

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2018 (MONTHLY BUDGET STATEMENT)**

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting period ending 31 January 2018, the ten working day reporting period expires on the 14 February 2018.

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

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

3. REPORT FOR THE PERIOD ENDING 31 JANUARY 2018

This report is based upon financial information, as at 31 January 2018 and available at the time of preparation. **All variances are calculated against the approved budget figures.**

The financial results **for the period ended 31 January 2018** 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 year to date revenue for the period of **R3 690.911 million** is lower than the year to date target of **R 3 742.041 million** by **1%** and the expenditure for the period is **R3 410.051 million**, which is **3%** on the year to date target of **R3 515.683 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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		85,392	673,090	643,533	29,557	5%	1,103,200
Service charges - electricity revenue				2,237,879		155,244	1,358,363	1,387,145	(28,782)	-2%	2,237,879
Service charges - water revenue				945,264		73,585	424,965	551,404	(126,439)	-23%	945,264
Service charges - sanitation revenue				282,554		25,231	175,116	164,823	10,293	6%	282,554
Service charges - refuse revenue				109,523		8,955	63,828	63,888	(60)	0%	109,523
Service charges - other				-		-	-	-	-	-	-
Rental of facilities and equipment				35,111		2,435	16,994	20,481	(3,487)	-17%	35,111
Interest earned - external investments				26,732		2,856	16,740	15,594	1,146	7%	26,732
Interest earned - outstanding debtors				229,899		18,614	163,972	134,108	29,864	22%	229,899
Dividends received				-		-	-	-	-	-	-
Fines, penalties and forfeits				58,115		599	9,851	33,900	(24,050)	-71%	58,115
Licences and permits				243		8	(96)	142	(238)	-168%	243
Agency services				-		-	-	-	-	-	-
Transfers and subsidies				1,040,688		42,565	685,613	607,068	78,545	13%	1,040,688
Other revenue				205,636		18,512	102,473	119,954	(17,481)	-15%	205,636
Gains on disposal of PPE				-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			-	6,274,843	-	433,996	3,690,911	3,742,041	(51,130)	-1%	6,274,843
Expenditure By Type											
Employee related costs				1,703,525		154,299	1,053,038	993,723	59,315	6%	1,703,525
Remuneration of councillors				58,011		7,598	36,222	33,840	2,382	7%	58,011
Debt impairment				421,634		12,813	224,212	245,953	(21,741)	-9%	421,634
Depreciation & asset impairment				628,666		7,527	256,075	366,722	(110,647)	-30%	628,666
Finance charges				169,143		11,696	134,723	98,667	36,057	37%	169,143
Bulk purchases				1,891,034		135,259	1,103,910	1,103,103	806	0%	1,891,034
Other materials				94,679		4,875	39,515	55,229	(15,714)	-28%	94,679
Contracted services				627,550		43,617	390,706	366,071	24,635	7%	627,550
Transfers and subsidies				18,069		(4,697)	4,446	10,540	(6,095)	-58%	18,069
Other expenditure				534,787		24,243	167,204	241,959	(74,754)	-31%	534,787
Loss on disposal of PPE				(215)		-	-	(125)	125	-100%	(215)
Total Expenditure			-	6,146,884	-	397,230	3,410,051	3,515,683	(105,631)	-3%	6,146,884
Surplus/(Deficit)			-	127,959	-	36,766	280,860	226,359	54,501	0	127,959
Transfers and Subsidies - capital (monetary allocations)											
(National / Provincial and District)				940,118		-	-	548,402	(548,402)	(0)	940,118
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				26,762		-	-	15,611	(15,611)	(0)	26,762
Transfers and subsidies - capital (in-kind - all)									-		
Surplus/(Deficit) after capital transfers & contributions			-	1,094,838	-	36,766	280,860	790,372			1,094,838
Taxation									-		
Surplus/(Deficit) after taxation			-	1,094,838	-	36,766	280,860	790,372			1,094,838
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	1,094,838	-	36,766	280,860	790,372			1,094,838
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	1,094,838	-	36,766	280,860	790,372			1,094,838

The major revenue variances against the original budget are:

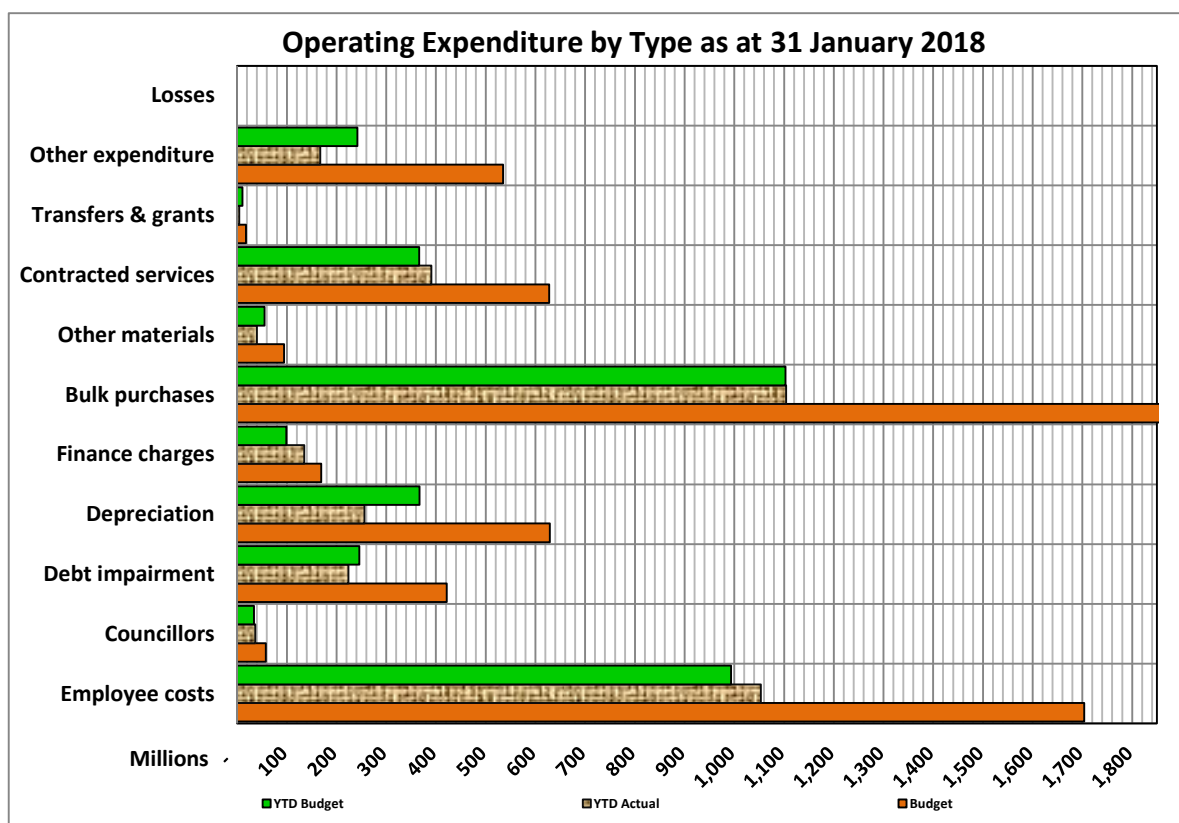
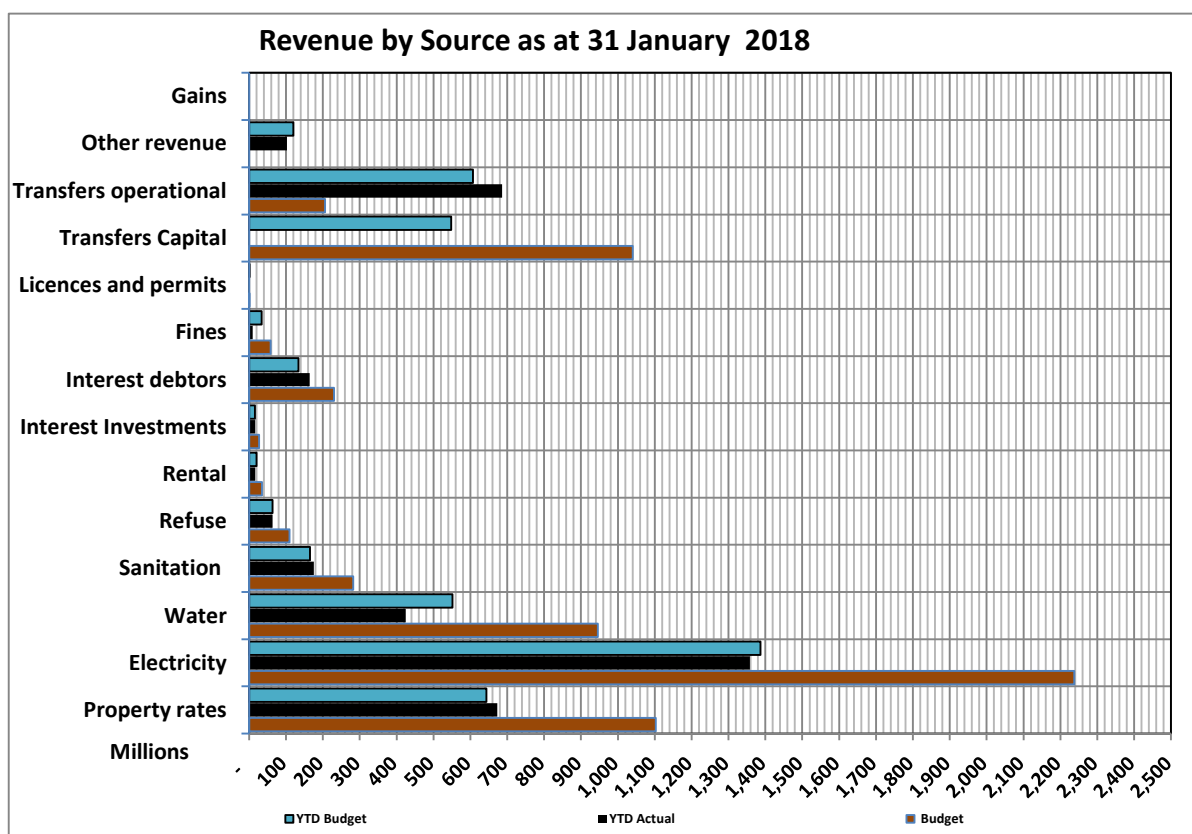
- Property rates - Favourable variance of R29.557 million (5%) for the period due to more property rates billed for the business and commercial properties than budgeted;
- Electricity revenue – Unfavourable variance of R28.782 million (-2%) for the period as a results of lower recorded sales revenue than the approved budget.
- Water revenue - Unfavourable variance of –R126.439 million (-23%) for the period due to lower actual billing for the period (levied at Level 1 rate) and the impact on the revenue target based on the draught level 3 tariffs.
- Services charges: Sanitation revenue- Favourable variance of R10.293 (6%) for the period. Performance is on target.
- Services charges: Refuse revenue – Unfavourable variance of -R60 (0%) and performance is on target.
- Rental of facilities and equipment – Unfavourable variance of –R3.487 million (-17%) for the period mainly due to lower demand for use of municipal facilities.

- Interest earned – External investments - Favourable variance of R1.146 (7%) for the period due to higher investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Favourable variance of R29.864 million (22%) for the period, due to higher interest levied for the period than budgeted.
- Fines - Unfavourable variance of –R24.050 million (-71%) is due to the non-accrual of traffic fines, as a result of a lack of the traffic management system;
- Government Grants and subsidies – Operating: Favourable variance of R78.545 million for the period due to higher receipts than budget.
- Other revenue- Unfavourable variance of –R17.481 million (-15%) for the period due to lower collection on various revenue items.
- Transfers recognised – Capital: -R548.402 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 R59.315 million (6%) on the year to date target as a result of unfilled vacancies of R90.965 million, year-to-date overspending on overtime –R84.654 million and the year-to-date spend of -R65.341 million paid as salary adjustments(R2.500) and parity adjustment for Naledi and Soutpan employees -R285 377, that were not provided for in the budget.
- Debt impairment – Favourable variance of –R21.741 which is (-9%), due to the year-to-date debt-write-off for the period.
- Depreciation – Variance of –R110.647 million (-30%) due to non-accrual of depreciation for the period of two months.
- Finance charges – Unfavourable variance of R36.057 million which is (37%) mainly due to the nonaccrual of interest charges payable at half yearly intervals, R33.944 million and (R70 million) entity's dividend to parent, wrongly classified as finance charge.
- Bulk purchases – Overall performance on bulk services is on target (0% variance);
- Other materials - Favourable variance of –R15.714 million (-28%), due to under spending.
- Contracted services - Unfavourable variance of R24.635 million (7%) due to over spending on security and repairs and maintenance expenses due to encroachment of the 2016/17 outstanding commitments;
- Other expenditure - Favourable variance –R74.754 million (-31%) due to under spending of R4.754 million on GRAP and non-cash issues only accounted for at year-end when finalising the annual financial statements and the R70 million entity's dividend wrongly classified as finance charges

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

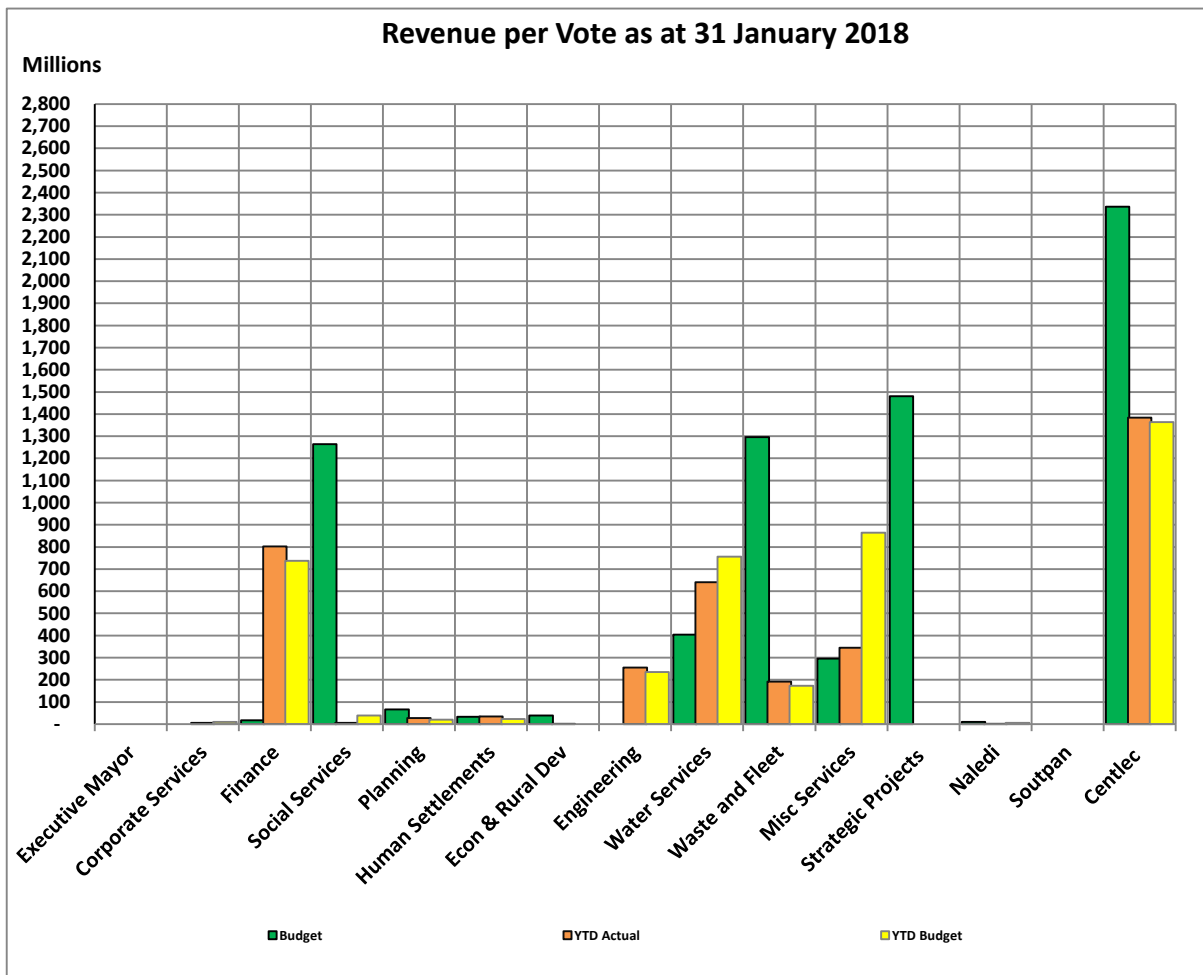


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	-	1,084	5,015	9,699	(4,684)	-48.3%	16,627
Vote 4 - Finance		-	1,263,695	-	88,089	802,902	737,156	65,746	8.9%	1,263,695
Vote 5 - Social Services		-	65,491	-	1,147	5,768	38,203	(32,435)	-84.9%	65,491
Vote 6 - Planning		-	33,410	-	6,235	27,152	19,489	7,663	39.3%	33,410
Vote 7 - Human Settlement and Housing		-	39,105	-	1,778	34,731	22,811	11,920	52.3%	39,105
Vote 8 - Economic and Rural Development		-	-	-	-	7	-	7	#DIV/0!	-
Vote 9 - Engineering Services		-	404,018	-	27,800	255,883	235,677	20,206	8.6%	404,018
Vote 10 - Water		-	1,295,858	-	83,911	640,064	755,917	(115,853)	-15.3%	1,295,858
Vote 11 - Waste and Fleet Management		-	295,760	-	10,174	191,070	172,526	18,544	10.7%	295,760
Vote 12 - Miscellaneous Services		-	1,480,513	-	55,536	344,441	863,633	(519,191)	-60.1%	1,480,513
Vote 13 - Naledi/Soutpan Regional Management		-	10,490	-	-	3	6,119	(6,116)	-100.0%	10,490
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd		-	2,336,756	-	158,243	1,383,875	1,363,108	20,767	1.5%	2,336,756
Total Revenue by Vote	2	-	7,241,723	-	433,996	3,690,911	4,224,338	(533,427)	-12.6%	7,241,723
Expenditure by Vote	1									
Vote 1 - City Manager		-	131,334	-	2,543	59,792	76,612	(16,820)	-22.0%	131,334
Vote 2 - Executive Mayor		-	212,020	-	11,745	131,072	123,678	7,394	6.0%	212,020
Vote 3 - Corporate Services		-	251,019	-	19,968	150,616	146,428	4,188	2.9%	251,019
Vote 4 - Finance		-	237,411	-	19,288	146,506	138,490	8,017	5.8%	237,411
Vote 5 - Social Services		-	437,994	-	29,653	260,785	255,497	5,289	2.1%	437,994
Vote 6 - Planning		-	136,053	-	5,038	52,376	79,364	(26,989)	-34.0%	136,053
Vote 7 - Human Settlement and Housing		-	110,021	-	6,915	82,692	64,179	18,513	28.8%	110,021
Vote 8 - Economic and Rural Development		-	34,244	-	11,598	24,032	19,976	4,056	20.3%	34,244
Vote 9 - Engineering Services		-	728,508	-	22,496	305,912	424,963	(119,051)	-28.0%	728,508
Vote 10 - Water		-	982,602	-	68,381	567,996	573,184	(5,189)	-0.9%	982,602
Vote 11 - Waste and Fleet Management		-	281,201	-	22,845	209,208	164,034	45,174	27.5%	281,201
Vote 12 - Miscellaneous Services		-	244,747	-	28,215	86,352	142,769	(56,417)	-39.5%	244,747
Vote 13 - Naledi/Soutpan Regional Management		-	78,835	-	6,690	30,673	45,987	(15,314)	-33.3%	78,835
Vote 14 - Strategic Projects & Service Delivery Regulation		-	65,800	-	(6,209)	28,621	38,383	(9,762)	-25.4%	65,800
Vote 15 - Electricity - Centlec (Soc) Ltd		-	2,215,096	-	148,064	1,273,419	1,292,139	(18,720)	-1.4%	2,215,096
Total Expenditure by Vote	2	-	6,146,884	-	397,230	3,410,051	3,585,683	(175,631)	-4.9%	6,146,884
Surplus/ (Deficit) for the year	2	-	1,094,838	-	36,766	280,860	638,656	(357,796)	-56.0%	1,094,838

