

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 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 November 2017, the ten working day reporting period expires on the 14 December 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 NOVEMBER 2017

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

The financial results **for the period ended 30 November 2017** are summarised as follows:

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

SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source. The total revenue excludes capital transfers and contributions, and expenditure is by type. The actual revenue for the month of R2 603.941 million is lower than the year to date target of R **2 733.614 million** by **5%** and the expenditure for the period is **R2 331.435 million**, which is 7% on the year to date target of R2 511.202 million respectively.

The summary report indicates the following:

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

Description		Ref	2016/17	Budget Year 2017/18								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands												
Revenue By Source												
Property rates				1,103,200		101,715	496,997	459,667	37,331	8%	1,103,200	
Service charges - electricity revenue				2,237,879		226,199	1,036,794	1,051,546	(14,752)	-1%	2,237,879	
Service charges - water revenue				945,264		56,525	295,487	393,860	(98,372)	-25%	945,264	
Service charges - sanitation revenue				282,554		24,590	122,454	117,731	4,723	4%	282,554	
Service charges - refuse revenue				109,523		9,152	45,778	45,634	144	0%	109,523	
Service charges - other				-		-	-	-	-	-	-	
Rental of facilities and equipment				35,111		3,089	12,426	14,630	(2,203)	-15%	35,111	
Interest earned - external investments				26,732		1,823	11,851	11,138	713	6%	26,732	
Interest earned - outstanding debtors				229,899		21,442	123,460	95,791	27,668	29%	229,899	
Dividends received				-		-	-	-	-	-	-	
Fines, penalties and forfeits				58,115		5,462	8,769	24,215	(15,446)	-64%	58,115	
Licences and permits				243		13	(111)	101	(212)	-210%	243	
Agency services				-		-	-	-	-	-	-	
Transfers and subsidies				1,040,688		4,348	377,556	433,620	(56,064)	-13%	1,040,688	
Other revenue				205,636		14,935	72,480	85,682	(13,202)	-15%	205,636	
Gains on disposal of PPE				-		-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)				-	6,274,843	-	469,293	2,603,941	2,733,614	(129,673)	-5%	6,274,843
Expenditure By Type												
Employee related costs				1,703,525		152,479	742,388	709,802	32,586	5%	1,703,525	
Remuneration of councillors				58,011		4,712	23,736	24,171	(435)	-2%	58,011	
Debt impairment				421,634		17,014	194,385	175,681	18,704	11%	421,634	
Depreciation & asset impairment				628,666		7,636	38,147	261,944	(223,798)	-85%	628,666	
Finance charges				169,143		37,913	83,696	70,476	13,220	19%	169,143	
Bulk purchases				1,891,034		95,198	809,456	787,931	21,525	3%	1,891,034	
Other materials				94,679		6,095	30,270	39,449	(9,179)	-23%	94,679	
Contracted services				627,550		55,904	278,400	261,479	16,921	6%	627,550	
Transfers and subsidies				18,069		2,342	8,653	7,529	1,124	15%	18,069	
Other expenditure				534,787		29,601	122,303	172,828	(50,525)	-29%	534,787	
Loss on disposal of PPE				(215)		-	-	(89)	89	-100%	(215)	
Total Expenditure				-	6,146,884	-	408,893	2,331,435	2,511,202	(179,767)	-7%	6,146,884
Surplus/(Deficit)				-	127,959	-	60,400	272,506	222,412	50,094	0	127,959
Transfers and Subsidies - capital (monetary allocations)												
(National / Provincial and District)				940,118		-	-	391,716	(391,716)	(0)		940,118
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				26,762		-	-	11,151	(11,151)	(0)		26,762
Transfers and subsidies - capital (in-kind - all)									-			
Surplus/(Deficit) after capital transfers & contributions				-	1,094,838	-	60,400	272,506	625,279			1,094,838
Taxation									-			
Surplus/(Deficit) after taxation				-	1,094,838	-	60,400	272,506	625,279			1,094,838
Attributable to minorities												
Surplus/(Deficit) attributable to municipality				-	1,094,838	-	60,400	272,506	625,279			1,094,838
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year				-	1,094,838	-	60,400	272,506	625,279			1,094,838

The major revenue variances against the original budget are:

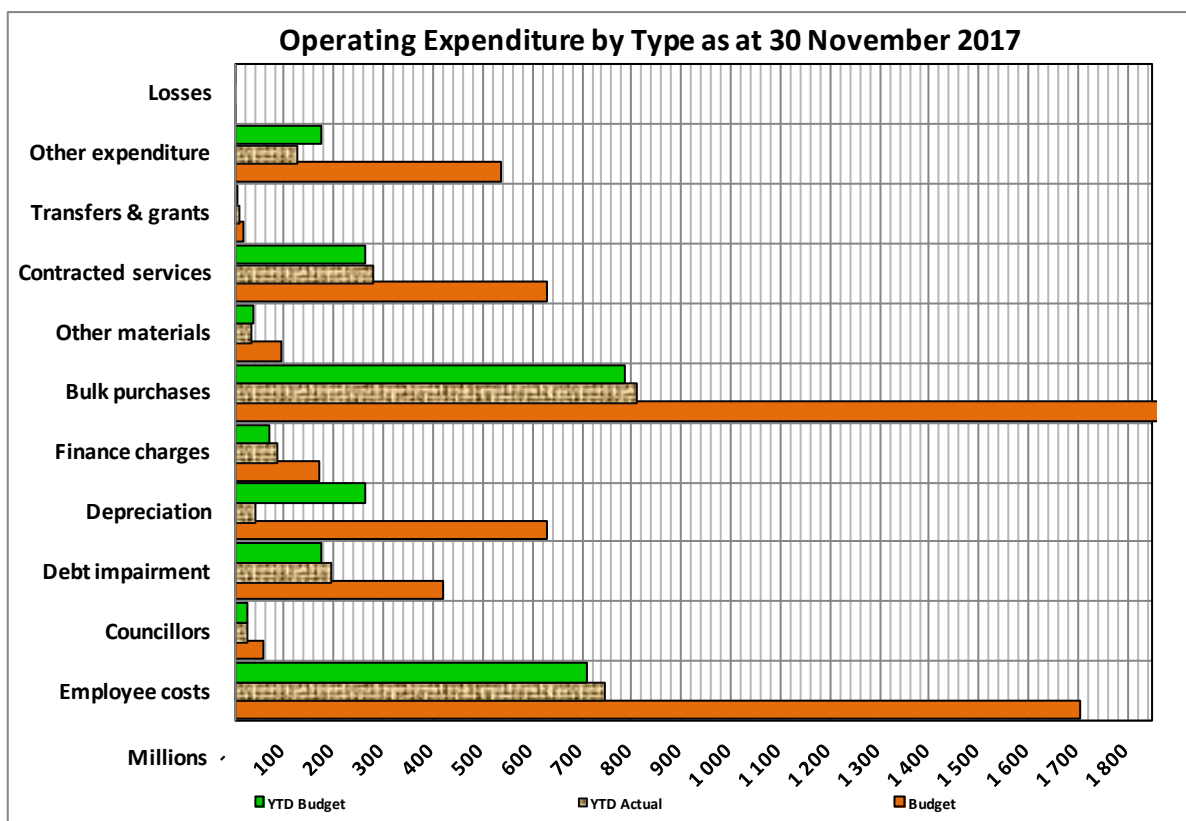
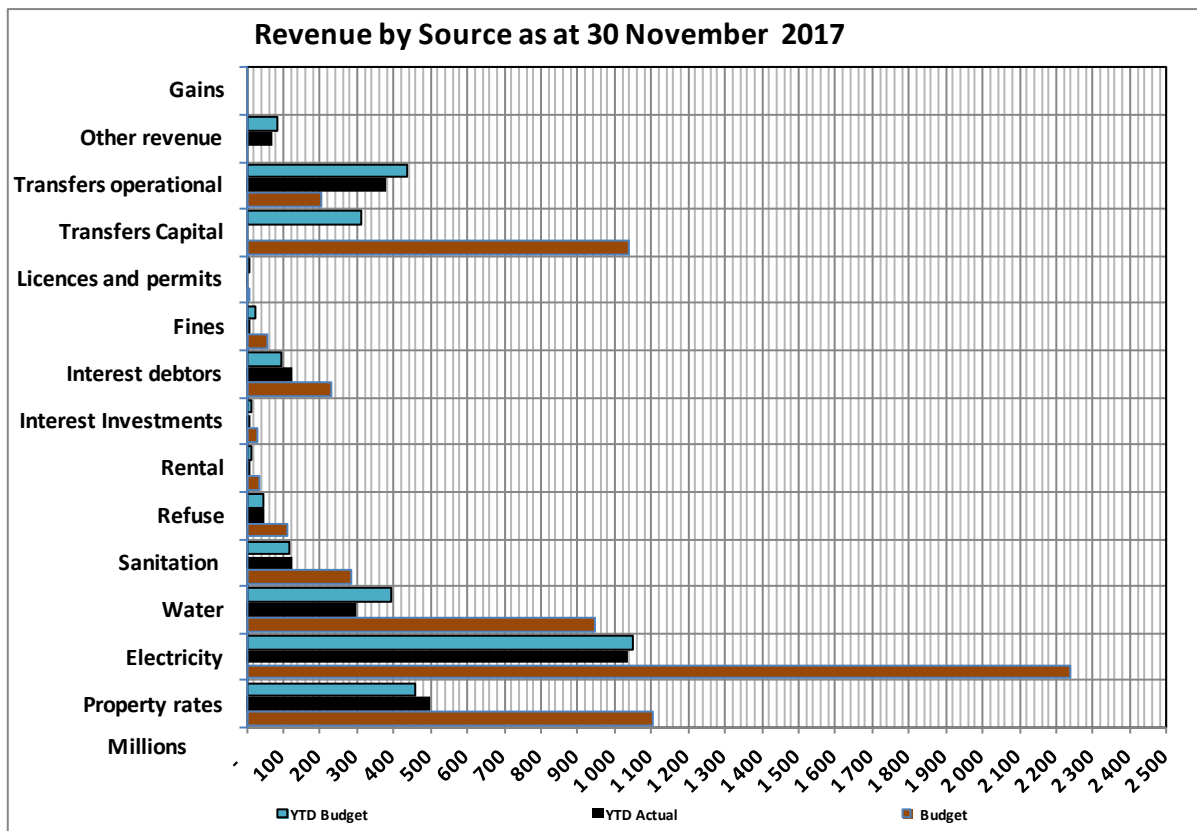
- Property rates - Favourable variance of R37.331 million (8%) for the period due to more property rates billed for the business and commercial properties than budgeted;
- Electricity revenue – Unfavourable variance of –R14.752 million (-1%) for the period as a results of lower recorded sales revenue than the approved budget.
- Water revenue - Unfavourable variance of –R98.372 million (-25%) for the period due to lower actual billing for the month than the approved budget.
- Services charges: Sanitation revenue- Favourable variance of R4.723 (4%) for the period. Performance is on target.
- Services charges: Refuse revenue – Favourable variance of R144 million (0%) and performance is on target.
- Rental of facilities and equipment – Unfavourable variance of –R2.203 million (-15%) for the period mainly due to lower demand for use of municipal facilities.
- Interest earned – External investments - Favourable variance of R713 million (6%) for the period due to higher investment and cash balances than anticipated.

- Interest earned on Outstanding debtors - Favourable variance of R27.668 million (29%) for the period, due to higher interest levied for the month than budgeted.
- Fines - Unfavourable variance of –R15.446 million(-64%) is due to the non-accrual of traffic fines, as a results of a lack of the traffic management system;
- Government Grants and subsidies – Operating: Unfavourable variance of –R56.064 million for the period due to lower receipts than budget.
- Other revenue- Unfavourable variance of –R13.202 million (-15%) for the period due to lower collection on various revenue items.
- Transfers recognised – Capital: -R391.716 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 original budget are:

- Employee related costs – Unfavourable variance of R32.586 million (5%) on the year to date target as a result of unfilled vacancies of R72,009 million, year-to-date overspending on overtime –R57.748 million and the year-to-date spend of –R46.587 million paid as salary adjustments, that were not provided for in the budget.
- Debt impairment – Unfavourable variance of R18.704 million which is (11%), due to the additional year-to-date debt-write-off for the period.
- Depreciation – Variance of –R223.798 million (-85%) due to non-accrual of depreciation for the five months-to-date.
- Finance charges – Unfavourable variance of R13.220 million which is (19%) mainly due to the nonaccrual of interest charges payable at half yearly intervals.
- Bulk purchases – Favourable variance of R21.525 million (3%), due to under spending on water for the month.
- Other materials - Favourable variance of –R9.179 million (-23%), due to under spending.
- Contracted services - Unfavourable variance of R16.921 million (6%) due to over spending on security and repairs and maintenance expenses due to encroachment of the 2016/17 outstanding commitments;
- Other expenditure - Favourable variance –R50.525 million (-29%) due to under spending, GRAP and non-cash issues only accounted for at year-end when finalising the annual financial statements.

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

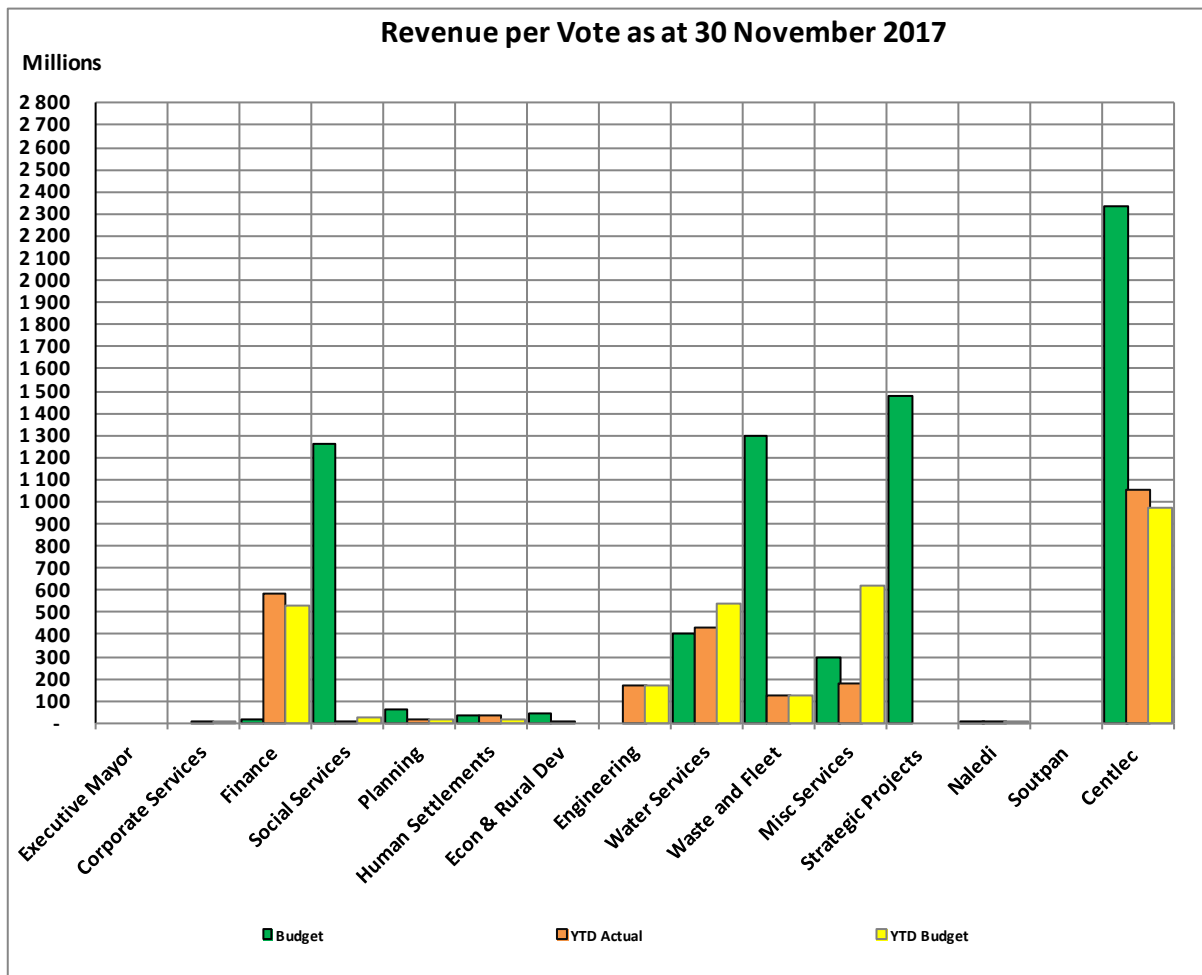


The table below shows the revenue and expenditure per vote:

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

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	16,627	-	715	3,654	6,928	(3,274)	-47.3%	16,627
Vote 4 - Finance		-	1,263,695	-	108,082	582,224	526,540	55,684	10.6%	1,263,695
Vote 5 - Social Services		-	65,491	-	522	4,024	27,288	(23,263)	-85.3%	65,491
Vote 6 - Planning		-	33,410	-	8,894	20,399	13,921	6,478	46.5%	33,410
Vote 7 - Human Settlement and Housing		-	39,105	-	2,160	31,038	16,294	14,744	90.5%	39,105
Vote 8 - Economic and Rural Development		-	-	-	-	7	-	7	#DIV/0!	-
Vote 9 - Engineering Services		-	404,018	-	27,001	173,143	168,341	4,802	2.9%	404,018
Vote 10 - Water		-	1,295,858	-	66,405	433,099	539,941	(106,842)	-19.8%	1,295,858
Vote 11 - Waste and Fleet Management		-	295,760	-	10,321	124,191	123,233	957	0.8%	295,760
Vote 12 - Miscellaneous Services		-	1,480,513	-	14,917	176,011	616,880	(440,870)	-71.5%	1,480,513
Vote 13 - Naledi/Soutpan Regional Management		-	10,490	-	-	3	4,371	(4,368)	-99.9%	10,490
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centec (Soc) Ltd		-	2,336,756	-	230,277	1,056,151	973,648	82,502	8.5%	2,336,756
Total Revenue by Vote	2	-	7,241,723	-	469,293	2,603,941	3,017,384	(413,444)	-13.7%	7,241,723
Expenditure by Vote	1									
Vote 1 - City Manager		-	131,334	-	13,250	48,038	54,723	(6,684)	-12.2%	131,334
Vote 2 - Executive Mayor		-	212,020	-	18,600	103,075	88,341	14,733	16.7%	212,020
Vote 3 - Corporate Services		-	251,019	-	22,870	94,053	104,591	(10,539)	-10.1%	251,019
Vote 4 - Finance		-	237,411	-	18,511	99,191	98,921	270	0.3%	237,411
Vote 5 - Social Services		-	437,994	-	33,185	182,554	182,498	57	0.0%	437,994
Vote 6 - Planning		-	136,053	-	4,844	23,564	56,689	(33,124)	-58.4%	136,053
Vote 7 - Human Settlement and Housing		-	110,021	-	7,029	63,188	45,842	17,346	37.8%	110,021
Vote 8 - Economic and Rural Development		-	34,244	-	1,865	9,988	14,268	(4,281)	-30.0%	34,244
Vote 9 - Engineering Services		-	728,508	-	47,375	132,619	303,545	(170,926)	-56.3%	728,508
Vote 10 - Water		-	982,602	-	19,104	383,672	409,417	(25,745)	-6.3%	982,602
Vote 11 - Waste and Fleet Management		-	281,201	-	30,868	143,455	117,167	26,288	22.4%	281,201
Vote 12 - Miscellaneous Services		-	244,747	-	8,470	38,935	101,978	(63,043)	-61.8%	244,747
Vote 13 - Naledi/Soutpan Regional Management		-	78,835	-	4,421	19,063	32,848	(13,785)	-42.0%	78,835
Vote 14 - Strategic Projects & Service Delivery Regulation		-	65,800	-	4,315	31,004	27,417	3,587	13.1%	65,800
Vote 15 - Electricity - Centec (Soc) Ltd		-	2,215,096	-	174,185	959,035	922,957	36,079	3.9%	2,215,096
Total Expenditure by Vote	2	-	6,146,884	-	408,893	2,331,435	2,561,202	(229,767)	-9.0%	6,146,884
Surplus/ (Deficit) for the year	2	-	1,094,838	-	60,400	272,506	456,183	(183,677)	-40.3%	1,094,838

