

06 August 2018

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 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 30 June 2018, the ten-working day reporting period expires on the 14 July 2018. The aforesaid timelines were not complied with due to the IT system's infrastructure being out of commission for a period of approximately three weeks

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

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

3. REPORT FOR THE PERIOD ENDING 30 JUNE 2018

This report is based upon financial information, as at 30 June 2018 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the period ended 30 June 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 **R5 856.230 million** is lower than the year to date target of **R 6 222.430 million** by **-6%** and the expenditure for the period is **R6 140.055 million**, which is **0%** on the year to date target of **R6 130.271 million** respectively.

The summary report indicates the following:

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

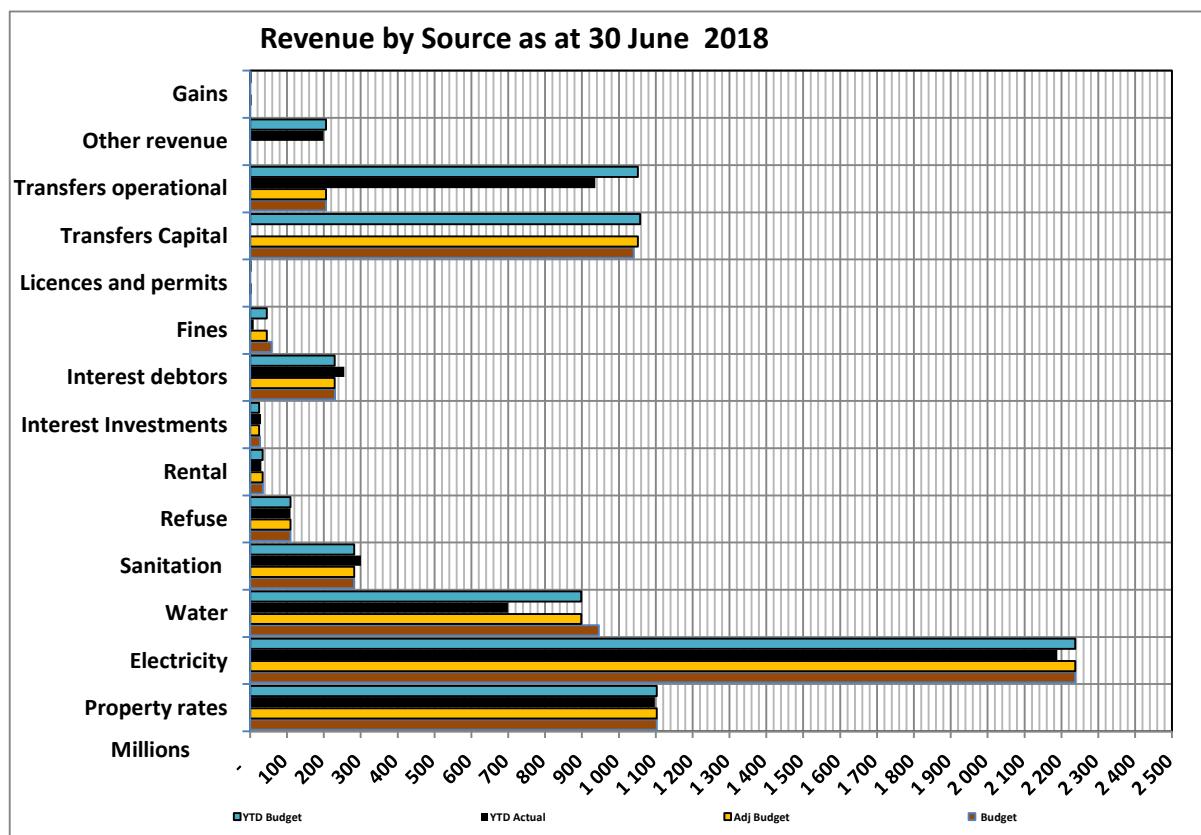
Description R thousands	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		(5 982)	(48 904)	(199 037)	(2 745)	(29 883)	(24 755)	(5 127)	(-22%)	945 264
Revenue By Source										
Property rates		1 025 471	1 103 200	1 103 200	101 067	1 097 218	1 103 200	(5 982)	-1%	1 103 200
Service charges - electricity revenue		2 364 545	2 237 750	2 237 750	184 354	2 188 847	2 237 750	(48 904)	-2%	2 237 750
Service charges - water revenue		827 919	945 264	898 259	59 719	699 222	898 259	(199 037)	-22%	945 264
Service charges - sanitation revenue		237 468	282 575	282 575	26 545	300 447	282 575	17 873	6%	282 575
Service charges - refuse revenue		81 969	109 502	109 502	9 265	109 365	109 502	(136)	0%	109 502
Service charges - other		498	548	548	—	—	548	(548)	-100%	548
Rental of facilities and equipment		14 010	35 111	33 611	3 221	30 866	33 611	(2 745)	-8%	35 111
Interest earned - external investments		66 450	26 984	24 755	2 449	29 883	24 755	5 127	21%	26 984
Interest earned - outstanding debtors		165 237	229 648	229 648	23 102	255 156	229 648	25 508	11%	229 648
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		98 367	58 115	44 908	961	10 056	44 908	(34 852)	-78%	58 115
Licences and permits		814	243	253	13	(33)	253	(286)	-113%	243
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		1 202 934	1 040 688	1 051 397	980	935 979	1 051 397	(115 417)	-11%	1 040 688
Other revenue		430 275	205 636	205 716	19 372	199 224	205 716	(6 492)	-3%	205 636
Gains on disposal of PPE		118 959	309	309	—	—	309	(309)	-100%	—
Total Revenue (excluding capital transfers and contributions)		6 634 917	6 275 571	6 222 430	431 048	5 856 230	6 222 430	(366 200)	-6%	6 275 263
Expenditure By Type										
Employee related costs		1 517 424	1 707 028	1 854 049	157 253	1 829 768	1 854 049	(24 281)	-1%	1 707 028
Remuneration of councillors		55 482	60 200	60 266	5 196	62 258	60 266	1 992	3%	60 200
Debt impairment		333 108	210 833	210 833	(22 430)	269 819	210 833	58 987	28%	210 833
Depreciation & asset impairment		578 640	495 857	498 652	484 508	814 879	498 652	316 227	63%	495 857
Finance charges		146 545	251 429	251 429	39 219	275 490	251 429	24 061	10%	251 429
Bulk purchases		1 842 140	1 891 034	1 891 034	317 224	1 879 386	1 891 034	(11 649)	-1%	1 891 034
Other materials		131 029	94 890	93 725	11 156	86 038	93 725	(7 686)	-8%	94 890
Contracted services		880 417	981 812	852 234	110 649	657 933	852 234	(194 301)	-23%	981 812
Transfers and subsidies		30 852	23 600	23 804	3 895	12 544	23 804	(11 260)	-47%	23 600
Other expenditure		1 059 450	430 930	394 245	19 486	251 940	394 245	(142 306)	-36%	430 930
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—
Total Expenditure		6 575 087	6 147 612	6 130 271	1 126 157	6 140 055	6 130 271	9 785	0%	6 147 612
Surplus/(Deficit)										
Transfers and Subsidies - capital (monetary allocations)		59 829	127 959	92 159	(695 109)	(283 826)	92 159	(375 985)	(0)	127 650
(National / Provincial and District)		911 882	940 118	1 057 376	—	100 000	1 057 376	(957 376)	(0)	940 118
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		31 142	26 762	8 000	—	—	8 000	(8 000)	(0)	26 762
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		1 002 853	1 094 838	1 157 535	(695 109)	(183 826)	1 157 535	—	—	1 094 529
Taxation		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		1 002 853	1 094 838	1 157 535	(695 109)	(183 826)	1 157 535	—	—	1 094 529
Attributable to minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		1 002 853	1 094 838	1 157 535	(695 109)	(183 826)	1 157 535	—	—	1 094 529
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		1 002 853	1 094 838	1 157 535	(695 109)	(183 826)	1 157 535	—	—	1 094 529

The major revenue variances against the adjusted budget are:

- Property rates - Unfavourable variance of -R5.982 million (-1%) for the period due to less property rates billed for the domestic properties than budgeted. Performance is on target.
- Electricity – Unfavourable variance of -R44, 904 million (-2%) for the year, due to lower users consumption than budget. Performance is on target.
- Water revenue - Unfavourable variance of -R199.037 million (-22%) for the period due to lower actual billing due to the city experiencing good wet and rainy 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 R17.873million (6%) for the period. Performance target exceeded.
- Services charges: Refuse revenue – Favourable variance of -R136 313 (0%) and performance is on target.

- Rental of facilities and equipment – Unfavourable variance of -R2.745 million (-8%) due to less use of facilities than anticipated.
- Interest earned – External investments - Favourable variance of R5.127million (21%) for the period due to higher investment and cash balances than anticipated
- Interest earned on Outstanding debtors - Favourable variance of R25.508 million (11%) for the period, due to higher debtor's book balance than anticipated.
- Fines - Unfavourable variance of -R34.852 million (-78%) is mainly due to the non-accrual of traffic fines during the year (accruals are mainly done at year-end as part of the financial statements). Performance is also hampered by the lack of the traffic management system;
- Government Grants and subsidies – Operating: Unfavourable variance of -R115.417 million for the period due to lower receipts than budget.
- Other revenue- Unfavourable variance of R6.492 million (-3%) for the period due to lower collection on various revenue items.
- Transfers recognised – Capital: -R957.376 million unfavourable due to the non-recognition of capital grants, only recognised at year-end when finalising the annual financial statements.

The following charts compare the actual revenue against the adjusted budget;

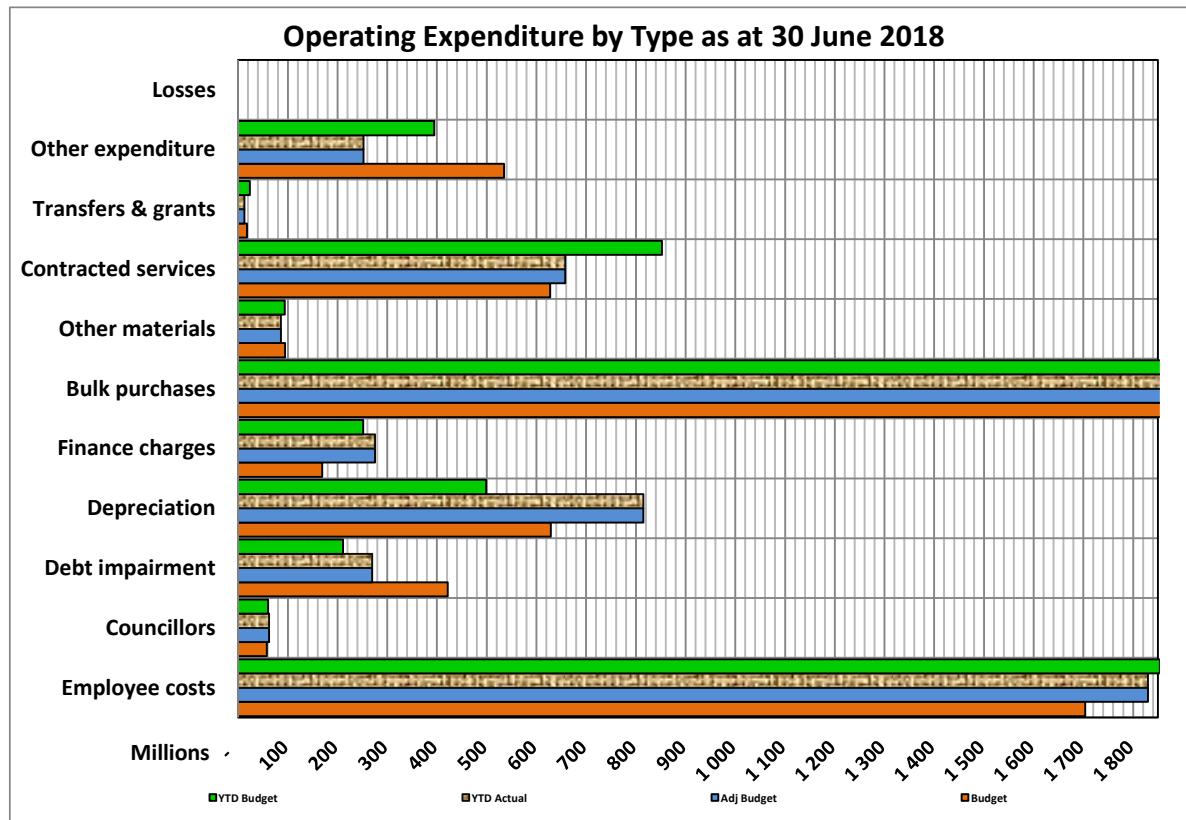


The major operating expenditure variances against the original budget are:

- Employee related costs – Favourable variance of -R24.281 million (-1%) on the year to date adjusted budget due to unfilled vacancies R25.934 million and year-to-date overspending on overtime – R50.215 million.
- Debt impairment – Unfavourable variance of R58.987 million which is (28%), due to bad debts accrued against the provision for the month.
- Depreciation – Unfavourable variance of R316.227 million (63%) – due to processing of the provisional year-end actual depreciation amount, as against the lower approved budget provision for the year.
- Finance charges – Unfavourable variance of R24.061 million (10%) – due to the reversal of previous financial year journals.
- Bulk purchases – Favourable variance of -R11.649 million (-1%), water purchases for the month are less than targeted for the month. Performance is on target.

- Other materials - Favourable variance of R7.686 (-8%), and due to under spending for the month on materials and supplies.
- Contracted services - Favourable variance of –R194.301 million (-23%) due to under spending on repairs and maintenance and cost containment measures.
- Other expenditure - Favourable variance –R142.306 million (-36%), mainly due to non-accrual of year-end related expenditures.

The following charts compare the actual expenditure against the adjusted budget;



The table below shows the revenue and expenditure per vote:

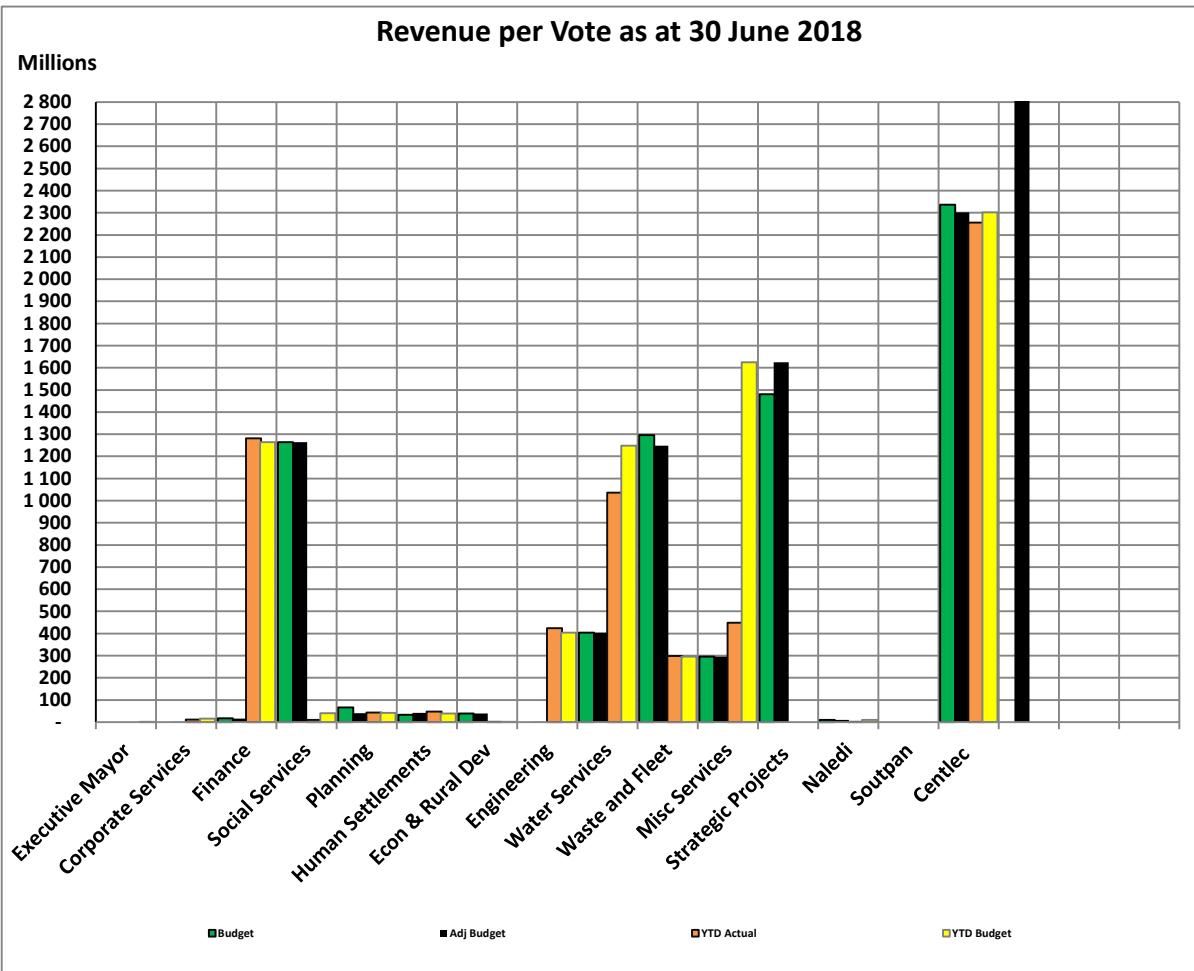
MAN Mangaung - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

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 %
R thousands									
Revenue by Vote	1								
Vote 1 - City Manager		–	–	–	–	–	–	–	–
Vote 2 - Executive Mayor		500	–	482	(750)	–	482	(482)	-100,0%
Vote 3 - Corporate Services		15 115	16 627	15 127	924	10 616	15 127	(4 511)	-29,8%
Vote 4 - Finance		1 303 778	1 263 695	1 263 695	107 453	1 281 741	1 263 695	18 046	1,4%
Vote 5 - Social Services		108 802	65 491	40 571	1 060	10 419	40 571	(30 152)	-74,3%
Vote 6 - Planning		30 558	33 410	41 910	3 091	42 830	41 910	920	2,2%
Vote 7 - Human Settlement and Housing		174 330	39 105	39 105	2 288	46 841	39 105	7 737	19,8%
Vote 8 - Economic and Rural Development		519	–	10	1	8	10	(2)	-23,9%
Vote 9 - Engineering Services		331 317	404 018	404 018	29 361	424 539	404 018	20 521	5,1%
Vote 10 - Water		1 038 334	1 295 858	1 248 853	70 664	1 035 901	1 248 853	(212 953)	-17,1%
Vote 11 - Waste and Fleet Management		255 228	295 760	295 760	10 565	298 404	295 760	2 645	0,9%
Vote 12 - Miscellaneous Services		1 784 546	1 480 822	1 625 281	11 997	448 617	1 625 281	(1 176 663)	-72,4%
Vote 13 - Naledi/Soutpan Regional Management		77 104	10 490	10 490	–	367	10 490	(10 122)	-96,5%
Vote 14 - Strategic Projects & Service Delivery Regulation		–	–	–	–	–	–	–	–
Vote 15 - Electricity - Centlec (Soc) Ltd		2 457 807	2 337 176	2 302 504	194 393	2 255 947	2 302 504	(46 558)	-2,0%
Total Revenue by Vote	2	7 577 940	7 242 451	7 287 805	431 048	5 856 230	7 287 805	(1 431 576)	-19,6%
Expenditure by Vote	1								
Vote 1 - City Manager		191 874	131 334	126 859	7 853	98 181	126 859	(28 678)	-22,6%
Vote 2 - Executive Mayor		225 990	212 020	216 047	16 962	215 956	216 047	(92)	0,0%
Vote 3 - Corporate Services		319 766	251 019	258 381	29 336	250 452	258 381	(7 929)	-3,1%
Vote 4 - Finance		257 368	237 411	261 826	32 458	243 923	261 826	(17 903)	-6,8%
Vote 5 - Social Services		541 205	437 994	456 774	90 620	480 369	456 774	23 595	5,2%
Vote 6 - Planning		150 667	136 053	123 908	20 720	110 691	123 908	(13 217)	-10,7%
Vote 7 - Human Settlement and Housing		129 958	110 021	100 828	8 569	126 751	100 828	25 923	25,7%
Vote 8 - Economic and Rural Development		56 363	34 244	38 612	2 661	33 563	38 612	(5 048)	-13,1%
Vote 9 - Engineering Services		754 102	728 508	687 716	376 646	807 187	687 716	119 471	17,4%
Vote 10 - Water		881 213	982 602	985 631	242 881	1 001 609	985 631	15 978	1,6%
Vote 11 - Waste and Fleet Management		327 173	281 201	289 409	53 065	359 124	289 409	69 715	24,1%
Vote 12 - Miscellaneous Services		375 184	244 747	247 414	6 878	130 037	247 414	(117 378)	-47,4%
Vote 13 - Naledi/Soutpan Regional Management		76 036	78 835	83 840	3 211	52 386	83 840	(31 454)	-37,5%
Vote 14 - Strategic Projects & Service Delivery Regulation		61 865	65 800	52 516	3 775	47 187	52 516	(5 328)	-10,1%
Vote 15 - Electricity - Centlec (Soc) Ltd		2 226 322	2 215 824	2 200 511	230 521	2 182 641	2 200 511	(17 870)	-0,8%
Total Expenditure by Vote	2	6 575 087	6 147 612	6 130 271	1 126 157	6 140 055	6 130 271	9 785	0,2%
Surplus/ (Deficit) for the year	2	1 002 853	1 094 838	1 157 535	(695 109)	(283 826)	1 157 535	(1 441 360)	-124,5%

The following directorates have overspent their budgets, which will result in unauthorised expenditure:

- Social Services – R 23.595 million (5.2%)
- Human Settlement and Housing – R 25,923 million (25.7%);
- Engineering – R 119.471 million (17.4%)
- Water - R 15.978 million (1.6%)
- Waste and Fleet Management – R 69.715 million (24.1%)

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



Capital Expenditure Report (Annexure B – Table C5)

