

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 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 the financial state of affairs for the municipality to the Executive Mayor, as legislated.

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting period ending 30 November 2018, the ten-working day reporting period expires on the 14 December 2018. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

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

3. REPORT FOR THE PERIOD ENDING 30 NOVEMBER 2018

This report is based upon financial information, as at 30 November 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 November 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 **R 2 733.241 million** is higher than the year to date target of **R 2 626.843 million** by **4%** and the expenditure for the period is **R 2 530.393 million**, which is 4% below the year to date target of **R 2 626.601 million** respectively.

The summary report indicates the following:

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

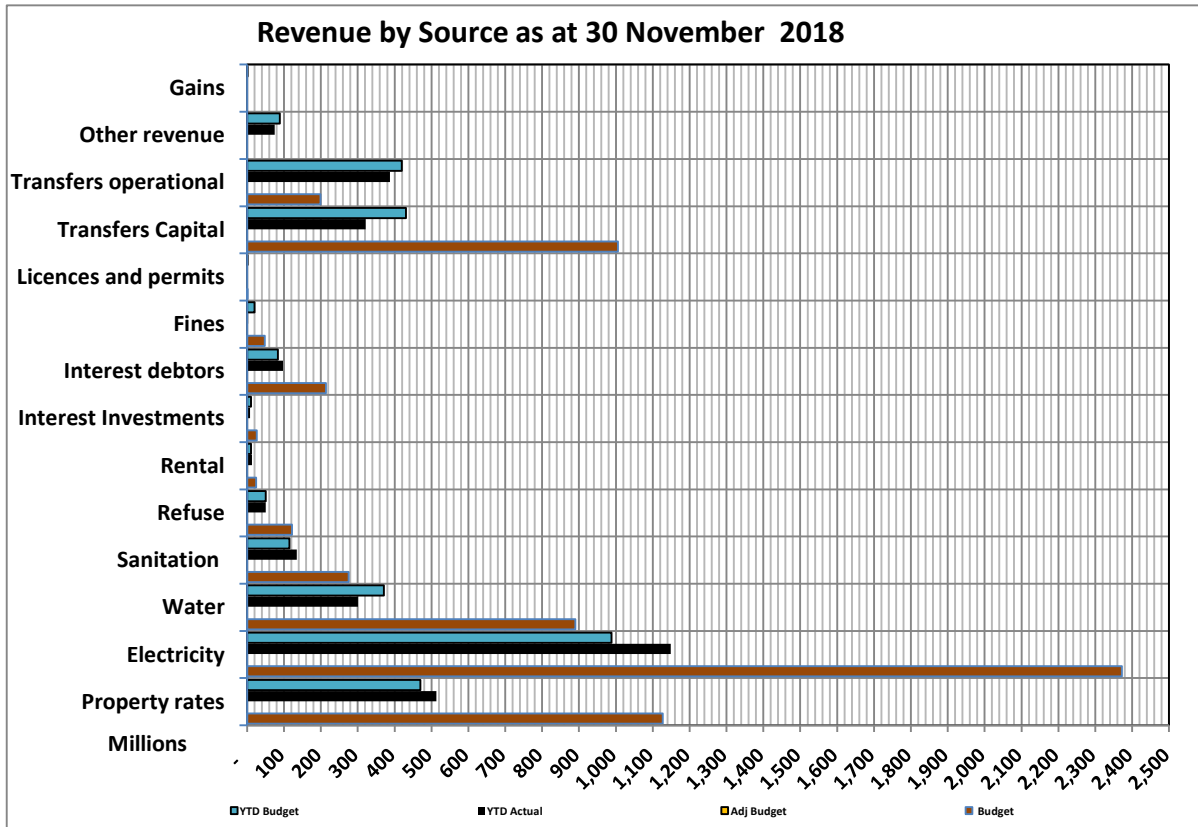
MMA Manganga - Table C4 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - MoS November										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1,158,216	1,127,399	1,127,399	102,848	513,430	469,749	43,680	9%	1,127,399
Service charges - electricity revenue		2,374,948	2,372,148	2,372,148	187,443	1,148,592	988,395	160,197	16%	2,372,148
Service charges - water revenue		704,678	889,908	889,908	64,280	300,219	370,795	(70,576)	-19%	889,908
Service charges - sanitation revenue		300,459	275,516	275,516	27,131	134,950	114,798	20,152	18%	275,516
Service charges - refuse revenue		109,493	121,712	121,712	10,091	50,444	50,713	(269)	-1%	121,712
Service charges - other								-		
Rental of facilities and equipment		45,030	24,613	24,613	2,838	12,997	10,255	2,742	27%	24,613
Interest earned - external investments		29,908	26,006	26,006	507	8,245	10,836	(2,591)	-24%	26,006
Interest earned - outstanding debtors		230,603	200,788	200,788	25,178	97,705	83,662	14,044	17%	200,788
Dividends received	4	1	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		10,422	47,745	47,745	473	3,018	19,894	(16,876)	-85%	47,745
Licences and permits	(3)	249	249	249	39	170	104	66	64%	249
Agency services								-		
Transfers and subsidies		1,018,986	1,005,957	1,005,957	(6,691)	387,557	419,149	(31,592)	-8%	1,005,957
Other revenue		332,971	212,058	212,058	15,469	75,204	88,358	(13,153)	-15%	212,058
Gains on disposal of PPE		303,849	325	325	-	708	135	573	423%	325
Total Revenue (excluding capital transfers and contributions)		6,619,564	6,304,424	6,304,424	429,606	2,733,241	2,626,843	106,397	4%	6,304,424
Expenditure By Type										
Employee related costs		1,855,761	1,947,214	1,947,314	168,926	838,047	811,351	26,696	3%	1,947,314
Remuneration of councillors		62,271	63,342	63,342	5,153	25,988	26,392	(405)	-2%	63,342
Debt impairment		446,441	353,964	353,964	29,497	147,485	147,485	0	0%	353,964
Depreciation & asset impairment		899,819	406,081	406,081	135,728	168,856	169,200	(344)	0%	406,081
Finance charges		441,721	144,362	144,362	11,880	79,650	60,151	19,500	32%	144,362
Bulk purchases		1,903,291	2,008,860	2,008,860	162,697	912,751	837,025	75,726	9%	2,008,860
Other materials		112,817	84,431	93,109	12,124	38,721	36,627	2,094	6%	93,109
Contracted services		934,378	813,058	806,304	36,011	188,603	337,447	(148,844)	-44%	806,304
Transfers and subsidies		20,062	10,273	11,471	534	1,535	4,430	(2,895)	-65%	11,471
Other expenditure		456,512	472,259	469,037	33,987	128,756	196,491	(67,735)	-34%	469,037
Loss on disposal of PPE		195,853	-	-	-	-	-	-		-
Total Expenditure		7,328,928	6,303,844	6,303,844	596,537	2,530,393	2,626,601	(96,208)	-4%	6,303,844
Surplus/(Deficit)		(709,364)	580	580	(166,931)	202,848	242	202,606	1	580
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		863,945	1,033,466	1,033,466	307,906	321,513	430,611	(109,098)	(0)	1,033,466
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		154,581	1,034,046	1,034,046	140,974	524,361	430,853			1,034,046
Taxation								-		
Surplus/(Deficit) after taxation		154,581	1,034,046	1,034,046	140,974	524,361	430,853			1,034,046
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		154,581	1,034,046	1,034,046	140,974	524,361	430,853			1,034,046
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		154,581	1,034,046	1,034,046	140,974	524,361	430,853			1,034,046