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



Capital Expenditure Report (Annexure B – Table C5)

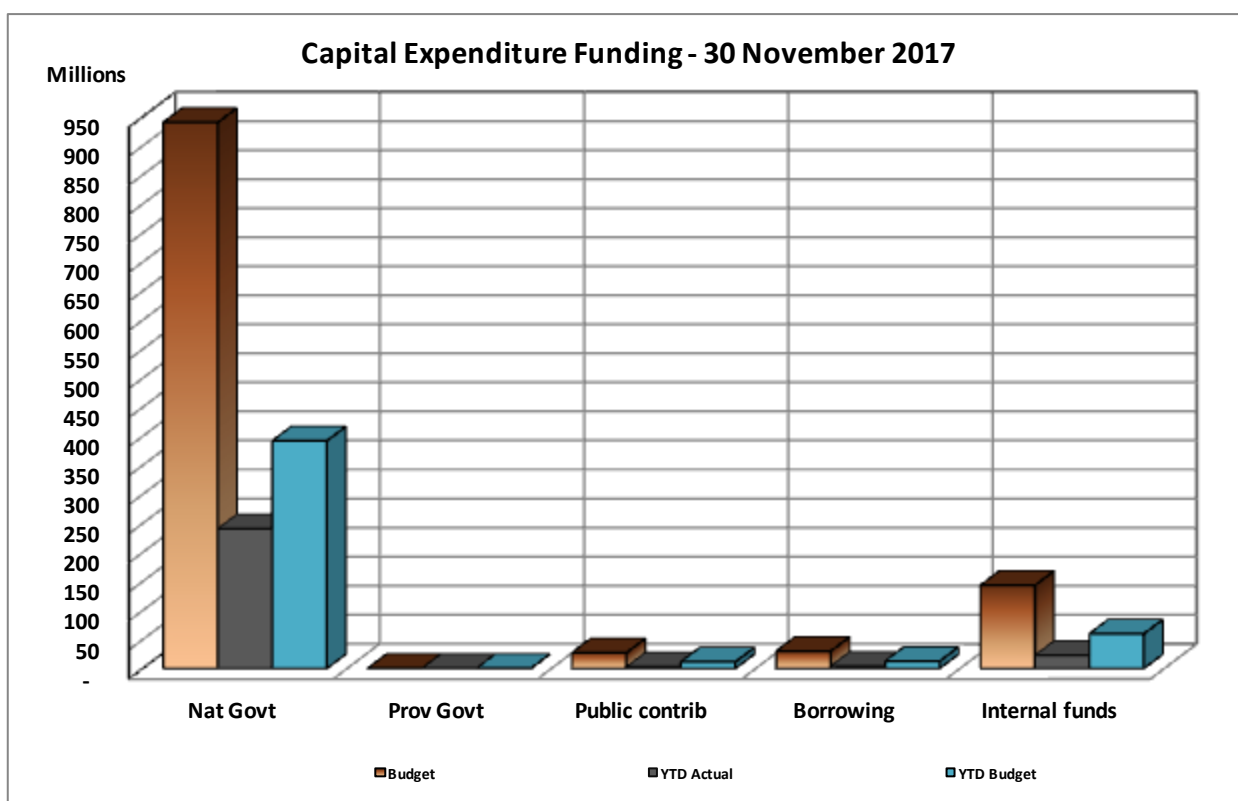
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is 56.79% (**R269.598 million**) on the year to date budgeted target of **R474.765 million**. On an annual basis we have thus spent only 23.66% (**R269.598 million**) of the year to date expenditure versus the approved budget of **R1 139.436 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Approved Budget 2017/18 R'000	YTD Budget Target November 2017 R'000	YTD Actual November 2017 R'000	Variance YTD Fav /(Unfav.) R'000
Capital Expenditure	1 139 436	474 765	269 598	(205 167)
Capital Financing				
National Government	938 118	391 716	240 513	(151 203)
Public Contributions	26 762	11 151	2 543	(8 608)
Borrowing	29 599	12 333	4 017	(8 316)
Internally Generated Funds	144 958	59 566	22 526	(37 040)
Financing Total	1 139 436	474 765	269 598	(205 167)

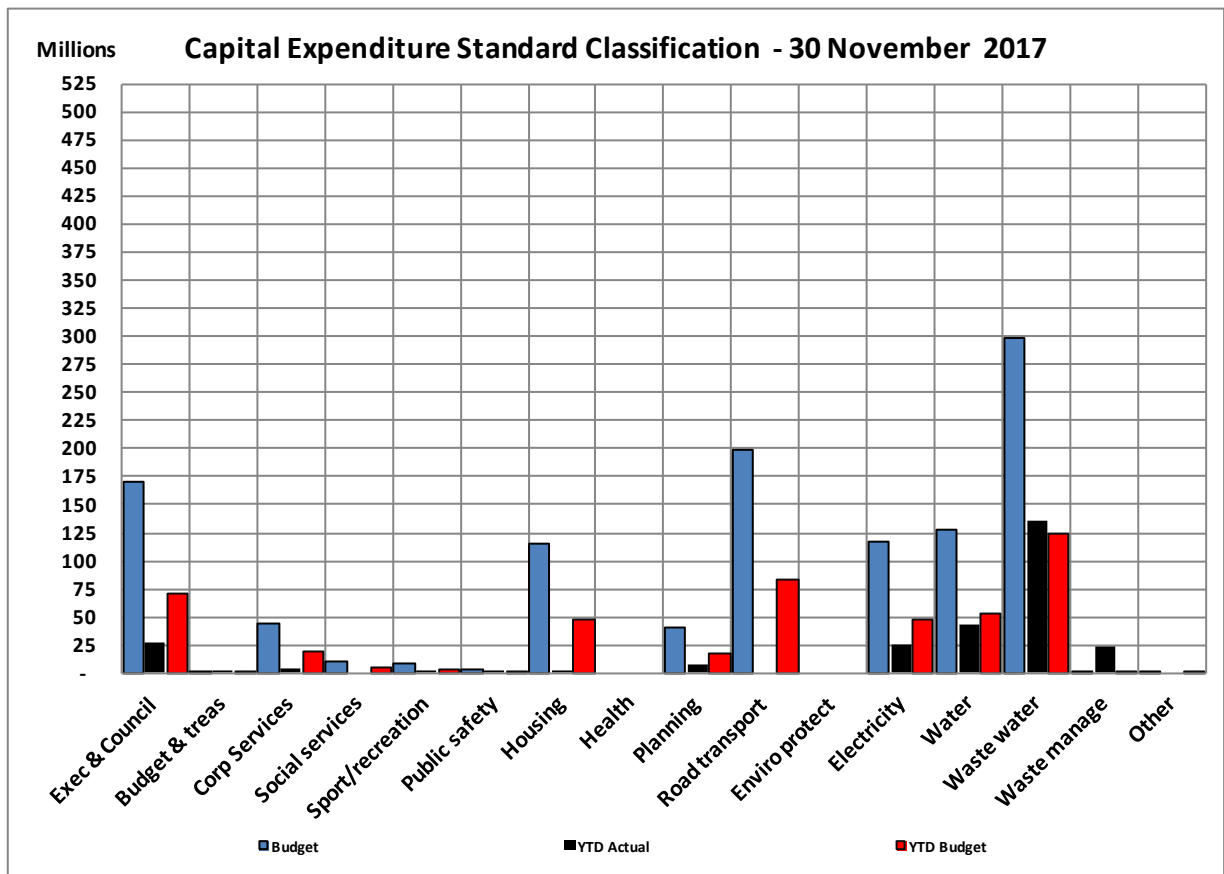
The following chart indicates the capital expenditure financing.



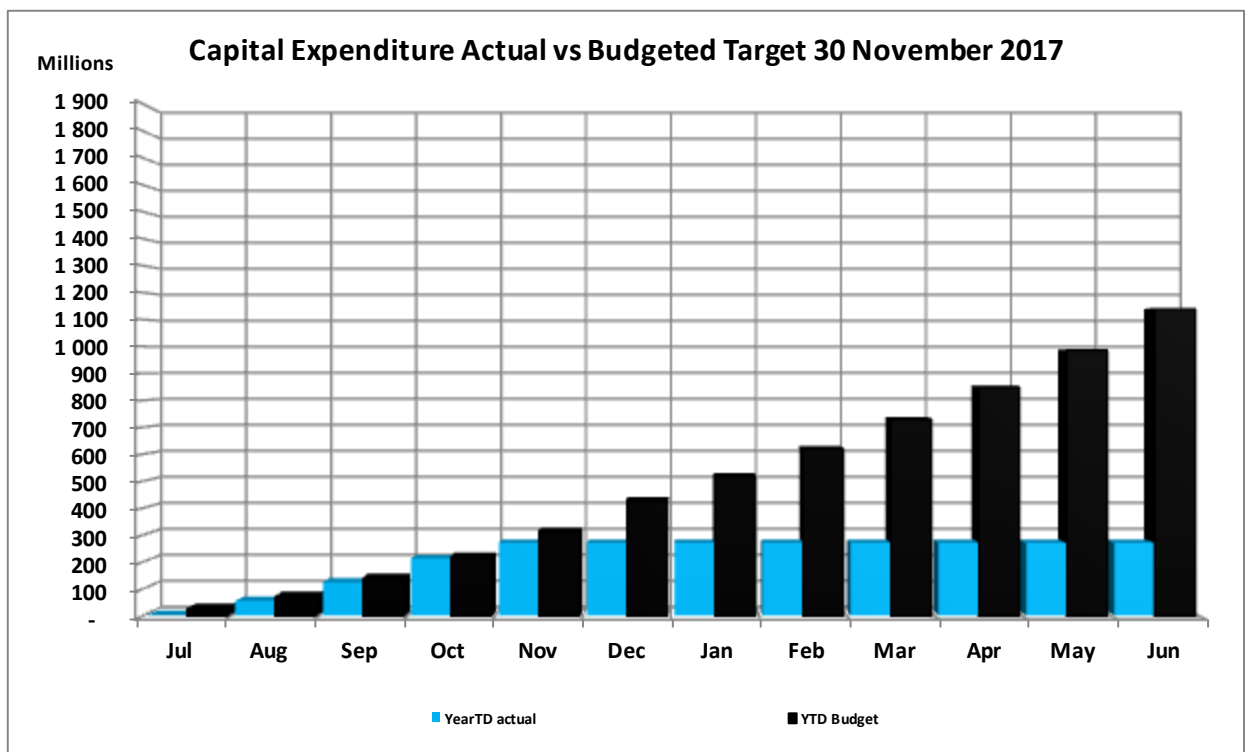
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R58.089 million less than budget target)
Community and public safety	(R56.457 million less than budget target)
Economic and environmental services	(R92.138 million less than budget target)
Electricity	(R22.703 million less than budget target)
Water	(R9.445 million less than budget target)
Waste water management	(R10.719 million more than budget target)
Waste management	(R23.347 million more than budget target)

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



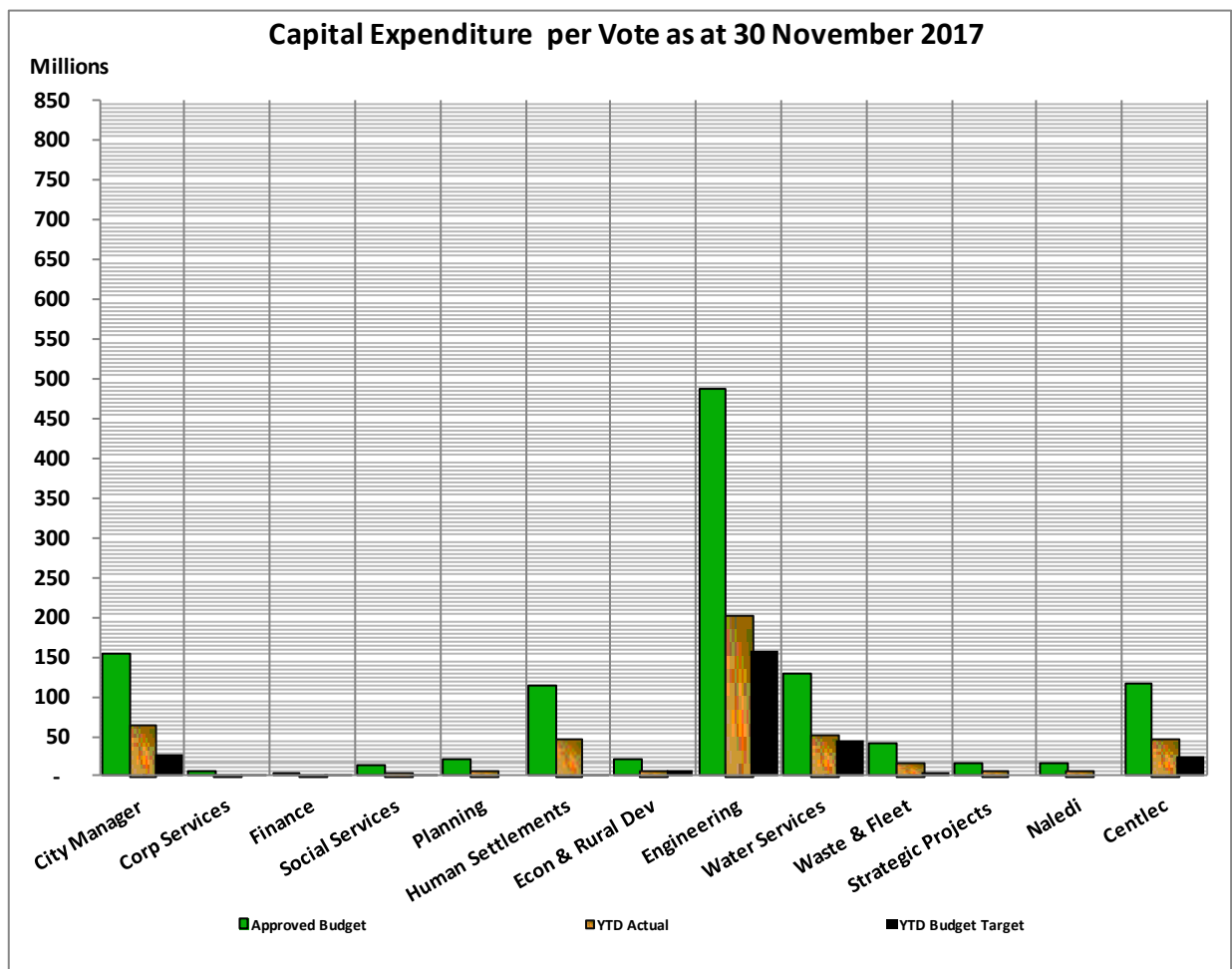
The following chart compares the year to date actual expenditure with the year to date adjusted budget (target).



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

Capital Expenditure per Vote	Approved Budget	YTD Actual	YTD Budget Target	Percentage on Original Budget
City Manager	155,086,617	27,379,375	64,619,424	17.65%
Corp Services	6,240,000	302,045	2,600,000	4.84%
Finance	2,039,000	472,663	849,583	23.18%
Social Services	14,481,610	36,856	6,034,004	0.25%
Planning	20,563,600	-	8,568,167	0.00%
Human Settlements	114,800,000	776,000	47,833,333	0.68%
Econ & Rural Dev	20,824,000	7,913,241	8,676,667	38.00%
Engineering	487,200,000	159,005,898	203,000,000	32.64%
Water Services	127,954,225	43,869,639	53,314,260	34.29%
Waste & Fleet	41,278,469	4,016,501	17,199,362	9.73%
Strategic Projects	17,500,000	-	6,250,000	0.00%
Naledi	15,000,000	-	7,291,667	0.00%
Centlec	116,468,682	25,825,816	48,528,618	22.17%
	1,139,436,203	269,598,034	474,765,085	23.66%

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 30 November 2017 indicates a closing balance (cash and cash equivalents) of R425.107 million (October 2017 – 430.086 million) which comprises of the following:

• Bank balance and cash	R319.164 million (Mangaung)
• Bank balance and cash	R14.122 million (Centlec)
• Bank balance and cash	R5.652 million (Market)
• Investment deposits	R35.112 million (Mangaung)
• Investment deposits	R51.056 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R780.037 million**, resulting in an **R343.354 million (44%)** favourable variance, as compared to a year target of **R436.683 million**;
- Service charges reflect a year to date amount cash collection of **R1 560.422 million**, resulting in an **R185.717 million (14%)** favourable variance, as compared to a year target of **R1 374.705 million**.
- Other revenue reflects a year to date amount of **R630.840 million**, resulting in an **R582.703 million favourable** variance, as compared to a year target of **R48.138 million**.
- Operating grants and subsidies show a year to date receipted amount of **R265.401 million** compared to a year target of **R433.620 million** resulting in **R168.219 million** unfavourable variance.(Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R401.831 million** compared to a year to date target of **R433.620 million** resulting in **R31.789 million** unfavourable variance due to less capital grants received for the period than budgeted;
- Interest show a year to date amount of **R43.960 million** compared to a year target of **R67.447 million**, indicating **R23.487 million** unfavourable variance mainly due to low bank and investment balances;