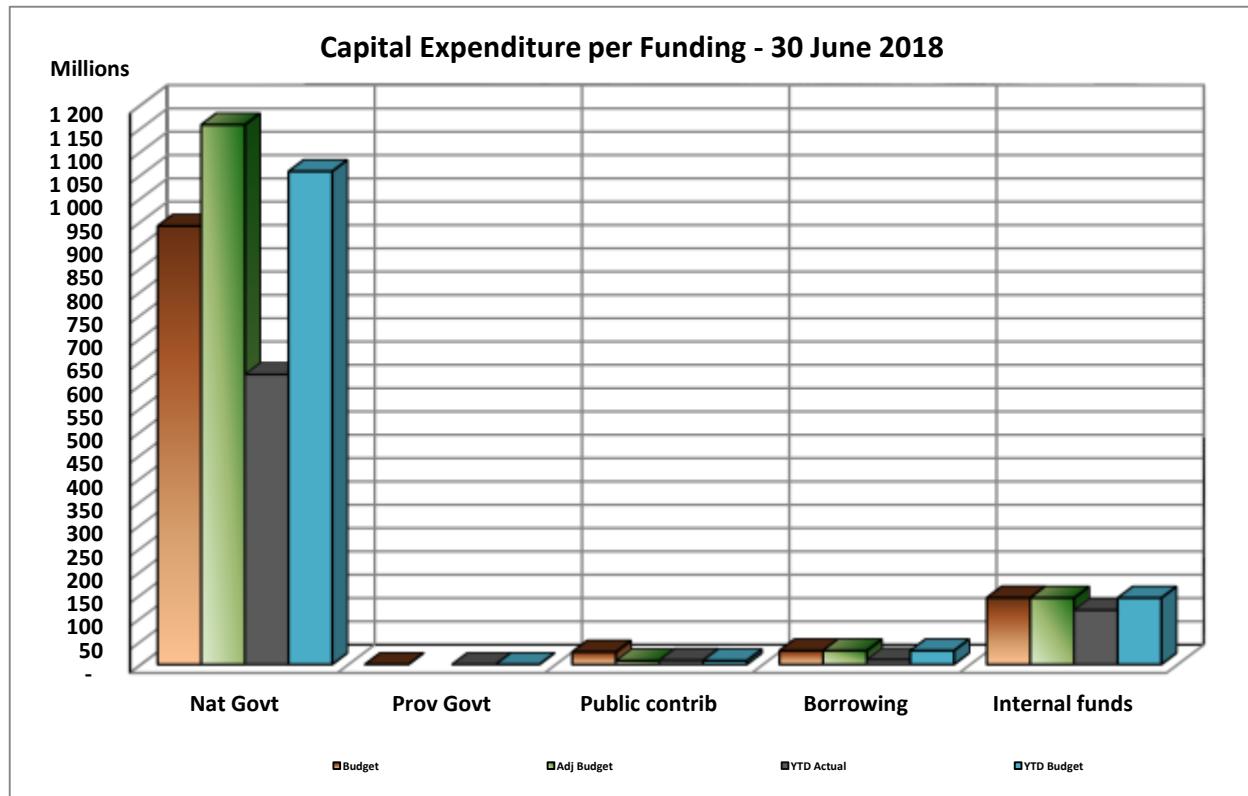
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised into major output ‘type’. The actual spending for the period is -43% (**R757.512 million**) on the year to date budgeted target of **R1 337.529 million**. On an annual basis we have thus spent only 56.64% (**757.512 million**) of the year to date expenditure versus the approved adjustment budget of **R1 337,529 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Adjusted Budget 2017/18 R'000	YTD Budget Target June 2018 R'000	YTD Actual June 2018 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 337 529	1 337 529	757 512	(580 017)
Capital Financing				
National Government	1 157 376	1 157 376	621 788	(535 588)
Public Contributions	8 000	8 000	9 025	1 025
Borrowing	29 599	29 599	10 251	(19 348)
Internally Generated Funds	142 554	142 554	116 448	(26 105)
Financing Total	1 337 529	1 337 529	757 512	(580 017)

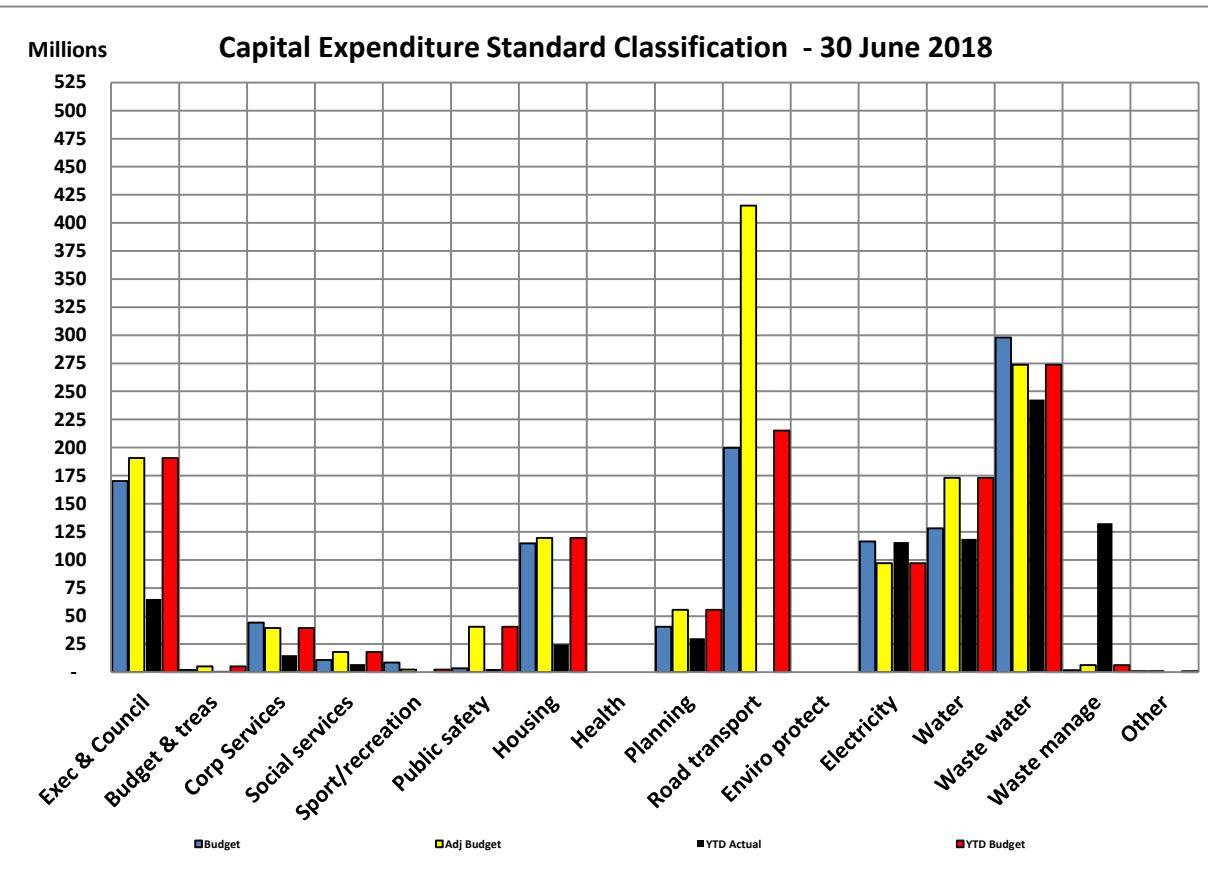
The following chart indicates the capital expenditure financing.



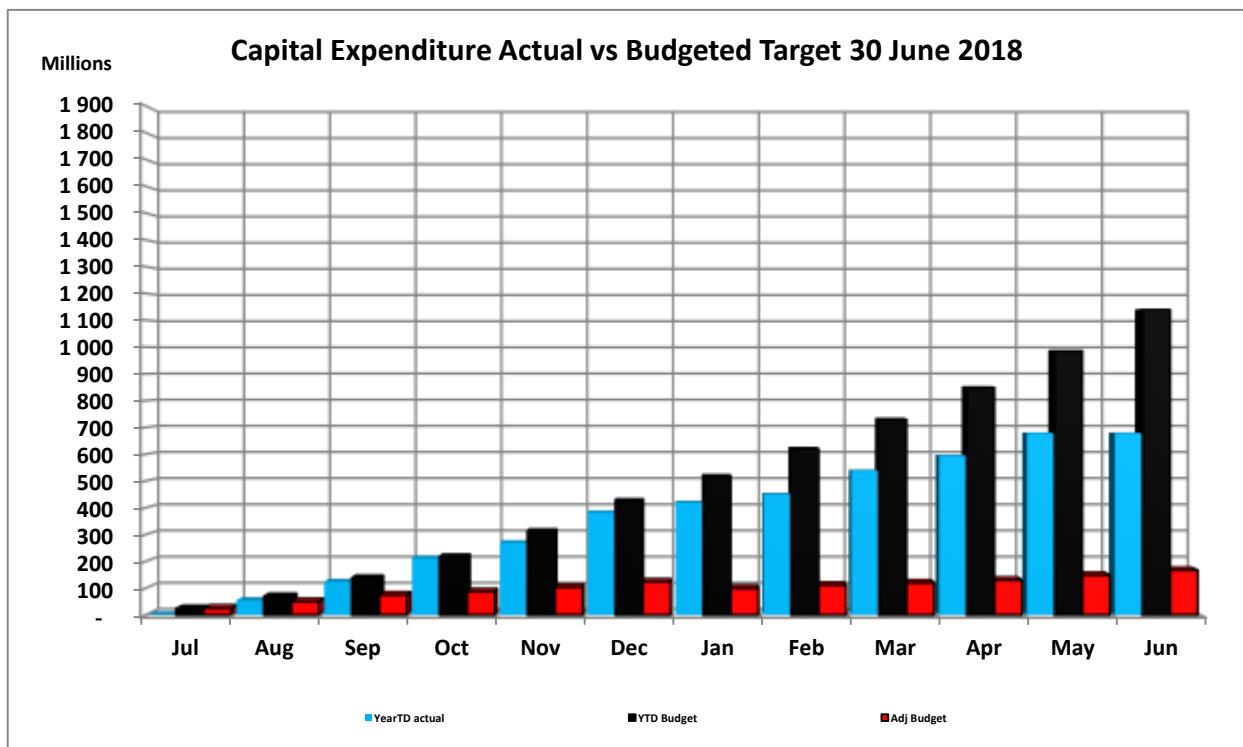
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R153.742 million less than budget target)
Community and public safety	(R144.915 million less than budget target)
Economic and environmental services	(R340.599 million less than budget target)
Electricity	(R18.829 million more than budget target)
Water	(R54.152 million less than budget target)
Waste water management	(R30.840 million less than budget target)
Waste management	(R126.325 million more than budget target)

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



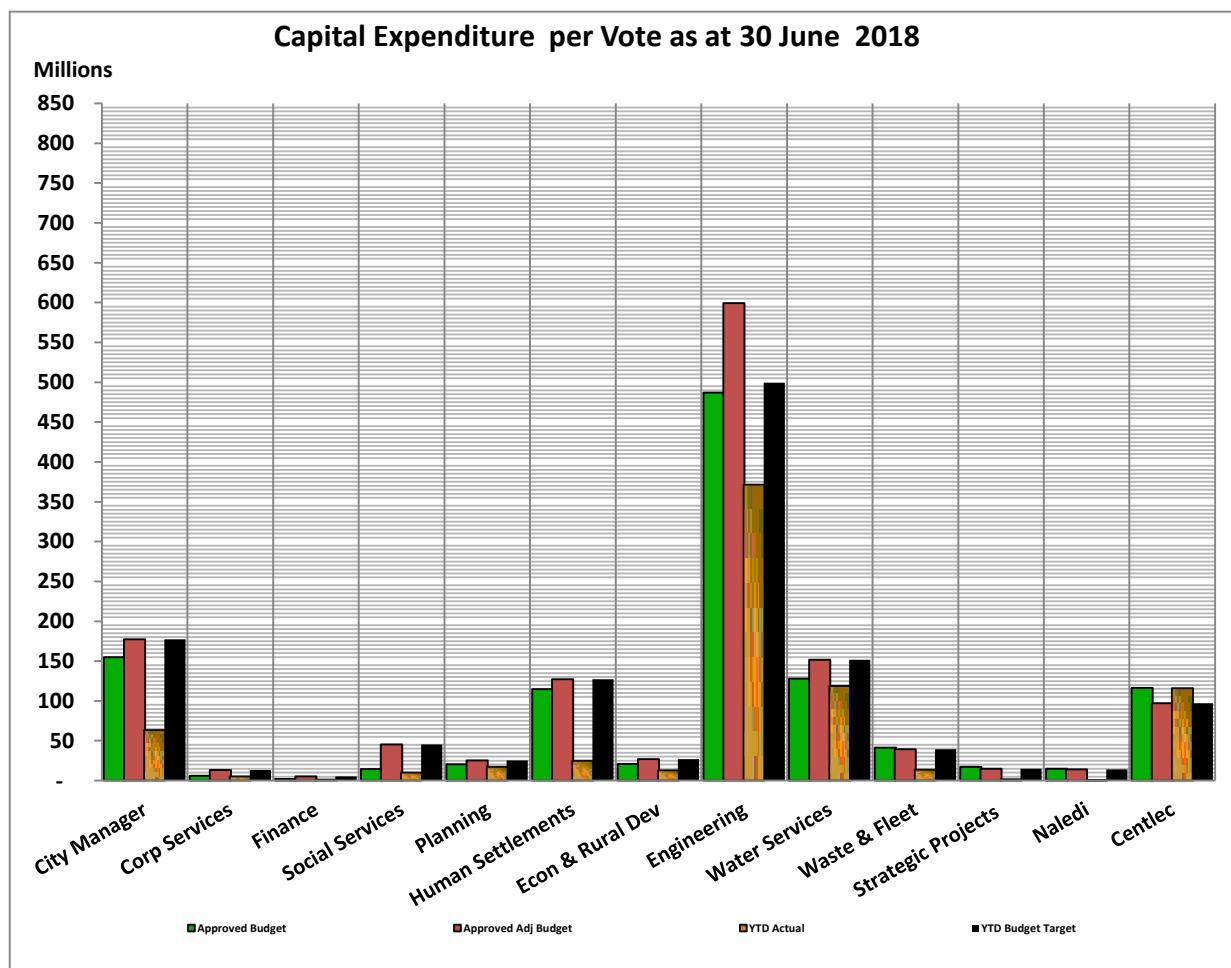
The following chart compares the year to date actual expenditure with the year to date adjusted budget (target).



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

Capital Expenditure per Vote	Approved Budget	Approved Adj Budget	YTD Actual	YTD Budget Target	Percentage on Original Budget
City Manager	155 086 617	177 315 134	63 622 157	177 315 134	35,88%
Corp Services	6 240 000	13 422 150	5 409 090	13 422 150	40,30%
Finance	2 039 000	5 231 710	1 117 334	5 231 710	21,36%
Social Services	14 481 610	45 492 110	10 046 785	45 492 110	22,08%
Planning	20 563 600	25 449 014	17 219 708	25 449 014	67,66%
Human Settlements	114 800 000	127 400 895	24 922 424	127 400 895	19,56%
Econ & Rural Dev	20 824 000	26 782 068	13 001 564	26 782 068	48,55%
Engineering	487 200 000	599 281 116	371 635 978	499 281 116	62,01%
Water Services	127 954 225	151 880 939	118 784 372	151 880 939	78,21%
Waste & Fleet	41 278 469	39 228 617	13 773 190	39 228 617	35,11%
Strategic Projects	17 500 000	15 000 000	1 534 203	15 000 000	10,23%
Naledi	15 000 000	13 934 420	505 738	13 934 420	3,63%
Centlec	116 468 682	97 110 329	115 939 396	97 110 329	119,39%
	1 139 436 203	1 337 528 502	757 511 940	1 237 528 502	56,64%

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



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

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

The CFS report for the period ending 30 June 2018 indicates a closing balance (cash and cash equivalents) of R306.829 million (31 May 2018 – 372.645 million) which comprises of the following:

• Bank balance and cash	R40.111 million (Mangaung)
• Bank balance and cash	R71.457 million (Centlec)
• Bank balance and cash	R4.961 million (Market)
• Investment deposits	R134.403 million (Mangaung)
• Investment deposits	R55.894 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R1 437.448 million**, resulting in an **R93.160 million (7%)** favourable variance, as compared to a year target of **R1 344.288 million**;
- Service charges reflect a year to date amount cash collection of **R3 275.979 million**, resulting in an **-R87.757 million (-3%)** unfavourable variance, as compared to a year target of **R3 363.735 million**.
- Other revenue reflects a year to date amount of **R3 681.984 million**, resulting in an **R2 315.634 million favourable** variance, as compared to a year target of **R1 366.350 million**.
- Operating grants and subsidies show a year to date received amount of **R793.260 million** compared to a year target of **R781.648 million** resulting in **R11.612 million** favourable variance. (Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R795.124 million** compared to a year to date target of **R839.547 million** resulting in **-R44.423 million** unfavourable variance due to less capital grants received for the period than budgeted;
- Interest show a year to date amount of **R68.890 million** compared to a year target of **R59.726 million**, indicating **R9.164 million** favourable variance.

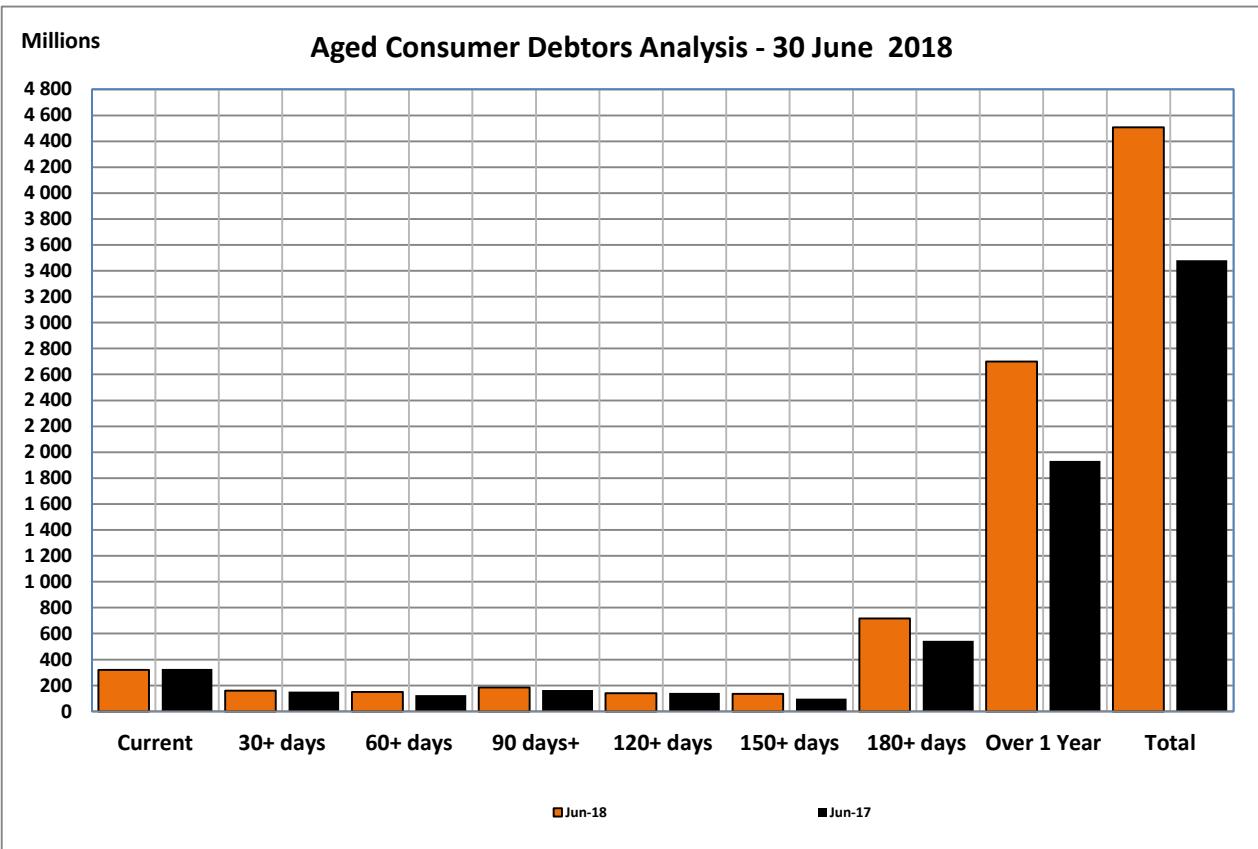
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **-R9 343.132 million (R2 936.520 million** unfavourable variance) compared to a year to date target of **-R6 406.612 million** mainly due to accrued creditors at the end June 2017, paid in July;
- Capital payments indicate a year to date amount of **R757.512 million (R309.870 million** favourable variance) compared to a target of **-R1 067.382 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 **-R214.075 million** compared to a year target of **-R131.731 million**, resulting in a variance of **R82.344 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R223.010 million** Unfavourable variance) compared to a target of **R223.010 million** and
- Repayment of borrowing indicates a year to date amount of **-R127.704 (R76.909 million** unfavourable variance) compared to a target of **R50.795 million** due to the repayment of borrowings due.

