variance and still on target	
	Debt impairment	28,363	Unfavourable variance	
	Depreciation & asset impairment	-89,424	Favourable variance due to non cash items that are accounted at the year end	
	Finance charges	-4,237	Favourable variance	
	Bulk purchases	159,193	Unfavourable variance due to more electricity paid then target	
	Other materials	-6,410	Favourable variance	
	Contracted services	-1,972	Favourable variance	
	Transfers and grants	-2,260	Favourable variance	
	Other expenditure	-30,996	Favourable variance	
3	<u>Capital Expenditure</u>			
	Projects	-136,094	Favourable variance due to slow implementation of projects	
5	<u>Cash Flow</u>			
	Property rates	18,001	Favourable variance due to more collected than anticipated	
	Service charges	58,729	Favourable variance	
	Government - Operating Grants	90,953	Favourable variance due to receiving of Operational grants.	
	Government - Capital Grants	157,657	Above target due to more Capital grants received than anticipated.	
	Interest	-21,321	Unfavourable variance	
	Other revenue	256,752	Favourable variance	
	Suppliers and employees	1116,123	Unfavourable variance	
	Finance charges	45,935	Unfavourable variance	
	Transfers and grants	-6,345	Below target	
	Capital Expenditure	-133,545	Below target	
7	<u>Municipal Entities</u>			
	Revenue	-24,969	Unfavourable variance - less revenue collected than anticipated	
	Expenditure	108,902	Unfavourable variance - more spent than target	
	Capital	-15,831	Unfavourable variance	

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

Municipal Accounting - Supporting Table 002: Monthly Budget Statement - Performance Indicators - 2017/18 Budget							
Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			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%	13.0%	0.0%	2.3%	3.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	2.6%	0.0%	4.6%	2.6%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	23.2%	0.0%	25.1%	16.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	37.9%	0.0%	63.1%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	119.2%	0.0%	112.6%	119.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	15.4%	0.0%	23.6%	28.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	5.7%	0.0%	29.4%	40.6%
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))						
<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	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	27.1%	0.0%	20.6%	27.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	12.7%	0.0%	1.8%	3.6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description		NT Code	Budget Year 2017/18										Total over 90 days	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				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	87,226	75,159	49,754	66,982	62,936	45,735	244,325	715,256	1,347,373	1,135,234		1,315,788		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	170,624	47,342	30,328	16,744	16,922	15,846	91,088	287,474	676,368	428,074		233,280		
Receivables from Non-exchange Transactions - Property Rates	1400	82,505	45,688	25,941	21,348	19,238	17,997	146,080	426,529	785,326	631,192		644,399		
Receivables from Exchange Transactions - Waste Water Management	1500	24,241	14,772	9,587	8,539	7,843	7,393	50,008	194,531	316,914	268,314		264,478		
Receivables from Exchange Transactions - Waste Management	1600	8,453	5,743	3,649	3,329	3,100	2,893	16,914	103,129	147,211	129,366		123,906		
Receivables from Exchange Transactions - Property Rental Debtors	1700	313	509	538	53,920	-	-	-	-	55,279	53,920		47,756		
Interest on Arrear Debtor Accounts	1810	17,993	17,884	19,489	18,588	18,364	16,771	91,938	319,666	520,694	465,327		-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-		
Other	1900	3,895	2,005	1,061	1,448	848	752	6,652	35,000	51,661	44,701		34,710		
Total By Income Source	2000	395,250	209,101	140,347	190,898	129,252	107,387	647,005	2,081,585	3,900,826	3,156,128	-	2,664,316		
2016/17 - totals only															
										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	56,509	40,748	31,483	32,659	27,215	25,679	149,579	261,721	625,592	496,853				
Commercial	2300	199,694	64,956	40,070	32,034	21,996	19,489	167,093	432,963	978,294	673,574		2,664,316		
Households	2400	139,048	103,397	68,795	126,206	80,041	62,220	330,334	1,386,900	2,296,940	1,985,700				
Other	2500	-	-	-	-	-	-	-	-	-	-				
Total By Customer Group	2600	395,250	209,101	140,347	190,898	129,252	107,387	647,005	2,081,585	3,900,826	3,156,128	-	2,664,316		

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

Budget Year 2017/18												Prior year totals for chart (same period)
Description	NT Code	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	207,587								207,587		
Bulk Water	0200	107,232								107,232		
PAYE deductions	0300	38,652								38,652		
VAT (output less input)	0400									-		
Pensions / Retirement deductions	0500									-		
Loan repayments	0600									-		
Trade Creditors	0700	19,223	7,948	-	340	-				27,512		
Auditor General	0800									-		
Other	0900									-		
Total By Customer Type	1000	372,694	7,948	-	340	-	-	-	-	380,983	-	