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



Capital Expenditure Report (Annexure B – Table C5)

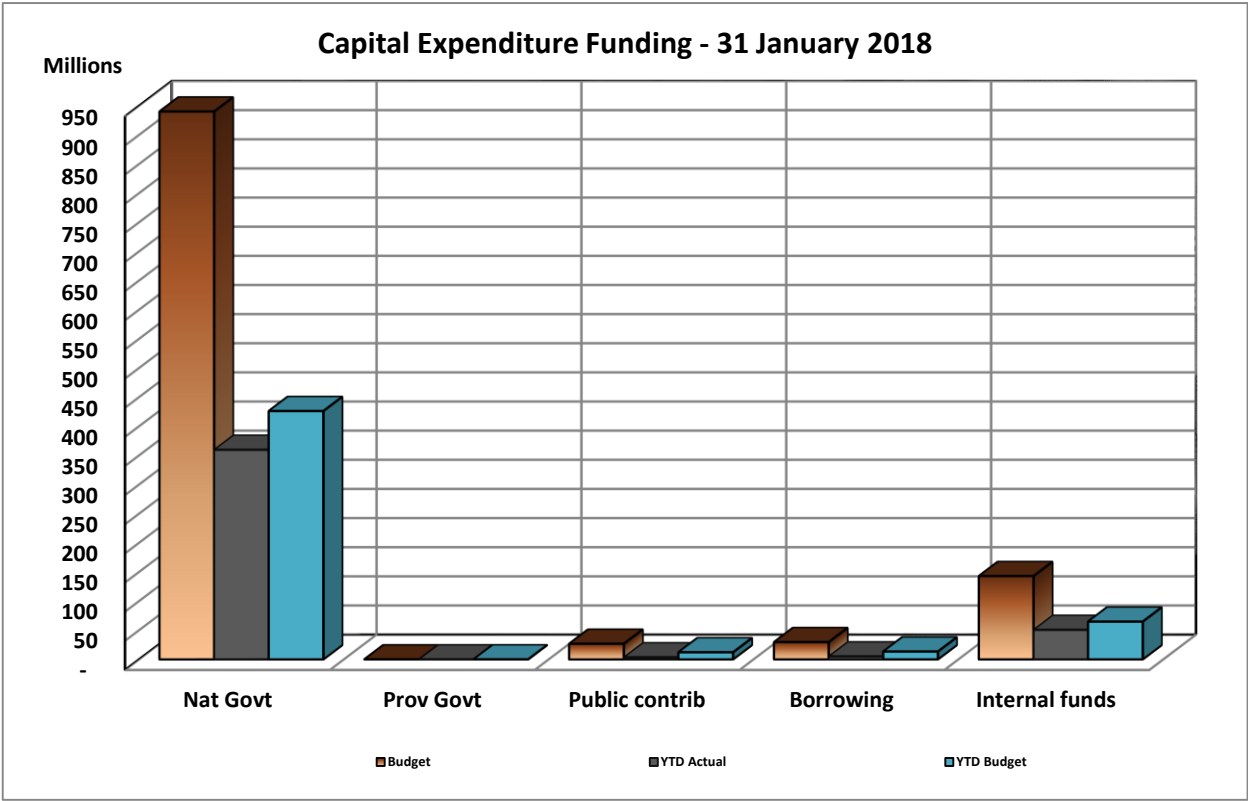
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is 81.14% (**R419.112 million**) on the year to date budgeted target of **R516.506 million**. On an annual basis we have thus spent only 36.78% (**R419.112 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 January 2018 R'000	YTD Actual January 2018 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 139 436	516 506	419 112	(97 394)
Capital Financing				
National Government	938 118	426.155	357 081	(66 443)
Public Contributions	26 762	12 131	3 573	(8 558)
Borrowing	29 599	13 417	5 113	(8 305)
Internally Generated Funds	144 958	64 803	50 714	(14 089)
WI-FI	-	-	2 631	
Financing Total	1 139 436	516 506	419 112	(97 394)

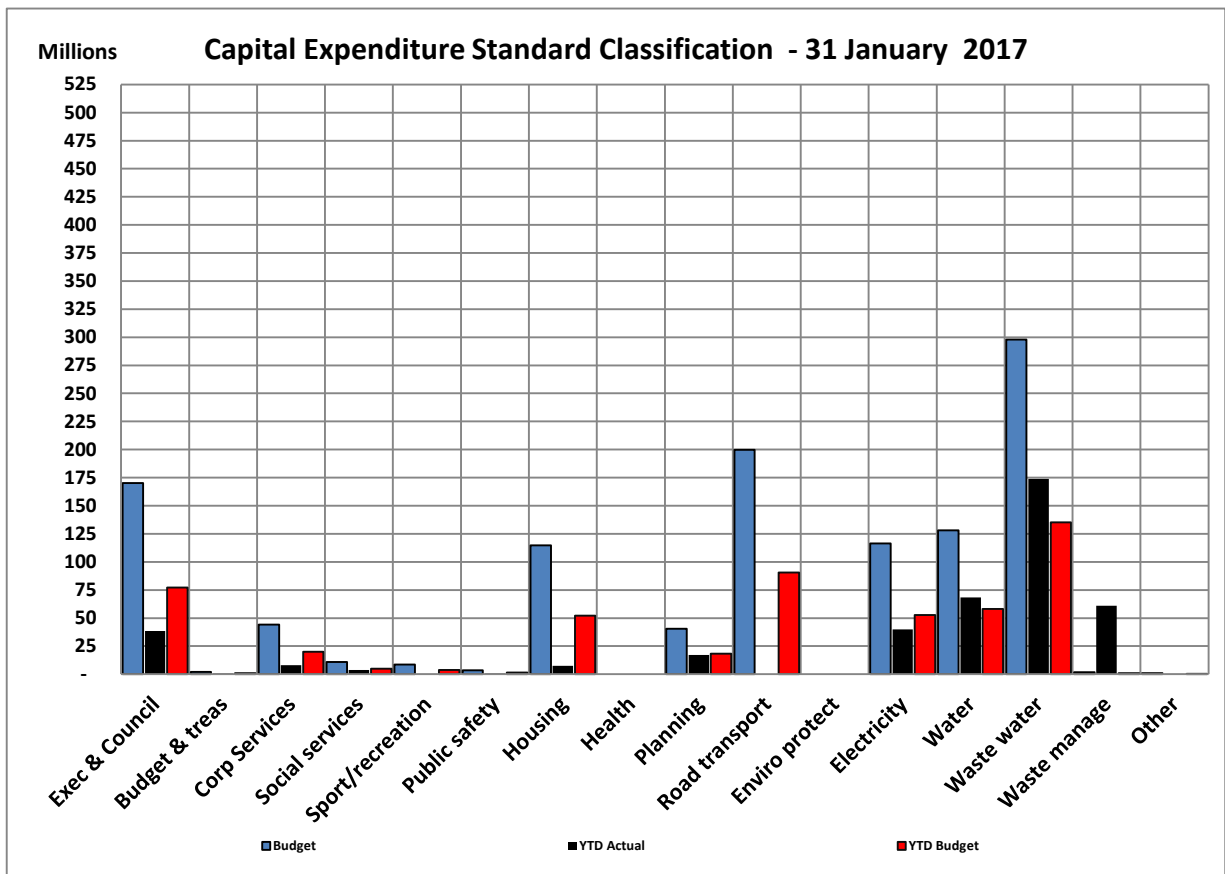
The following chart indicates the capital expenditure financing.



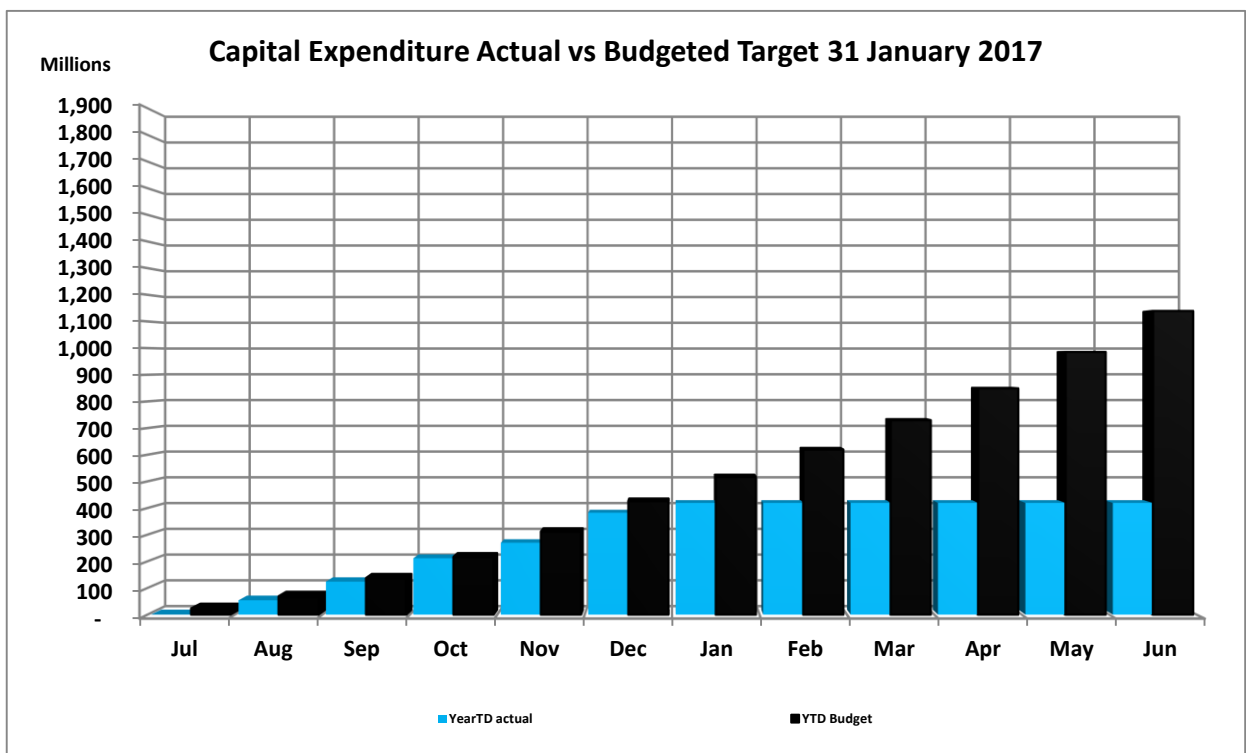
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R51.205 million less than budget target)
Community and public safety	(R50.549 million less than budget target)
Economic and environmental services	(R91.587 million less than budget target)
Electricity	(R12.978 million less than budget target)
Water	(R10.295 million more than budget target)
Waste water management	(R38.791 million more than budget target)
Waste management	(R60.236 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.



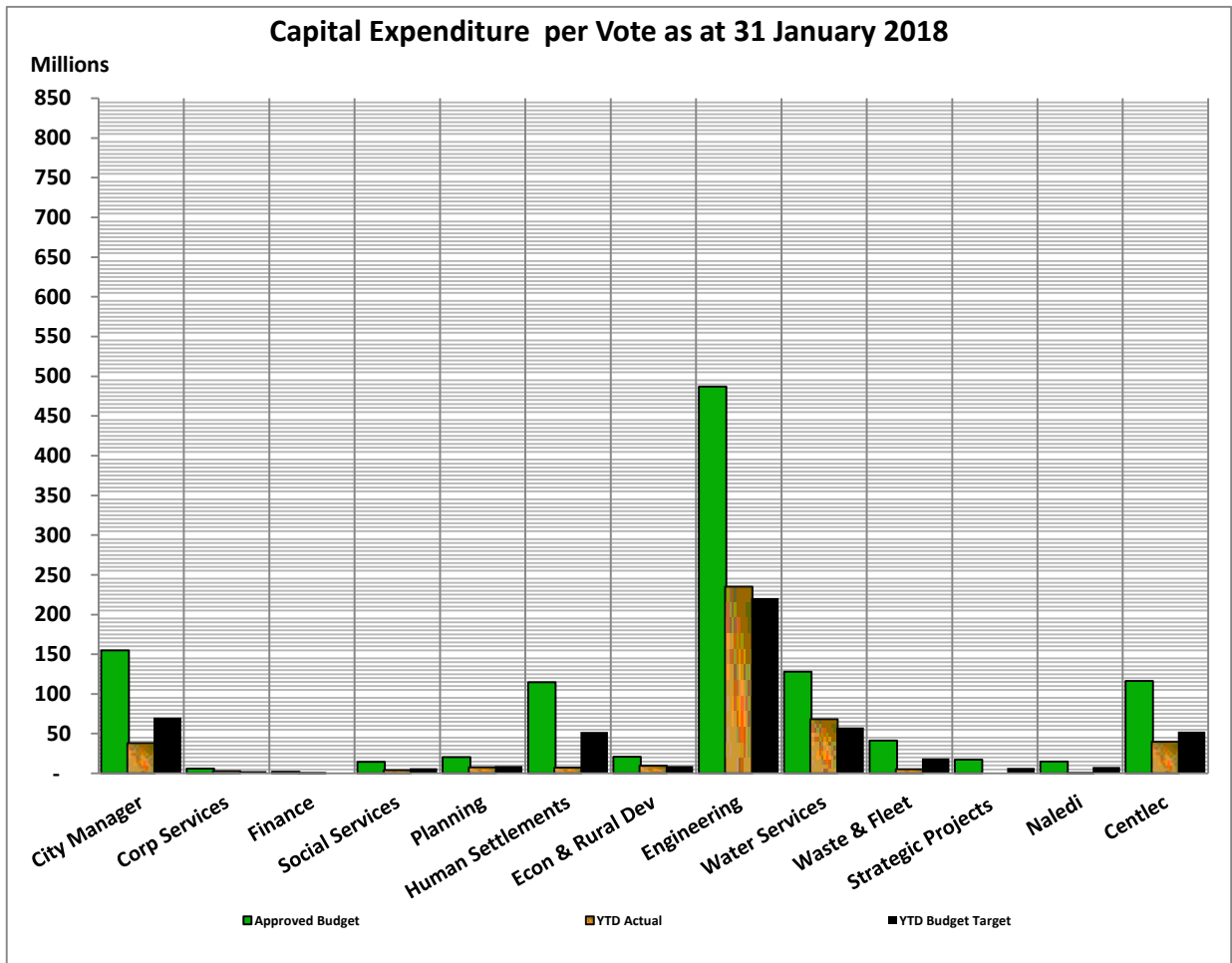
The following chart compares the year to date actual expenditure with the year to date adjusted budget (target).