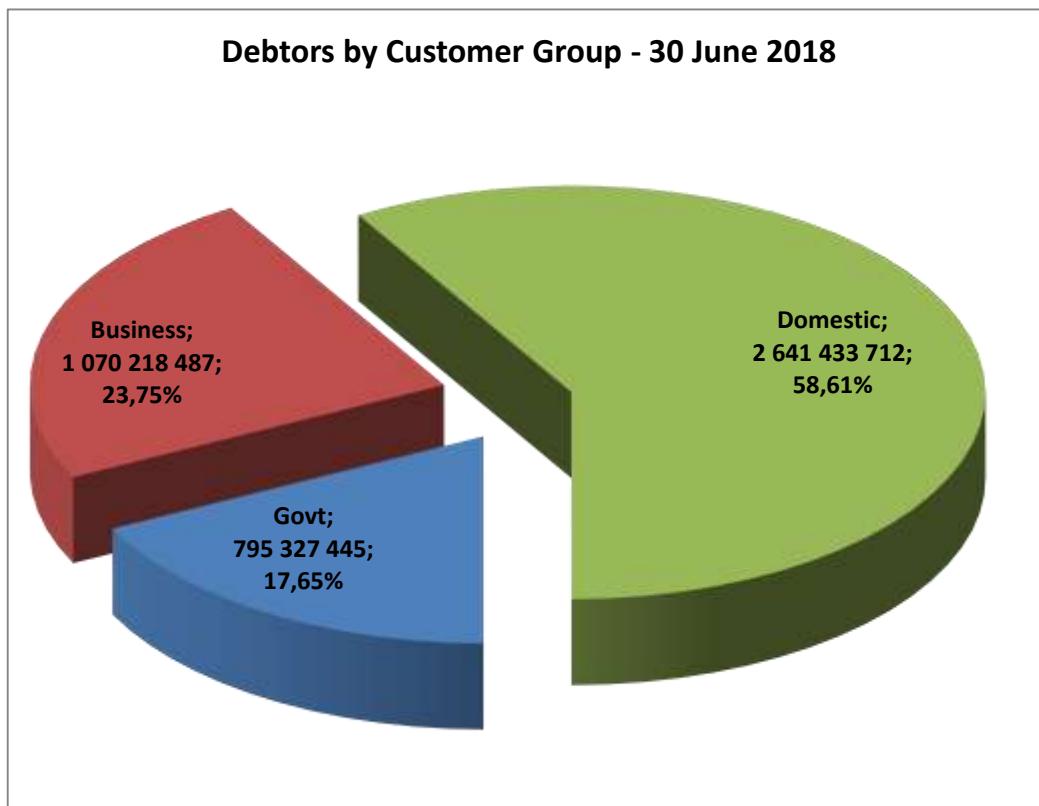
Outstanding Debtors Report (Annexure B – Table SC3)

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

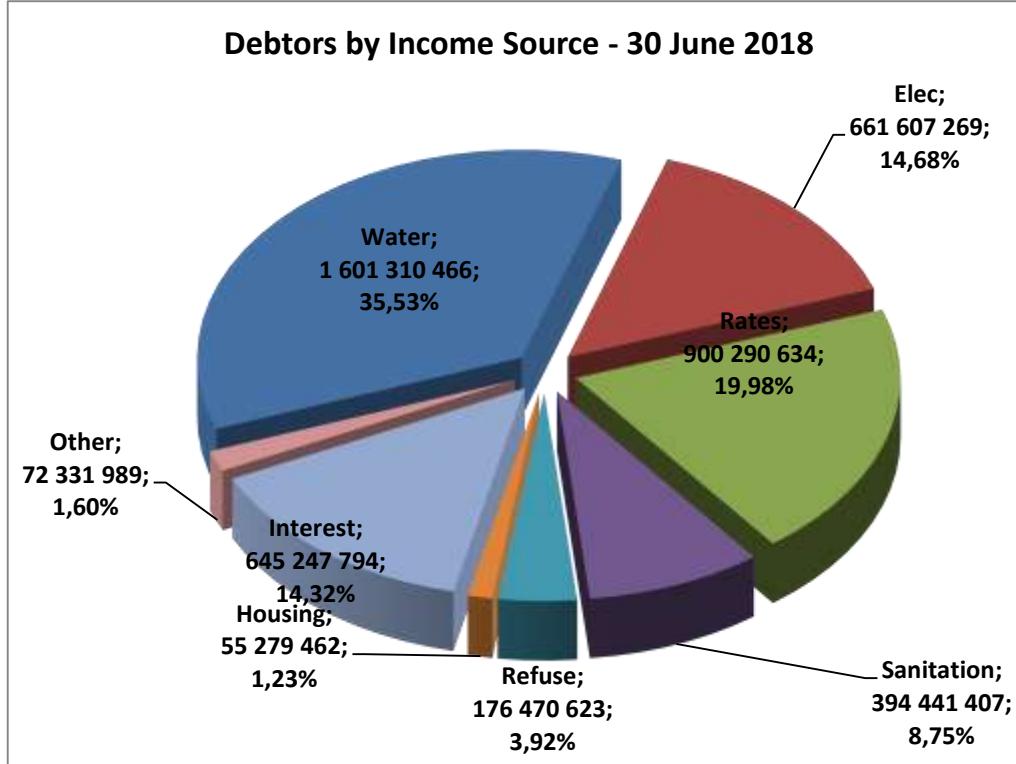
The debtors balance as at 30 June 2018 is **R4 506.980 million** (May 2018 – **R4 464.446 million**), thus reflecting an increase of **R42.534 million** (0.95%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R2 700.654 million (R2 648.741 million – May 2018) is outstanding in this category (1 year and older), with R1 737.415 million attributable to households, an increase of R41.981 million (2.48%) from the balance of R1 695.434 million in May 2018.



The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source



Outstanding Creditors Report (Annexure B – Table SC4)

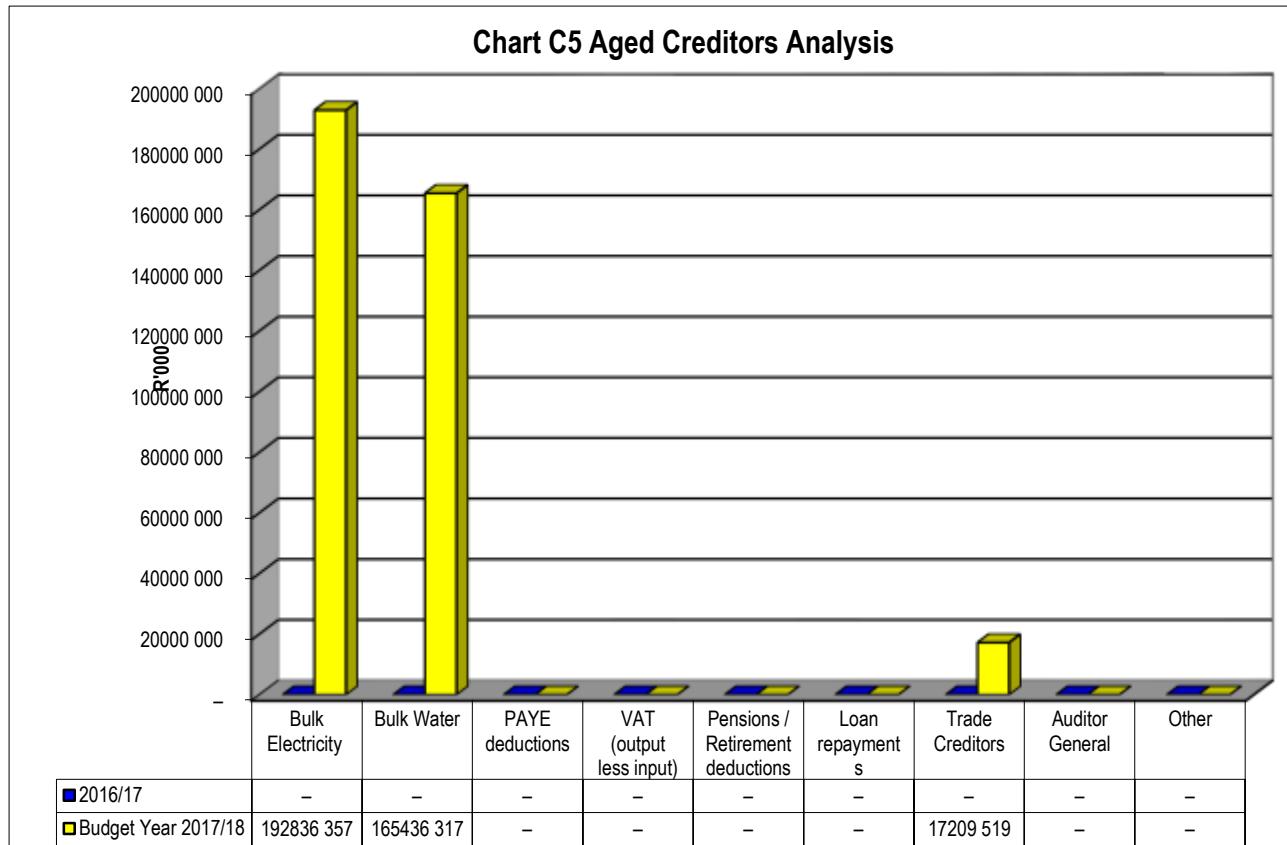
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R354 620 million** compared to an amount of **R418.303 million** in March 2018. The decrease of **R63.683 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	May 2018 R'000	June 2018 R'000
Bulk electricity	116 745	192 836
Trade creditors Centlec	6 213	169
Bulk water	165 347	165 436
Salaries/PAYE	23 345	-
Trade creditors Mangaung	21 608	17 040
Total	333 260	375 482

*The current portion of the amount due was R238.698 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 **R190.299 million** as at 30 June 2018 against **R294.419 million** at 31 May 2018.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 June 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 June 2018 the operating revenue (excluding capital grants) and expenditure actual represented 94.11% and 100.16% respectively of the adjusted budget. The outcome reflects a variance of 5.89% (unfavourable) and 0.16% (favourable) respectively, when compared to the average target of 100% and 100% (based on 12 months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure has to be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 30 June 2018 represents only 56.64% of the adjustment budget, when compared to a target of 100% (12 months), a variance of 43.36 % for the year against the target.

5. KEY JUNE 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 31 May 2018, 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 complies with Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 30 June 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:


MJ KHUNONG
GENERAL MANAGER
BUDGET AND EXPENDITURE

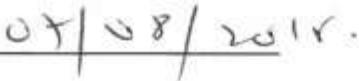
DATE:


18/07/18

SUBMITTED BY:


K S RAPULUNGOANE
ACTING CHIEF FINANCIAL OFFICER

DATE:


07/08/2018.

City Manager's quality certification

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

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **30 June 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: _____

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: _____

Explanation of legal requirements

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

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

The statement must also include:

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

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

Reporting requirements:

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

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

Certain 'prescribed' municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury and for June 2017 the reports were submitted on 17 July 2017. These reports are:

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

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of

electronic submissions have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published quarterly; therefore it is prudent that the Executive Mayor's report be prepared on a similar basis to ensure alignment.

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

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

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

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

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	1 025 471	1 103 200	1 103 200	101 067	1 097 218	1 103 200	(5 982)	-1%	1 103 200
Service charges	3 512 399	3 575 638	3 528 633	279 883	3 297 881	3 528 633	(230 752)	-7%	3 575 638
Investment revenue	66 450	26 984	24 755	2 449	29 883	24 755	5 127	21%	26 984
Transfers and subsidies	1 202 934	1 040 688	1 051 397	980	935 979	1 051 397	(115 417)	-11%	1 040 688
Other own revenue	827 662	529 062	514 444	46 669	495 269	514 444	(19 176)	-4%	528 753
Total Revenue (excluding capital transfers and contributions)	6 634 917	6 275 571	6 222 430	431 048	5 856 230	6 222 430	(366 200)	-6%	6 275 263
Employee costs	1 517 424	1 707 028	1 854 049	157 253	1 829 768	1 854 049	(24 281)	-1%	1 707 028
Remuneration of Councillors	55 482	60 200	60 266	5 196	62 258	60 266	1 992	3%	60 200
Depreciation & asset impairment	578 640	495 857	498 652	484 508	814 879	498 652	316 227	63%	495 857
Finance charges	146 545	251 429	251 429	39 219	275 490	251 429	24 061	10%	251 429
Materials and bulk purchases	1 973 169	1 985 924	1 984 759	328 380	1 965 424	1 984 759	(19 335)	-1%	1 985 924
Transfers and subsidies	30 852	23 600	23 804	3 895	12 544	23 804	(11 260)	-47%	23 600
Other expenditure	2 272 975	1 623 575	1 457 312	107 705	1 179 692	1 457 312	(277 620)	-19%	1 623 575
Total Expenditure	6 575 087	6 147 612	6 130 271	1 126 157	6 140 055	6 130 271	9 785	0%	6 147 612
Surplus/(Deficit)	59 829	127 959	92 159	(695 109)	(283 826)	92 159	(375 985)	-408%	127 650
Transfers and subsidies - capital (monetary alloc	911 882	940 118	1 057 376	—	100 000	1 057 376	(957 376)	-91%	940 118
Contributions & Contributed assets	31 142	26 762	8 000	—	—	8 000	(8 000)	-100%	26 762
Surplus/(Deficit) after capital transfers & contributions	1 002 853	1 094 838	1 157 535	(695 109)	(183 826)	1 157 535	(1 341 360)	-116%	1 094 529
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	1 002 853	1 094 838	1 157 535	(695 109)	(183 826)	1 157 535	(1 341 360)	-116%	1 094 529
Capital expenditure & funds sources									
Capital expenditure	1 681 903	1 048 122	1 337 529	79 166	757 512	1 337 529	(580 017)	-43%	1 048 122
Capital transfers recognised	912 279	940 118	1 157 376	52 780	621 788	1 157 376	(535 588)	-46%	940 118
Public contributions & donations	30 744	26 762	8 000	298	9 025	8 000	1 025	13%	26 762
Borrowing	465 068	29 599	29 599	2 315	10 251	29 599	(19 348)	-65%	29 599
Internally generated funds	273 811	142 958	142 554	23 772	116 448	142 554	(26 105)	-18%	142 958
Total sources of capital funds	1 681 903	1 139 436	1 337 529	79 166	757 512	1 337 529	(580 017)	-43%	1 139 436
Financial position									
Total current assets	2 473 174	3 923 464	3 585 171	—	3 464 402	—	—	—	3 923 464
Total non current assets	18 520 965	19 267 621	18 933 192	—	19 967 510	—	—	—	19 267 621
Total current liabilities	2 519 664	3 290 505	3 626 536	—	2 648 250	—	—	—	3 290 505
Total non current liabilities	3 122 995	3 157 271	2 304 618	—	3 534 752	—	—	—	3 157 271
Community wealth/Equity	15 351 479	16 743 310	16 587 210	—	17 248 910	—	—	—	16 743 310
Cash flows									
Net cash from (used) operating	852 207	1 724 684	1 125 674	550 086	495 478	993 943	498 465	50%	1 724 684
Net cash from (used) investing	(1 211 766)	(1 123 843)	(1 067 382)	(79 166)	(757 512)	(1 067 382)	(309 870)	29%	(1 123 843)
Net cash from (used) financing	265 654	(70 675)	(49 056)	60	(126 631)	(49 056)	77 575	-158%	(70 675)
Cash/cash equivalents at the month/year end	231 774	1 021 610	241 011	—	306 830	109 279	(197 550)	-181%	1 225 660
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 DYS	151-180 DYS	181 DYS-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	320 553	159 393	149 601	184 712	140 850	134 066	717 150	#####	4 506 980
Creditors Age Analysis									
Total Creditors	238 698	5 003	36 473	34 864	19 955	40 490	—	—	375 482

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

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>		3 204 707	2 769 956	2 904 896	120 442	1 775 022	2 904 896	(1 129 875)	-39%	2 769 432
Executive and council		2 821	524	1 006	(750)	—	1 006	(1 006)	-100%	—
Finance and administration		3 201 886	2 769 432	2 903 891	121 192	1 775 022	2 903 891	(1 128 869)	-39%	2 769 432
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		244 012	92 129	75 709	2 519	23 607	75 709	(52 102)	-69%	92 129
Community and social services		8 565	5 740	5 740	417	4 447	5 740	(1 294)	-23%	5 740
Sport and recreation		2 405	7 095	5 595	717	3 950	5 595	(1 645)	-29%	7 095
Public safety		98 154	55 214	30 294	632	6 000	30 294	(24 293)	-80%	55 214
Housing		134 877	24 080	34 080	754	9 211	34 080	(24 870)	-73%	24 080
Health		11	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		13 663	16 595	25 105	1 249	15 854	25 105	(9 252)	-37%	16 595
Planning and development		11 707	12 422	20 932	1 202	15 633	20 932	(5 298)	-25%	12 422
Road transport		1 710	4 012	4 012	36	278	4 012	(3 734)	-93%	4 012
Environmental protection		246	161	161	11	(58)	161	(219)	-136%	161
<i>Trading services</i>		4 090 931	4 337 053	4 255 796	304 947	4 014 535	4 255 796	(241 261)	-6%	4 337 053
Energy sources		2 457 807	2 337 065	2 302 813	194 393	2 255 947	2 302 813	(46 866)	-2%	2 337 065
Water management		1 042 239	1 300 921	1 253 916	70 664	1 035 901	1 253 916	(218 015)	-17%	1 300 921
Waste water management		332 631	403 308	403 308	29 325	424 283	403 308	20 975	5%	403 308
Waste management		258 253	295 760	295 760	10 565	298 404	295 760	2 645	1%	295 760
<i>Other</i>	4	24 627	26 298	26 298	1 891	27 213	26 298	914	3%	26 298
Total Revenue - Functional	2	7 577 940	7 242 031	7 287 805	431 048	5 856 230	7 287 805	(1 431 576)	-20%	7 241 508
Expenditure - Functional										
<i>Governance and administration</i>		1 445 976	1 209 565	1 210 481	100 960	1 118 105	1 210 481	(92 376)	-8%	1 209 565
Executive and council		433 034	484 035	471 461	31 801	413 710	471 461	(57 752)	-12%	484 035
Finance and administration		1 012 942	725 530	739 019	69 159	704 395	739 019	(34 624)	-5%	725 530
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		655 324	687 547	699 097	99 341	608 909	699 097	(90 188)	-13%	458 776
Community and social services		187 862	158 135	145 816	37 417	180 571	145 816	34 756	24%	65 632
Sport and recreation		51 526	122 716	121 458	—	—	121 458	(121 458)	-100%	—
Public safety		305 971	250 803	284 142	53 203	299 797	284 142	15 656	6%	250 803
Housing		93 632	142 341	133 850	8 569	126 751	133 850	(7 099)	-5%	142 341
Health		16 333	13 552	13 832	152	1 790	13 832	(12 042)	-87%	—
<i>Economic and environmental services</i>		770 815	462 846	455 636	328 129	580 885	455 636	125 250	27%	92 955
Planning and development		122 354	92 955	93 048	22 250	126 909	93 048	33 861	36%	92 955
Road transport		609 791	337 585	332 554	305 879	453 976	332 554	121 423	37%	—
Environmental protection		38 670	32 306	30 034	—	—	30 034	(30 034)	-100%	—
<i>Trading services</i>		3 668 828	3 751 334	3 732 823	596 596	3 814 812	3 732 823	81 989	2%	3 751 334
Energy sources		2 226 322	2 220 107	2 205 213	230 521	2 182 641	2 205 213	(22 572)	-1%	2 220 107
Water management		892 857	891 932	895 773	242 881	1 001 609	895 773	105 836	12%	891 932
Waste water management		293 572	437 423	401 887	70 768	353 211	401 887	(48 676)	-12%	437 423
Waste management		256 077	201 872	229 950	52 426	277 351	229 950	47 401	21%	201 872
<i>Other</i>		34 144	35 901	32 235	1 131	17 345	32 235	(14 890)	-46%	26 457
Total Expenditure - Functional	3	6 575 087	6 147 193	6 130 271	1 126 157	6 140 055	6 130 271	9 785	0%	5 539 087
Surplus/ (Deficit) for the year		1 002 853	1 094 838	1 157 535	(695 109)	(283 826)	1 157 535	(1 441 360)	-125%	1 702 421