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
ABSA Call Account		call	call		175	6.58%	34,182	(29,825)	4,357
ABSA Call Account		call	call		62	6.61%	11,091	62	11,153
ABSA Call Account		call	call		138	6.58%	572	30,138	30,710
ABSA Call Account		call	call		622	6.75%	79,464	100,622	180,086
ABSA Call Account		call	call		251	6.75%	50,198	(49,749)	448
ABSA Call Cession		call	call		81	6.20%	15,451	81	15,532
Standard Bank Call Account		call	call		0	5.25%	13	0	13
Nedbank		call	call		0	6.50%	36	0	36
First National Bank - call		call	call		3	6.60%	597	3	601
First National Bank - call 2		call	call		0	6.75%	19	0	19
Standard Bank Call Account		call	call		0	6.65%	39	0	39
Standard Bank Call Account		call	call		1	6.65%	134	1	135
Standard Bank Call Account		call	call		2	6.65%	401	2	403
Standard Bank Call Account		call	call		175	6.65%	31,022	175	31,197
Nedbank		1 month	Fixed	21 August 2017	417	7.61%	100,000	(100,000)	-
Municipality sub-total					1,929		323,217	(48,488)	274,729
Entities									
ABSA - 1 Day Account		July 2013	Call Account	n/a	317	6.0%	3	9,153	9,156
ABSA Dynamic deposit		July 2016	12 Months Account	30 June 2017		9.0%			
ABSA Fixed deposit		July 2013	12 Months Account	30 June 2017		7.4%			
Entities sub-total					317		3	9,153	9,156
TOTAL INVESTMENTS AND INTEREST	2				2,246		323,221	(39,335)	283,885

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

Direct Managerial Supporting Table 200 Monthly Budget Statement: Transfers and Grants Receipts - 2017 August										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	1,035,769	-	97,657	123,945	86,314	44,950	52.1%	1,035,769
Local Government Equitable Share			630,908			26,288	52,576	(26,288)	-50.0%	630,908
Finance Management			3,645				304			3,645
Energy Efficiency and Demand Management										
EPWP Incentive			7,629				636			7,629
Public Transport			76,550				6,379			76,550
Urban Settlements Development Grant			19,500				1,625	(1,625)	-100.0%	19,500
Demarcation Grant			4,566				381	(381)	-100.0%	4,566
Fuel Levy			292,971		97,657	97,657	24,414	73,243	300.0%	292,971
Provincial Government:		-	2,000	-	-	-	167	-		2,000
Housing								-		
Sport and Recreation			2,000				167			2,000
District Municipality:								-		
Other grant providers:		-	2,918	-	-	-	243	(243)	-100.0%	2,918
Golden Shield Heritage Award								-		
City of Ghent										
Skills Development Grant			2,918				243			2,918
Dept Telecommunications and Postal Services										
Total Operating Transfers and Grants	5	-	1,040,688	-	97,657	123,945	86,724	44,706	51.6%	1,040,688
Capital Transfers and Grants										
National Government:		-	940,118	-	62,021	332,627	78,343	(1,395)	-1.8%	940,118
Neighbourhood Development Partnership			15,000				1,250	(1,250)	-100.0%	15,000
Public Transport and Systems			155,087		57,909	57,909	12,924			155,087
Integrated City Development Grant			8,224		4,112	4,112	685			8,224
Urban Settlements Development Grant			741,807			269,084	61,817			741,807
National Electrification Grant			20,000			1,522	1,667	(145)	-8.7%	20,000
Provincial Government:		-	-	-	-	-	-	-		-
Human Settlement								-		
District Municipality:								-		
Other grant providers:		-	-	-	-	-	-	-		-
Dept Telecommunications and Postal Services								-		
Total Capital Transfers and Grants	5	-	940,118	-	62,021	332,627	78,343	(1,395)	-1.8%	940,118
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	1,980,805	-	159,678	456,572	165,067	43,312	26.2%	1,980,805

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

Description		Ref	2016/17	Budget Year 2017/18							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
<u>EXPENDITURE</u>											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:			-	1,021,684	-	-	-	-	-	-	1,021,684
Local Government Equitable Share				630,908					-		630,908
Finance Management				3,645					-		3,645
Energy Efficiency and Demand Management											-
EPWP Incentive				7,629					-		7,629
Public Transport				76,965					-		76,965
Urban Settlements Development Grant				5,000							5,000
Demarcation Grant				4,566							4,566
Fuel Levy				292,971					-		292,971
Provincial Government:			-	-	-	-	-	-	-		-
Housing									-		
Sport and Recreation				2,000							2,000
District Municipality:			-	-	-	-	-	-	-		-
									-		
Other grant providers:			-	2,918	-	-	-	-	-		2,918
Golden Shield Heritage Award									-		
City of Ghent											
Skills Development Grant				2,918							2,918
Dept Telecommunications and Postal Services									-		
Total operating expenditure of Transfers and Grants:			-	1,024,602	-	-	-	-	-		1,024,602
<u>Capital expenditure of Transfers and Grants</u>											
National Government:			-	940,118	-	-	-	-	-		940,118
Neighbourhood Development Partnership				15,000					-		15,000
Public Transport and Systems				155,087							155,087
Integrated City Development Grant				8,224							8,224
Urban Settlements Development Grant				741,807							741,807
National Electrification Grant				20,000					-		20,000
Provincial Government:			-	-	-	-	-	-	-		-
									-		
District Municipality:			-	-	-	-	-	-	-		-
									-		
Other grant providers:			-	-	-	-	-	-	-		-
									-		
Total capital expenditure of Transfers and Grants			-	940,118	-	-	-	-	-		940,118
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			-	1,964,720	-	-	-	-	-		1,964,720