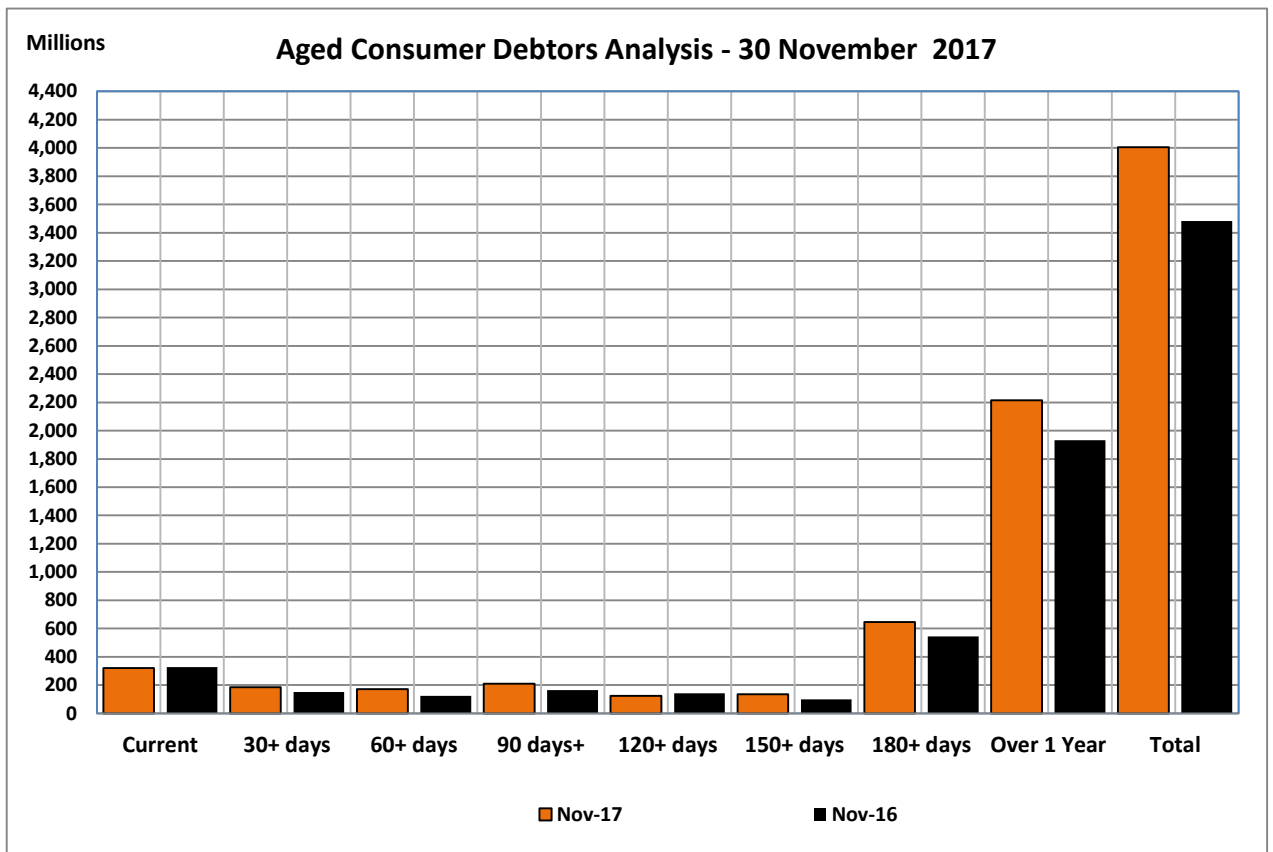
With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **–R3 541.862 million (R1 578.922 million** unfavourable variance) compared to a year to date target of **–R1 962.940 million** mainly due to accrued creditors at the end June 2017, paid in July;
- Capital payments indicate a year to date amount of **R269.598 million (R198.795 million** favourable variance) compared to a target of **–R468.393 million** due to the slow uptake of capex projects during the first quarter of the year;
- Finance charges shows a year to date amount of **–R98.657 million** compared to a year target of **–R54.888 million**, resulting in a variance of R43.769 million.
- Transfers and grants indicate a year to date amount of **R0 million (R15.862 million** Unfavourable variance) compared to a target of **R15.862 million** and
- Repayment of borrowing indicates a year to date amount of **R43.324 (R30.139 million** unfavourable variance) compared to a target of **R73.463 million** due to the repayment of borrowings due.

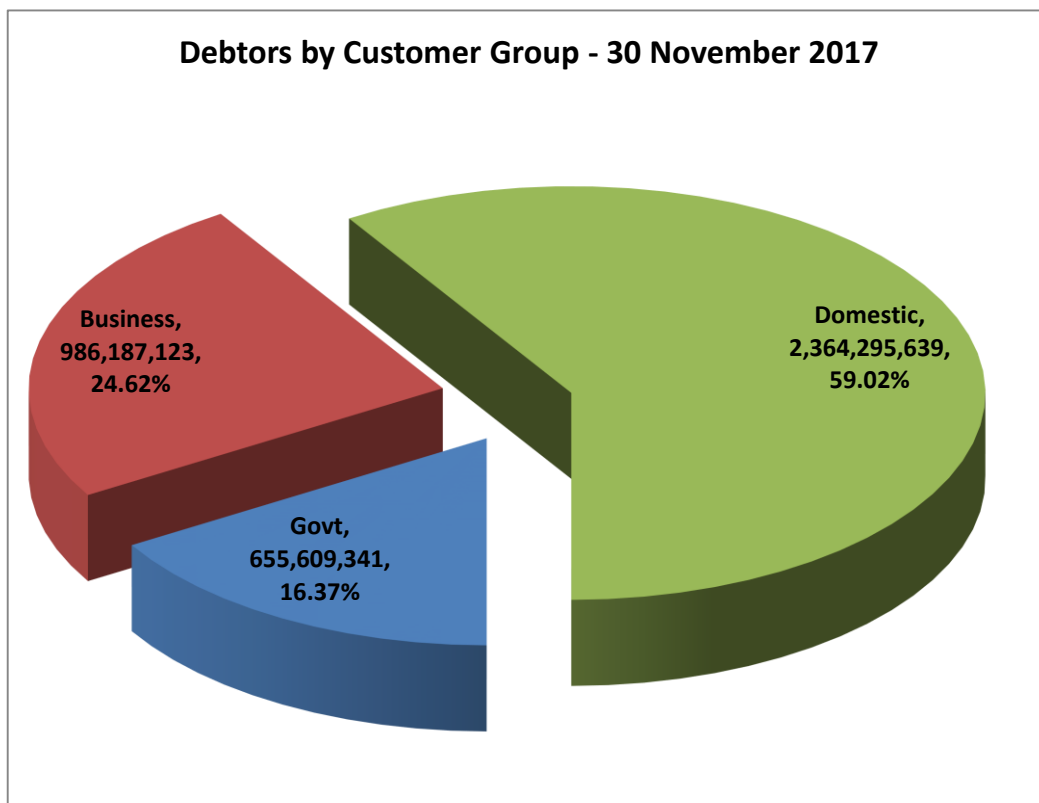
Outstanding Debtors Report (Annexure B – Table SC3)

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.

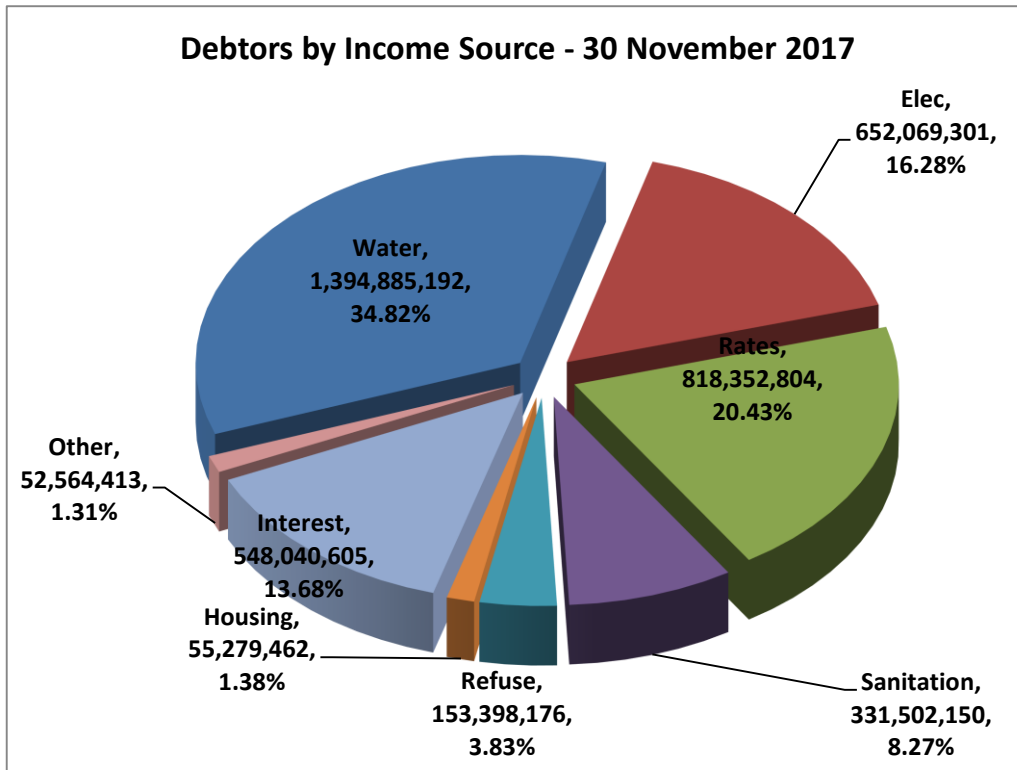
The debtors balance as at 30 November 2017 is R4 006.092 million (October 2017 – R4 002.789 million), thus reflecting an increase of R3.303 million (0.08%) for the month. The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of R2 214.471 million R2 206.285 million – October 2017) is outstanding in this category (1 year and older), with R1 453.538 million attributable to households, a decrease of R641million (0.04%) from the balance of R1 454.179 million in October 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)

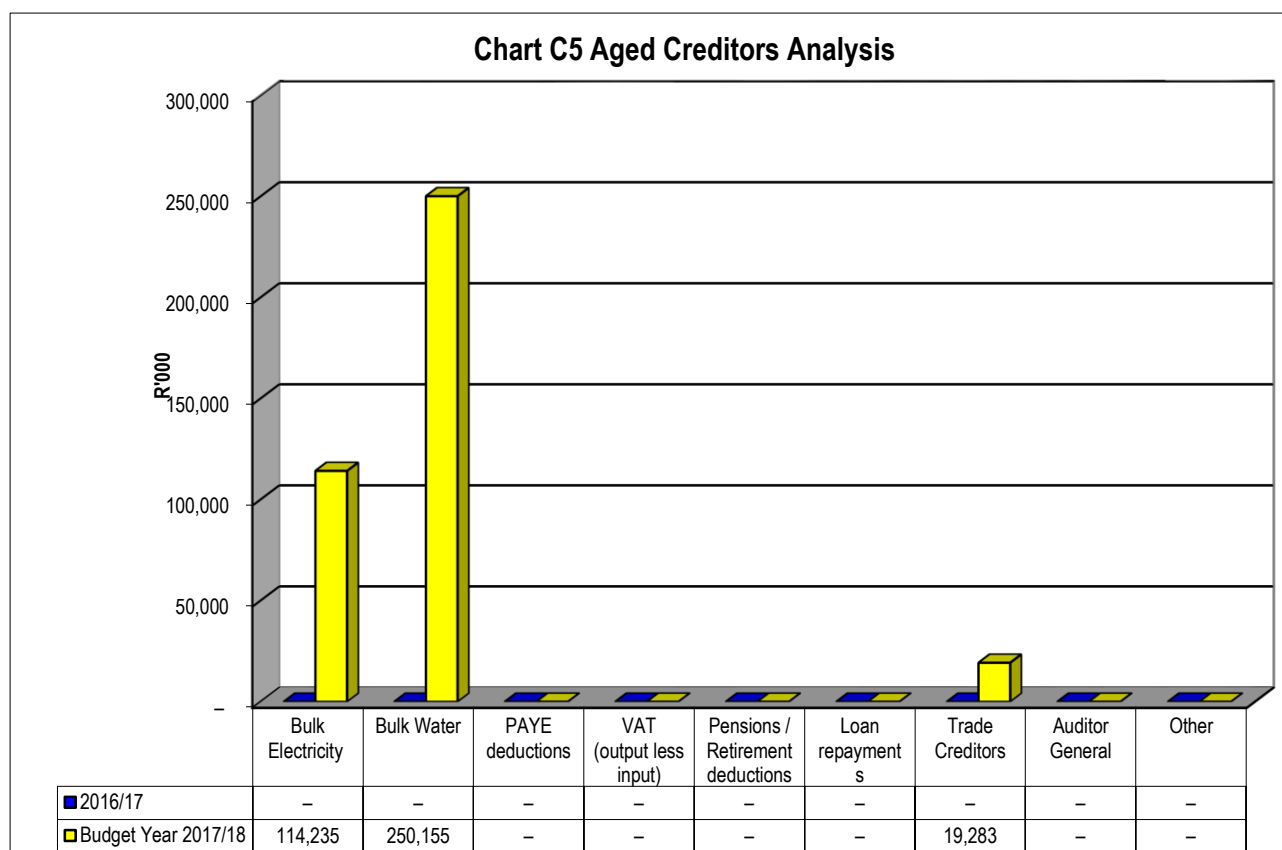
The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R455.776 million** compared to an amount of **R424.372 million** in July 2017. The increase of **R31.404 million** is in the items as depicted below.

The total trade creditors comprises out of the following:

	October 2017 R'000	November 2017 R'000
Bulk electricity	-	114 235
Trade creditors Centlec	11 209	12 731
Bulk water	228 195	250 155
Salaries/PAYE	39 054	-
Trade creditors Mangaung	12 748	6 551
Total	292 578	383 673

*The current portion of the amount due was R177.723 million.

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



Key Performance Indicators (Annexure B – Table SC2)

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

Investment Portfolio (Annexure B – Table SC5)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R86.170 million** as at 30 November 2017 against **R219.481 million** at 31 October 2017.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 November 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 November 2017 the operating revenue (excluding capital grants) and expenditure actual represented 41.50% and 37.93% respectively of the approved budget. The outcome reflects a variance of 4.11% (unfavourable) and 0.29% (unfavourable) respectively, when compared to the average target of 43.56% and 40.85% (based on a pro-rata monthly basis – 5 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 November 2017 represents only 23.66% of the approved annual budget, when compared to a target of 41.67% (5 months), a variance of 18.01 % for the year against the target.

5. KEY NOVEMBER 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 November 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 30 September 2017 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

PREPARED BY:


M J KHUNONG
GENERAL MANAGER
BUDGET AND EXPENDITURE

DATE: 13/12/2017

SUBMITTED BY:


E M MOHLAHLA
CHIEF FINANCIAL OFFICER

DATE: 14/12/2017


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 November 2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Tankiso Mea

City Manager of the Mangaung Metropolitan Municipality

Signature:  _____

Date: _____

Explanation of legal requirements

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

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

The statement must also include:

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

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

Reporting requirements:

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

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

Certain 'prescribed' municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For

this purpose the required electronic reports were progressively lodged with the National Treasury and for June 2017 the reports were submitted on 17 July 2017. These reports are:

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

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of electronic submissions have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published quarterly; therefore it is prudent that the Executive Mayor's report be prepared on a similar basis to ensure alignment.

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 11 November 2016.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	-	1,103,200	-	101,715	496,997	459,667	37,331	8%	1,103,200
Service charges	-	3,575,220	-	316,465	1,500,513	1,608,771	(108,258)	-7%	3,575,220
Investment revenue	-	26,732	-	1,823	11,851	11,138	713	6%	26,732
Transfers and subsidies	-	1,040,688	-	4,348	377,556	433,620	(56,064)	-13%	1,040,688
Other own revenue	-	529,004	-	44,942	217,023	220,418	(3,395)	-2%	529,004
Total Revenue (excluding capital transfers and contributions)	-	6,274,843	-	469,293	2,603,941	2,733,614	(129,673)	-5%	6,274,843
Employee costs	-	1,703,525	-	152,479	742,388	709,802	32,586	5%	1,703,525
Remuneration of Councillors	-	58,011	-	4,712	23,736	24,171	(435)	-2%	58,011
Depreciation & asset impairment	-	628,666	-	7,636	38,147	261,944	(223,798)	-85%	628,666
Finance charges	-	169,143	-	37,913	83,696	70,476	13,220	19%	169,143
Materials and bulk purchases	-	1,985,713	-	101,293	839,726	827,380	12,345	1%	1,985,713
Transfers and subsidies	-	18,069	-	2,342	8,653	7,529	1,124	15%	18,069
Other expenditure	-	1,583,756	-	102,519	595,088	609,899	(14,810)	-2%	1,583,756
Total Expenditure	-	6,146,884	-	408,893	2,331,435	2,511,202	(179,767)	-7%	6,146,884
Surplus/(Deficit)	-	127,959	-	60,400	272,506	222,412	50,094	23%	127,959
Transfers and subsidies - capital (monetary alloc	-	940,118	-	-	-	391,716	(391,716)	-100%	940,118
Contributions & Contributed assets	-	26,762	-	-	-	11,151	(11,151)	-100%	26,762
Surplus/(Deficit) after capital transfers & contributions	-	1,094,838	-	60,400	272,506	625,279	(352,773)	-56%	1,094,838
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,094,838	-	60,400	272,506	625,279	(352,773)	-56%	1,094,838
<u>Capital expenditure & funds sources</u>									
Capital expenditure	-	1,139,436	-	58,051	269,598	474,765	(205,167)	-43%	1,139,436
Capital transfers recognised	-	940,118	-	49,476	240,513	391,716	(151,203)	-39%	940,118
Public contributions & donations	-	26,762	-	665	2,543	11,151	(8,608)	-77%	26,762
Borrowing	-	29,599	-	722	4,017	12,333	(8,316)	-67%	29,599
Internally generated funds	-	142,958	-	7,188	22,526	59,566	(37,040)	-62%	142,958
Total sources of capital funds	-	1,139,436	-	58,051	269,598	474,765	(205,167)	-43%	1,139,436
<u>Financial position</u>									
Total current assets	-	3,923,464	-		2,824,371				3,923,464
Total non current assets	-	19,267,621	-		18,975,024				19,267,621
Total current liabilities	-	3,290,505	-		2,608,321				3,290,505
Total non current liabilities	-	3,157,271	-		3,229,784				3,157,271
Community wealth/Equity	-	16,743,310	-		15,961,290				16,743,310
<u>Cash flows</u>									
Net cash from (used) operating	-	1,825,254	-	140,159	41,972	760,523	718,551	94%	1,825,254
Net cash from (used) investing	-	(1,123,843)	-	(58,051)	(269,598)	(468,268)	(198,670)	42%	(1,123,843)
Net cash from (used) financing	-	(171,246)	-	(36,586)	(42,761)	(71,352)	(28,592)	40%	(171,246)
Cash/cash equivalents at the month/year end	-	1,021,610	-	-	425,108	712,347	287,239	40%	1,225,660
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>									
Total By Income Source	318,899	184,880	171,579	209,477	124,758	134,316	645,438	#####	4,003,818
<u>Creditors Age Analysis</u>									
Total Creditors	177,723	53,777	54,913	32,399	64,861	-	-	-	383,673