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

Description	Ref	Budget Year 2017/18									
		2016/17	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1										
Revenue - Functional											
<i>Municipal governance and administration</i>											
Executive and council		3 204 707	2 769 956	2 904 896	120 442	1 775 022	2 904 896	(1 129 875)	-39%	2 769 432	
<i>Mayor and Council</i>		2 821	524	1 006	(750)	—	1 006	(1 006)	(0)	—	
<i>Municipal Manager, Town Secretary and Chief Executive</i>		2 821	524	1 006	(750)	—	1 006	(1 006)	(0)	—	
Finance and administration		3 201 886	2 769 432	2 903 891	121 192	1 775 022	2 903 891	(1 128 869)	(0)	2 769 432	
<i>Administrative and Corporate Support</i>		4 369	—	—	—	—	2 903 891	(2 903 891)	(0)	—	
<i>Asset Management</i>		3 149 398	1 472 275	1 616 734	11 997	448 985	—	448 985	#DIV/0!	1 472 275	
<i>Budget and Treasury Office</i>		1 260 886	1 260 886	107 235	1 279 918	—	1 279 918	#DIV/0!	1 260 886	—	
<i>Finance</i>		8 665	—	—	—	—	—	—	—	—	
<i>Fleet Management</i>		—	9 532	9 532	207	6 666	—	6 666	#DIV/0!	9 532	
<i>Human Resources</i>		—	—	—	—	—	—	—	—	—	
<i>Information Technology</i>		—	—	—	—	—	—	—	—	—	
<i>Legal Services</i>		—	—	—	—	—	—	—	—	—	
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		39 453	23 929	13 929	1 535	37 631	—	37 631	#DIV/0!	23 929	
<i>Property Services</i>		—	—	—	—	—	—	—	—	—	
<i>Risk Management</i>		—	—	—	—	—	—	—	—	—	
<i>Security Services</i>		—	—	—	—	—	—	—	—	—	
<i>Supply Chain Management</i>		—	—	—	—	—	—	—	—	—	
<i>Valuation Service</i>		—	—	—	—	—	—	—	—	—	
Internal audit		—	—	—	—	—	—	—	—	—	
Governance Function		—	—	—	—	—	—	—	—	—	
Community and public safety		244 012	92 129	75 709	2 519	23 607	75 709	(52 102)	(0)	92 129	
Community and social services		8 565	5 740	5 740	417	4 447	5 740	(1 294)	(0)	5 740	
<i>Aged Care</i>		—	—	—	—	—	5 740	(5 740)	(0)	—	
<i>Agricultural</i>		—	—	—	—	—	—	—	—	—	
<i>Animal Care and Diseases</i>		—	—	—	—	—	—	—	—	—	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 368	3 502	3 502	346	3 495	—	3 495	#DIV/0!	3 502	
<i>Child Care Facilities</i>		2 845	—	—	—	—	—	—	—	—	
<i>Community Halls and Facilities</i>		—	—	—	—	—	—	—	—	—	
<i>Consumer Protection</i>		—	—	—	—	—	—	—	—	—	
<i>Cultural Matters</i>		—	—	—	—	—	—	—	—	—	
<i>Disaster Management</i>		—	—	—	—	—	—	—	—	—	
<i>Education</i>		—	—	—	—	—	—	—	—	—	
<i>Indigenous and Customary Law</i>		—	—	—	—	—	—	—	—	—	
<i>Industrial Promotion</i>		—	—	—	—	—	—	—	—	—	
<i>Language Policy</i>		—	—	—	—	—	—	—	—	—	
<i>Libraries and Archives</i>		2 329	288	288	18	158	—	158	#DIV/0!	288	
<i>Literacy Programmes</i>		—	—	—	—	—	—	—	—	—	
<i>Media Services</i>		—	—	—	—	—	—	—	—	—	
<i>Museums and Art Galleries</i>		23	—	—	—	—	—	—	—	—	
<i>Population Development</i>		—	—	—	—	—	—	—	—	—	
<i>Provincial Cultural Matters</i>		—	—	—	—	—	—	—	—	—	
<i>Theatres</i>		—	—	—	—	—	—	—	—	—	
<i>Zoo's</i>		1 931	1 931	52	785	—	785	#DIV/0!	1 931	—	
Sport and recreation		2 405	7 095	5 595	717	3 950	5 595	(1 645)	(0)	7 095	
<i>Beaches and Jetties</i>		—	—	—	—	—	5 595	(5 595)	(0)	—	
<i>Casinos, Racing, Gambling, Wagering</i>		—	—	—	—	—	—	—	—	—	
<i>Community Parks (including Nurseries)</i>		—	—	—	—	—	—	—	—	—	
<i>Recreational Facilities</i>		—	—	—	—	—	—	—	—	—	
<i>Sports Grounds and Stadiums</i>		2 405	7 095	5 595	717	3 950	—	3 950	#DIV/0!	7 095	
Public safety		98 154	55 214	30 294	632	6 000	30 294	(24 293)	(0)	55 214	
<i>Civil Defence</i>		97 330	55 015	30 095	755	5 405	30 294	(24 889)	(0)	55 015	
<i>Cleansing</i>		—	—	—	—	—	—	—	—	—	
<i>Control of Public Nuisances</i>		—	—	—	—	—	—	—	—	—	
<i>Fencing and Fences</i>		—	—	—	—	—	—	—	—	—	
<i>Fire Fighting and Protection</i>		803	198	198	(123)	595	—	595	#DIV/0!	198	
Housing		134 877	24 080	34 080	754	9 211	34 080	(24 870)	(0)	24 080	
<i>Housing</i>		134 877	24 080	34 080	754	9 211	34 080	(24 870)	(0)	24 080	
<i>Informal Settlements</i>		—	—	—	—	—	—	—	—	—	
Health		11	—	—	—	—	—	—	—	—	
<i>Ambulance</i>		11	—	—	—	—	—	—	—	—	
<i>Health Services</i>		—	—	—	—	—	—	—	—	—	
<i>Laboratory Services</i>		—	—	—	—	—	—	—	—	—	
<i>Food Control</i>		—	—	—	—	—	—	—	—	—	
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>		—	—	—	—	—	—	—	—	—	
<i>Vector Control</i>		—	—	—	—	—	—	—	—	—	
<i>Chemical Safety</i>		—	—	—	—	—	—	—	—	—	
Economic and environmental services		13 663	16 595	25 105	1 249	15 854	25 105	(9 252)	(0)	16 595	
Planning and development		11 707	12 422	20 932	1 202	15 633	20 932	(5 298)	(0)	12 422	
<i>Billboards</i>		—	—	—	—	—	—	—	—	—	
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		—	—	—	—	—	—	—	—	—	
<i>Central City Improvement District</i>		—	—	—	—	—	—	—	—	—	
<i>Development Facilitation</i>		519	—	—	—	—	—	—	—	—	
<i>Economic Development/Planning</i>		—	—	—	—	—	—	—	—	—	
<i>Regional Planning and Development</i>		11 187	12 422	20 932	1 202	15 633	20 932	(5 298)	(0)	12 422	
<i>Town Planning, Building Regulations and Enforcement, and City Engineer Project Management Unit</i>		—	—	—	—	—	—	—	—	—	
<i>Provincial Planning</i>		—	—	—	—	—	—	—	—	—	
<i>Support to Local Municipalities</i>		—	—	—	—	—	—	—	—	—	
Road transport		1 710	4 012	4 012	36	278	4 012	(3 734)	(0)	4 012	
<i>Police Forces, Traffic and Street Parking Control</i>		1 010	1 302	1 302	—	22	4 012	(3 990)	(0)	1 302	
<i>Pounds</i>		—	—	—	—	—	—	—	—	—	
<i>Public Transport</i>		700	2 710	2 710	36	256	—	256	#DIV/0!	2 710	
<i>Road and Traffic Regulation</i>		—	—	—	—	—	—	—	—	—	
<i>Roads</i>		—	—	—	—	—	—	—	—	—	
<i>Taxi Ranks</i>		—	—	—	—	—	—	—	—	—	
Environmental protection		246	161	161	11	(58)	161	(219)	(0)	161	
<i>Biodiversity and Landscape</i>		—	—	—	—	—	—	—	—	—	
<i>Coastal Protection</i>		—	—	—	—	—	—	—	—	—	
<i>Indigenous Forests</i>		246	161	161	11	(58)	161	(219)	(0)	161	
<i>Nature Conservation</i>		—	—	—	—	—	—	—	—	—	
<i>Pollution Control</i>		—	—	—	—	—	—	—	—	—	
<i>Soil Conservation</i>		—	—	—	—	—	—	—	—	—	
Trading services		4 090 931	4 337 053	4 255 796	304 947	4 014 535	4 255 796	(241 261)	(0)	4 337 053	
Energy sources		2 457 807	2 337 065	2 302 813	194 393	2 255 947	2 302 813	(46 866)	(0)	2 337 065	
<i>Electricity</i>		2 457 807	2 337 065	2 302 813	194 393	2 255 947	2 302 813	(46 866)	(0)	2 337 065	
<i>Street Lighting and Signal Systems</i>		—	—	—	—	—	—	—	—	—	
<i>Nonelectric Energy</i>		—	—	—	—	—	—	—	—	—	
Water management		1 042 239	1 300 921	1 253 916	70 664	1 035 901	1 253 916	(218 015)	(0)	1 300 921	
<i>Water Treatment</i>		1 042 239	1 300 921	1 253 916	70 664	1 035 901	1 253 916	(218 015)	(0)	1 300 921	
<i>Water Distribution</i>		—	—	—	—	—	—	—	—	—	
<i>Water Storage</i>		—	—	—	—	—	—	—	—	—	
Waste water management		332 631	403 308	403 308	29 325	424 283	403 308	20 975	0	403 308	
<i>Pubic Toilets</i>		332 631	403 308	403 308	29 325	424 283	403 308	20 975	0	403 308	
<i>Sewerage</i>		—	—	—	—	—	—	—	—	—	
<i>Storm Water Management</i>		—	—	—	—	—	—	—	—	—	
<i>Waste Water Treatment</i>		—	—	—	—	—	—	—	—	—	
Waste management		258 253	295 760	295 760	10 565	298 404	295 760	2 645	0	295 760	
<i>Recycling</i>		258 253	295 760	295 760	10 565	298 404	295 760	2 645	0	295 760	
<i>Solid Waste Disposal (Landfill Sites)</i>		—	—	—	—	—	—	—	—	—	
<i>Solid Waste Removal</i>		—	—	—	—	—	—	—	—	—	
<i>Street Cleaning</i>		—	—	—	—	—	—	—	—	—	
Other		24 627	26 298	26 298	1 891	27 213	26 298	914	0	26 298	
<i>Abattoirs</i>		880	933	933	—	8	26 298	(26 29			

Expenditure - Functional										
Municipal governance and administration		1 445 976	1 209 565	1 210 481	100 960	1 118 105	1 210 481	(92 376)	(0)	1 209 565
Executive and council		433 034	484 035	471 461	31 801	413 710	471 461	(57 752)	(0)	484 035
<i>Mayor and Council</i>		405 728	449 070	436 600	16 962	215 956	471 461	(255 506)	(0)	449 070
<i>Municipal Manager, Town Secretary and Chief Executive</i>		27 306	34 965	34 862	14 839	197 754	197 754	#DIV/0!		34 965
Finance and administration		1 012 942	725 530	739 019	69 159	704 395	739 019	(34 624)	(0)	725 530
<i>Administrative and Corporate Support</i>		217 107	292 961	279 219	16 750	116 779	739 019	(622 240)	(0)	292 961
<i>Asset Management</i>			—			587 616	587 616	#DIV/0!		432 569
<i>Budget and Treasury Office</i>		612 796	432 569	459 800	52 409	587 616				
<i>Finance</i>			—				—			—
<i>Fleet Management</i>			—				—			—
<i>Human Resources</i>			66 257				—			—
<i>Information Technology</i>			80 275				—			—
<i>Legal Services</i>			—				—			—
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>			36 508				—			—
<i>Property Services</i>			—				—			—
<i>Risk Management</i>			—				—			—
<i>Security Services</i>			—				—			—
<i>Supply Chain Management</i>			—				—			—
<i>Valuation Service</i>			—				—			—
Internal audit		—	—	—	—	—	—			—
<i>Governance Function</i>		—	—	—	—	—	—			—
Community and public safety		655 324	687 547	699 097	99 341	608 909	699 097	(90 188)	(0)	458 776
Community and social services		187 862	158 135	145 816	37 417	180 571	145 816	34 756	0	65 632
<i>Aged Care</i>			—				145 816	(145 816)	(0)	
<i>Agricultural</i>			—				—			—
<i>Animal Care and Diseases</i>			—				—			—
<i>Cemeteries, Funeral Parlours and Crematoriums</i>			31 636	26 863	23 683	30 840	103 246	103 246	#DIV/0!	26 863
<i>Child Care Facilities</i>			—				—			—
<i>Community Halls and Facilities</i>			124 638	154	1 404	—	—	—		—
<i>Consumer Protection</i>			—				—			—
<i>Cultural Matters</i>			10 754	10 754	755	11 720	11 720	#DIV/0!		10 754
<i>Disaster Management</i>			90 636	90 636	—	—	—			—
<i>Education</i>			—				—			—
<i>Indigenous and Customary Law</i>			29 190	28 015	26 661	5 756	64 788	64 788	#DIV/0!	28 015
<i>Industrial Promotion</i>			—				—			—
<i>Language Policy</i>			2 398	1 713	1 623	66	817	817	#DIV/0!	—
<i>Libraries and Archives</i>			—				—			—
<i>Literacy Programmes</i>			—				—			—
<i>Media Services</i>			—				—			—
<i>Museums and Art Galleries</i>			—				—			—
<i>Population Development</i>			—				—			—
<i>Provincial Cultural Matters</i>			—				—			—
<i>Theatres</i>			—				—			—
<i>Zoo's</i>			—				—			—
Sport and recreation		51 526	122 716	121 458	—	—	121 458	(121 458)	(0)	—
<i>Beaches and Jetties</i>		—	—	—	—	—	—	—		—
<i>Casinos, Racing, Gambling, Wagering</i>		—	—	—	—	—	—	—		—
<i>Community Parks (including Nurseries)</i>		—	—	—	—	—	—	—		—
<i>Recreational Facilities</i>		51 526	122 716	121 458	—	—	121 458	(121 458)	(0)	—
Public safety		305 971	250 803	284 142	53 203	299 797	284 142	15 656	0	250 803
<i>Civil Defence</i>		210 155	180 428	209 641	47 647	231 864	284 142	(52 278)	(0)	180 428
<i>Cleansing</i>		—	—	—	—	—	—	—		—
<i>Control of Public Nuisances</i>		—	—	—	—	—	—	—		—
<i>Fencing and Fences</i>		77 180	—	—	—	—	—	—		—
<i>Fire Fighting and Protection</i>		18 635	70 375	74 501	5 557	67 934	—	67 934	#DIV/0!	70 375
Housing		93 632	142 341	133 850	8 569	126 751	133 850	(7 099)	(0)	142 341
<i>Housing</i>		93 632	142 341	133 850	8 569	126 751	133 850	(7 099)	(0)	142 341
<i>Informal Settlements</i>		—	—	—	—	—	—	—		—
Health		16 333	13 552	13 832	152	1 790	13 832	(12 042)	(0)	—
<i>Ambulance</i>		—	—	—	—	—	—	—		—
<i>Health Services</i>		16 333	13 552	13 832	152	1 790	13 832	(12 042)	(0)	—
<i>Laboratory Services</i>		—	—	—	—	—	—	—		—
<i>Food Control</i>		—	—	—	—	—	—	—		—
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>		—	—	—	—	—	—	—		—
<i>Vector Control</i>		—	—	—	—	—	—	—		—
<i>Chemical Safety</i>		—	—	—	—	—	—	—		—
Economic and environmental services		770 815	462 846	455 636	328 129	580 885	455 636	125 250	0	92 955
Planning and development		122 354	92 955	93 048	22 250	120 909	93 048	33 861	0	92 955
<i>Billboards</i>		—	—	—	—	—	—	—		—
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		—	—	—	—	—	—	—		—
<i>Central City Improvement District</i>		—	—	—	—	—	—	—		—
<i>Development Facilitation</i>		—	—	—	—	—	—	—		—
<i>Economic Development/Planning</i>		46 561	25 261	31 125	2 423	29 269	93 048	(63 779)	(0)	25 261
<i>Regional Planning and Development</i>		75 793	67 694	61 924	19 827	97 640	—	97 640	#DIV/0!	67 694
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		—	—	—	—	—	—	—		—
<i>Project Management Unit</i>		—	—	—	—	—	—	—		—
<i>Provincial Planning</i>		—	—	—	—	—	—	—		—
<i>Support to Local Municipalities</i>		—	—	—	—	—	—	—		—
Road transport		609 791	337 585	332 554	305 879	453 976	332 554	121 423	0	—
<i>Police Forces, Traffic and Street Parking Control</i>		1 939	1 276	1 351	—	—	—	—		—
<i>Pounds</i>		—	—	—	—	—	—	—		—
<i>Public Transport</i>		142 000	—	—	—	—	—	—		—
<i>Road and Traffic Regulation</i>		465 853	336 309	331 203	305 879	453 976	332 554	453 976	(332 554)	(0)
<i>Roads</i>		—	—	—	—	—	—	—		—
<i>Taxi Ranks</i>		—	—	—	—	—	—	—		—
Environmental protection		38 670	32 306	30 034	—	—	30 034	(30 034)	(0)	—
<i>Biodiversity and Landscape</i>		—	—	—	—	—	—	—		—
<i>Coastal Protection</i>		—	—	—	—	—	—	—		—
<i>Indigenous Forests</i>		—	—	—	—	—	—	—		—
<i>Nature Conservation</i>		38 670	32 306	30 034	—	—	30 034	(30 034)	(0)	—
<i>Pollution Control</i>		—	—	—	—	—	—	—		—
<i>Soil Conservation</i>		—	—	—	—	—	—	—		—
Trading services		3 668 828	3 751 334	3 732 823	596 596	3 814 812	3 732 823	81 989	0	3 751 334
Energy sources		2 226 322	2 220 107	2 205 213	230 521	2 182 641	2 205 213	(22 572)	(0)	2 220 107
<i>Electricity</i>		2 221 971	2 220 107	2 205 213	230 521	2 182 641	2 205 213	(22 572)	(0)	2 220 107
<i>Street Lighting and Signal Systems</i>		4 351	—	—	—	—	—	—		—
<i>Nonelectric Energy</i>		—	—	—	—	—	—	—		—
Water management		892 857	891 932	895 773	242 881	1 001 609	895 773	105 836	0	891 932
<i>Water Treatment</i>		892 857	891 932	895 773	242 881	1 001 609	895 773	105 836	0	891 932
<i>Water Distribution</i>		—	—	—	—	—	—	—		—
<i>Water Storage</i>		—	—	—	—	—	—	—		—
Waste water management		293 572	437 423	401 887	70 768	353 211	401 887	(48 676)	(0)	437 423
<i>Public Toilets</i>		293 572	437 423	401 887	70 768	353 211	401 887	(48 676)	(0)	437 423
<i>Sewerage</i>		—	—	—	—	—	—	—		—
<i>Storm Water Management</i>		—	—	—	—	—	—	—		—
<i>Waste Water Treatment</i>		—	—	—	—	—	—	—		—
Waste management		256 077	201 872	229 950	52 426	277 351	229 950	47 401	0	201 872
<i>Recycling</i>		256 077	201 872	229 950	52 426	277 351	229 950	47 401	0	201 872
<i>Solid Waste Disposal (Landfill Sites)</i>		—	—	—	—	—	—	—		—
<i>Solid Waste Removal</i>		—	—	—	—	—	—	—		—
<i>Street Cleaning</i>		34 144	35 901	32 235	1 131	17 345	32 235	(14 890)	(0)	26 457
Other		449	78	78	—	—	—	—		—
Abattoirs		23 892	26 457	24 468	894	13 051	32 235	(19 184)	(0)	26 457
Air Transport		9 803	9 366	7 688	237	4 294	4 294	—		—
Forestry		—	—	—	—	—	—	—		—
Licensing and Regulation		—	—	—	—	—	—	—		—
Markets		—	—	—	—	—	—	—		—
Tourism		—	—	—	—	—	—	—		—
Total Expenditure - Functional	3	6 575 087	6 147 193	6 130 271	1 126 157	6 140 055	6 130 271	9 785	0	5 539 087
Surplus/ (Deficit) for the year		1 002 853	1 094 838	1 157 535	(695 109)	(283 826)	1 157 535	(1 441 360)	(0)	1 702 421

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

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 %
R thousands									
Revenue by Vote	1								
Vote 1 - City Manager		-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		500	-	482	(750)	-	482	(482)	-100,0%
Vote 3 - Corporate Services		15 115	16 627	15 127	924	10 616	15 127	(4 511)	-29,8%
Vote 4 - Finance		1 303 778	1 263 695	1 263 695	107 453	1 281 741	1 263 695	18 046	1,4%
Vote 5 - Social Services		108 802	65 491	40 571	1 060	10 419	40 571	(30 152)	-74,3%
Vote 6 - Planning		30 558	33 410	41 910	3 091	42 830	41 910	920	2,2%
Vote 7 - Human Settlement and Housing		174 330	39 105	39 105	2 288	46 841	39 105	7 737	19,8%
Vote 8 - Economic and Rural Development		519	-	10	1	8	10	(2)	-23,9%
Vote 9 - Engineering Services		331 317	404 018	404 018	29 361	424 539	404 018	20 521	5,1%
Vote 10 - Water		1 038 334	1 295 858	1 248 853	70 664	1 035 901	1 248 853	(212 953)	-17,1%
Vote 11 - Waste and Fleet Management		255 228	295 760	295 760	10 565	298 404	295 760	2 645	0,9%
Vote 12 - Miscellaneous Services		1 784 546	1 480 822	1 625 281	11 997	448 617	1 625 281	(1 176 663)	-72,4%
Vote 13 - Naledi/Soutpan Regional Management		77 104	10 490	10 490	-	367	10 490	(10 122)	-96,5%
Vote 14 - Strategic Projects & Service Delivery Regulation		-	-	-	-	-	-	-	-
Vote 15 - Electricity - Centlec (Soc) Ltd		2 457 807	2 337 176	2 302 504	194 393	2 255 947	2 302 504	(46 558)	-2,0%
Total Revenue by Vote	2	7 577 940	7 242 451	7 287 805	431 048	5 856 230	7 287 805	(1 431 576)	-19,6%
Expenditure by Vote	1								
Vote 1 - City Manager		191 874	131 334	126 859	7 853	98 181	126 859	(28 678)	-22,6%
Vote 2 - Executive Mayor		225 990	212 020	216 047	16 962	215 956	216 047	(92)	0,0%
Vote 3 - Corporate Services		319 766	251 019	258 381	29 336	250 452	258 381	(7 929)	-3,1%
Vote 4 - Finance		257 368	237 411	261 826	32 458	243 923	261 826	(17 903)	-6,8%
Vote 5 - Social Services		541 205	437 994	456 774	90 620	480 369	456 774	23 595	5,2%
Vote 6 - Planning		150 667	136 053	123 908	20 720	110 691	123 908	(13 217)	-10,7%
Vote 7 - Human Settlement and Housing		129 958	110 021	100 828	8 569	126 751	100 828	25 923	25,7%
Vote 8 - Economic and Rural Development		56 363	34 244	38 612	2 661	33 563	38 612	(5 048)	-13,1%
Vote 9 - Engineering Services		754 102	728 508	687 716	376 646	807 187	687 716	119 471	17,4%
Vote 10 - Water		881 213	982 602	985 631	242 881	1 001 609	985 631	15 978	1,6%
Vote 11 - Waste and Fleet Management		327 173	281 201	289 409	53 065	359 124	289 409	69 715	24,1%
Vote 12 - Miscellaneous Services		375 184	244 747	247 414	6 878	130 037	247 414	(117 378)	-47,4%
Vote 13 - Naledi/Soutpan Regional Management		76 036	78 835	83 840	3 211	52 386	83 840	(31 454)	-37,5%
Vote 14 - Strategic Projects & Service Delivery Regulation		61 865	65 800	52 516	3 775	47 187	52 516	(5 328)	-10,1%
Vote 15 - Electricity - Centlec (Soc) Ltd		2 226 322	2 215 824	2 200 511	230 521	2 182 641	2 200 511	(17 870)	-0,8%
Total Expenditure by Vote	2	6 575 087	6 147 612	6 130 271	1 126 157	6 140 055	6 130 271	9 785	0,2%
Surplus/ (Deficit) for the year	2	1 002 853	1 094 838	1 157 535	(695 109)	(283 826)	1 157 535	(1 441 360)	-124,5%
									1 094 838

