

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 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 30 June 2017, the ten working day reporting limit expires on 14 July 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 30 JUNE 2017

This report is based upon financial information, as at 30 June 2017 and available at the time of preparation. **All variances are calculated against the adjustment budget figures.**

The financial results **for the period ended 30 June 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 exclude capital transfers and contributions, and expenditure by type. The actual revenue for the period is **-9.09% (R6 030.876 million)** on the adjusted year to date target of **R 6 634,519 million** and the expenditure for the period is **-5.12% (R6 254.844 million)** on the year to date target of **(R6 575.087 million)** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		1,004,047	1,025,471	66,597	993,659	1,025,471	(31,812)	-3%	1,025,471
Property rates - penalties & collection charges			-	-	-	-	-		-
Service charges - electricity revenue		2,445,278	2,364,670	186,903	2,230,416	2,364,670	(134,253)	-6%	2,364,670
Service charges - water revenue		711,793	827,919	71,884	816,739	827,919	(11,180)	-1%	827,919
Service charges - sanitation revenue		242,700	237,468	(3,280)	214,384	237,468	(23,084)	-10%	237,468
Service charges - refuse revenue		97,071	83,838	7,709	92,240	83,838	8,402	10%	83,838
Service charges - other			-	-	-	-	-		-
Rental of facilities and equipment		34,405	34,607	1,764	24,013	34,607	(10,594)	-31%	34,607
Interest earned - external investments		71,300	66,124	3,483	27,811	66,124	(38,313)	-58%	66,124
Interest earned - outstanding debtors		181,979	187,741	22,044	227,741	187,741	39,443	21%	187,741
Dividends received			-	-	-	-	-		-
Fines		98,311	98,343	2,115	13,587	98,343	(84,756)	-86%	98,343
Licences and permits		798	814	5	260	814	(554)	-68%	814
Agency services			-	-	-	-	-		-
Transfers recognised - operational		1,207,668	1,203,719	674	909,349	1,203,719	(294,370)	-24%	1,203,719
Other revenue		320,366	384,848	22,697	481,236	384,848	96,388	25%	384,848
Gains on disposal of PPE		118,959	118,959	-	-	9,913	(9,913)	-100%	118,959
Total Revenue (excluding capital transfers and contributions)	-	6,534,676	6,634,519	382,594	6,030,876	6,525,473	(494,597)	-8%	6,634,519
Expenditure By Type									
Employee related costs		1,739,368	1,748,003	114,068	1,601,646	1,748,003	(146,358)	-8%	1,748,003
Remuneration of councillors		56,983	55,542	4,930	57,320	55,542	1,779	3%	55,542
Debt impairment		295,907	333,108	509,014	808,979	333,108	475,872	143%	333,108
Depreciation & asset impairment		620,097	621,797	138,791	611,645	621,797	(10,151)	-2%	621,797
Finance charges		168,294	169,410	7,123	107,279	169,410	(62,130)	-37%	169,410
Bulk purchases		1,821,579	1,847,140	250,867	1,769,966	1,847,140	(77,175)	-4%	1,847,140
Other materials		121,781	116,937	5,151	106,864	116,937	(10,073)	-9%	116,937
Contracted services		925,042	937,201	79,342	698,363	937,201	(238,839)	-25%	937,201
Transfers and grants		32,446	31,546	6,536	14,751	31,546	(16,795)	-53%	31,546
Other expenditure		656,548	714,106	34,895	478,032	714,106	(236,074)	-33%	714,106
Loss on disposal of PPE		299	299	-	-	299	(299)	-100%	299
Total Expenditure	-	6,438,345	6,575,087	1,150,718	6,254,845	6,575,087	(320,242)	-5%	6,575,087
Surplus/(Deficit)	-	96,331	59,432	(768,124)	(223,969)	(49,614)	(174,354)	0	59,432
Transfers recognised - capital		919,386	912,279	-	-	912,279	(912,279)	(0)	912,279
Contributions recognised - capital		30,744	31,142	-	3,477	31,142	(27,665)	(0)	31,142
Contributed assets			-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1,046,461	1,002,853	(768,124)	(220,492)	893,807			1,002,853
Taxation							-		
Surplus/(Deficit) after taxation	-	1,046,461	1,002,853	(768,124)	(220,492)	893,807			1,002,853
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	-	1,046,461	1,002,853	(768,124)	(220,492)	893,807			1,002,853
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	1,046,461	1,002,853	(768,124)	(220,492)	893,807			1,002,853

The major revenue variances against the adjusted budget are:

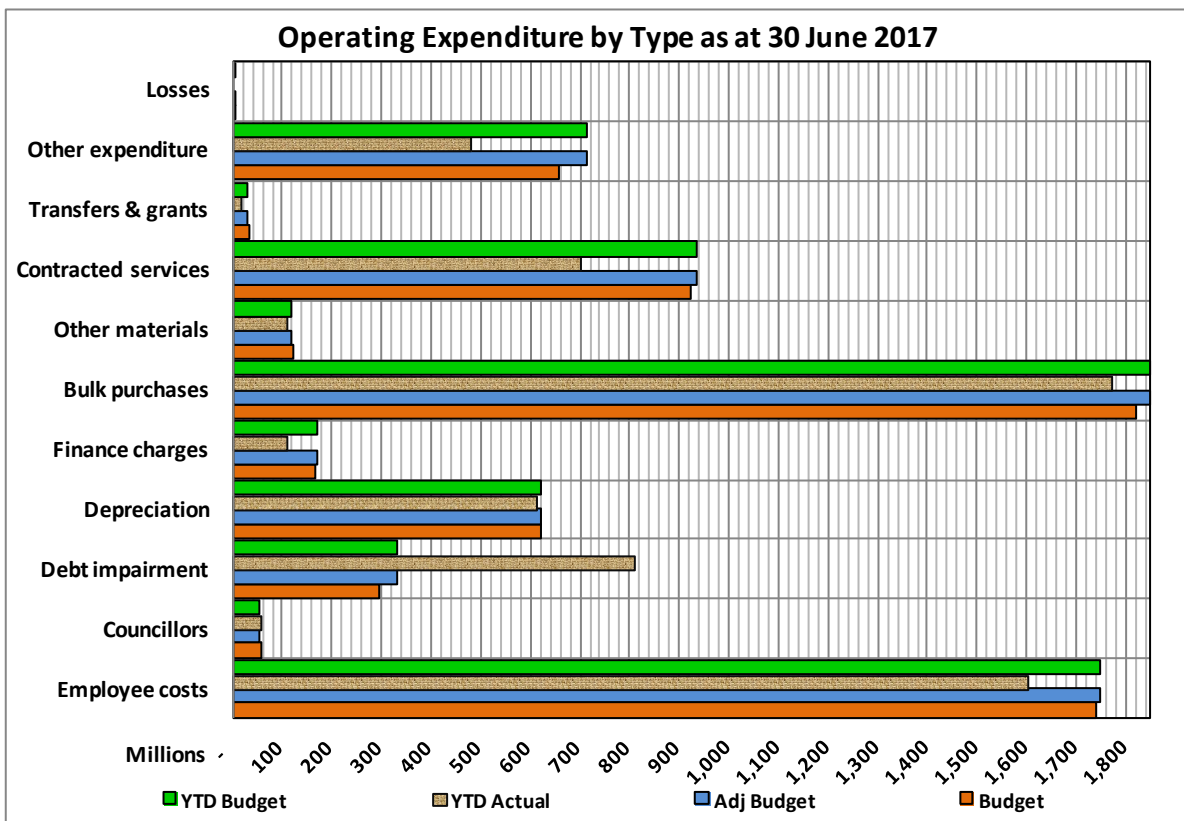
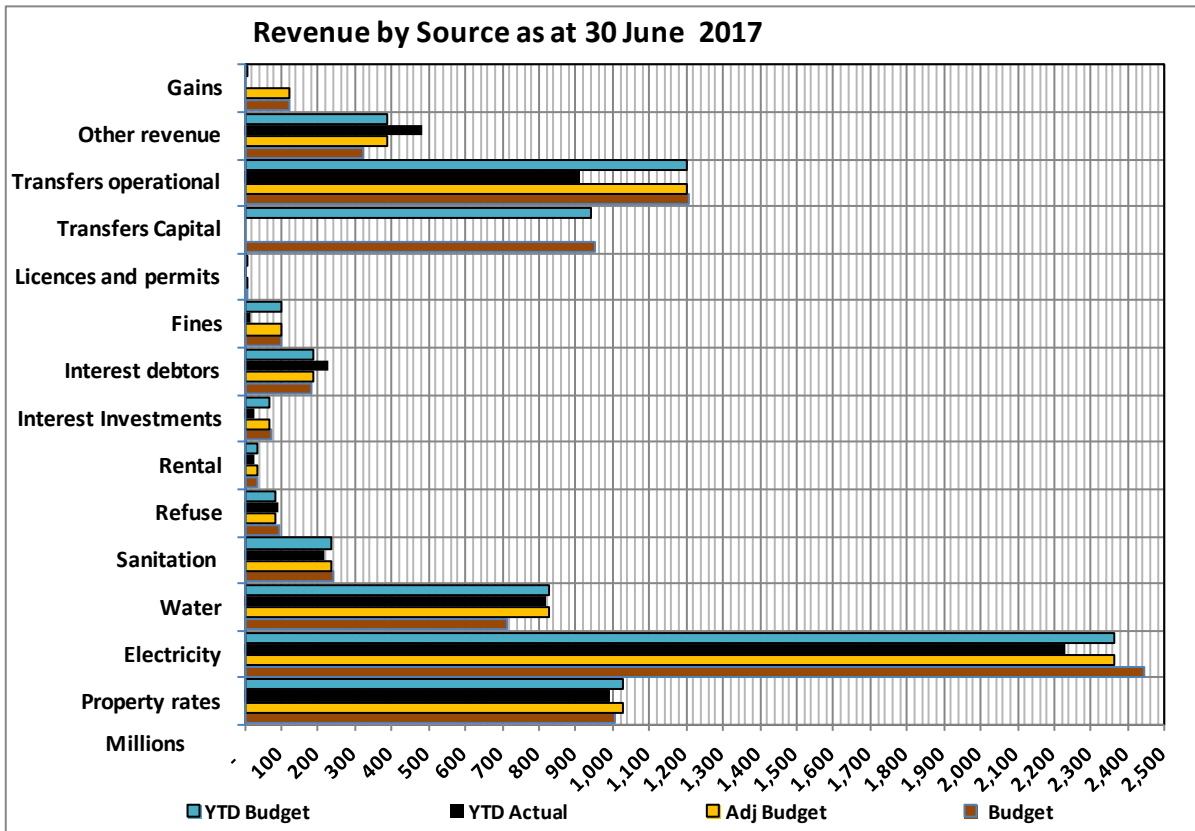
- Property rates - Unfavourable variance of –R31.812 million (-3%) for the period due to less property rates billed for the business and commercial properties than budgeted;
- Electricity revenue – Unfavourable variance of –R134.253 million (-6%) for the period as a results of lower commercial prepaid and domestic low prepaid sales than the adjustment budget;
- Water revenue - Unfavourable variance of –R11.180 million (-1%) for the period due to lower actual billing for the month, including the effect of the higher imposed tariffs since December 2016 due to water restriction level 3 increase. Performance is still on target.
- Services charges: Sanitation revenue- Unfavourable variance of –R23.084 (10%) for the period due to the increase of free basic services for the month.
- Services charges: Refuse revenue – Favourable variance of R8.402 million (10%). Variance mainly due to higher collection on the trade waste removals than budget.
- Rental of facilities and equipment – Unfavourable variance of –R10.594 million (-31%) for the period, mainly due to lower demand for use of municipal facilities.

- Interest earned – External investments - Unfavourable variance of –R38.313 million (-58%) for the period due to lower investment and cash balances than anticipated;
- Interest earned on Outstanding debtors - Favourable variance of R39.443 million (21%) due to the growing debtors book and also as a results of lower debt collection efforts;
- Fines - Unfavourable variance of –R84.756 million is due to the non-accrual of traffic fines, which is (-86%) on a year to date target;
- Government Grants and subsidies – Operating: Unfavourable variance of –R169,37 million (-16%) due to due to changes in the grants allocation, as a result of funds withheld for slow implementation of projects;
- Other revenue- Unfavourable variance of -R28,612 million (6%) due to a combination of under/over collection on various revenue items, non-cash items and GRAP issues only accounted for when finalising the financial statements.
- Transfers recognised – Capital: -R912.279 million unfavourable due to the non-recognition of capital grants, only recognised at year-end when finalising the annual financial statements.

The major operating expenditure variances against the adjusted budget are:

- Employee related costs – Favourable variance of –R146.358 million (-8%) on the year to date target as a result of unfilled vacancies.
- Debt impairment – Unfavourable variance of R475.872 million which is (143%), due to the debt write-off amount of R 493.175, as against the provision as per the billing integration journal for the month of June 2017.
- Depreciation – Favourable variance of –R10.151 million (-2%) due to non-accrual of monthly depreciation transfers.
- Finance charges – Favourable variance of –R61.130 million which is (-37%) mainly due to the non-accrual of interest charges payable at half yearly intervals, including the delay in the take up of the fleet lease loan;
- Bulk purchases – Favourable variance of –R77.175 million (-4%), due to under spending and the impact of the unresolved bulk water impasse dispute between the city and Bloemwater.
- Other materials - Favourable variance of –R10.073 million (-9%), performance is on target.
- Contracted services - Favourable variance of –R238.839 million (-25%) due to slow spending on projects and cost containment measures;
- Transfers and grants –R16.795 million (-53%) favourable mainly due to less grants and subsidies paid than anticipated, due to the change in the accounting for the transaction;
- Other expenditure - Favourable variance –R236.074 million (-33%) 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 adjusted budget;

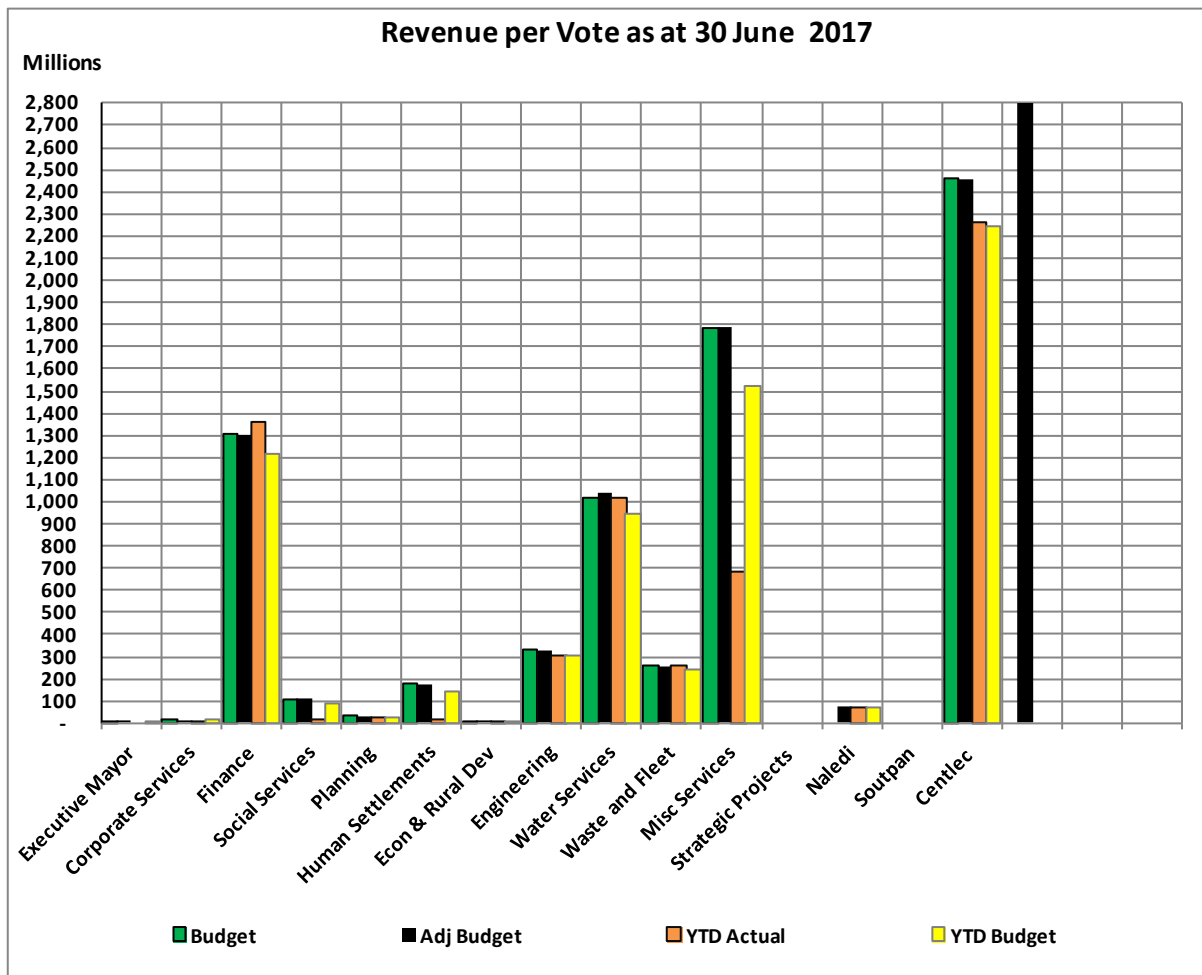


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	500	500	-	-	500	(500)	-100.0%	500
Vote 3 - Corporate Services	-	15,115	15,115	897	8,768	15,115	(6,347)	-42.0%	15,115
Vote 4 - Finance	-	1,288,059	1,303,778	85,787	1,358,170	1,303,778	54,392	4.2%	1,303,778
Vote 5 - Social Services	-	108,802	108,802	376	12,879	108,802	(95,923)	-88.2%	108,802
Vote 6 - Planning	-	30,558	30,558	957	29,688	30,558	(870)	-2.8%	30,558
Vote 7 - Human Settlement and Housing	-	174,330	174,330	1,099	19,684	174,330	(154,646)	-88.7%	174,330
Vote 8 - Economic and Rural Development	-	519	519	674	3,060	520	2,540	488.0%	519
Vote 9 - Engineering Services	-	338,561	331,317	(3,280)	303,717	331,317	(27,600)	-8.3%	331,317
Vote 10 - Water Services	-	926,114	1,038,334	71,538	1,021,499	1,038,334	(16,835)	-1.6%	1,038,334
Vote 11 - Waste and Fleet Management	-	271,487	255,228	7,273	261,435	255,228	6,207	2.4%	255,228
Vote 12 - Miscellaneous Services	-	1,795,602	1,784,546	11,296	682,686	1,784,546	(1,101,860)	-61.7%	1,784,546
Vote 13 - Naledi/Soutpan Regional Management	-	-	77,104	5,680	67,907	77,104	(9,197)	-11.9%	77,104
Vote 14 - Strategic Projects & Service Delivery Regula	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,535,160	2,457,807	200,297	2,261,382	2,457,807	(196,426)	-8.0%	2,457,807
Total Revenue by Vote	-	7,484,807	7,577,940	382,594	6,030,876	7,577,941	(1,547,065)	-20.4%	7,577,940
Expenditure by Vote									
Vote 1 - City Manager	-	201,545	191,874	3,951	128,072	191,874	(63,802)	-33.3%	191,874
Vote 2 - Executive Mayor	-	216,990	225,990	18,473	199,965	225,990	(26,025)	-11.5%	225,990
Vote 3 - Corporate Services	-	319,585	319,766	27,481	263,002	319,766	(56,765)	-17.8%	319,766
Vote 4 - Finance	-	257,368	257,368	16,401	204,310	257,368	(53,058)	-20.6%	257,368
Vote 5 - Social Services	-	541,386	541,205	42,160	437,390	541,205	(103,815)	-19.2%	541,205
Vote 6 - Planning	-	150,667	150,667	7,435	81,334	150,667	(69,333)	-46.0%	150,667
Vote 7 - Human Settlement and Housing	-	129,075	129,958	8,193	103,922	129,958	(26,037)	-20.0%	129,958
Vote 8 - Economic and Rural Development	-	56,363	56,363	2,054	29,187	56,363	(27,176)	-48.2%	56,363
Vote 9 - Engineering Services	-	786,634	754,102	109,551	666,317	754,102	(87,785)	-11.6%	754,102
Vote 10 - Water Services	-	812,265	881,213	582,854	1,205,395	881,213	324,182	36.8%	881,213
Vote 11 - Waste and Fleet Management	-	318,589	327,173	25,655	332,990	327,173	5,816	1.8%	327,173
Vote 12 - Miscellaneous Services	-	318,154	375,184	31,248	263,617	375,184	(111,567)	-29.7%	375,184
Vote 13 - Naledi/Soutpan Regional Management	-	-	76,036	2,889	36,815	76,036	(39,221)	-51.6%	76,036
Vote 14 - Strategic Projects & Service Delivery Regula	-	61,865	61,865	3,268	42,764	61,865	(19,101)	-30.9%	61,865
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,267,859	2,226,322	269,106	2,259,767	2,226,322	33,445	1.5%	2,226,322
Total Expenditure by Vote	-	6,438,345	6,575,087	1,150,718	6,254,845	6,575,087	(320,242)	-4.9%	6,575,087
Surplus/ (Deficit) for the year	-	1,046,461	1,002,853	(768,124)	(223,969)	1,002,854	(1,226,823)	-122.3%	1,002,853