The major revenue variances against the original budget are:

- Property rates - Favourable variance of R43.680 million (9%) for the period due to more properties being billed for period than budgeted. Target exceeded.
- Electricity – Favourable variance of R160.197 million (16%) for the year, due to higher user's consumption than budget. Target exceeded;
- Water revenue - Unfavourable variance of –R70.576 million (-19%) for the period due to lower actual billing for the period.
- Services charges: Sanitation revenue- Favourable variance of R20.152million (18%) for the period. Target exceeded.
- Services charges: Refuse revenue – Performance is on target.
- Rental of facilities and equipment – Favourable variance of R2.742 million (27%) due to more use of facilities than anticipated.
- Interest earned – External investments - Unfavourable variance of –2.591million (-24%) for the period due to lower investment and cash balances than anticipated
- Interest earned on Outstanding debtors - Favourable variance of R14.044 million (17%) for the period, due to an increase in the debtor's book.

- Fines - Unfavourable variance of –R16.876 million (-85%) is mainly due to the non-accrual of traffic fines during the year. Performance is also hampered by the lack of the traffic management system;
- Government Grants and subsidies – Operating: Unfavourable variance of –R31.592 million for the period, a once off tranche for four months as against a monthly apportionment of the budget.
- Other revenue- Unfavourable variance of –R13.153 (-15%) for the period due to lower collection on various revenue items.