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

Vote Description R thousand	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
Revenue by Vote	1	—	—	—	—	—	—	—	—	—	—
Vote 1 - City Manager 1.1 - Office of the City Manager 1.2 - Deputy Executive Director Operations 1.3 - Deputy Executive Director Performance 1.4 - Risk Management and Anti-Fraud & Corruption		500	—	482	(750)	—	482	(482)	-100%	—	—
Vote 2 - Executive Mayor 2.1 - Office of the Speaker 2.2 - Office of the Executive Mayor 2.3 - Office of the Councils Whip		500	—	482	(750)	—	482	(482)	-100%	—	—
Vote 3 - Corporate Services 3.1 - Head 3.2 - Human Resource Development 3.3 - Human Resource Management 3.4 - Labour Relations 3.5 - Legal Services 3.6 - Facilities Management 3.7 - Safety and Loss Control 3.8 - Committee Services 3.9 - Information Technology and Management	15 115	16 627	15 127	924	10 616	15 127	(4 511)	—	-30%	16 627	16 627
Vote 4 - Finance 4.1 - Property rates 4.2 - 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	1 303 778	1 263 695	1 263 695	107 453	1 281 741	1 263 695	18 046	1 263 695	1% -3%	1 237 100	1 237 100
Vote 5 - Social Services 5.1 - Administration 5.2 - Social Development 5.3 - Emergency Management Services 5.4 - Public Safety 5.5 - Parks and Cemeteries 5.6 - Disaster Management	108 802	65 491	40 571	1 060	10 419	40 571	(30 152)	—	-74%	65 491	65 491
Vote 6 - Planning 6.1 - Administration and Finance 6.2 - Town and Regional Planning 6.3 - Land Use Control 6.4 - Architectural and Survey Services 6.5 - Geographic Information Services 6.6 - Environmental Management 6.7 - Economic Development 6.8 - Fresh Produce Market	30 558	33 410	41 910	3 091	42 830	41 910	920	—	2%	33 410	33 410
Vote 7 - Human Settlement and Housing 7.1 - Head 7.2 - Social and Social Housing 7.3 - Land Development and Property Management 7.4 - Implementation Support 7.5 - BNG Property Management 7.6 - Informal Settlements 7.7 - Housing	174 330	39 105	39 105	2 288	46 841	39 105	7 737	—	20%	39 105	39 105
Vote 8 - Economic and Rural Development 8.1 - Administration and Strategic Support 8.2 - Marketing and Investment Promotion 8.3 - Tourism 8.4 - Rural Development 8.5 - SMME's	519	—	10	1	8	10	(2)	—	-24%	—	—
Vote 9 - Engineering Services 9.1 - Head 9.2 - Fleet Services and Engineering Support 9.3 - Roads and Stormwater 9.4 - Solid Waste Management 9.5 - Sanitation	331 317	404 018	404 018	29 361	424 539	404 018	20 521	—	5%	404 018	404 018
Vote 10 - Water 10.1 - Water	1 038 334	1 295 858	1 248 853	70 664	1 035 901	1 248 853	(212 953)	—	-17%	1 295 858	1 295 858
Vote 11 - Waste and Fleet Management 11.1 - Strategic and Administration Support 11.2 - Traffic Sign Management 11.3 - Disposal Sites 11.4 - Solid Waste Management 11.5 - Public Cleansing 11.6 - Domestic Waste 11.7 - Botshabelo 11.8 - Botshabelo 11.9 - Thaba Nchu 11.10 - Fleet Services	255 228	295 760	295 760	10 565	298 404	295 760	2 645	—	1% -100%	295 760	295 760
Vote 12 - Miscellaneous Services 12.1 - Transfers, Grants and Miscellaneous	1 784 546	1 480 822	1 625 281	11 997	448 617	1 625 281	(1 176 663)	—	-72%	1 480 822	1 480 822
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	77 104	10 490	10 490	—	367	10 490	(10 122)	—	-97%	10 490	10 490
Vote 14 - Strategic Projects & Service Delivery Re 14.1 - Head 14.2 - Strategic Projects 14.3 - City Services, Monitoring and Evaluation 14.4 - Regional Centre Bloemfontein 14.5 - Regional Centre Botshabelo 14.6 - Regional Centre Thaba Nchu	—	—	—	—	—	—	—	—	—	—	—
Vote 15 - Electricity - Centlec (Soc) Ltd 15.1 - Board of Directors 15.2 - Company Secretary 15.3 - Chief Executive Officer 15.4 - Finance 15.5 - Corporate Services 15.6 - Customer Services 15.7 - Design and Development, Engineering Wires & 15.8 - Compliance and Performance 15.10 - Naledi	2 457 807	2 337 176	2 302 504	194 393	2 255 947	2 302 504	(46 558)	—	-2% -100%	2 337 176	2 337 176
Total Revenue by Vote	2	7 577 940	7 242 451	7 287 805	431 048	5 856 230	7 287 805	(1 431 576)	-20%	7 242 451	7 242 451

Expenditure by Vote											
Vote 1 - City Manager	1	191 874	121 334	126 859	7 852	98 181	126 859	(28 678)	-23%		131 334
1.1 - Office of the City Manager		6 351	12 045	11 775	771	10 680	126 859	(116 178)	-92%		12 045
1.2 - Deputy Executive Director Operations		154 702	94 384	91 344	5 570	69 685		69 685	#DIV/0!		94 384
1.3 - Deputy Executive Director Performance		11 220	8 214	7 604	187	3 029		3 029	#DIV/0!		8 214
1.4 - Risk Management and Anti-Fraud & Corruption		19 601	16 691	16 136	1 325	14 786		14 786	#DIV/0!		16 691
Vote 2 - Executive Mayor		225 990	212 020	216 047	16 962	215 956	216 047	(86 203)	0%		212 020
2.1 - Office of the Speaker		113 184	125 501	128 077	10 199	129 845	216 047	74 122	-40%		125 501
2.2 - Office of the Executive Mayor or		102 218	75 681	77 033	5 704	74 122		11 989	#DIV/0!		75 681
2.3 - Office of the Councils Whip		10 588	10 838	10 938	1 059						10 838
Vote 3 - Corporate Services		319 766	251 019	258 381	29 336	250 452	258 381	(7 929)	-3%		251 019
3.1 - Head		7 039	7 697	7 877	656	6 602	258 381	(251 779)	-97%		7 697
3.2 - Human Resource Development		15 448	14 167	5 341	1 105	1 781			#DIV/0!		14 167
3.3 - Human Resource Management		42 401	36 567	37 996	3 247	36 447			#DIV/0!		36 567
3.4 - Labour Relations		11 409	11 373	11 867	1 136	12 500			#DIV/0!		11 373
3.5 - Legal Services		14 669	11 907	20 190	1 530	12 449			#DIV/0!		11 907
3.6 - Facilities Management		123 974	84 546	84 396	13 428	85 227			#DIV/0!		84 546
3.7 - Safety and Loss Control		3 073	2 690	2 690	216	2 703			#DIV/0!		2 690
3.8 - Committee Services		21 778	19 185	19 185	1 581	16 112			#DIV/0!		19 185
3.9 - Information Technology and Management		80 275	63 288	68 839	6 160	63 230			#DIV/0!		63 288
Vote 4 - Finance		257 368	237 411	261 826	32 458	243 923	261 826	(17 903)	-7%		237 411
4.1 - Property rates		—	—	—	—	—	261 826	(261 826)	-100%		—
4.2 - Chief Financial Officer		46 259	28 581	29 091	968	21 679			#DIV/0!		28 581
4.3 - Financial Management		10 631	8 263	8 713	641	7 567			#DIV/0!		8 263
4.4 - Supply Chain Management		27 359	23 285	24 314	1 692	22 720			#DIV/0!		23 285
4.5 - Treasury Management		11 658	11 658	12 001	9 471	11 666			#DIV/0!		11 657
4.6 - Meter Reading		29 523	38 271	40 113	1 219	32 918			#DIV/0!		38 271
4.7 - Asset Management		14 244	12 219	29 613	17 310	40 643			#DIV/0!		12 219
4.8 - Financial Accounting		10 807	7 616	7 551	893	5 490			#DIV/0!		7 616
Vote 5 - Social Services		541 205	437 994	456 774	90 620	480 369	456 774	23 595	5%		437 994
5.1 - Administration		6 816	5 768	6 849	363	4 724	456 774	(452 050)	-99%		5 768
5.2 - Social Development		79 706	65 858	56 256	5 458	60 881			#DIV/0!		65 858
5.3 - Emergency Management Services		77 180	67 879	72 070	5 557	67 934			#DIV/0!		67 879
5.4 - Public Safety		212 094	171 960	202 849	47 647	231 864			#DIV/0!		171 960
5.5 - Parks and Cemeteries		146 180	115 774	109 218	30 840	103 246			#DIV/0!		115 774
5.6 - Disaster Management		19 228	10 754	10 532	755	11 720			#DIV/0!		10 754
Vote 6 - Planning		150 667	136 053	123 908	20 720	110 691	123 908	(13 217)	-11%		136 053
6.1 - Administration and Finance		40 849	35 563	34 243	13 941	48 201	123 908	(75 706)	-61%		35 563
6.2 - Land Use and Spatial Planning		20 858	20 858	22 000	3 244	14 343			#DIV/0!		22 000
6.3 - Land Use Control		38 608	26 572	26 225	1 709	21 823			#DIV/0!		26 572
6.4 - Architectural and Survey Services		7 731	4 194	4 037	274	3 500			#DIV/0!		4 194
6.5 - Geographic Information Services		6 881	5 714	5 782	493	4 405			#DIV/0!		5 714
6.6 - Environmental Management		11 729	15 169	12 164	375	5 247			#DIV/0!		15 169
6.7 - Economic Development		—	—	—	—	—					—
6.8 - Fresh Produce Market		23 892	21 224	19 235	894	13 051			#DIV/0!		21 224
Vote 7 - Human Settlement and Housing		129 958	110 021	100 828	8 569	126 751	100 828	25 923	26%		110 021
7.1 - Head		12 481	10 934	3 112	354	7 518	100 828	(93 309)	-93%		10 934
7.2 - Rental and Social Housing		21 684	18 775	16 065	1 654	49 228			#DIV/0!		18 775
7.3 - Land Development and Property Management		36 327	29 225	25 133	1 459	20 738			#DIV/0!		25 226
7.4 - Implementation Support		6 040	5 673	6 105	658	7 703			#DIV/0!		5 673
7.5 - BNG Property Management		19 195	19 986	19 000	2 248	11 904			#DIV/0!		19 986
7.6 - Informal Settlements		32 232	29 228	31 412	2 197	29 759			#DIV/0!		29 228
7.7 - Housing		—	—	—	—	—					—
Vote 8 - Economic and Rural Development		56 363	34 244	38 612	2 661	33 563	38 612	(5 048)	-13%		34 244
8.1 - Administration and Strategic Support		9 077	4 794	4 948	131	3 856	38 612	(34 755)	-90%		4 794
8.2 - Marketing and Investment Promotion		14 571	9 993	18 159	500	16 357			#DIV/0!		9 993
8.3 - Tourism		9 802	7 223	5 469	237	4 294			#DIV/0!		7 223
8.4 - Rural Development		11 472	4 085	2 579	338	2 143			#DIV/0!		4 085
8.5 - SMME's		11 440	8 151	7 456	1 455	6 914			#DIV/0!		8 151
Vote 9 - Engineering Services		754 102	728 508	687 716	376 646	807 187	687 716	119 471	17%		728 508
9.1 - Head		4 687	5 876	6 026	481	5 918	687 716	(681 798)	-99%		5 876
9.2 - Fleet Services and Engineering Support		—	—	—	—	—					—
9.3 - Roads and Stormwater		461 631	364 612	360 118	305 398	448 058			#DIV/0!		364 612
9.4 - Solid Waste Management		287 784	358 021	321 573	70 768	353 211			#DIV/0!		358 021
Vote 10 - Water		881 213	982 602	985 631	242 881	1 001 609	985 631	15 978	2%		982 602
10.1 - Water		881 213	982 602	985 631	242 881	1 001 609	985 631	15 978	2%		982 602
Vote 11 - Waste and Fleet Management		327 173	281 201	289 409	53 065	359 124	289 409	69 715	24%		281 201
11.1 - Strategic and Administration Support		1 454	4 010	4 070	34 829	37 707	289 409	(251 702)	-87%		4 010
11.2 - Landfill Site Management		5 822	5 911	4 641	396	4 843			#DIV/0!		5 911
11.3 - Disposal Sites		52 184	47 532	46 040	(7 510)	23 229			#DIV/0!		47 532
11.4 - Solid Waste Management		4 527	3 443	5 768	15 969	79 399			#DIV/0!		5 503
11.5 - Public Cleaning		52 747	39 443	51 653	15 969	50 514			#DIV/0!		39 443
11.6 - Domestic Waste		53 286	34 602	43 624	3 052	50 514			#DIV/0!		34 602
11.7 - Trade Waste		39 279	36 667	38 687	1 441	37 015			#DIV/0!		36 667
11.8 - Botshabelo		29 530	20 125	22 485	2 527	27 469			#DIV/0!		20 125
11.9 - Thaba Nchu		18 850	13 994	15 794	1 721	17 175			#DIV/0!		13 994
11.10 - Fleet Services		64 495	73 357	56 835	639	81 773			#DIV/0!		73 357
Vote 12 - Miscellaneous Services		375 184	244 747	247 474	6 878	130 037	247 414	(17 378)	-47%		244 747
12.1 - Transfers, Grants and Miscellaneous		375 184	244 747	247 414	6 878	130 037	247 414	(17 378)	-47%		244 747
Vote 13 - Naledi/Soutpan Regional Management		76 036	78 835	83 840	3 211	52 386	83 840	(31 454)	-38%		78 835
13.1 - City of the City Manager		11 284	12 122	11 118	377	7 217	83 840	(76 623)	-6%		12 122
13.2 - Corporate Services		8 611	6 168	4 449	326	5 17			#DIV/0!		6 168
13.3 - Budget and Treasury		19 884	17 102	18 894	796	9 522			#DIV/0!		17 102
13.4 - Social Services		4 190	3 669	4 185	380	4 006			#DIV/0!		3 669
13.5 - Planning and Development		1 596	2 082	2 142	69	871			#DIV/0!		2 082
13.6 - Engineering Services		31 401	21 098	22 673	582	17 834			#DIV/0!		21 098
13.7 - Soulpan		—	16 153	17 390	680	7 118			#DIV/0!		16 153
Vote 14 - Strategic Projects & Service Delivery Re		61 865	65 800	52 516	3 775	47 187	52 516	(5 328)	-10%		65 800
14.1 - Head		17 492	28 843	14 637	207	4 874	52 516	(47 642)	-91%		28 843
14.2 - Strategic Projects		7 119	—	210	527	6 021			#DIV/0!		—
14.3 - City Services, Monitoring and Evaluation		1 872	—	30	90	398			#DIV/0!		—
14.4 - Regional Centre Bloemfontein		159 894	16 030	15 985	1 246	15 500			#DIV/0!		16 030
14.5 - Regional Centre Botshabelo		11 076	12 410	12 712	882	11 203			#DIV/0!		12 410
14.6 - Regional Centre Thaba Nchu		8 411	8 517	8 937	824	9 192			#DIV/0!		8 517
Vote 15 - Electricity - Centlec (Soc) Ltd		2 226 322	2 215 824	2 200 511	230 521	2 182 641	2 200 511	(17 870)	-1%		2 215 824
15.1 - Board of directors		2 621	2 798	2 798	179	1 433	2 200 511	(2 199 078)	-100%		2 798
15.2 - Company Secretary		3 847	3 847	3 935	131	2 052			#DIV/0!		3 84

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

Description R thousands	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
Revenue By Source										
Property rates		1 025 471	1 103 200	1 103 200	101 067	1 097 218	1 103 200	(5 982)	-1%	1 103 200
Service charges - electricity revenue		2 364 545	2 237 750	2 237 750	184 354	2 188 847	2 237 750	(48 904)	-2%	2 237 750
Service charges - water revenue		827 919	945 264	898 259	59 719	699 222	898 259	(199 037)	-22%	945 264
Service charges - sanitation revenue		237 468	282 575	282 575	26 545	300 447	282 575	17 873	6%	282 575
Service charges - refuse revenue		81 969	109 502	109 502	9 265	109 365	109 502	(136)	0%	109 502
Service charges - other		498	548	548	—	—	548	(548)	-100%	548
Rental of facilities and equipment		14 010	35 111	33 611	3 221	30 866	33 611	(2 745)	-8%	35 111
Interest earned - external investments		66 450	26 984	24 755	2 449	29 883	24 755	5 127	21%	26 984
Interest earned - outstanding debtors		165 237	229 648	229 648	23 102	255 156	229 648	25 508	11%	229 648
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		98 367	58 115	44 908	961	10 056	44 908	(34 852)	-78%	58 115
Licences and permits		814	243	253	13	(33)	253	(286)	-113%	243
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		1 202 934	1 040 688	1 051 397	980	935 979	1 051 397	(115 417)	-11%	1 040 688
Other revenue		430 275	205 636	205 716	19 372	199 224	205 716	(6 492)	-3%	205 636
Gains on disposal of PPE		118 959	309	309	—	—	309	(309)	-100%	—
Total Revenue (excluding capital transfers and contributions)		6 634 917	6 275 571	6 222 430	431 048	5 856 230	6 222 430	(366 200)	-6%	6 275 263
Expenditure By Type										
Employee related costs		1 517 424	1 707 028	1 854 049	157 253	1 829 768	1 854 049	(24 281)	-1%	1 707 028
Remuneration of councillors		55 482	60 200	60 266	5 196	62 258	60 266	1 992	3%	60 200
Debt impairment		333 108	210 833	210 833	(22 430)	269 819	210 833	58 987	28%	210 833
Depreciation & asset impairment		578 640	495 857	498 652	484 508	814 879	498 652	316 227	63%	495 857
Finance charges		146 545	251 429	251 429	39 219	275 490	251 429	24 061	10%	251 429
Bulk purchases		1 842 140	1 891 034	1 891 034	317 224	1 879 386	1 891 034	(11 649)	-1%	1 891 034
Other materials		131 029	94 890	93 725	11 156	86 038	93 725	(7 686)	-8%	94 890
Contracted services		880 417	981 812	852 234	110 649	657 933	852 234	(194 301)	-23%	981 812
Transfers and subsidies		30 852	23 600	23 804	3 895	12 544	23 804	(11 260)	-47%	23 600
Other expenditure		1 059 450	430 930	394 245	19 486	251 940	394 245	(142 306)	-36%	430 930
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—
Total Expenditure		6 575 087	6 147 612	6 130 271	1 126 157	6 140 055	6 130 271	9 785	0%	6 147 612
Surplus/(Deficit)										
Transfers and Subsidies - Capital (monetary allocations) (National / Provincial and District)		59 829	127 959	92 159	(695 109)	(283 826)	92 159	(375 985)	(0)	127 650
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		911 882	940 118	1 057 376	—	100 000	1 057 376	(957 376)	(0)	940 118
Transfers and subsidies - capital (in-kind - all)		31 142	26 762	8 000	—	—	8 000	(8 000)	(0)	26 762
Surplus/(Deficit) after capital transfers & contributions		1 002 853	1 094 838	1 157 535	(695 109)	(183 826)	1 157 535	—	—	1 094 529
Taxation		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		1 002 853	1 094 838	1 157 535	(695 109)	(183 826)	1 157 535	—	—	1 094 529
Attributable to minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		1 002 853	1 094 838	1 157 535	(695 109)	(183 826)	1 157 535	—	—	1 094 529
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		1 002 853	1 094 838	1 157 535	(695 109)	(183 826)	1 157 535	—	—	1 094 529