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



Capital Expenditure Report (Annexure B – Table C5)

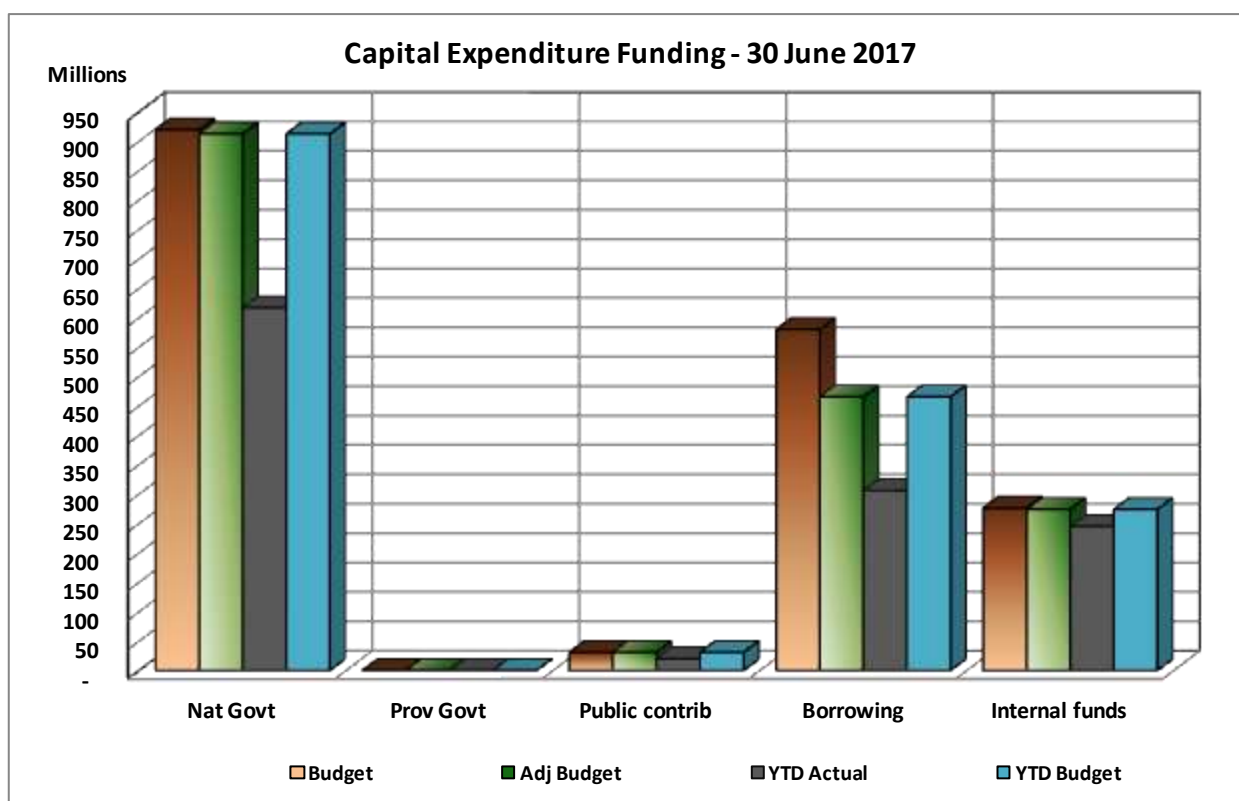
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is **70.63% (R1 187.848 million)** on the year to date adjusted budgeted target of **R1 681.903 million**. On an annual basis we have thus spent only 70.63% (**R1 187.848 million**) of the year to date expenditure versus the adjusted annual budget of **R1 681.903 million**. **Note should be taken that the above figures exclude accruals.**

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Adjusted Budget 2016/17 R'000	YTD Budget Target June 2017 R'000	YTD Actual June 2017 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 681 903	1 681 903	1 187 848	(494.055)
Capital Financing				
National Government	912 779	912 779	616 769	(296 510)
Public Contributions	30 744	30 744	20 124	(10.621)
Borrowing	465 068	465 068	305 970	(159.098)
Internally Generated Funds	273 811	273 811	244 986	(28.826)
Financing Total	1 681 903	1 681 903	1 187 848	(494.055)

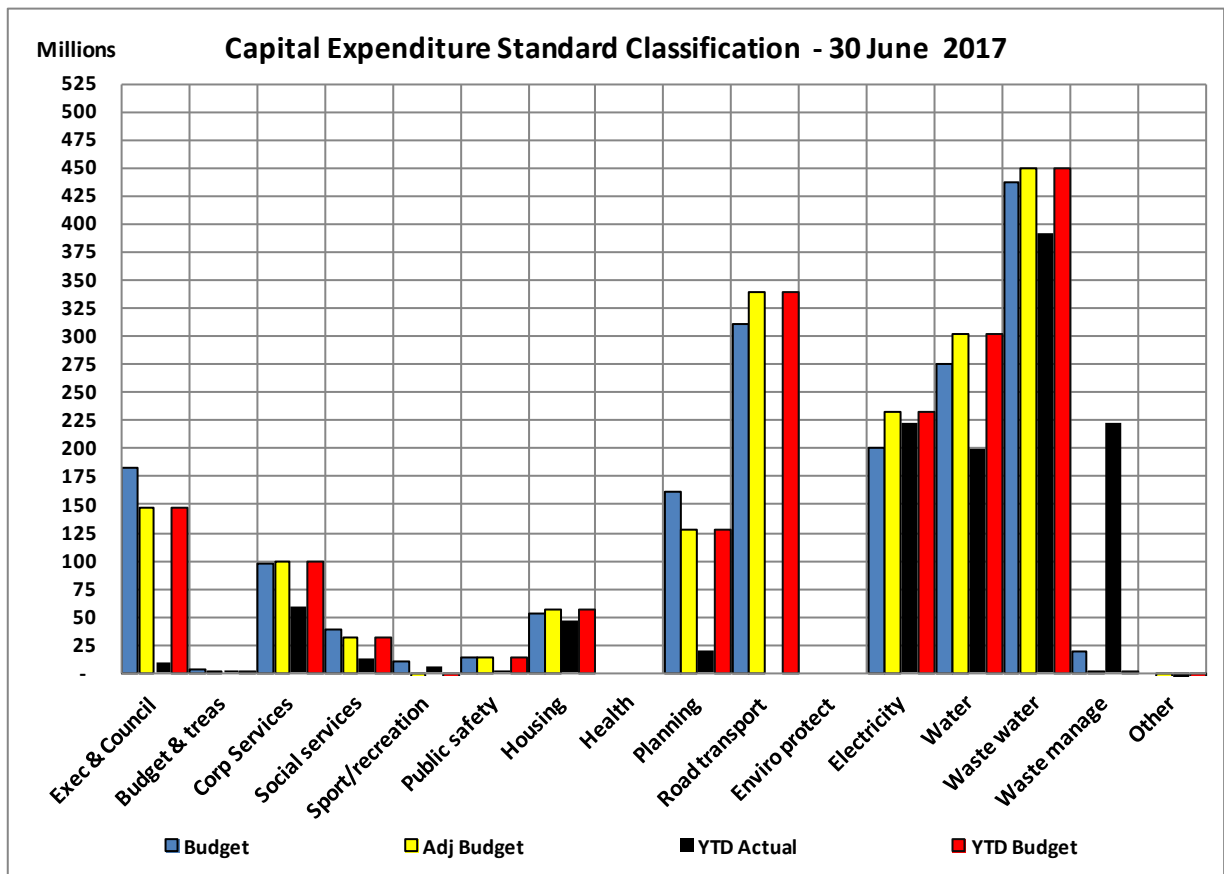
The following chart indicates the capital expenditure financing.



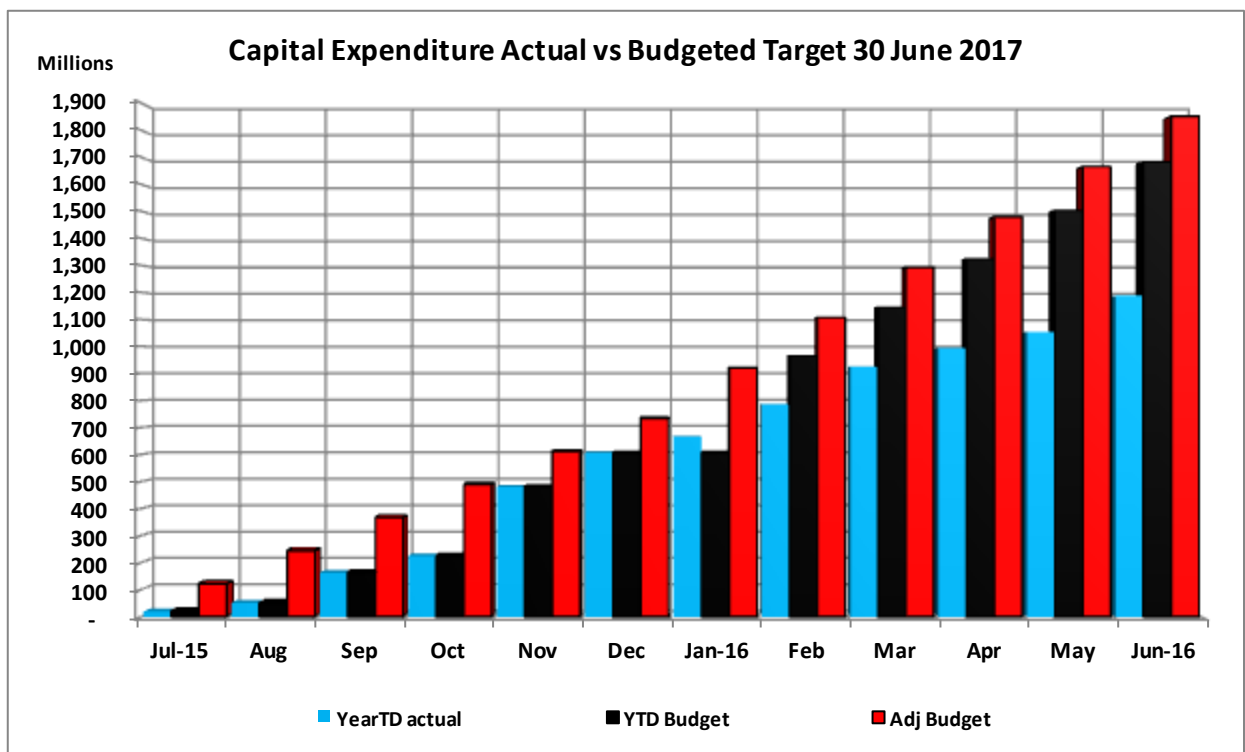
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R170.126 million less than budget target)
Community and public safety	(R28.322 million less than budget target)
Economic and environmental services	(R431.297 million less than budget target)
Electricity	(R4.384 million less than budget target)
Water	(R94.553 million less than budget target)
Waste water management	(R52.418 million less than budget target)
Waste management	(R217.405 million more than budget target)

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



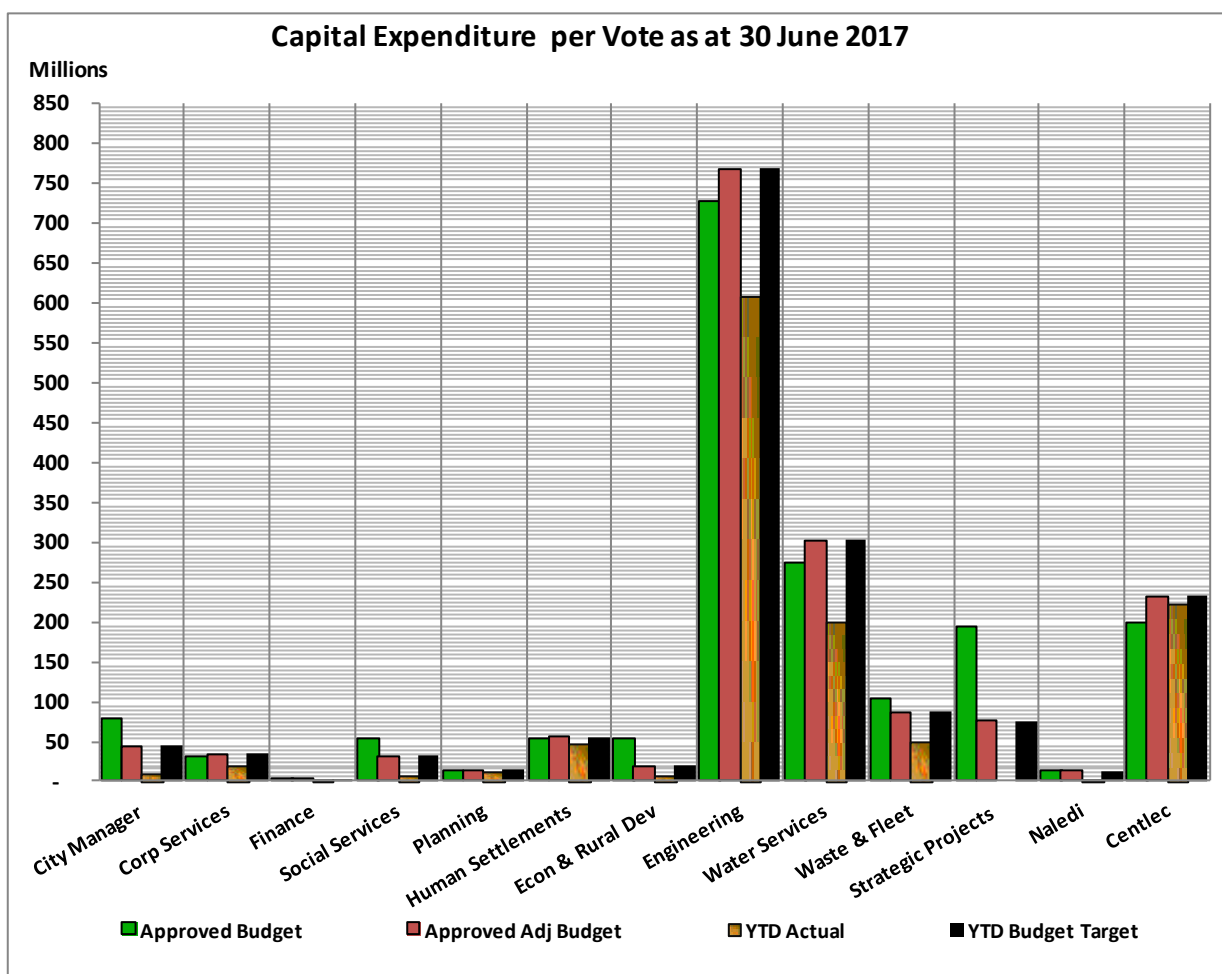
The following chart compares the year to date actual expenditure with the year to date adjusted budget (target).



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

Capital Expenditure per Vote	Approved Budget	Approved Adj Budget	YTD Actual	YTD Budget Target	Percentage on Adjusted Budget
City Manager	80,142,000	44,471,395	9,476,717	44,471,395	21.31%
Corp Services	32,159,070	33,949,430	20,922,861	33,949,430	61.63%
Finance	3,162,300	1,662,300	607,040	1,662,300	36.52%
Social Services	52,801,287	31,511,018	7,095,810	31,511,018	22.52%
Planning	12,500,000	13,856,005	12,044,101	13,856,005	86.92%
Human Settlements	54,282,105	55,740,543	47,363,634	55,740,543	84.97%
Econ & Rural Dev	53,620,482	19,169,300	7,973,707	19,169,300	41.60%
Engineering	729,419,288	769,490,377	608,661,252	769,490,377	79.10%
Water Services	275,689,003	302,578,994	200,371,974	302,578,994	66.22%
Waste & Fleet	104,656,000	86,574,409	49,213,723	86,574,409	56.85%
Strategic Projects	193,579,000	76,379,000	-	76,379,000	0.00%
Naledi	13,741,000	13,741,100	478,471	13,741,100	3.48%
Centlec	200,342,641	232,779,050	223,638,665	232,779,050	96.07%
	1,806,094,176	1,681,902,921	1,187,847,954	1,681,902,921	70.63%

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 May 2017 indicates a closing balance (cash and cash equivalents) of R387.122 million (May 2017 – R533.449 million) which comprises of the following:

- | | |
|-------------------------|-----------------------------|
| • Bank balance and cash | R66.488 million (Mangaung) |
| • Bank balance and cash | R40.238 million (Centlec) |
| • Bank balance and cash | R3.661 million (Market) |
| • Investment deposits | R112.923 million (Mangaung) |
| • Investment deposits | R163.811 million (Centlec) |

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R1 029.653 million**, resulting in an **R168.670 million (20%)** favourable variance, as compared to a year target of **R860.983 million**;
- Service charges reflect a year to date amount of **R2 993.153 million**, resulting in a **R110.305 million (4%)** favourable variance, as compared to a year target of **R2 882.848 million**.
- Other revenue reflects a year to date amount of **R1 046.421 million**, resulting in a **R447.674 million (75%)** favourable variance, as compared to a year target of **R598.747 million**.
- Operating grants and subsidies show a year to date amount of **R921.424 million** compared to a year target of **R917.378 million** resulting in **R4.046 million** favourable variance;
- Capital grants and subsidies show a year to date amount of **R906.206 million** compared to a year to date target of **R641.504 million** resulting in **R264.702 million** favourable variance due to more capital grants received for the period than budgeted;
- Interest show a year to date amount of **R57.572 million** compared to a year target of **R101.793 million – R44.221 million** unfavourable variance mainly due to low bank and investment balances;
- Cash flows from financing activities: Borrowing long term reflects a year to date amount of **R200.000 million** against a budgeted year to date amount of **R750.000 million**, a favourable variance of **R550.000 million**;

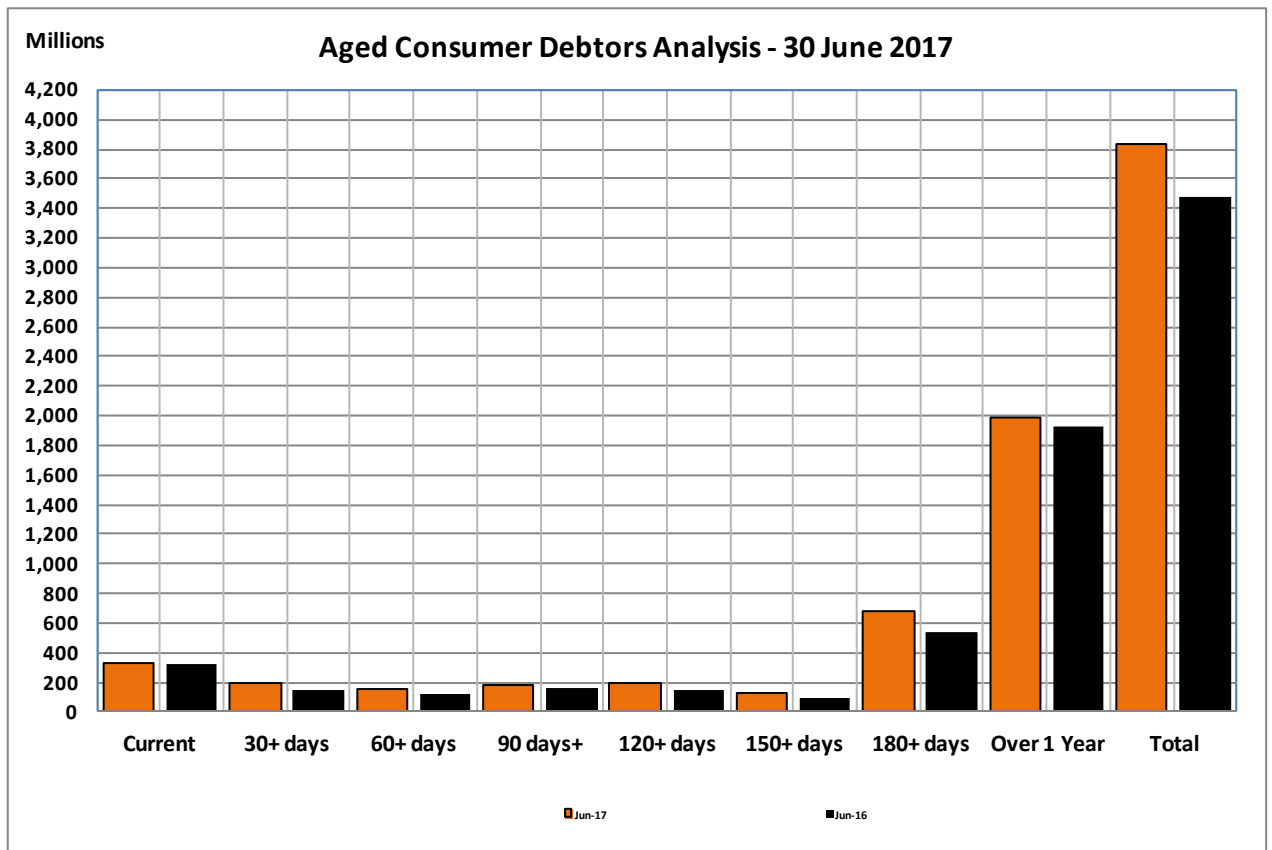
With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **–R5 802.848 million (R364.261 million** unfavourable variance) compared to a year to date target of **–R5 438.587 million** mainly due to a combination of unfilled vacancies;
- Capital payments indicate a year to date amount of **R1 187.848 million (R11.326 million** favourable variance) compared to a target of **R1 075.522 million** due to year-end accrued capital expenses being paid through suppliers and employees, rather than through capital payments as per the budget;
- Finance charges shows a year to date amount of **R94.906 million** compared to a year target of **-R152.910 million (R58.004 million** Unfavourable variance)
- Transfers and grants indicate a year to date amount of **-R11.076 million (R1.912 million** Unfavourable variance) compared to a target of **R12.988 million** and
- Repayment of borrowing indicates a year to date amount of **R131.418 (R22.839 million** unfavourable variance) compared to a target of **R108.579 million** due to the repayment of borrowings due.