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	38,345,356	70,300,763	24.73%
Corp Services	6,240,000	3,019,907	2,828,592	48.40%
Finance	2,039,000	530,980	924,279	26.04%
Social Services	14,481,610	4,181,481	6,564,514	28.87%
Planning	20,563,600	7,779,035	9,321,480	37.83%
Human Settlements	114,800,000	7,436,147	52,038,840	6.48%
Econ & Rural Dev	20,824,000	9,522,008	9,439,519	45.73%
Engineering	487,200,000	234,951,203	220,847,760	48.22%
Water Services	127,954,225	68,296,693	58,001,650	53.38%
Waste & Fleet	41,278,469	5,112,551	18,711,530	12.39%
Strategic Projects	17,500,000	-	6,799,500	0.00%
Naledi	15,000,000	119,223	7,932,750	0.79%
Centlec	116,468,682	39,817,701	52,795,254	34.19%
	1,139,436,203	419,112,284	516,506,431	36.78%

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



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

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

The CFS report for the period ending 31 January 2018 indicates a closing balance (cash and cash equivalents) of R332.683 million (December 2017 – 372.427 million) which comprises of the following:

- | | |
|-------------------------|-----------------------------|
| • Bank balance and cash | R87.872 million (Mangaung) |
| • Bank balance and cash | R9.024 million (Centlec) |
| • Bank balance and cash | R5.571 million (Market) |
| • Investment deposits | R163.307 million (Mangaung) |
| • Investment deposits | R66.908 million (Centlec) |

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of - **R932.103 million**, resulting in an **R320.747 million (52%)** favourable variance, as compared to a year target of **R611.357 million**;
- Service charges reflect a year to date amount cash collection of **R2 019.369 million**, resulting in an **R94.782 million (5%)** favourable variance, as compared to a year target of **R1 924.587 million**.
- Other revenue reflects a year to date amount of **R1 374.278 million**, resulting in an **R1 306.885 million favourable** variance, as compared to a year target of **R67.393 million**.
- Operating grants and subsidies show a year to date receipted amount of **R530.633 million** compared to a year target of **R607.068 million** resulting in **R76.435 million** favourable variance. (Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R459.740 million** compared to a year to date target of **R607.068 million** resulting in **R147.328 million** unfavourable variance due to less capital grants received for the period than budgeted;
- Interest show a year to date amount of **R49.173 million** compared to a year target of **R94.426 million**, indicating **R45.253 million** unfavourable variance mainly due to low bank and investment balances;

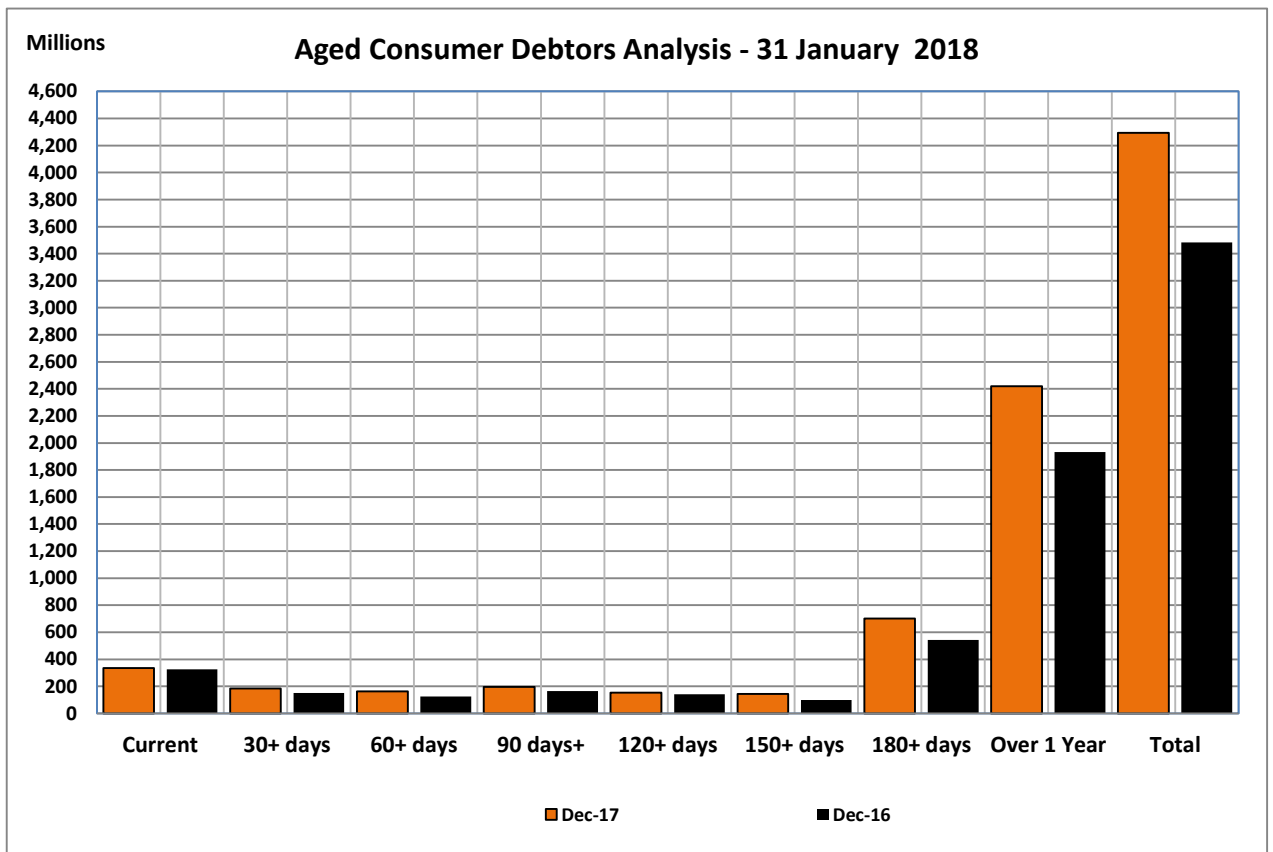
With regard to payments:

- Suppliers and employee payments indicate a year to date amount of **–R5 033.76 million (R2 284.960 million** unfavourable variance) compared to a year to date target of **–R2 748.116 million** mainly due to accrued creditors at the end June 2017, paid in July;
- Capital payments indicate a year to date amount of **R419.112 million (R236.638 million** favourable variance) compared to a target of **–R655.750 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 **–R178.980 million** compared to a year target of **–R76.843 million**, resulting in a variance of R102.137 million.
- Transfers and grants indicate a year to date amount of **R0 million (R22.207 million** Unfavourable variance) compared to a target of **R22.207 million** and
- Repayment of borrowing indicates a year to date amount of **–R97.653 (R5.195 million** unfavourable variance) compared to a target of **R102.848 million** due to the repayment of borrowings due.

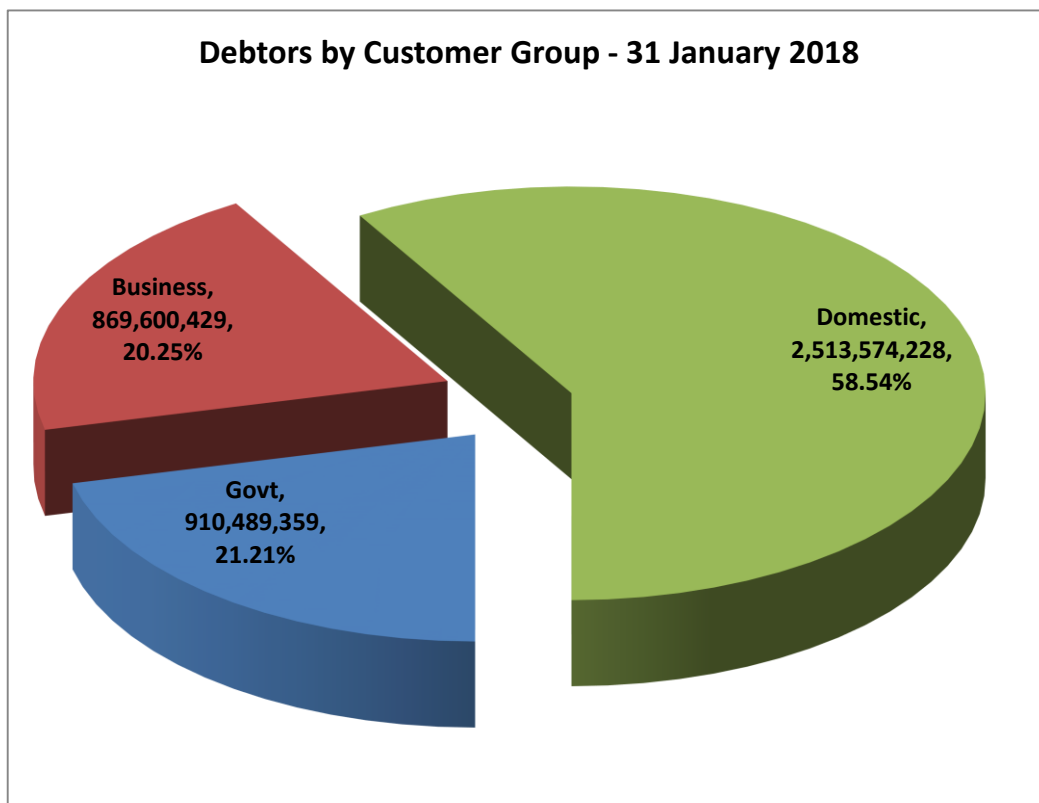
Outstanding Debtors Report (Annexure B – Table SC3)

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

The debtors balance as at 31 January 2018 is **R4 293.664 million** (December 2017 – **R4 198.971 million**), thus reflecting an increase of **R94.693 million (2.26%)** for the month. The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of R2 419.680 million R2 351.963 million – December 2017) is outstanding in this category (1 year and older), with R1 575.095 million attributable to households, an increase of R39.054 million (2.54%) from the balance of R1 536.041 million in December 2017.

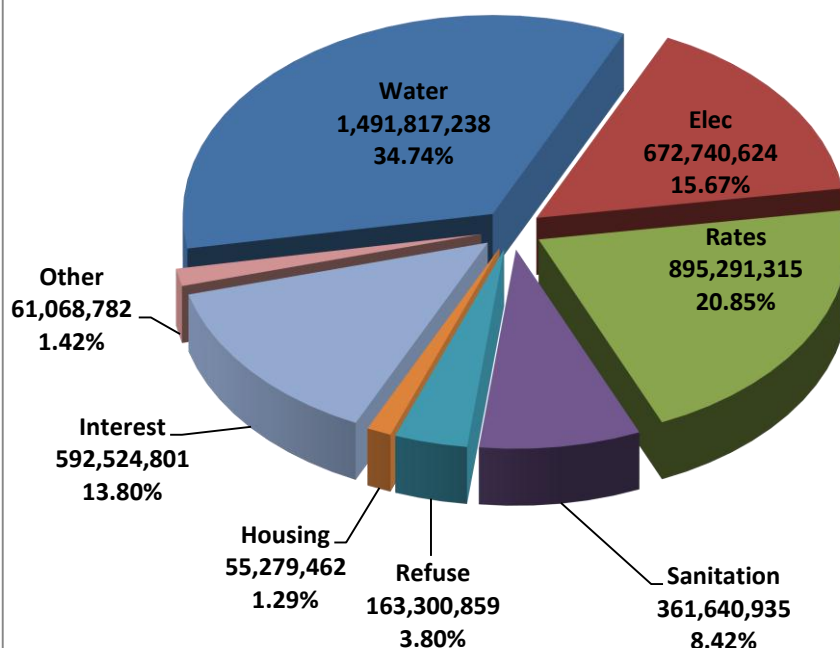


The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source

Debtors by Income Source - 31 January 2018



Outstanding Creditors Report (Annexure B – Table SC4)

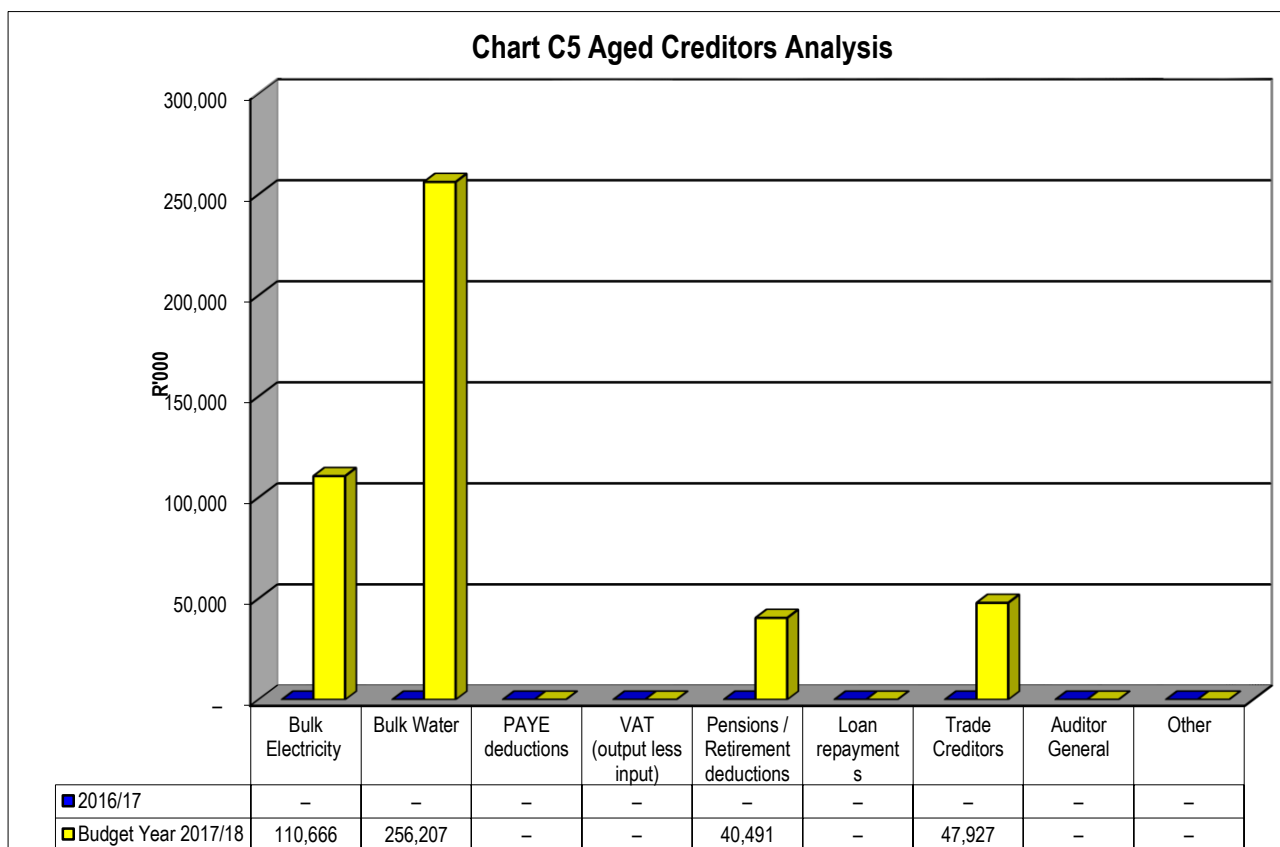
The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R455.290 million** compared to an amount of **R394.365 million** in December 2017. The increase of **R60.925 million** is in the items as depicted below.

The total trade creditors comprises out of the following:

	December 2017 R'000	January 2018 R'000
Bulk electricity	113 413	110.666
Trade creditors Centlec	8 428	10 116
Bulk water	203 627	256 207
Salaries/PAYE	62 258	40 491
Trade creditors Mangaung	6 638	37 810
Total	394 365	455 290

*The current portion of the amount due was R221.105 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 **R230.216 million** as at 31 January 2018 against **R372.427 million** at 31 December 2017.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 January 2018 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 January 2018 the operating revenue (excluding capital grants) and expenditure actual represented 58.82% and 55.48% respectively of the approved budget. The outcome reflects a variance of 0.81% (unfavourable) and 1.72% (unfavourable) respectively, when compared to the average target of 59.64% and 57.19% (based on a pro-rata monthly basis – 6 months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure has to be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 31 January 2018 represents only 36.78% of the approved annual budget, when compared to a target of 58.33% (7 months), a variance of 21.55 % for the year against the target.