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

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									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 1 - City Manager		40 542	–	107 444	2 134	29 109	107 444	(78 335)	-73%	–
Vote 2 - Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		24 536	4 740	6 240	–	–	6 240	(6 240)	-100%	4 740
Vote 4 - Finance		3 162	2 039	2 039	308	1 117	2 039	(922)	-45%	2 039
Vote 5 - Social Services		44 917	12 162	9 672	(124)	9 013	9 672	(659)	-7%	12 162
Vote 6 - Planning		17 640	13 964	5 993	–	3 448	5 993	(2 545)	-42%	13 964
Vote 7 - Human Settlement and Housing		21 657	61 800	69 156	68	68	69 156	(69 088)	-100%	61 800
Vote 8 - Economic and Rural Development		(3 572)	11 100	8 700	–	13 002	8 700	4 302	49%	11 100
Vote 9 - Engineering Services		473 640	378 100	474 600	13 269	275 706	474 600	(198 894)	-42%	378 100
Vote 10 - Water		216 638	126 454	134 381	10 452	118 784	134 381	(15 597)	-12%	126 454
Vote 11 - Waste and Fleet Management		93 968	41 278	39 229	2 408	13 773	39 229	(25 455)	-65%	41 278
Vote 12 - Miscellaneous Services		–	–	–	–	–	–	–	–	–
Vote 13 - Naledi/Soutpan Regional Management		24 905	–	–	–	–	–	–	–	–
Vote 14 - Strategic Projects & Service Delivery Regulation		62 043	–	–	–	1 534	–	1 534	#DIV/0!	–
Vote 15 - Electricity - Centlec (Soc) Ltd		224 779	116 469	97 110	24 273	115 139	97 110	18 029	19%	116 469
Total Capital Multi-year expenditure	4,7	1 244 854	768 106	954 564	52 788	580 694	954 564	(373 870)	-39%	768 106
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - City Manager		3 929	63 773	69 871	3 400	34 514	69 871	(35 358)	-51%	63 773
Vote 2 - Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		9 414	1 500	7 182	516	5 409	7 182	(1 773)	-25%	1 500
Vote 4 - Finance		(1 500)	–	3 193	–	–	3 193	(3 193)	-100%	–
Vote 5 - Social Services		(13 406)	2 320	35 820	293	1 034	35 820	(34 786)	-97%	2 320
Vote 6 - Planning		(3 784)	6 600	19 456	1 384	13 772	19 456	(5 685)	-29%	6 600
Vote 7 - Human Settlement and Housing		34 084	53 000	58 245	10 198	24 854	58 245	(33 391)	-57%	53 000
Vote 8 - Economic and Rural Development		22 741	9 724	18 082	–	–	18 082	(18 082)	-100%	9 724
Vote 9 - Engineering Services		295 851	109 100	124 681	10 581	95 930	124 681	(28 751)	-23%	109 100
Vote 10 - Water		85 941	1 500	17 500	–	–	17 500	(17 500)	-100%	1 500
Vote 11 - Waste and Fleet Management		(7 394)	–	–	–	–	–	–	–	–
Vote 12 - Miscellaneous Services		–	–	–	–	–	–	–	–	–
Vote 13 - Naledi/Soutpan Regional Management		(11 164)	17 500	13 934	6	506	13 934	(13 429)	-96%	17 500
Vote 14 - Strategic Projects & Service Delivery Regulation		14 336	15 000	15 000	–	–	15 000	(15 000)	-100%	15 000
Vote 15 - Electricity - Centlec (Soc) Ltd		8 000	–	–	–	800	–	800	#DIV/0!	–
Total Capital single-year expenditure	4	437 048	280 017	382 965	26 378	176 818	382 965	(206 147)	-54%	280 017
Total Capital Expenditure		1 681 903	1 048 122	1 337 529	79 166	757 512	1 337 529	(580 017)	-43%	1 048 122
<u>Capital Expenditure - Functional Classification</u>										
Governance and administration		233 473	216 289	235 233	8 655	81 491	235 233	(153 742)	-65%	216 289
Executive and council		134 591	170 087	190 790	5 534	65 156	190 790	(125 633)	-66%	170 087
Finance and administration		1 662	2 039	5 232	308	1 117	5 232	(4 114)	-79%	2 039
Internal audit		97 219	44 163	39 211	2 814	15 217	39 211	(23 994)	-61%	44 163
Community and public safety		91 117	137 782	180 502	10 458	35 587	180 502	(144 915)	-80%	137 782
Community and social services		17 879	11 022	18 022	6	7 191	18 022	(10 831)	-60%	11 022
Sport and recreation		9 166	8 500	2 440	17	443	2 440	(1 997)	-82%	8 500
Public safety		8 332	3 460	40 460	168	3 031	40 460	(37 429)	-93%	3 460
Housing		55 741	114 800	119 580	10 267	24 922	119 580	(94 657)	-79%	114 800
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		356 902	240 124	370 780	14 934	30 181	370 780	(340 599)	-92%	240 124
Planning and development		32 268	40 424	55 499	1 384	30 181	55 499	(25 318)	-46%	40 424
Road transport		319 334	199 700	315 281	13 549	–	315 281	(315 281)	-100%	199 700
Environmental protection		5 300	–	–	–	–	–	–	–	–
Trading services		999 654	544 278	550 051	45 119	610 213	550 051	60 162	11%	544 278
Energy sources		232 779	116 469	97 110	24 273	115 939	97 110	18 829	19%	116 469
Water management		302 579	127 954	172 936	10 452	118 784	172 936	(54 152)	-31%	127 954
Waste water management		450 156	298 000	273 600	10 301	242 760	273 600	(30 840)	-11%	298 000
Waste management		14 139	1 855	6 404	93	132 729	6 404	126 325	1972%	1 855
Other		757	964	964	–	40	964	(923)	-96%	964
Total Capital Expenditure - Functional Classification	3	1 681 903	1 139 436	1 337 529	79 166	757 512	1 337 529	(580 017)	-43%	1 139 436
Funded by:										
National Government		912 279	940 118	1 157 376	52 780	621 788	1 157 376	(535 588)	-46%	940 118
Provincial Government								–	–	–
District Municipality								–	–	–
Other transfers and grants								–	–	–
Transfers recognised - capital		912 279	940 118	1 157 376	52 780	621 788	1 157 376	(535 588)	-46%	940 118
Public contributions & donations	5	30 744	26 762	8 000	298	9 025	8 000	1 025	13%	26 762
Borrowing	6	465 068	29 599	29 599	2 315	10 251	29 599	(19 348)	-65%	29 599
Internally generated funds		273 811	142 958	142 554	23 772	116 448	142 554	(26 105)	-18%	142 958
Total Capital Funding		1 681 903	1 139 436	1 337 529	79 166	757 512	1 337 529	(580 017)	-43%	1 139 436

MAN Mangaung - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M12 June

Vote Description R thousand	Ref	2016/17		Budget Year 2017/18					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1	40 542	—	107 444	2 134	29 109	107 444	(78 335)	-73%
Vote 1 - City Manager		40 542	—	107 444	2 134	29 109	107 444	(78 335)	-73%
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		24 536	4 740	6 240	—	—	6 240	(6 240)	-100%
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		24 536	2 000	2 000	—	—	6 240	(6 240)	-100%
3.7 - Safety and Loss Control			—	—				—	—
3.8 - Committee Services			—	—				—	—
3.9 - Information Technology and Management			2 740	4 240				—	2 740
Vote 4 - Finance		3 162	2 039	2 039	308	1 117	2 039	(922)	-45%
4.1 - Property rates			—					—	—
4.2 - Chief Financial Officer			—					—	—
4.3 - Financial Management			—					—	—
4.4 - Supply Chain Management			—					—	—
4.5 - Revenue Management			—					—	—
4.6 - Meter Reading			—					—	—
4.7 - Asset Management		3 162	2 039	2 039	308	1 117	2 039	(922)	-45%
4.8 - Financial Accounting			—					—	2 039
Vote 5 - Social Services		44 917	12 162	9 672	(124)	9 013	9 672	(659)	-7%
5.1 - Administration			—	—				—	—
5.2 - Social Development			—	—				—	—
5.3 - Emergency Management Services		4 191	—	(5 000)	—	—	—	—	—
5.4 - Public Safety		140	1 140	3 651	(124)	1 997	—	1 997	#DIV/0!
5.5 - Parks and Cemeteries		40 586	11 022	11 022	—	7 016	9 672	(2 656)	-27%
5.6 - Disaster Management			—	—				—	11 022
Vote 6 - Planning		17 640	13 964	5 993	—	3 448	5 993	(2 545)	-42%
6.1 - Administration and Finance			—	—				—	—
6.2 - Town and Regional Planning		17 640	13 000	5 029	—	3 408	5 993	(2 585)	-43%
6.3 - Land Use Control			—	—				—	13 000
6.4 - Architectural and Survey Services			—	—				—	—
6.5 - Geographic Information Services			—	—				—	—
6.6 - Environmental Management			—	—				—	—
6.7 - Economic Development			—	—				—	—
6.8 - Fresh Produce Market			964	964	—	40	40	#DIV/0!	964
Vote 7 - Human Settlement and Housing		21 657	61 800	69 156	68	68	69 156	(69 088)	-100%
7.1 - Head			—					—	—
7.2 - Rental and Social Housing		(16 315)	—	—	—	—	69 156	(69 156)	-100%
7.3 - Land Development and Property Management			—					—	—
7.4 - Implementation Support		2 120	—	—				—	—
7.5 - BNG Property Management		35 851	61 800	69 156	68	68	—	68	#DIV/0!
7.6 - Informal Settlements			—					—	61 800
7.7 - Housing			—					—	—
Vote 8 - Economic and Rural Development		(3 572)	11 100	8 700	—	13 002	8 700	4 302	49%
8.1 - Administration and Strategic Support			—	—				—	—
8.2 - Marketing and Investment Promotion			2 000	500			8 700	(8 700)	-100%
8.3 - Tourism		2 686	1 500	600			—	—	2 000
8.4 - Rural Development		6 707	6 000	6 000	—	255	—	255	#DIV/0!
8.5 - SMME's		(12 965)	1 600	1 600	—	12 747	—	12 747	#DIV/0!
Vote 9 - Engineering Services		473 640	378 100	374 600	13 269	275 706	374 600	(98 894)	-26%
9.1 - Head			—	—				—	—
9.2 - Fleet Services and Engineering Support			—	—				—	—
9.3 - Roads and Stormwater		182 372	80 100	80 100	2 968	36 469	374 600	(338 131)	-90%
9.4 - Solid Waste Management			—	—				—	80 100
9.5 - Sanitation		291 267	298 000	294 500	10 301	239 238	—	239 238	#DIV/0!
Vote 10 - Water		216 638	126 454	134 381	10 452	118 784	134 381	(15 597)	-12%
10.1 - Water		216 638	126 454	134 381	10 452	118 784	134 381	(15 597)	-12%
Vote 11 - Waste and Fleet Management		93 968	41 278	39 229	2 408	13 773	39 229	(25 455)	-65%
11.1 - Strategic and Administration Support			—	—				—	—
11.2 - Landfill Site Management			—	—				—	—
11.3 - Disposal Sites			—	—				—	—
11.4 - Solid Waste Management		14 119	11 679	11 679	—	—	39 229	(39 229)	-100%
11.5 - Public Cleansing			—	—				—	11 679
11.6 - Domestic Waste			—	—				—	—
11.7 - Trade Waste			—	—				—	—
11.8 - Botshabelo			—	—				—	—
11.9 - Thaba Nchu			—	—				—	—
11.10 - Fleet Services		79 849	29 599	27 549	2 408	13 773	—	13 773	#DIV/0!
Vote 12 - Miscellaneous Services			—	—	—	—	—	—	—
12.1 - Transfers, Grants and Miscellaneous			—	—				—	—
Vote 13 - Naledi/Soutpan Regional Management		24 905	—	—	—	—	—	—	—
13.1 - Office of the City Manager		24 905	—	—	—	—	—	—	—
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		62 043	—	—	—	1 534	—	1 534	#DIV/0!
14.1 - Head			—	—				—	—
14.2 - Strategic Projects		62 043	—	—	—	1 534	—	1 534	#DIV/0!
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		224 779	116 469	97 110	24 273	115 139	97 110	18 029	19%
15.1 - Board of directors			—	—				—	—
15.2 - Company Secretary			—	—				—	—
15.3 - Chief Executive Officer			—	—				—	—
15.4 - Finance		5 000	7 874	7 874	3 307	11 023	97 110	(86 087)	-89%
15.5 - Corporate Services		—	739	739	20 322	98 575	—	98 575	#DIV/0!
15.6 - Engineering		—	—	—				—	—
15.7 - Customer Services		—	—	—				—	—
15.8 - Design and Development, Engineering Wires & Distribution		23 100	107 856	88 498	644	5 542	—	5 542	#DIV/0!
15.9 - Compliance and Performance		172 887	—	—				—	107 856
15.10 - Naledi		23 792	—	—				—	—
Total multi-year capital expenditure		1 244 854	768 106	854 564	52 788	580 694	854 564	(273 870)	-32%
									768 106

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 1 - City Manager 1.1 - Office of the City Manager 1.2 - Deputy Executive Director Operations 1.3 - Deputy Executive Director Performance 1.4 - Risk Management and Anti-Fraud & Corruption	1	3 929	63 773	69 871	3 400	34 514	69 871	(35 358)	-51%	63 773
Vote 2 - Executive Mayor 2.1 - Office of the Speaker 2.2 - Office of the Executive Mayor or 2.3 - Office of the Councils Whip		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services 3.1 - Head 3.2 - Human Resource Development 3.3 - Human Resource Management 3.4 - Labour Relations 3.5 - Legal Services 3.6 - Facilities Management 3.7 - Safety and Loss Control 3.8 - Committee Services 3.9 - Information Technology and Management	9 414	1 500	7 182	516	5 409	7 182	(1 773)	-25%	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 3.7 - Safety and Loss Control 3.8 - Committee Services 3.9 - Information Technology and Management		1 500	4 090	17	586	7 182	(6 596)	-92%	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 3.7 - Safety and Loss Control 3.8 - Committee Services 3.9 - Information Technology and Management	9 414		3 092	499	4 823		4 823	#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	(1 500)	-	3 193	-	-	3 193	(3 193)	-100%	-	
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		(1 500)	3 193			3 193	(3 193)	-100%		
Vote 5 - Social Services 5.1 - Administration 5.2 - Social Development 5.3 - Emergency Management Services 5.4 - Public Safety 5.5 - Parks and Cemeteries 5.6 - Disaster Management	(13 406)	2 320	35 820	293	1 034	35 820	(34 786)	-97%	2 320	
5.1 - Administration 5.2 - Social Development 5.3 - Emergency Management Services 5.4 - Public Safety 5.5 - Parks and Cemeteries 5.6 - Disaster Management		300	-	-	-	-	-	-		
5.1 - Administration 5.2 - Social Development 5.3 - Emergency Management Services 5.4 - Public Safety 5.5 - Parks and Cemeteries 5.6 - Disaster Management		156	1 820	1 820	293	1 034	35 820	(34 786)	-97%	1 820
5.1 - Administration 5.2 - Social Development 5.3 - Emergency Management Services 5.4 - Public Safety 5.5 - Parks and Cemeteries 5.6 - Disaster Management		3 287	500	500			-	-		500
5.1 - Administration 5.2 - Social Development 5.3 - Emergency Management Services 5.4 - Public Safety 5.5 - Parks and Cemeteries 5.6 - Disaster Management		(17 707)	-	33 500			-	-		
5.1 - Administration 5.2 - Social Development 5.3 - Emergency Management Services 5.4 - Public Safety 5.5 - Parks and Cemeteries 5.6 - Disaster Management		558	-	-			-	-		
Vote 6 - Planning 6.1 - Administration and Finance 6.2 - Town and Regional Planning 6.3 - Land Use Control 6.4 - Architectural and Survey Services 6.5 - Geographic Information Services 6.6 - Environmental Management 6.7 - Economic Development 6.8 - Fresh Produce Market	(3 784)	6 600	19 456	1 384	13 772	19 456	(5 685)	-29%	6 600	
6.1 - Administration and Finance 6.2 - Town and Regional Planning 6.3 - Land Use Control 6.4 - Architectural and Survey Services 6.5 - Geographic Information Services 6.6 - Environmental Management 6.7 - Economic Development 6.8 - Fresh Produce Market		(3 784)	6 600	19 456	1 384	13 772	19 456	(5 685)	-29%	6 600
Vote 7 - Human Settlement and Housing 7.1 - Head 7.2 - Rental and Social Housing 7.3 - Land Development and Property Management 7.4 - Implementation Support 7.5 - BNG Property Management 7.6 - Informal Settlements 7.7 - Housing	34 084	53 000	58 245	10 198	24 854	58 245	(33 391)	-57%	53 000	
7.1 - Head 7.2 - Rental and Social Housing 7.3 - Land Development and Property Management 7.4 - Implementation Support 7.5 - BNG Property Management 7.6 - Informal Settlements 7.7 - Housing		35 149	6 000	6 000	-	5 910	58 245	(52 335)	-90%	6 000
7.1 - Head 7.2 - Rental and Social Housing 7.3 - Land Development and Property Management 7.4 - Implementation Support 7.5 - BNG Property Management 7.6 - Informal Settlements 7.7 - Housing			-	-		-	-	-		
7.1 - Head 7.2 - Rental and Social Housing 7.3 - Land Development and Property Management 7.4 - Implementation Support 7.5 - BNG Property Management 7.6 - Informal Settlements 7.7 - Housing		(1 065)	47 000	52 245	10 198	18 945	-	18 945	#DIV/0!	47 000
Vote 8 - Economic and Rural Development 8.1 - Administration and Strategic Support 8.2 - Marketing and Investment Promotion 8.3 - Tourism 8.4 - Rural Development 8.5 - SMME's	22 741	9 724	18 082	-	-	18 082	(18 082)	-100%	9 724	
8.1 - Administration and Strategic Support 8.2 - Marketing and Investment Promotion 8.3 - Tourism 8.4 - Rural Development 8.5 - SMME's		(1 929)	-	-	-	-	-	-		
8.1 - Administration and Strategic Support 8.2 - Marketing and Investment Promotion 8.3 - Tourism 8.4 - Rural Development 8.5 - SMME's		793	1 500	(1 000)	-	-	18 082	(18 082)	-100%	1 500
8.1 - Administration and Strategic Support 8.2 - Marketing and Investment Promotion 8.3 - Tourism 8.4 - Rural Development 8.5 - SMME's		23 877	8 224	19 082	-	-	-	-		8 224
Vote 9 - Engineering Services 9.1 - Head 9.2 - Fleet Services and Engineering Support 9.3 - Roads and Stormwater 9.4 - Solid Waste Management 9.5 - Sanitation	295 851	109 100	124 681	10 581	95 930	124 681	(28 751)	-23%	109 100	
9.1 - Head 9.2 - Fleet Services and Engineering Support 9.3 - Roads and Stormwater 9.4 - Solid Waste Management 9.5 - Sanitation		136 962	109 100	124 681	10 581	95 930	124 681	(28 751)	-23%	109 100
9.1 - Head 9.2 - Fleet Services and Engineering Support 9.3 - Roads and Stormwater 9.4 - Solid Waste Management 9.5 - Sanitation		158 889	-	-	-	-	-	-		
Vote 10 - Water 10.1 - Water	85 941	1 500	17 500	-	-	17 500	(17 500)	-100%	1 500	
10.1 - Water		85 941	1 500	17 500	-	-	17 500	(17 500)	-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	(7 394)	-	-	-	-	-	-	-	-	
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		(12 656)	-	-	-	-	-	-	-	
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	(11 164)	17 500	13 934	6	506	13 934	(13 429)	-96%	17 500	
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		(11 164)	15 500	11 934	6	506	13 934	(13 429)	-96%	15 500
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		2 000	2 000							2 000
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	14 336	15 000	15 000	-	-	15 000	(15 000)	-100%	15 000	
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		14 336	15 000	15 000	-	-	15 000	(15 000)	-100%	15 000
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	8 000	-	-	-	800	-	800	#DIV/0!	-	
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		(3 000)	11 000			800	800	#DIV/0!		
Total single-year capital expenditure	437 048	280 017	382 965	26 378	176 818	382 965	(206 147)	(0)	280 017	
Total Capital Expenditure	1 681 903	1 048 122	1 237 529	79 166	757 512	1 237 529	(480 017)	(0)	1 048 122	

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

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		231 774	416 296	241 011	306 830	416 296
Call investment deposits		162 722	505 314	196 467	190 299	505 314
Consumer debtors		1 513 896	2 361 392	2 557 412	1 720 110	2 361 392
Other debtors		98 754	181 820	116 751	162 445	181 820
Current portion of long-term receivables		275	24	282	431 946	24
Inventory		465 752	458 618	473 248	652 772	458 618
Total current assets		2 473 174	3 923 464	3 585 171	3 464 402	3 923 464
Non current assets						
Long-term receivables		2 227	3 013	2 227	101 352	3 013
Investments			—	—	33	—
Investment property		1 584 439	1 647 258	1 584 438	1 584 439	1 647 258
Investments in Associate				—	—	—
Property, plant and equipment		16 314 020	16 904 839	17 000 017	17 224 585	16 904 839
Agricultural				—	—	—
Biological assets			—	—	—	—
Intangible assets		112 265	228 095	112 265	119 785	228 095
Other non-current assets		508 014	484 416	234 245	937 316	484 416
Total non current assets		18 520 965	19 267 621	18 933 192	19 967 510	19 267 621
TOTAL ASSETS		20 994 139	23 191 086	22 518 363	23 431 912	23 191 086
LIABILITIES						
Current liabilities						
Bank overdraft				—		
Borrowing		138 707	182 425	182 425	158 884	182 425
Consumer deposits		150 182	173 929	182 442	152 799	173 929
Trade and other payables		1 892 690	2 571 538	2 924 056	1 979 636	2 571 538
Provisions		338 085	362 613	337 613	356 931	362 613
Total current liabilities		2 519 664	3 290 505	3 626 536	2 648 250	3 290 505
Non current liabilities						
Borrowing		1 603 603	1 123 223	1 110 723	1 964 931	1 123 223
Provisions		1 519 392	2 034 048	1 193 894	1 569 821	2 034 048
Total non current liabilities		3 122 995	3 157 271	2 304 618	3 534 752	3 157 271
TOTAL LIABILITIES		5 642 660	6 447 776	5 931 153	6 183 002	6 447 776
NET ASSETS	2	15 351 479	16 743 310	16 587 210	17 248 910	16 743 310
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 234 096	13 781 175	14 375 076	13 811 317	13 781 175
Reserves		2 117 383	2 962 134	2 212 134	3 437 593	2 962 134
TOTAL COMMUNITY WEALTH/EQUITY	2	15 351 479	16 743 310	16 587 210	17 248 910	16 743 310

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

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		1 025 471	1 048 040	1 344 288	94 048	1 437 448	1 344 288	93 160	7%	1 048 040
Service charges		2 384 710	3 299 291	3 363 735	787 811	3 275 979	3 363 735	(87 757)	-3%	3 299 291
Other revenue		-	115 531	1 366 350	1 914 040	3 681 984	1 366 350	2 315 634	169%	115 531
Government - operating		921 471	1 040 688	781 648	-	793 260	781 648	11 612	1%	1 040 688
Government - capital		945 447	940 118	839 547	-	795 124	839 547	(44 423)	-5%	940 118
Interest		253 700	161 873	59 726	3 858	68 890	59 726	9 164	15%	161 873
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(4 678 359)	(4 842 787)	(6 406 612)	(2 249 669)	(9 343 132)	(6 406 612)	2 936 520	-46%	(4 842 787)
Finance charges		(234)	-	-	(2)	(214 075)	(131 731)	82 344	-63%	-
Transfers and Grants		-	(38 069)	(223 010)	-	(223 010)	(223 010)	100%	-	(38 069)
NET CASH FROM/(USED) OPERATING ACTIVITIES		852 207	1 724 684	1 125 674	550 086	495 478	993 943	498 465	50%	1 724 684
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		8 105	300	-	-	-	-	-	-	300
Decrease (increase) in non-current investments		(54 903)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(1 164 968)	(1 124 143)	(1 067 382)	(79 166)	(757 512)	(1 067 382)	(309 870)	29%	(1 124 143)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 211 766)	(1 123 843)	(1 067 382)	(79 166)	(757 512)	(1 067 382)	(309 870)	29%	(1 123 843)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		(159 176)	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		500 000	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(12 350)	5 066	1 739	60	1 073	1 739	(666)	-38%	5 066
Payments										
Repayment of borrowing		(62 820)	(75 741)	(50 795)	-	(127 704)	(50 795)	76 909	-151%	(75 741)
NET CASH FROM/(USED) FINANCING ACTIVITIES		265 654	(70 675)	(49 056)	60	(126 631)	(49 056)	77 575	-158%	(70 675)
NET INCREASE/ (DECREASE) IN CASH HELD		(93 905)	530 165	9 236	470 981	(388 665)	(122 495)			530 165
Cash/cash equivalents at beginning:		325 679	491 445	231 774		695 495	231 774			695 495
Cash/cash equivalents at month/year end:		231 774	1 021 610	241 011		306 830	109 279			1 225 660