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Finance Management					-	
EPWP Incentive					-	
Public Transport					-	
Urban Settlements Development Grant					-	
Provincial Government:		-	-	-	-	
Housing					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Golden Shield Heritage Award					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Neighbourhood Development Partnership					-	
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 - M02 August

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			57,758		1,957	6,712	6,026	686	11%	57,758
Pension and UIF Contributions			273		237	259	628	(369)	-59%	273
Medical Aid Contributions			101		66	74	87	(13)	-15%	101
Motor Vehicle Allowance			1,805		(50)	—	2,032	(2,032)	-100%	1,805
Cellphone Allowance			258		424	445	426	18	4%	258
Housing Allowances			5		1,944	2,030	25	2,005	8039%	5
Other benefits and allowances							—	—		
Sub Total - Councillors			60,200	—	4,578	9,520	9,224	295	3%	60,200
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			16,587		3,065	780	2,831	(2,051)	-72%	16,587
Pension and UIF Contributions			1,973		(42)	120	274	(154)	-56%	1,973
Medical Aid Contributions			496		(19)	45	65	(19)	-30%	496
Overtime			—		—	—	—	—		—
Performance Bonus			4,171		—	—	710	(710)	-100%	4,171
Motor Vehicle Allowance			1,603		81	254	381	(128)	-33%	1,603
Cellphone Allowance			192		1	33	33	(1)	-2%	192
Housing Allowances			—		—	—	—	—		—
Other benefits and allowances			1,491		(35)	4	46	(41)	-91%	1,491
Payments in lieu of leave			—		—	—	—	—		—
Long service awards			—		—	—	—	—		—
Post-retirement benefit obligations			—		—	—	—	—		—
Sub Total - Senior Managers of Municipality			26,513	—	3,050	1,236	4,340	(3,104)	-72%	26,513
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			799,668		81,317	81,317	156,998	(75,680)	-48%	799,668
Pension and UIF Contributions			140,246		13,281	13,281	27,655	(14,374)	-52%	140,246
Medical Aid Contributions			83,084		9,065	17,416	17,416	(8,350)	-48%	83,084
Overtime			60,708		—	—	8,068	(8,068)	-100%	60,708
Performance Bonus			12,709		—	1,405	1,405	(1,405)	-100%	12,709
Motor Vehicle Allowance			84,955		—	—	14,649	(14,649)	-100%	84,955
Cellphone Allowance			2,466		—	—	542	(542)	-100%	2,466
Housing Allowances			7,870		—	—	3,475	(3,475)	-100%	7,870
Other benefits and allowances			116,065		(68)	(68)	20,481	(20,549)	-100%	116,065
Payments in lieu of leave			21,291		—	—	3,313	(3,313)	-100%	21,291
Long service awards			5,214		—	—	808	(808)	-100%	5,214
Post-retirement benefit obligations			40,924		—	—	6,614	(6,614)	-100%	40,924
Sub Total - Other Municipal Staff			1,375,200	—	103,595	103,595	261,424	(157,829)	-60%	1,375,200
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			1,461,913	—	111,223	114,351	274,989	(160,638)	-58%	1,461,913
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								—		
Pension and UIF Contributions								—		
Medical Aid Contributions								—		
Overtime								—		
Performance Bonus								—		
Motor Vehicle Allowance								—		
Cellphone Allowance								—		
Housing Allowances								—		
Other benefits and allowances								—		
Board Fees			1,751		146	146	273	(127)	-47%	1,751
Payments in lieu of leave			—		—	—	—	—		—
Long service awards			—		—	—	—	—		—
Post-retirement benefit obligations			—		—	—	—	—		—
Sub Total - Board Members of Entities	2		1,751	—	146	146	273	(127)	-47%	1,751
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages			11,280		940	940	1,809	(869)	-48%	11,280
Pension and UIF Contributions			13		31	31	31	(0)	-1%	13
Medical Aid Contributions			366		8	8	14	(6)	-42%	366
Overtime			—		—	—	—	—		—
Performance Bonus			—		—	—	—	—		—
Motor Vehicle Allowance			475		40	40	79	(39)	-50%	475
Cellphone Allowance			112		9	9	18	(9)	-48%	112
Housing Allowances			—		—	—	—	—		—
Other benefits and allowances			15		—	—	3	(3)	-100%	15
Payments in lieu of leave			—		—	—	—	—		—
Long service awards			—		—	—	—	—		—
Post-retirement benefit obligations			—		—	—	—	—		—
Sub Total - Senior Managers of Entities	2		12,262	—	1,028	1,028	1,953	(925)	-47%	12,262
% increase	4		#DIV/0!							#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages			183,985		14,664	14,664	30,664	(16,000)	-52%	183,985
Pension and UIF Contributions			27,886		2,319	2,319	4,648	(2,328)	-50%	27,886
Medical Aid Contributions			26,001		2,142	2,142	4,333	(2,192)	-51%	26,001
Overtime			9,397		—	—	1,566	(1,566)	-100%	9,397
Performance Bonus			13,316		—	—	2,219	(2,219)	-100%	13,316
Motor Vehicle Allowance			15,662		—	—	2,610	(2,610)	-100%	15,662
Cellphone Allowance			752		—	—	125	(125)	-100%	752
Housing Allowances			1,163		—	—	194	(194)	-100%	1,163
Other benefits and allowances			2,680		—	—	447	(447)	-100%	2,680
Payments in lieu of leave			8,071		—	—	1,345	(1,345)	-100%	8,071
Long service awards			637		—	—	106	(106)	-100%	637
Post-retirement benefit obligations			—		—	—	—	—		—
Sub Total - Other Staff of Entities			289,550	—	19,125	19,125	48,258	(29,133)	-60%	289,550
% increase	4		#DIV/0!							#DIV/0!
Total Municipal Entities			303,563	—	20,299	20,299	50,484	(30,185)	-60%	303,563
TOTAL SALARY, ALLOWANCES & BENEFITS			1,765,476	—	131,522	134,650	325,473	(190,822)	-59%	1,765,476
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			1,703,525	—	126,799	124,985	315,975	(190,991)	-60%	1,703,525