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	2,788,159	-	124,773	787,850	1,161,733	(373,883)	-32%	2,788,159
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2,788,159	-	124,773	787,850	1,161,733	(373,883)	-32%	2,788,159
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	86,667	-	1,610	9,222	36,111	(26,889)	-74%	86,667
Community and social services		-	7,761	-	274	2,075	3,234	(1,159)	-36%	7,761
Sport and recreation		-	7,237	-	360	1,427	3,015	(1,588)	-53%	7,237
Public safety		-	56,494	-	222	2,034	23,539	(21,505)	-91%	56,494
Housing		-	15,175	-	754	3,686	6,323	(2,637)	-42%	15,175
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	8,916	-	5,844	8,874	3,715	5,159	139%	8,916
Planning and development		-	8,045	-	5,832	8,999	3,352	5,647	168%	8,045
Road transport		-	710	-	-	4	296	(292)	-99%	710
Environmental protection		-	161	-	12	(128)	67	(195)	-291%	161
<i>Trading services</i>		-	4,331,682	-	334,004	1,786,579	1,804,868	(18,288)	-1%	4,331,682
Energy sources		-	2,336,756	-	230,277	1,056,151	973,648	82,502	8%	2,336,756
Water management		-	1,295,858	-	66,405	433,099	539,941	(106,842)	-20%	1,295,858
Waste water management		-	403,308	-	27,001	173,139	168,045	5,095	3%	403,308
Waste management		-	295,760	-	10,321	124,191	123,233	957	1%	295,760
<i>Other</i>	4	-	26,298	-	3,062	11,415	10,958	457	4%	26,298
Total Revenue - Functional	2	-	7,241,723	-	469,293	2,603,941	3,017,384	(413,444)	-14%	7,241,723
Expenditure - Functional										
<i>Governance and administration</i>		-	1,294,522	-	100,652	473,830	539,384	(65,554)	-12%	1,294,522
Executive and council		-	487,989	-	40,586	201,180	203,329	(2,149)	-1%	487,989
Finance and administration		-	806,533	-	60,066	272,650	336,056	(63,405)	-19%	806,533
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	548,015	-	40,214	245,742	228,339	17,402	8%	548,015
Community and social services		-	198,155	-	13,861	63,432	82,565	(19,132)	-23%	198,155
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	239,839	-	19,324	119,122	99,933	19,189	19%	239,839
Housing		-	110,021	-	7,029	63,188	45,842	17,346	38%	110,021
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	519,560	-	14,596	70,429	216,483	(146,054)	-67%	519,560
Planning and development		-	154,361	-	5,935	29,588	64,317	(34,729)	-54%	154,361
Road transport		-	365,199	-	8,660	40,841	152,166	(111,325)	-73%	365,199
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	3,763,563	-	252,658	1,537,469	1,568,151	(30,682)	-2%	3,763,563
Energy sources		-	2,215,096	-	174,185	959,035	922,957	36,079	4%	2,215,096
Water management		-	982,602	-	19,104	383,672	409,417	(25,745)	-6%	982,602
Waste water management		-	358,021	-	38,715	91,778	149,175	(57,398)	-38%	358,021
Waste management		-	207,844	-	20,653	102,983	86,602	16,382	19%	207,844
<i>Other</i>		-	21,224	-	774	3,964	8,844	(4,879)	-55%	21,224
Total Expenditure - Functional	3	-	6,146,884	-	408,893	2,331,435	2,561,202	(229,767)	-9%	6,146,884
Surplus/ (Deficit) for the year		-	1,094,838	-	60,400	272,506	456,183	(183,677)	-40%	1,094,838

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

Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
Municipal governance and administration		—	2,788,159	—	124,773	787,850	1,161,733	(373,883)	-32%	2,788,159
Executive and council		—	—	—	—	—	—	—	—	—
Mayor and Council		—	—	—	—	—	—	—	—	—
Municipal Manager, Town Secretary and Chief Executive		—	—	—	—	—	—	—	—	—
Finance and administration		—	2,788,159	—	124,773	787,850	1,161,733	(373,883)	(0)	2,788,159
Administrative and Corporate Support		—	—	—	—	—	1,161,733	(1,161,733)	(0)	—
Asset Management		—	—	—	—	—	—	—	—	—
Budget and Treasury Office		—	1,491,002	—	14,917	176,013	—	176,013	#DIV/0!	1,491,002
Finance		—	1,260,886	—	107,838	581,401	—	581,401	#DIV/0!	1,260,886
Fleet Management		—	—	—	—	—	—	—	—	—
Human Resources		—	9,532	—	368	2,262	—	2,262	#DIV/0!	9,532
Information Technology		—	—	—	—	—	—	—	—	—
Legal Services		—	—	—	—	—	—	—	—	—
Marketing, Customer Relations, Publicity and Media Co-ordination		—	—	—	—	—	—	—	—	—
Property Services		—	23,929	—	1,406	27,352	—	27,352	#DIV/0!	23,929
Risk Management		—	—	—	—	—	—	—	—	—
Security Services		—	—	—	—	—	—	—	—	—
Supply Chain Management		—	2,810	—	243	823	—	823	#DIV/0!	2,810
Valuation Service		—	—	—	—	—	—	—	—	—
Internal audit		—	—	—	—	—	—	—	—	—
Governance Function		—	—	—	—	—	—	—	—	—
Community and public safety		—	86,667	—	1,610	9,222	36,111	(26,889)	(0)	86,667
Community and social services		—	7,761	—	274	2,075	3,234	(1,159)	(0)	7,761
Aged Care		—	—	—	—	—	3,234	(3,234)	(0)	—
Agricultural		—	—	—	—	—	—	—	—	—
Animal Care and Diseases		—	—	—	—	—	—	—	—	—
Cemeteries, Funeral Parlours and Crematoriums		—	3,502	—	197	1,647	—	1,647	#DIV/0!	3,502
Child Care Facilities		—	—	—	—	—	—	—	—	—
Community Halls and Facilities		—	—	—	—	—	—	—	—	—
Consumer Protection		—	—	—	—	—	—	—	—	—
Cultural Matters		—	—	—	—	—	—	—	—	—
Disaster Management		—	20	—	1	2	—	2	#DIV/0!	20
Education		—	—	—	—	—	—	—	—	—
Indigenous and Customary Law		—	—	—	—	—	—	—	—	—
Industrial Promotion		—	—	—	—	—	—	—	—	—
Language Policy		—	—	—	—	—	—	—	—	—
Libraries and Archives		—	2,309	—	14	57	—	57	#DIV/0!	2,309
Literacy Programmes		—	—	—	—	—	—	—	—	—
Media Services		—	—	—	—	—	—	—	—	—
Museums and Art Galleries		—	—	—	—	—	—	—	—	—
Population Development		—	—	—	—	—	—	—	—	—
Provincial Cultural Matters		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Zoo's		—	1,931	—	62	369	—	369	#DIV/0!	1,931
Sport and recreation		—	7,237	—	360	1,427	3,015	(1,588)	(0)	7,237
Beaches and Jetties		—	—	—	—	—	3,015	(3,015)	(0)	—
Casinos, Racing, Gambling, Wagering		—	—	—	—	—	—	—	—	—
Community Parks (including Nurseries)		—	142	—	14	35	—	35	#DIV/0!	142
Recreational Facilities		—	—	—	—	—	—	—	—	—
Sports Grounds and Stadiums		—	7,095	—	347	1,392	—	1,392	#DIV/0!	7,095
Public safety		—	56,494	—	222	2,034	23,539	(21,505)	(0)	56,494
Civil Defence		—	56,296	—	202	1,883	23,539	(21,656)	(0)	56,296
Cleansing		—	—	—	—	—	—	—	—	—
Control of Public Nuisances		—	—	—	—	—	—	—	—	—
Fencing and Fences		—	—	—	—	—	—	—	—	—
Fire Fighting and Protection		—	198	—	20	151	—	151	#DIV/0!	198
Licensing and Control of Animals		—	—	—	—	—	—	—	—	—
Housing		—	15,175	—	754	3,686	6,323	(2,637)	(0)	15,175
Housing		—	15,175	—	754	3,686	6,323	(2,637)	(0)	15,175
Informal Settlements		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Ambulance		—	—	—	—	—	—	—	—	—
Health Services		—	—	—	—	—	—	—	—	—
Laboratory Services		—	—	—	—	—	—	—	—	—
Food Control		—	—	—	—	—	—	—	—	—
Health Surveillance and Prevention of Communicable Diseases including immunizations		—	—	—	—	—	—	—	—	—
Vector Control		—	—	—	—	—	—	—	—	—
Chemical Safety		—	—	—	—	—	—	—	—	—
Economic and environmental services		—	8,916	—	5,844	8,874	3,715	5,159	0	8,916
Planning and development		—	8,045	—	5,832	8,999	3,352	5,647	0	8,045
Billboards		—	—	—	—	—	—	—	—	—
Corporate Wide Strategic Planning (IDPs, LEDS)		—	—	—	—	—	—	—	—	—
Central City Improvement District		—	—	—	—	—	—	—	—	—
Development Facilitation		—	—	—	—	—	—	—	—	—
Economic Development/Planning		—	—	—	—	—	—	—	—	—
Regional Planning and Development		—	—	—	—	—	—	—	—	—
Town Planning, Building Regulations and Enforcement, and City Engineer		—	8,045	—	5,832	8,999	3,352	5,647	0	8,045
Project Management Unit		—	—	—	—	—	—	—	—	—
Provincial Planning		—	—	—	—	—	—	—	—	—
Support to Local Municipalities		—	—	—	—	—	—	—	—	—
Road transport		—	710	—	—	4	296	(292)	(0)	710
Police Forces, Traffic and Street Parking Control		—	—	—	—	—	—	—	—	—
Pounds		—	—	—	—	—	—	—	—	—
Public Transport		—	—	—	—	—	—	—	—	—
Road and Traffic Regulation		—	—	—	—	—	—	—	—	—
Roads		—	710	—	—	4	296	(292)	(0)	710
Taxi Ranks		—	—	—	—	—	—	—	—	—
Environmental protection		—	161	—	12	(128)	67	(195)	(0)	161
Biodiversity and Landscape		—	—	—	—	—	—	—	—	—
Coastal Protection		—	—	—	—	—	—	—	—	—
Indigenous Forests		—	—	—	—	—	—	—	—	—
Nature Conservation		—	161	—	12	(128)	67	(195)	(0)	161
Pollution Control		—	—	—	—	—	—	—	—	—
Soil Conservation		—	—	—	—	—	—	—	—	—
Trading services		—	4,331,682	—	334,004	1,786,579	1,804,868	(18,288)	(0)	4,331,682
Energy sources		—	2,336,756	—	230,277	1,056,151	973,648	82,502	0	2,336,756
Electricity		—	2,336,756	—	230,277	1,056,151	973,648	82,502	0	2,336,756
Street Lighting and Signal Systems		—	—	—	—	—	—	—	—	—
Nonelectric Energy		—	—	—	—	—	—	—	—	—
Water management		—	1,295,858	—	66,405	433,099	539,941	(106,842)	(0)	1,295,858
Water Treatment		—	—	—	—	—	—	—	—	—
Water Distribution		—	1,295,858	—	66,405	433,099	539,941	(106,842)	(0)	1,295,858
Water Storage		—	—	—	—	—	—	—	—	—
Waste water management		—	403,308	—	27,001	173,139	168,045	5,095	0	403,308
Public Toilets		—	—	—	—	—	—	—	—	—
Sewerage		—	403,308	—	27,001	173,139	168,045	5,095	0	403,308
Storm Water Management		—	—	—	—	—	—	—	—	—
Waste Water Treatment		—	—	—	—	—	—	—	—	—
Waste management		—	295,760	—	10,321	124,191	123,233	957	0	295,760
Recycling		—	—	—	—	—	—	—	—	—
Solid Waste Disposal (Landfill Sites)		—	—	—	—	—	—	—	—	—
Solid Waste Removal		—	295,760	—	10,321	124,191	123,233	957	0	295,760
Street Cleaning		—	—	—	—	—	—	—	—	—
Other		—	26,298	—	3,062	11,415	10,958	457	0	26,298
Abattoirs		—	—	—	—	—	—	—	—	—
Air Transport		—	933	—	—	8	10,958	(10,950)	(0)	933
Forestry		—	—	—	—	—	—	—	—	—
Licensing and Regulation		—	—	—	—	—	—	—	—	—
Markets		—	25,366	—	3,062	11,406	—	11,406	#DIV/0!	25,366
Tourism		—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	—	7,241,723	—	469,293	2,603,941	3,017,384	(413,444)	(0)	7,241,723

Expenditure - Functional											
Municipal governance and administration		-	1,294,522	-	100,652	473,830	539,384	(65,554)	(0)	1,294,522	
Executive and council		-	487,989	-	40,586	201,180	203,329	(2,149)	(0)	487,989	
Mayor and Council		-	212,020	-	18,600	103,075	203,329	(100,254)	(0)	212,020	
Municipal Manager, Town Secretary and Chief Executive		-	275,969	-	21,986	98,105	98,105	#DIV/0!		275,969	
Finance and administration		-	806,533	-	60,066	272,650	336,056	(63,405)	(0)	806,533	
Administrative and Corporate Support		-	114,118	-	7,551	37,917	336,056	(298,138)	(0)	114,118	
Asset Management		-	12,219	-	1,980	19,817		19,817	#DIV/0!	12,219	
Budget and Treasury Office		-	253,010	-	8,470	38,935		38,935	#DIV/0!	253,010	
Finance		-	193,644	-	14,597	69,773		69,773	#DIV/0!	193,644	
Fleet Management		-	73,357	-	10,214	40,472		40,472	#DIV/0!	73,357	
Human Resources		-	73,613	-	5,741	28,404		28,404	#DIV/0!	73,613	
Information Technology		-	63,288	-	9,579	27,731		27,731	#DIV/0!	63,288	
Legal Services		-	-	-	-	-		-		-	
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-		-		-	
Property Services		-	-	-	-	-		-		-	
Risk Management		-	-	-	-	-		-		-	
Security Services		-	-	-	-	-		-		-	
Supply Chain Management		-	23,285	-	1,934	9,601		9,601	#DIV/0!	23,285	
Valuation Service		-	-	-	-	-		-		-	
Internal audit		-	-	-	-	-		-		-	
Governance Function		-	-	-	-	-		-		-	
Community and public safety		-	548,015	-	40,214	245,742	228,339	17,402	0	548,015	
Community and social services		-	198,155	-	13,861	63,432	82,565	(19,132)	(0)	198,155	
Aged Care		-	-	-	-	-	82,565	(82,565)	(0)	-	
Agricultural		-	-	-	-	-	-	-		-	
Animal Care and Diseases		-	-	-	-	-	-	-		-	
Cemeteries, Funeral Parlours and Crematoriums		-	115,774	-	7,849	32,676		32,676	#DIV/0!	115,774	
Child Care Facilities		-	-	-	-	-		-		-	
Community Halls and Facilities		-	-	-	-	-		-		-	
Consumer Protection		-	-	-	-	-		-		-	
Cultural Matters		-	-	-	-	-		-		-	
Disaster Management		-	10,754	-	826	4,287		4,287	#DIV/0!	10,754	
Education		-	-	-	-	-		-		-	
Indigenous and Customary Law		-	-	-	-	-		-		-	
Industrial Promotion		-	-	-	-	-		-		-	
Language Policy		-	-	-	-	-		-		-	
Libraries and Archives		-	71,626	-	5,186	26,469		26,469	#DIV/0!	71,626	
Literacy Programmes		-	-	-	-	-		-		-	
Media Services		-	-	-	-	-		-		-	
Museums and Art Galleries		-	-	-	-	-		-		-	
Population Development		-	-	-	-	-		-		-	
Provincial Cultural Matters		-	-	-	-	-		-		-	
Theatres		-	-	-	-	-		-		-	
Zoo's		-	-	-	-	-		-		-	
Sport and recreation		-	-	-	-	-		-		-	
Beaches and Jetties		-	-	-	-	-		-		-	
Casinos, Racing, Gambling, Wagering		-	-	-	-	-		-		-	
Community Parks (including Nurseries)		-	-	-	-	-		-		-	
Recreational Facilities		-	-	-	-	-		-		-	
Sports Grounds and Stadiums		-	-	-	-	-		-		-	
Public safety		-	239,839	-	19,324	119,122	99,933	19,189	0	239,839	
Civil Defence		-	171,960	-	13,405	90,422	99,933	(9,511)	(0)	171,960	
Cleansing		-	-	-	-	-		-		-	
Control of Public Nuisances		-	-	-	-	-		-		-	
Fencing and Fences		-	-	-	-	-		-		-	
Fire Fighting and Protection		-	67,879	-	5,919	28,700		28,700	#DIV/0!	67,879	
Licensing and Control of Animals		-	-	-	-	-		-		-	
Housing		-	110,021	-	7,029	63,188	45,842	17,346	0	110,021	
Housing		-	110,021	-	7,029	63,188	45,842	17,346	0	110,021	
Informal Settlements		-	-	-	-	-		-		-	
Health		-	-	-	-	-		-		-	
Ambulance		-	-	-	-	-		-		-	
Health Services		-	-	-	-	-		-		-	
Laboratory Services		-	-	-	-	-		-		-	
Food Control		-	-	-	-	-		-		-	
Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-		-		-	
Vector Control		-	-	-	-	-		-		-	
Chemical Safety		-	-	-	-	-		-		-	
Economic and environmental services		-	519,560	-	14,596	70,429	216,483	(146,054)	(0)	519,560	
Planning and development		-	154,361	-	5,935	29,588	64,317	(34,729)	(0)	154,361	
Billboards		-	-	-	-	-		-		-	
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-		-		-	
Central City Improvement District		-	-	-	-	-		-		-	
Development Facilitation		-	-	-	-	-		-		-	
Economic Development/Planning		-	39,532	-	1,865	9,988	64,317	(54,329)	(0)	39,532	
Regional Planning and Development		-	-	-	-	-		-		-	
Town Planning, Building Regulations and Enforcement, and City Engineer		-	114,829	-	4,070	19,600		19,600	#DIV/0!	114,829	
Project Management Unit		-	-	-	-	-		-		-	
Provincial Planning		-	-	-	-	-		-		-	
Support to Local Municipalities		-	-	-	-	-		-		-	
Road transport		-	365,199	-	8,660	40,841	152,166	(111,325)	(0)	365,199	
Police Forces, Traffic and Street Parking Control		-	-	-	-	-		-		-	
Pounds		-	-	-	-	-		-		-	
Public Transport		-	588	-	-	-		-		588	
Road and Traffic Regulation		-	-	-	-	-		-		-	
Roads		-	364,612	-	8,660	40,841	152,166	(111,325)	(0)	364,612	
Taxi Ranks		-	-	-	-	-		-		-	
Environmental protection		-	-	-	-	-		-		-	
Biodiversity and Landscape		-	-	-	-	-		-		-	
Coastal Protection		-	-	-	-	-		-		-	
Indigenous Forests		-	-	-	-	-		-		-	
Nature Conservation		-	-	-	-	-		-		-	
Pollution Control		-	-	-	-	-		-		-	
Soil Conservation		-	-	-	-	-		-		-	
Trading services		-	3,763,563	-	252,658	1,537,469	1,568,151	(30,682)	(0)	3,763,563	
Energy sources		-	2,215,096	-	174,185	959,035	922,957	36,079	0	2,215,096	
Electricity		-	2,215,096	-	174,185	959,035	922,957	36,079	0	2,215,096	
Street Lighting and Signal Systems		-	-	-	-	-		-		-	
Nonelectric Energy		-	-	-	-	-		-		-	
Water management		-	982,602	-	19,104	383,672	409,417	(25,745)	(0)	982,602	
Water Treatment		-	-	-	-	-		-		-	
Water Distribution		-	982,602	-	19,104	383,672	409,417	(25,745)	(0)	982,602	
Water Storage		-	-	-	-	-		-		-	
Waste water management		-	358,021	-	38,715	91,778	149,175	(57,398)	(0)	358,021	
Public Toilets		-	-	-	-	-		-		-	
Sewerage		-	358,021	-	38,715	91,778	149,175	(57,398)	(0)	358,021	
Storm Water Management		-	-	-	-	-		-		-	
Waste Water Treatment		-	-	-	-	-		-		-	
Waste management		-	207,844	-	20,653	102,983	86,602	16,382	0	207,844	
Recycling		-	-	-	-	-		-		-	
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-		-		-	
Solid Waste Removal		-	207,844	-	20,653	102,983	86,602	16,382	0	207,844	
Street Cleaning		-	-	-	-	-		-		-	
Other		-	21,224	-	774	3,964	8,844	(4,879)	(0)	21,224	
Abattoirs		-	-	-	-	-		-		-	
Air Transport		-	-	-	-	-		-		-	
Forestry		-	-	-	-	-		-		-	
Licensing and Regulation		-	-	-	-	-		-		-	
Markets		-	21,224	-	774	3,964	8,844	(4,879)	(0)	21,224	
Tourism		-	-	-	-	-		-		-	
Total Expenditure - Functional		3	-	6,146,884	-	408,893	2,331,435	2,561,202	(229,767)	(0)	6,146,884
Surplus/ (Deficit) for the year			-	1,094,838	-	60,400	272,506	456,183	(183,677)	(0)	1,094,838