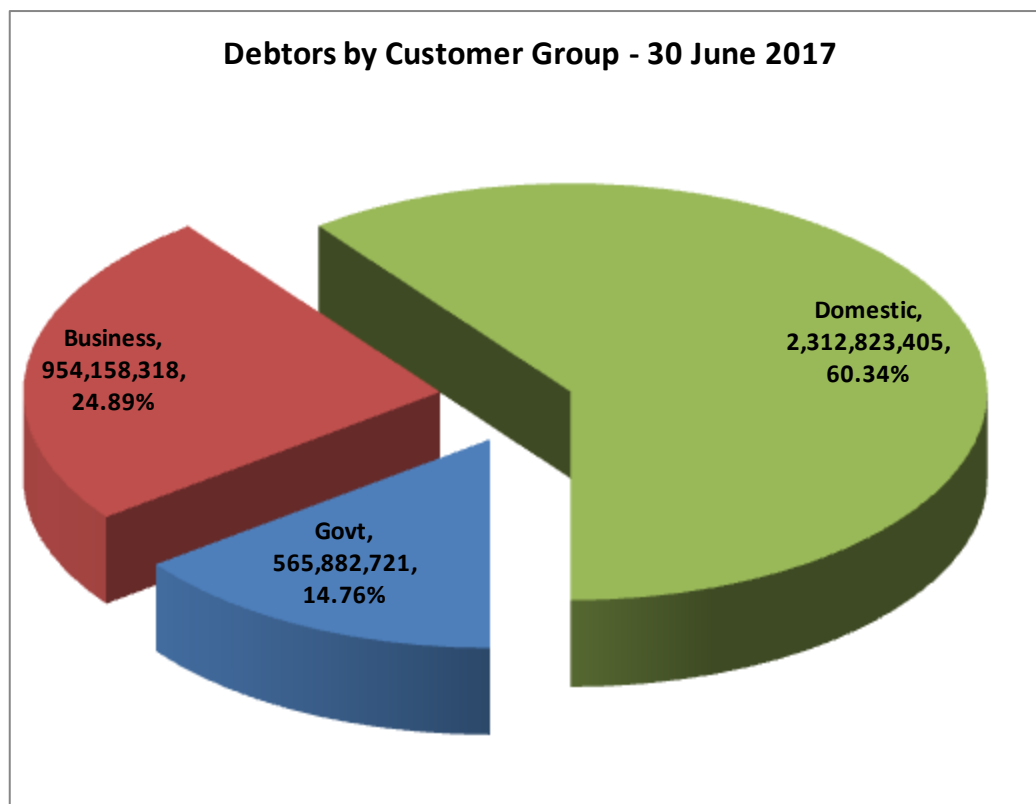
Outstanding Debtors Report (Annexure B – Table SC3)

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.

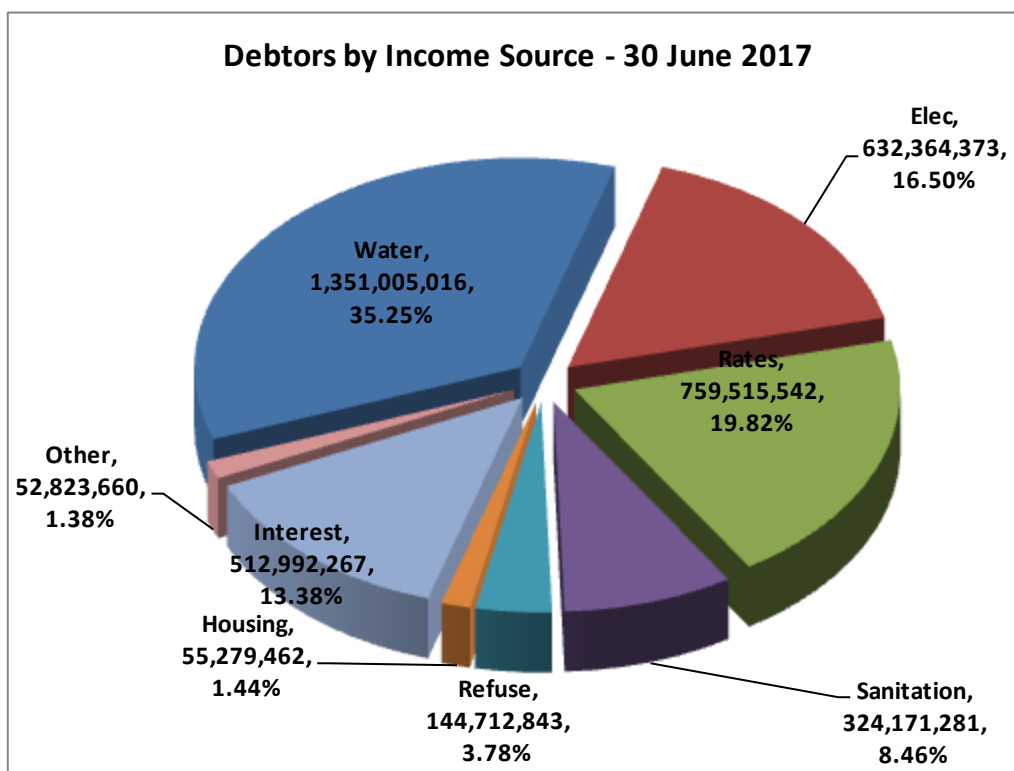
The debtors balance as at 30 June 2017 is R3 832.864 million (May 2017 – R4 306.805 million), thus reflecting a decrease of R473.941 million (12.37%) for the month. The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of R1 994.175 million (R2 374.146 million – May 2017) is outstanding in this category, with R1 361.082 million attributable to households, an decrease of R378.796 million (21.77%) from the balance of R1 739.878 million in May 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)

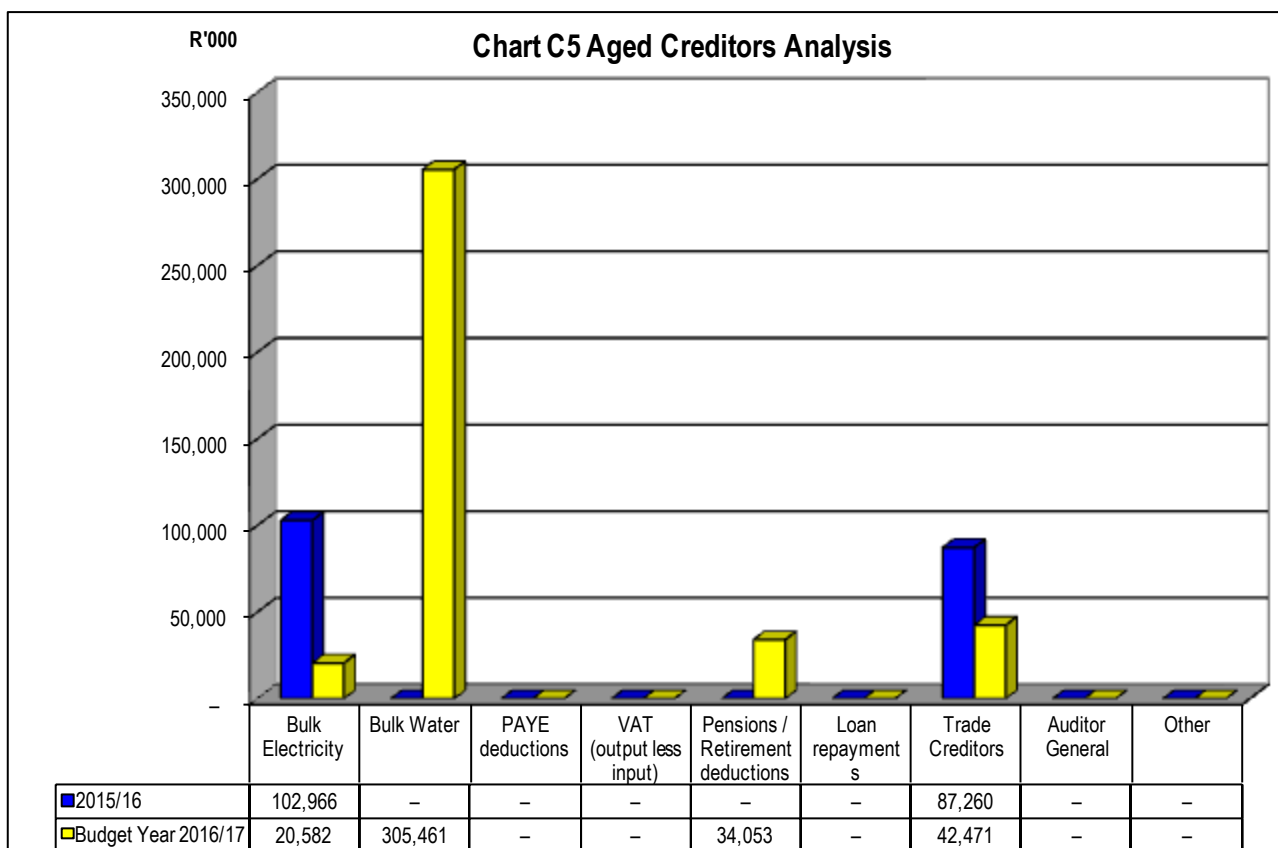
The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R402.566 million** compared to an amount of **R490.109 million** in June 2017. The decrease of **R87.543 million** is in the items as depicted below.

The total trade creditors comprises out of the following:

	May 2017 R'000	June 2017 R'000
Bulk electricity	111 442	20 581
Trade creditors Centlec	6 888	0
Bulk water	311 945	249 661
Salaries/PAYE	35 433	34 053
Trade creditors Mangaung	24 401	42 420
Total	490 109	346 766

*The current portion of the amount due was R129.503million.

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 **R276.735 million** as at 30 June 2017 against **R428.469 million** at 31 May 2017.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 June 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 June 2017 the operating revenue (excluding capital grants) and expenditure actual represented 92.29% and 97.15% **respectively** of the approved budget. The outcome reflects a variance of -9.24% (unfavourable) and **-4.97%** (unfavourable) respectively, when compared to the average target of 101.53% and 102.12% (based on a pro-rata monthly basis – 12 months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure has to be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 30 June 2017 represents only 65.77% of the approved annual budget, when compared to a target of 93.12% (12 months), a variance of **27.35 %** for the year against the target.

5. KEY MAY 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 30 June 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 June 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:


ON BEHALF OF

**M J KHUNONG
GENERAL MANAGER
BUDGET AND EXPENDITURE**

DATE: 19/07/2017

SUBMITTED BY:


E M MOHLAHO

CHIEF FINANCIAL OFFICER

DATE: 21/07/2017

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 **30 June 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: 24/07/2017

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

General Information and Contact Information

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MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	1,004,047	1,025,471	66,597	993,659	1,025,471	(31,812)	-3%	1,025,471
Service charges	–	3,496,843	3,513,895	263,216	3,353,779	3,513,895	(160,115)	-5%	3,513,895
Investment revenue	–	71,300	66,124	3,483	27,811	66,124	(38,313)	-58%	66,124
Transfers recognised - operational	–	1,207,668	1,203,719	674	909,349	1,203,719	(294,370)	-24%	1,203,719
Other own revenue	–	754,819	825,311	48,624	746,278	716,265	30,013	4%	825,311
Total Revenue (excluding capital transfers and contributions)	–	6,534,676	6,634,519	382,594	6,030,876	6,525,473	(494,597)	-8%	6,634,519
Employee costs	–	1,739,368	1,748,003	114,068	1,601,646	1,748,003	(146,358)	-8%	1,748,003
Remuneration of Councillors	–	56,983	55,542	4,930	57,320	55,542	1,779	3%	55,542
Depreciation & asset impairment	–	620,097	621,797	138,791	611,645	621,797	(10,151)	-2%	621,797
Finance charges	–	168,294	169,410	7,123	107,279	169,410	(62,130)	-37%	169,410
Materials and bulk purchases	–	1,943,361	1,964,078	256,018	1,876,830	1,964,078	(87,248)	-4%	1,964,078
Transfers and grants	–	32,446	31,546	6,536	14,751	31,546	(16,795)	-53%	31,546
Other expenditure	–	1,877,797	1,984,713	623,252	1,985,374	1,984,713	660	0%	1,984,713
Total Expenditure	–	6,438,345	6,575,087	1,150,718	6,254,845	6,575,087	(320,242)	-5%	6,575,087
Surplus/(Deficit)	–	96,331	59,432	(768,124)	(223,969)	(49,614)	(174,354)	351%	59,432
Transfers recognised - capital	–	919,386	912,279	–	–	912,279	(912,279)	-100%	912,279
Contributions & Contributed assets	–	30,744	31,142	–	3,477	31,142	(27,665)	-89%	31,142
Surplus/(Deficit) after capital transfers & contributions	–	1,046,461	1,002,853	(768,124)	(220,492)	893,807	(1,114,298)	-125%	1,002,853
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	1,046,461	1,002,853	(768,124)	(220,492)	893,807	(1,114,298)	-125%	1,002,853
Capital expenditure & funds sources									
Capital expenditure	–	1,806,094	1,681,903	134,886	1,187,848	1,645,587	(457,739)	-28%	1,681,903
Capital transfers recognised	–	919,386	912,279	54,634	616,769	913,236	(296,467)	-32%	912,279
Public contributions & donations	–	30,744	30,744	8,997	20,124	25,392	(5,269)	-21%	30,744
Borrowing	–	579,849	465,068	23,508	305,970	478,909	(172,940)	-36%	465,068
Internally generated funds	–	276,115	273,811	47,747	244,986	228,049	16,937	7%	273,811
Total sources of capital funds	–	1,806,094	1,681,903	134,886	1,187,848	1,645,587	(457,739)	-28%	1,681,903
Financial position									
Total current assets	–	2,817,166	3,928,346		2,775,445				3,928,346
Total non current assets	–	16,301,492	18,197,824		18,311,016				18,197,824
Total current liabilities	–	2,455,727	3,634,494		3,043,562				3,634,494
Total non current liabilities	–	2,229,738	2,911,550		2,404,738				2,911,550
Community wealth/Equity	–	14,433,193	15,580,126		16,140,273				15,580,126
Cash flows									
Net cash from (used) operating	–	1,646,307	1,041,525	48,482	841,549	(386,854)	(1,228,404)	318%	1,041,525
Net cash from (used) investing	–	(1,663,433)	(1,269,981)	(134,886)	(1,187,848)	(1,089,833)	98,015	-9%	(1,269,981)
Net cash from (used) financing	–	433,507	–	(601)	70,925	810,353	739,428	91%	–
Cash/cash equivalents at the month/year end	–	798,987	97,224	–	183,072	(340,656)	(523,728)	154%	97,224
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	327,805	187,934	158,565	179,430	189,781	121,711	673,463	1,994,175	158,565
Creditors Age Analysis									
Total Creditors	143,711	74,396	55,532	61,615	67,312	–	–	–	55,532

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Revenue - Standard</u>									
<i>Governance and administration</i>	-	3,136,325	3,204,707	102,687	2,112,409	3,204,707	(1,092,297)	-34%	3,204,707
Executive and council	-	2,298	3,152,219	-	11	2,821	(2,810)	-100%	3,152,219
Budget and treasury office	-	3,081,863	52,488	101,946	2,093,994	3,149,398	(1,055,404)	-34%	52,488
Corporate services	-	52,164	-	741	18,405	52,488	(34,083)	-65%	-
<i>Community and public safety</i>	-	243,948	244,012	1,597	21,575	244,001	(222,427)	-91%	244,012
Community and social services	-	8,500	8,565	221	4,321	8,565	(4,244)	-50%	8,565
Sport and recreation	-	2,405	2,405	585	2,279	2,405	(126)	-5%	2,405
Public safety	-	98,154	98,154	121	7,206	98,154	(90,949)	-93%	98,154
Housing	-	134,877	134,877	670	7,769	134,877	(127,108)	-94%	134,877
Health	-	11	11	-	-	-	-	-	11
<i>Economic and environmental services</i>	-	9,284	13,663	1,682	12,527	13,663	(1,136)	-8%	13,663
Planning and development	-	7,330	11,707	1,640	11,336	11,707	(371)	-3%	11,707
Road transport	-	1,708	1,710	38	1,029	1,710	(681)	-40%	1,710
Environmental protection	-	246	246	5	163	246	(84)	-34%	246
<i>Trading services</i>	-	4,070,623	4,090,931	276,609	3,862,602	4,090,334	(227,732)	-6%	4,090,931
Electricity	-	2,535,160	2,457,807	200,297	2,261,382	2,457,210	(195,829)	-8%	2,457,807
Water	-	926,114	1,042,239	71,884	1,028,667	1,042,239	(13,572)	-1%	1,042,239
Waste water management	-	337,863	332,631	(3,280)	307,801	332,631	(24,830)	-7%	332,631
Waste management	-	271,487	258,253	7,709	264,752	258,253	6,499	3%	258,253
<i>Other</i>	-	24,627	24,627	18	21,763	24,627	(2,864)	-12%	24,627
Total Revenue - Standard	-	7,484,807	7,577,940	382,594	6,030,876	7,577,332	(1,546,456)	-20%	7,577,940
<u>Expenditure - Standard</u>									
<i>Governance and administration</i>	-	1,346,944	1,445,976	112,858	1,168,641	1,445,976	(277,336)	-19%	1,445,976
Executive and council	-	400,907	433,034	27,858	322,455	433,034	(110,579)	-26%	433,034
Budget and treasury office	-	546,552	612,796	47,304	465,882	612,796	(146,914)	-24%	612,796
Corporate services	-	399,485	400,146	37,696	380,304	400,146	(19,843)	-5%	400,146
<i>Community and public safety</i>	-	650,433	655,324	51,193	534,883	655,324	(120,441)	-18%	655,324
Community and social services	-	184,250	187,862	12,004	135,311	187,862	(52,551)	-28%	187,862
Sport and recreation	-	49,964	51,526	5,076	40,638	51,526	(10,889)	-21%	51,526
Public safety	-	307,138	305,971	27,593	270,450	305,971	(35,521)	-12%	305,971
Housing	-	92,749	93,632	5,626	78,768	93,632	(14,864)	-16%	93,632
Health	-	16,333	16,333	893	9,717	16,333	(6,616)	-41%	16,333
<i>Economic and environmental services</i>	-	792,536	770,815	84,244	561,487	770,815	(209,328)	-27%	770,815
Planning and development	-	120,758	122,354	6,100	66,317	122,354	(56,037)	-46%	122,354
Road transport	-	633,108	609,791	75,907	471,804	609,791	(137,988)	-23%	609,791
Environmental protection	-	38,670	38,670	2,237	23,366	38,670	(15,304)	-40%	38,670
<i>Trading services</i>	-	3,614,289	3,668,828	900,214	3,969,167	3,668,828	300,339	8%	3,668,828
Electricity	-	2,267,859	2,226,322	269,106	2,259,767	2,226,322	33,445	2%	2,226,322
Water	-	812,265	892,857	583,002	1,207,529	892,857	314,672	35%	892,857
Waste water management	-	291,079	293,572	34,144	283,361	293,572	(10,211)	-3%	293,572
Waste management	-	243,086	256,077	13,962	218,510	256,077	(37,567)	-15%	256,077
<i>Other</i>	-	34,143	34,143	2,209	20,667	34,143	(13,476)	-39%	34,143
Total Expenditure - Standard	-	6,438,345	6,575,086	1,150,718	6,254,845	6,575,086	(320,241)	-5%	6,575,086
Surplus/ (Deficit) for the year	-	1,046,461	1,002,854	(768,124)	(223,969)	1,002,246	(1,226,214)	-122%	1,002,854