5. KEY JANUARY 2018 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 31 January 2018 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:

13/02/2018

SUBMITTED BY:


E M MOHLAHLA
CHIEF FINANCIAL OFFICER

DATE:

2018/2/13

City Manager's quality certification

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

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **31 January 2018** 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:


13/02/2018

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 14 February 2018.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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MAN Mangaung - Table C1 Monthly Budget Statement Summary - M07 January

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	-	85,392	673,090	643,533	29,557	5%	1,103,200
Service charges	-	3,575,220	-	263,015	2,022,273	2,167,261	(144,988)	-7%	3,575,220
Investment revenue	-	26,732	-	2,856	16,740	15,594	1,146	7%	26,732
Transfers and subsidies	-	1,040,688	-	42,565	685,613	607,068	78,545	13%	1,040,688
Other own revenue	-	529,004	-	40,169	293,194	308,585	(15,391)	-5%	529,004
Total Revenue (excluding capital transfers and contributions)	-	6,274,843	-	433,996	3,690,911	3,742,041	(51,130)	-1%	6,274,843
Employee costs	-	1,703,525	-	154,299	1,053,038	993,723	59,315	6%	1,703,525
Remuneration of Councillors	-	58,011	-	7,598	36,222	33,840	2,382	7%	58,011
Depreciation & asset impairment	-	628,666	-	7,527	256,075	366,722	(110,647)	-30%	628,666
Finance charges	-	169,143	-	11,696	134,723	98,667	36,057	37%	169,143
Materials and bulk purchases	-	1,985,713	-	140,135	1,143,425	1,158,333	(14,907)	-1%	1,985,713
Transfers and subsidies	-	18,069	-	(4,697)	4,446	10,540	(6,095)	-58%	18,069
Other expenditure	-	1,583,756	-	80,673	782,123	853,858	(71,735)	-8%	1,583,756
Total Expenditure	-	6,146,884	-	397,230	3,410,051	3,515,683	(105,631)	-3%	6,146,884
Surplus/(Deficit)	-	127,959	-	36,766	280,860	226,359	54,501	24%	127,959
Transfers and subsidies - capital (monetary alloc	-	940,118	-	-	-	548,402	(548,402)	-100%	940,118
Contributions & Contributed assets	-	26,762	-	-	-	15,611	(15,611)	-100%	26,762
Surplus/(Deficit) after capital transfers & contributions	-	1,094,838	-	36,766	280,860	790,372	(509,512)	-64%	1,094,838
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,094,838	-	36,766	280,860	790,372	(509,512)	-64%	1,094,838
<u>Capital expenditure & funds sources</u>									
Capital expenditure	-	1,139,436	-	36,716	419,112	516,506	(97,394)	-19%	1,139,436
Capital transfers recognised	-	940,118	-	33,670	359,713	426,155	(66,443)	-16%	940,118
Public contributions & donations	-	26,762	-	671	3,573	12,131	(8,558)	-71%	26,762
Borrowing	-	29,599	-	377	5,113	13,417	(8,305)	-62%	29,599
Internally generated funds	-	142,958	-	1,999	50,714	64,803	(14,089)	-22%	142,958
Total sources of capital funds	-	1,139,436	-	36,716	419,112	516,506	(97,394)	-19%	1,139,436
<u>Financial position</u>									
Total current assets	-	3,923,464	-		3,036,115				3,923,464
Total non current assets	-	19,267,621	-		19,357,900				19,267,621
Total current liabilities	-	3,290,505	-		2,800,608				3,290,505
Total non current liabilities	-	3,157,271	-		3,303,661				3,157,271
Community wealth/Equity	-	16,743,310	-		16,289,746				16,743,310
<u>Cash flows</u>									
Net cash from (used) operating	-	1,825,254	-	286,393	153,239	1,064,732	911,493	86%	1,825,254
Net cash from (used) investing	-	(1,123,843)	-	(36,716)	(419,112)	(655,575)	(236,463)	36%	(1,123,843)
Net cash from (used) financing	-	(171,246)	-	(31,507)	(96,938)	(99,893)	(2,955)	3%	(171,246)
Cash/cash equivalents at the month/year end	-	1,021,610	-	-	332,683	800,708	468,025	58%	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	334,534	184,213	163,610	194,721	152,262	143,314	701,329	#####	4,293,664
<u>Creditors Age Analysis</u>									
Total Creditors	221,105	10,293	57,123	69,942	31,966	64,861	-	-	455,290

MAN Mangaung - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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	-	145,285	1,179,780	1,626,426	(446,646)	-27%	2,788,159
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2,788,159	-	145,285	1,179,780	1,626,426	(446,646)	-27%	2,788,159
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	86,667	-	2,341	13,186	50,556	(37,369)	-74%	86,667
Community and social services		-	7,761	-	360	2,779	4,528	(1,749)	-39%	7,761
Sport and recreation		-	7,237	-	451	2,141	4,221	(2,081)	-49%	7,237
Public safety		-	56,494	-	779	3,075	32,955	(29,880)	-91%	56,494
Housing		-	15,175	-	752	5,193	8,852	(3,660)	-41%	15,175
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	8,916	-	1,271	10,706	5,201	5,505	106%	8,916
Planning and development		-	8,045	-	1,228	10,745	4,693	6,052	129%	8,045
Road transport		-	710	-	36	76	414	(338)	-82%	710
Environmental protection		-	161	-	7	(114)	94	(208)	-221%	161
<i>Trading services</i>		-	4,331,682	-	280,092	2,470,816	2,526,815	(55,999)	-2%	4,331,682
Energy sources		-	2,336,756	-	158,243	1,383,875	1,363,108	20,767	2%	2,336,756
Water management		-	1,295,858	-	83,911	640,064	755,917	(115,853)	-15%	1,295,858
Waste water management		-	403,308	-	10,174	191,070	235,263	(44,193)	-19%	403,308
Waste management		-	295,760	-	27,764	255,807	172,526	83,281	48%	295,760
<i>Other</i>	4	-	26,298	-	5,008	16,422	15,341	1,082	7%	26,298
Total Revenue - Functional	2	-	7,241,723	-	433,996	3,690,911	4,224,338	(533,427)	-13%	7,241,723
Expenditure - Functional										
<i>Governance and administration</i>		-	1,294,522	-	87,208	692,670	755,138	(62,468)	-8%	1,294,522
Executive and council		-	487,989	-	14,769	250,157	284,660	(34,503)	-12%	487,989
Finance and administration		-	806,533	-	72,439	442,512	470,478	(27,965)	-6%	806,533
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	548,015	-	36,568	343,477	319,675	23,802	7%	548,015
Community and social services		-	198,155	-	12,659	92,951	115,590	(22,639)	-20%	198,155
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	239,839	-	16,994	167,834	139,906	27,928	20%	239,839
Housing		-	110,021	-	6,915	82,692	64,179	18,513	29%	110,021
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	519,560	-	23,625	188,175	303,077	(114,902)	-38%	519,560
Planning and development		-	154,361	-	15,760	68,321	90,044	(21,723)	-24%	154,361
Road transport		-	365,199	-	7,865	119,854	213,033	(93,178)	-44%	365,199
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	3,763,563	-	248,953	2,177,642	2,195,412	(17,769)	-1%	3,763,563
Energy sources		-	2,215,096	-	148,064	1,273,419	1,292,139	(18,720)	-1%	2,215,096
Water management		-	982,602	-	68,381	567,996	573,184	(5,189)	-1%	982,602
Waste water management		-	358,021	-	14,631	186,058	208,846	(22,788)	-11%	358,021
Waste management		-	207,844	-	17,877	150,170	121,242	28,927	24%	207,844
<i>Other</i>		-	21,224	-	876	8,087	12,381	(4,294)	-35%	21,224
Total Expenditure - Functional	3	-	6,146,884	-	397,230	3,410,051	3,585,683	(175,631)	-5%	6,146,884
Surplus/ (Deficit) for the year		-	1,094,838	-	36,766	280,860	638,656	(357,796)	-56%	1,094,838

MAN Mangaung - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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										
Executive and council		—	2,788,159	—	145,285	1,179,780	1,626,426	(446,646)	-27%	2,788,159
Mayor and Council		—	—	—	—	—	—	—	—	—
Municipal Manager, Town Secretary and Chief Executive		—	—	—	—	—	—	—	—	—
Finance and administration		—	2,788,159	—	145,285	1,179,780	1,626,426	(446,646)	(0)	2,788,159
Administrative and Corporate Support		—	—	—	—	—	1,626,426	(1,626,426)	(0)	—
Asset Management		—	—	—	—	—	—	—	—	—
Budget and Treasury Office		—	1,491,002	—	55,536	344,444	—	344,444	#DIV/0!	1,491,002
Finance		—	1,260,886	—	88,007	801,726	—	801,726	#DIV/0!	1,260,886
Fleet Management		—	—	—	—	—	—	—	—	—
Human Resources		—	9,532	—	634	2,895	—	2,895	#DIV/0!	9,532
Information Technology		—	—	—	—	—	—	—	—	—
Legal Services		—	—	—	—	—	—	—	—	—
Marketing, Customer Relations, Publicity and Media Co-ordination		—	—	—	—	—	—	—	—	—
Property Services		—	23,929	—	1,026	29,538	—	29,538	#DIV/0!	23,929
Risk Management		—	—	—	—	—	—	—	—	—
Security Services		—	—	—	—	—	—	—	—	—
Supply Chain Management		—	2,810	—	82	1,176	—	1,176	#DIV/0!	2,810
Valuation Service		—	—	—	—	—	—	—	—	—
Internal audit		—	—	—	—	—	—	—	—	—
Governance Function		—	86,667	—	2,341	13,186	50,556	(37,369)	(0)	86,667
Community and public safety										
Community and social services		—	7,761	—	360	2,779	4,528	(1,749)	(0)	7,761
Aged Care		—	—	—	—	—	4,528	(4,528)	(0)	—
Agricultural		—	—	—	—	—	—	—	—	—
Animal Care and Diseases		—	—	—	—	—	—	—	—	—
Cemeteries, Funeral Parlours and Crematoriums		—	3,502	—	277	2,180	—	2,180	#DIV/0!	3,502
Child Care Facilities		—	—	—	—	—	—	—	—	—
Community Halls and Facilities		—	—	—	—	—	—	—	—	—
Consumer Protection		—	—	—	—	—	—	—	—	—
Cultural Matters		—	—	—	—	—	—	—	—	—
Disaster Management		—	20	—	1	3	—	3	#DIV/0!	20
Education		—	—	—	—	—	—	—	—	—
Indigenous and Customary Law		—	—	—	—	—	—	—	—	—
Industrial Promotion		—	—	—	—	—	—	—	—	—
Language Policy		—	—	—	—	—	—	—	—	—
Libraries and Archives		—	2,309	—	22	88	—	88	#DIV/0!	2,309
Literacy Programmes		—	—	—	—	—	—	—	—	—
Media Services		—	—	—	—	—	—	—	—	—
Museums and Art Galleries		—	—	—	—	—	—	—	—	—
Population Development		—	—	—	—	—	—	—	—	—
Provincial Cultural Matters		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Zoo's		—	1,931	—	60	508	—	508	#DIV/0!	1,931
Sport and recreation		—	7,237	—	451	2,141	4,221	(2,081)	(0)	7,237
Beaches and Jetties		—	—	—	—	—	4,221	(4,221)	(0)	—
Casinos, Racing, Gambling, Wagering		—	—	—	—	—	—	—	—	—
Community Parks (including Nurseries)		—	142	—	1	21	—	21	#DIV/0!	142
Recreational Facilities		—	—	—	—	—	—	—	—	—
Sports Grounds and Stadiums		—	7,095	—	450	2,120	—	2,120	#DIV/0!	7,095
Public safety		—	56,494	—	779	3,075	32,955	(29,880)	(0)	56,494
Civil Defence		—	56,296	—	667	2,797	32,955	(30,157)	(0)	56,296
Cleansing		—	—	—	—	—	—	—	—	—
Control of Public Nuisances		—	—	—	—	—	—	—	—	—
Fencing and Fences		—	—	—	—	—	—	—	—	—
Fire Fighting and Protection		—	198	—	111	277	—	277	#DIV/0!	198
Licensing and Control of Animals		—	—	—	—	—	—	—	—	—
Housing		—	15,175	—	752	5,193	8,852	(3,660)	(0)	15,175
Housing		—	15,175	—	752	5,193	8,852	(3,660)	(0)	15,175
Informal Settlements		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Ambulance		—	—	—	—	—	—	—	—	—
Health Services		—	—	—	—	—	—	—	—	—
Laboratory Services		—	—	—	—	—	—	—	—	—
Food Control		—	—	—	—	—	—	—	—	—
Health Surveillance and Prevention of Communicable Diseases including immunizations		—	—	—	—	—	—	—	—	—
Vector Control		—	—	—	—	—	—	—	—	—
Chemical Safety		—	—	—	—	—	—	—	—	—
Economic and environmental services										
Planning and development		—	8,916	—	1,271	10,706	5,201	5,505	0	8,916
Billboards		—	8,045	—	1,228	10,745	4,693	6,052	0	8,045
Corporate Wide Strategic Planning (IDPs, LED's)		—	—	—	—	—	—	—	—	—
Central City Improvement District		—	—	—	—	—	—	—	—	—
Development Facilitation		—	—	—	—	—	—	—	—	—
Economic Development/Planning		—	—	—	—	—	—	—	—	—
Regional Planning and Development		—	—	—	—	—	—	—	—	—
Town Planning, Building Regulations and Enforcement, and City Engineer		—	8,045	—	1,228	10,745	4,693	6,052	0	8,045
Project Management Unit		—	—	—	—	—	—	—	—	—
Provincial Planning		—	—	—	—	—	—	—	—	—
Support to Local Municipalities		—	—	—	—	—	—	—	—	—
Road transport		—	710	—	36	76	414	(338)	(0)	710
Police Forces, Traffic and Street Parking Control		—	—	—	—	—	—	—	—	—
Pounds		—	—	—	—	—	—	—	—	—
Public Transport		—	—	—	—	—	—	—	—	—
Road and Traffic Regulation		—	—	—	—	—	—	—	—	—
Roads		—	710	—	36	76	414	(338)	(0)	710
Taxi Ranks		—	—	—	—	—	—	—	—	—
Environmental protection		—	161	—	7	(114)	94	(208)	(0)	161
Biodiversity and Landscape		—	—	—	—	—	—	—	—	—
Coastal Protection		—	—	—	—	—	—	—	—	—
Indigenous Forests		—	—	—	—	—	—	—	—	—
Nature Conservation		—	161	—	7	(114)	94	(208)	(0)	161
Pollution Control		—	—	—	—	—	—	—	—	—
Soil Conservation		—	—	—	—	—	—	—	—	—
Trading services										
Energy sources		—	4,331,682	—	280,092	2,470,816	2,526,815	(55,999)	(0)	4,331,682
Electricity		—	2,336,756	—	158,243	1,383,875	1,363,108	20,767	0	2,336,756
Street Lighting and Signal Systems		—	2,336,756	—	158,243	1,383,875	1,363,108	20,767	0	2,336,756
Nonelectric Energy		—	—	—	—	—	—	—	—	—
Water management		—	1,295,858	—	83,911	640,064	755,917	(115,853)	(0)	1,295,858
Water Treatment		—	—	—	—	—	—	—	—	—
Water Distribution		—	1,295,858	—	83,911	640,064	755,917	(115,853)	(0)	1,295,858
Water Storage		—	—	—	—	—	—	—	—	—
Waste water management		—	403,308	—	10,174	191,070	235,263	(44,193)	(0)	403,308
Public Toilets		—	—	—	—	—	—	—	—	—
Sewerage		—	403,308	—	10,174	191,070	235,263	(44,193)	(0)	403,308
Storm Water Management		—	—	—	—	—	—	—	—	—
Waste Water Treatment		—	—	—	—	—	—	—	—	—
Waste management		—	295,760	—	27,764	255,807	172,526	83,281	0	295,760
Recycling		—	—	—	—	—	—	—	—	—
Solid Waste Disposal (Landfill Sites)		—	295,760	—	27,764	255,807	172,526	83,281	0	295,760
Solid Waste Removal		—	—	—	—	—	—	—	—	—
Street Cleaning		—	—	—	—	—	—	—	—	—
Other										
Abattoirs		—	26,298	—	5,008	16,422	15,341	1,082	0	26,298
Air Transport		—	933	—	—	8	15,341	(15,333)	(0)	933
Forestry		—	—	—	—	—	—	—	—	—
Licensing and Regulation		—	—	—	—	—	—	—	—	—
Markets		—	25,366	—	5,008	16,414	—	16,414	#DIV/0!	25,366
Tourism		—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	—	7,241,723	—	433,996	3,690,911	4,224,338	(533,427)	(0)	7,241,723

Expenditure - Functional											
Municipal governance and administration		–	1,294,522	–	87,208	692,670	755,138	(62,468)	(0)	1,294,522	
Executive and council		–	487,989	–	14,769	250,157	284,660	(34,503)	(0)	487,989	
Mayor and Council			212,020		11,745	131,072	284,660	(153,588)	(0)	212,020	
Municipal Manager, Town Secretary and Chief Executive			275,969		3,024	119,086		119,086	#DIV/0!	275,969	
Finance and administration		–	806,533	–	72,439	442,512	470,478	(27,965)	(0)	806,533	
Administrative and Corporate Support			114,118		7,920	69,099	470,478	(401,379)	(0)	114,118	
Asset Management			12,219		3,164	23,500		23,500	#DIV/0!	12,219	
Budget and Treasury Office			253,010		28,215	86,352		86,352	#DIV/0!	253,010	
Finance			193,644		14,267	109,401		109,401	#DIV/0!	193,644	
Fleet Management			73,357		4,968	59,038		59,038	#DIV/0!	73,357	
Human Resources			73,613		6,038	40,980		40,980	#DIV/0!	73,613	
Information Technology			63,288		6,009	40,538		40,538	#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		1,857	13,605		13,605	#DIV/0!	23,285	
Valuation Service											
Internal audit		–	–	–	–	–	–	–			
Governance Function											
Community and public safety		–	548,015	–	36,568	343,477	319,675	23,802	0	548,015	
Community and social services		–	198,155	–	12,659	92,951	115,590	(22,639)	(0)	198,155	
Aged Care							115,590	(115,590)	(0)		
Agricultural											
Animal Care and Diseases											
Cemeteries, Funeral Parlours and Crematoriums											
Child Care Facilities			115,774		6,351	49,089		49,089	#DIV/0!	115,774	
Community Halls and Facilities											
Consumer Protection											
Cultural Matters											
Disaster Management											
Education			10,754		890	6,248		6,248	#DIV/0!	10,754	
Indigenous and Customary Law											
Industrial Promotion											
Language Policy											
Libraries and Archives											
Literacy Programmes			71,626		5,418	37,614		37,614	#DIV/0!	71,626	
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	–	16,994	167,834	139,906	27,928	0	239,839	
Civil Defence			171,960		11,341	127,710	139,906	(12,196)	(0)	171,960	
Cleansing											
Control of Public Nuisances											
Fencing and Fences											
Fire Fighting and Protection			67,879		5,653	40,124		40,124	#DIV/0!	67,879	
Licensing and Control of Animals											
Housing		–	110,021	–	6,915	82,692	64,179	18,513	0	110,021	
Housing			110,021		6,915	82,692	64,179	18,513	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	–	23,625	188,175	303,077	(114,902)	(0)	519,560	
Planning and development		–	154,361	–	15,760	68,321	90,044	(21,723)	(0)	154,361	
Billboards											
Corporate Wide Strategic Planning (IDPs, LEDs)											
Central City Improvement District											
Development Facilitation											
Economic Development/Planning			39,532		11,598	24,032	90,044	(66,012)	(0)	39,532	
Regional Planning and Development											
Town Planning, Building Regulations and Enforcement, and City Engineer			114,829		4,162	44,289		44,289	#DIV/0!	114,829	
Project Management Unit											
Provincial Planning											
Support to Local Municipalities											
Road transport		–	365,199	–	7,865	119,854	213,033	(93,178)	(0)	365,199	
Police Forces, Traffic and Street Parking Control											
Pounds											
Public Transport			588		–	–		–		588	
Road and Traffic Regulation											
Roads			364,612		7,865	119,854	213,033	(93,178)	(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	–	248,953	2,177,642	2,195,412	(17,769)	(0)	3,763,563	
Energy sources		–	2,215,096	–	148,064	1,273,419	1,292,139	(18,720)	(0)	2,215,096	
Electricity			2,215,096		148,064	1,273,419	1,292,139	(18,720)	(0)	2,215,096	
Street Lighting and Signal Systems											
Nonelectric Energy											
Water management		–	982,602	–	68,381	567,996	573,184	(5,189)	(0)	982,602	
Water Treatment											
Water Distribution			982,602		68,381	567,996	573,184	(5,189)	(0)	982,602	
Water Storage											
Waste water management		–	358,021	–	14,631	186,058	208,846	(22,788)	(0)	358,021	
Public Toilets											
Sewerage			358,021		14,631	186,058	208,846	(22,788)	(0)	358,021	
Storm Water Management											
Waste Water Treatment											
Waste management		–	207,844	–	17,877	150,170	121,242	28,927	0	207,844	
Recycling											
Solid Waste Disposal (Landfill Sites)											
Solid Waste Removal			207,844		17,877	150,170	121,242	28,927	0	207,844	
Street Cleaning											
Other		–	21,224	–	876	8,087	12,381	(4,294)	(0)	21,224	
Abattoirs											
Air Transport											
Forestry											
Licensing and Regulation											
Markets			21,224		876	8,087	12,381	(4,294)	(0)	21,224	
Tourism											
Total Expenditure - Functional		3	–	6,146,884	–	397,230	3,410,051	3,585,683	(175,631)	(0)	6,146,884
Surplus/ (Deficit) for the year			–	1,094,838	–	36,766	280,860	638,656	(357,796)	(0)	1,094,838