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

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - City Manager		-	-	-	-	-	-	-		-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	16,627	-	715	3,654	6,928	(3,274)	-47.3%	16,627
Vote 4 - Finance		-	1,263,695	-	108,082	582,224	526,540	55,684	10.6%	1,263,695
Vote 5 - Social Services		-	65,491	-	522	4,024	27,288	(23,263)	-85.3%	65,491
Vote 6 - Planning		-	33,410	-	8,894	20,399	13,921	6,478	46.5%	33,410
Vote 7 - Human Settlement and Housing		-	39,105	-	2,160	31,038	16,294	14,744	90.5%	39,105
Vote 8 - Economic and Rural Development		-	-	-	-	7	-	7	#DIV/0!	-
Vote 9 - Engineering Services		-	404,018	-	27,001	173,143	168,341	4,802	2.9%	404,018
Vote 10 - Water		-	1,295,858	-	66,405	433,099	539,941	(106,842)	-19.8%	1,295,858
Vote 11 - Waste and Fleet Management		-	295,760	-	10,321	124,191	123,233	957	0.8%	295,760
Vote 12 - Miscellaneous Services		-	1,480,513	-	14,917	176,011	616,880	(440,870)	-71.5%	1,480,513
Vote 13 - Naledi/Soutpan Regional Management		-	10,490	-	-	3	4,371	(4,368)	-99.9%	10,490
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-		-
Vote 15 - Electricity - Centlec (Soc) Ltd		-	2,336,756	-	230,277	1,056,151	973,648	82,502	8.5%	2,336,756
Total Revenue by Vote	2	-	7,241,723	-	469,293	2,603,941	3,017,384	(413,444)	-13.7%	7,241,723
Expenditure by Vote	1									
Vote 1 - City Manager		-	131,334	-	13,250	48,038	54,723	(6,684)	-12.2%	131,334
Vote 2 - Executive Mayor		-	212,020	-	18,600	103,075	88,341	14,733	16.7%	212,020
Vote 3 - Corporate Services		-	251,019	-	22,870	94,053	104,591	(10,539)	-10.1%	251,019
Vote 4 - Finance		-	237,411	-	18,511	99,191	98,921	270	0.3%	237,411
Vote 5 - Social Services		-	437,994	-	33,185	182,554	182,498	57	0.0%	437,994
Vote 6 - Planning		-	136,053	-	4,844	23,564	56,689	(33,124)	-58.4%	136,053
Vote 7 - Human Settlement and Housing		-	110,021	-	7,029	63,188	45,842	17,346	37.8%	110,021
Vote 8 - Economic and Rural Development		-	34,244	-	1,865	9,988	14,268	(4,281)	-30.0%	34,244
Vote 9 - Engineering Services		-	728,508	-	47,375	132,619	303,545	(170,926)	-56.3%	728,508
Vote 10 - Water		-	982,602	-	19,104	383,672	409,417	(25,745)	-6.3%	982,602
Vote 11 - Waste and Fleet Management		-	281,201	-	30,868	143,455	117,167	26,288	22.4%	281,201
Vote 12 - Miscellaneous Services		-	244,747	-	8,470	38,935	101,978	(63,043)	-61.8%	244,747
Vote 13 - Naledi/Soutpan Regional Management		-	78,835	-	4,421	19,063	32,848	(13,785)	-42.0%	78,835
Vote 14 - Strategic Projects & Service Delivery Regulation		-	65,800	-	4,315	31,004	27,417	3,587	13.1%	65,800
Vote 15 - Electricity - Centlec (Soc) Ltd		-	2,215,096	-	174,185	959,035	922,957	36,079	3.9%	2,215,096
Total Expenditure by Vote	2	-	6,146,884	-	408,893	2,331,435	2,561,202	(229,767)	-9.0%	6,146,884
Surplus/ (Deficit) for the year	2	-	1,094,838	-	60,400	272,506	456,183	(183,677)	-40.3%	1,094,838

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

MAN Manguang - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November											
Vote Description		Ref	2016/17	Budget Year 2017/18							
R thousand			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote											
Vote 1 - City Manager		1	-	-	-	-	-	-	-	-	-
1.1 - Office of the City Manager											
1.2 - Deputy Executive Director Operations											
1.3 - Deputy Executive Director Performance											
1.4 - Risk Management and Anti-Fraud & Corruption											
Vote 2 - Executive Mayor			-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker											
2.2 - Office of the Executive Mayor											
2.3 - Office of the Councils Whip											
Vote 3 - Corporate Services			-	16,627	-	715	3,654	6,928	(3,274)	-47%	16,627
3.1 - Head											
3.2 - Human Resource Development				6,245		368	1,536	6,928	(5,392)	-78%	6,245
3.3 - Human Resource Management				3,287		-	726		726	#DIV/0!	3,287
3.4 - Labour Relations											
3.5 - Legal Services											
3.6 - Facilities Management				7,095		347	1,392		1,392	#DIV/0!	7,095
3.7 - Safety and Loss Control											
3.8 - Committee Services											
3.9 - Information Technology and Management											
Vote 4 - Finance			-	1,263,695	-	108,082	582,224	526,540	55,684	11%	1,263,695
4.1 - Property rates				1,237,100		101,715	552,789	526,540	26,249	5%	1,237,100
4.2 - Chief Financial Officer							10		10	#DIV/0!	
4.3 - Financial Management											
4.4 - Supply Chain Management				2,810		243	823		823	#DIV/0!	2,810
4.5 - Revenue Management				23,786		6,123	28,602		28,602	#DIV/0!	23,786
4.6 - Meter Reading											
4.7 - Asset Management											
4.8 - Financial Accounting											
Vote 5 - Social Services			-	65,491	-	522	4,024	27,288	(23,263)	-85%	65,491
5.1 - Administration								27,288	(27,288)	-100%	
5.2 - Social Development				2,471		26	(71)		(71)	#DIV/0!	2,471
5.3 - Emergency Management Services				198		20	151		151	#DIV/0!	198
5.4 - Public Safety				56,296		202	1,883		1,883	#DIV/0!	56,296
5.5 - Parks and Cemeteries				6,507		272	2,060		2,060	#DIV/0!	6,507
5.6 - Disaster Management				20		1	2		2	#DIV/0!	20
Vote 6 - Planning			-	33,410	-	8,894	20,399	13,921	6,478	47%	33,410
6.1 - Administration and Finance											
6.2 - Town and Regional Planning						14	34		34	#DIV/0!	
6.3 - Land Use Control				8,045		5,818	8,958	13,921	(4,963)	-36%	8,045
6.4 - Architectural and Survey Services											
6.5 - Geographic Information Services											
6.6 - Environmental Management											
6.7 - Economic Development											
6.8 - Fresh Produce Market				25,366		3,062	11,406		11,406	#DIV/0!	25,366
Vote 7 - Human Settlement and Housing			-	39,105	-	2,160	31,038	16,294	14,744	90%	39,105
7.1 - Head											
7.2 - Rental and Social Housing				8,060		754	3,686	16,294	(12,608)	-77%	8,060
7.3 - Land Development and Property Management				22,140		1,403	6,649		6,649	#DIV/0!	22,140
7.4 - Implementation Support				8,905		3	20,703		20,703	#DIV/0!	8,905
7.5 - BNG Property Management											
7.6 - Informal Settlements											
7.7 - Housing											
Vote 8 - Economic and Rural Development			-	-	-	-	7	-	7	#DIV/0!	-
8.1 - Administration and Strategic Support											
8.2 - Marketing and Investment Promotion											
8.3 - Tourism											
8.4 - Rural Development											
8.5 - SMME's							7		7	#DIV/0!	
Vote 9 - Engineering Services			-	404,018	-	27,001	173,143	168,341	4,802	3%	404,018
9.1 - Head											
9.2 - Fleet Services and Engineering Support											
9.3 - Roads and Stormwater				710		-	4	168,341	(168,337)	-100%	710
9.4 - Solid Waste Management											
9.5 - Sanitation				403,308		27,001	173,139		173,139	#DIV/0!	403,308
Vote 10 - Water			-	1,295,858	-	66,405	433,099	539,941	(106,842)	-20%	1,295,858
10.1 - Water				1,295,858		66,405	433,099	539,941	(106,842)	-20%	1,295,858
Vote 11 - Waste and Fleet Management			-	295,760	-	10,321	124,191	123,233	957	1%	295,760
11.1 - Strategic and Administration Support								123,233	(123,233)	-100%	
11.2 - Landfill Site Management											
11.3 - Disposal Sites				43		1	5		5	#DIV/0!	43
11.4 - Solid Waste Management											
11.5 - Public Cleansing											
11.6 - Domestic Waste				287,323		9,630	120,677		120,677	#DIV/0!	287,323
11.7 - Trade Waste				8,351		690	3,509		3,509	#DIV/0!	8,351
11.8 - Botshabelo				22							22
11.9 - Thaba Nchu				22							22
11.10 - Fleet Services											
Vote 12 - Miscellaneous Services			-	1,480,513	-	14,917	176,011	616,880	(440,870)	-71%	1,480,513
12.1 - Transfers, Grants and Miscellaneous				1,480,513		14,917	176,011	616,880	(440,870)	-71%	1,480,513
Vote 13 - Naledi/Soutpan Regional Management			-	10,490	-	-	3	4,371	(4,368)	-100%	10,490
13.1 - Office of the City Manager								4,371	(4,371)	-100%	
13.2 - Corporate Services				847			2		2	#DIV/0!	847
13.3 - Budget and Treasury				136							136
13.4 - Social Services				65			1		1	#DIV/0!	65
13.5 - Planning and Development				4,377							4,377
13.6 - Engineering Services				5,064							5,064
13.7 - Soutpan											
Vote 14 - Strategic Projects & Service Delivery Re			-	-	-	-	-	-	-	-	-
14.1 - Head											
14.2 - Strategic Projects											
14.3 - City Services, Monitoring and Evaluation											
14.4 - Regional Centre Bloemfontein											
14.5 - Regional Centre Botshabelo											
14.6 - Regional Centre Thaba Nchu											
Vote 15 - Electricity - Centlec (Soc) Ltd			-	2,336,756	-	230,277	1,056,151	973,648	82,502	8%	2,336,756
15.1 - Board of directors								973,648	(973,648)	-100%	
15.2 - Company Secretary											
15.3 - Chief Executive Officer											
15.4 - Finance				92,469		3,582	16,831		16,831	#DIV/0!	92,469
15.5 - Corporate Services				3,661		287	353		353	#DIV/0!	3,661
15.6 - Engineering				2,239,701		226,396	1,038,891		1,038,891	#DIV/0!	2,239,701
15.7 - Customer Services											
15.8 - Design and Development, Engineering Wires & Distribution											
15.9 - Compliance and Performance											
15.10 - Naledi				926		12	75		75	#DIV/0!	926
Total Revenue by Vote		2	-	7,241,723	-	469,293	2,603,941	3,017,384	(413,444)	-14%	7,241,723

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

MAM Manggang - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - MOS November										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			1,103,200		101,715	496,997	459,667	37,331	8%	1,103,200
Service charges - electricity revenue			2,237,879		226,199	1,036,794	1,051,546	(14,752)	-1%	2,237,879
Service charges - water revenue			945,264		56,525	295,487	393,860	(98,372)	-25%	945,264
Service charges - sanitation revenue			282,554		24,590	122,454	117,731	4,723	4%	282,554
Service charges - refuse revenue			109,523		9,152	45,778	45,634	144	0%	109,523
Service charges - other			-		-	-	-	-	-	-
Rental of facilities and equipment			35,111		3,089	12,426	14,630	(2,203)	-15%	35,111
Interest earned - external investments			26,732		1,823	11,851	11,138	713	6%	26,732
Interest earned - outstanding debtors			229,899		21,442	123,460	95,791	27,668	29%	229,899
Dividends received			-		-	-	-	-	-	-
Fines, penalties and forfeits			58,115		5,462	8,769	24,215	(15,446)	-64%	58,115
Licences and permits			243		13	(111)	101	(212)	-210%	243
Agency services			-		-	-	-	-	-	-
Transfers and subsidies			1,040,688		4,348	377,556	433,620	(56,064)	-13%	1,040,688
Other revenue			205,636		14,935	72,480	85,682	(13,202)	-15%	205,636
Gains on disposal of PPE			-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	6,274,843	-	469,293	2,603,941	2,733,614	(129,673)	-5%	6,274,843
Expenditure By Type										
Employee related costs			1,703,525		152,479	742,388	709,802	32,586	5%	1,703,525
Remuneration of councillors			58,011		4,712	23,736	24,171	(435)	-2%	58,011
Debt impairment			421,634		17,014	194,385	175,681	18,704	11%	421,634
Depreciation & asset impairment			628,666		7,636	38,147	261,944	(223,798)	-85%	628,666
Finance charges			169,143		37,913	83,696	70,476	13,220	19%	169,143
Bulk purchases			1,891,034		95,198	809,456	787,931	21,525	3%	1,891,034
Other materials			94,679		6,095	30,270	39,449	(9,179)	-23%	94,679
Contracted services			627,550		55,904	278,400	261,479	16,921	6%	627,550
Transfers and subsidies			18,069		2,342	8,653	7,529	1,124	15%	18,069
Other expenditure			534,787		29,601	122,303	172,828	(50,525)	-29%	534,787
Loss on disposal of PPE			(215)		-	-	(89)	89	-100%	(215)
Total Expenditure		-	6,146,884	-	408,893	2,331,435	2,511,202	(179,767)	-7%	6,146,884
Surplus/(Deficit)		-	127,959	-	60,400	272,506	222,412	50,094	0	127,959
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			940,118		-	-	391,716	(391,716)	(0)	940,118
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			26,762		-	-	11,151	(11,151)	(0)	26,762
Transfers and subsidies - capital (in-kind - all)			-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	1,094,838	-	60,400	272,506	625,279			1,094,838
Taxation			-		-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	1,094,838	-	60,400	272,506	625,279			1,094,838
Attributable to minorities			-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	1,094,838	-	60,400	272,506	625,279			1,094,838
Share of surplus/ (deficit) of associate			-		-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	1,094,838	-	60,400	272,506	625,279			1,094,838