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Municipal governance and administration	-	3,136,325	3,204,707	102,687	2,112,409	3,204,707	(1,092,297)	-34%	3,204,707
Executive and council	-	2,298	3,152,219	-	11	2,821	(2,810)	(0)	3,152,219
Mayor and Council		2,298	2,821	-	11	2,821	(2,810)	(0)	2,821
Municipal Manager			3,149,398	-	-	-	-		3,149,398
Budget and treasury office		3,081,863	52,488	101,946	2,093,994	3,149,398	(1,055,404)	(0)	52,488
Corporate services	-	52,164	-	741	18,405	52,488	(34,083)	(0)	-
Human Resources		8,665		267	5,378	-	5,378	#DIV/0!	-
Information Technology				-	-	-	-		-
Property Services		39,453		429	11,916	-	11,916	#DIV/0!	-
Other Admin		4,045		45	1,111	-	1,111	#DIV/0!	-
Community and public safety	-	243,948	244,012	1,597	21,575	244,001	(222,427)	(0)	244,012
Community and social services	-	8,500	8,565	221	4,321	8,565	(4,244)	(0)	8,565
Libraries and Archives		2,329	8,565	11	228		228	#DIV/0!	8,565
Museums & Art Galleries etc		23		-	16		16	#DIV/0!	-
Community halls and Facilities		-		20	91		91	#DIV/0!	-
Cemeteries & Crematoriums		3,304		149	2,909		2,909	#DIV/0!	-
Child Care	-	-	-	-	-	-	-		-
Aged Care	-	-	-	-	-	-	-		-
Other Community	-	-	-	-	-	-	-		-
Other Social		2,845		42	1,077		1,077	#DIV/0!	-
Sport and recreation		2,405	2,405	585	2,279	2,405	(126)	(0)	2,405
Public safety	-	98,154	98,154	121	7,206	98,154	(90,949)	(0)	98,154
Police		97,330	98,154	100	6,703	-	6,703	#DIV/0!	98,154
Fire		803		20	503	-	503	#DIV/0!	-
Civil Defence	-	-	-	-	-	-	-		-
Street Lighting	-	-	-	-	-	-	-		-
Other		22		-	-	-	-		-
Housing		134,877	134,877	670	7,769	134,877	(127,108)	(0)	134,877
Health	-	11	11	-	-	-	4	#DIV/0!	11
Clinics	-	-	-	-	-	-	-		-
Ambulance	-	-	-	-	-	-	-		-
Other		11	11	-	-	-	4	#DIV/0!	11
Economic and environmental services	-	9,284	13,663	1,682	12,527	13,663	(1,136)	(0)	13,663
Planning and development	-	7,330	11,707	1,640	11,336	11,707	(371)	(0)	11,707
Economic Development/Planning		519		674	3,060		3,060	#DIV/0!	-
Town Planning/Building enforcement		6,810	11,707	965	8,276		8,276	#DIV/0!	11,707
Licensing & Regulation	-	-	-	-	-	-	-		-
Road transport	-	1,708	1,710	38	1,029	1,710	(681)	(0)	1,710
Roads		698	1,710	2	8	1,710	(1,702)	(0)	1,710
Public Buses	-	-	-	-	-	-	-		-
Parking Garages		1,010		36	1,020		1,020	#DIV/0!	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Environmental protection	-	246	246	5	163	246	(84)	(0)	246
Pollution Control	-	-	-	-	-	-	-		-
Biodiversity & Landscape	-	-	-	-	-	-	-		-
Other		246	246	5	163		163	#DIV/0!	246
Trading services	-	4,070,623	4,090,931	276,609	3,862,602	4,090,334	(227,732)	(0)	4,090,931
Electricity	-	2,535,160	2,457,807	200,297	2,261,382	2,457,210	(195,829)	(0)	2,457,807
Electricity Distribution		2,535,160	2,457,807	200,297	2,261,382	2,457,210	(195,829)	(0)	2,457,807
Electricity Generation	-	-	-	-	-	-	-		-
Water	-	926,114	1,042,239	71,884	1,028,667	1,042,239	(13,572)	(0)	1,042,239
Water Distribution		926,114	1,042,239	71,884	1,028,667	1,042,239	(13,572)	(0)	1,042,239
Water Storage	-	-	-	-	-	-	-		-
Waste water management	-	337,863	332,631	(3,280)	307,801	332,631	(24,830)	(0)	332,631
Sewerage		337,863	332,631	(3,280)	307,801	332,631	(24,830)	(0)	332,631
Storm Water Management	-	-	-	-	-	-	-		-
Public Toilets	-	-	-	-	-	-	-		-
Waste management	-	271,487	258,253	7,709	264,752	258,253	6,499	0	258,253
Solid Waste		271,487	258,253	7,709	264,752	258,253	6,499	0	258,253
Other	-	24,627	24,627	18	21,763	24,627	(2,864)	(0)	24,627
Air Transport		880		18	288		288	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-		-
Tourism	-	-	-	-	-	-	-		-
Forestry	-	-	-	-	-	-	-		-
Markets		23,747	24,627	0	21,476	24,627	(3,152)	(0)	24,627
Total Revenue - Standard	-	7,484,807	7,577,940	382,594	6,030,876	7,577,332	(1,546,456)	(0)	7,577,940

Expenditure - Standard									
Municipal governance and administration	-	1,346,944	1,445,976	112,858	1,168,641	1,445,976	(277,336)	(0)	1,445,976
Executive and council	-	400,907	433,034	27,858	322,455	433,034	(110,579)	(0)	433,034
Mayor and Council		384,885	433,034	26,102	301,272	301,272	301,272	#DIV/0!	433,034
Municipal Manager		16,022		1,756	21,183	433,034	(411,851)	(0)	-
Budget and treasury office		546,552	612,796	47,304	465,882	612,796	(146,914)	(0)	612,796
Corporate services	-	399,485	400,146	37,696	380,304	400,146	(19,843)	(0)	400,146
Human Resources		66,257		4,903	59,495	-	59,495	#DIV/0!	-
Information Technology		80,275		4,909	64,582	-	64,582	#DIV/0!	-
Property Services		36,327		2,566	25,154	-	25,154	#DIV/0!	-
Other Admin		216,627	400,146	25,318	231,073	-	231,073	#DIV/0!	400,146
Community and public safety	-	650,433	655,324	51,193	534,883	655,324	(120,441)	(0)	655,324
Community and social services	-	184,250	187,862	12,004	135,311	187,862	(52,551)	(0)	187,862
Libraries and Archives		28,036	187,862	1,716	20,407	187,862	(167,455)	(0)	187,862
Museums & Art Galleries etc		2,398		74	1,105	-	1,105	#DIV/0!	-
Community halls and Facilities		-		58	423	-	423	#DIV/0!	-
Cemeteries & Crematoriums		29,178		2,625	23,580	-	23,580	#DIV/0!	-
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		124,638		7,532	89,797	-	89,797	#DIV/0!	-
Sport and recreation		49,964	51,526	5,076	40,638	51,526	(10,889)	(0)	51,526
Public safety	-	307,138	305,971	27,593	270,450	305,971	(35,521)	(0)	305,971
Police		210,155	305,971	21,747	196,796	305,971	(109,175)	(0)	305,971
Fire		78,718		4,811	61,431		61,431	#DIV/0!	-
Civil Defence		-		-	-	-	-		-
Street Lighting		-		-	-	-	-		-
Other		18,264		1,035	12,223		12,223	#DIV/0!	-
Housing		92,749	93,632	5,626	78,768	93,632	(14,864)	(0)	93,632
Health	-	16,333	16,333	893	9,717	16,333	(6,616)	(0)	16,333
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		16,333	16,333	893	9,717	16,333	(6,616)	(0)	16,333
Economic and environmental services	-	792,536	770,815	84,244	561,487	770,815	(209,328)	(0)	770,815
Planning and development	-	120,758	122,354	6,100	66,317	122,354	(56,037)	(0)	122,354
Economic Development/Planning		46,561	122,354	1,691	24,346		24,346	#DIV/0!	122,354
Town Planning/Building enforcement		74,198		4,409	41,971	122,354	(80,382)	(0)	-
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	633,108	609,791	75,907	471,804	609,791	(137,988)	(0)	609,791
Roads		489,169	609,791	75,380	382,938	609,791	(226,853)	(0)	609,791
Public Buses		142,000		416	87,731	-	87,731	#DIV/0!	-
Parking Garages		1,939		111	1,134	-	1,134	#DIV/0!	-
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	38,670	38,670	2,237	23,366	38,670	(15,304)	(0)	38,670
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		38,670	38,670	2,237	23,366	38,670	(15,304)	(0)	38,670
Trading services	-	3,614,289	3,668,828	900,214	3,969,167	3,668,828	300,339	0	3,668,828
Electricity	-	2,267,859	2,226,322	269,106	2,259,767	2,226,322	33,445	0	2,226,322
Electricity Distribution		2,263,508	2,226,322	268,736	2,254,756	2,226,322	28,434	0	2,226,322
Electricity Generation		4,351		370	5,010	-	5,010	#DIV/0!	-
Water	-	812,265	892,857	583,002	1,207,529	892,857	314,672	0	892,857
Water Distribution		812,265	892,857	583,002	1,207,529	892,857	314,672	0	892,857
Water Storage		-		-	-	-	-		-
Waste water management	-	291,079	293,572	34,144	283,361	293,572	(10,211)	(0)	293,572
Sewerage		291,079	293,572	34,144	283,361	293,572	(10,211)	(0)	293,572
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	243,086	256,077	13,962	218,510	256,077	(37,567)	(0)	256,077
Solid Waste		243,086	256,077	13,962	218,510	256,077	(37,567)	(0)	256,077
Other	-	34,143	34,143	2,209	20,667	34,143	(13,476)	(0)	34,143
Air Transport		449		-	198	-	198	#DIV/0!	-
Abattoirs		-		-	-	-	-		-
Tourism		9,802	34,143	363	4,841	-	4,841	#DIV/0!	34,143
Forestry		-		-	-	-	-		-
Markets		23,892		1,846	15,628	34,143	(18,515)	(0)	-
Total Expenditure - Standard	-	6,438,345	6,575,086	1,150,718	6,254,845	6,575,086	(320,241)	(0)	6,575,086
Surplus/ (Deficit) for the year	-	1,046,461	1,002,854	(768,124)	(223,969)	1,002,246	(1,226,214)	(0)	1,002,854

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	–	–	–	–	–	–	–		–
Vote 2 - Executive Mayor	–	500	500	–	–	500	(500)	-100.0%	500
Vote 3 - Corporate Services	–	15,115	15,115	897	8,768	15,115	(6,347)	-42.0%	15,115
Vote 4 - Finance	–	1,288,059	1,303,778	85,787	1,358,170	1,303,778	54,392	4.2%	1,303,778
Vote 5 - Social Services	–	108,802	108,802	376	12,879	108,802	(95,923)	-88.2%	108,802
Vote 6 - Planning	–	30,558	30,558	957	29,688	30,558	(870)	-2.8%	30,558
Vote 7 - Human Settlement and Housing	–	174,330	174,330	1,099	19,684	174,330	(154,646)	-88.7%	174,330
Vote 8 - Economic and Rural Development	–	519	519	674	3,060	520	2,540	488.0%	519
Vote 9 - Engineering Services	–	338,561	331,317	(3,280)	303,717	331,317	(27,600)	-8.3%	331,317
Vote 10 - Water Services	–	926,114	1,038,334	71,538	1,021,499	1,038,334	(16,835)	-1.6%	1,038,334
Vote 11 - Waste and Fleet Management	–	271,487	255,228	7,273	261,435	255,228	6,207	2.4%	255,228
Vote 12 - Miscellaneous Services	–	1,795,602	1,784,546	11,296	682,686	1,784,546	(1,101,860)	-61.7%	1,784,546
Vote 13 - Naledi/Soutpan Regional Management	–	–	77,104	5,680	67,907	77,104	(9,197)	-11.9%	77,104
Vote 14 - Strategic Projects & Service Delivery Regula	–	–	–	–	–	–	–		–
Vote 15 - Electricity - Centlec (Soc) Ltd	–	2,535,160	2,457,807	200,297	2,261,382	2,457,807	(196,426)	-8.0%	2,457,807
Total Revenue by Vote	–	7,484,807	7,577,940	382,594	6,030,876	7,577,941	(1,547,065)	-20.4%	7,577,940
Expenditure by Vote									
Vote 1 - City Manager	–	201,545	191,874	3,951	128,072	191,874	(63,802)	-33.3%	191,874
Vote 2 - Executive Mayor	–	216,990	225,990	18,473	199,965	225,990	(26,025)	-11.5%	225,990
Vote 3 - Corporate Services	–	319,585	319,766	27,481	263,002	319,766	(56,765)	-17.8%	319,766
Vote 4 - Finance	–	257,368	257,368	16,401	204,310	257,368	(53,058)	-20.6%	257,368
Vote 5 - Social Services	–	541,386	541,205	42,160	437,390	541,205	(103,815)	-19.2%	541,205
Vote 6 - Planning	–	150,667	150,667	7,435	81,334	150,667	(69,333)	-46.0%	150,667
Vote 7 - Human Settlement and Housing	–	129,075	129,958	8,193	103,922	129,958	(26,037)	-20.0%	129,958
Vote 8 - Economic and Rural Development	–	56,363	56,363	2,054	29,187	56,363	(27,176)	-48.2%	56,363
Vote 9 - Engineering Services	–	786,634	754,102	109,551	666,317	754,102	(87,785)	-11.6%	754,102
Vote 10 - Water Services	–	812,265	881,213	582,854	1,205,395	881,213	324,182	36.8%	881,213
Vote 11 - Waste and Fleet Management	–	318,589	327,173	25,655	332,990	327,173	5,816	1.8%	327,173
Vote 12 - Miscellaneous Services	–	318,154	375,184	31,248	263,617	375,184	(111,567)	-29.7%	375,184
Vote 13 - Naledi/Soutpan Regional Management	–	–	76,036	2,889	36,815	76,036	(39,221)	-51.6%	76,036
Vote 14 - Strategic Projects & Service Delivery Regula	–	61,865	61,865	3,268	42,764	61,865	(19,101)	-30.9%	61,865
Vote 15 - Electricity - Centlec (Soc) Ltd	–	2,267,859	2,226,322	269,106	2,259,767	2,226,322	33,445	1.5%	2,226,322
Total Expenditure by Vote	–	6,438,345	6,575,087	1,150,718	6,254,845	6,575,087	(320,242)	-4.9%	6,575,087
Surplus/ (Deficit) for the year	–	1,046,461	1,002,853	(768,124)	(223,969)	1,002,854	(1,226,823)	-122.3%	1,002,853

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June

Vote Description R thousand	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	500	500	-	-	500	(500)	-100%	500
2.1 - Office of the Speaker				-	-	-	-		
2.2 - Office of the Executive Mayor		500	500	-	-	500	(500)	-100%	500
2.3 - Office of the Councils Whip				-	-	-	-		
Vote 3 - Corporate Services	-	15,115	15,115	897	8,768	15,115	(6,347)	-42%	15,115
3.1 - Head				-	-	-	-		-
3.2 - Human Resource Development		5,677	5,677	80	3,270	15,115	(11,845)	-78%	5,677
3.3 - Human Resource Management		2,988	2,988	187	2,108	-	2,108	#DIV/0!	2,988
3.4 - Labour Relations		-	-	-	-	-	-		-
3.5 - Legal Services		-	-	-	-	-	-		-
3.6 - Facilities Management		6,450	6,450	630	3,390	-	3,390	#DIV/0!	6,450
3.7 - Safety and Loss Control		-	-	-	-	-	-		-
3.8 - Committee Services		-	-	-	-	-	-		-
3.9 - Information Technology and Management		-	-	-	-	-	-		-
Vote 4 - Finance	-	1,288,059	1,303,778	85,787	1,358,170	1,303,778	54,392	4%	1,303,778
4.1 - Property Rates		1,137,696	1,153,416	66,491	1,125,023	1,303,778	(178,755)	-14%	1,153,416
4.2 - Chief Financial Officer		1,798	1,798	-	-	-	-		1,798
4.3 - Financial Management		726	726	1,396	1,396	-	1,396	#DIV/0!	726
4.4 - Supply Chain Management		4,733	4,733	9	3,066	-	3,066	#DIV/0!	4,733
4.5 - Revenue Management		143,105	143,105	17,891	228,684	-	228,684	#DIV/0!	143,105
4.6 - Meter Reading		-	-	-	-	-	-		-
4.7 - Asset Management		-	-	-	-	-	-		-
4.8 - Financial Accounting		-	-	-	-	-	-		-
Vote 5 - Social Services	-	108,802	108,802	376	12,879	108,802	(95,923)	-88%	108,802
5.1 - Administration		-	-	-	-	108,802	(108,802)	-100%	-
5.2 - Social Development		2,609	2,609	16	407	-	407	#DIV/0!	2,609
5.3 - Emergency Management Services		803	803	20	503	-	503	#DIV/0!	803
5.4 - Public Safety		98,340	98,340	136	7,723	-	7,723	#DIV/0!	98,340
5.5 - Parks and Cemeteries		7,028	7,028	203	4,246	-	4,246	#DIV/0!	7,028
5.6 - Disaster Management		22	22	-	-	-	-		22
Vote 6 - Planning	-	30,558	30,558	957	29,688	30,558	(870)	-3%	30,558
6.1 - Administration and Finance		-	-	-	-	-	-		-
6.2 - Town and Regional Planning		175	175	-	24	30,558	(30,533)	-100%	175
6.3 - Land Use Control		6,635	6,635	957	8,188	-	8,188	#DIV/0!	6,635
6.4 - Architectural and Survey Services		-	-	-	-	-	-		-
6.5 - Geographic Information Services		-	-	-	-	-	-		-
6.6 - Environmental Management		-	-	-	-	-	-		-
6.7 - Economic Development		-	-	-	-	-	-		-
6.8 - Fresh Produce Market		23,747	23,747	0	21,476	-	21,476	#DIV/0!	23,747
Vote 7 - Human Settlement and Housing	-	174,330	174,330	1,099	19,684	174,330	(154,646)	-89%	174,330
7.1 - Head		-	-	-	-	174,330	(174,330)	-100%	-
7.2 - Rental and Social Housing		7,327	7,327	667	7,785	-	7,785	#DIV/0!	7,327
7.3 - Land Development and Property Management		39,453	39,453	429	11,916	-	11,916	#DIV/0!	39,453
7.4 - Implementation Support		127,550	127,550	2	(17)	-	(17)	#DIV/0!	127,550
7.5 - BNG Property Management		-	-	-	-	-	-		-
7.6 - Informal Settlements		-	-	-	-	-	-		-
Vote 8 - Economic and Rural Development	-	519	519	674	3,060	520	2,540	488%	519
8.1 - Administration and Strategic Support		-	-	-	-	-	-		-
8.2 - Marketing and Investment Promotion		-	-	-	-	-	-		-
8.3 - Tourism		-	-	-	-	-	-		-
8.4 - Rural Development		-	-	-	-	-	-		-
8.5 - SMME's		519	519	674	3,060	520	2,540	488%	519
Vote 9 - Engineering Services	-	338,561	331,317	(3,280)	303,717	331,317	(27,600)	-8%	331,317
9.1 - Head		-	-	-	-	331,317	(331,317)	-100%	-
9.3 - Roads and Stormwater		698	698	-	-	-	-		698
9.3 - Sanitation		337,863	330,620	(3,280)	303,717	-	303,717	#DIV/0!	330,620
Vote 10 - Water Services	-	926,114	1,038,334	71,538	1,021,499	1,038,334	(16,835)	-2%	1,038,334
10.1 - Water		926,114	1,038,334	71,538	1,021,499	1,038,334	(16,835)	-2%	1,038,334
Vote 11 - Waste and Fleet Management	-	271,487	255,228	7,273	261,435	255,228	6,207	2%	255,228
11.1 - Strategic and Administration Support		-	-	-	-	-	-		-
11.2 - Landfill Site Management		-	-	-	-	-	-		-
11.3 - Disposal Sites		40	40	-	-	-	-		40
11.4 - Solid Waste Management		-	-	-	-	255,228	(255,228)	-100%	-
11.5 - Public Cleansing		-	-	-	-	-	-		-
11.6 - Domestic Waste		261,387	245,128	6,681	254,020	-	254,020	#DIV/0!	245,128
11.7 - Trade Waste		10,020	10,020	592	7,415	-	7,415	#DIV/0!	10,020
11.8 - Botshabelo		20	20	-	-	-	-		20
11.9 - Thaba Nchu		20	20	-	-	-	-		20
11.10 - Fleet Services		-	-	-	-	-	-		-
Vote 12 - Miscellaneous Services	-	1,795,602	1,784,546	11,296	682,686	1,784,546	(1,101,860)	-62%	1,784,546
12.1 - Transfers, Grants and Miscellaneous		1,795,602	1,784,546	11,296	682,686	1,784,546	(1,101,860)	-62%	1,784,546
Vote 13 - Naledi/Soutpan Regional Management	-	-	77,104	5,680	67,907	77,104	(9,197)	-12%	77,104
13.1 - Office of the City Manager		-	-	-	-	77,104	(77,104)	-100%	-
13.2 - Corporate Services		-	847	20	102	-	102	#DIV/0!	847
13.3 - Budget and Treasury		-	62,871	4,862	53,138	-	53,138	#DIV/0!	62,871
13.4 - Social Services		-	65	5	28	-	28	#DIV/0!	65
13.5 - Planning and Development		-	4,377	8	64	-	64	#DIV/0!	4,377
13.6 - Engineering Services		-	8,944	784	14,577	-	14,577	#DIV/0!	8,944
13.7 - Soutpan		-	-	-	-	-	-		-
Vote 14 - Strategic Projects & Service Delivery	-	-	-	-	-	-	-		-
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,535,160	2,457,807	200,297	2,261,382	2,457,807	(196,426)	-8%	2,457,807
15.1 - Board of Directors		-	-	-	-	-	-		-
15.2 - Company Secretary		-	-	-	-	-	-		-
15.3 - Chief Executive Officer		84,557	84,557	-	-	-	-		84,557
15.4 - Finance		3,453	3,453	3,314	45,681	2,457,807	(2,412,126)	-98%	3,453
15.5 - Corporate Services		2,447,150	2,344,393	117	828	-	828	#DIV/0!	2,344,393
15.6 - Engineering		-	-	194,902	2,194,436	-	2,194,436	#DIV/0!	-
15.7 - Customer Services		-	-	-	-	-	-		-
15.8 - Design and Development, Engineering Wires & Distribution		-	-	-	-	-	-		-
15.9 - Compliance and Performance		-	25,404	-	-	-	-		25,404
15.10 - Naledi		-	-	1,964	20,437	-	20,437	#DIV/0!	-
Total Revenue by Vote	-	7,484,807	7,577,940	382,594	6,030,876	7,577,941	(1,547,065)	-20%	7,577,940