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	-5,982	Unfavourable variance due to less billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	-48,904	Unfavourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-199,037	Unfavourable variance due to less water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	17,873	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-136	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-2,745	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	5,127	Favourable variance and still on target	None. Performance is on target
	Interest earned - outstanding debtors	25,508	Favourable variance and still on target	None. Performance is on target
	Fines	-34,852	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	-286	Unfavourable variance	Improvement on allocation of licenses and permits.
	Transfers recognised - operational	-115,417	Unfavourable variance due to less grants received than target	None. Performance is on target
	Other revenue	-6,492	Unfavourable variance	None. Performance is on target
	Gains on disposal of PPE	0		
2	Expenditure By Type			
	Employee related costs	-24,281	Favourable variance due to unfilled vacancies	Filling of vacancies and cutting of overtime.
	Remuneration of councillors	1,992	Unfavourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	58,987	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	316,227	Unfavourable variance due to non accrual of depreciation provision	Manual provision of impairment provision.
	Finance charges	24,061	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	-11,649	Favourable variance but still on target	
	Other materials	-7,686	Unfavourable variance	
	Contracted services	-194,301	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-11,260	Favourable variance	
	Other expenditure	-142,306	Favourable variance	None
3	Capital Expenditure			
	Projects	-580,017	Unfavourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
5	Cash Flow			
	Property rates	93,160	Favourable variance due to more collected than anticipated	Maintenance of effort is required.
	Service charges	-87,757	Unfavourable variance	None. Performance is on target
	Government - Operating Grants	11,612	Favourable variance	None. Performance is on target
	Government - Capital Grants	-44,423	Unfavourable variance	Monitoring on grants receivable.
	Interest	9,164	Favourable variance	Monitoring on interest receivable.
	Other revenue	2 315,634	Favourable variance	
	Suppliers and employees	2 936,520	Favourable variance	
	Finance charges	82,344	Favourable variance	Accrual of finance charges on a monthly basis.
	Transfers and grants	-223,010	Below target	
	Capital Expenditure	-309,870	Below target	
7	Municipal Entities			
	Revenue	174,731	Favourable variance - more revenue collected than anticipated	Monitor of spending on services.
	Expenditure	225,534	Unfavourable variance - more spent than target	Improvement on capital spending.
	Capital	18,829	Favourable variance	

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

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1,3%	12,2%	12,2%	6,5%	5,1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		27,7%	2,8%	2,2%	1,4%	2,8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23,7%	23,2%	25,4%	23,8%	23,2%
Gearing	Long Term Borrowing/ Funds & Reserves		54,1%	37,9%	50,2%	57,2%	37,9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	98,2%	119,2%	98,9%	130,8%	119,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		36,6%	15,4%	12,1%	18,8%	28,0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing			81,0%	81,0%	81,0%	81,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		38,4%	5,7%	43,0%	14,5%	40,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))			95,0%	95,0%	95,0%	95,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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		22,9%	27,2%	29,8%	31,2%	27,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	7,7%	0,0%	2,7%	7,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10,9%	11,9%	12,1%	6,9%	5,0%
IDP regulation financial viability indicators							
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 - M12 June

Description R thousands	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	69 298	42 528	51 995	43 863	41 837	48 140	273 380	1 030 269	1 601 310	1 437 490		1 199 526
Trade and Other Receivables from Exchange Transactions - Electricity	1300	109 901	26 905	18 129	15 006	14 834	13 126	108 786	354 920	661 607	506 672		236 188
Receivables from Non-exchange Transactions - Property Rates	1400	80 760	45 692	38 061	35 498	44 240	34 021	146 158	475 860	900 291	735 777		564 138
Receivables from Exchange Transactions - Waste Water Management	1500	24 051	14 850	14 063	11 099	12 902	16 370	56 782	244 327	394 441	341 479		257 022
Receivables from Exchange Transactions - Waste Management	1600	8 059	5 444	4 859	4 453	4 374	4 071	24 064	121 146	176 471	158 109		158 572
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	20 884	20 061	19 387	19 029	19 118	17 119	97 015	432 634	645 248	584 915		-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-
Other	1900	7 288	3 403	2 569	1 844	3 545	1 219	10 966	41 499	72 332	59 072		27 616
Total By Income Source	2000	320 553	159 393	149 601	184 712	140 850	134 066	717 150	2 700 654	4 506 980	3 877 433	-	2 458 331
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	45 740	33 374	33 885	31 847	32 762	35 537	177 507	404 674	795 327	682 328		
Commercial	2300	156 443	49 818	39 119	33 142	42 007	32 904	158 220	558 565	1 070 218	824 838		2 458 331
Households	2400	118 370	76 200	76 597	119 722	66 081	65 625	381 423	1 737 415	2 641 434	2 370 267		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	320 553	159 393	149 601	184 712	140 850	134 066	717 150	2 700 654	4 506 980	3 877 433	-	2 458 331

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

Description R thousands	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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	192 836								192 836
Bulk Water	0200	36 340	3 743	33 058	31 851	19 955	40 490			165 436
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	9 522	1 260	3 415	3 013	-				17 210
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	238 698	5 003	36 473	34 864	19 955	40 490	-	-	375 482

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

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
Municipality									
ABSA Call Account		call	call		24	6,58%	4 574	24	4 598
ABSA Call Account		call	call		7	6,61%	1 290	7	1 297
ABSA Call Account		call	call		277	6,58%	51 591	(3 723)	47 868
ABSA Call Account		call	call		35	6,75%	6 642	35	6 677
ABSA Call Account		call	call		3	6,75%	471	3	474
ABSA Call Cession		call	call		80	6,20%	16 261	80	16 340
ABSA	1 Month	Fixed			449	7,45%	86 621	(32 551)	54 069
Standard Bank Call Account		call	call		0	5,25%	13	0	13
Nedbank		call	call		0	6,50%	37	0	38
First National Bank - call		call	call		3	6,60%	631	3	634
First National Bank - call 2		call	call		0	6,75%	20	0	20
Standard Bank Call Account		call	call		0	6,65%	41	0	41
Standard Bank Call Account		call	call		1	6,65%	142	1	143
Standard Bank Call Account		call	call		2	6,65%	423	2	426
Standard Bank Call Account		call	call		9	6,65%	1 757	9	1 766
Municipality sub-total					890		170 514	(36 110)	134 404
Entities									
ABSA - 1 Day Account	February 2013	Call Account	n/a		284	6,0%	70 958	(68 328)	2 630
ABSA Dynamic deposit	September 2017	12 Months Account	30 June 2018		341	7,7%	1 630	17	1 646
Standard Bank	February 2018	183 days account	30 June 2018		301	8,2%	51 317	301	51 619
Entities sub-total					926		123 905	(68 010)	55 895
TOTAL INVESTMENTS AND INTEREST	2				1 817		294 419	(104 120)	190 299

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

Description	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:										
Local Government Equitable Share		-	1,035,769	1,040,808	-	1,034,105	1,040,808	(6,703)	-0.6%	
Finance Management			630,908	630,908		630,908	630,908	-	630,908	
Energy Efficiency and Demand Management			3,645	3,645		3,645	3,645	-	3,645	
EPWP Incentive				-						
Public Transport			7,629	10,922		10,922	10,922	-	7,629	
Urban Settlements Development Grant	3		76,550	76,550		69,848	76,550	(6,703)	76,550	
Demarcation Grant			19,500	16,246		16,246	16,246	-	19,500	
Fuel Levy			4,566	9,566		9,566	9,566	-	4,566	
			292,971	292,971		292,971	292,971	-	292,971	
Provincial Government:		-	2,000	2,000	-	2,000	2,000	-	2,000	
Housing				2,000	2,000	2,000	2,000	-	2,000	
Sport and Recreation										
District Municipality:										
Other grant providers:		-	2,918	4,442	-	4,442	4,442	-	2,918	
Golden Shield Heritage Award										
City of Ghent			482	482		482	482	-	482	
Skills Development Grant			2,918	2,918		2,918	2,918	-	2,918	
Dept Telecommunications and Postal Services			1,041	1,041		1,041	1,041	-	1,041	
Total Operating Transfers and Grants	5	-	1,040,688	1,047,250	-	1,040,547	1,047,250	(6,703)	-0.6%	
Capital Transfers and Grants										
National Government:										
Neighbourhood Development Partnership		-	940,118	1,052,688	-	1,027,162	1,052,688	(25,526)	-2.4%	
Public Transport and Systems			15,000	15,000		5,000	15,000	(10,000)	-66.7%	
Integrated City Development Grant			155,087	177,315		161,789	177,315	(15,526)	155,087	
Urban Settlements Development Grant			8,224	13,082		13,082	13,082	-	8,224	
National Electrification Grant			741,807	827,290		827,290	827,290	-	741,807	
			20,000	20,000		20,000	20,000	-	20,000	
Provincial Government:		-	-	1,596	-	-	1,596	(1,596)	-100.0%	
DPLG Sustainable Settlements Grant				1,596		1,596	1,596	-		
Human Settlement										
District Municipality:										
Other grant providers:		-	-	3,092	-	-	3,092	(3,092)	-100.0%	
Dept Telecommunications and Postal Services				3,092		3,092	3,092	(3,092)	-100.0%	
Total Capital Transfers and Grants	5	-	940,118	1,057,376	-	1,027,162	1,057,376	(30,214)	-2.9%	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	1,980,805	2,104,626	-	2,067,709	2,104,626	(36,916)	-1.8%	

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

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											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:	-	1 035 769	1 040 808	13 008	416 750	1 040 808	(624 058)	-60,0%	1 035 769		
Local Government Equitable Share		630 908	630 908		39 432	630 908	(591 476)	-93,8%	630 908		
Finance Management		3 645	3 645	212	1 739	3 645	(1 906)	-52,3%	3 645		
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-		
EPWP Incentive		7 629	10 922	150	7 629	10 922	(3 293)	-30,2%	7 629		
Public Transport		76 550	76 550	4 521	61 208	76 550	(15 342)	-20,0%	76 550		
Urban Settlements Development Grant		19 500	16 246	4 392	5 100	16 246	(11 145)	-68,6%	19 500		
Demarcation Grant		4 566	9 566	3 733	8 670	9 566	(896)	-9,4%	4 566		
Fuel Levy		292 971	292 971	-	292 971	292 971	-	-	292 971		
Provincial Government:	-	2 000	-	-	-	-	-	-	-		
Housing								-			
Sport and Recreation		2 000	2 000	-	-	2 000			2 000		
District Municipality:	-	-	-	-	-	-	-	-	-		
Other grant providers:	-	2 918	3 960	-	-	3 960	(3 960)	-100,0%	2 918		
Golden Shield Heritage Award							-				
City of Ghent											
Skills Development Grant		2 918	2 918	-		2 918			2 918		
Dept Telecommunications and Postal Services		1 041	-	-	-	1 041	(1 041)	-100,0%			
Total operating expenditure of Transfers and Grants:	-	1 040 688	1 044 768	13 008	416 750	1 044 768	(628 018)	-60,1%	1 038 688		
Capital expenditure of Transfers and Grants											
National Government:	-	940 118	1 052 688	53 530	619 156	1 052 688	(433 532)	-41,2%	940 118		
Neighbourhood Development Partnership		15 000	15 000	-	1 534	15 000	(13 466)	-89,8%	15 000		
Public Transport and Systems		155 087	177 315	5 534	63 721	177 315	(113 594)	-64,1%	155 087		
Integrated City Development Grant		8 224	13 082	-	12 747	13 082	(335)	-2,6%	8 224		
Urban Settlements Development Grant		741 807	827 290	45 577	521 168	827 290	(306 122)	-37,0%	741 807		
National Electrification Grant		20 000	20 000	2 420	19 985	20 000	(15)	-0,1%	20 000		
Provincial Government:	-	-	1 596	-	-	1 596	(1 596)	-100,0%	-		
DPLG Sustainable Settlements Grant			1 596	-	-	1 596	(1 596)	-100,0%			
District Municipality:	-	-	-	-	-	-	-	-	-		
Other grant providers:	-	-	3 092	-	2 632	3 092	(461)	-14,9%	-		
Dept Telecommunications and Postal Services			3 092	-	2 632	3 092	(461)	-14,9%			
Total capital expenditure of Transfers and Grants	-	940 118	1 057 376	53 530	621 788	1 057 376	(435 588)	-41,2%	940 118		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	1 980 805	2 102 144	66 538	1 038 537	2 102 144	(1 063 606)	-50,6%	1 978 805		

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

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	1 981	4 602	475	9,4%
Local Government Equitable Share					—	
Finance Management					—	
EPWP Incentive					—	
Public Transport					—	
Municipal demarcation transition grant		5 077	1 981	4 602	475	9,4%
Provincial Government:		—	—	—	—	
Housing					—	
District Municipality:		—	—	—	—	
Other grant providers:		—	—	—	—	
Golden Shield Heritage Award					—	
Total operating expenditure of Approved Roll-overs		5 077	1 981	4 602	475	9,4%
Capital expenditure of Approved Roll-overs						
National Government:		109 316	2 781	55 365	53 951	49,4%
Neighbourhood Development Partnership					—	
Integrated City Development Grant		4 858	—	4 734	124	2,6%
Urban Settlements Development Grant		82 229	1 417	34 394	47 835	58,2%
Public Transport and Systems		22 229	1 364	16 237	5 992	27,0%
Provincial Government:		—	—	—	—	
District Municipality:		—	—	—	—	
Other grant providers:		—	—	—	—	
Total capital expenditure of Approved Roll-overs		109 316	2 781	55 365	53 951	49,4%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		114 393	4 762	59 966	54 427	47,6%

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

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	57 758	3 564	42 838	57 758	(14 920)	-26%	57 758		
Pension and UIF Contributions		273	273	142	1 633	273	1 360	499%	273		
Medical Aid Contributions		101	101	47	504	101	403	400%	101		
Motor Vehicle Allowance		1 805	1 805	1 070	12 824	1 805	11 019	610%	1 805		
Cellphone Allowance		258	324	369	4 404	258	4 146	1606%	258		
Housing Allowances		5	5	5	56	5	52	1100%	5		
Other benefits and allowances		—	—	—	—	—	—	—	—		
Sub Total - Councillors	4	—	60 200	60 266	5 196	62 258	60 200	2 059	3%	60 200	
% increase		#DIV/0!	#DIV/0!							#DIV/0!	
Senior Managers of the Municipality	3										
Basic Salaries and Wages		16 587	16 533	878	11 560	16 587	(5 027)	-30%	16 587		
Pension and UIF Contributions		1 973	1 973	67	714	1 973	(1 260)	-64%	1 973		
Medical Aid Contributions		496	496	15	198	496	(298)	-60%	496		
Overtime		—	—	—	—	—	—	—	—		
Performance Bonus		4 171	4 171	—	410	4 171	(3 761)	-90%	4 171		
Motor Vehicle Allowance		1 603	1 603	138	1 915	1 603	312	19%	1 603		
Cellphone Allowance		192	192	13	173	192	(19)	-10%	192		
Housing Allowances		—	—	—	—	—	—	—	—		
Other benefits and allowances		1 491	1 491	0	1	1 491	(1 490)	-100%	1 491		
Payments in lieu of leave		—	—	—	—	—	—	—	—		
Long service awards		—	—	—	—	—	—	—	—		
Post-retirement benefit obligations	2	—	26 513	26 460	1 110	14 970	26 513	(11 543)	-44%	26 513	
Sub Total - Senior Managers of Municipality	4	—	#DIV/0!	#DIV/0!						#DIV/0!	
% increase		#DIV/0!	#DIV/0!							#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages		799 668	916 757	74 367	888 237	799 668	88 568	11%	799 668		
Pension and UIF Contributions		140 246	140 360	11 941	146 343	140 246	6 097	4%	140 246		
Medical Aid Contributions		83 084	82 990	6 658	78 040	83 084	(5 044)	-6%	83 084		
Overtime		60 708	90 287	10 930	124 493	60 708	63 785	105%	60 708		
Performance Bonus		12 709	12 709	6 181	68 486	12 709	55 776	439%	12 709		
Motor Vehicle Allowance		84 955	85 070	8 127	94 478	84 955	9 524	11%	84 955		
Cellphone Allowance		2 466	2 466	247	2 693	2 466	226	9%	2 466		
Housing Allowances		7 870	7 832	358	4 258	7 870	(3 612)	-46%	7 870		
Other benefits and allowances		116 065	116 253	5 876	64 192	116 065	(51 873)	-45%	116 065		
Payments in lieu of leave		21 291	21 291	1 774	21 291	21 291	(0)	0%	21 291		
Long service awards		5 214	5 336	554	7 818	5 214	2 604	50%	5 214		
Post-retirement benefit obligations	2	—	40 924	40 924	3 568	42 573	40 924	1 650	4%	40 924	
Sub Total - Other Municipal Staff	4	—	1 375 200	1 522 275	130 581	1 542 902	1 375 200	167 702	12%	1 375 200	
% increase		#DIV/0!	#DIV/0!							#DIV/0!	
Total Parent Municipality		—	1 461 913	1 609 001	136 887	1 620 131	1 461 913	158 218	11%	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	1 751	96	1 151	1 751	(600)	-34%	1 751		
Payments in lieu of leave		—	—	—	—	—	—	—	—	—	
Long service awards		—	—	—	—	—	—	—	—	—	
Post-retirement benefit obligations	2	—	1 751	1 751	96	1 151	1 751	(600)	-34%	1 751	
Sub Total - Board Members of Entities	4	—	#DIV/0!	#DIV/0!						#DIV/0!	
% increase		#DIV/0!	#DIV/0!							#DIV/0!	
Senior Managers of Entities											
Basic Salaries and Wages		11 280	11 280	286	3 477	11 280	(7 803)	-69%	11 280		
Pension and UIF Contributions		13	13	0	73	13	60	471%	13		
Medical Aid Contributions		366	366	4	43	366	(324)	-88%	366		
Overtime		—	—	—	—	—	—	—	—	—	
Performance Bonus		—	—	—	—	—	—	—	—	—	
Motor Vehicle Allowance		475	475	—	134	475	(341)	-72%	475		
Cellphone Allowance		112	112	2	36	112	(76)	-68%	112		
Housing Allowances		—	—	—	—	—	—	—	—	—	
Other benefits and allowances		15	15	0	0	15	(15)	-99%	15		
Payments in lieu of leave		—	—	—	—	—	—	—	—	—	
Long service awards		—	—	—	—	—	—	—	—	—	
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—	
Sub Total - Senior Managers of Entities	4	—	12 262	12 262	292	3 763	12 262	(8 499)	-69%	12 262	
% increase		#DIV/0!	#DIV/0!							#DIV/0!	
Other Staff of Entities											
Basic Salaries and Wages		183 985	166 123	15 066	151 595	183 985	(32 389)	-18%	183 985		
Pension and UIF Contributions		27 886	27 886	2 548	28 859	27 886	973	3%	27 886		
Medical Aid Contributions		26 001	26 001	1 373	15 265	26 001	(10 736)	-41%	26 001		
Overtime		9 397	27 259	2 016	23 973	9 397	14 576	155%	9 397		
Performance Bonus		13 316	13 316	902	11 864	13 316	(1 451)	-11%	13 316		
Motor Vehicle Allowance		15 662	15 662	1 663	18 103	15 662	2 441	16%	15 662		
Cellphone Allowance		752	752	66	818	752	66	9%	752		
Housing Allowances		1 163	1 163	103	1 026	1 163	(137)	-12%	1 163		
Other benefits and allowances		2 680	2 680	1 222	13 406	2 680	10 726	400%	2 680		
Payments in lieu of leave		8 071	8 071	213	2 072	8 071	(5 999)	-74%	8 071		
Long service awards		637	637	—	—	637	(637)	-100%	637		
Post-retirement benefit obligations	4	—	289 550	289 550	25 174	266 982	289 550	(22 568)	-8%	289 550	
Sub Total - Other Staff of Entities	4	—	#DIV/0!	#DIV/0!						#DIV/0!	
% increase		#DIV/0!	#DIV/0!							#DIV/0!	
Total Municipal Entities		—	303 563	303 563	25 562	271 896	303 563	(31 667)	-10%	303 563	
TOTAL SALARY, ALLOWANCES & BENEFITS		—	1 765 476	1 912 564	162 449	1 892 027	1 765 476	126 551	7%	1 765 476	
% increase	4	#DIV/0!	#DIV/0!							#DIV/0!	
TOTAL MANAGERS AND STAFF		—	1 703 525	1 850 547	157 156	1 828 617	1 703 525	125 092	7%	1 703 525	

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

Description R thousands	Ref 1	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
Cash Receipts By Source																
Property rates	108 851	183 824	127 514	83 396	276 452	76 949	75 117	106 860	111 195	95 378	97 864	94 048	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	180 207	197 822	228 386	204 372	196 540	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	6 544	32 093	32 433	29 054	26 127	760 257	844 965	926 695	
Service charges - sanitation revenue	13 172	17 134	17 294	17 090	56 017	15 583	16 678	21 415	17 424	17 738	17 898	16 772	240 189	276 967	315 138	
Service charges - refuse	4 640	5 988	6 039	5 920	20 071	5 688	5 942	7 354	5 941	6 331	6 279	5 881	102 256	110 246	118 877	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	123	137	543	189	178	86	528	191	574	129	110	130	32 302	35 577	38 158	
Interest earned - external investments	758	1 456	1 555	776	1 255	382	658	624	521	588	719	1 161	25 396	27 173	29 346	
Interest earned - outstanding debtors	2 889	555	3 072	23 195	8 450	2 366	1 807	3 431	2 629	3 118	4 230	2 697	136 477	132 221	199 571	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	191	463	220	229	156	200	320	301	344	185	761	610	17 434	6 159	6 524	
Licences and permits	14	19	28	33	13	7	8	11	10	15	13	12	200	240	251	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating	264 401	-	-	-	1 000	265 232	-	-	262 627	-	-	-	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	42 708	14 525	87 685	246 105	1 913 288	65 594	62 904	65 887	
Cash Receipts by Source	734 141	713 209	553 289	477 259	802 761	696 680	928 216	369 643	645 705	471 987	607 404	2 257 266	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	177 474	157 910	-	-	-	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	66	65	88	79	60	5 066	5 218	5 374	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	300	150	100	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	547 183	803 680	472 075	607 483	2 257 326	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	151 346	169 318	126 580	190 000	111 991	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	5 333	5 320	5 295	5 292	5 292	60 200	64 353	68 729	
Interest paid	1 572	1 618	1 660	1 104	28 003	29 380	50 943	2 752	4 941	25 760	1 640	2	131 731	118 476	134 317	
Bulk purchases - Electricity	204 953	204 675	208 474	80	227 201	112 984	104 299	107 938	100 373	104 194	102 184	116 501	1 395 391	1 603 085	1 731 331	
Bulk purchases - Water & Sewer	-	59 941	21 610	21 594	-	64 966	254 477	43 426	81 830	28 399	102 924	-	579 368	624 577	651 948	
Other materials	2 700	6 177	9 899	3 406	11 136	11 833	15 490	9 810	9 675	6 726	10 482	7 066	89 860	95 757	101 952	
Contracted services	43 740	58 747	90 546	54 919	48 746	70 511	92 968	27 879	64 672	42 451	38 021	49 617	552 040	501 057	639 690	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	38 069	19 316	20 629	
General expenses	945 725	244 103	143 216	83 961	122 851	178 535	18 723	54 002	42 706	108 924	263 981	1 942 413	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	402 488	478 835	448 329	714 524	2 232 881	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	28 495	92 101	60 373	94 101	73 472	1 124 143	1 371 323	1 429 342	
Repayment of borrowing	-	779	5 886	-	36 659	22 716	31 613	10 971	931	17 300	850	-	176 312	176 312	376 312	
Other Cash Flows/Payments	(178 670)	17 045	12 823	32 532	30 086	17 665	5 424	6 744	15 124	1 638	17 654	16 789	-	-	-	
Total Cash Payments by Type	1 219 604	804 176	720 384	397 353	811 924	749 406	1 025 975	448 698	586 992	527 640	827 129	2 323 142	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)	98 485	216 689	(55 565)	(219 647)	(65 816)	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	431 168	647 857	592 292	372 645	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	431 168	647 857	592 292	372 645	306 830	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 - M12 June