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

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - City Manager		–	91,314	–	6,181	11,779	38,048	(26,269)	-69%	91,314
Vote 2 - Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	4,740	–	–	–	1,975	(1,975)	-100%	4,740
Vote 4 - Finance		–	2,039	–	267	473	850	(377)	-44%	2,039
Vote 5 - Social Services		–	12,162	–	–	–	5,067	(5,067)	-100%	12,162
Vote 6 - Planning		–	13,964	–	–	–	5,818	(5,818)	-100%	13,964
Vote 7 - Human Settlement and Housing		–	61,800	–	–	–	25,750	(25,750)	-100%	61,800
Vote 8 - Economic and Rural Development		–	11,100	–	–	–	4,625	(4,625)	-100%	11,100
Vote 9 - Engineering Services		–	378,100	–	15,306	144,557	157,542	(12,985)	-8%	378,100
Vote 10 - Water		–	126,454	–	9,690	43,870	52,689	(8,820)	-17%	126,454
Vote 11 - Waste and Fleet Management		–	41,278	–	722	4,017	17,199	(13,183)	-77%	41,278
Vote 12 - Miscellaneous Services		–	–	–	–	–	–	–	–	–
Vote 13 - Naledi/Soutpan Regional Management		–	–	–	–	–	–	–	–	–
Vote 14 - Strategic Projects & Service Delivery Regulation		–	–	–	–	–	–	–	–	–
Vote 15 - Electricity - Centlec (Soc) Ltd		–	116,469	–	8,683	25,826	48,529	(22,703)	-47%	116,469
Total Capital Multi-year expenditure	4,7	–	859,420	–	40,849	230,521	358,092	(127,571)	-36%	859,420
Single Year expenditure appropriation	2									
Vote 1 - City Manager		–	63,773	–	7,641	15,600	26,572	(10,972)	-41%	63,773
Vote 2 - Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	1,500	–	57	302	625	(323)	-52%	1,500
Vote 4 - Finance		–	–	–	–	–	–	–	–	–
Vote 5 - Social Services		–	2,320	–	37	37	967	(930)	-96%	2,320
Vote 6 - Planning		–	6,600	–	–	–	2,750	(2,750)	-100%	6,600
Vote 7 - Human Settlement and Housing		–	53,000	–	–	776	22,083	(21,307)	-96%	53,000
Vote 8 - Economic and Rural Development		–	9,724	–	2,924	7,913	4,052	3,862	95%	9,724
Vote 9 - Engineering Services		–	109,100	–	6,543	14,449	45,458	(31,009)	-68%	109,100
Vote 10 - Water		–	1,500	–	–	–	625	(625)	-100%	1,500
Vote 11 - Waste and Fleet Management		–	–	–	–	–	–	–	–	–
Vote 12 - Miscellaneous Services		–	–	–	–	–	–	–	–	–
Vote 13 - Naledi/Soutpan Regional Management		–	17,500	–	–	–	7,292	(7,292)	-100%	17,500
Vote 14 - Strategic Projects & Service Delivery Regulation		–	15,000	–	–	–	6,250	(6,250)	-100%	15,000
Vote 15 - Electricity - Centlec (Soc) Ltd		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	–	280,017	–	17,201	39,077	116,674	(77,596)	-67%	280,017
Total Capital Expenditure		–	1,139,436	–	58,051	269,598	474,765	(205,167)	-43%	1,139,436
Capital Expenditure - Functional Classification										
Governance and administration		–	216,289	–	14,867	32,031	90,120	(58,089)	-64%	216,289
Executive and council			170,087		13,821	27,379	70,869	(43,490)	-61%	170,087
Finance and administration			2,039		267	473	850	(377)	-44%	2,039
Internal audit			44,163		779	4,179	18,401	(14,222)	-77%	44,163
Community and public safety		–	137,782	–	37	952	57,409	(56,457)	-98%	137,782
Community and social services			11,022		–	–	4,592	(4,592)	-100%	11,022
Sport and recreation			8,500		–	140	3,542	(3,402)	-96%	8,500
Public safety			3,460		37	37	1,442	(1,405)	-97%	3,460
Housing			114,800		–	776	47,833	(47,057)	-98%	114,800
Health			–		–	–	–	–	–	–
Economic and environmental services		–	240,124	–	2,924	7,913	100,052	(92,138)	-92%	240,124
Planning and development			40,424		2,924	7,913	16,843	(8,930)	-53%	40,424
Road transport			199,700		–	–	83,208	(83,208)	-100%	199,700
Environmental protection			–		–	–	–	–	–	–
Trading services		–	544,278	–	40,223	228,701	226,782	1,919	1%	544,278
Energy sources			116,469		8,683	25,826	48,529	(22,703)	-47%	116,469
Water management			127,954		9,690	43,870	53,314	(9,445)	-18%	127,954
Waste water management			298,000		12,587	134,886	124,167	10,719	9%	298,000
Waste management			1,855		9,263	24,120	773	23,347	3021%	1,855
Other			964		–	–	402	(402)	-100%	964
Total Capital Expenditure - Functional Classification	3	–	1,139,436	–	58,051	269,598	474,765	(205,167)	-43%	1,139,436
Funded by:										
National Government			940,118		49,476	240,513	391,716	(151,203)	-39%	940,118
Provincial Government			–		–	–	–	–	–	–
District Municipality			–		–	–	–	–	–	–
Other transfers and grants			–		–	–	–	–	–	–
Transfers recognised - capital		–	940,118	–	49,476	240,513	391,716	(151,203)	-39%	940,118
Public contributions & donations	5		26,762		665	2,543	11,151	(8,608)	-77%	26,762
Borrowing	6		29,599		722	4,017	12,333	(8,316)	-67%	29,599
Internally generated funds			142,958		7,188	22,526	59,566	(37,040)	-62%	142,958
Total Capital Funding		–	1,139,436	–	58,051	269,598	474,765	(205,167)	-43%	1,139,436

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

Mphahlele Local Municipality - Table 05 Monthly Budget Statement - Capital Expenditure (Municipal Vote, Functional Classification and Funding) - As of 30 November										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - City Manager		—	91,314	—	6,181	11,779	38,048	(26,269)	-69%	91,314
1.1 - Office of the City Manager			91,314		6,181	11,779	38,048	(26,269)	-69%	91,314
1.2 - Deputy Executive Director Operations										
1.3 - Deputy Executive Director Performance										
1.4 - Risk Management and Anti-Fraud & Corruption										
Vote 2 - Executive Mayor		—	—	—	—	—	—	—		—
2.1 - Office of the Speaker										
2.2 - Office of the Executive Mayor										
2.3 - Office of the Councils Whip										
Vote 3 - Corporate Services		—	4,740	—	—	—	1,975	(1,975)	-100%	4,740
3.1 - Head										
3.2 - Human Resource Development										
3.3 - Human Resource Management										
3.4 - Labour Relations										
3.5 - Legal Services										
3.6 - Facilities Management			2,000		—	—	1,975	(1,975)	-100%	2,000
3.7 - Safety and Loss Control			—							—
3.8 - Committee Services			—							—
3.9 - Information Technology and Management			2,740							2,740
Vote 4 - Finance		—	2,039	—	267	473	850	(377)	-44%	2,039
4.1 - Property rates										
4.2 - Chief Financial Officer										
4.3 - Financial Management										
4.4 - Supply Chain Management										
4.5 - Revenue Management										
4.6 - Meter Reading										
4.7 - Asset Management			2,039		267	473	850	(377)	-44%	2,039
4.8 - Financial Accounting										
Vote 5 - Social Services		—	12,162	—	—	—	5,067	(5,067)	-100%	12,162
5.1 - Administration			—							
5.2 - Social Development			—							
5.3 - Emergency Management Services			—		—	—	—			
5.4 - Public Safety			1,140		—	—	—			1,140
5.5 - Parks and Cemeteries			11,022		—	—	5,067	(5,067)	-100%	11,022
5.6 - Disaster Management			—							
Vote 6 - Planning		—	13,964	—	—	—	5,818	(5,818)	-100%	13,964
6.1 - Administration and Finance			—							
6.2 - Town and Regional Planning			13,000				5,818	(5,818)	-100%	13,000
6.3 - Land Use Control			—							
6.4 - Architectural and Survey Services			—							
6.5 - Geographic Information Services			—							
6.6 - Environmental Management			—							
6.7 - Economic Development			—							
6.8 - Fresh Produce Market			964							964
Vote 7 - Human Settlement and Housing		—	61,800	—	—	—	25,750	(25,750)	-100%	61,800
7.1 - Head										
7.2 - Rental and Social Housing										
7.3 - Land Development and Property Management										
7.4 - Implementation Support										
7.5 - BNG Property Management										
7.6 - Informal Settlements			61,800		—	—	25,750	(25,750)	-100%	61,800
7.7 - Housing										
Vote 8 - Economic and Rural Development		—	11,100	—	—	—	4,625	(4,625)	-100%	11,100
8.1 - Administration and Strategic Support			—							
8.2 - Marketing and investment Promotion			2,000				4,625	(4,625)	-100%	2,000
8.3 - Tourism			1,500							1,500
8.4 - Rural Development			6,000							6,000
8.5 - SMME's			1,600							1,600
Vote 9 - Engineering Services		—	378,100	—	15,306	144,557	157,542	(12,985)	-8%	378,100
9.1 - Head			—							
9.2 - Fleet Services and Engineering Support			—							
9.3 - Roads and Stormwater			80,100		2,719	9,671	157,542	(147,870)	-94%	80,100
9.4 - Solid Waste Management			—							—
9.5 - Sanitation			298,000		12,587	134,886	—	134,886	#DIV/0!	298,000
Vote 10 - Water		—	126,454	—	9,690	43,870	52,689	(8,820)	-17%	126,454
10.1 - Water			126,454		9,690	43,870	52,689	(8,820)	-17%	126,454
Vote 11 - Waste and Fleet Management		—	41,278	—	722	4,017	17,199	(13,183)	-77%	41,278
11.1 - Strategic and Administration Support			—							
11.2 - Landfill Site Management			—							
11.3 - Disposal Sites			—							
11.4 - Solid Waste Management			11,679		—	—	17,199	(17,199)	-100%	11,679
11.5 - Public Cleansing			—							
11.6 - Domestic Waste			—							
11.7 - Trade Waste			—							
11.8 - Botshabelo			—							
11.9 - Thaba Nchu			—							
11.10 - Fleet Services			29,599		722	4,017	—	4,017	#DIV/0!	29,599
Vote 12 - Miscellaneous Services		—	—	—	—	—	—	—		—
12.1 - Transfers, Grants and Miscellaneous			—							
Vote 13 - Naledi/Soutpan Regional Management		—	—	—	—	—	—	—		—
13.1 - Office of the City Manager										
13.2 - Corporate Services										
13.3 - Budget and Treasury										
13.4 - Social Services										
13.5 - Planning and Development										
13.6 - Engineering Services										
13.7 - Soutpan										
Vote 14 - Strategic Projects & Service Delivery Regulation		—	—	—	—	—	—	—		—
14.1 - Head										
14.2 - Strategic Projects										
14.3 - City Services, Monitoring and Evaluation										
14.4 - Regional Centre Bloemfontein										
14.5 - Regional Centre Botshabelo										
14.6 - Regional Centre Thaba Nchu										
Vote 15 - Electricity - Centlec (Soc) Ltd		—	116,469	—	8,683	25,826	48,529	(22,703)	-47%	116,469
15.1 - Board of directors			—							
15.2 - Company Secretary			—							
15.3 - Chief Executive Officer			—							
15.4 - Finance			7,874		902	2,715	48,529	(45,813)	-94%	7,874
15.5 - Corporate Services			739		7,630	18,569	—	18,569	#DIV/0!	739
15.6 - Engineering			—							—
15.7 - Customer Services			—							—
15.8 - Design and Development, Engineering Wires & Distribution			107,856		151	4,542	—	4,542	#DIV/0!	107,856
15.9 - Compliance and Performance			—							—
15.10 - Naledi			—							—
Total multi-year capital expenditure		—	859,420	—	40,849	230,521	358,092	(127,571)	-36%	859,420

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - City Manager		–	63,773	–	7,641	15,600	26,572	–		63,773
1.1 - Office of the City Manager			63,773		7,641	15,600	26,572	(10,972)	-41%	63,773
1.2 - Deputy Executive Director Operations								(10,972)	-41%	
1.3 - Deputy Executive Director Performance								–		
1.4 - Risk Management and Anti-Fraud & Corruption								–		
Vote 2 - Executive Mayor		–	–	–	–	–	–	–		–
2.1 - Office of the Speaker								–		
2.2 - Office of the Executive Mayor								–		
2.3 - Office of the Councils Whip								–		
Vote 3 - Corporate Services		–	1,500	–	57	302	625	(323)	-52%	1,500
3.1 - Head								–		
3.2 - Human Resource Development								–		
3.3 - Human Resource Management								–		
3.4 - Labour Relations								–		
3.5 - Legal Services								–		
3.6 - Facilities Management			1,500		–	143	625	(482)	-77%	1,500
3.7 - Safety and Loss Control								–		
3.8 - Committee Services								–		
3.9 - Information Technology and Management					57	160		160	#DIV/0!	
Vote 4 - Finance		–	–	–	–	–	–	–		–
4.1 - Property rates								–		
4.2 - Chief Financial Officer								–		
4.3 - Financial Management								–		
4.4 - Supply Chain Management								–		
4.5 - Revenue Management								–		
4.6 - Meter Reading								–		
4.7 - Asset Management								–		
4.8 - Financial Accounting								–		
Vote 5 - Social Services		–	2,320	–	37	37	967	(930)	-96%	2,320
5.1 - Administration								–		
5.2 - Social Development								–		
5.3 - Emergency Management Services			1,820		37	37	967	(930)	-96%	1,820
5.4 - Public Safety			500					–		500
5.5 - Parks and Cemeteries								–		
5.6 - Disaster Management								–		
Vote 6 - Planning		–	6,600	–	–	–	2,750	(2,750)	-100%	6,600
6.1 - Administration and Finance								–		
6.2 - Town and Regional Planning			6,600		–	–	2,750	(2,750)	-100%	6,600
6.3 - Land Use Control								–		
6.4 - Architectural and Survey Services								–		
6.5 - Geographic Information Services								–		
6.6 - Environmental Management								–		
6.7 - Economic Development								–		
6.8 - Fresh Produce Market								–		
Vote 7 - Human Settlement and Housing		–	53,000	–	–	776	22,083	(21,307)	-96%	53,000
7.1 - Head								–		
7.2 - Rental and Social Housing			6,000		–	–	22,083	(22,083)	-100%	6,000
7.3 - Land Development and Property Management								–		
7.4 - Implementation Support								–		
7.5 - BNG Property Management								–		
7.6 - Informal Settlements			47,000		–	776		776	#DIV/0!	47,000
7.7 - Housing								–		
Vote 8 - Economic and Rural Development		–	9,724	–	2,924	7,913	4,052	3,862	95%	9,724
8.1 - Administration and Strategic Support								–		
8.2 - Marketing and investment Promotion								–		
8.3 - Tourism								–		
8.4 - Rural Development			1,500				4,052	(4,052)	-100%	1,500
8.5 - SMME's			8,224		2,924	7,913		7,913	#DIV/0!	8,224
Vote 9 - Engineering Services		–	109,100	–	6,543	14,449	45,458	(31,009)	-68%	109,100
9.1 - Head								–		
9.2 - Fleet Services and Engineering Support								–		
9.3 - Roads and Stormwater			109,100		6,543	14,449	45,458	(31,009)	-68%	109,100
9.4 - Solid Waste Management								–		
9.5 - Sanitation								–		
Vote 10 - Water		–	1,500	–	–	–	625	(625)	-100%	1,500
10.1 - Water			1,500		–	–	625	(625)	-100%	1,500
Vote 11 - Waste and Fleet Management		–	–	–	–	–	–	–		–
11.1 - Strategic and Administration Support								–		
11.2 - Landfill Site Management								–		
11.3 - Disposal Sites								–		
11.4 - Solid Waste Management								–		
11.5 - Public Cleansing								–		
11.6 - Domestic Waste								–		
11.7 - Trade Waste								–		
11.8 - Botshabelo								–		
11.9 - Thaba Nchu								–		
11.10 - Fleet Services								–		
Vote 12 - Miscellaneous Services		–	–	–	–	–	–	–		–
12.1 - Transfers, Grants and Miscellaneous								–		
Vote 13 - Naledi/Soutpan Regional Management		–	17,500	–	–	–	7,292	(7,292)	-100%	17,500
13.1 - Office of the City Manager			15,500		–	–	7,292	(7,292)	-100%	15,500
13.2 - Corporate Services								–		
13.3 - Budget and Treasury								–		
13.4 - Social Services								–		
13.5 - Planning and Development								–		
13.6 - Engineering Services			2,000					–		2,000
13.7 - Soutpan								–		
Vote 14 - Strategic Projects & Service Delivery Regulation		–	15,000	–	–	–	6,250	(6,250)	-100%	15,000
14.1 - Head								–		
14.2 - Strategic Projects			15,000		–	–	6,250	(6,250)	-100%	15,000
14.3 - City Services, Monitoring and Evaluation								–		
14.4 - Regional Centre Bloemfontein								–		
14.5 - Regional Centre Botshabelo								–		
14.6 - Regional Centre Thaba Nchu								–		
Vote 15 - Electricity - Centlec (Soc) Ltd		–	–	–	–	–	–	–		–
15.1 - Board of directors								–		
15.2 - Company Secretary								–		
15.3 - Chief Executive Officer								–		
15.4 - Finance								–		
15.5 - Corporate Services								–		
15.6 - Engineering								–		
15.7 - Customer Services								–		
15.8 - Design and Development, Engineering Wires & Distribution								–		
15.9 - Compliance and Performance								–		
15.10 - Naledi								–		
Total single-year capital expenditure		–	280,017	–	17,201	39,077	116,674	(77,596)	(0)	280,017
Total Capital Expenditure		–	1,139,436	–	58,051	269,598	474,765	(205,167)	(0)	1,139,436

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

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			416,296		425,108	416,296
Call investment deposits			505,314		86,170	505,314
Consumer debtors			2,361,392		1,280,675	2,361,392
Other debtors			181,820		103,119	181,820
Current portion of long-term receivables			24		431,946	24
Inventory			458,618		497,354	458,618
Total current assets			3,923,464	-	2,824,371	3,923,464
Non current assets						
Long-term receivables			3,013		101,352	3,013
Investments			-		33	-
Investment property			1,647,258		1,584,439	1,647,258
Investments in Associate					-	
Property, plant and equipment			16,904,839		16,595,032	16,904,839
Agricultural					-	
Biological assets			-			-
Intangible assets			228,095		119,785	228,095
Other non-current assets			484,416		574,382	484,416
Total non current assets			19,267,621	-	18,975,024	19,267,621
TOTAL ASSETS			23,191,086	-	21,799,395	23,191,086
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			182,425		158,884	182,425
Consumer deposits			173,929		152,046	173,929
Trade and other payables			2,571,538		1,940,460	2,571,538
Provisions			362,613		356,931	362,613
Total current liabilities		-	3,290,505	-	2,608,321	3,290,505
Non current liabilities						
Borrowing			1,123,223		1,704,584	1,123,223
Provisions			2,034,048		1,525,200	2,034,048
Total non current liabilities		-	3,157,271	-	3,229,784	3,157,271
TOTAL LIABILITIES		-	6,447,776	-	5,838,105	6,447,776
NET ASSETS	2	-	16,743,310	-	15,961,290	16,743,310
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			13,781,175		13,848,888	13,781,175
Reserves			2,962,134		2,112,402	2,962,134
TOTAL COMMUNITY WEALTH/EQUITY	2		16,743,310	-	15,961,290	16,743,310

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			1,048,040		276,452	780,037	436,683	343,354	79%	1,048,040
Service charges			3,299,291		360,734	1,560,422	1,374,705	185,717	14%	3,299,291
Other revenue			115,531		154,871	630,840	48,138	582,703	1210%	115,531
Government - operating			1,040,688		1,000	265,401	433,620	(168,219)	-39%	1,040,688
Government - capital			1,040,688		4,112	401,831	433,620	(31,789)	-7%	1,040,688
Interest			161,873		9,704	43,960	67,447	(23,487)	-35%	161,873
Dividends			-		-	-	-	-		
Payments										
Suppliers and employees			(4,711,056)		(638,710)	(3,541,862)	(1,962,940)	#####	-80%	(4,711,056)
Finance charges			(131,731)		(28,003)	(98,657)	(54,888)	43,769	-80%	(131,731)
Transfers and Grants			(38,069)		-	-	(15,862)	(15,862)	100%	(38,069)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	1,825,254	-	140,159	41,972	760,523	718,551	94%	1,825,254
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-					-		-
Decrease (Increase) in non-current debtors			-					-		-
Decrease (increase) other non-current receivables			300		-	-	125	(125)	-100%	300
Decrease (increase) in non-current investments			-					-		-
Payments										
Capital assets			(1,124,143)		(58,051)	(269,598)	(468,393)	(198,795)	42%	(1,124,143)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(1,123,843)	-	(58,051)	(269,598)	(468,268)	(198,670)	42%	(1,123,843)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-					-		-
Borrowing long term/refinancing			-					-		-
Increase (decrease) in consumer deposits			5,066		72	564	2,111	(1,547)	-73%	5,066
Payments										
Repayment of borrowing			(176,312)		(36,659)	(43,324)	(73,463)	(30,139)	41%	(176,312)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(171,246)	-	(36,586)	(42,761)	(71,352)	(28,592)	40%	(171,246)
NET INCREASE/ (DECREASE) IN CASH HELD		-	530,165	-	45,522	(270,387)	220,902			530,165
Cash/cash equivalents at beginning:			491,445			695,495	491,445			695,495
Cash/cash equivalents at month/year end:		-	1,021,610	-		425,108	712,347			1,225,660