Expenditure by Vote									
Vote 1 - City Manager	-	201,545	191,874	3,951	128,072	191,874	(63,802)	-33%	191,874
1.1 - Office of the City Manager		16,022	6,351	731	11,863	191,874	(180,011)	-94%	6,351
1.2 - Deputy Executive Director Operations		154,702	154,702	1,704	97,238	-	97,238	#DIV/0!	154,702
1.3 - Deputy Executive Director Performance		11,220	11,220	363	6,676	-	6,676	#DIV/0!	11,220
1.4 - Risk Management and Anti-Fraud & Corruption		19,601	19,601	1,153	12,295	-	12,295	#DIV/0!	19,601
Vote 2 - Executive Mayor	-	216,990	225,990	18,473	199,965	225,990	(26,025)	-12%	225,990
2.1 - Office of the Speaker		113,184	113,184	9,503	119,075	225,990	(106,915)	-47%	113,184
2.2 - Office of the Executive Mayor		93,218	102,218	7,967	72,427	-	72,427	#DIV/0!	102,218
2.3 - Office of the Councils Whip		10,588	10,588	1,003	8,463	-	8,463	#DIV/0!	10,588
Vote 3 - Corporate Services	-	319,585	319,766	27,481	263,002	319,766	(56,765)	-18%	319,766
3.1 - Head		7,039	7,039	677	6,395	-	6,395	#DIV/0!	7,039
3.2 - Human Resource Development		15,448	15,448	1,159	12,956	319,766	(306,811)	-96%	15,448
3.3 - Human Resource Management		42,101	42,101	2,612	33,102	-	33,102	#DIV/0!	42,101
3.4 - Labour Relations		11,409	11,409	1,039	12,043	-	12,043	#DIV/0!	11,409
3.5 - Legal Services		14,669	14,669	407	12,594	-	12,594	#DIV/0!	14,669
3.6 - Facilities Management		123,793	123,974	15,270	105,666	-	105,666	#DIV/0!	123,974
3.7 - Safety and Loss Control		3,073	3,073	183	2,331	-	2,331	#DIV/0!	3,073
3.8 - Committee Services		21,778	21,778	1,225	13,333	-	13,333	#DIV/0!	21,778
3.9 - Information Technology and Management		80,275	80,275	4,909	64,582	-	64,582	#DIV/0!	80,275
Vote 4 - Finance	-	257,368	257,368	16,401	204,310	257,368	(53,058)	-21%	257,368
4.1 - Property Rates		-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer		46,259	46,259	1,608	23,200	257,368	(234,167)	-91%	46,259
4.3 - Financial Management		10,631	10,631	490	6,157	-	6,157	#DIV/0!	10,631
4.4 - Supply Chain Management		27,359	27,359	2,065	21,882	-	21,882	#DIV/0!	27,359
4.5 - Revenue Management		118,543	118,543	7,937	107,708	-	107,708	#DIV/0!	118,543
4.6 - Meter Reading		29,523	29,523	2,360	31,035	-	31,035	#DIV/0!	29,523
4.7 - Asset Management		14,244	14,244	1,530	9,316	-	9,316	#DIV/0!	14,244
4.8 - Financial Accounting		10,807	10,807	411	5,012	-	5,012	#DIV/0!	10,807
Vote 5 - Social Services	-	541,386	541,205	42,160	437,390	541,205	(103,815)	-19%	541,205
5.1 - Administration		6,841	6,816	495	4,619	541,205	(536,585)	-99%	6,816
5.2 - Social Development		79,887	79,706	4,550	55,912	-	55,912	#DIV/0!	79,706
5.3 - Emergency Management Services		78,718	77,180	4,811	61,431	-	61,431	#DIV/0!	77,180
5.4 - Public Safety		212,094	212,094	21,858	197,930	-	197,930	#DIV/0!	212,094
5.5 - Parks and Cemeteries		145,581	146,180	9,419	105,477	-	105,477	#DIV/0!	146,180
5.6 - Disaster Management		18,264	19,228	1,027	12,020	-	12,020	#DIV/0!	19,228
Vote 6 - Planning	-	150,667	150,667	7,435	81,334	150,667	(69,333)	-46%	150,667
6.1 - Administration and Finance		40,849	40,849	362	18,616	-	18,616	#DIV/0!	40,849
6.2 - Town and Regional Planning		20,978	20,978	1,837	12,094	150,667	(138,573)	-92%	20,978
6.3 - Land Use Control		38,608	38,608	2,084	22,362	-	22,362	#DIV/0!	38,608
6.4 - Architectural and Survey Services		7,731	7,731	239	3,272	-	3,272	#DIV/0!	7,731
6.5 - Geographic Information Services		6,881	6,881	220	3,554	-	3,554	#DIV/0!	6,881
6.6 - Environmental Management		11,729	11,729	846	5,809	-	5,809	#DIV/0!	11,729
6.7 - Economic Development		-	-	-	-	-	-	-	-
6.8 - Fresh Produce Market		23,892	23,892	1,846	15,628	-	15,628	#DIV/0!	23,892
Vote 7 - Human Settlement and Housing	-	129,075	129,958	8,193	103,922	129,958	(26,037)	-20%	129,958
7.1 - Head		12,481	12,481	1,288	9,525	-	9,525	#DIV/0!	12,481
7.2 - Rental and Social Housing		21,684	21,684	1,226	22,546	129,958	(107,413)	-83%	21,684
7.3 - Land Development and Property Management		36,327	36,327	2,566	25,154	-	25,154	#DIV/0!	36,327
7.4 - Implementation Support		8,040	8,040	646	6,814	-	6,814	#DIV/0!	8,040
7.5 - BNG Property Management		18,312	19,195	797	11,462	-	11,462	#DIV/0!	19,195
7.6 - Informal Settlements		32,232	32,232	1,669	28,422	-	28,422	#DIV/0!	32,232
Vote 8 - Economic and Rural Development	-	56,363	56,363	2,054	29,187	56,363	(27,176)	-48%	56,363
8.1 - Administration and Strategic Support		9,077	9,077	250	2,094	56,363	(54,269)	-96%	9,077
8.2 - Marketing and Investment Promotion		14,571	14,571	233	10,847	-	10,847	#DIV/0!	14,571
8.3 - Tourism		9,802	9,802	363	4,841	-	4,841	#DIV/0!	9,802
8.4 - Rural Development		11,472	11,472	152	1,454	-	1,454	#DIV/0!	11,472
8.5 - SMME's		11,440	11,440	1,056	9,951	-	9,951	#DIV/0!	11,440
Vote 9 - Engineering Services	-	754,102	754,102	109,551	666,317	754,102	(87,785)	-12%	754,102
9.1 - Head		6,386	4,687	317	4,459	754,102	(749,643)	-99%	4,687
9.3 - Roads and Stormwater		489,169	461,631	75,251	381,029	-	381,029	#DIV/0!	461,631
9.3 - Sanitation		291,079	287,784	33,983	280,829	-	280,829	#DIV/0!	287,784
Vote 10 - Water Services	-	881,213	881,213	582,854	1,205,395	881,213	324,182	37%	881,213
10.1 - Water		881,213	881,213	582,854	1,205,395	881,213	324,182	37%	881,213
Vote 11 - Waste and Fleet Management	-	318,589	327,173	25,655	332,990	327,173	5,816	2%	327,173
11.1 - Strategic and Administration Support		5,396	1,454	242	1,771	-	1,771	#DIV/0!	1,454
11.2 - Landfill Site Management		11,041	5,822	364	5,273	-	5,273	#DIV/0!	5,822
11.3 - Disposal Sites		53,951	52,184	5,971	40,851	-	40,851	#DIV/0!	52,184
11.4 - Solid Waste Management		6,764	4,527	293	3,870	327,173	(323,304)	-99%	4,527
11.5 - Public Cleansing		48,207	57,747	1,544	45,601	-	45,601	#DIV/0!	57,747
11.6 - Domestic Waste		48,242	53,286	1,607	47,444	-	47,444	#DIV/0!	53,286
11.7 - Trade Waste		34,127	39,279	1,939	30,908	-	30,908	#DIV/0!	39,279
11.8 - Botshabelo		23,015	29,530	1,250	26,915	-	26,915	#DIV/0!	29,530
11.9 - Thaba Nchu		17,739	18,850	906	16,281	-	16,281	#DIV/0!	18,850
11.10 - Fleet Services		70,107	64,495	11,539	114,076	-	114,076	#DIV/0!	64,495
Vote 12 - Miscellaneous Services	-	318,154	375,184	31,248	263,617	375,184	(111,567)	-30%	375,184
12.1 - Transfers, Grants and Miscellaneous		318,154	375,184	31,248	263,617	375,184	(111,567)	-30%	375,184
Vote 13 - Naledi/Soutpan Regional Manager	-	-	76,036	2,889	36,815	76,036	(39,221)	-52%	76,036
13.1 - Office of the City Manager		-	11,284	587	5,097	76,036	(70,939)	-93%	11,284
13.2 - Corporate Services		-	8,681	282	4,880	-	4,880	#DIV/0!	8,681
13.3 - Budget and Treasury		-	18,884	525	8,008	-	8,008	#DIV/0!	18,884
13.4 - Social Services		-	4,190	272	2,780	-	2,780	#DIV/0!	4,190
13.5 - Planning and Development		-	1,596	29	691	-	691	#DIV/0!	1,596
13.6 - Engineering Services		-	31,401	756	11,137	-	11,137	#DIV/0!	31,401
13.7 - Soutpan		-	-	438	4,223	-	4,223	#DIV/0!	-
Vote 14 - Strategic Projects & Service Delivery	-	61,865	61,865	3,268	42,764	61,865	(19,101)	-31%	61,865
14.1 - Head		17,492	17,492	213	5,417	-	5,417	#DIV/0!	17,492
14.2 - Strategic Projects		7,119	7,119	502	5,047	61,865	(56,818)	-92%	7,119
14.3 - City Services, Monitoring and Evaluation		1,872	1,872	106	1,390	-	1,390	#DIV/0!	1,872
14.4 - Regional Centre Bloemfontein		15,894	15,894	1,122	12,827	-	12,827	#DIV/0!	15,894
14.5 - Regional Centre Botshabelo		11,076	11,076	647	10,459	-	10,459	#DIV/0!	11,076
14.6 - Regional Centre Thaba Nchu		8,411	8,411	677	7,623	-	7,623	#DIV/0!	8,411
Vote 15 - Electricity - Centlec (Soc) Ltd	-	2,226,859	2,226,322	269,106	2,259,767	2,226,322	33,445	2%	2,226,322
15.1 - Board of Directors		2,621	2,621	165	1,511	-	1,511	#DIV/0!	2,621
15.2 - Company Secretary		3,847	3,847	101	1,496	-	1,496	#DIV/0!	3,847
15.3 - Chief Executive Officer		59,942	57,682	4,850	47,212	2,226,322	(2,179,110)	-98%	57,682
15.4 - Finance		269,149	245,799	21,213	242,406	-	242,406	#DIV/0!	245,799
15.5 - Corporate Services		142,192	141,307	1,888	93,939	-	93,939	#DIV/0!	141,307
15.6 - Engineering		1,502,851	1,502,059	204,521	1,541,623	-	1,541,623	#DIV/0!	1,502,059
15.7 - Customer Services		-	-	-	-	-	-	-	-
15.8 - Design and Development, Engineering Wires & Distribution		219,599	186,601	24,567	261,825	-	261,825	#DIV/0!	186,601
15.9 - Compliance and Performance		67,657	59,350	9,301	48,204	-	48,204	#DIV/0!	59,350
15.10 - Naledi		-	27,056	2,499	21,549	-	21,549	#DIV/0!	27,056
Total Expenditure by Vote	-	6,438,345	6,575,087	1,150,718	6,254,845	6,575,087	(320,242)	-5%	6,575,087
Surplus/ (Deficit) for the year	-	1,046,461	1,002,853	(768,124)	(223,969)	1,002,854	(1,226,823)	-122%	1,002,853

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		1,004,047	1,025,471	66,597	993,659	1,025,471	(31,812)	-3%	1,025,471
Property rates - penalties & collection charges			–	–	–	–	–		–
Service charges - electricity revenue		2,445,278	2,364,670	186,903	2,230,416	2,364,670	(134,253)	-6%	2,364,670
Service charges - water revenue		711,793	827,919	71,884	816,739	827,919	(11,180)	-1%	827,919
Service charges - sanitation revenue		242,700	237,468	(3,280)	214,384	237,468	(23,084)	-10%	237,468
Service charges - refuse revenue		97,071	83,838	7,709	92,240	83,838	8,402	10%	83,838
Service charges - other			–	–	–	–	–		–
Rental of facilities and equipment		34,405	34,607	1,764	24,013	34,607	(10,594)	-31%	34,607
Interest earned - external investments		71,300	66,124	3,483	27,811	66,124	(38,313)	-58%	66,124
Interest earned - outstanding debtors		181,979	187,741	22,044	227,184	187,741	39,443	21%	187,741
Dividends received		–	–	–	–	–	–		–
Fines		98,311	98,343	2,115	13,587	98,343	(84,756)	-86%	98,343
Licences and permits		798	814	5	260	814	(554)	-68%	814
Agency services		–	–	–	–	–	–		–
Transfers recognised - operational		1,082,668	1,078,719	674	909,349	1,078,719	(169,370)	-16%	1,078,719
Other revenue		445,366	509,848	22,697	481,236	509,848	(28,612)	-6%	509,848
Gains on disposal of PPE		118,959	118,959	–	–	118,959	(118,959)	-100%	118,959
Total Revenue (excluding capital transfers and contributions)	–	6,534,676	6,634,519	382,594	6,030,876	6,634,519	(603,643)	-9%	6,634,519
Expenditure By Type									
Employee related costs		1,739,368	1,748,003	114,068	1,601,646	1,748,003	(146,358)	-8%	1,748,003
Remuneration of councillors		56,983	55,542	4,930	57,320	55,542	1,779	3%	55,542
Debt impairment		295,907	333,108	509,014	808,979	333,108	475,872	143%	333,108
Depreciation & asset impairment		620,097	621,797	138,791	611,645	621,797	(10,151)	-2%	621,797
Finance charges		168,294	169,410	7,123	107,279	169,410	(62,130)	-37%	169,410
Bulk purchases		1,821,579	1,847,140	250,867	1,769,966	1,847,140	(77,175)	-4%	1,847,140
Other materials		121,781	116,937	5,151	106,864	116,937	(10,073)	-9%	116,937
Contracted services		925,042	937,201	79,342	698,363	937,201	(238,839)	-25%	937,201
Transfers and grants		32,446	31,546	6,536	14,751	31,546	(16,795)	-53%	31,546
Other expenditure		656,548	714,106	34,895	478,032	714,106	(236,074)	-33%	714,106
Loss on disposal of PPE		299	299	–	–	299	(299)	-100%	299
Total Expenditure	–	6,438,345	6,575,087	1,150,718	6,254,845	6,575,087	(320,242)	-5%	6,575,087
Surplus/(Deficit)	–	96,331	59,432	(768,124)	(223,969)	59,432	(283,400)	(0)	59,432
Transfers recognised - capital		919,386	912,279	–	–	912,279	(912,279)	(0)	912,279
Contributions recognised - capital		30,744	31,142	–	3,477	31,142	(27,665)	(0)	31,142
Contributed assets		–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	1,046,461	1,002,853	(768,124)	(220,492)	1,002,853			1,002,853
Taxation							–		
Surplus/(Deficit) after taxation	–	1,046,461	1,002,853	(768,124)	(220,492)	1,002,853			1,002,853
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	–	1,046,461	1,002,853	(768,124)	(220,492)	1,002,853			1,002,853
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	–	1,046,461	1,002,853	(768,124)	(220,492)	1,002,853			1,002,853

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M12 June

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - City Manager	-	46,042	40,542	-	1,088	40,542	(39,454)	-97%	40,542
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	28,409	24,536	2,265	18,386	24,536	(6,150)	-25%	24,536
Vote 4 - Finance	-	3,162	3,162	124	607	3,162	(2,555)	-81%	3,162
Vote 5 - Social Services	-	44,634	44,917	(7,286)	(6,764)	44,917	(51,681)	-115%	44,917
Vote 6 - Planning	-	-	17,640	-	-	17,640	(17,640)	-100%	17,640
Vote 7 - Human Settlement and Housing	-	46,685	21,657	-	35,149	21,657	13,492	62%	21,657
Vote 8 - Economic and Rural Development	-	7,123	(3,572)	3,086	3,086	(3,572)	6,658	-186%	(3,572)
Vote 9 - Engineering Services	-	477,839	473,640	38,795	334,534	473,640	(139,106)	-29%	473,640
Vote 10 - Water Services	-	195,792	216,638	14,816	140,872	216,638	(75,765)	-35%	216,638
Vote 11 - Waste and Fleet Management	-	97,494	93,968	1,567	48,801	93,968	(45,167)	-48%	93,968
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soutpan Regional Management	-	13,741	24,905	-	-	24,905	(24,905)	-100%	24,905
Vote 14 - Strategic Projects & Service Delivery Regulation	-	155,543	62,043	-	-	62,043	(62,043)	-100%	62,043
Vote 15 - Electricity - Centlec (Soc) Ltd	-	194,843	224,779	51,474	214,317	224,779	(10,462)	-5%	224,779
Total Capital Multi-year expenditure	-	1,311,308	1,244,854	104,842	790,077	1,244,854	(454,778)	-37%	1,244,854
Single Year expenditure appropriation									
Vote 1 - City Manager	-	34,100	3,929	682	8,389	3,929	4,459	113%	3,929
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	3,750	9,414	200	2,537	9,414	(6,877)	-73%	9,414
Vote 4 - Finance	-	-	(1,500)	-	-	(1,500)	1,500	-100%	(1,500)
Vote 5 - Social Services	-	8,168	(13,406)	223	13,860	(13,406)	27,266	-203%	(13,406)
Vote 6 - Planning	-	12,500	(3,784)	1,162	12,044	(3,784)	15,829	-418%	(3,784)
Vote 7 - Human Settlement and Housing	-	6,935	34,084	1,936	12,215	34,084	(21,869)	-64%	34,084
Vote 8 - Economic and Rural Development	-	47,159	22,741	-	4,887	22,741	(17,854)	-79%	22,741
Vote 9 - Engineering Services	-	251,580	295,851	11,319	274,128	295,851	(21,723)	-7%	295,851
Vote 10 - Water Services	-	79,897	85,941	12,877	59,500	85,941	(26,442)	-31%	85,941
Vote 11 - Waste and Fleet Management	-	7,162	(7,394)	255	412	(7,394)	7,806	-106%	(7,394)
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 13 - Naledi/Soutpan Regional Management	-	-	(11,164)	-	478	(11,164)	11,642	-104%	(11,164)
Vote 14 - Strategic Projects & Service Delivery Regulation	-	38,036	14,336	(16)	-	14,336	(14,336)	-100%	14,336
Vote 15 - Electricity - Centlec (Soc) Ltd	-	5,500	8,000	1,405	9,321	8,000	1,321	17%	8,000
Total Capital single-year expenditure	-	494,786	437,048	30,044	397,771	437,048	(39,277)	-9%	437,048
Total Capital Expenditure	-	1,806,094	1,681,903	134,886	1,187,848	1,681,903	(494,055)	-29%	1,681,903
Capital Expenditure - Standard Classification									
Governance and administration	-	283,391	248,011	4,688	70,695	248,011	(177,317)	-71%	248,011
Executive and council	-	182,471	146,800	666	10,135	146,800	(136,666)	-93%	146,800
Budget and treasury office	-	3,162	1,662	124	607	1,662	(1,055)	-63%	1,662
Corporate services	-	97,758	99,548	3,898	59,953	99,548	(39,596)	-40%	99,548
Community and public safety	-	116,922	97,752	2,292	67,240	97,752	(30,511)	-31%	97,752
Community and social services	-	38,104	31,480	1,100	13,444	31,480	(18,036)	-57%	31,480
Sport and recreation	-	10,500	(4,166)	134	5,495	(4,166)	9,661	-232%	(4,166)
Public safety	-	14,698	14,698	(877)	938	14,698	(13,760)	-94%	14,698
Housing	-	53,620	55,741	1,936	47,364	55,741	(8,377)	-15%	55,741
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	473,425	466,680	4,248	20,018	466,680	(446,662)	-96%	466,680
Planning and development	-	161,782	128,025	4,248	20,018	128,025	(108,007)	-84%	128,025
Road transport	-	311,643	338,655	-	-	338,655	(338,655)	-100%	338,655
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	932,356	986,660	130,943	1,037,181	986,660	50,522	5%	986,660
Electricity	-	200,343	232,779	52,879	223,639	232,779	(9,140)	-4%	232,779
Water	-	275,689	302,579	27,694	200,372	302,579	(102,207)	-34%	302,579
Waste water management	-	437,097	450,156	13,473	391,232	450,156	(58,924)	-13%	450,156
Waste management	-	19,227	1,145	36,897	221,938	1,145	220,793	19276%	1,145
Other	-	-	(117,200)	(7,286)	(7,286)	(117,200)	109,914	-94%	(117,200)
Total Capital Expenditure - Standard Classification	-	1,806,094	1,681,903	134,886	1,187,848	1,681,903	(494,055)	-29%	1,681,903
Funded by:									
National Government	-	919,386	912,279	54,634	616,769	912,279	(295,510)	-32%	912,279
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	919,386	912,279	54,634	616,769	912,279	(295,510)	-32%	912,279
Public contributions & donations	-	30,744	30,744	8,997	20,124	30,744	(10,621)	-35%	30,744
Borrowing	-	579,849	465,068	23,508	305,970	465,068	(159,098)	-34%	465,068
Internally generated funds	-	276,115	273,811	47,747	244,986	273,811	(28,825)	-11%	273,811
Total Capital Funding	-	1,806,094	1,681,903	134,886	1,187,848	1,681,903	(494,055)	-29%	1,681,903