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



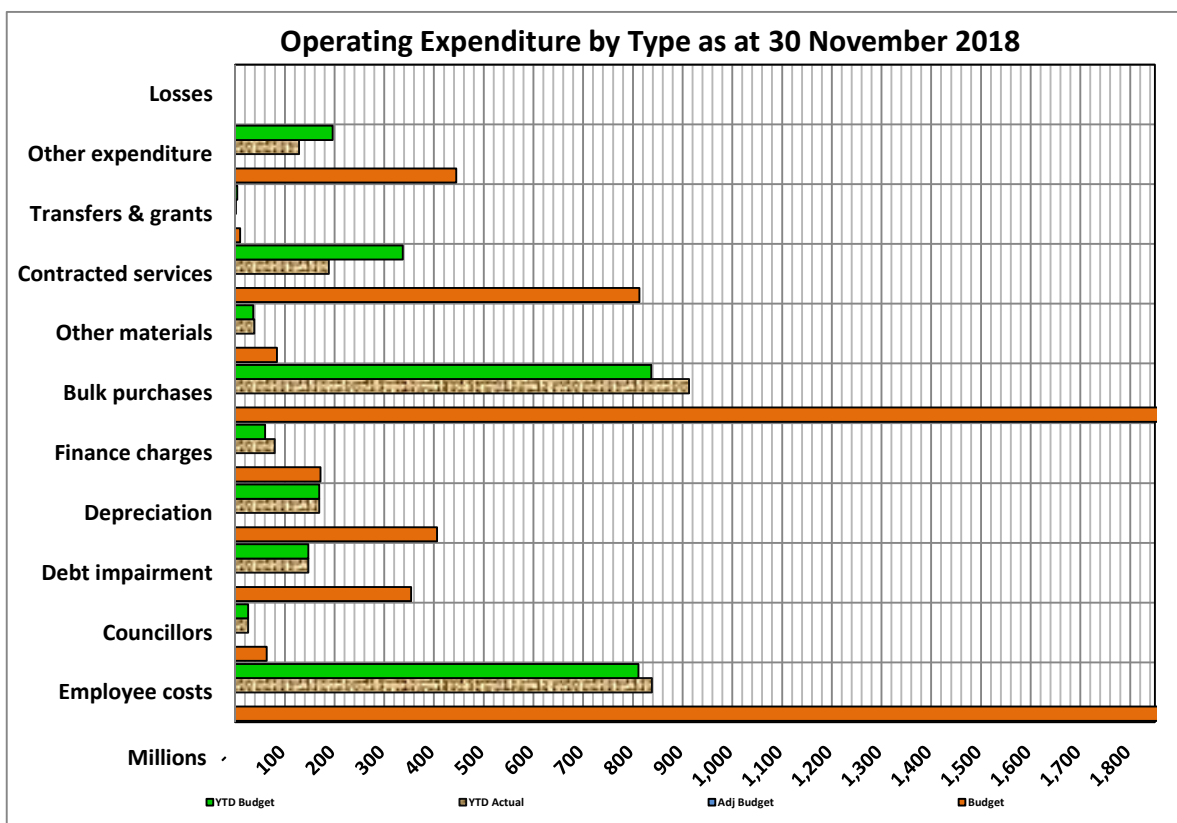
The major operating expenditure variances against the original budget are:

- Employee related costs – Unfavourable variance of R26.696 million (3%) on the year to date original budget. The variance mainly due to a proportionate savings on unfilled vacancies over the five months period of R12.394 million and overspending on overtime for the year to date of R39.090million (Budget R33.898 million vs Actual R72.989 million). If the trend of spending on overtime is maintained, the projected overspending for the year will be R175.173 million- see table below.

OVERTIME PER VOTE	ORIGINAL BUDGET	CURRENT MONTH - OCT	YTD MOVEMENT	YTD BUDGET	VARIANCE	PERCENTAGE	PROJECTED OVERTIME
CITY MANAGER OPERATIONS	33,288	-	12,573	13,870	1,297	9.35%	30,176
EXECUTIVE MAYOR	208,578	561,938	2,477,006	86,908	(2,390,099)	-2750.16%	5,944,816
CORPORATE SERVICES	1,894,529	581,893	2,094,872	789,387	(1,305,485)	-165.38%	5,027,693
FINANCE	139,288	-	4,697	58,037	53,340	91.91%	11,273
SOCIAL SERVICES	10,925,944	3,066,671	9,669,396	4,552,477	(5,116,919)	-112.40%	23,206,550
FRESH PRODUCE MARKET	555,521	96,591	420,012	231,467	(188,545)	-81.46%	1,008,029
HUMAN SETTLEMENTS	-	50,977	224,727	-	(224,727)	0.00%	539,345
ENGINEERING SERVICES	17,588,667	2,750,293	11,233,029	7,328,611	(3,904,418)	-53.28%	26,959,270
WATER	14,271,324	1,402,569	7,875,831	5,946,385	(1,929,446)	-32.45%	18,901,994
WASTE AND FLEET MANAGEMENT	5,075,839	5,732,325	26,564,173	2,114,933	(24,449,240)	-1156.03%	63,754,015
STRATEGIC PROJECTS	50,062	5,465	29,665	20,859	(8,806)	-42.22%	71,197
NALEDI	1,935,871	299,329	1,203,966	806,613	(397,353)	-49.26%	2,889,519
SOUTPAN	-	31,116	368,151	-	(368,151)	0.00%	883,563
CENTLEC	28,677,775	2,394,459	10,811,001	11,949,073	1,138,072	9.52%	25,946,402
TOTAL OVERTIME	81,356,686	16,973,625	72,989,101	33,898,619	(39,090,482)	-115.32%	175,173,843

- Debt impairment – Performance is on target for the month.
- Depreciation – Favourable variance. Performance is on target for the month.
- Finance charges – Unfavourable variance of R19.500 million (32%) – due to Centlec's payment of dividends of R10.276 million not budgeted.
- Bulk purchases – Unfavourable variance of R75.726 million (9%), bulk purchases are higher than targeted for the month.
- Other materials - Unfavourable variance of R2.094 (6%), and due to over spending for the month on materials and supplies.
- Contracted services - Favourable variance of –R148.844 million (-44%) due to under spending on repairs and maintenance.
- Other expenditure - Favourable variance –R67.735 million (-34%), mainly due to under spending and cost containment measures.