MAN Mangaung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	-	1,084	5,015	9,699	(4,684)	-48.3%	16,627
Vote 4 - Finance		-	1,263,695	-	88,089	802,902	737,156	65,746	8.9%	1,263,695
Vote 5 - Social Services		-	65,491	-	1,147	5,768	38,203	(32,435)	-84.9%	65,491
Vote 6 - Planning		-	33,410	-	6,235	27,152	19,489	7,663	39.3%	33,410
Vote 7 - Human Settlement and Housing		-	39,105	-	1,778	34,731	22,811	11,920	52.3%	39,105
Vote 8 - Economic and Rural Development		-	-	-	-	7	-	7	#DIV/0!	-
Vote 9 - Engineering Services		-	404,018	-	27,800	255,883	235,677	20,206	8.6%	404,018
Vote 10 - Water		-	1,295,858	-	83,911	640,064	755,917	(115,853)	-15.3%	1,295,858
Vote 11 - Waste and Fleet Management		-	295,760	-	10,174	191,070	172,526	18,544	10.7%	295,760
Vote 12 - Miscellaneous Services		-	1,480,513	-	55,536	344,441	863,633	(519,191)	-60.1%	1,480,513
Vote 13 - Naledi/Soutpan Regional Management		-	10,490	-	-	3	6,119	(6,116)	-100.0%	10,490
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-		-
Vote 15 - Electricity - Centlec (Soc) Ltd		-	2,336,756	-	158,243	1,383,875	1,363,108	20,767	1.5%	2,336,756
Total Revenue by Vote	2	-	7,241,723	-	433,996	3,690,911	4,224,338	(533,427)	-12.6%	7,241,723
Expenditure by Vote	1									
Vote 1 - City Manager		-	131,334	-	2,543	59,792	76,612	(16,820)	-22.0%	131,334
Vote 2 - Executive Mayor		-	212,020	-	11,745	131,072	123,678	7,394	6.0%	212,020
Vote 3 - Corporate Services		-	251,019	-	19,968	150,616	146,428	4,188	2.9%	251,019
Vote 4 - Finance		-	237,411	-	19,288	146,506	138,490	8,017	5.8%	237,411
Vote 5 - Social Services		-	437,994	-	29,653	260,785	255,497	5,289	2.1%	437,994
Vote 6 - Planning		-	136,053	-	5,038	52,376	79,364	(26,989)	-34.0%	136,053
Vote 7 - Human Settlement and Housing		-	110,021	-	6,915	82,692	64,179	18,513	28.8%	110,021
Vote 8 - Economic and Rural Development		-	34,244	-	11,598	24,032	19,976	4,056	20.3%	34,244
Vote 9 - Engineering Services		-	728,508	-	22,496	305,912	424,963	(119,051)	-28.0%	728,508
Vote 10 - Water		-	982,602	-	68,381	567,996	573,184	(5,189)	-0.9%	982,602
Vote 11 - Waste and Fleet Management		-	281,201	-	22,845	209,208	164,034	45,174	27.5%	281,201
Vote 12 - Miscellaneous Services		-	244,747	-	28,215	86,352	142,769	(56,417)	-39.5%	244,747
Vote 13 - Naledi/Soutpan Regional Management		-	78,835	-	6,690	30,673	45,987	(15,314)	-33.3%	78,835
Vote 14 - Strategic Projects & Service Delivery Regulation		-	65,800	-	(6,209)	28,621	38,383	(9,762)	-25.4%	65,800
Vote 15 - Electricity - Centlec (Soc) Ltd		-	2,215,096	-	148,064	1,273,419	1,292,139	(18,720)	-1.4%	2,215,096
Total Expenditure by Vote	2	-	6,146,884	-	397,230	3,410,051	3,585,683	(175,631)	-4.9%	6,146,884
Surplus/ (Deficit) for the year	2	-	1,094,838	-	36,766	280,860	638,656	(357,796)	-56.0%	1,094,838

MAN Mangaung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

MAN WANGUNG - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January											
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	-	1,084	5,015	9,699	(4,684)	-48%	16,627
3.1 - Head											
3.2 - Human Resource Development				6,245		439	1,975	9,699	(7,725)	-80%	6,245
3.3 - Human Resource Management				3,287		195	921		921	#DIV/0!	3,287
3.4 - Labour Relations											
3.5 - Legal Services											
3.6 - Facilities Management				7,095		450	2,120		2,120	#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	-	88,089	802,902	737,156	65,746	9%	1,263,695
4.1 - Property rates				1,237,100		85,392	764,447	737,156	27,291	4%	1,237,100
4.2 - Chief Financial Officer							10		10	#DIV/0!	
4.3 - Financial Management											
4.4 - Supply Chain Management				2,810		82	1,176		1,176	#DIV/0!	2,810
4.5 - Revenue Management				23,786		2,614	37,269		37,269	#DIV/0!	23,786
4.6 - Meter Reading											
4.7 - Asset Management											
4.8 - Financial Accounting											
Vote 5 - Social Services			-	65,491	-	1,147	5,768	38,203	(32,435)	-85%	65,491
5.1 - Administration								38,203	(38,203)	-100%	
5.2 - Social Development				2,471		29	(26)		(26)	#DIV/0!	2,471
5.3 - Emergency Management Services				198		111	277		277	#DIV/0!	198
5.4 - Public Safety				56,296		667	2,797		2,797	#DIV/0!	56,296
5.5 - Parks and Cemeteries				6,507		338	2,717		2,717	#DIV/0!	6,507
5.6 - Disaster Management				20		1	3		3	#DIV/0!	20
Vote 6 - Planning			-	33,410	-	6,235	27,152	19,489	7,663	39%	33,410
6.1 - Administration and Finance											
6.2 - Town and Regional Planning							34		34	#DIV/0!	
6.3 - Land Use Control				8,045		1,228	10,704	19,489	(8,785)	-45%	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		5,008	16,414		16,414	#DIV/0!	25,366
Vote 7 - Human Settlement and Housing			-	39,105	-	1,778	34,731	22,811	11,920	52%	39,105
7.1 - Head											
7.2 - Rental and Social Housing				8,060		752	5,193	22,811	(17,618)	-77%	8,060
7.3 - Land Development and Property Management				22,140		1,023	8,830		8,830	#DIV/0!	22,140
7.4 - Implementation Support				8,905		3	20,708		20,708	#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	-	27,800	255,883	235,677	20,206	9%	404,018
9.1 - Head											
9.2 - Fleet Services and Engineering Support											
9.3 - Roads and Stormwater				710		36	76	235,677	(235,601)	-100%	710
9.4 - Solid Waste Management											
9.5 - Sanitation				403,308		27,764	255,807		255,807	#DIV/0!	403,308
Vote 10 - Water			-	1,295,858	-	83,911	640,064	755,917	(115,853)	-15%	1,295,858
10.1 - Water				1,295,858		83,911	640,064	755,917	(115,853)	-15%	1,295,858
Vote 11 - Waste and Fleet Management			-	295,760	-	10,174	191,070	172,526	18,544	11%	295,760
11.1 - Strategic and Administration Support								172,526	(172,526)	-100%	
11.2 - Landfill Site Management											
11.3 - Disposal Sites				43		1	6		6	#DIV/0!	43
11.4 - Solid Waste Management											
11.5 - Public Cleansing											
11.6 - Domestic Waste				287,323		9,494	186,230		186,230	#DIV/0!	287,323
11.7 - Trade Waste				8,351		680	4,834		4,834	#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	-	55,536	344,441	863,633	(519,191)	-60%	1,480,513
12.1 - Transfers, Grants and Miscellaneous				1,480,513		55,536	344,441	863,633	(519,191)	-60%	1,480,513
Vote 13 - Naledi/Soutpan Regional Management			-	10,490	-	-	3	6,119	(6,116)	-100%	10,490
13.1 - Office of the City Manager								6,119	(6,119)	-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	-	158,243	1,383,875	1,363,108	20,767	2%	2,336,756
15.1 - Board of directors								1,363,108	(1,363,108)	-100%	
15.2 - Company Secretary											
15.3 - Chief Executive Officer											
15.4 - Finance				92,469		2,859	22,535		22,535	#DIV/0!	92,469
15.5 - Corporate Services				3,661			391		391	#DIV/0!	3,661
15.6 - Engineering				2,239,701		155,371	1,360,849		1,360,849	#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	100		100	#DIV/0!	926
Total Revenue by Vote		2	-	7,241,723	-	433,996	3,690,911	4,224,338	(533,427)	-13%	7,241,723

Expenditure by Vote										1											
Vote 1 - City Manager																					
1.1 - Office of the City Manager			131,334			2,543	59,792	76,612	(16,820)	-22%	131,334										
1.2 - Deputy Executive Director Operations			12,045		(2,309)	5,764		76,612	(70,848)	-92%	12,045										
1.3 - Deputy Executive Director Performance			94,384		3,541	43,414			43,414	#DIV/0!	94,384										
1.4 - Risk Management and Anti-Fraud & Corruption			8,214		184	2,042			2,042	#DIV/0!	8,214										
			16,691		1,127	8,572			8,572	#DIV/0!	16,691										

MAN Mangaung - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

MAIN MARGAUNG - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M07 January										
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		85,392	673,090	643,533	29,557	5%	1,103,200
Service charges - electricity revenue			2,237,879		155,244	1,358,363	1,387,145	(28,782)	-2%	2,237,879
Service charges - water revenue			945,264		73,585	424,965	551,404	(126,439)	-23%	945,264
Service charges - sanitation revenue			282,554		25,231	175,116	164,823	10,293	6%	282,554
Service charges - refuse revenue			109,523		8,955	63,828	63,888	(60)	0%	109,523
Service charges - other			-		-	-	-	-	-	-
Rental of facilities and equipment			35,111		2,435	16,994	20,481	(3,487)	-17%	35,111
Interest earned - external investments			26,732		2,856	16,740	15,594	1,146	7%	26,732
Interest earned - outstanding debtors			229,899		18,614	163,972	134,108	29,864	22%	229,899
Dividends received			-		-	-	-	-	-	-
Fines, penalties and forfeits			58,115		599	9,851	33,900	(24,050)	-71%	58,115
Licences and permits			243		8	(96)	142	(238)	-168%	243
Agency services			-		-	-	-	-	-	-
Transfers and subsidies			1,040,688		42,565	685,613	607,068	78,545	13%	1,040,688
Other revenue			205,636		18,512	102,473	119,954	(17,481)	-15%	205,636
Gains on disposal of PPE							-	-		
Total Revenue (excluding capital transfers and contributions)		-	6,274,843	-	433,996	3,690,911	3,742,041	(51,130)	-1%	6,274,843
Expenditure By Type										
Employee related costs			1,703,525		154,299	1,053,038	993,723	59,315	6%	1,703,525
Remuneration of councillors			58,011		7,598	36,222	33,840	2,382	7%	58,011
Debt impairment			421,634		12,813	224,212	245,953	(21,741)	-9%	421,634
Depreciation & asset impairment			628,666		7,527	256,075	366,722	(110,647)	-30%	628,666
Finance charges			169,143		11,696	134,723	98,667	36,057	37%	169,143
Bulk purchases			1,891,034		135,259	1,103,910	1,103,103	806	0%	1,891,034
Other materials			94,679		4,875	39,515	55,229	(15,714)	-28%	94,679
Contracted services			627,550		43,617	390,706	366,071	24,635	7%	627,550
Transfers and subsidies			18,069		(4,697)	4,446	10,540	(6,095)	-58%	18,069
Other expenditure			534,787		24,243	167,204	241,959	(74,754)	-31%	534,787
Loss on disposal of PPE			(215)		-	-	(125)	125	-100%	(215)
Total Expenditure		-	6,146,884	-	397,230	3,410,051	3,515,683	(105,631)	-3%	6,146,884
Surplus/(Deficit)		-	127,959	-	36,766	280,860	226,359	54,501	0	127,959
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			940,118		-	-	548,402	(548,402)	(0)	940,118
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			26,762		-	-	15,611	(15,611)	(0)	26,762
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		-	1,094,838	-	36,766	280,860	790,372			1,094,838
Taxation								-		
Surplus/(Deficit) after taxation		-	1,094,838	-	36,766	280,860	790,372			1,094,838
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	1,094,838	-	36,766	280,860	790,372			1,094,838
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	1,094,838	-	36,766	280,860	790,372			1,094,838

MAN Mangaung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	–	1,375	16,226	41,393	(25,167)	-61%	91,314
Vote 2 - Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	4,740	–	–	–	2,149	(2,149)	-100%	4,740
Vote 4 - Finance		–	2,039	–	59	531	924	(393)	-43%	2,039
Vote 5 - Social Services		–	12,162	–	–	3,676	5,513	(1,837)	-33%	12,162
Vote 6 - Planning		–	13,964	–	–	3,434	6,330	(2,896)	-46%	13,964
Vote 7 - Human Settlement and Housing		–	61,800	–	–	–	28,014	(28,014)	-100%	61,800
Vote 8 - Economic and Rural Development		–	11,100	–	1,354	9,522	5,032	4,490	89%	11,100
Vote 9 - Engineering Services		–	378,100	–	15,395	196,443	171,393	25,050	15%	378,100
Vote 10 - Water		–	126,454	–	556	68,297	57,322	10,975	19%	126,454
Vote 11 - Waste and Fleet Management		–	41,278	–	377	5,113	18,712	(13,599)	-73%	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	–	2,601	39,818	52,795	(12,978)	-25%	116,469
Total Capital Multi-year expenditure	4,7	–	859,420	–	21,716	343,058	389,575	(46,517)	-12%	859,420
Single Year expenditure appropriation	2									
Vote 1 - City Manager		–	63,773	–	6,106	22,120	28,908	(6,788)	-23%	63,773
Vote 2 - Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	1,500	–	2,687	3,020	680	2,340	344%	1,500
Vote 4 - Finance		–	–	–	–	–	–	–	–	–
Vote 5 - Social Services		–	2,320	–	–	506	1,052	(546)	-52%	2,320
Vote 6 - Planning		–	6,600	–	298	4,345	2,992	1,353	45%	6,600
Vote 7 - Human Settlement and Housing		–	53,000	–	1,397	7,436	24,025	(16,589)	-69%	53,000
Vote 8 - Economic and Rural Development		–	9,724	–	–	–	4,408	(4,408)	-100%	9,724
Vote 9 - Engineering Services		–	109,100	–	4,394	38,509	49,455	(10,946)	-22%	109,100
Vote 10 - Water		–	1,500	–	–	–	680	(680)	-100%	1,500
Vote 11 - Waste and Fleet Management		–	–	–	–	–	–	–	–	–
Vote 12 - Miscellaneous Services		–	–	–	–	–	–	–	–	–
Vote 13 - Naledi/Soutpan Regional Management		–	17,500	–	119	119	7,933	(7,814)	-98%	17,500
Vote 14 - Strategic Projects & Service Delivery Regulation		–	15,000	–	–	–	6,800	(6,800)	-100%	15,000
Vote 15 - Electricity - Centlec (Soc) Ltd		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	–	280,017	–	15,001	76,055	126,932	(50,877)	-40%	280,017
Total Capital Expenditure		–	1,139,436	–	36,716	419,112	516,506	(97,394)	-19%	1,139,436
Capital Expenditure - Functional Classification										
Governance and administration		–	216,289	–	10,603	46,838	98,044	(51,205)	-52%	216,289
Executive and council			170,087		7,481	38,345	77,100	(38,755)	-50%	170,087
Finance and administration			2,039		59	531	924	(393)	-43%	2,039
Internal audit			44,163		3,064	7,962	20,019	(12,057)	-60%	44,163
Community and public safety		–	137,782	–	1,516	11,907	62,456	(50,549)	-81%	137,782
Community and social services			11,022		119	3,795	4,996	(1,201)	-24%	11,022
Sport and recreation			8,500		–	170	3,853	(3,683)	-96%	8,500
Public safety			3,460		–	506	1,568	(1,062)	-68%	3,460
Housing			114,800		1,397	7,436	52,039	(44,603)	-86%	114,800
Health			–		–	–	–	–	–	–
Economic and environmental services		–	240,124	–	1,652	17,261	108,848	(91,587)	-84%	240,124
Planning and development			40,424		1,652	17,261	18,324	(1,063)	-6%	40,424
Road transport			199,700		–	–	90,524	(90,524)	-100%	199,700
Environmental protection			–		–	–	–	–	–	–
Trading services		–	544,278	–	22,945	343,066	246,721	96,344	39%	544,278
Energy sources			116,469		2,601	39,818	52,795	(12,978)	-25%	116,469
Water management			127,954		556	68,297	58,002	10,295	18%	127,954
Waste water management			298,000		11,061	173,875	135,083	38,791	29%	298,000
Waste management			1,855		8,728	61,076	841	60,236	7163%	1,855
Other			964		–	40	437	(396)	-91%	964
Total Capital Expenditure - Functional Classification	3	–	1,139,436	–	36,716	419,112	516,506	(97,394)	-19%	1,139,436
Funded by:										
National Government			940,118		33,670	359,713	426,155	(66,443)	-16%	940,118
Provincial Government			–		–	–	–	–	–	–
District Municipality			–		–	–	–	–	–	–
Other transfers and grants			–		–	–	–	–	–	–
Transfers recognised - capital		–	940,118	–	33,670	359,713	426,155	(66,443)	-16%	940,118
Public contributions & donations	5		26,762		671	3,573	12,131	(8,558)	-71%	26,762
Borrowing	6		29,599		377	5,113	13,417	(8,305)	-62%	29,599
Internally generated funds			142,958		1,999	50,714	64,803	(14,089)	-22%	142,958
Total Capital Funding		–	1,139,436	–	36,716	419,112	516,506	(97,394)	-19%	1,139,436