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M12

Vote Description R thousand	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - City Manager	–	46,042	40,542	–	1,088	40,542	(39,454)	-97%	40,542
1.1 - Office of the City Manager		46,042	40,542	–	1,088	40,542	(39,454)	-97%	40,542
1.2 - Deputy Executive Director Operations									
1.3 - Deputy Executive Director Performance									
1.4 - Risk Management and Anti-Fraud & Corruption									
Vote 2 - Executive Mayor	–	–	–	–	–	–	–		–
2.1 - Office of the Speaker									
2.2 - Office of the Executive Mayor									
2.3 - Office of the Councils Whip									
Vote 3 - Corporate Services	–	28,409	24,536	2,265	18,386	24,536	(6,150)	-25%	24,536
3.1 - Head									
3.2 - Human Resource Development									
3.3 - Human Resource Management									
3.4 - Labour Relations									
3.5 - Legal Services									
3.6 - Facilities Management		28,409	24,536	2,265	18,386	24,536	(6,150)	-25%	24,536
3.7 - Safety and Loss Control									
3.8 - Committee Services									
3.9 - Information Technology and Management									
Vote 4 - Finance	–	3,162	3,162	124	607	3,162	(2,555)	-81%	3,162
4.1 - Property Rates									
4.2 - Chief Financial Officer									
4.3 - Financial Management									
4.4 - Supply Chain Management									
4.5 - Revenue Management									
4.6 - Meter Reading									
4.7 - Asset Management		3,162	3,162	124	607	3,162	(2,555)	-81%	3,162
4.8 - Financial Accounting									
Vote 5 - Social Services	–	44,634	44,917	(7,286)	(6,764)	44,917	(51,681)	-115%	44,917
5.1 - Administration									
5.2 - Social Development									
5.3 - Emergency Management Services		6,950	4,191	–	–	–	–		4,191
5.4 - Public Safety		140	140	–	123	–	123	#DIV/0!	140
5.5 - Parks and Cemeteries		37,544	40,586	(7,286)	(6,887)	44,917	(51,804)	-115%	40,586
5.6 - Disaster Management									
Vote 6 - Planning	–	–	17,640	–	–	17,640	(17,640)	-100%	17,640
6.1 - Administration and Finance									
6.2 - Town and Regional Planning			17,640			17,640	(17,640)	-100%	17,640
6.3 - Land Use Control									
6.4 - Architectural and Survey Services									
6.5 - Geographic Information Services									
6.6 - Environmental Management									
6.7 - Economic Development									
6.8 - Fresh Produce Market		–							
Vote 7 - Human Settlement and Housing	–	46,685	21,657	–	35,149	21,657	13,492	62%	21,657
7.1 - Head									
7.2 - Rental and Social Housing		6,185	(16,315)	–	35,149	21,657	13,492	62%	(16,315)
7.3 - Land Development and Property Management									
7.4 - Implementation Support			2,120						2,120
7.5 - BNG Property Management									
7.6 - Informal Settlements		40,500	35,851	–	–	–	–		35,851
Vote 8 - Economic and Rural Development	–	7,123	(3,572)	3,086	3,086	(3,572)	6,658	-186%	(3,572)
8.1 - Administration and Strategic Support						(3,572)	3,572	-100%	
8.2 - Marketing and Investment Promotion		–							
8.3 - Tourism			2,686						2,686
8.4 - Rural Development		6,000	6,707	669	669	–	669	#DIV/0!	6,707
8.5 - SMME's		1,123	(12,965)	2,417	2,417	–	2,417	#DIV/0!	(12,965)
Vote 9 - Engineering Services	–	477,839	473,640	38,795	334,534	473,640	(139,106)	-29%	473,640
9.1 - Head						473,640	(473,640)	-100%	
9.3 - Roads and Stormwater		164,429	182,372	26,190	105,702	–	105,702	#DIV/0!	182,372
9.3 - Sanitation		313,411	291,267	12,605	228,832	–	228,832	#DIV/0!	291,267
Vote 10 - Water Services	–	195,792	216,638	14,816	140,872	216,638	(75,765)	-35%	216,638
10.1 - Water		195,792	216,638	14,816	140,872	216,638	(75,765)	-35%	216,638
Vote 11 - Waste and Fleet Management	–	97,494	93,968	1,567	48,801	93,968	(45,167)	-48%	93,968
11.1 - Strategic and Administration Support									
11.2 - Landfill Site Management									
11.3 - Disposal Sites									
11.4 - Solid Waste Management		17,645	14,119	–	3,619	93,968	(90,349)	-96%	14,119
11.5 - Public Cleansing									
11.6 - Domestic Waste									
11.7 - Trade Waste									
11.8 - Botshabelo									
11.9 - Thaba Nchu									
11.10 - Fleet Services		79,849	79,849	1,567	45,183	–	45,183	#DIV/0!	79,849
Vote 12 - Miscellaneous Services	–	–	–	–	–	–	–		–
12.1 - Transfers, Grants and Miscellaneous									
Vote 13 - Naledi/Soutpan Regional Management	–	13,741	24,905	–	–	24,905	(24,905)	-100%	24,905
13.1 - Office of the City Manager		13,741	24,905	–	–	24,905	(24,905)	-100%	24,905
Vote 14 - Strategic Projects & Service Delivery	–	155,543	62,043	–	–	62,043	(62,043)	-100%	62,043
14.1 - Head									
14.2 - Strategic Projects		155,543	62,043	–	–	62,043	(62,043)	-100%	62,043
14.3 - City Services, Monitoring and Evaluation									
14.4 - Regional Centre Bloemfontein									
14.5 - Regional Centre Botshabelo									
14.6 - Regional Centre Thaba Nchu									
Vote 15 - Electricity - Centlec (Soc) Ltd	–	194,843	224,779	51,474	214,317	224,779	(10,462)	-5%	224,779
15.1 - Board of Directors						224,779	(224,779)	-100%	
15.2 - Company Secretary									
15.3 - Chief Executive Officer		5,000	5,000	965	3,305	–	3,305	#DIV/0!	5,000
15.4 - Finance									
15.5 - Corporate Services									
15.6 - Engineering									
15.7 - Customer Services		23,100	23,100	2,441	14,065	–	14,065	#DIV/0!	23,100
15.8 - Design and Development, Engineering Wires & Distribution		142,951	172,887	46,758	193,895	–	193,895	#DIV/0!	172,887
15.9 - Compliance and Performance		23,792	23,792	1,310	3,053	–	3,053	#DIV/0!	23,792
15.10 - Naledi									
Total multi-year capital expenditure	–	1,311,308	1,244,854	104,842	790,077	1,244,854	(454,778)	-37%	1,244,854

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - City Manager	-	34,100	3,929	682	8,389	3,929	-		
1.1 - Office of the City Manager		34,100	3,929	682	8,389	3,929	4,459	113%	3,929
1.2 - Deputy Executive Director Operations							4,459	113%	3,929
1.3 - Deputy Executive Director Performance							-		
1.4 - Risk Management and Anti-Fraud & Corruption							-		
Vote 2 - Executive Mayor	-	-	-	-	-	-	-		-
2.1 - Office of the Speaker							-		
2.2 - Office of the Executive Mayor							-		
2.3 - Office of the Councils Whip							-		
Vote 3 - Corporate Services	-	3,750	9,414	200	2,537	9,414	(6,877)	-73%	9,414
3.1 - Head						9,414	(9,414)	-100%	
3.2 - Human Resource Development						-	-		
3.3 - Human Resource Management						-	-		
3.4 - Labour Relations						-	-		
3.5 - Legal Services						-	-		
3.6 - Facilities Management				200	1,879	-	1,879	#DIV/0!	
3.7 - Safety and Loss Control						-	-		
3.8 - Committee Services						-	-		
3.9 - Information Technology and Management		3,750	9,414	-	658	-	658	#DIV/0!	9,414
Vote 4 - Finance	-	-	(1,500)	-	-	(1,500)	1,500	-100%	(1,500)
4.1 - Property Rates						(1,500)	1,500	-100%	
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			(1,500)			-	-		(1,500)
4.8 - Financial Accounting						-	-		
Vote 5 - Social Services	-	8,168	(13,406)	223	13,860	(13,406)	27,266	-203%	(13,406)
5.1 - Administration		-	-			-	-		
5.2 - Social Development		-	300			-	-		300
5.3 - Emergency Management Services		1,821	156	-	555	(13,406)	13,961	-104%	156
5.4 - Public Safety		5,787	3,287	(877)	260	-	260	#DIV/0!	3,287
5.5 - Parks and Cemeteries		560	(17,707)	1,100	13,045	-	13,045	#DIV/0!	(17,707)
5.6 - Disaster Management			558			-	-		558
Vote 6 - Planning	-	12,500	(3,784)	1,162	12,044	(3,784)	15,829	-418%	(3,784)
6.1 - Administration and Finance						-	-		
6.2 - Town and Regional Planning		8,500	(3,784)	1,162	12,044	(3,784)	15,829	-418%	(3,784)
6.3 - Land Use Control						-	-		
6.4 - Architectural and Survey Services						-	-		
6.5 - Geographic Information Services						-	-		
6.6 - Environmental Management						-	-		
6.7 - Economic Development		4,000	-	-	-	-	-		-
6.8 - Fresh Produce Market						-	-		
Vote 7 - Human Settlement and Housing	-	6,935	34,084	1,936	12,215	34,084	(21,869)	-64%	34,084
7.1 - Head						-	-		
7.2 - Rental and Social Housing			35,149	811	11,089	34,084	(22,995)	-67%	35,149
7.3 - Land Development and Property Management						-	-		
7.4 - Implementation Support						-	-		
7.5 - BNG Property Management						-	-		
7.6 - Informal Settlements		6,935	(1,065)	1,125	1,125	-	1,125	#DIV/0!	(1,065)
Vote 8 - Economic and Rural Development	-	47,159	22,741	-	4,887	22,741	(17,854)	-79%	22,741
8.1 - Administration and Strategic Support						-	-		
8.2 - Marketing and Investment Promotion						-	-		
8.3 - Tourism		17,366	(1,929)	-	1,251	22,741	(21,490)	-94%	(1,929)
8.4 - Rural Development		4,793	793	-	-	-	-		793
8.5 - SMME's		25,000	23,877	-	3,637	-	3,637	#DIV/0!	23,877
Vote 9 - Engineering Services	-	251,580	295,851	11,319	274,128	295,851	(21,723)	-7%	295,851
9.1 - Head						-	-		
9.3 - Roads and Stormwater		127,893	136,962	10,707	115,758	295,851	(180,092)	-61%	136,962
9.3 - Sanitation		123,687	158,889	613	158,369	-	158,369	#DIV/0!	158,889
Vote 10 - Water Services	-	79,897	85,941	12,877	59,500	85,941	(26,442)	-31%	85,941
10.1 - Water		79,897	85,941	12,877	59,500	85,941	(26,442)	-31%	85,941
Vote 11 - Waste and Fleet Management	-	7,162	(7,394)	255	412	(7,394)	7,806	-106%	(7,394)
11.1 - Strategic and Administration Support						-	-		
11.2 - Landfill Site Management						-	-		
11.3 - Disposal Sites						-	-		
11.4 - Solid Waste Management		1,900	(12,656)	-	-	(7,394)	7,394	-100%	(12,656)
11.5 - Public Cleansing						-	-		
11.6 - Domestic Waste						-	-		
11.7 - Trade Waste						-	-		
11.8 - Botshabelo						-	-		
11.9 - Thaba Nchu						-	-		
11.10 - Fleet Services		5,262	5,262	255	412	-	412	#DIV/0!	5,262
Vote 12 - Miscellaneous Services	-	-	-	-	-	-	-		-
12.1 - Transfers, Grants and Miscellaneous						-	-		
Vote 13 - Naledi/Soutpan Regional Management	-	-	(11,164)	-	478	(11,164)	11,642	-104%	(11,164)
13.1 - Office of the City Manager			(11,164)	-	478	(11,164)	11,642	-104%	(11,164)
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	-	38,036	14,336	(16)	-	14,336	(14,336)	-100%	14,336
14.1 - Head						-	-		
14.2 - Strategic Projects		38,036	14,336	(16)	-	14,336	(14,336)	-100%	14,336
14.3 - City Services, Monitoring and Evaluation						-	-		
14.4 - Regional Centre Bloemfontein						-	-		
14.5 - Regional Centre Botshabelo						-	-		
14.6 - Regional Centre Thaba Nchu						-	-		
Vote 15 - Electricity - Centlec (Soc) Ltd	-	5,500	8,000	1,405	9,321	8,000	1,321	17%	8,000
15.1 - Board of Directors						8,000	(8,000)	-100%	-
15.2 - Company Secretary						-	-		
15.3 - Chief Executive Officer						-	-		
15.4 - Finance						-	-		
15.5 - Corporate Services						-	-		
15.6 - Engineering			(3,000)			-	-		(3,000)
15.7 - Customer Services		5,500	11,000	41	5,176	-	5,176	#DIV/0!	11,000
15.8 - Design and Development, Engineering Wires & Distribution						-	-		
15.9 - Compliance and Performance				1,365	4,146	-	4,146	#DIV/0!	-
15.10 - Naledi						-	-		
Total single-year capital expenditure	-	494,786	437,048	30,044	397,771	437,048	(39,277)	(0)	437,048
Total Capital Expenditure	-	1,806,094	1,681,903	134,886	1,187,848	1,681,903	(494,055)	(0)	1,681,903

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M12 June

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		62,226	171,224	387,122	171,224
Call investment deposits		736,760	320,221	276,735	320,221
Consumer debtors		1,448,091	2,400,810	2,277,709	2,400,810
Other debtors		139,493	169,925	102,804	169,925
Current portion of long-term receivables		15,129	84,612	67,477	84,612
Inventory		415,466	781,554	576,234	781,554
Total current assets	-	2,817,166	3,928,346	3,688,080	3,928,346
Non current assets					
Long-term receivables		5,497	155,051	101,352	155,051
Investments		24	-	33	-
Investment property		303,778	1,497,507	1,303,778	1,497,507
Investments in Associate		-	-	-	-
Property, plant and equipment		15,522,739	15,270,751	15,335,875	15,270,751
Agricultural		-	-	-	-
Biological assets		-	-	-	-
Intangible assets		129,785	114,719	119,785	114,719
Other non-current assets		339,669	1,159,795	1,039,669	1,159,795
Total non current assets	-	16,301,492	18,197,824	17,900,492	18,197,824
TOTAL ASSETS	-	19,118,658	22,126,169	21,588,572	22,126,169
LIABILITIES					
Current liabilities					
Bank overdraft				-	-
Borrowing		110,153	176,149	158,884	176,149
Consumer deposits		110,869	168,863	183,534	168,863
Trade and other payables		2,023,690	2,946,437	2,359,213	2,946,437
Provisions		211,016	343,045	341,931	343,045
Total current liabilities	-	2,455,727	3,634,494	3,043,562	3,634,494
Non current liabilities					
Borrowing		1,086,620	1,609,158	1,286,620	1,609,158
Provisions		1,143,118	1,302,392	1,118,118	1,302,392
Total non current liabilities	-	2,229,738	2,911,550	2,404,738	2,911,550
TOTAL LIABILITIES	-	4,685,465	6,546,044	5,448,300	6,546,044
NET ASSETS	-	14,433,193	15,580,126	16,140,273	15,580,126
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		13,430,870	12,677,687	14,100,830	12,677,687
Reserves		1,002,323	2,902,438	2,039,442	2,902,438
TOTAL COMMUNITY WEALTH/EQUITY	-	14,433,193	15,580,126	16,140,273	15,580,126

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges		903,140	1,025,471	110,502	1,029,653	860,983	168,670	20%	1,025,471
Service charges		3,316,291	3,330,301	252,445	2,993,153	2,882,848	110,305	4%	3,330,301
Other revenue		251,700	618,296	89,029	1,046,421	598,747	447,674	75%	618,296
Government - operating		1,185,668	917,378	-	921,424	917,378	4,046	0%	917,378
Government - capital		881,350	641,504	-	606,206	641,504	(35,298)	-6%	641,504
Interest		227,825	113,059	3,162	57,572	101,793	(44,221)	-43%	113,059
Dividends		-	-	-	-	-	-	-	-
Payments									
Suppliers and employees		(4,928,965)	(5,438,587)	(402,889)	(5,802,848)	(5,438,587)	364,261	-7%	(5,438,587)
Finance charges		(159,880)	(152,910)	(3,767)	(94,906)	(152,910)	(58,004)	38%	(152,910)
Transfers and Grants		(30,823)	(12,988)	-	(11,076)	(12,988)	(1,912)	15%	(12,988)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	1,646,307	1,041,525	48,482	745,599	398,767	(346,832)	-87%	1,041,525
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		97,508	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	31,142	-	-	31,142	(31,142)	-100%	31,142
Decrease (increase) in non-current investments		-	(225,600)	-	-	(225,600)	225,600	-100%	(225,600)
Payments									
Capital assets		(1,760,942)	(1,075,522)	(134,886)	(1,187,848)	(1,075,522)	112,326	-10%	(1,075,522)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(1,663,433)	(1,269,981)	(134,886)	(1,187,848)	(1,269,981)	(82,133)	6%	(1,269,981)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-	-	-
Borrowing long term/refinancing		500,000	500,000	-	500,000	500,000	-	-	500,000
Increase (decrease) in consumer deposits		4,800	2,800	56	2,344	2,976	(632)	-21%	2,800
Payments									
Repayment of borrowing		(71,293)	(108,579)	(657)	(131,418)	(108,579)	22,839	-21%	(108,579)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	433,507	394,221	(601)	370,925	394,397	23,472	6%	394,221
NET INCREASE/ (DECREASE) IN CASH HELD	-	416,380	165,765	(87,005)	(71,324)	(476,816)			165,765
Cash/cash equivalents at beginning:		382,606	325,679		458,446	325,679			325,679
Cash/cash equivalents at month/year end:	-	798,987	491,445		387,122	(151,137)			491,445