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

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands	1															
Cash Receipts By Source																
Property rates		108,851	183,824	62,882	73,363	87,302	104,804	83,843	94,324	101,345	110,044	125,765	(88,307)	1,048,040	1,189,876	1,338,918
Service charges - electricity revenue		227,826	280,051	131,795	153,761	182,976	219,659	175,727	197,693	212,410	230,642	263,591	(79,543)	2,196,589	2,341,951	2,496,365
Service charges - water revenue		27,446	32,353	45,615	53,218	63,329	76,026	60,821	68,423	73,517	79,827	91,231	88,450	760,257	844,965	926,695
Service charges - sanitation revenue		13,172	17,134	14,411	16,813	20,008	24,019	19,215	21,617	23,226	25,220	28,823	16,531	240,189	276,967	315,138
Service charges - refuse		4,640	5,988	6,135	7,158	8,518	10,226	8,181	9,203	9,888	10,737	12,271	9,312	102,256	110,246	118,877
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		123	137	1,938	2,261	2,691	3,230	2,584	2,907	3,124	3,392	3,876	6,039	32,302	35,577	38,158
Interest earned - external investments		758	1,456	1,524	1,778	2,115	2,540	2,032	2,286	2,456	2,667	3,047	2,739	25,396	27,173	29,346
Interest earned - outstanding debtors		2,889	555	8,189	9,553	11,369	13,648	10,918	12,283	13,197	14,330	16,377	23,169	136,477	132,221	199,571
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		191	463	1,046	1,220	1,452	1,743	1,395	1,569	1,686	1,831	2,092	2,745	17,434	6,159	6,524
Licences and permits		14	19	12	14	17	20	16	18	19	21	24	7	200	240	251
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		264,401	-	62,441	72,848	86,689	104,069	83,255	93,662	100,635	109,272	124,883	(61,467)	1,040,688	1,066,055	1,190,946
Other revenue		83,832	191,229	3,936	4,592	5,464	6,559	5,247	5,903	6,343	6,887	7,871	(262,270)	65,594	62,904	65,887
Cash Receipts by Source		734,141	713,209	339,925	396,580	471,930	566,542	453,234	509,888	547,846	594,869	679,851	(342,593)	5,665,423	6,094,333	6,726,676
Other Cash Flows by Source																
Transfer receipts - capital		269,084	62,021	62,441	72,848	86,689	104,069	83,255	93,662	100,635	109,272	124,883	(128,171)	1,040,688	988,776	998,476
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		185	114	304	355	422	507	405	456	490	532	608	688	5,066	5,218	5,374
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	18	21	25	30	24	27	29	32	36	59	300	150	100
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		1,003,411	775,344	402,689	469,803	559,066	671,148	536,918	604,033	649,000	704,705	805,377	(470,017)	6,711,476	7,088,477	7,730,626
Cash Payments by Type																
Employee related costs		134,977	147,666	98,612	115,047	136,906	164,353	131,482	147,917	158,929	172,570	197,223	37,845	1,643,525	1,751,755	1,868,486
Remuneration of councillors		4,942	4,578	3,612	4,214	5,015	6,020	4,816	5,418	5,821	6,321	7,224	2,219	60,200	64,353	68,729
Interest paid		1,572	1,618	7,904	9,221	10,973	13,173	10,539	11,856	12,738	13,832	15,808	22,498	131,731	118,476	134,317
Bulk purchases - Electricity		204,953	204,675	83,723	97,677	116,236	139,539	111,631	125,585	134,934	146,516	167,447	(137,527)	1,395,391	1,603,085	1,731,331
Bulk purchases - Water & Sewer		-	59,941	34,762	40,556	48,261	57,937	46,349	52,143	56,025	60,834	69,524	53,036	579,368	624,577	651,948
Other materials		2,700	6,177	5,392	6,290	7,485	8,986	7,189	8,087	8,689	9,435	10,783	8,645	89,860	95,757	101,952
Contracted services		43,740	58,747	33,122	38,643	45,985	55,204	44,163	49,684	53,382	57,964	66,245	5,161	552,040	501,057	639,690
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	2,284	2,665	3,171	3,807	3,046	3,426	3,681	3,997	4,568	7,423	38,069	19,316	20,629
General expenses		945,725	244,103	23,440	27,347	32,543	39,067	31,254	35,160	37,778	41,021	46,881	#####	390,672	621,850	659,958
Cash Payments by Type		1,338,610	727,504	292,851	341,660	406,575	488,086	390,468	439,277	471,979	512,490	585,703	#####	4,880,856	5,400,226	5,877,040
Other Cash Flows/Payments by Type																
Capital assets		59,665	58,848	67,449	78,690	93,641	112,414	89,931	101,173	108,705	118,035	134,897	100,695	1,124,143	1,371,323	1,429,342
Repayment of borrowing		-	779	10,579	12,342	14,687	17,631	14,105	15,868	17,049	18,513	21,157	33,602	176,312	176,312	376,312
Other Cash Flows/Payments		(178,670)	17,045	-	-	-	-	-	-	-	-	-	161,625	-	-	-
Total Cash Payments by Type		1,219,604	804,176	370,879	432,692	514,903	618,131	494,505	556,318	597,733	649,038	741,757	(818,425)	6,181,311	6,947,860	7,682,693
NET INCREASE/(DECREASE) IN CASH HELD		(216,193)	(28,832)	31,810	37,112	44,163	53,017	42,413	47,715	51,267	55,667	63,620	348,408	530,165	140,617	47,933
Cash/cash equivalents at the month/year beginning:		695,495	479,301	450,469	482,279	519,391	563,554	616,570	658,983	706,698	757,965	813,633	877,252	695,495	1,225,660	1,366,277
Cash/cash equivalents at the month/year end:		479,301	450,469	482,279	519,391	563,554	616,570	658,983	706,698	757,965	813,633	877,252	1,225,660	1,225,660	1,366,277	1,414,210