MAN Mangaung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M07 January

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
Capital expenditure - Municipal Vote		1									
Expenditure of multi-year capital appropriation											
Vote 1 - City Manager			-	91,314	-	1,375	16,226	41,393	(25,167)	-61%	91,314
1.1 - Office of the City Manager				91,314		1,375	16,226	41,393	(25,167)	-61%	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	-	-	-	2,149	(2,149)	-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		-	-	2,149	(2,149)	-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	-	59	531	924	(393)	-43%	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		59	531	924	(393)	-43%	2,039
4.8 - Financial Accounting									-		
Vote 5 - Social Services			-	12,162	-	-	3,676	5,513	(1,837)	-33%	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		-	3,676	5,513	(1,837)	-33%	11,022
5.6 - Disaster Management				-					-		
Vote 6 - Planning			-	13,964	-	-	3,434	6,330	(2,896)	-46%	13,964
6.1 - Administration and Finance									-		
6.2 - Town and Regional Planning				13,000		-	3,394	6,330	(2,936)	-46%	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		-	40		40	#DIV/0!	964
Vote 7 - Human Settlement and Housing			-	61,800	-	-	-	28,014	(28,014)	-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		-	-	28,014	(28,014)	-100%	61,800
7.7 - Housing									-		
Vote 8 - Economic and Rural Development			-	11,100	-	1,354	9,522	5,032	4,490	89%	11,100
8.1 - Administration and Strategic Support				-					-		
8.2 - Marketing and investment Promotion				2,000				5,032	(5,032)	-100%	2,000
8.3 - Tourism				1,500					-		1,500
8.4 - Rural Development				6,000		-	255		255	#DIV/0!	6,000
8.5 - SMME's				1,600		1,354	9,267		9,267	#DIV/0!	1,600
Vote 9 - Engineering Services			-	378,100	-	15,395	196,443	171,393	25,050	15%	378,100
9.1 - Head				-					-		
9.2 - Fleet Services and Engineering Support									-		
9.3 - Roads and Stormwater				80,100		4,334	22,568	171,393	(148,825)	-87%	80,100
9.4 - Solid Waste Management				-					-		-
9.5 - Sanitation				298,000		11,061	173,875	-	173,875	#DIV/0!	298,000
Vote 10 - Water			-	126,454	-	556	68,297	57,322	10,975	19%	126,454
10.1 - Water				126,454		556	68,297	57,322	10,975	19%	126,454
Vote 11 - Waste and Fleet Management			-	41,278	-	377	5,113	18,712	(13,599)	-73%	41,278
11.1 - Strategic and Administration Support				-					-		
11.2 - Landfill Site Management				-					-		
11.3 - Disposal Sites				-					-		
11.4 - Solid Waste Management				11,679		-	-	18,712	(18,712)	-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		377	5,113	-	5,113	#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	-	2,601	39,818	52,795	(12,978)	-25%	116,469
15.1 - Board of directors				-					-		
15.2 - Company Secretary				-					-		
15.3 - Chief Executive Officer			-					-			
15.4 - Finance			7,874		383	4,513	52,795	(48,282)	-91%	7,874	
15.5 - Corporate Services			739		2,035	30,540		30,540	#DIV/0!	739	
15.6 - Engineering			-					-		-	
15.7 - Customer Services			-					-		-	
15.8 - Design and Development, Engineering Wires & Distribution			107,856		183	4,764		4,764	#DIV/0!	107,856	
15.9 - Compliance and Performance			-					-		-	
15.10 - Naledi			-					-		-	
Total multi-year capital expenditure			-	859,420	-	21,716	343,058	389,575	(46,517)	-12%	859,420

Capital expenditure - Municipal Vote											
Expenditure of single-year capital appropriation	1										
Vote 1 - City Manager		–	63,773	–	6,106	22,120	28,908	–	–	63,773	
1.1 - Office of the City Manager			63,773		6,106	22,120	28,908	(6,788)	-23%	63,773	
1.2 - Deputy Executive Director Operations								–	–		
1.3 - Deputy Executive Director Performance								–	–		
1.4 - Risk Management and Anti-Fraud & Corruption								–	–		
Vote 2 - Executive Mayor		–	–	–	–	–	–	–	–	–	
2.1 - Office of the Speaker								–	–		
2.2 - Office of the Executive Mayor								–	–		
2.3 - Office of the Councils Whip								–	–		
Vote 3 - Corporate Services		–	1,500	–	2,687	3,020	680	2,340	344%	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		–	173	680	(507)	-75%	1,500	
3.7 - Safety and Loss Control								–	–		
3.8 - Committee Services								–	–		
3.9 - Information Technology and Management					2,687	2,847		2,847	#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	–	–	506	1,052	(546)	-52%	2,320	
5.1 - Administration								–	–		
5.2 - Social Development								–	–		
5.3 - Emergency Management Services			1,820		–	506	1,052	(546)	-52%	1,820	
5.4 - Public Safety			500					–	–	500	
5.5 - Parks and Cemeteries			–					–	–		
5.6 - Disaster Management								–	–		
Vote 6 - Planning		–	6,600	–	298	4,345	2,992	1,353	45%	6,600	
6.1 - Administration and Finance								–	–		
6.2 - Town and Regional Planning			6,600		298	4,345	2,992	1,353	45%	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	–	1,397	7,436	24,025	(16,589)	-69%	53,000	
7.1 - Head								–	–		
7.2 - Rental and Social Housing			6,000		–	5,263	24,025	(18,762)	-78%	6,000	
7.3 - Land Development and Property Management								–	–		
7.4 - Implementation Support								–	–		
7.5 - BNG Property Management								–	–		
7.6 - Informal Settlements			47,000		1,397	2,173	–	2,173	#DIV/0!	47,000	
7.7 - Housing								–	–		
Vote 8 - Economic and Rural Development		–	9,724	–	–	–	4,408	(4,408)	-100%	9,724	
8.1 - Administration and Strategic Support								–	–		
8.2 - Marketing and investment Promotion								–	–		
8.3 - Tourism								–	–		
8.4 - Rural Development			1,500		–	–	4,408	(4,408)	-100%	1,500	
8.5 - SMME's			8,224		–	–	–	–	–	8,224	
Vote 9 - Engineering Services		–	109,100	–	4,394	38,509	49,455	(10,946)	-22%	109,100	
9.1 - Head								–	–		
9.2 - Fleet Services and Engineering Support								–	–		
9.3 - Roads and Stormwater			109,100		4,394	38,509	49,455	(10,946)	-22%	109,100	
9.4 - Solid Waste Management								–	–		
9.5 - Sanitation								–	–		
Vote 10 - Water		–	1,500	–	–	–	680	(680)	-100%	1,500	
10.1 - Water			1,500		–	–	680	(680)	-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	–	119	119	7,933	(7,814)	-98%	17,500	
13.1 - Office of the City Manager			15,500		119	119	7,933	(7,814)	-98%	15,500	
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			2,000					–	–	2,000	
Vote 14 - Strategic Projects & Service Delivery Regulation		–	15,000	–	–	–	6,800	(6,800)	-100%	15,000	
14.1 - Head								–	–		
14.2 - Strategic Projects			15,000		–	–	6,800	(6,800)	-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	–	15,001	76,055	126,932	(50,877)	(0)	280,017	
Total Capital Expenditure		–	1,139,436	–	36,716	419,112	516,506	(97,394)	(0)	1,139,436	

MAN Mangaung - Table C6 Monthly Budget Statement - Financial Position - M07 January

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		332,683	416,296
Call investment deposits			505,314		230,216	505,314
Consumer debtors			2,361,392		1,382,535	2,361,392
Other debtors			181,820		157,740	181,820
Current portion of long-term receivables			24		431,946	24
Inventory			458,618		500,995	458,618
Total current assets			3,923,464	-	3,036,115	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		16,886,185	16,904,839
Agricultural					-	
Biological assets			-			-
Intangible assets			228,095		119,785	228,095
Other non-current assets			484,416		666,105	484,416
Total non current assets			19,267,621	-	19,357,900	19,267,621
TOTAL ASSETS			23,191,086	-	22,394,015	23,191,086
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			182,425		158,884	182,425
Consumer deposits			173,929		152,264	173,929
Trade and other payables			2,571,538		2,132,529	2,571,538
Provisions			362,613		356,931	362,613
Total current liabilities		-	3,290,505	-	2,800,608	3,290,505
Non current liabilities						
Borrowing			1,123,223		1,769,084	1,123,223
Provisions			2,034,048		1,534,577	2,034,048
Total non current liabilities		-	3,157,271	-	3,303,661	3,157,271
TOTAL LIABILITIES		-	6,447,776	-	6,104,269	6,447,776
NET ASSETS	2	-	16,743,310	-	16,289,746	16,743,310
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			13,781,175		13,848,888	13,781,175
Reserves			2,962,134		2,440,858	2,962,134
TOTAL COMMUNITY WEALTH/EQUITY	2		16,743,310	-	16,289,746	16,743,310

MAN Mangaung - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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		75,117	932,103	611,357	320,747	52%	1,048,040	
Service charges			3,299,291		232,216	2,019,369	1,924,587	94,782	5%	3,299,291	
Other revenue			115,531		618,418	1,374,278	67,393	1,306,885	1939%	115,531	
Government - operating			1,040,688		–	530,633	607,068	(76,435)	-13%	1,040,688	
Government - capital			1,040,688		57,909	459,740	607,068	(147,328)	-24%	1,040,688	
Interest			161,873		2,465	49,173	94,426	(45,253)	-48%	161,873	
Dividends			–		–	–	–	–			
Payments											
Suppliers and employees			(4,711,056)		(648,789)	(5,033,076)	(2,748,116)	2,284,960	-83%	(4,711,056)	
Finance charges			(131,731)		(50,943)	(178,980)	(76,843)	102,137	-133%	(131,731)	
Transfers and Grants			(38,069)		–	–	(22,207)	(22,207)	100%	(38,069)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			–	1,825,254	–	286,393	153,239	1,064,732	911,493	86%	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 receiv ables			300		–	–	175	(175)	-100%	300	
Decrease (increase) in non-current investments			–					–		–	
Payments											
Capital assets			(1,124,143)		(36,716)	(419,112)	(655,750)	(236,638)	36%	(1,124,143)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			–	(1,123,843)	–	(36,716)	(419,112)	(655,575)	(236,463)	36%	(1,123,843)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			–					–		–	
Borrowing long term/refinancing			–					–		–	
Increase (decrease) in consumer deposits			5,066		106	715	2,955	(2,240)	-76%	5,066	
Payments											
Repayment of borrowing			(176,312)		(31,613)	(97,653)	(102,848)	(5,195)	5%	(176,312)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			–	(171,246)	–	(31,507)	(96,938)	(99,893)	(2,955)	3%	(171,246)
NET INCREASE/ (DECREASE) IN CASH HELD			–	530,165	–	218,170	(362,812)	309,263			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	–		332,683	800,708			1,225,660

MAN Mangaung - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	29,557	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	-28,782	Unfavourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-126,439	Unfavourable variance due to less water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	10,293	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-60	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-3,487	Unfavourable variance and still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	1,146	Favourable variance and still on target	None. Performance is on target
	Interest earned - outstanding debtors	29,864	Favourable variance	
	Fines	24,050	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	-238	Unfavourable variance	Improvement on allocation of licenses and permits.
	Transfers recognised - operational	78,545	Favourable variance due to more grants receive than target	None. Performance is on target
	Other revenue	-17,481	Favourable variance	
	Gains on disposal of PPE	0		
2	<u>Expenditure By Type</u>			
	Employee related costs	59,315	Unfavourable variance due to unfilled vacancies	Filling of vacancies and cutting of overtime.
	Remuneration of councillors	2,382	Unfavourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	-27,741	Favourable variance	Nonaccrual of bad debt written off.
	Depreciation & asset impairment	-110,647	Favourable variance due to non accrual of depreciation provision	Manual provision of impairment provision.
	Finance charges	36,057	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	806	Unfavourable variance but still on target	
	Other materials	-15,714	Favourable variance	
	Contracted services	24,635	Unfavourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-6,095	Favourable variance	
	Other expenditure	-74,754	Favourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-97,394	Unfavourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
5	<u>Cash Flow</u>			
	Property rates	320,747	Favourable variance due to more collected than anticipated	Maintenance of effort is required.
	Service charges	94,782	Favourable variance	None. Performance is on target
	Government - Operating Grants	-76,435	Unfavourable variance	None. Performance is on target
	Government - Capital Grants	-147,328	Unfavourable variance	Monitoring on grants receivable.
	Interest	-45,253	Unfavourable variance	Monitoring on interest receivable.
	Other revenue	1306,885	Favourable variance	
	Suppliers and employees	2284,960	Favourable variance	
	Finance charges	102,137	Favourable variance	Accrual of finance charges on a monthly basis.
	Transfers and grants	-22,207	Below target	
	Capital Expenditure	-236,638	Below target	
7	<u>Municipal Entities</u>			
	Revenue	4,303	Favourable variance - more revenue collected than anticipated	
	Expenditure	-68,523	Unfavourable variance - more spent than target	Monitor of spending on services.
	Capital	-12,978	Favourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

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%	6.8%	3.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants			0.0%	2.6%	0.0%	1.2%	2.6%
<u>Safety of Capital</u>								
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves			0.0%	23.2%	0.0%	24.9%	23.2%
Gearing	Long Term Borrowing/ Funds & Reserves			0.0%	37.9%	0.0%	72.5%	37.9%
<u>Liquidity</u>								
Current Ratio	Current assets/current liabilities	1		0.0%	119.2%	0.0%	108.4%	119.2%
Liquidity Ratio	Monetary Assets/Current Liabilities			0.0%	15.4%	0.0%	20.1%	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%	22.8%	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%	2.1%	3.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue			0.0%	12.7%	0.0%	6.3%	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 - M07 January

Description		NT Code	Budget Year 2017/18										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	89,395	53,210	55,966	48,000	52,025	55,393	291,814	846,016	1,491,817	1,293,247		1,166,622		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	96,127	37,848	21,038	19,432	29,567	28,430	104,345	335,954	672,741	517,728		218,075		
Receivables from Non-exchange Transactions - Property Rates	1400	85,555	51,611	41,943	38,144	36,507	26,886	128,832	485,813	895,291	716,182		564,138		
Receivables from Exchange Transactions - Waste Water Management	1500	30,403	14,680	13,332	11,342	10,815	10,280	50,738	220,050	361,641	303,226		249,500		
Receivables from Exchange Transactions - Waste Management	1600	8,467	5,585	5,010	4,698	4,489	4,327	18,085	112,640	163,301	144,238		137,959		
Receivables from Exchange Transactions - Property Rental Debtors	1700	313	509	538	53,920	-	-	-	-	55,279	53,920		15,267		
Interest on Arrear Debtor Accounts	1810	20,106	19,266	18,642	17,963	17,261	16,615	101,754	380,917	592,525	534,511		-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-		
Other	1900	4,167	1,504	7,143	1,222	1,599	1,383	5,761	38,290	61,069	48,254		27,616		
Total By Income Source	2000	334,534	184,213	163,610	194,721	152,262	143,314	701,329	2,419,680	4,293,664	3,611,307	-	2,379,178		
2016/17 - totals only										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	52,236	49,529	44,267	41,656	52,526	49,068	207,836	413,371	910,489	764,458				
Commercial	2300	149,164	52,979	39,990	26,539	27,960	21,486	120,268	431,213	869,600	627,468		2,379,178		
Households	2400	133,134	81,705	79,354	126,526	71,776	72,760	373,225	1,575,095	2,513,574	2,219,381				
Other	2500	-	-	-	-	-	-	-	-	-	-				
Total By Customer Group	2600	334,534	184,213	163,610	194,721	152,262	143,314	701,329	2,419,680	4,293,664	3,611,307	-	2,379,178		