MAN Mangaung - Supporting Table SC1 Material variance explanations - M12 June

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property rates	-31,812	Unfavourable variance due to Less billed than anticipated	
Service charges - electricity revenue	-134,253	Unfavourable variance due to less electricity sold than anticipated.	
Service charges - water revenue	-11,180	Unfavourable variance due to more water sold than target.	
Service charges - sanitation revenue	-23,084	Unfavourable variance but on target	
Service charges - refuse revenue	8,402	Favourable variance due to more collection than anticipated	
Rental of facilities and equipment	-10,594	Unfavourable variance due to low demand	
Interest earned - external investments	-38,313	Unfavourable variance due to low investment balances	
Interest earned - outstanding debtors	39,443	Favourable variance due to growing outstanding debtors	
Fines	-84,756	Unfavourable variance due to the non accrual of traffic fines	
Licences and permits	-554	Unfavourable variance due to low demand	
Transfers recognised - operational	-294,370	Unfavourable variance due to less grants received than anticipated	
Other revenue	96,388	Favourable variance due to payment by entity	
Gains on disposal of PPE			
<u>Expenditure By Type</u>			
Employee related costs	-146,358	Favourable variance due to unfilled vacancies	
Remuneration of councillors	1,779	Unfavourable variance and on target	
Debt impairment	472,872	Favourable variance and on target	
Depreciation & asset impairment	-10,151	Favourable variance due to non cash items that are accounted at the year end	
Finance charges	-62,130	Favourable variance due to interest only payable later during the year	
Bulk purchases	-77,175	Favourable due to less electricity and water paid than budgeted	
Other materials	-10,073	Favourable variance due to slow spending	
Contracted services	-238,839	Favourable variance due to slow spending	
Transfers and grants	-16,795	Favourable variance due to slow spending	
Other expenditure	-236,074	Favourable variance due to slow spending	
<u>Capital Expenditure</u>			
Projects	-457,739	Favourable variance due to slow implementation of projects	
<u>Cash Flow</u>			
Property rates	168,670	Favourable variance due to more collected than anticipated	
Service charges	110,305	Favourable variance due to more collected than anticipated	
Government - Operating Grants	4,046	Favourable variance due to receiving of Operational grants.	
Government - Capital Grants	264,702	Above target due to more Capital grants received than anticipated.	
Interest	-44,221	Below target due less interest on investments	
Other revenue	289,651	Above target due to amounts received from entity	
Suppliers and employees	645,842	Unfavourable variance	
Finance charges	-16,407	Below target due to no interest on external loans paid	
Transfers and grants	-906,302	Below target due to less grants paid	
Capital Expenditure	98,015	Below target due to under expenditure	
<u>Municipal Entities</u>			
Revenue	-163,221	Unfavourable varince -less revenue collected then anticipated	
Expenditure	-23,317	Favourable variance - Less spent than budgeted	
Capital	-9,538	Favourable variance - Less spent than budgeted	

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

Description of financial indicator	Basis of calculation	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	12.2%	12.0%	11.5%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	32.1%	27.7%	25.8%	27.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	22.3%	30.4%	23.6%	30.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	108.4%	55.4%	63.1%	55.4%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	114.7%	108.1%	91.2%	108.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	32.5%	13.5%	15.1%	13.5%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		91.4%	90.5%	90.5%	91.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	24.6%	42.4%	32.7%	42.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	95.0%	95.0%	95.0%	95.0%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	12.0%	12.0%			
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	39.0%	39.0%			
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	26.6%	26.3%	26.6%	26.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	5.5%	0.0%	4.4%	5.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	12.1%	11.9%	11.9%	3.4%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1627.2%	1627.2%		130.6%	1627.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.3%	35.3%		79.6%	35.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	181.6%	1.82		1.04	1.82

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description		NT Code	Budget Year 2016/17										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 Ex change Transactions - Water	1200	77,165	82,809	74,239	53,600	68,744	60,760	229,694	703,993	1,351,005	1,116,792		1,315,788		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	124,550	31,584	21,696	19,115	17,788	15,014	131,917	270,700	632,364	454,534		233,280		
Receivables from Non-ex change Transactions - Property Rates	1400	60,512	33,955	26,743	21,495	62,668	18,649	138,575	396,918	759,516	638,306		644,399		
Receivables from Exchange Transactions - Waste Water Management	1500	34,066	12,374	10,216	8,781	15,413	7,364	49,622	186,336	324,171	267,516		264,478		
Receivables from Exchange Transactions - Waste Management	1600	6,657	4,422	3,733	3,334	3,893	2,798	19,665	100,211	144,713	129,901		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	21,327	20,214	19,898	18,209	19,031	15,963	90,673	307,678	512,992	451,553		-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-		
Other	1900	3,215	2,067	1,502	976	2,244	1,162	13,317	28,340	52,824	46,040		34,710		
Total By Income Source	2000	327,805	187,934	158,565	179,430	189,781	121,711	673,463	1,994,175	3,832,864	3,158,560	-	2,664,316		
2015/16 - totals only		398,645	178,190	133,944	193,975	126,733	121,554	465,643	1,770,257	3,388,942	2,678,164		1,783,736		
Debtors Age Analysis By Customer Group															
Organs of State	2200	38,050	36,293	28,493	26,726	27,547	28,744	182,796	197,234	565,883	463,047		-		
Commercial	2300	158,856	58,842	32,462	24,490	86,360	21,359	135,930	435,859	954,158	703,998		-		
Households	2400	130,899	92,799	97,611	128,214	75,873	71,608	354,738	1,361,082	2,312,823	1,991,515		2,664,316		
Other	2500	-	-	-	-	-	-	-	-	-	-		-		
Total By Customer Group	2600	327,805	187,934	158,565	179,430	189,781	121,711	673,463	1,994,175	3,832,864	3,158,560	-	2,664,316		

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2016/17									Prior year
		0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	totals for chart
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		(same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	20,581,699	-	-	-	-	-	-	-	20,581,699	102,965,646
Bulk Water	0200	57,941,017	63,111,150	55,532,342	61,564,652	67,311,613	-	-	-	305,460,774	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	34,053,157	-	-	-	-	-	-	-	34,053,157	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	31,135,477	11,285,336	-	49,893	-	-	-	-	42,470,706	87,259,666
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	143,711,350	74,396,486	55,532,342	61,614,545	67,311,613	-	-	-	402,566,336	190,225,312

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
<u>Municipality</u>								
ABSA	Call	Call		621	6.83%	143,366	(109,379)	33,987
ABSA	Call	Call		165	6.86%	30,864	(19,835)	11,029
ABSA	Call	Call		122	6.83%	20,343	122	20,465
ABSA	Call	Call		81	6.45%	15,287	81	15,368
Standard Bank	Call	Call		0	5.50%	13	0	13
Nedbank	Call	Call		0	6.75%	35	0	35
FNB	Call	Call		3	6.85%	591	3	594
FNB	Call	Call		0	6.75%	18	0	19
Standard Bank	Call	Call		0	6.80%	38	0	38
Standard Bank	Call	Call		1	6.80%	133	1	134
Standard Bank	Call	Call		2	6.80%	396	2	398
Standard Bank	Call	Call		227	6.90%	50,616	(19,773)	30,843
Municipality sub-total				1,222		261,701	(148,778)	112,923
<u>Entities</u>								
ABSA	Call	Call		113	6.00%	5,017	(3,927)	1,090
ABSA	12 months	Fixed	June 2017	1,044	9.00%	129,117	1,044	130,161
ABSA	12 months	Fixed	June 2017	62	7.40%	32,634	(74)	32,560
Entities sub-total				1,219		166,769	(2,957)	163,811
TOTAL INVESTMENTS AND INTEREST				2,441		428,469	(151,735)	276,735

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	–	1,075,972	1,071,140	–	1,063,767	1,071,140	(7,373)	-0.7%	1,071,140
Local Government Equitable Share		629,731	629,731	–	629,731	629,731	–		629,731
Finance Management		3,310	3,310	–	3,310	3,310			3,310
Energy Efficiency and Demand Management		7,000	7,000	–	7,000	7,000			7,000
EPWP Incentive		5,151	5,151	–	5,151	5,151			5,151
Public Transport		142,000	132,329	–	135,142	132,329	2,813	2.1%	132,329
Urban Settlements Development Grant		7,500	7,500	–	–	7,500	(7,500)	-100.0%	7,500
Demarcation Grant		13,428	13,428	–	10,742	13,428	(2,686)	-20.0%	13,428
Fuel Levy		267,852	272,691	–	272,691	272,691	–		272,691
Provincial Government:	–	2,000	2,883	–	2,883	2,883	–	–	2,883
Sport and Recreation		2,000	2,000	–	2,000	2,000			2,000
Human Settlements			883		883	883			883
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	4,696	4,696	–	2,043	4,696	(2,653)	-56.5%	4,696
City of Ghent		500	500	–	500	500			500
Skills Development Grant		2,653	2,653			2,653			2,653
Dept Telecommunications and Postal Services		1,543	1,543		1,543	1,543	–		1,543
Total Operating Transfers and Grants	–	1,082,668	1,078,719	–	1,068,693	1,078,719	(10,026)	-0.9%	1,078,719
Capital Transfers and Grants									
National Government:	–	915,636	906,609	–	984,335	906,609	(80,948)	-8.9%	906,609
Neighbourhood Development Partnership		98,579	66,579	–	36,775	66,579	(29,804)	-44.8%	66,579
Public Transport and Systems		80,142	44,471	–	200,142	44,471			44,471
Integrated City Development Grant		10,912	10,912	–	10,912	10,912	–		10,912
Integrated National Electricity Program		–	–	–	–	–			–
Urban Settlements Development Grant		717,503	776,147	–	725,003	776,147	(51,144)	-6.6%	776,147
MSIG						–	–		–
EPWP						–	–		–
Water Affairs						–	–		–
National Electrification Grant		8,500	8,500	–	8,500	8,500	–		8,500
Human Settlement				–	3,003	–			–
Provincial Government:	–	–	2,120	–	–	2,120	(2,120)	4,240	2,120
Human Settlement			2,120			2,120			2,120
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	3,750	3,750	–	–	3,750	(3,750)	-100.0%	3,750
Dept Telecommunications and Postal Services		3,750	3,750			3,750	(3,750)	-100.0%	3,750
Total Capital Transfers and Grants	–	919,386	912,479	–	984,335	912,479	(86,818)	-9.5%	912,479
TOTAL RECEIPTS OF TRANSFERS & GRANTS	–	2,002,054	1,991,198	–	2,053,028	1,991,198	(96,844)	-4.9%	1,991,198

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	–	1,075,972	1,071,140	6,490	456,589	627,647	(166,683)	-26.6%	1,071,140
Local Government Equitable Share		629,731	629,731	–	325,572	367,341	(41,769)	-11.4%	629,731
Finance Management		3,310	3,310	1,610	3,310	1,931	1,379	71.4%	3,310
Energy Efficiency and Demand Management		7,000	7,000	–	–	4,083	(4,083)	-100.0%	7,000
EPWP Incentive		5,151	5,151	–	–	3,005	(3,005)	-100.0%	5,151
Public Transport		142,000	132,329	682	9,477	82,833	(73,356)	-88.6%	132,329
Urban Settlements Development Grant		7,500	7,500			4,375			7,500
Demarcation Grant		13,428	13,428	4,198	4,609	7,833	(3,224)	-41.2%	13,428
Fiel Levy		267,852	272,691	–	113,621	156,246	(42,625)	-27.3%	272,691
Provincial Government:	–	2,000	2,883	–	–	1,167	(1,167)	-100.0%	2,883
Sport and Recreation		2,000	2,000			1,167	(1,167)	-100.0%	2,000
Human Settlement			883						883
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	4,696	4,696	–	2,043	2,739	(696)	0	4,696
City of Ghent		500	500		500	292	208	71.4%	500
LGSETA		2,653	2,653		–	1,548	(1,548)	-100.0%	2,653
Dept Telecommunication and Postal Services		1,543	1,543	–	1,543	900	643	71.4%	1,543
Dept Telecommunication and Postal Services	–	1,082,668	1,078,719	6,490	458,631	631,553	(168,546)	-26.7%	1,078,719
Capital expenditure of Transfers and Grants									
National Government:	–	915,636	906,609	61,920	623,397	534,118	(91,620)	-17.2%	906,609
Neighbourhood Development Partnership		98,579	66,579	(16)	–	57,504	(57,504)	-100.0%	66,579
Integrated City Development Grant		10,912	10,912	2,417	6,054	6,365	(311)	-4.9%	10,912
Urban Settlements Development Grant		717,503	776,147	58,806	599,440	418,541			776,147
National Electrification Grant		8,500	8,500	31	8,427	4,958	3,468	70.0%	8,500
Public Transport and Systems		80,142	44,471	682	9,477	46,749	(37,273)	-79.7%	44,471
Provincial Government:	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	3,750	3,750	–	658	2,187	(1,530)	-69.9%	3,750
Dept Telecommunication and Postal Services		3,750	3,750	–	658	2,187	(1,530)	-69.9%	3,750
Total capital expenditure of Transfers and Grants	–	919,386	910,359	61,920	624,055	536,305	(93,149)	-17.4%	910,359
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	2,002,054	1,989,078	68,410	1,082,686	1,167,858	(261,695)	-22.4%	1,989,078

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

Description	Budget Year 2016/17				
	Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Energy Efficiency and Demand Management				-	
EPWP Incentive				-	
Water Services Operating Subsidy				-	
Sport and Recreation				-	
Provincial Government:	-	-	-	-	
Housing				-	
Other transfers and grants [insert description]				-	
District Municipality:	-	-	-	-	
[insert description]				-	
Other grant providers:	-	-	-	-	
Golden Shield Heritage Award				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	56,295	3,675	23,924	32,370	57.5%
Neighbourhood Development Partnership				-	
Integrated City Development Grant				-	
Urban Settlements Development Grant	56,295	3,675	23,924	32,370	57.5%
MSIG				-	
EPWP				-	
National Electrification Grant				-	
Provincial Government:	-	-	-	-	
				-	
				-	
District Municipality:	-	-	-	-	
				-	
				-	
Other grant providers:	6,621	811	4,904	1,717	25.9%
	6,621	811	4,904	1,717	25.9%
				-	
Total capital expenditure of Approved Roll-overs	62,916	4,486	28,828	34,088	54.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	62,916	4,486	28,828	34,088	54.2%

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		36,156	36,538	3,374	39,448	36,156	3,292	9%	36,538
Pension and UIF Contributions		3,770	3,781	130	1,569	3,770	(2,201)	-58%	3,781
Medical Aid Contributions		522	534	39	429	522	(93)	-18%	534
Motor Vehicle Allowance		12,189	12,189	1,017	11,772	12,189	(417)	-3%	12,189
Cellphone Allowance		2,558	2,751	257	2,745	2,558	187	7%	2,751
Housing Allowances		150	150	5	61	150	(88)	-59%	150
Other benefits and allowances				–	–	–	–		–
Sub Total - Councillors	–	55,346	55,943	4,821	56,026	55,346	679	1%	55,943
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality									
Basic Salaries and Wages		16,985	19,927	1,057	10,653	16,985	(6,332)	-37%	19,927
Pension and UIF Contributions		1,642	1,642	89	804	1,642	(837)	-51%	1,642
Medical Aid Contributions		389	389	19	261	389	(128)	-33%	389
Overtime		–	–	–	–	–	–		–
Performance Bonus		4,261	4,261	–	–	4,261	(4,261)	-100%	4,261
Motor Vehicle Allowance		2,288	2,288	162	1,705	2,288	(583)	-25%	2,288
Cellphone Allowance		201	201	9	122	201	(79)	-39%	201
Housing Allowances			–	–	–	–	–		–
Other benefits and allowances		274	274	0	1	274	(273)	-100%	274
Payments in lieu of leave			–	–	–	–	–		–
Long service awards			–	–	–	–	–		–
Post-retirement benefit obligations			–	–	–	–	–		–
Sub Total - Senior Managers of Municipality	–	26,039	28,981	1,336	13,545	26,039	(12,494)	-48%	28,981
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		941,986	892,314	51,713	758,047	941,986	(183,939)	-20%	892,314
Pension and UIF Contributions		165,932	149,665	9,859	120,674	165,932	(45,257)	-27%	149,665
Medical Aid Contributions		104,495	89,962	6,117	71,329	104,495	(33,165)	-32%	89,962
Overtime		48,409	137,206	3,432	116,124	48,409	67,715	140%	137,206
Performance Bonus		8,428	7,046	44	487	8,428	(7,940)	-94%	7,046
Motor Vehicle Allowance		87,894	92,567	7,300	84,261	87,894	(3,633)	-4%	92,567
Cellphone Allowance		3,255	3,473	209	2,802	3,255	(453)	-14%	3,473
Housing Allowances		20,850	12,276	361	4,415	20,850	(16,435)	-79%	12,276
Other benefits and allowances		122,887	123,850	9,423	111,734	122,887	(11,152)	-9%	123,850
Payments in lieu of leave		19,879	19,985	1,648	19,778	19,879	(101)	-1%	19,985
Long service awards		4,845	6,021	519	6,767	4,845	1,922	40%	6,021
Post-retirement benefit obligations		39,687	39,873	3,363	39,822	39,687	135	0%	39,873
Sub Total - Other Municipal Staff	–	1,568,546	1,574,239	93,989	1,336,243	1,568,546	(232,304)	-15%	1,574,239
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality	–	1,649,932	1,659,164	100,145	1,405,814	1,649,932	(244,118)	-15%	1,659,164
		#DIV/0!	#DIV/0!						#DIV/0!
Board Members of Entities									
Board Fees		1,637	1,637	110	1,294	1,637	(342)	-21%	1,637
Sub Total - Board Members of Entities	–	1,637	1,637	110	1,294	1,637	(342)	-21%	1,637
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of Entities									
Basic Salaries and Wages		10,851	10,851	483	6,386	10,851	(4,465)	-41%	10,851
Pension and UIF Contributions		188	188	14	170	188	(18)	-9%	188
Medical Aid Contributions		82	82	4	49	82	(33)	-41%	82
Overtime		–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–		–
Motor Vehicle Allowance		473	473	42	482	473	9	2%	473
Cellphone Allowance		108	108	6	70	108	(38)	-35%	108
Housing Allowances				–	–	–	–		
Other benefits and allowances				0	0	–	0	#DIV/0!	
Payments in lieu of leave						–	–		
Long service awards						–	–		
Post-retirement benefit obligations						–	–		
Sub Total - Senior Managers of Entities	–	11,702	11,702	548	7,157	11,702	(4,545)	-39%	11,702
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages		86,901	86,901	10,463	142,289	86,901	55,388	64%	86,901
Pension and UIF Contributions		11,239	11,239	1,874	22,716	11,239	11,477	102%	11,239
Medical Aid Contributions		8,627	8,627	1,161	13,356	8,627	4,729	55%	8,627
Overtime		8,064	8,064	1,318	24,928	8,064	16,864	209%	8,064
Performance Bonus		–	–	–	–	–	–		–
Motor Vehicle Allowance		7,176	7,176	1,293	15,043	7,176	7,867	110%	7,176
Cellphone Allowance		622	622	57	576	622	(46)	-7%	622
Housing Allowances		1,816	1,816	79	936	1,816	(881)	-48%	1,816
Other benefits and allowances		2,961	2,961	1,942	24,778	2,961	21,817	737%	2,961
Payments in lieu of leave		5,674	5,674	–	–	5,674	(5,674)	-100%	5,674
Long service awards						–	–		
Post-retirement benefit obligations						–	–		
Sub Total - Other Staff of Entities	–	133,081	133,081	18,188	244,621	133,081	111,541	84%	133,081
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	–	146,419	146,419	18,846	253,073	146,419	106,654	73%	146,419
TOTAL SALARY, ALLOWANCES & BENEFITS	–	1,796,351	1,805,583	118,991	1,658,887	1,796,351	(137,464)	-8%	1,805,583
% increase		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF	–	1,739,368	1,748,003	114,061	1,601,566	1,739,368	(137,801)	-8%	1,748,003