Description	Ref	2016/17		Budget Year 2017/18					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Revenue By Source									
Property rates		1 103 200	1 103 200	101 067	1 097 218	1 103 200	(5 982)	-1%	1 103 200
Service charges - electricity revenue		548	419	43	618	419	199	47%	548
Service charges - water revenue		945 264	898 259	59 719	699 222	898 259	(199 037)	-22%	945 264
Service charges - sanitation revenue		282 575	282 575	26 545	300 447	282 575	17 873	6%	282 575
Service charges - refuse revenue		109 502	109 502	9 265	109 365	109 502	(136)	0%	109 502
Service charges - other		—	548	—	—	548	(548)	-100%	—
Rental of facilities and equipment		35 111	33 611	3 221	30 578	33 611	(3 033)	-9%	35 111
Interest earned - external investments		26 732	16 813	1 195	20 254	16 813	3 441	20%	26 732
Interest earned - outstanding debtors		229 899	218 156	21 012	233 886	218 156	15 730	7%	229 899
Dividends received		—	—	—	—	—	—	—	—
Fines, penalties and forfeits		55 577	39 077	598	5 302	39 077	(33 775)	-86%	55 577
Licences and permits		243	253	13	(33)	253	(286)	-113%	243
Agency services		—	—	—	—	—	—	—	—
Transfers and subsidies		1 040 688	1 051 397	(750)	923 879	1 051 397	(127 518)	-12%	1 040 688
Other revenue		176 876	191 807	14 727	179 257	191 807	(12 550)	-7%	176 876
Gains on disposal of PPE		—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contribution)	—	4 006 215	3 945 616	236 655	3 599 994	3 945 616	(345 623)	-9%	4 006 215
Expenditure By Type									
Employee related costs		1 401 713	1 550 486	125 769	1 487 517	1 550 486	(62 969)	-4%	1 401 713
Remuneration of councillors		60 200	58 515	5 196	62 258	58 515	3 744	6%	60 200
Debt impairment		202 831	202 831	(23 097)	261 818	202 831	58 987	29%	202 831
Depreciation & asset impairment		405 787	345 668	478 060	689 787	345 668	344 119	100%	405 787
Finance charges		131 380	251 380	29 215	155 441	251 380	(95 939)	-38%	131 380
Bulk purchases		514 103	514 103	153 330	530 066	514 103	15 963	3%	514 103
Other materials		62 005	60 845	8 721	49 705	60 845	(11 139)	-18%	62 005
Contracted services		808 204	672 066	99 685	497 589	672 066	(174 478)	-26%	808 204
Transfers and subsidies		23 600	(36 196)	3 895	12 544	(36 196)	48 740	-135%	23 600
Other expenditure		317 168	305 359	14 800	171 600	305 359	(133 759)	-44%	317 168
Total Expenditure	—	3 926 992	3 925 058	895 575	3 918 325	3 925 058	(6 732)	0%	3 926 992
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	—	79 223	20 559	(658 920)	(318 332)	20 559	(338 891)	-1648%	79 223
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		942 118	1 037 376	—	100 000	1 037 376	(937 376)	-90%	942 118
Transfers and subsidies - capital (in-kind - all)		—	2 000	—	—	2 000	(2 000)	-100%	—
Surplus/(Deficit) after capital transfers & contributions	—	1 021 340	1 059 934	(658 920)	(218 332)	1 059 934	(1 278 266)	-121%	1 021 340
Taxation	—	1 021 340	1 059 934	(658 920)	(218 332)	1 059 934	(1 278 266)	-121%	1 021 340
Surplus/(Deficit) after taxation	—	1 021 340	1 059 934	(658 920)	(218 332)	1 059 934	(1 278 266)	-121%	1 021 340

MAN Mangaung - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June

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 Municipal Entity										
CENTLEC (SOC)		2 292 303	2 258 051	188 470	2 226 580	2 051 849	174 731	9%	2 292 303	
Total Operating Revenue	1	–	2 292 303	2 258 051	188 470	2 226 580	2 051 849	174 731	9%	2 292 303
Expenditure By Municipal Entity										
CENTLEC (SOC)		2 220 107	2 205 213	232 056	2 206 699	1 981 165	225 534	11%	2 220 107	
Total Operating Expenditure	2	–	2 220 107	2 205 213	232 056	2 206 699	1 981 165	225 534	11%	2 220 107
Surplus/ (Deficit) for the yr/period		–	72 196	52 838	(43 587)	19 881	70 684	400 264	566%	72 196
Capital Expenditure By Municipal Entity										
CENTLEC (SOC)		116 469	97 110	24 273	115 139	85 622	29 517	34%	116 469	
Total Capital Expenditure	3	–	116 469	97 110	24 273	115 139	85 622	29 517	34%	116 469

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

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	24 751	150	150	24 751	24 600	99,4%	0%
August		45 577	49 501	53 662	53 812	74 252	20 439	27,5%	5%
September		68 366	74 252	70 011	123 824	148 503	24 680	16,6%	11%
October		79 761	86 627	87 723	211 547	235 130	23 583	10,0%	19%
November		94 915	103 086	58 051	269 598	338 217	68 619	20,3%	24%
December		113 944	123 753	112 798	382 396	461 969	79 573	17,2%	34%
January		91 155	99 002	36 716	419 112	560 972	141 859	25,3%	37%
February		102 549	111 378	29 976	449 088	672 349	223 261	33,2%	39%
March		110 183	119 669	87 940	537 028	792 018	254 990	32,2%	47%
April		119 641	129 940	55 972	592 999	921 959	328 959	35,7%	0
May		136 732	148 503	84 546	677 545	1 070 462	392 917	36,7%	0
June		153 824	167 066	79 166	756 712	1 237 529	480 817	38,9%	0
Total Capital expenditure	–	1 139 436	1 237 529	756 712					

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

Description	Ref	Budget Year 2017/18								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure										
Roads Infrastructure		—	757 684	738 927	50 305	322 331	800 877	478 546	59,8%	757 684
Roads		—	195 700	189 807	—	331	205 720	205 389	99,8%	195 700
Road Structures		—	195 700	170 308	—	331	184 586	184 255	99,8%	195 700
Road Furniture		—	19 499	—	—	—	21 133	21 133	100,0%	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	117 242	98 780	24 053	111 073	107 062	(4 011)	-3,7%	117 242
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	117 242	98 780	24 053	111 073	107 062	(4 011)	-3,7%	117 242
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	10 000	20 873	10 452	118 784	22 623	(96 161)	-425,1%	10 000
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	2 442	—	—	2 647	2 647	100,0%	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	10 000	18 431	10 452	118 784	19 977	(98 080)	-494,6%	10 000
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bore Mains		—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	277 800	277 800	10 267	28 521	301 090	272 569	90,5%	277 800
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		—	277 800	277 800	10 267	28 521	301 090	272 569	90,5%	277 800
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfalls		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	156 942	151 667	5 534	63 622	164 382	100 760	61,3%	156 942
Landfill Sites		—	1 855	1 855	—	—	2 011	2 011	100,0%	1 855
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Energy Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	155 087	149 812	5 534	63 622	162 371	98 749	60,8%	155 087
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		—	28 324	63 682	23	13 619	69 021	55 402	80,3%	28 324
Community Facilities		—	—	35 358	6	175	38 322	38 148	99,5%	—
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	30 000	6	175	32 515	32 340	99,5%	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Abattoir Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	5 358	17	13 444	5 807	5 807	100,0%	28 324
Sport and Recreation Facilities		—	28 324	28 324	17	13 444	30 699	17 255	56,2%	28 324
Indoor Facilities		—	—	7 000	17	443	7 587	7 144	94,2%	7 000
Outdoor Facilities		—	21 324	21 324	—	13 002	23 112	10 110	43,7%	21 324
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										
Operational Buildings		—	54 785	76 782	1 384	22 860	83 219	60 359	72,5%	54 785
Municipal Offices		—	48 185	65 402	—	5 681	70 885	65 204	92,0%	48 185
Pay/Enquiry Points		—	36 361	36 361	—	5 681	39 409	33 728	85,6%	36 361
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	11 824	29 041	1 384	17 179	31 476	31 476	100,0%	11 824
Staff Housing		—	6 600	11 380	—	347	12 334	(4 845)	77,7%	6 600
Social Housing		—	6 600	—	1 384	17 179	12 334	(4 845)	-39,3%	6 600
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets										
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets										
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Equipment Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications	</									

MAN Mangaung - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

Description	Ref	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure									
Roads Infrastructure		—	256 181	307 170	23 944	375 158	332 442	(42 716)	-12.8%
Roads		—	4 000	23 173	13 549	132 398	25 080	(107 319)	-427.9%
Road Structures		—	4 000	6 600	13 549	132 398	7 143	(125 255)	-1753.5%
Road Furniture		—		16 573			17 936	17 936	100.0%
Capital Spares		—							
Storm water Infrastructure		—							
Drainage Collection		—							
Storm water Conveyance		—							
Attenuation		—							
Electrical Infrastructure		—	17 227	16 330	—	—	17 673	17 673	100.0%
Power Plants		—							
HV Substations		—							
HV Switching Station		—							
HV Transmission Conductors		—							
MV Substations		—							
MV Switching Stations		—							
MV Networks		—							
LV Networks		—							
Capital Spares		—							
Water Supply Infrastructure		—	147 954	184 504	—	—	199 685	199 685	100.0%
Dams and Weirs		—							
Boreholes		—							
Reservoirs		—							
Pump Stations		—							
Water Treatment Works		—							
Bulk Mains		—							
Distribution		—							
Distribution Points		—							
PRV Stations		—							
Capital Spares		—							
Sanitation Infrastructure		—	87 000	83 163	10 301	239 238	90 005	(149 233)	-165.8%
Pump Station		—							
Reticulation		—							
Waste Water Treatment Works		—							
Other Spares		—							
Toilet Facilities		—							
Capital Spares		—							
Solid Waste Infrastructure		—	—	—	93	3 522	—	(3 522)	#DIV/0!
Landfill Sites		—			93	3 522	—	(3 522)	#DIV/0!
Waste Transfer Stations		—							
Waste Processing Facilities		—							
Waste Drop-off Points		—							
Waste Separation Facilities		—							
Energy 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									
Community Facilities		—	3 500	5 590	—	40	6 050	6 010	99.3%
Halls		—	500	—	—	40	—	(40)	#DIV/0!
Centres		—							
Crèches		—							
Clinics/Care Centres		—							
Fire/Ambulance Stations		—							
Testing Stations		—							
Museums		—							
Galleries		—							
Theatres		—							
Libraries		—							
Cemeteries/Crematoria		—							
Police		—							
Purts		—							
Public Open Space		—							
Nature Reserves		—							
Public Abolition Facilities		—							
Markets		—							
Stalls		—							
Abattoirs		—							
Airports		—							
Taxi Ranks/Bus Terminals		—							
Capital Spares		—							
Sport and Recreation Facilities		—	500	5 590	—	—	6 050	6 050	100.0%
Indoor Facilities		—	3 000	5 590	—	—	6 050	6 050	100.0%
Outdoor Facilities		—	3 000	5 590	—	—	6 050	6 050	100.0%
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									
Operational Buildings		—	3 000	3 000	(72)	4 098	3 247	(851)	-26.2%
Municipal Offices		—	3 000	3 000	(72)	4 098	3 247	(851)	-26.2%
Pay/Enquiry Points		—						(4 098)	#DIV/0!
Building Plan Offices		—							
Workshops		—							
Yards		—							
Stores		—							
Libraries		—							
Training Centres		—							
Manufacturing Plant		—							
Depots		—							
Capital Spares		—							
Housing		—	3 000	3 000	—	—	3 247	3 247	100.0%
Staff Housing		—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—
Capital Spares		—							
Biological or Cultivated Assets									
Biological or Cultivated Assets		—	—	—	—	—	—	—	—
Intangible Assets									
Servitudes		—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—
Water Rights		—							
Equipment Licenses		—							
Solid Waste Licenses		—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—
Computer Equipment									
Computer Equipment		—	1 500	1 500	—	—	1 623	1 623	100.0%
Furniture and Office Equipment									
Furniture and Office Equipment		—	—	—	—	—	—	—	—
Machinery and Equipment									
Machinery and Equipment		—	2 331	2 331	168	448	2 522	2 074	82.2%
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 ass	1	—	266 511	319 590	24 040	379 745	345 885	(33 860)	-9.8%

MAN Mangaung - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	Budget Year 2017/18								
		Audited Outcome 1	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure	-	315 338	247 018	22 505	66 345	315 338	248 993	79,0%	315 338	
Roads Infrastructure	-	96 544	42 825	8 359	14 272	96 544	52 272	85,2%	96 544	
Roads	-	66 201	11 682	8 359	14 272	66 201	51 929	78,4%	66 201	
Road Structures	-	27 843	28 643			27 843	27 843	100,0%	27 843	
Road Furniture	-	2 500	2 500			2 500	2 500	100,0%	2 500	
Capital Spares	-									
Storm water Infrastructure	-	28 785	28 785			28 785	28 785	100,0%	28 785	
Drainage Collection	-	28 785	28 785			28 785	28 785	100,0%	28 785	
Storm water Conveyance	-									
Attenuation	-									
Electrical Infrastructure	-	62 411	63 320			62 411	62 411	100,0%	62 411	
Power Plants	-	16	16			16	16	100,0%	16	
HV Substations	-									
HV Switching Station	-									
HV Transmission Conductors	-									
MV Substations	-									
MV Switching Stations	-									
MV Networks	-									
LV Networks	-									
Capital Spares	-									
Water Supply Infrastructure	-	42 234	42 234			42 234	42 234	100,0%	42 234	
Dams and Weirs	-	48 408	33 388	10 454	32 524	48 408	15 884	32,8%	48 408	
Boreholes	-	470	470			470	470	100,0%	470	
Reservoirs	-	785	785			785	785	100,0%	785	
Pump Stations	-	13 697	13 697			13 697	13 697	100,0%	13 697	
Water Treatment Works	-	26	26			26	26	100,0%	26	
Bore Mains	-	3 006	3 006			3 006	3 006	100,0%	3 006	
Distribution	-	2 071	2 071			2 071	2 071	100,0%	2 071	
Distribution Points	-	20 567	5 646	10 454	32 524	20 567	(11 957)	-56,1%	20 567	
PRV Stations	-	7 785	7 785			7 785	7 785	100,0%	7 785	
Capital Spares	-									
Sanitation Infrastructure	-	64 790	64 300	3 693	19 549	64 790	45 241	69,8%	64 790	
Pump Station	-	21 503	21 013			21 503	21 503	100,0%	21 503	
Reticulation	-	43 287	43 287	3 693	19 549	43 287	23 738	54,8%	43 287	
Waste Water Treatment Works	-									
Outfalls	-									
Toilet Facilities	-									
Capital Spares	-									
Solid Waste Infrastructure	-	14 400	14 400			14 400	14 400	100,0%	14 400	
Landfill Sites	-	8 300	8 300			8 300	8 300	100,0%	8 300	
Waste Transfer Stations	-									
Waste Processing Facilities	-									
Waste Drop-off Points	-									
Waste Separation Facilities	-									
Energy 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	20 230	-	-	44 353	44 353	100,0%	44 353	
Community Facilities	-	35 583	15 099	-	-	35 583	35 583	100,0%	35 583	
Halls	-									
Centres	-									
Crèches	-									
Clinics/Care Centres	-									
Fire/Ambulance Stations	-									
Testing Stations	-	702	702			702	702	100,0%	702	
Museums	-									
Galleries	-									
Theatres	-									
Libraries	-	1 685	1 685			1 685	1 685	100,0%	1 685	
Cemeteries/Crematoria	-	46	(109)			46	46	100,0%	46	
Police	-									
Parks	-									
Public Open Space	-									
Nature Reserves	-									
Public Abolition Facilities	-	27 001	27 001			27 001	27 001	100,0%	27 001	
Markets	-	6 150	(11 834)			6 150	6 150	100,0%	6 150	
Stalls	-		(2 346)							
Abattoirs	-									
Airports	-									
Taxi Ranks/Bus Terminals	-									
Capital Spares	-									
Sport and Recreation Facilities	-	8 769	5 132			8 769	8 769	100,0%	8 769	
Indoor Facilities	-									
Outdoor Facilities	-	3 902	577			3 902	3 902	100,0%	3 902	
Capital Spares	-	4 867	4 555			4 867	4 867	100,0%	4 867	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Monuments	-									
Historic Buildings	-									
Works of Art	-									
Conservation Areas	-									
Other Heritage	-									
Investment properties	-	145	145	-	-	145	145	100,0%	145	
Revenue Generating	-	145	145			145	145	100,0%	145	
Improved Property	-	145	145			145	145	100,0%	145	
Unimproved Property	-									
Non-revenue Generating	-									
Improved Property	-									
Unimproved Property	-									
Other assets	-	81 019	52 153	5 184	52 484	81 019	28 535	35,2%	81 019	
Operational Buildings	-	31 119	13 558	3 718	7 531	31 119	23 589	75,8%	31 119	
Municipal Offices	-	9 624	9 624	3 718	7 531	9 624	2 094	21,8%	9 624	
Pay/Enquiry Points	-									
Building Plan Offices	-									
Workshops	-									
Yards	-									
Stores	-									
Laboratories	-									
Training Centres	-									
Manufacturing Plant	-									
Depots	-									
Capital Spares	-									
Housing	-	49 900	38 595	1 466	44 953	49 900	4 947	9,9%	49 900	
Staff Housing	-									
Social Housing	-									
Capital Spares	-									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-									
Licences and Rights	-									
Water Rights	-									
Equipment Licences	-									
Solid Waste Licenses	-									
Computer Software and Applications	-									
Load Settlement Software Applications	-									
Unspecified	-									
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	4 582	4 582	2 087	7 857	4 582	(3 275)	-71,5%	4 582	
Furniture and Office Equipment	-	4 582	4 582	2 087	7 857	4 582	(3 275)	-71,5%	4 582	
Machinery and Equipment	-	39 697	39 697	3 637	17 650	39 697	22 048	55,6%	39 697	
Machinery and Equipment	-	39 697	39 697	3 637	17 650	39 697	22 048	55,6%	39 697	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	-	485 136	363 827	34 455	160 630	485 136	324 506	66,9%	485 136

MAN Mangaung - Contact Information	
A. GENERAL INFORMATION	
Municipality	MAN Mangaung
Grade	6
Province	FREE STATE
Web Address	mangaung.co.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	3704
City / Town	Bloemfontein
Postal Code	9300
Street address	
Building	Bram Fischer Building
Street No. & Name	5 De Villiers Street
City / Town	Bloemfontein
Postal Code	9301
General Contacts	
Telephone number	051 405 8911
Fax number	051 405 8101
C. POLITICAL LEADERSHIP	
Speaker:	Secretary/PA to the Speaker:
ID Number	ID Number
Title	Mr
Name	Mxolisi Ashford Siyonzana
Telephone number	051 405 8667
Cell number	082 821 9300
Fax number	405 8676 051
E-mail address	mxolisi.siyonzana@mangaung.co.za
Mayor/Executive Mayor:	Secretary/PA to the Mayor/Executive Mayor:
ID Number	ID Number
Title	Ms
Name	SM Mlamleli
Telephone number	051 405 8494
Cell number	082 888 3302 / 082 417 6928
Fax number	
E-mail address	olly.mlamleli@mangaung.co.za
Deputy Mayor/Executive Mayor:	Secretary/PA to the Deputy Mayor/Executive Mayor:
ID Number	ID Number
Title	Mr
Name	LA Masoetsa
Telephone number	051 405 8640
Cell number	071 688 9000
Fax number	
E-mail address	lebohang.masoetsa@mangaung.co.za
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	Secretary/PA to the Municipal Manager:
ID Number	ID Number
Title	Mr
Name	Adv Tankiso Mea
Telephone number	051 405 8621
Cell number	
Fax number	051 405 8741
E-mail address	tankiso.mea@mangaung.co.za
Chief Financial Officer (Acting)	Secretary/PA to the Chief Financial Officer
ID Number	ID Number
Title	Mr
Name	Kolisang Rapulungoane
Telephone number	051 405 8625
Cell number	079 551 8780
Fax number	051 405 8787
E-mail address	kolisang.rapulungoane@mangaung.co.za
Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	Kolisang Rapulungoane
Telephone number	051 405 8625
Cell number	079 551 8780
Fax number	051 405 8787
E-mail address	kolisang.rapulungoane@mangaung.co.za
Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	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	
ID Number	
Title	Mr
Name	Arrie Bartnis
Telephone number	051 405 8501
Cell number	071 871 5988
Fax number	051 405 8793
E-mail address	arrie.bartnis@mangaung.co.za