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	110,666								110,666	
Bulk Water	0200	49,405	5,996	52,957	51,022	31,966	64,861			256,207	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	40,491								40,491	
Loan repayments	0600									-	
Trade Creditors	0700	20,544	4,297	4,166	18,920	-				47,927	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	221,105	10,293	57,123	69,942	31,966	64,861	-	-	455,290	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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		25	6.58%	4,453	25	4,478
ABSA Call Account		call	call		7	6.61%	1,256	7	1,263
ABSA Call Account		call	call		5	6.58%	952	5	958
ABSA Call Account		call	call		508	6.75%	143,494	(107,492)	36,002
ABSA Call Account		call	call		3	6.75%	458	3	461
ABSA Call Cession		call	call		83	6.20%	15,857	83	15,940
ABSA		1 Month	Fixed		20	7.45%	100,000	(100,000)	-
Standard Bank Call Account		call	call		532	5.25%	-	101,206	101,206
Nedbank		call	call		0	6.50%	13	0	13
First National Bank - call		call	call		0	6.60%	37	0	37
First National Bank - call 2		call	call		3	6.75%	614	3	617
Standard Bank Call Account		call	call		0	6.65%	19	0	19
Standard Bank Call Account		call	call		0	6.65%	40	0	40
Standard Bank Call Account		call	call		1	6.65%	138	1	139
Standard Bank Call Account		call	call		2	6.65%	412	2	414
Standard Bank Call Account		call	call		9039	6.65%	1,711	9	1,720
Municipality sub-total					1,200		269,454	(106,147)	163,308
Entities									
ABSA - 1 Day Account		July 2013	Call Account	n/a	3	6.0%	104	15,203	15,307
ABSA Dynamic deposit		July 2016	12 Months Account	30 June 2017	302	7.7%	51,278	322	51,601
Entities sub-total					305		51,382	15,526	66,908
TOTAL INVESTMENTS AND INTEREST	2				1,505		320,837	(90,621)	230,216

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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	-	-	631,401	431,571	230,871	53.5%	1,035,769
Local Government Equitable Share			630,908			430,454	262,878	167,576	63.7%	630,908
Finance Management			3,645			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			195,394	122,071	73,323	60.1%	292,971
Provincial Government:		-	2,000	-	-	1,000	833	-		2,000
Housing								-		
Sport and Recreation			2,000			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	-	-	632,401	433,620	229,655	53.0%	1,040,688
Capital Transfers and Grants										
National Government:		-	940,118	-	57,909	732,875	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		57,909	115,818	64,619			155,087
Integrated City Development Grant			8,224			8,224	3,427			8,224
Urban Settlements Development Grant			741,807			588,833	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	-	57,909	732,875	391,716	5,417	1.4%	940,118
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	1,980,805	-	57,909	1,365,276	825,336	235,072	28.5%	1,980,805

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	-	3,084	235,393	604,199	(368,805)	-61.0%	1,035,769
Local Government Equitable Share				630,908				368,030	(368,030)	-100.0%	630,908
Finance Management				3,645		118	566	2,126	(1,560)	-73.4%	3,645
Energy Efficiency and Demand Management											-
EPWP Incentive				7,629				4,450	(4,450)	-100.0%	7,629
Public Transport				76,550		2,916	38,488	44,654	(6,166)	-13.8%	76,550
Urban Settlements Development Grant				19,500			-	11,375	(11,375)	-100.0%	19,500
Demarcation Grant				4,566		50	1,025	2,664	(1,638)	-61.5%	4,566
Fuel Levy				292,971			195,314	170,900	24,414	14.3%	292,971
Provincial Government:			-	2,000	-	-	-	-	-		-
Housing									-		
Sport and Recreation				2,000				1,167			2,000
District Municipality:			-	-	-	-	-	-	-		-
									-		
Other grant providers:			-	2,918	-	-	-	1,702	(1,702)	-100.0%	2,918
Golden Shield Heritage Award									-		
City of Ghent											
Skills Development Grant				2,918				1,702			2,918
Dept Telecommunications and Postal Services									-		
Total operating expenditure of Transfers and Grants:			-	1,040,688	-	3,084	235,393	605,901	(370,508)	-61.1%	1,038,688
<u>Capital expenditure of Transfers and Grants</u>											
National Government:			-	940,118	-	31,038	357,081	548,402	(191,321)	-34.9%	940,118
Neighbourhood Development Partnership				15,000				8,750	(8,750)	-100.0%	15,000
Public Transport and Systems				155,087		7,481	38,345	90,467	(52,122)	-57.6%	155,087
Integrated City Development Grant				8,224		1,354	9,267	4,797	4,470	93.2%	8,224
Urban Settlements Development Grant				741,807		22,158	305,228	432,721	(127,492)	-29.5%	741,807
National Electrification Grant				20,000		45	4,240	11,667	(7,427)	-63.7%	20,000
Provincial Government:			-	-	-	-	-	-	-		-
									-		
District Municipality:			-	-	-	-	-	-	-		-
									-		
Other grant providers:			-	-	-	-	-	-	-		-
									-		
Total capital expenditure of Transfers and Grants			-	940,118	-	31,038	357,081	548,402	(191,321)	-34.9%	940,118
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			-	1,980,805	-	34,122	592,474	1,154,303	(561,829)	-48.7%	1,978,805

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

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:		5,077	50	50	5,027	99.0%
Local Government Equitable Share					-	
Finance Management					-	
EPWP Incentive					-	
Public Transport					-	
Municipal demarcation transition grant		5,077	50	50	5,027	99.0%
Provincial Government:		-	-	-	-	
Housing					-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Golden Shield Heritage Award					-	
Total operating expenditure of Approved Roll-overs		5,077	50	50	5,027	99.0%
Capital expenditure of Approved Roll-overs						
National Government:		109,316	4,828	15,448	93,868	85.9%
Neighbourhood Development Partnership					-	
Integrated City Development Grant		4,858	1,354	1,354	3,504	72.1%
Urban Settlements Development Grant		82,229	3,473	14,094	68,135	82.9%
Public Transport and Systems		22,229	-	-	22,229	100.0%
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		109,316	4,828	15,448	93,868	85.9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		114,393	4,878	15,499	98,894	86.5%

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			57,758		4,805	24,968	28,879	(3,911)	-14%	57,758
Pension and UIF Contributions			273		135	910	136	774	567%	273
Medical Aid Contributions			101		44	276	50	226	448%	101
Motor Vehicle Allowance			1,805		1,387	7,473	903	6,570	728%	1,805
Cellphone Allowance			258		1,222	2,562	129	2,433	1885%	258
Housing Allowances			5		5	33	2	30	1300%	5
Other benefits and allowances										
Sub Total - Councillors			60,200		7,598	36,222	30,100	6,122	20%	60,200
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			16,587		976	6,787	8,294	(1,506)	-18%	16,587
Pension and UIF Contributions			1,973		67	378	987	(608)	-62%	1,973
Medical Aid Contributions			496		18	116	248	(132)	-53%	496
Overtime										
Performance Bonus			4,171			198	2,086	(1,888)	-91%	4,171
Motor Vehicle Allowance			1,603		172	1,121	802	320	40%	1,603
Cellphone Allowance			192		13	99	96	3	3%	192
Housing Allowances										
Other benefits and allowances			1,491		0	0	745	(745)	-100%	1,491
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality			26,513		1,246	8,700	13,257	(4,557)	-34%	26,513
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			799,668		68,207	516,572	399,834	116,738	29%	799,668
Pension and UIF Contributions			140,246		12,508	85,805	70,123	15,682	22%	140,246
Medical Aid Contributions			83,084		6,650	44,652	41,542	3,110	7%	83,084
Overtime			60,708		13,250	71,200	30,354	40,846	135%	60,708
Performance Bonus			12,709		6,349	43,552	6,355	37,198	585%	12,709
Motor Vehicle Allowance			84,955		8,125	54,870	42,477	12,392	29%	84,955
Cellphone Allowance			2,466		209	1,512	1,233	279	23%	2,466
Housing Allowances			7,870		344	2,476	3,935	(1,459)	-37%	7,870
Other benefits and allowances			116,065		5,907	36,470	58,033	(21,563)	-37%	116,065
Payments in lieu of leave			21,291		1,774	12,420	10,646	1,774	17%	21,291
Long service awards			5,214		731	4,696	2,607	2,089	80%	5,214
Post-retirement benefit obligations			40,924		3,527	24,733	20,462	4,271	21%	40,924
Sub Total - Other Municipal Staff			1,375,200		127,579	898,958	687,600	211,358	31%	1,375,200
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			1,461,913		136,423	943,879	730,956	212,923	29%	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	546	876	(329)	-38%	1,751
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities	2		1,751		110	546	876	(329)	-38%	1,751
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages			11,280		330	1,524	5,640	(4,116)	-73%	11,280
Pension and UIF Contributions			13		0	71	6	65	1009%	13
Medical Aid Contributions			366		4	21	183	(162)	-88%	366
Overtime										
Performance Bonus										
Motor Vehicle Allowance			475			134	237	(103)	-44%	475
Cellphone Allowance			112		2	24	56	(32)	-57%	112
Housing Allowances										
Other benefits and allowances			15		0	0	8	(7)	-99%	15
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities	2		12,262		336	1,775	6,131	(4,356)	-71%	12,262
% increase	4		#DIV/0!							#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages			183,985		15,123	63,188	91,992	(28,805)	-31%	183,985
Pension and UIF Contributions			27,886		2,365	13,989	13,943	46	0%	27,886
Medical Aid Contributions			26,001		1,238	7,290	13,000	(5,710)	-44%	26,001
Overtime			9,397		1,389	10,701	4,699	6,002	128%	9,397
Performance Bonus			13,316		1,726	5,197	6,658	(1,461)	-22%	13,316
Motor Vehicle Allowance			15,662		1,492	8,907	7,831	1,076	14%	15,662
Cellphone Allowance			752		68	411	376	35	9%	752
Housing Allowances			1,163		84	490	582	(92)	-16%	1,163
Other benefits and allowances			2,680		935	6,377	1,340	5,038	376%	2,680
Payments in lieu of leave			8,071		369	1,036	4,036	(2,999)	-74%	8,071
Long service awards			637				319	(319)	-100%	637
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities			289,550		24,788	117,585	144,775	(27,190)	-19%	289,550
% increase	4		#DIV/0!							#DIV/0!
Total Municipal Entities			303,563		25,234	119,907	151,782	(31,875)	-21%	303,563
TOTAL SALARY, ALLOWANCES & BENEFITS			1,765,476		161,658	1,063,786	882,738	181,048	21%	1,765,476
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF			1,703,525		153,950	1,027,018	851,763	175,255	21%	1,703,525

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description		Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		1															
Cash Receipts By Source																	
Property rates			108,851	183,824	127,514	83,396	276,452	76,949	75,117	94,324	101,345	110,044	125,765	(315,541)	1,048,040	1,189,876	1,338,918
Service charges - electricity revenue			227,826	280,051	249,148	234,347	190,519	175,093	176,466	197,693	212,410	230,642	263,591	(241,198)	2,196,589	2,341,951	2,496,365
Service charges - water revenue			27,446	32,353	30,248	30,991	94,127	30,366	33,131	68,423	73,517	79,827	91,231	168,597	760,257	844,965	926,695
Service charges - sanitation revenue			13,172	17,134	17,294	17,090	56,017	15,583	16,678	21,617	23,226	25,220	28,823	(11,665)	240,189	276,967	315,138
Service charges - refuse			4,640	5,988	6,039	5,920	20,071	5,688	5,942	9,203	9,888	10,737	12,271	5,870	102,256	110,246	118,877
Service charges - other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			123	137	543	189	178	86	528	2,907	3,124	3,392	3,876	17,220	32,302	35,577	38,158
Interest earned - external investments			758	1,456	1,555	776	1,255	382	658	2,286	2,456	2,667	3,047	8,102	25,396	27,173	29,346
Interest earned - outstanding debtors			2,889	555	3,072	23,195	8,450	2,366	1,807	12,283	13,197	14,330	16,377	37,955	136,477	132,221	199,571
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			191	463	220	229	156	200	320	1,569	1,686	1,831	2,092	8,477	17,434	6,159	6,524
Licences and permits			14	19	28	33	13	7	8	18	19	21	24	(3)	200	240	251
Agency services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating			264,401	-	-	-	1,000	265,232	-	93,662	100,635	109,272	124,883	81,604	1,040,688	1,066,055	1,190,946
Other revenue			83,832	191,229	117,628	81,094	154,524	124,727	617,561	5,903	6,343	6,887	7,871	(1,332,005)	65,594	62,904	65,887
Cash Receipts by Source			734,141	713,209	553,289	477,259	802,761	696,680	928,216	509,888	547,846	594,869	679,851	(1,572,588)	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	-	57,909	93,662	100,635	109,272	124,883	152,497	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	45	106	456	490	532	608	2,265	5,066	5,218	5,374
Receipt of non-current debtors														-			
Receipt of non-current receivables				-	-	-	-	-	-	27	29	32	36	176	300	150	100
Change in non-current investments														-			
Total Cash Receipts by Source			1,003,411	775,344	553,383	543,971	806,945	696,725	986,231	604,033	649,000	704,705	805,377	(1,417,649)	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	113,691	149,700	147,917	158,929	172,570	197,223	(62,088)	1,643,525	1,751,755	1,868,486
Remuneration of councillors			4,942	4,578	4,858	4,862	4,822	4,997	7,708	5,418	5,821	6,321	7,224	(1,351)	60,200	64,353	68,729
Interest paid			1,572	1,618	1,660	1,104	28,003	29,380	50,943	11,856	12,738	13,832	15,808	(36,783)	131,731	118,476	134,317
Bulk purchases - Electricity			204,953	204,675	208,474	80	227,201	112,984	104,299	125,585	134,934	146,516	167,447	(241,757)	1,395,391	1,603,085	1,731,331
Bulk purchases - Water & Sewer			-	59,941	21,610	21,594	-	64,966	254,477	52,143	56,025	60,834	69,524	(81,747)	579,368	624,577	651,948
Other materials			2,700	6,177	9,899	3,406	11,136	11,833	15,490	8,087	8,689	9,435	10,783	(7,775)	89,860	95,757	101,952
Contracted services			43,740	58,747	90,546	54,919	48,746	70,511	92,968	49,684	53,382	57,964	66,245	(135,412)	552,040	501,057	639,690
Grants and subsidies paid - other municipalities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other			-	-	-	-	-	-	-	3,426	3,681	3,997	4,568	22,396	38,069	19,316	20,629
General expenses			945,725	244,103	143,216	83,961	122,851	178,535	18,723	35,160	37,778	41,021	46,881	(1,507,283)	390,672	621,850	659,958
Cash Payments by Type			1,338,610	727,504	626,673	312,585	636,628	586,898	694,308	439,277	471,979	512,490	585,703	(2,051,798)	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	122,127	294,630	101,173	108,705	118,035	134,897	(109,726)	1,124,143	1,371,323	1,429,342
Repayment of borrowing				779	5,886	-	36,659	22,716	31,613	15,868	17,049	18,513	21,157	6,071	176,312	176,312	376,312
Other Cash Flows/Payments			(178,670)	17,045	12,823	32,532	30,086	17,665	5,424					63,096			
Total Cash Payments by Type			1,219,604	804,176	720,384	397,353	811,924	749,406	1,025,975	556,318	597,733	649,038	741,757	(2,092,357)	6,181,311	6,947,860	7,682,693
NET INCREASE/(DECREASE) IN CASH HELD			(216,193)	(28,832)	(167,000)	146,618	(4,979)	(52,681)	(39,744)	47,715	51,267	55,667	63,620	674,708	530,165	140,617	47,933
Cash/cash equivalents at the month/year beginning:			695,495	479,301	450,469	283,469	430,087	425,108	372,427	332,683	380,398	431,665	487,332	550,952	695,495	1,225,660	1,366,277
Cash/cash equivalents at the month/year end:			479,301	450,469	283,469	430,087	425,108	372,427	332,683	380,398	431,665	487,332	550,952	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 - M07 January

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		85,392	673,090	643,533	29,557	5%	1,103,200
Service charges - electricity revenue			548		134	379	320	60	19%	548
Service charges - water revenue			945,264		73,585	424,965	551,404	(126,439)	-23%	945,264
Service charges - sanitation revenue			282,575		25,231	175,116	164,835	10,281	6%	282,575
Service charges - refuse revenue			109,502		8,955	63,828	63,876	(48)	0%	109,502
Service charges - other			-		-	-	-	-		-
Rental of facilities and equipment			35,111		2,435	16,994	20,481	(3,487)	-17%	35,111
Interest earned - external investments			26,732		2,199	10,926	15,594	(4,667)	-30%	26,732
Interest earned - outstanding debtors			229,899		16,484	150,340	134,108	16,232	12%	229,899
Dividends received			-		-	-	-	-		-
Fines, penalties and forfeits			55,577		599	9,851	32,420	(22,569)	-70%	55,577
Licences and permits			243		8	(96)	142	(238)	-168%	243
Agency services			-		-	-	-	-		-
Transfers and subsidies			1,040,688		42,502	684,427	607,068	77,359	13%	1,040,688
Other revenue			176,876		18,503	100,929	103,178	(2,249)	-2%	176,876
Gains on disposal of PPE							-	-		-
Total Revenue (excluding capital transfers and contribution)		-	4,006,215	-	276,027	2,310,751	2,336,959	(26,208)	-1%	4,006,215
Expenditure By Type										
Employee related costs			1,401,713		128,225	904,061	817,666	86,395	11%	1,401,713
Remuneration of councillors			60,200		7,598	36,222	35,116	1,105	3%	60,200
Debt impairment			202,831		12,146	219,545	118,318	101,226	86%	202,831
Depreciation & asset impairment			405,787		21	203,534	236,709	(33,175)	-14%	405,787
Finance charges			131,380		1,691	64,695	76,638	(11,943)	-16%	131,380
Bulk purchases			514,103		48,748	275,487	299,894	(24,407)	-8%	514,103
Other materials			62,005		3,007	28,608	36,169	(7,561)	-21%	62,005
Contracted services			808,204		33,449	289,984	471,453	(181,469)	-38%	808,204
Transfers and subsidies			23,600		(4,697)	4,446	13,767	(9,321)	-68%	23,600
Other expenditure			317,168		19,367	116,946	185,015	(68,069)	-37%	317,168
Loss on disposal of PPE							-	-		-
Total Expenditure		-	3,926,992	-	249,556	2,143,526	2,290,745	(147,219)	-6%	3,926,992
Surplus/(Deficit)		-	79,223	-	26,472	167,225	46,213	121,012	262%	79,223
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			942,118		-		549,569	(549,569)	-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	-	26,472	167,225	595,782	(428,557)	-72%	1,021,340
Taxation								-		
Surplus/(Deficit) after taxation		-	1,021,340	-	26,472	167,225	595,782	(428,557)	-72%	1,021,340