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

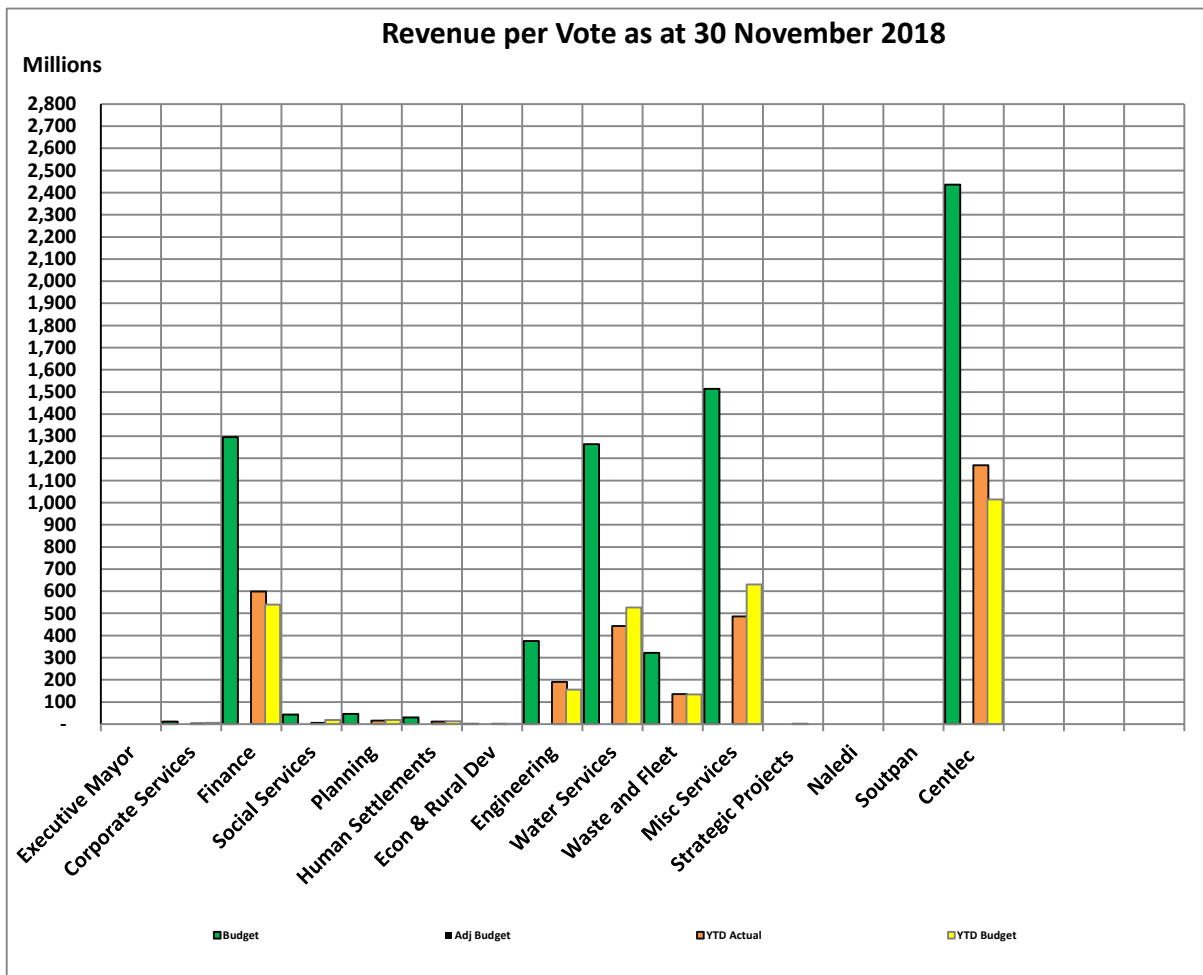


The table below shows the revenue and expenditure per vote:

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		-	-	-	0	0	-	0	#DIV/0!	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		283,073	11,954	11,954	397	2,296	4,981	(2,685)	-53.9%	11,954
Vote 04 - Finance		1,342,868	1,296,409	1,296,409	109,877	598,330	540,170	58,159	10.8%	1,296,409
Vote 05 - Social Services		12,570	43,396	43,396	1,476	5,932	18,081	(12,149)	-67.2%	43,396
Vote 06 - Planning		61,460	45,361	45,361	3,414	15,781	18,900	(3,120)	-16.5%	45,361
Vote 07 - Human Settlement And Housing		39,987	30,630	30,630	2,447	10,759	12,762	(2,004)	-15.7%	30,630
Vote 08 - Economic And Rural Development		8	11	11	0	4	4	0	1.3%	11
Vote 09 - Engineering		436,074	375,041	375,041	30,310	189,731	156,267	33,463	21.4%	375,041
Vote 10 - Water		1,041,945	1,264,414	1,264,414	75,950	442,643	526,839	(84,196)	-16.0%	1,264,414
Vote 11 - Waste And Fleet Management		298,532	321,380	321,380	11,506	134,851	133,908	943	0.7%	321,380
Vote 12 - Miscellaneous		1,516,482	1,513,554	1,513,554	312,832	486,182	630,647	(144,465)	-22.9%	1,513,554
Vote 13 - Strategic Projects		-	-	-	-	-	-	-		-
Vote 14 - Naledi And Soutpan		372	-	-	-	2	-	2	#DIV/0!	-
Vote 15 - Centlec (SOC)		2,450,138	2,435,741	2,435,741	189,303	1,168,243	1,014,892	153,351	15.1%	2,435,741
Total Revenue by Vote	2	7,483,509	7,337,890	7,337,890	737,512	3,054,754	3,057,454	(2,700)	-0.1%	7,337,890
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		125,351	103,818	103,818	9,674	41,119	43,258	(2,138)	-4.9%	103,818
Vote 02 - Office Of The Executive Mayor		216,251	223,924	224,321	19,005	107,856	93,351	14,505	15.5%	224,321
Vote 03 - Corporate Services		313,911	282,180	282,180	23,044	93,039	117,575	(24,536)	-20.9%	282,180
Vote 04 - Finance		252,566	267,081	267,081	22,856	104,201	111,284	(7,083)	-6.4%	267,081
Vote 05 - Social Services		484,250	511,073	511,073	56,702	204,622	212,947	(8,325)	-3.9%	511,073
Vote 06 - Planning		93,318	111,759	111,759	5,772	25,875	46,566	(20,691)	-44.4%	111,759
Vote 07 - Human Settlement And Housing		139,775	106,982	106,982	7,453	37,857	44,576	(6,719)	-15.1%	106,982
Vote 08 - Economic And Rural Development		35,277	37,903	37,505	2,160	14,557	15,743	(1,187)	-7.5%	37,505
Vote 09 - Engineering		987,484	713,504	713,504	94,291	173,522	297,293	(123,771)	-41.6%	713,504
Vote 10 - Water		1,446,042	964,700	964,700	90,118	329,439	401,959	(72,520)	-18.0%	964,700
Vote 11 - Waste And Fleet Management		423,906	379,981	379,981	33,326	157,038	158,326	(1,288)	-0.8%	379,981
Vote 12 - Miscellaneous		138,861	203,596	203,596	13,542	54,373	84,832	(30,458)	-35.9%	203,596
Vote 13 - Strategic Projects		47,188	41,089	41,089	4,285	20,627	17,120	3,507	20.5%	41,089
Vote 14 - Naledi And Soutpan		55,241	48,680	48,680	4,255	21,295	20,283	1,012	5.0%	48,680
Vote 15 - Centlec (SOC)		2,569,508	2,307,575	2,307,575	210,055	1,144,974	961,489	183,484	19.1%	2,307,575
Total Expenditure by Vote	2	7,328,928	6,303,844	6,303,844	596,537	2,530,393	2,626,601	(96,208)	-3.7%	6,303,844
Surplus/ (Deficit) for the year	2	154,581	1,034,046	1,034,046	140,974	524,361	430,853	93,508	21.7%	1,034,046

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



Capital Expenditure Report (Annexure B – Table C5)

The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output 'type'.

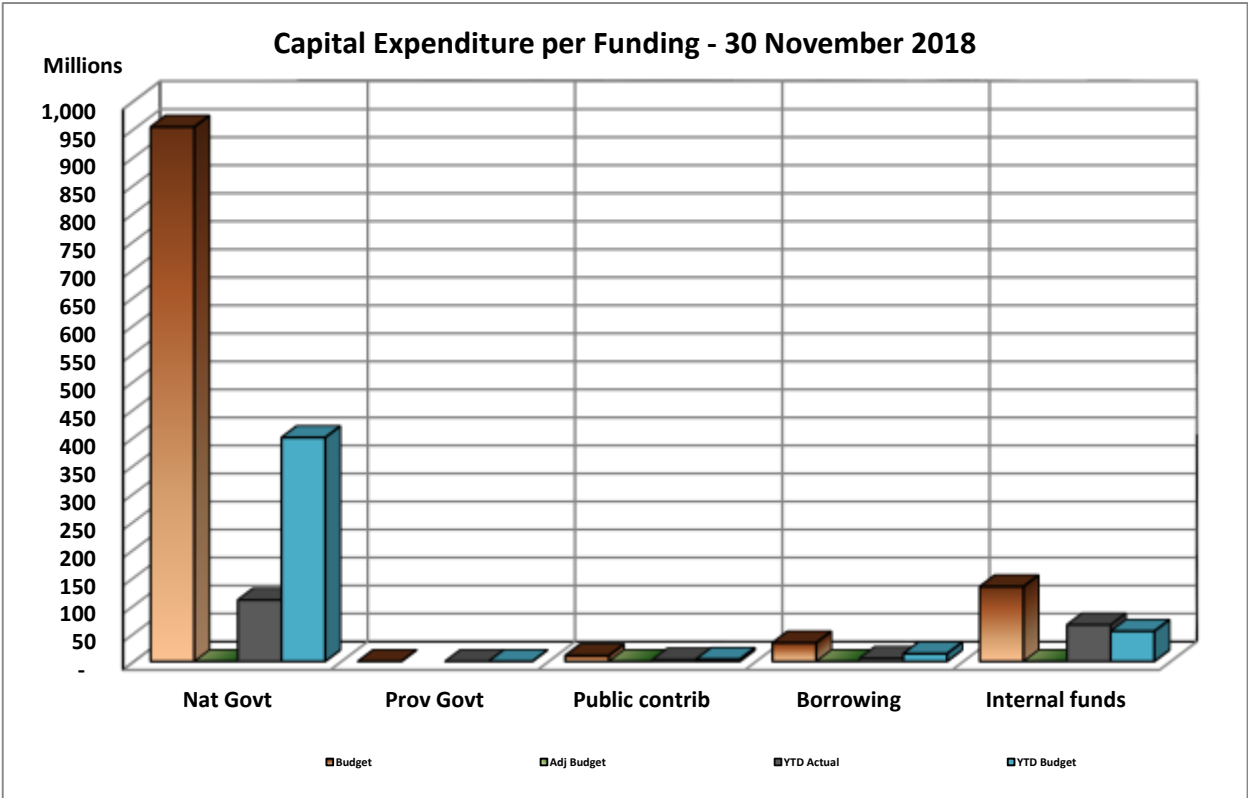
The actual spending for the period is 38.98% (**R183.584 million**) on the year to date budgeted target of **R471.022 million**. On an annual basis we have thus spent only 16.24% (**R183.584 million**) of the year to date expenditure versus the approved budget of **R1 130.453 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Approved Budget 2018/2019 R'000	YTD Budget Target November 2018 R'000	YTD Actual November 2018 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 130 453	471 022	183 584	(287 439)
Capital Financing				
National Government	972 176	399 465	109 665	(289 900)
Public Contributions	6 318	3 832	2 961	(871)
Borrowing	33 188	13 828	5 622	(8 206)
Internally Generated Funds	118 771	53 896	65 335	11 439
Financing Total	1 130 453	471 022	183 584	(287 439)