MAN Mangaung - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates			1,103,200		93,153	191,561	183,867	7,694	4%	1,103,200
Service charges - electricity revenue			548		83	83	91	(8)	-9%	548
Service charges - water revenue			945,264		70,346	118,827	157,544	(38,717)	-25%	945,264
Service charges - sanitation revenue			282,575		23,835	48,152	47,096	1,056	2%	282,575
Service charges - refuse revenue			109,502		9,120	18,394	18,250	143	1%	109,502
Service charges - other			-		-	-	-	-	-	-
Rental of facilities and equipment			35,111		2,658	4,834	5,852	(1,018)	-17%	35,111
Interest earned - external investments			26,732		4,098	6,150	4,455	1,694	38%	26,732
Interest earned - outstanding debtors			229,899		18,502	39,374	38,317	1,058	3%	229,899
Dividends received			-		-	-	-	-	-	-
Fines, penalties and forfeits			55,577		519	710	9,263	(8,553)	-92%	55,577
Licences and permits			243		29	54	40	13	33%	243
Agency services			-		-	-	-	-	-	-
Transfers and subsidies			1,040,688		(161,654)	372,581	173,448	199,133	115%	1,040,688
Other revenue			176,876		15,565	27,365	29,479	(2,114)	-7%	176,876
Gains on disposal of PPE			-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		-	4,006,215	-	76,254	828,085	667,702	160,382	24%	4,006,215
Expenditure By Type										
Employee related costs			1,401,713		159,369	246,592	233,619	12,973	6%	1,401,713
Remuneration of councillors			60,200		4,578	9,520	10,033	(514)	-5%	60,200
Debt impairment			202,831		97,312	97,302	33,805	63,496	188%	202,831
Depreciation & asset impairment			405,787		342	342	67,631	(67,289)	-99%	405,787
Finance charges			131,380		2,373	3,945	21,897	(17,952)	-82%	131,380
Bulk purchases			514,103		116,012	116,012	85,684	30,328	35%	514,103
Other materials			62,005		4,589	7,208	10,334	(3,126)	-30%	62,005
Contracted services			808,204		56,298	74,520	134,701	(60,181)	-45%	808,204
Transfers and subsidies			23,600		752	752	3,933	(3,182)	-81%	23,600
Other expenditure			317,168		31,161	32,504	52,861	(20,357)	-39%	317,168
Loss on disposal of PPE			-		-	-	-	-	-	-
Total Expenditure		-	3,926,992	-	472,786	588,696	654,499	(65,803)	-10%	3,926,992
Surplus/(Deficit)		-	79,223	-	(396,532)	239,389	13,204	226,185	1713%	79,223
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			942,118		-		157,020	(157,020)	-100%	942,118
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		-	1,021,340	-	(396,532)	239,389	170,223	69,165	41%	1,021,340
Taxation										
Surplus/(Deficit) after taxation		-	1,021,340	-	(396,532)	239,389	170,223	69,165	41%	1,021,340