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	37,331	Favourable variance due to more billed than anticipated	
	Service charges - electricity revenue	-14,752	Unfavourable variance due to less electricity sold then target	Improvement of sales targets
	Service charges - water revenue	-98,372	Unfavourable variance due to less water sold then target	Improvement of sales targets and billing
	Service charges - sanitation revenue	4,723	Favourable variance	
	Service charges - refuse revenue	144	Favourable variance	
	Rental of facilities and equipment	-2,203	Unfavourable variance and still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	713	Favourable variance and still on target	
	Interest earned - outstanding debtors	27,668	Favourable variance	
	Fines	-15,446	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	-212	Unfavourable variance	Improvement on allocation of licenses and permits.
	Transfers recognised - operational	-56,064	Unfavourable variance due to less grants received then target	Monitoring on grants receivable.
	Other revenue	-13,202	Favourable variance	
	Gains on disposal of PPE	0		
2	<u>Expenditure By Type</u>			
	Employee related costs	32,586	Unfavourable variance due to unfilled vacancies	Filling of vacancies and cutting of overtime.
	Remuneration of councillors	-435	Favourable variance and still on target	
	Debt impairment	18,704	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-223,798	Favourable variance due to non cash items that are accounted at the year end	
	Finance charges	13,220	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	21,525	Unfavourable variance due to more electricity paid then target	
	Other materials	-9,179	Favourable variance	
	Contracted services	16,921	Unfavourable variance	Monitor of spending on contracted services.
	Transfers and grants	1,124	Unfavourable variance	Monitor of spending on services.
	Other expenditure	-50,525	Favourable variance	
3	<u>Capital Expenditure</u>			
	Projects	-205,167	Favourable variance due to slow implementation of projects	
5	<u>Cash Flow</u>			
	Property rates	343,354	Favourable variance due to more collected than anticipated	
	Service charges	185,717	Favourable variance	
	Government - Operating Grants	-168,219	Unfavourable variance	Monitoring on grants receivable.
	Government - Capital Grants	-31,789	Unfavourable variance	Monitoring on grants receivable.
	Interest	-23,487	Unfavourable variance	Monitoring on interest receivable.
	Other revenue	582,703	Favourable variance	
	Suppliers and employees	-1578,922	Unfavourable variance	Filling of vacancies and cutting of overtime.
	Finance charges	43,769	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Transfers and grants	-15,862	Below target	
	Capital Expenditure	-198,795	Below target	
7	<u>Municipal Entities</u>			
	Revenue	423,294	Favourable variance - more revenue collected than anticipated	
	Expenditure	432,372	Unfavourable variance - more spent than target	Monitor of spending on services.
	Capital	-3,291	Unfavourable variance	Improvement on capital spending.

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

Supporting Table 002: Monthly Budget Statement - Performance Indicators - Income Revenue							
Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	13.0%	0.0%	5.4%	3.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	2.6%	0.0%	1.5%	2.6%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	23.2%	0.0%	23.8%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	37.9%	0.0%	80.7%	37.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	119.2%	0.0%	108.3%	119.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	15.4%	0.0%	19.6%	28.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	5.7%	0.0%	30.3%	40.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))			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	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	27.1%	0.0%	28.5%	27.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	7.7%	0.0%	2.5%	3.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	12.7%	0.0%	4.9%	3.6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)					130.6%	1627.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					79.6%	35.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					104.0%	181.6%

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

Description		Budget Year 2017/18												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	74,578	61,129	62,898	65,174	45,131	62,874	263,684	759,417	1,394,885	1,196,279		1,315,788		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	108,035	31,224	33,508	29,998	28,635	22,810	83,548	314,311	652,069	479,303		233,280		
Receivables from Non-exchange Transactions - Property Rates	1400	84,186	50,906	38,018	26,065	20,385	18,900	130,359	449,534	818,353	645,243		644,399		
Receivables from Exchange Transactions - Waste Water Management	1500	24,067	15,057	12,666	10,937	7,897	7,484	48,901	204,492	331,502	279,712		264,478		
Receivables from Exchange Transactions - Waste Management	1600	8,439	5,596	4,969	4,621	3,150	2,976	16,684	106,962	153,398	134,394		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	18,861	17,964	17,227	17,221	18,886	18,030	96,340	343,512	548,041	493,989		-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-		
Other	1900	2,695	2,495	1,755	1,541	673	1,242	5,921	36,243	52,564	45,620		34,710		
Total By Income Source	2000	321,173	184,880	171,579	209,477	124,758	134,316	645,438	2,214,472	4,006,092	3,328,460	-	2,664,316		
2016/17 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	40,710	38,046	40,396	35,032	34,883	34,422	145,762	286,358	655,609	536,457				
Commercial	2300	155,358	60,711	47,785	34,039	28,247	33,396	152,077	474,575	986,187	722,333		2,664,316		
Households	2400	125,104	86,123	83,398	140,407	61,628	66,498	347,599	1,453,539	2,364,296	2,069,670				
Other	2500	-	-	-	-	-	-	-	-	-	-				
Total By Customer Group	2600	321,173	184,880	171,579	209,477	124,758	134,316	645,438	2,214,472	4,006,092	3,328,460	-	2,664,316		

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

Supporting Table 004 Monthly Budget Statement - aged creditors - 11th November											
Description	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	114,235								114,235	
Bulk Water	0200	49,350	52,957	51,022	31,966	64,861				250,155	
PAYE deductions	0300	-								-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	14,138	821	3,891	432	-				19,283	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	177,723	53,777	54,913	32,399	64,861	-	-	-	383,673	-

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
ABSA Call Account		call	call		24	6.58%	4,405	24	4,429
ABSA Call Account		call	call		7	6.61%	1,242	7	1,249
ABSA Call Account		call	call		59	6.58%	10,888	(9,941)	947
ABSA Call Account		call	call		114	6.75%	61,177	(51,886)	9,292
ABSA Call Account		call	call		3	6.75%	453	3	456
ABSA Call Cession		call	call		80	6.20%	15,694	80	15,774
Standard Bank Call Account		call	call		0	5.25%	13	0	13
Nedbank		call	call		0	6.50%	36	0	36
First National Bank - call		call	call		3	6.60%	607	3	611
First National Bank - call 2		call	call		0	6.75%	19	0	19
Standard Bank Call Account		call	call		0	6.65%	39	0	39
Standard Bank Call Account		call	call		1	6.65%	137	1	137
Standard Bank Call Account		call	call		2	6.65%	408	2	410
Standard Bank Call Account		call	call		156	6.65%	31,545	(29,844)	1,701
Municipality sub-total					449		126,663	(91,551)	35,113
Entities									
ABSA - 1 Day Account		July 2013	Call Account	n/a	562	6.0%	42,178	(42,075)	103
ABSA Dynamic deposit		July 2016	12 Months Account	30 June 2017	314	7.7%	50,639	314	50,954
Entities sub-total					876		92,817	(41,760)	51,057
TOTAL INVESTMENTS AND INTEREST	2				1,326		219,481	(133,311)	86,170

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	1,035,769	-	-	125,853	431,571	(271,032)	-62.8%	1,035,769
Local Government Equitable Share			630,908			26,288	262,878	(236,590)	-90.0%	630,908
Finance Management			3,645				1,519			3,645
Energy Efficiency and Demand Management							-			
EPWP Incentive			7,629			1,908	3,179			7,629
Public Transport			76,550				31,896			76,550
Urban Settlements Development Grant			19,500				8,125	(8,125)	-100.0%	19,500
Demarcation Grant			4,566				1,903	(1,903)	-100.0%	4,566
Fuel Levy			292,971		-	97,657	122,071	(24,414)	-20.0%	292,971
Provincial Government:		-	2,000	-	1,000	1,000	833	-		2,000
Housing								-		
Sport and Recreation			2,000		1,000	1,000	833,333			2,000
District Municipality:								-		
Other grant providers:		-	2,918	-	-	-	1,216	(1,216)	-100.0%	2,918
Golden Shield Heritage Award								-		
City of Ghent										
Skills Development Grant			2,918				1,216			2,918
Dept Telecommunications and Postal Services										
Total Operating Transfers and Grants	5	-	1,040,688	-	1,000	126,853	433,620	(272,248)	-62.8%	1,040,688
Capital Transfers and Grants										
National Government:		-	940,118	-	4,112	413,126	391,716	5,417	1.4%	940,118
Neighbourhood Development Partnership			15,000				6,250	(6,250)	-100.0%	15,000
Public Transport and Systems			155,087			115,818	64,619			155,087
Integrated City Development Grant			8,224		4,112	8,224	3,427			8,224
Urban Settlements Development Grant			741,807			269,084	309,086			741,807
National Electrification Grant			20,000			20,000	8,333	11,667	140.0%	20,000
Provincial Government:		-	-	-	-	-	-	-		-
Human Settlement								-		
District Municipality:								-		
Other grant providers:		-	-	-	-	-	-	-		-
Dept Telecommunications and Postal Services								-		
Total Capital Transfers and Grants	5	-	940,118	-	4,112	413,126	391,716	5,417	1.4%	940,118
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	1,980,805	-	5,112	539,979	825,336	(266,831)	-32.3%	1,980,805

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

Description		Ref	2016/17	Budget Year 2017/18							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
<u>EXPENDITURE</u>											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:			-	1,035,769	-	7,742	57,888	431,571	(373,683)	-86.6%	1,035,769
Local Government Equitable Share				630,908				262,878	(262,878)	-100.0%	630,908
Finance Management				3,645		128	2,912	1,519	1,393	91.7%	3,645
Energy Efficiency and Demand Management											-
EPWP Incentive				7,629				3,179	(3,179)	-100.0%	7,629
Public Transport				76,550		7,448	29,594	31,896	(2,302)	-7.2%	76,550
Urban Settlements Development Grant				19,500		-	-	8,125	(8,125)	-100.0%	19,500
Demarcation Grant				4,566		166	967	1,903	(935)	-49.2%	4,566
Fuel Levy				292,971			24,414	122,071	(97,657)	-80.0%	292,971
Provincial Government:			-	2,000	-	-	-	-	-		-
Housing									-		
Sport and Recreation				2,000				833			2,000
District Municipality:			-	-	-	-	-	-	-		-
									-		
Other grant providers:			-	2,918	-	-	-	1,216	(1,216)	-100.0%	2,918
Golden Shield Heritage Award									-		
City of Ghent											
Skills Development Grant				2,918				1,216			2,918
Dept Telecommunications and Postal Services									-		
Total operating expenditure of Transfers and Grants:			-	1,040,688	-	7,742	57,888	432,787	(374,899)	-86.6%	1,038,688
<u>Capital expenditure of Transfers and Grants</u>											
National Government:			-	940,118	-	49,476	240,513	391,716	(12,218)	-3.1%	940,118
Neighbourhood Development Partnership				15,000				6,250	(6,250)	-100.0%	15,000
Public Transport and Systems				155,087		13,821	27,379	64,619			155,087
Integrated City Development Grant				8,224		2,924	7,913	3,427			8,224
Urban Settlements Development Grant				741,807		31,539	202,856	309,086			741,807
National Electrification Grant				20,000		1,191	2,365	8,333	(5,968)	-71.6%	20,000
Provincial Government:			-	-	-	-	-	-	-		-
									-		
District Municipality:			-	-	-	-	-	-	-		-
Other grant providers:			-	-	-	-	-	-	-		-
									-		
Total capital expenditure of Transfers and Grants			-	940,118	-	49,476	240,513	391,716	(12,218)	-3.1%	940,118
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			-	1,980,805	-	57,218	298,401	824,502	(387,117)	-47.0%	1,978,805

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

Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Finance Management					-	
EPWP Incentive					-	
Public Transport					-	
Urban Settlements Development Grant					-	
Provincial Government:		-	-	-	-	
Housing					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Golden Shield Heritage Award					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		82,229	-	-	82,229	100.0%
Neighbourhood Development Partnership					-	
National Electrification Grant					-	
Urban Settlements Development Grant		82,229	-	-	82,229	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		82,229	-	-	82,229	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		82,229	-	-	82,229	100.0%

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

Mkh Mangungu - Supporting Table 000 Monthly Budget Statement - Councillor and staff benefits - 1005 November										
Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			57,758		3,313	16,717	24,066	(7,349)	-31%	57,758
Pension and UIF Contributions			273		129	648	114	534	470%	273
Medical Aid Contributions			101		41	190	42	148	351%	101
Motor Vehicle Allowance			1,805		1,003	5,049	752	4,297	571%	1,805
Cellphone Allowance			258		220	1,109	108	1,002	932%	258
Housing Allowances			5		5	23	2	21	1100%	5
Other benefits and allowances			-		-	-	-	-		
Sub Total - Councillors		-	60,200	-	4,712	23,736	25,083	(1,347)	-5%	60,200
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			16,587		757	4,024	6,911	(2,887)	-42%	16,587
Pension and UIF Contributions			1,973		42	244	822	(578)	-70%	1,973
Medical Aid Contributions			496		14	81	207	(126)	-61%	496
Overtime			-		-	-	-	-		-
Performance Bonus			4,171		18	34	1,738	(1,704)	-98%	4,171
Motor Vehicle Allowance			1,603		152	778	668	110	17%	1,603
Cellphone Allowance			192		13	72	80	(8)	-10%	192
Housing Allowances			-		-	-	-	-		-
Other benefits and allowances			1,491		0	0	621	(621)	-100%	1,491
Payments in lieu of leave			-		-	-	-	-		-
Long service awards			-		-	-	-	-		-
Post-retirement benefit obligations			-		-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	26,513	-	995	5,234	11,047	(5,814)	-53%	26,513
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			799,668		74,856	373,164	333,195	39,969	12%	799,668
Pension and UIF Contributions			140,246		12,130	60,631	58,436	2,195	4%	140,246
Medical Aid Contributions			83,084		6,272	31,518	34,618	(3,100)	-9%	83,084
Overtime			60,708		9,408	47,939	25,295	22,644	90%	60,708
Performance Bonus			12,709		4,142	28,259	5,295	22,963	434%	12,709
Motor Vehicle Allowance			84,955		7,984	38,875	35,398	3,477	10%	84,955
Cellphone Allowance			2,466		195	1,094	1,028	66	6%	2,466
Housing Allowances			7,870		344	1,775	3,279	(1,504)	-46%	7,870
Other benefits and allowances			116,065		5,457	23,236	48,360	(25,125)	-52%	116,065
Payments in lieu of leave			21,291		1,774	8,871	8,871	(0)	0%	21,291
Long service awards			5,214		491	3,231	2,172	1,059	49%	5,214
Post-retirement benefit obligations			40,924		3,559	17,668	17,051	617	4%	40,924
Sub Total - Other Municipal Staff		-	1,375,200	-	126,612	636,261	573,000	63,261	11%	1,375,200
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		-	1,461,913	-	132,319	665,231	609,130	56,100	9%	1,461,913
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees			1,751		110	437	730	(293)	-40%	1,751
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities		-	1,751	-	110	437	730	(293)	-40%	1,751
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages			11,280		535	1,194	4,700	(3,506)	-75%	11,280
Pension and UIF Contributions			13		14	71	5	65	1222%	13
Medical Aid Contributions			366		4	18	153	(135)	-88%	366
Overtime			-		-	-	-	-		-
Performance Bonus			-		-	-	-	-		-
Motor Vehicle Allowance			475		27	134	198	(64)	-32%	475
Cellphone Allowance			112		4	22	47	(25)	-53%	112
Housing Allowances			-		-	-	-	-		-
Other benefits and allowances			15		0	0	6	(6)	-99%	15
Payments in lieu of leave			-		-	-	-	-		-
Long service awards			-		-	-	-	-		-
Post-retirement benefit obligations			-		-	-	-	-		-
Sub Total - Senior Managers of Entities		-	12,262	-	584	1,439	5,109	(3,670)	-72%	12,262
% increase	4		#DIV/0!							#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages			183,985		14,113	48,065	76,660	(28,595)	-37%	183,985
Pension and UIF Contributions			27,886		2,361	11,624	11,619	4	0%	27,886
Medical Aid Contributions			26,001		1,238	6,052	10,834	(4,782)	-44%	26,001
Overtime			9,397		1,625	9,311	3,916	5,396	138%	9,397
Performance Bonus			13,316		723	3,471	5,548	(2,077)	-37%	13,316
Motor Vehicle Allowance			15,662		1,511	7,415	6,526	889	14%	15,662
Cellphone Allowance			752		70	343	313	30	10%	752
Housing Allowances			1,163		69	406	485	(79)	-16%	1,163
Other benefits and allowances			2,680		613	2,985	1,117	1,869	167%	2,680
Payments in lieu of leave			8,071		60	667	3,363	(2,696)	-80%	8,071
Long service awards			637		-	-	265	(265)	-100%	637
Post-retirement benefit obligations			-		-	-	-	-		-
Sub Total - Other Staff of Entities		-	289,550	-	22,382	90,340	120,646	(30,306)	-25%	289,550
% increase	4		#DIV/0!							#DIV/0!
Total Municipal Entities		-	303,563	-	23,075	92,215	126,485	(34,269)	-27%	303,563
TOTAL SALARY, ALLOWANCES & BENEFITS		-	1,765,476	-	155,395	757,446	735,615	21,831	3%	1,765,476
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		-	1,703,525	-	150,573	733,273	709,802	23,471	3%	1,703,525