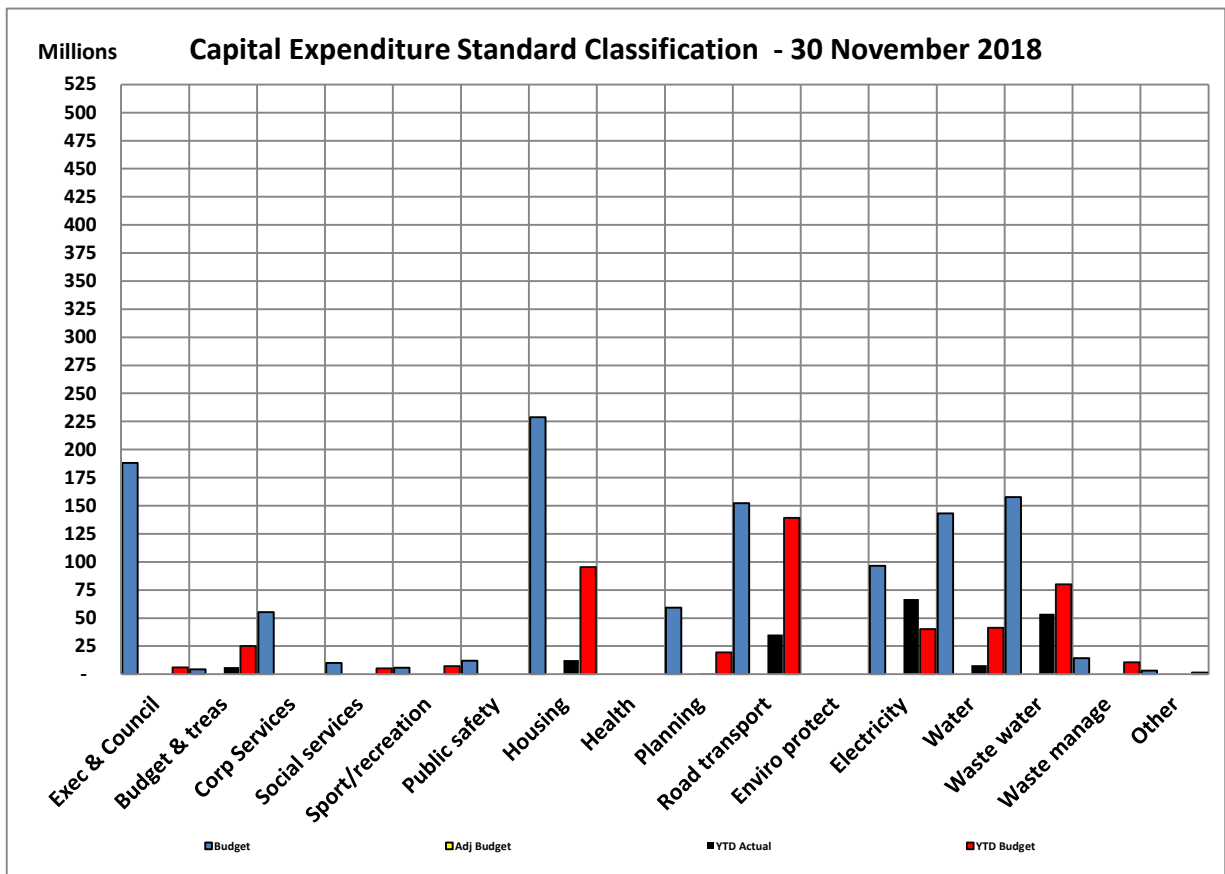
The following chart indicates the capital expenditure financing.