MAN Mangaung - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
CENTLEC (SOC)			2,292,303		245,691	488,173	513,141	(24,969)	-5%	2,292,303
Total Operating Revenue	1	–	2,292,303	–	245,691	488,173	513,141	(24,969)	-5%	2,292,303
<u>Expenditure By Municipal Entity</u>										
CENTLEC (SOC)			2,220,107		244,842	478,920	370,018	108,902	29%	2,220,107
Total Operating Expenditure	2	–	2,220,107	–	244,842	478,920	370,018	108,902	29%	2,220,107
Surplus/ (Deficit) for the yr/period		–	72,196	–	848	9,252	143,124	83,934	59%	72,196
<u>Capital Expenditure By Municipal Entity</u>										
CENTLEC (SOC)			116,469		3,430	3,580	19,411	(15,831)	-82%	116,469
Total Capital Expenditure	3	–	116,469	–	3,430	3,580	19,411	(15,831)	-82%	116,469

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

Month	2016/17	Budget Year 2017/18							
	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		22,789		150	150	22,789	22,639	99.3%	0%
August		45,577		53,662	53,812	68,366	14,554	21.3%	5%
September		68,366				136,732	-		
October		79,761				216,493	-		
November		94,915				311,408	-		
December		113,944				425,352	-		
January		91,155				516,506	-		
February		102,549				619,056	-		
March		110,183				729,239	-		
April		119,641				848,880	-		
May		136,732				985,612	-		
June		153,824				1,139,436	-		
Total Capital expenditure	-	1,139,436	-	53,812					

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

Description	Ref	2016/17	Original	Adjusted	Monthly	Budget Year 2017/18		YTD	YTD	Full Year
		Audited				YearTD	YearTD			
R thousands	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		—	757,684	—	7,328	7,478	30,751	23,273	75.7%	757,684
Roads Infrastructure		—	195,700	—	—	—	8,272	8,272	100.0%	195,700
Roads		—	195,700	—	—	—	8,272	8,272	100.0%	195,700
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	117,242	—	3,273	3,423	4,690	1,267	27.0%	117,242
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	117,242	—	3,273	3,423	4,690	1,267	27.0%	117,242
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	10,000	—	1,161	1,161	400	(761)	-190.4%	10,000
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	10,000	—	1,161	1,161	400	(761)	-190.4%	10,000
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	277,800	—	—	—	11,112	11,112	100.0%	277,800
Pump Station		—	—	—	—	—	—	—	—	—
Retiulation		—	277,800	—	—	—	11,112	11,112	100.0%	277,800
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	156,942	—	2,894	2,894	6,278	3,384	53.9%	156,942
Landfill Sites		—	1,855	—	—	—	74	74	100.0%	1,855
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	155,087	—	2,894	2,894	6,203	3,309	53.3%	155,087
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		—	28,324	—	—	—	1,133	1,133	100.0%	28,324
Community Facilities		—	—	—	—	—	—	—	—	—
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Cyèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	28,324	—	—	—	1,133	1,133	100.0%	28,324
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	7,000	—	—	—	280	280	100.0%	7,000
Capital Spares		—	21,324	—	—	—	853	853	100.0%	21,324
Heritage assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	54,785	—	—	—	2,191	2,191	100.0%	54,785
Other assets		—	—	—	—	—	—	—	—	—
Operational Buildings		—	48,185	—	—	—	1,927	1,927	100.0%	48,185
Municipal Offices		—	36,361	—	—	—	1,454	1,454	100.0%	36,361
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	11,824	—	—	—	473	473	100.0%	11,824
Housing		—	6,600	—	—	—	264	264	100.0%	6,600
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	6,600	—	—	—	264	264	100.0%	6,600
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		—	200	—	—	—	8	8	100.0%	200
Computer Equipment		—	200	—	—	—	8	8	100.0%	200
Furniture and Office Equipment		—	1,240	—	3	3	50	47	94.1%	1,240
Furniture and Office Equipment		—	1,240	—	3	3	50	47	94.1%	1,240
Machinery and Equipment		—	1,093	—	154	154	44	(110)	-252.7%	1,093
Machinery and Equipment		—	1,093	—	154	154	44	(110)	-252.7%	1,093
Transport Assets		—	29,599	—	2,461	2,461	1,184	(1,277)	-107.8%	29,599
Transport Assets		—	29,599	—	2,461	2,461	1,184	(1,277)	-107.8%	29,599
Libraries		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	—	872,925	—	9,946	10,096	35,361	25,265	71.4%	872,925