MAN Mangaung - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January

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		158,168	1,382,077	1,377,774	4,303	0%	2,292,303
Total Operating Revenue	1	–	2,292,303	–	158,168	1,382,077	1,377,774	4,303	0%	2,292,303
<u>Expenditure By Municipal Entity</u>										
CENTLEC (SOC)			2,220,107		148,966	1,304,085	1,372,609	(68,523)	-5%	2,220,107
Total Operating Expenditure	2	–	2,220,107	–	148,966	1,304,085	1,372,609	(68,523)	-5%	2,220,107
Surplus/ (Deficit) for the yr/period		–	72,196	–	9,202	77,992	5,166	(64,220)	-1243%	72,196
<u>Capital Expenditure By Municipal Entity</u>										
CENTLEC (SOC)			116,469		2,601	39,818	52,795	(12,978)	-25%	116,469
Total Capital Expenditure	3	–	116,469	–	2,601	39,818	52,795	(12,978)	-25%	116,469

MAN Mangaung - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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		112,798	382,396	425,352	42,955	10.1%	34%
January		91,155		36,716	419,112	516,506	97,394	18.9%	37%
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	–	419,112					

MAN Mangaung - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	Ref	2016/17		Budget Year 2017/18		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Actual						
R thousands	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		—	757,684	—	11,972	149,582	73,251	(76,332)	-104.2%		757,684
Roads Infrastructure		—	195,700	—	—	—	16,544	16,544	100.0%		195,700
Roads		—	195,700	—	—	—	16,544	16,544	100.0%		195,700
Road Structures		—	—	—	—	—	—	—	—		—
Road Furniture		—	—	—	—	—	—	—	—		—
Capital Spares		—	—	—	—	—	—	—	—		—
Storm water Infrastructure		—	—	—	—	—	—	—	—		—
Drainage Collection		—	—	—	—	—	—	—	—		—
Storm water Conveyance		—	—	—	—	—	—	—	—		—
Attenuation		—	—	—	—	—	—	—	—		—
Electrical Infrastructure		—	117,242	—	2,539	35,246	11,910	(23,337)	-195.9%		117,242
Power Plants		—	—	—	—	—	—	—	—		—
HV Substations		—	—	—	—	—	—	—	—		—
HV Switching Station		—	—	—	—	—	—	—	—		—
HV Transmission Conductors		—	117,242	—	2,539	35,246	11,910	(23,337)	-195.9%		117,242
MV Substations		—	—	—	—	—	—	—	—		—
MV Switching Stations		—	—	—	—	—	—	—	—		—
MV Networks		—	—	—	—	—	—	—	—		—
LV Networks		—	—	—	—	—	—	—	—		—
Capital Spares		—	—	—	—	—	—	—	—		—
Water Supply Infrastructure		—	10,000	—	556	68,297	5,236	(63,060)	-1204.3%		10,000
Dams and Weirs		—	—	—	—	—	—	—	—		—
Boreholes		—	—	—	—	—	—	—	—		—
Reservoirs		—	—	—	—	—	—	—	—		—
Pump Stations		—	—	—	—	—	—	—	—		—
Water Treatment Works		—	10,000	—	556	68,297	5,236	(63,060)	-1204.3%		10,000
Bulk Mains		—	—	—	—	—	—	—	—		—
Distribution		—	—	—	—	—	—	—	—		—
Distribution Points		—	—	—	—	—	—	—	—		—
PRV Stations		—	—	—	—	—	—	—	—		—
Capital Spares		—	—	—	—	—	—	—	—		—
Sanitation Infrastructure		—	277,800	—	1,397	7,694	31,687	23,993	75.7%		277,800
Pump Station		—	—	—	—	—	—	—	—		—
Reticulation		—	—	—	—	—	—	—	—		—
Waste Water Treatment Works		—	277,800	—	1,397	7,694	31,687	23,993	75.7%		277,800
Outfall Sewers		—	—	—	—	—	—	—	—		—
Toilet Facilities		—	—	—	—	—	—	—	—		—
Capital Spares		—	—	—	—	—	—	—	—		—
Solid Waste Infrastructure		—	156,942	—	7,481	38,345	7,874	(30,471)	-387.0%		156,942
Landfill Sites		—	1,855	—	—	—	1,163	1,163	100.0%		1,855
Waste Transfer Stations		—	—	—	—	—	—	—	—		—
Waste Processing Facilities		—	—	—	—	—	—	—	—		—
Waste Drop-off Points		—	—	—	—	—	—	—	—		—
Waste Separation Facilities		—	—	—	—	—	—	—	—		—
Electricity Generation Facilities		—	—	—	—	—	—	—	—		—
Capital Spares		—	155,087	—	7,481	38,345	6,711	(31,634)	-471.4%		155,087
Rail Infrastructure		—	—	—	—	—	—	—	—		—
Rail Lines		—	—	—	—	—	—	—	—		—
Rail Structures		—	—	—	—	—	—	—	—		—
Rail Furniture		—	—	—	—	—	—	—	—		—
Drainage Collection		—	—	—	—	—	—	—	—		—
Storm water Conveyance		—	—	—	—	—	—	—	—		—
Attenuation		—	—	—	—	—	—	—	—		—
MV Substations		—	—	—	—	—	—	—	—		—
LV Networks		—	—	—	—	—	—	—	—		—
Capital Spares		—	—	—	—	—	—	—	—		—
Coastal Infrastructure		—	—	—	—	—	—	—	—		—
Sand Pumps		—	—	—	—	—	—	—	—		—
Piers		—	—	—	—	—	—	—	—		—
Revetments		—	—	—	—	—	—	—	—		—
Promenades		—	—	—	—	—	—	—	—		—
Capital Spares		—	—	—	—	—	—	—	—		—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—		—
Data Centres		—	—	—	—	—	—	—	—		—
Core Layers		—	—	—	—	—	—	—	—		—
Distribution Layers		—	—	—	—	—	—	—	—		—
Capital Spares		—	—	—	—	—	—	—	—		—
Community Assets		—	28,324	—	1,473	9,641	4,433	(5,208)	-117.5%		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	—	1,473	9,641	4,433	(5,208)	-117.5%		28,324
Indoor Facilities		—	—	—	—	—	—	—	—		—
Outdoor Facilities		—	7,000	—	119	119	1,480	1,361	91.9%		7,000
Capital Spares		—	21,324	—	1,354	9,522	2,953	(6,569)	-222.4%		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	—	298	11,799	14,886	3,087	20.7%		54,785
Operational Buildings		—	—	—	—	4,060	7,005	2,945	42.0%		48,185
Municipal Offices		—	36,361	—	—	—	3,503	3,503	100.0%		36,361
Pay/Enquiry Points		—	—	—	—	—	—	—	—		—
Building Plan Offices		—	—	—	—	—	—	—	—		—
Workshops		—	—	—	—	—	—	—	—		—
Yards		—	—	—	—	—	—	—	—		—
Stores		—	—	—	—	—	—	—	—		—
Laboratories		—	—	—	—	—	—	—	—		—
Training Centres		—	—	—	—	—	—	—	—		—
Manufacturing Plant		—	—	—	—	—	—	—	—		—
Depots		—	—	—	—	—	—	—	—		—
Capital Spares		—	11,824	—	—	4,060	3,503	(558)	-15.9%		11,824
Housing		—	6,600	—	298	7,739	7,881	142	1.8%		6,600
Staff Housing		—	—	—	—	—	3,503	(4,236)	-120.9%		—
Social Housing		—	—	—	—	—	4,378	4,378	100.0%		—
Capital Spares		—	6,600	—	—	—	—	—	—		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	—	—	—	40	40	100.0%		200
Computer Equipment		—	200	—	—	—	40	40	100.0%		200
Furniture and Office Equipment		—	1,240	—	2	188	485	297	61.2%		1,240
Furniture and Office Equipment		—	1,240	—	2	188	485	297	61.2%		1,240
Machinery and Equipment		—	1,093	—	2,805	3,591	61	(3,530)	-5776.0%		1,093
Machinery and Equipment		—	1,093	—	2,805	3,591	61	(3,530)	-5776.0%		1,093
Transport Assets		—	29,599	—	377	5,113	6,388	1,275	20.0%		29,599
Transport Assets		—	29,599	—	377	5,113	6,388	1,275	20.0%		29,599
Libraries		—	—	—	—	—	—	—	—		—

MAN Mangaung - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07

Description	Ref	2016/17	Budget Year 2017/18					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		—	256,181	—	19,789	234,951	37,569	(197,382)	-525.4%	256,181
Roads Infrastructure		—	—	—	—	—	—	—	—	—
Roads		—	4,000	—	8,728	61,076	8,240	(52,837)	-641.2%	4,000
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	17,227	—	—	—	4,613	4,613	100.0%	17,227
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	17,227	—	—	—	4,613	4,613	100.0%	17,227
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	147,954	—	—	—	20,081	20,081	100.0%	147,954
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	147,954	—	—	—	20,081	20,081	100.0%	147,954
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	87,000	—	11,061	173,875	3,814	(170,061)	-4459.0%	87,000
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	87,000	—	11,061	173,875	3,814	(170,061)	-4459.0%	87,000
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	822	822	100.0%	—
Landfill Sites		—	—	—	—	—	822	822	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	—	—	—	500	500	100.0%	3,500
Community Facilities		—	500	—	—	—	500	500	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	—	—	—	500	500	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	—	—	4,210	—	(4,210)	#DIV/0!	3,000
Operational Buildings		—	3,000	—	—	4,210	—	(4,210)	#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	96	59	61.5%	2,331
Machinery and Equipment		—	2,331	—	—	37	96	59	61.5%	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	—	19,789	239,198	38,207	(200,991)	-526.1%	266,511

MAN Mangauing - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

Description		Ref	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			—	315,338	—	4,690	22,107	157,669	135,562	86.0%	315,338
Roads Infrastructure			—	96,544	—	17	3,538	48,272	44,734	92.7%	96,544
Roads			—	66,201	—	17	3,538	33,100	29,562	89.3%	66,201
Road Structures			—	27,843	—	—	—	13,922	13,922	100.0%	27,843
Road Furniture			—	2,500	—	—	—	1,250	1,250	100.0%	2,500
Capital Spares			—	—	—	—	—	—	—	—	—
Storm water Infrastructure			—	28,785	—	—	—	14,392	14,392	100.0%	28,785
Drainage Collection			—	28,785	—	—	—	14,392	14,392	100.0%	28,785
Storm water Conveyance			—	—	—	—	—	—	—	—	—
Attenuation			—	—	—	—	—	—	—	—	—
Electrical Infrastructure			—	62,411	—	—	—	31,206	31,206	100.0%	62,411
Power Plants			—	16	—	—	—	8	8	100.0%	16
HV Substations			—	—	—	—	—	—	—	—	—
HV Switching Station			—	—	—	—	—	—	—	—	—
HV Transmission Conductors			—	20,161	—	—	—	10,080	10,080	100.0%	20,161
MV Substations			—	—	—	—	—	—	—	—	—
MV Switching Stations			—	—	—	—	—	—	—	—	—
MV Networks			—	—	—	—	—	—	—	—	—
LV Networks			—	—	—	—	—	—	—	—	—
Capital Spares			—	42,234	—	—	—	21,117	21,117	100.0%	42,234
Water Supply Infrastructure			—	48,408	—	4,409	12,162	24,204	12,042	49.8%	48,408
Dams and Weirs			—	470	—	—	—	235	235	100.0%	470
Boreholes			—	785	—	—	—	393	393	100.0%	785
Reservoirs			—	13,697	—	—	—	6,849	6,849	100.0%	13,697
Pump Stations			—	26	—	—	—	13	13	100.0%	26
Water Treatment Works			—	3,006	—	—	—	1,503	1,503	100.0%	3,006
Bulk Mains			—	2,071	—	—	—	1,036	1,036	100.0%	2,071
Distribution			—	20,567	—	4,409	12,162	10,283	(1,878)	-18.3%	20,567
Distribution Points			—	7,785	—	—	—	3,893	3,893	100.0%	7,785
PRV Stations			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			—	64,790	—	265	6,406	32,395	25,989	80.2%	64,790
Pump Station			—	21,503	—	—	—	10,751	10,751	100.0%	21,503
Reticulation			—	43,287	—	265	6,406	21,643	15,237	70.4%	43,287
Waste Water Treatment Works			—	—	—	—	—	—	—	—	—
Outfall Sewers			—	—	—	—	—	—	—	—	—
Toilet Facilities			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			—	14,400	—	—	—	7,200	7,200	100.0%	14,400
Landfill Sites			—	8,300	—	—	—	4,150	4,150	100.0%	8,300
Waste Transfer Stations			—	—	—	—	—	—	—	—	—
Waste Processing Facilities			—	—	—	—	—	—	—	—	—
Waste Drop-off Points			—	6,100	—	—	—	3,050	3,050	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	—	—	—	22,176	22,176	100.0%	44,353
Community Facilities			—	35,583	—	—	—	17,792	17,792	100.0%	35,583
Halls			—	—	—	—	—	—	—	—	—
Centres			—	—	—	—	—	—	—	—	—
Crèches			—	—	—	—	—	—	—	—	—
Clinics/Care Centres			—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations			—	702	—	—	—	351	351	100.0%	702
Testing Stations			—	—	—	—	—	—	—	—	—
Museums			—	—	—	—	—	—	—	—	—
Galleries			—	—	—	—	—	—	—	—	—
Theatres			—	—	—	—	—	—	—	—	—
Libraries			—	1,685	—	—	—	842	842	100.0%	1,685
Cemeteries/Crematoria			—	46	—	—	—	23	23	100.0%	46
Police			—	—	—	—	—	—	—	—	—
Parks			—	—	—	—	—	—	—	—	—
Public Open Space			—	—	—	—	—	—	—	—	—
Nature Reserves			—	—	—	—	—	—	—	—	—
Public Ablution Facilities			—	27,001	—	—	—	13,500	13,500	100.0%	27,001
Markets			—	6,150	—	—	—	3,075	3,075	100.0%	6,150
Stalls			—	—	—	—	—	—	—	—	—
Abattoirs			—	—	—	—	—	—	—	—	—
Airports			—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities			—	8,769	—	—	—	4,385	4,385	100.0%	8,769
Indoor Facilities			—	—	—	—	—	—	—	—	—
Outdoor Facilities			—	3,902	—	—	—	1,951	1,951	100.0%	3,902
Capital Spares			—	4,867	—	—	—	2,433	2,433	100.0%	4,867
Heritage assets			—	—	—	—	—	—	—	—	—
Monuments			—	—	—	—	—	—	—	—	—
Historic Buildings			—	—	—	—	—	—	—	—	—
Works of Art			—	—	—	—	—	—	—	—	—
Conservation Areas			—	—	—	—	—	—	—	—	—
Other Heritage			—	—	—	—	—	—	—	—	—
Investment properties			—	145	—	—	—	73	73	100.0%	145
Revenue Generating			—	145	—	—	—	73	73	100.0%	145
Improved Property			—	145	—	—	—	73	73	100.0%	145
Unimproved Property			—	—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—	—
Improved Property			—	—	—	—	—	—	—	—	—
Unimproved Property			—	—	—	—	—	—	—	—	—
Other assets			—	81,019	—	6,020	36,881	40,510	3,629	9.0%	81,019
Operational Buildings			—	31,119	—	6,020	36,881	15,560	(21,321)	-137.0%	31,119
Municipal Offices			—	9,624	—	4,593	32,928	4,812	(28,116)	-584.3%	9,624
Pay/Enquiry Points			—	—	—	—	—	—	—	—	—
Building Plan Offices			—	—	—	—	—	—	—	—	—
Workshops			—	21,495	—	—	—	10,748	10,748	100.0%	21,495
Yards			—	—	—	—	—	—	—	—	—
Stores			—	—	—	—	—	—	—	—	—
Laboratories			—	—	—	—	—	—	—	—	—
Training Centres			—	—	—	—	—	—	—	—	—
Manufacturing Plant			—	—	—	—	—	—	—	—	—
Depots			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	1,427	3,953	—	(3,953)	#DIV/0!	—
Housing			—	49,900	—	—	—	24,950	24,950	100.0%	49,900
Staff Housing			—	—	—	—	—	—	—	—	—
Social Housing			—	49,900	—	—	—	24,950	24,950	100.0%	49,900
Capital Spares			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—					

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		