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

														2017/18 Medium Term Revenue & Expenditure Framework		
Description	Ref	Budget Year 2017/18												Budget Year	Budget Year	Budget Year
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	2017/18	+1 2018/19	+2 2019/20
R thousands	1															
Cash Receipts By Source																
Property rates		108,851	183,824	127,514	83,396	276,452	104,804	83,843	94,324	101,345	110,044	125,765	(352,122)	1,048,040	1,189,876	1,338,918
Service charges - electricity revenue		227,826	280,051	249,148	234,347	190,519	219,659	175,727	197,693	212,410	230,642	263,591	(285,025)	2,196,589	2,341,951	2,496,365
Service charges - water revenue		27,446	32,353	30,248	30,991	94,127	76,026	60,821	68,423	73,517	79,827	91,231	95,248	760,257	844,965	926,695
Service charges - sanitation revenue		13,172	17,134	17,294	17,090	56,017	24,019	19,215	21,617	23,226	25,220	28,823	(22,638)	240,189	276,967	315,138
Service charges - refuse		4,640	5,988	6,039	5,920	20,071	10,226	8,181	9,203	9,888	10,737	12,271	(906)	102,256	110,246	118,877
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		123	137	543	189	178	3,230	2,584	2,907	3,124	3,392	3,876	12,020	32,302	35,577	38,158
Interest earned - external investments		758	1,456	1,555	776	1,255	2,540	2,032	2,286	2,456	2,667	3,047	4,570	25,396	27,173	29,346
Interest earned - outstanding debtors		2,889	555	3,072	23,195	8,450	13,648	10,918	12,283	13,197	14,330	16,377	17,563	136,477	132,221	199,571
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		191	463	220	229	156	1,743	1,395	1,569	1,686	1,831	2,092	5,859	17,434	6,159	6,524
Licences and permits		14	19	28	33	13	20	16	18	19	21	24	(24)	200	240	251
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		264,401	-	-	-	1,000	104,069	83,255	93,662	100,635	109,272	124,883	159,512	1,040,688	1,066,055	1,190,946
Other revenue		83,832	191,229	117,628	81,094	154,524	6,559	5,247	5,903	6,343	6,887	7,871	(601,524)	65,594	62,904	65,887
Cash Receipts by Source		734,141	713,209	553,289	477,259	802,761	566,542	453,234	509,888	547,846	594,869	679,851	(967,468)	5,665,423	6,094,333	6,726,676
Other Cash Flows by Source																
Transfer receipts - capital		269,084	62,021	-	66,614	4,112	104,069	83,255	93,662	100,635	109,272	124,883	23,082	1,040,688	988,776	998,476
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		185	114	95	97	72	507	405	456	490	532	608	1,505	5,066	5,218	5,374
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	30	24	27	29	32	36	122	300	150	100
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		1,003,411	775,344	553,383	543,971	806,945	671,148	536,918	604,033	649,000	704,705	805,377	(942,759)	6,711,476	7,088,477	7,730,626
Cash Payments by Type																
Employee related costs		134,977	147,666	146,410	142,659	193,870	164,353	131,482	147,917	158,929	172,570	197,223	(94,531)	1,643,525	1,751,755	1,868,486
Remuneration of councillors		4,942	4,578	4,858	4,862	4,822	6,020	4,816	5,418	5,821	6,321	7,224	518	60,200	64,353	68,729
Interest paid		1,572	1,618	1,660	1,104	28,003	13,173	10,539	11,856	12,738	13,832	15,808	19,829	131,731	118,476	134,317
Bulk purchases - Electricity		204,953	204,675	208,474	80	227,201	139,539	111,631	125,585	134,934	146,516	167,447	(275,644)	1,395,391	1,603,085	1,731,331
Bulk purchases - Water & Sewer		-	59,941	21,610	21,594	-	57,937	46,349	52,143	56,025	60,834	69,524	133,411	579,368	624,577	651,948
Other materials		2,700	6,177	9,899	3,406	11,136	8,986	7,189	8,087	8,689	9,435	10,783	3,373	89,860	95,757	101,952
Contracted services		43,740	58,747	90,546	54,919	48,746	55,204	44,163	49,684	53,382	57,964	66,245	(71,300)	552,040	501,057	639,690
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	3,807	3,046	3,426	3,681	3,997	4,568	15,544	38,069	19,316	20,629
General ex penses		945,725	244,103	143,216	83,961	122,851	39,067	31,254	35,160	37,778	41,021	46,881	#####	390,672	621,850	659,958
Cash Payments by Type		1,338,610	727,504	626,673	512,585	636,628	488,086	390,468	439,277	471,979	512,490	585,703	#####	4,880,856	5,400,226	5,877,040
Other Cash Flows/Payments by Type																
Capital assets		59,665	58,848	75,002	52,236	108,552	112,414	89,931	101,173	108,705	118,035	134,897	104,685	1,124,143	1,371,323	1,429,342
Repayment of borrowing		-	779	5,886	-	36,659	17,631	14,105	15,868	17,049	18,513	21,157	28,664	176,312	176,312	376,312
Other Cash Flows/Payments		(178,670)	17,045	12,823	32,532	30,086	-	-	-	-	-	-	86,185	-	-	-
Total Cash Payments by Type		1,219,604	804,176	720,384	597,353	811,924	618,131	494,505	556,318	597,733	649,038	741,757	#####	6,181,311	6,947,860	7,682,693
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the monthly/year beginning:		695,495	479,301	450,469	283,469	430,087	425,108	478,124	520,538	568,252	619,519	675,187	738,807	695,495	1,225,660	1,366,277
Cash/cash equivalents at the monthly/year end:		479,301	450,469	283,469	430,087	425,108	478,124	520,538	568,252	619,519	675,187	738,807	1,225,660	1,225,660	1,366,277	1,414,210

MAN Mangaung - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M05 November

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates			1,103,200		101,715	496,997	459,667	37,331	8%	1,103,200
Service charges - electricity revenue			548		54	246	228	17	8%	548
Service charges - water revenue			945,264		56,525	295,487	393,860	(98,372)	-25%	945,264
Service charges - sanitation revenue			282,575		24,590	122,454	117,739	4,715	4%	282,575
Service charges - refuse revenue			109,502		9,152	45,778	45,626	152	0%	109,502
Service charges - other			-		-	-	-	-	-	-
Rental of facilities and equipment			35,111		3,089	12,426	14,630	(2,203)	-15%	35,111
Interest earned - external investments			26,732		1,823	11,851	11,138	713	6%	26,732
Interest earned - outstanding debtors			229,899		21,442	123,460	95,791	27,668	29%	229,899
Dividends received			-		-	-	-	-	-	-
Fines, penalties and forfeits			55,577		5,462	8,769	23,157	(14,388)	-62%	55,577
Licences and permits			243		13	(111)	101	(212)	-210%	243
Agency services			-		-	-	-	-	-	-
Transfers and subsidies			1,040,688		4,348	377,556	433,620	(56,064)	-13%	1,040,688
Other revenue			176,876		14,935	72,480	73,699	(1,219)	-2%	176,876
Gains on disposal of PPE			-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		-	4,006,215	-	243,148	1,567,393	1,669,256	(101,863)	-6%	4,006,215
Expenditure By Type										
Employee related costs			1,401,713		125,575	632,819	584,047	48,772	8%	1,401,713
Remuneration of councillors			60,200		4,712	23,736	25,083	(1,347)	-5%	60,200
Debt impairment			202,831		16,347	191,051	84,513	106,538	126%	202,831
Depreciation & asset impairment			405,787		477	2,353	169,078	(166,725)	-99%	405,787
Finance charges			131,380		27,909	33,676	54,742	(21,065)	-38%	131,380
Bulk purchases			514,103		4,564	5,954	214,210	(208,256)	-97%	514,103
Other materials			62,005		4,316	22,945	25,835	(2,890)	-11%	62,005
Contracted services			808,204		36,473	205,513	336,752	(131,239)	-39%	808,204
Transfers and subsidies			23,600		2,342	8,653	9,833	(1,180)	-12%	23,600
Other expenditure			317,168		17,768	84,934	132,153	(47,219)	-36%	317,168
Loss on disposal of PPE			-		-	-	-	-	-	-
Total Expenditure		-	3,926,992	-	240,483	1,211,634	1,636,247	(424,613)	-26%	3,926,992
Surplus/(Deficit)		-	79,223	-	2,666	355,759	33,009	322,749	978%	79,223
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			942,118		-		392,549	(392,549)	-100%	942,118
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		-	1,021,340	-	2,666	355,759	425,558	(69,800)	-16%	1,021,340
Taxation								-		
Surplus/(Deficit) after taxation		-	1,021,340	-	2,666	355,759	425,558	(69,800)	-16%	1,021,340

MAN Mangaung - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M05 November

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
CENTLEC (SOC)			2,292,303		230,041	1,054,534	631,240	423,294	67%	2,292,303
Total Operating Revenue	1	–	2,292,303	–	230,041	1,054,534	631,240	423,294	67%	2,292,303
<u>Expenditure By Municipal Entity</u>										
CENTLEC (SOC)			2,220,107		175,474	987,399	555,027	432,372	78%	2,220,107
Total Operating Expenditure	2	–	2,220,107	–	175,474	987,399	555,027	432,372	78%	2,220,107
Surplus/ (Deficit) for the yr/period		–	72,196	–	54,567	67,136	76,213	855,666	1123%	72,196
<u>Capital Expenditure By Municipal Entity</u>										
CENTLEC (SOC)			116,469		8,683	25,826	29,117	(3,291)	-11%	116,469
Total Capital Expenditure	3	–	116,469	–	8,683	25,826	29,117	(3,291)	-11%	116,469

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

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		22,789		150	150	22,789	22,639	99.3%	0%
August		45,577		53,662	53,812	68,366	14,554	21.3%	5%
September		68,366		70,011	123,824	136,732	12,908	9.4%	11%
October		79,761		87,723	211,547	216,493	4,946	2.3%	19%
November		94,915		58,051	269,598	311,408	41,810	13.4%	24%
December		113,944				425,352	-		
January		91,155				516,506	-		
February		102,549				619,056	-		
March		110,183				729,239	-		
April		119,641				848,880	-		
May		136,732				985,612	-		
June		153,824				1,139,436	-		
Total Capital expenditure	-	1,139,436	-	269,598					

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

Description	Ref	2016/17	Original	Adjusted	Monthly	Budget Year 2017/18		YTD	YTD	Full Year
		Audited				YearTD	YearTD			
R thousands	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		—	757,684	—	32,060	93,369	76,272	(17,097)	-22.4%	757,684
Roads Infrastructure		—	195,700	—	—	—	17,226	17,226	100.0%	195,700
Roads		—	195,700	—	—	—	17,226	17,226	100.0%	195,700
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	117,242	—	8,549	21,344	12,401	(8,943)	-72.1%	117,242
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	117,242	—	8,549	21,344	12,401	(8,943)	-72.1%	117,242
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	10,000	—	9,690	43,870	5,452	(38,417)	-704.6%	10,000
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	10,000	—	9,690	43,870	5,452	(38,417)	-704.6%	10,000
Water Treatment Works		—	10,000	—	9,690	43,870	5,452	(38,417)	-704.6%	10,000
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	277,800	—	—	776	32,994	32,218	97.6%	277,800
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		—	277,800	—	—	776	32,994	32,218	97.6%	277,800
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	156,942	—	13,821	27,379	8,199	(19,180)	-233.9%	156,942
Landfill Sites		—	1,855	—	—	—	1,211	1,211	100.0%	1,855
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	155,087	—	13,821	27,379	6,988	(20,391)	-291.8%	155,087
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		—	28,324	—	—	140	2,332	2,193	94.0%	28,324
Community Facilities		—	—	—	—	—	—	—	—	—
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Purts		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	28,324	—	—	140	2,332	2,193	94.0%	28,324
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	7,000	—	—	—	1,541	1,541	100.0%	7,000
Capital Spares		—	21,324	—	—	140	791	652	82.4%	21,324
Heritage assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		—	54,785	—	2,924	7,913	6,722	(1,191)	-17.7%	54,785
Operational Buildings		—	—	—	—	—	—	—	—	—
Municipal Offices		—	36,361	—	2,924	7,913	3,075	(4,838)	-157.3%	36,361
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	11,824	—	—	—	—	—	—	11,824
Housing		—	6,600	—	—	—	3,647	3,647	100.0%	6,600
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	6,600	—	—	—	3,647	3,647	100.0%	6,600
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		—	200	—	—	—	42	42	100.0%	200
Computer Equipment		—	200	—	—	—	42	42	100.0%	200
Furniture and Office Equipment		—	1,240	—	135	158	505	347	68.6%	1,240
Furniture and Office Equipment		—	1,240	—	135	158	505	347	68.6%	1,240
Machinery and Equipment		—	1,093	—	324	786	64	(723)	-1135.6%	1,093
Machinery and Equipment		—	1,093	—	324	786	64	(723)	-1135.6%	1,093
Transport Assets		—	29,599	—	722	4,017	6,651	2,635	39.6%	29,599
Transport Assets		—	29,599	—	722	4,017	6,651	2,635	39.6%	29,599
Libraries		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	—	872,925	—	36,165	106,383	92,588	(13,795)	-14.9%	872,925

MAN Mangaung - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05

Description	Ref	2016/17	Original	Adjusted	Monthly	Budget Year 2017/18		YTD	YTD	Full Year
		Audited				YearTD	YearTD			
R thousands	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		—	256,181	—	21,849	159,006	39,119	(119,887)	-306.5%	256,181
Roads Infrastructure		—	—	—	—	—	—	—	—	—
Roads		—	4,000	—	9,263	24,120	8,580	(15,541)	-181.1%	4,000
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	17,227	—	—	—	4,803	4,803	100.0%	17,227
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	17,227	—	—	—	4,803	4,803	100.0%	17,227
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	147,954	—	—	—	20,909	20,909	100.0%	147,954
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	147,954	—	—	—	20,909	20,909	100.0%	147,954
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	87,000	—	12,587	134,886	3,971	(130,914)	-3296.6%	87,000
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	87,000	—	12,587	134,886	3,971	(130,914)	-3296.6%	87,000
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	856	856	100.0%	—
Landfill Sites		—	—	—	—	—	856	856	100.0%	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		—	3,500	—	—	—	417	417	100.0%	3,500
Community Facilities		—	500	—	—	—	417	417	100.0%	500
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	500	—	—	—	417	417	100.0%	500
Sport and Recreation Facilities		—	3,000	—	—	—	—	—	—	3,000
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	3,000	—	—	—	—	—	—	3,000
Capital Spares		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		—	3,000	—	—	4,169	—	(4,169)	#DIV/0!	3,000
Operational Buildings		—	3,000	—	—	4,169	—	(4,169)	#DIV/0!	3,000
Municipal Offices		—	—	—	—	—	—	—	—	—
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	3,000	—	—	—	—	—	—	3,000
Housing		—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		—	1,500	—	—	—	42	42	100.0%	1,500
Computer Equipment		—	1,500	—	—	—	42	42	100.0%	1,500
Furniture and Office Equipment		—	—	—	—	—	1	1	100.0%	—
Furniture and Office Equipment		—	—	—	—	—	1	1	100.0%	—
Machinery and Equipment		—	2,331	—	37	37	100	63	63.0%	2,331
Machinery and Equipment		—	2,331	—	37	37	100	63	63.0%	2,331
Transport Assets		—	—	—	—	—	—	—	—	—
Transport Assets		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Capital Expenditure on renewal of existing assets	1	—	266,511	—	21,886	163,212	39,677	(123,535)	-311.4%	266,511

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

Description	Ref	2016/17		Budget Year 2017/18		YTD		YTD		Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance	variance %	
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		—	315,338	—	3,136	17,416	131,391	113,975	86.7%	315,338
Roads Infrastructure		—	96,544	—	—	—	36,705	36,705	91.2%	96,544
Roads		—	66,201	—	1,025	3,521	27,584	24,062	87.2%	66,201
Road Structures		—	27,843	—	—	—	11,601	11,601	100.0%	27,843
Road Furniture		—	2,500	—	—	—	1,042	1,042	100.0%	2,500
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	28,785	—	—	—	11,994	11,994	100.0%	28,785
Drainage Collection		—	28,785	—	—	—	11,994	11,994	100.0%	28,785
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	62,411	—	—	—	26,005	26,005	100.0%	62,411
Power Plants		—	16	—	—	—	7	7	100.0%	16
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	20,161	—	—	—	8,400	8,400	100.0%	20,161
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	42,234	—	—	—	17,598	17,598	100.0%	42,234
Water Supply Infrastructure		—	48,408	—	1,334	7,753	20,170	12,417	61.6%	48,408
Dams and Weirs		—	470	—	—	—	196	196	100.0%	470
Boreholes		—	785	—	—	—	327	327	100.0%	785
Reservoirs		—	13,697	—	—	—	5,707	5,707	100.0%	13,697
Pump Stations		—	26	—	—	—	11	11	100.0%	26
Water Treatment Works		—	3,006	—	—	—	1,253	1,253	100.0%	3,006
Bulk Mains		—	2,071	—	—	—	863	863	100.0%	2,071
Distribution		—	20,567	—	1,334	7,753	8,569	816	9.5%	20,567
Distribution Points		—	7,785	—	—	—	3,244	3,244	100.0%	7,785
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	64,790	—	777	6,142	26,996	20,854	77.2%	64,790
Pump Station		—	21,503	—	—	—	8,960	8,960	100.0%	21,503
Reticulation		—	43,287	—	777	6,142	18,036	11,894	65.9%	43,287
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	14,400	—	—	—	6,000	6,000	100.0%	14,400
Landfill Sites		—	8,300	—	—	—	3,458	3,458	100.0%	8,300
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	6,100	—	—	—	2,542	2,542	100.0%	6,100
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		—	44,353	—	—	—	18,480	18,480	100.0%	44,353
Community Facilities		—	35,583	—	—	—	14,826	14,826	100.0%	35,583
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	702	—	—	—	293	293	100.0%	702
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	1,685	—	—	—	702	702	100.0%	1,685
Cemeteries/Crematoria		—	46	—	—	—	19	19	100.0%	46
Police		—	—	—	—	—	—	—	—	—
Purts		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	27,001	—	—	—	11,250	11,250	100.0%	27,001
Markets		—	6,150	—	—	—	2,563	2,563	100.0%	6,150
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	8,769	—	—	—	3,654	3,654	100.0%	8,769
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	3,902	—	—	—	1,626	1,626	100.0%	3,902
Capital Spares		—	4,867	—	—	—	2,028	2,028	100.0%	4,867
Heritage assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		—	145	—	—	—	60	60	100.0%	145
Revenue Generating		—	145	—	—	—	60	60	100.0%	145
Improved Property		—	145	—	—	—	60	60	100.0%	145
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		—	81,019	—	1,455	30,861	33,758	2,897	8.6%	81,019
Operational Buildings		—	31,119	—	1,455	30,861	12,956	(17,904)	-138.0%	31,119
Municipal Offices		—	9,624	—	785	28,335	4,010	(24,325)	-606.6%	9,624
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	21,495	—	—	—	8,956	8,956	100.0%	21,495
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	670	2,526	—	(2,526)	#DIV/0!	—
Housing		—	49,900	—	—	—	20,792	20,792	100.0%	49,900
Staff Housing		—	49,900	—	—	—	20,792	20,792	100.0%	49,900
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		—	2	—	—	—	1	1	100.0%	2
Computer Equipment		—	2	—	—	—	1	1	100.0%	2
Furniture and Office Equipment		—	4,582	—	423	1,287	1,909	622	32.6%	4,582
Furniture and Office Equipment		—	4,582	—	423	1,287	1,909	622	32.6%	4,582
Machinery and Equipment		—	39,697	—	1,536	8,252	16,541	8,289	50.1%	39,697
Machinery and Equipment		—	39,697	—	1,536	8,252	16,541	8,289	50.1%	39,697
Transport Assets		—	—	—	1,499	7,030	—	(7,030)	#DIV/0!	—
Transport Assets		—	—	—	1,499	7,030	—	(7,030)	#DIV/0!	—
Libraries		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1	—	485,136	—	8,048	64,845				

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		