MAN Mangung - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02

Description		Ref	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2017/18 YearTD actual		YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure			—	256,181	—	43,716	43,716	5,124	(38,593)	-753.2%		256,181
Roads Infrastructure			—	4,000	—	1,445	1,445	80	(1,365)	-1706.8%		4,000
Roads				4,000		1,445	1,445	80	(1,365)	-1706.8%		4,000
Road Structures												
Road Furniture												
Capital Spares												
Storm water Infrastructure			—	—	—	—	—	—				—
Drainage Collection												
Storm water Conveyance												
Attenuation												
Electrical Infrastructure			—	17,227	—	—	—	345	345	100.0%		17,227
Power Plants												
HV Substations												
HV Switching Station												
HV Transmission Conductors				17,227				345	345	100.0%		17,227
MV Substations												
MV Switching Stations												
MV Networks												
LV Networks												
Capital Spares												
Water Supply Infrastructure			—	147,954	—	—	—	2,959	2,959	100.0%		147,954
Dams and Weirs												
Boreholes												
Reservoirs												
Pump Stations												
Water Treatment Works				147,954				2,959	2,959	100.0%		147,954
Bulk Mains												
Distribution												
Distribution Points												
PRV Stations												
Capital Spares												
Sanitation Infrastructure			—	87,000	—	42,271	42,271	1,740	(40,531)	-2329.4%		87,000
Pump Station												
Reticulation				87,000		42,271	42,271	1,740	(40,531)	-2329.4%		87,000
Waste Water Treatment Works												
Outfall Sewers												
Toilet Facilities												
Capital Spares												
Solid Waste Infrastructure			—	—	—	—	—	—				—
Landfill Sites												
Waste Transfer Stations												
Waste Processing Facilities												
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares												
Rail Infrastructure			—	—	—	—	—	—				—
Rail Lines												
Rail Structures												
Rail Furniture												
Drainage Collection												
Storm water Conveyance												
Attenuation												
MV Substations												
LV Networks												
Capital Spares												
Coastal Infrastructure			—	—	—	—	—	—				—
Sand Pumps												
Piers												
Revetments												
Promenades												
Capital Spares												
Information and Communication Infrastructure			—	—	—	—	—	—				—
Data Centres												
Core Layers												
Distribution Layers												
Capital Spares												
Community Assets			—	3,500	—	—	—	70	70	100.0%		3,500
Community Facilities			—	500	—	—	—	10	10	100.0%		500
Halls												
Centres												
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Parks												
Public Open Space												
Nature Reserves												
Public Ablution Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares				500				10	10	100.0%		500
Sport and Recreation Facilities			—	3,000	—	—	—	60	60	100.0%		3,000
Indoor Facilities												
Outdoor Facilities				3,000				60	60	100.0%		3,000
Capital Spares			—	—	—	—	—	—	—			—
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties			—	—	—	—	—	—				—
Revenue Generating			—	—	—	—	—	—				—
Improved Property												
Unimproved Property												
Non-revenue Generating			—	—	—	—	—	—				—
Improved Property												
Unimproved Property			—	3,000	—	—	—	60	60	100.0%		3,000
Other assets			—	3,000	—	—	—	60	60	100.0%		3,000
Operational Buildings			—	3,000	—	—	—	60	60	100.0%		3,000
Municipal Offices												
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares				3,000				60	60	100.0%		3,000
Housing			—	—	—	—	—	—				—
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets			—	—	—	—	—	—				—
Biological or Cultivated Assets												
Intangible Assets			—	—	—	—	—	—				—
Servitudes												
Licences and Rights			—	—	—	—	—	—				—
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Load Settlement Software Applications												
Unspecified												
Computer Equipment			—	1,500	—	—	—	30	30	100.0%		1,500
Computer Equipment				1,500				30	30	100.0%		1,500
Furniture and Office Equipment			—	—	—	—	—	—				—
Furniture and Office Equipment												
Machinery and Equipment			—	2,331	—	—	—	47	47	100.0%		2,331
Machinery and Equipment				2,331				47	47	100.0%		2,331
Transport Assets			—	—	—	—	—	—				—
Transport Assets												
Libraries			—	—	—	—	—	—				—
Libraries												
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—				—
Zoo's, Marine and Non-biological Animals												
Total Capital Expenditure on renewal of existing assets		1	—	266,511	—	43,716	43,716	5,330	(38,386)	-720.2%		266,511