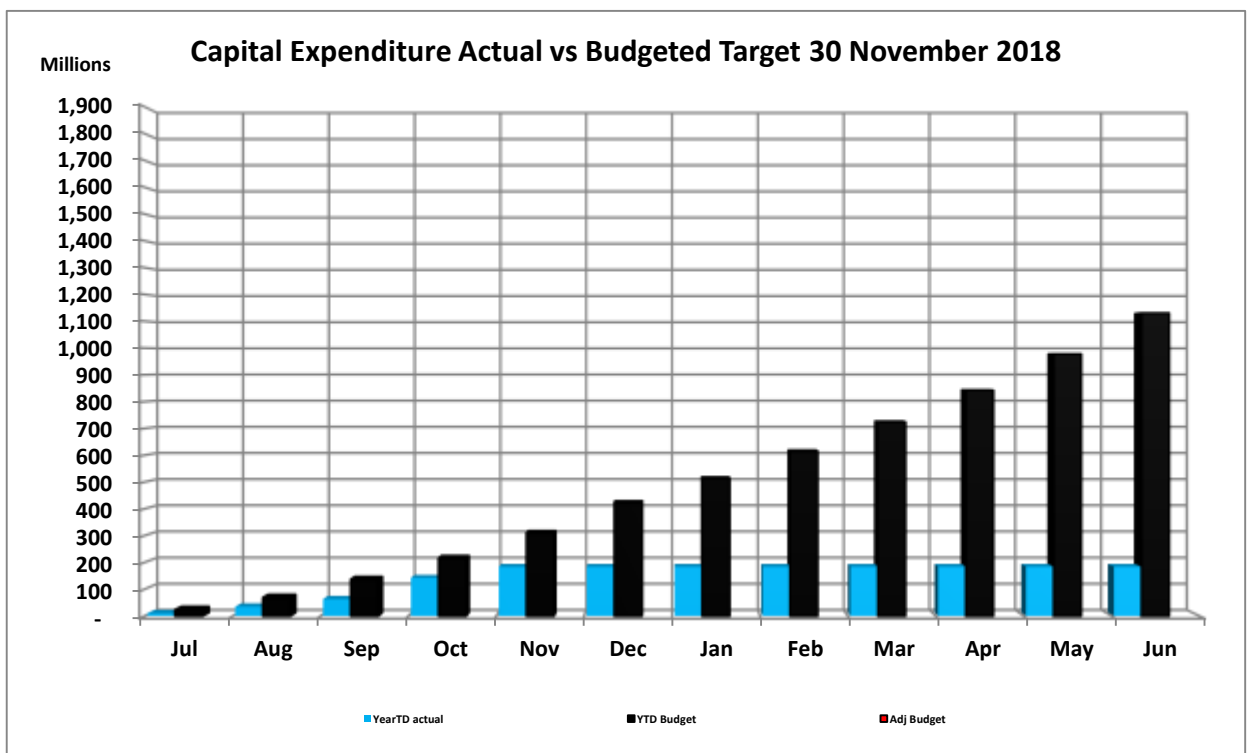
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R24.588 million less than budget target)
Community and public safety	(R95.138 million less than budget target)
Economic and environmental services	(R122.669 million less than budget target)
Electricity	(R26.579 million more than budget target)
Water	(R33.230 million less than budget target)
Waste water management	(R26.366 million less than budget target)
Waste management	(R10.484 million equal to budget target)