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands															
Cash Receipts By Source															
Property rates	75,576	64,837	67,323	77,358	79,462	55,457	79,012	88,660	116,024	113,332	110,502	102,109	903,140	953,053	1,016,224
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	220,129	268,559	230,707	214,381	199,756	178,499	177,200	164,131	192,268	166,790	207,461	207,336	2,370,408	2,458,126	2,547,281
Service charges - water revenue	21,871	25,059	27,300	20,415	28,877	23,696	26,236	25,261	37,222	44,915	29,328	26,602	640,258	684,517	736,822
Service charges - sanitation revenue	13,026	13,671	14,079	11,217	14,596	12,487	13,229	13,129	17,803	19,321	11,285	11,167	218,309	231,238	246,548
Service charges - refuse revenue	4,880	5,385	5,783	4,381	5,872	5,013	5,037	5,167	6,392	7,431	4,371	4,433	87,316	92,406	98,281
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	104	508	178	124	162	135	490	250	701	91	416	89	30,947	33,688	36,507
Interest earned - external investments	2,800	2,210	2,427	2,402	2,059	1,482	2,037	1,699	2,116	1,658	1,386	1,573	64,134	72,574	77,540
Interest earned - outstanding debtors	4,350	2,277	3,336	2,136	2,892	1,798	2,803	2,762	4,497	3,236	1,776	1,859	163,690	181,275	197,488
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	674	774	668	498	573	375	531	893	1,340	668	1,803	755	11,797	12,443	13,064
Licences and permits	15	35	13	22	13	16	8	10	11	14	10	4	718	756	793
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	100,898	283,070	-	50,984	-	310,924	-	1,000	254,061	-	-	-	1,185,668	1,151,996	1,239,218
Other revenue	76,207	8,679	2,635	93,643	350,613	(20,780)	50,003	38,609	143,223	121,960	86,799	157,174	208,238	188,152	179,987
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	71,376	74,951	78,708
Cash Receipts by Source	520,531	675,064	354,450	477,561	684,875	569,102	356,585	341,573	775,656	479,415	455,137	513,101	5,956,000	6,135,176	6,468,462
Other Cash Flows by Source															
Transfer receipts - capital	73,000	42,231	202,850	-	330,125	2,984	60,000	130,000	65,000	-	-	-	881,350	997,587	1,024,489
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	26,133	20,493	21,978
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	300,000	-	-	200,000	-	-	-	-	500,000	250,000	263,750
Increase in consumer deposits	1,179	150	122	20	103	83	120	246	112	104	56	50	4,800	5,200	5,450
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	594,711	717,444	557,422	477,580	1,315,103	572,169	416,705	671,818	840,768	479,519	455,193	513,151	7,368,282	7,408,455	7,784,129
Cash Payments by Type															
Employee related costs	147,263	161,558	187,269	138,350	204,103	93,721	129,211	121,296	151,611	100,359	127,374	120,741	1,652,399	1,833,050	1,956,196
Remuneration of councillors	3,611	3,885	5,197	5,112	5,166	4,719	4,719	5,776	4,841	4,751	4,939	4,930	56,413	59,522	62,514
Debt impairment	-	-	1	24	3,205	(3,231)	-	-	-	-	-	(0)	-	-	-
Depreciation & asset impairment	-	-	223,270	115,199	115,298	(453,767)	-	-	-	-	-	0	-	-	-
Finance charges	-	6,946	1	404	88,392	46	32,705	4,630	9,256	19,526	3,767	13,548	159,880	167,503	175,098
Bulk purchases	192,029	234,555	655	3,831	8,647	13,337	144,845	117,095	132,933	167,571	106,822	144,851	1,751,826	1,831,815	1,923,567
Other materials	1,558	3,990	49,958	65,160	128,247	81,943	4,307	9,511	6,800	4,754	3,100	25,439	115,692	131,333	139,881
Contracted services	21,255	50,085	-	-	-	-	52,025	57,083	75,029	36,452	60,907	44,937	740,034	795,905	859,574
Transfers and grants	-	-	10	-	-	153	-	-	-	1,957	-	6,344	-	-	-
Other expenditure	216	642	233,833	77,070	523,012	424,583	52,240	304	1,451	127,161	82,754	183,950	30,823	40,184	45,353
Loss on disposal of PPE	194,556	67,174	-	-	-	-	-	62,180	146,765	-	-	-	426,756	575,176	605,050
Cash Payments by Type	560,486	528,833	700,195	405,150	1,076,070	161,505	420,053	377,875	528,686	462,531	389,663	544,740	4,933,824	5,434,488	5,767,234
Other Cash Flows/Payments by Type															
Capital assets	71,510	26,638	30,058	61,898	38,758	377,423	56,076	109,867	153,847	71,012	61,529	111,685	1,760,942	1,514,958	1,524,791
Repayment of borrowing	-	1,384	26,006	26,002	1,475	-	-	-	20,743	55,152	657	-	71,293	73,532	76,465
Other Cash Flows/Payments	81,538	15,123	1,795	13,811	31,495	11,049	10,753	21,556	11,753	6,481	16,993	3,054	185,844	272,204	418,313
Total Cash Payments by Type	713,534	571,979	758,055	506,860	1,147,798	549,977	486,882	509,298	715,029	595,175	468,842	659,478	6,951,902	7,295,182	7,786,802
NET INCREASE/(DECREASE) IN CASH HELD	(118,824)	145,465	(200,633)	(29,280)	167,305	22,192	(70,177)	162,521	125,738	(115,655)	(13,649)	(146,327)	416,380	113,274	(2,673)
Cash/cash equivalents at the month/year beginning:	458,446	339,622	485,088	284,455	255,175	422,479	444,671	374,494	537,015	662,753	547,098	533,449	458,446	874,826	988,099
Cash/cash equivalents at the month/year end:	339,622	485,088	284,455	255,175	422,479	444,671	374,494	537,015	662,753	547,098	533,449	387,122	874,826	988,099	985,426

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M12

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		1,004,047	1,025,471	66,597	993,659	1,025,471	(31,812)	-3%	1,025,471
Property rates - penalties & collection charges		–	–	–	–	–	–		–
Service charges - electricity revenue		498	498	–	570	498	72	14%	498
Service charges - water revenue		711,793	806,264	71,538	809,572	806,264	3,308	0%	806,264
Service charges - sanitation revenue		242,700	235,456	(3,280)	210,300	235,456	(25,157)	-11%	235,456
Service charges - refuse revenue		97,071	80,813	7,273	88,923	80,813	8,111	10%	80,813
Service charges - other		–	–	–	–	–	–		–
Rental of facilities and equipment		34,405	34,607	1,764	24,013	34,607	(10,594)	-31%	34,607
Interest earned - external investments		40,911	40,911	129	10,825	40,911	(30,086)	-74%	40,911
Interest earned - outstanding debtors		171,158	171,158	17,743	227,663	171,158	56,504	33%	171,158
Dividends received		–	–	–	–	–	–		–
Fines		95,941	95,973	1,499	8,099	95,973	(87,874)	-92%	95,973
Licences and permits		798	814	5	260	814	(554)	-68%	814
Agency services		–	–	–	–	–	–		–
Transfers recognised - operational		1,207,668	1,201,000	674	909,349	1,201,000	(291,651)	-24%	1,201,000
Other revenue		296,602	358,546	17,554	471,603	358,546	113,057	32%	358,546
Gains on disposal of PPE		118,668	118,668	–	–	118,668	(118,668)	-100%	118,668
Total Revenue (excluding capital transfers and contrib	–	4,022,261	4,170,178	181,496	3,754,835	4,170,178	(415,343)	-10%	4,170,178
Expenditure By Type									
Employee related costs		1,594,585	1,599,524	95,325	1,349,788	1,599,524	(249,736)	-16%	1,599,524
Remuneration of councillors		55,346	53,905	4,821	56,026	53,905	2,121	4%	53,905
Debt impairment		278,987	325,588	508,387	801,459	325,588	475,872	146%	325,588
Depreciation & asset impairment		535,444	550,517	135,935	531,602	550,517	(18,915)	-3%	550,517
Finance charges		150,937	149,606	4,060	93,158	149,606	(56,448)	-38%	149,606
Bulk purchases		426,503	429,003	62,455	329,539	429,003	(99,464)	-23%	429,003
Other materials		91,395	89,359	3,122	53,696	89,359	(35,663)	-40%	89,359
Contracted services		722,595	787,704	49,140	559,347	787,704	(228,357)	-29%	787,704
Transfers and grants		32,446	32,446	509	5,163	32,446	(27,282)	-84%	32,446
Other expenditure		281,949	346,803	21,719	219,572	346,803	(127,231)	-37%	346,803
Loss on disposal of PPE		299	299	338	338	299	39	13%	299
Total Expenditure	–	4,170,486	4,364,752	885,810	3,999,687	4,364,752	(365,065)	-8%	4,364,752
Surplus/(Deficit)	–	(148,226)	(194,574)	(704,314)	(244,852)	(194,574)	(50,277)	26%	(194,574)
Transfers recognised - capital		919,386	910,159	–	–	910,159	(910,159)	-100%	910,159
Contributions recognised - capital		8,000	8,000	–	–	8,000	(8,000)	-100%	8,000
Contributed assets		–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	779,160	723,585	(704,314)	(244,852)	723,585	(968,437)	-134%	723,585
Taxation		–	–	–	–	–	–		–
Surplus/(Deficit) after taxation	–	779,160	723,585	(704,314)	(244,852)	723,585	(968,437)	-134%	723,585

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
CENTLEC SOC LTD		2,535,160	2,457,807	200,239	2,253,219	2,235,534	17,685	1%	2,457,807
Total Operating Revenue	–	2,535,160	2,457,807	200,239	2,253,219	2,235,534	17,685	1%	2,457,807
Expenditure By Municipal Entity									
CENTLEC SOC LTD		2,267,859	2,226,322	266,906	2,197,952	1,969,018	228,934	12%	2,226,322
Total Operating Expenditure	–	2,267,859	2,226,322	266,906	2,197,952	1,969,018	228,934	12%	2,226,322
Surplus/ (Deficit) for the yr/period	–	267,301	231,485	(66,667)	55,267	266,516	246,619	93%	231,485
Capital Expenditure By Municipal Entity									
CENTLEC SOC LTD		200,343	232,779	52,879	223,639	196,088	27,551	14%	232,779
Total Capital Expenditure	–	200,343	232,779	52,879	223,639	196,088	27,551	14%	232,779

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M12 June

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		36,122	33,638	19,019	19,019	33,638	14,619	43.5%	1.05%
August		72,244	67,276	31,623	50,643	100,914	50,272	49.8%	2.80%
September		108,366	100,914	112,065	162,708	201,828	39,120	19.4%	9.01%
October		126,427	117,733	61,964	224,672	319,562	94,889	29.7%	12.44%
November		150,448	140,103	255,607	480,279	459,664	(20,615)	-4.5%	26.59%
December		180,609	168,190	126,007	606,285	627,854	21,569	3.4%	33.57%
January		144,488	134,552	58,938	665,223	762,407	97,183	12.7%	36.83%
February		162,548	151,371	119,330	784,553	913,778	129,224	14.1%	43.44%
March		174,649	162,640	139,936	924,490	1,076,418	151,928	14.1%	51.19%
April		189,640	176,600	68,954	993,444	1,253,018	259,574	20.7%	55.01%
May		216,731	201,828	59,519	1,052,962	1,454,846	401,884	27.6%	58.30%
June		243,823	227,057	134,886	1,187,848	1,681,903	494,055	29.4%	65.77%
Total Capital expenditure	-	1,806,094	1,681,903	1,187,848					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M12

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	915,632	991,077	83,853	764,886	123,610	(641,276)	-518.8%	991,077
Infrastructure - Road transport	-	206,795	195,667	11,131	133,100	27,917	(105,183)	-376.8%	195,667
Roads, Pavements & Bridges		206,795	195,667	11,131	133,100	27,917	(105,183)	-376.8%	195,667
Storm water									
Infrastructure - Electricity	-	148,871	190,871	47,220	204,390	20,098	(184,293)	-917.0%	190,871
Generation									
Transmission & Reticulation		148,871	190,871	47,220	204,390	20,098	(184,293)	-917.0%	190,871
Street Lighting									
Infrastructure - Water	-	65,455	137,275	10,354	39,177	8,836	(30,341)	-343.4%	137,275
Dams & Reservoirs									
Water purification									
Reticulation		65,455	137,275	10,354	39,177	8,836	(30,341)	-343.4%	137,275
Infrastructure - Sanitation	-	396,084	415,463	14,343	377,912	53,471	(324,441)	-606.8%	415,463
Reticulation									
Sewerage purification		396,084	415,463	14,343	377,912	53,471	(324,441)	-606.8%	415,463
Infrastructure - Other	-	98,427	51,801	804	10,306	13,288	2,981	22.4%	51,801
Waste Management		14,535	7,580	122	172	1,962	1,790	91.2%	7,580
Transportation		83,892	44,221	682	10,135	11,325	1,191	10.5%	44,221
Gas									
Other									
Community	-	81,112	(5,822)	3,306	25,422	9,899	(15,523)	-156.8%	(5,822)
Parks & gardens		18,500	(70,225)	110	5,949	2,498	(3,451)	-138.2%	(70,225)
Sportsfields & stadia		9,500	8,625	134	2,509	1,283	(1,226)	-95.6%	8,625
Swimming pools									
Community halls									
Libraries									
Recreational facilities		8,409	11,074	854	9,982	1,135	(8,846)	-779.3%	11,074
Fire, safety & emergency									
Security and policing		7,787	7,787	(877)	260		(260)	#DIV/0!	7,787
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other		36,916	36,916	3,086	6,723	4,984	(1,739)	-34.9%	36,916
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	48,500	51,555	1,162	12,044	6,548	(5,497)	-83.9%	51,555
Housing development		48,500	51,555	1,162	12,044	6,548	(5,497)	-83.9%	51,555
Other									
Other assets	-	284,534	201,786	(2,891)	52,938	-	(52,938)	#DIV/0!	201,786
General vehicles		79,849	69,849	1,567	45,183	-	(45,183)	#DIV/0!	69,849
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment		764	(3,190)	-	105	-	(105)	#DIV/0!	(3,190)
Computers - hardware/equipment		500	500	-	-	-	-	-	500
Furniture and other office equipment		6,060	55	(41)	1,162	-	(1,162)	#DIV/0!	55
Abattoirs									
Markets									
Civic Land and Buildings		43,782	(19,007)	2,074	8,871	-	(8,871)	#DIV/0!	(19,007)
Other Buildings		153,579	153,579	(16)	-	-	-	-	153,579
Other Land				(7,286)	(7,286)	-	7,286	#DIV/0!	-
Surplus Assets - (Investment or Inventory)				-	-	-	-	-	-
Other		-	-	811	4,904	-	(4,904)	#DIV/0!	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
Total Capital Expenditure on new assets	-	1,329,778	1,238,596	85,430	855,290	140,057	(715,233)	-510.7%	1,238,596
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

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

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	469,610	441,887	48,091	326,981	63,397	(263,584)	-415.8%	441,887
Infrastructure - Road transport	-	102,999	122,714	26,324	95,345	13,905	(81,440)	-585.7%	122,714
Roads, Pavements & Bridges		102,999	122,714	26,324	95,345	13,905	(81,440)	-585.7%	122,714
Storm water									
Infrastructure - Electricity	-	57,657	48,093	4,294	21,018	7,784	(13,235)	-170.0%	48,093
Generation									
Transmission & Reticulation		57,657	48,093	4,294	21,018	7,784	(13,235)	-170.0%	48,093
Street Lighting									
Infrastructure - Water	-	251,008	206,079	17,339	161,317	33,886	(127,431)	-376.1%	206,079
Dams & Reservoirs									
Water purification									
Reticulation		251,008	206,079	17,339	161,317	33,886	(127,431)	-376.1%	206,079
Infrastructure - Sanitation	-	47,674	53,179	-	45,441	6,436	(39,005)	-606.1%	53,179
Reticulation									
Sewerage purification		47,674	53,179	-	45,441	6,436	(39,005)	-606.1%	53,179
Infrastructure - Other	-	10,272	11,821	133	3,859	1,387	(2,473)	-178.3%	11,821
Waste Management		10,272	11,821	133	3,859	1,387	(2,473)	-178.3%	11,821
Transportation									
Gas									
Other									
Community	-	5,000	-	-	78	675	597	88.4%	-
Parks & gardens				-	-	-	-		-
Sportsfields & stadia				-	-	-	-		-
Swimming pools				-	-	-	-		-
Community halls				-	-	-	-		-
Libraries				-	-	-	-		-
Recreational facilities				-	-	-	-		-
Fire, safety & emergency				-	-	-	-		-
Security and policing		5,000	-	-	78	675	597	88.4%	-
Buses				-	-	-	-		-
Clinics				-	-	-	-		-
Museums & Art Galleries				-	-	-	-		-
Cemeteries				-	-	-	-		-
Social rental housing				-	-	-	-		-
Other				-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings				-	-	-	-		-
Other				-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development				-	-	-	-		-
Other				-	-	-	-		-
Other assets	-	1,707	1,421	1,365	5,499	230	(5,269)	-2287.0%	1,421
General vehicles				-	-	-	-		-
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		1,197	911	-	1,168	162	(1,007)	-623.3%	911
Computers - hardware/equipment		500	500	-	-	68	68	100.0%	500
Furniture and other office equipment		10	10	-	516	1	(515)	-38132.6%	10
Abattoirs				-	-	-	-		-
Markets		-		-	-	-	-		-
Civic Land and Buildings				1,365	3,815	-	(3,815)	#DIV/0!	-
Other Buildings				-	-	-	-		-
Other Land				-	-	-	-		-
Surplus Assets - (Investment or Inventory)				-	-	-	-		-
Other				-	-	-	-		-
Agricultural assets	-	-	-	-	-	-	-		-
List sub-class									
Biological assets	-	-	-	-	-	-	-		-
List sub-class									
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming									
Other									
Total Capital Expenditure on renewal of existing assets	-	476,317	443,307	49,456	332,558	64,303	(268,256)	-417.2%	443,307
Specialised vehicles	-	-	-	-	-	-	-		-
Refuse									
Fire									
Conservancy									
Ambulances									

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

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	–	190,442	147,983	13,673	118,848	190,442	71,594	37.6%	190,442
Infrastructure - Road transport	–	49,159	6,701	7,055	52,087	49,159	(2,928)	-6.0%	49,159
Roads, Pavements & Bridges		49,159	6,701	7,055	52,087	49,159	(2,928)	-6.0%	49,159
Storm water				–	–	–	–		–
Infrastructure - Electricity	–	70,020	70,020	1,275	3,735	70,020	66,285	94.7%	70,020
Generation				–	–	–	–		–
Transmission & Reticulation		70,020	70,020	1,275	3,735	70,020	66,285	94.7%	70,020
Street Lighting				–	–	–	–		–
Infrastructure - Water	–	42,981	42,981	3,282	46,724	42,981	(3,743)	-8.7%	42,981
Dams & Reservoirs				–	–	–	–		–
Water purification				–	–	–	–		–
Reticulation		42,981	42,981	3,282	46,724	42,981	(3,743)	-8.7%	42,981
Infrastructure - Sanitation	–	28,281	28,281	2,062	16,301	28,281	11,979	42.4%	28,281
Reticulation				–	–	–	–		–
Sewerage purification		28,281	28,281	2,062	16,301	28,281	11,979	42.4%	28,281
Infrastructure - Other	–	–	–	–	–	–	–		–
Waste Management				–	–	–	–		–
Transportation				–	–	–	–		–
Gas				–	–	–	–		–
Other				–	–	–	–		–
Community	–	39,134	39,134	2,319	30,117	7,518	(22,599)	-300.6%	39,134
Parks & gardens		31,616	31,616	2,319	25,292	–	(25,292)	#DIV/0!	31,616
Sportsfields & stadia		5	5	–	–	5	5	100.0%	5
Swimming pools				–	–	–	–		–
Community halls				–	–	–	–		–
Libraries				–	–	–	–		–
Recreational facilities		1,317	1,317	–	43	1,317	1,275	96.8%	1,317
Fire, safety & emergency				–	–	–	–		–
Security and policing		6,196	6,196	–	4,783	6,196	1,412	22.8%	6,196
Buses				–	–	–	–		–
Clinics				–	–	–	–		–
Museums & Art Galleries				–	–	–	–		–
Cemeteries				–	–	–	–		–
Social rental housing				–	–	–	–		–
Other				–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Buildings						–	–		
Other						–	–		
Investment properties	–	–	–	–	–	–	–		–
Housing development				–	–	–	–		
Other				–	–	–	–		
Other assets	–	144,407	144,407	20,433	116,324	81,919	(34,404)	-42.0%	144,407
General vehicles		28,527	28,527	4,243	21,739	28,527	6,787	23.8%	28,527
Specialised vehicles	–	–	–	–	–	–	–		–
Plant & equipment		62,487	62,487	8,303	45,128	–	(45,128)	#DIV/0!	62,487
Computers - hardware/equipment		61	61	–	–	61	61	100.0%	61
Furniture and other office equipment		8,526	8,526	1,310	7,814	8,526	712	8.3%	8,526
Abattoirs				–	–	–	–		–
Markets				–	–	–	–		–
Civic Land and Buildings		44,105	44,105	6,577	41,634	44,105	2,470	5.6%	44,105
Other Buildings				–	–	–	–		–
Other Land				–	–	–	–		–
Surplus Assets - (Investment or Inventory)				–	–	–	–		–
Other		701	701	–	7	701	694	99.0%	701
Agricultural assets	–	–	–	–	–	–	–		–
List sub-class									
Biological assets	–	–	–	–	–	–	–		–
List sub-class									
Intangibles	–	–	–	–	–	–	–		–
Computers - software & programming							–		
Other							–		
Total Repairs and Maintenance Expenditure	–	373,983	331,524	36,426	265,288	279,879	14,590	5.2%	373,983
Specialised vehicles	–	–	–	–	–	–	–		–
Refuse							–		
Fire							–		
Conservancy							–		
Ambulances							–		

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		