MAN Mangung - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	2016/17	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2017/18		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome				YearTD actual	YearTD budget			
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		—	315,338	—	2,323	2,323	—	(2,323)	#DIV/0!	—
Roads Infrastructure		—	96,544	—	2,323	2,323	—	(2,323)	#DIV/0!	—
Roads		—	66,201	—	2,323	2,323	—	(2,323)	#DIV/0!	—
Road Structures		—	27,843	—	—	—	—	—	—	—
Road Furniture		—	2,500	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	28,785	—	—	—	—	—	—	—
Drainage Collection		—	28,785	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	62,411	—	—	—	—	—	—	—
Power Plants		—	16	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	20,161	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	42,234	—	—	—	—	—	—	—
Water Supply Infrastructure		—	48,408	—	—	—	—	—	—	—
Dams and Weirs		—	470	—	—	—	—	—	—	—
Boreholes		—	785	—	—	—	—	—	—	—
Reservoirs		—	13,697	—	—	—	—	—	—	—
Pump Stations		—	26	—	—	—	—	—	—	—
Water Treatment Works		—	3,006	—	—	—	—	—	—	—
Bulk Mains		—	2,071	—	—	—	—	—	—	—
Distribution		—	20,567	—	—	—	—	—	—	—
Distribution Points		—	7,785	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	64,790	—	—	—	—	—	—	—
Pump Station		—	21,503	—	—	—	—	—	—	—
Retriculation		—	43,287	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	14,400	—	—	—	—	—	—	—
Landfill Sites		—	8,300	—	—	—	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	6,100	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		—	44,353	—	—	—	—	—	—	—
Community Facilities		—	35,583	—	—	—	—	—	—	—
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	702	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	1,685	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	46	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	27,001	—	—	—	—	—	—	—
Markets		—	6,150	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	8,769	—	—	—	—	—	—	—
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	3,902	—	—	—	—	—	—	—
Capital Spares		—	4,867	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		—	145	—	—	—	—	—	—	—
Revenue Generating		—	145	—	—	—	—	—	—	—
Improved Property		—	145	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		—	81,019	—	26,611	26,611	—	(26,611)	#DIV/0!	—
Operational Buildings		—	31,119	—	68	68	—	(68)	#DIV/0!	—
Municipal Offices		—	9,624	—	68	68	—	(68)	#DIV/0!	—
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	21,495	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	49,900	—	26,542	26,542	—	(26,542)	#DIV/0!	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	49,900	—	26,542	26,542	—	(26,542)	#DIV/0!	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		—	2	—	—	—	—	—	—	—
Computer Equipment		—	2	—	—	—	—	—	—	—
Furniture and Office Equipment		—	4,582	—	13	13	—	(13)	#DIV/0!	—
Furniture and Office Equipment		—	4,582	—	13	13	—	(13)	#DIV/0!	—
Machinery and Equipment		—	39,697	—	10	10	—	(10)	#DIV/0!	—
Machinery and Equipment		—	39,697	—	10	10	—	(10)	#DIV/0!	—
Transport Assets		—	—	—	861	861	—	(861)	#DIV/0!	—
Transport Assets		—	—	—	861	861	—	(861)	#DIV/0!	—
Libraries		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1	—	485,136	—	29,818	29,818	—	(29,818)	#DIV/0!	—

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet 1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Grade	6		
Province	FS FREE STATE		
Web Address	mangaung.co.za		
e-mail Address			
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	P o Box 3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram Fischer Building		
Street No. & Name	De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number			
Fax number			
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
Name	Mxolisi Ashford Siyonzana	Name	Xoliswa Lumata
Telephone number	051 405 8667	Telephone number	051 405 8667
Cell number	082 821 9300	Cell number	082 438 0410
Fax number	405 8676 051	Fax number	051 405 8676
E-mail address	Mxolisi.Siyonzana@mangaung.co.za	E-mail address	Xoliswa.Lumata@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Sarah Matawana Mlamlehi	Name	Lethokuhle Mathebula
Telephone number	051 405 8015	Telephone number	051 405 8015
Cell number	082 888 3302	Cell number	076 985 0654
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Lebohang Masoetsa	Name	Malehlohonolo Tshosane
Telephone number	051 405 8769	Telephone number	051 405 8640
Cell number	071 688 9000	Cell number	073 236 2907
Fax number		Fax number	
E-mail address	lebohang.masoetsa@mangaung.co.za	E-mail address	Malehlohonolo.Tshosane@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	Mr Tankiso Mea	Name	Lethuole Monyeke
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	073 362 8764
Fax number	051 405 8741	Fax number	051 405 8741
E-mail address	Tankiso.Mea@mangaung.co.za	E-mail address	Lethuole.Monyeke@mangaung.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	Mr E M Mohlahlo	Name	Me Petunia Ramagaga
Telephone number	051 405 8625	Telephone number	051 405 8627
Cell number	082 413 6113	Cell number	073 032 5856
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za	E-mail address	Petunia.Ramagaga@mangaung.co.za
Official responsible for submitting financial information			
Name	Mr E M Mohlahlo		
Telephone number	051 405 8625		
Cell number	082 413 6113		
Fax number	051 405 8787		
E-mail address	ernest.mohlahlo@mangaung.co.za		
Official responsible for submitting financial information			
Name	Mr Mosala Khunong		
Telephone number	051 405 8627		
Cell number	082 552 3477		
Fax number	051 405 8793		
E-mail address	Mosala.Khunong@mangaung.co.za		
Official responsible for submitting financial information			
Name	Mr Arrie Bartnis		
Telephone number	051 405 8930		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.bartnis@mangaung.co.za		