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



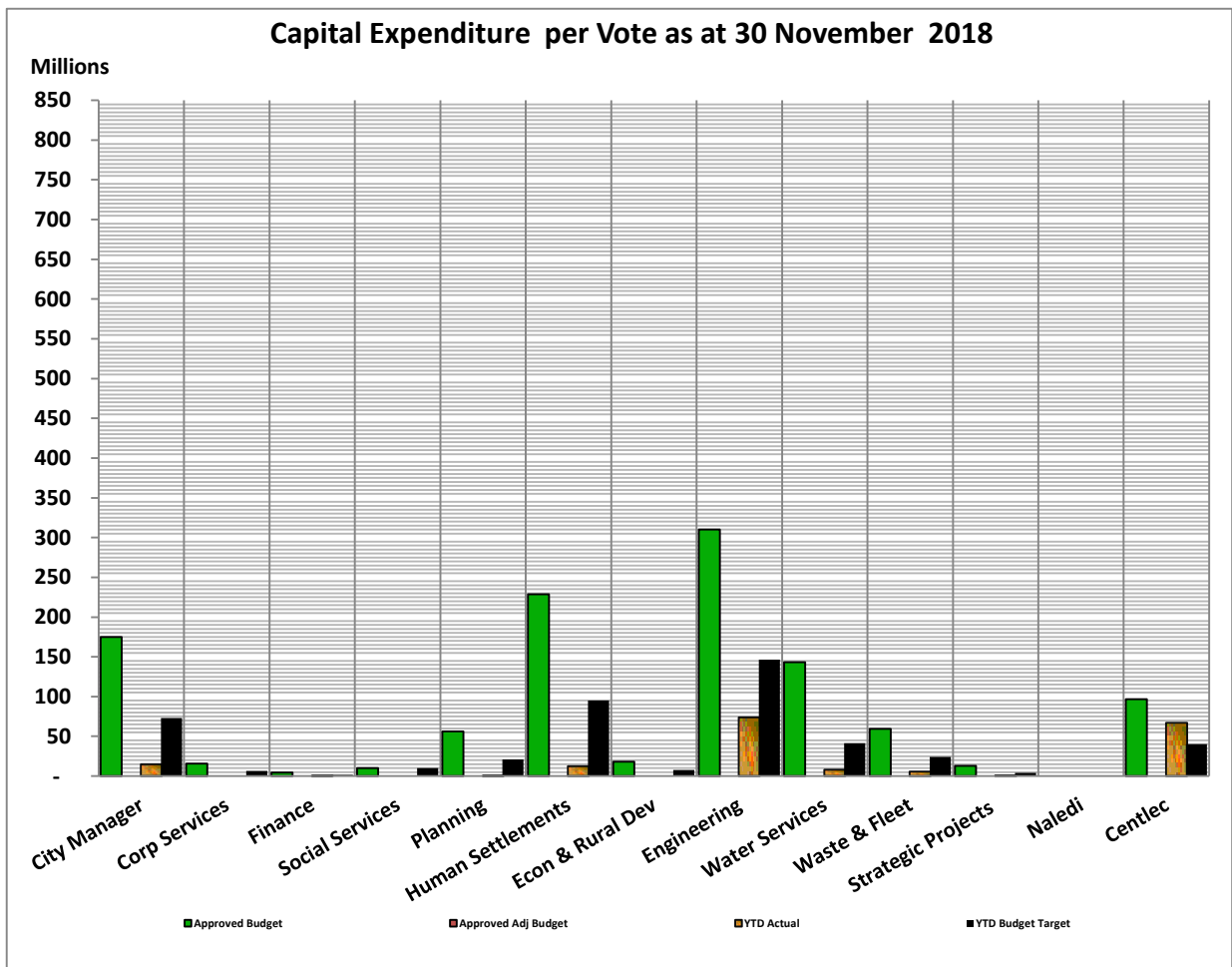
The following chart compares the year to date actual expenditure with the year to date approved budget (target).



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

Capital Expenditure per Vote	Approved Budget	YTD Actual	YTD Budget Target	Percentage on Original Budget
City Manager	175,000,000	15,059,083	72,916,666	8.61%
Corp Services	15,655,000	-	6,522,916	0.00%
Finance	4,350,000	74,859	1,812,500	1.72%
Social Services	10,000,000	-	10,166,667	0.00%
Planning	56,370,660	619,202	20,777,996	1.10%
Human Settlements	228,700,000	12,676,453	95,291,666	5.54%
Econ & Rural Dev	18,007,000	-	7,502,916	0.00%
Engineering	309,952,351	74,030,969	146,341,466	23.88%
Water Services	143,286,889	7,976,951	41,207,351	5.57%
Waste & Fleet	59,484,360	5,522,350	24,312,461	9.28%
Strategic Projects	13,000,000	775,450	3,900,000	5.97%
Naledi	-	-	-	0.00%
Centlec	96,647,176	66,848,342	40,269,658	69.17%
	1,130,453,436	183,583,659	471,022,264	16.24%

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



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

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

The CFS report for the period ending 30 November 2018 indicates a closing balance (cash and cash equivalents) of R382.741 million (31 October 2018 – 120.992 million) which comprises of the following:

• Bank balance and cash	R332.341 million (Mangaung)
• Bank balance and cash	R14.488 million (Centlec)
• Bank balance and cash	R3.597 million (Market)
• Investment deposits	R32.311 million (Mangaung)
• Investment deposits	R2 170.83 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R524.624 million**, resulting in an **R125.337 million** favourable variance, as compared to a year target of **R399.287 million**;
- Service charges reflect a year to date amount cash collection of **R1 529.980 million**, resulting in an **R233.984 million (18%)** favourable variance, as compared to a year target of **R1 295.996 million**.
- Other revenue reflects a year to date amount of **R567.410 million**, resulting in an **R484.914million favourable** variance, as compared to a year target of **R82.496 million**.
- Operating grants and subsidies show a year to date receipted amount of **R392.509 million** compared to a year target of **R419.149 million** resulting in **-R26.640 million** unfavourable variance. (Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R550.164 million** compared to a year to date target of **R430.611 million** resulting in **-R119.553 million** favourable variance due to more capital grants received for the period than budgeted;
- Interest show a year to date amount of **R16.009 million** compared to a year target of **R53.208 million**, indicating **-R37.199 million** unfavourable variance.

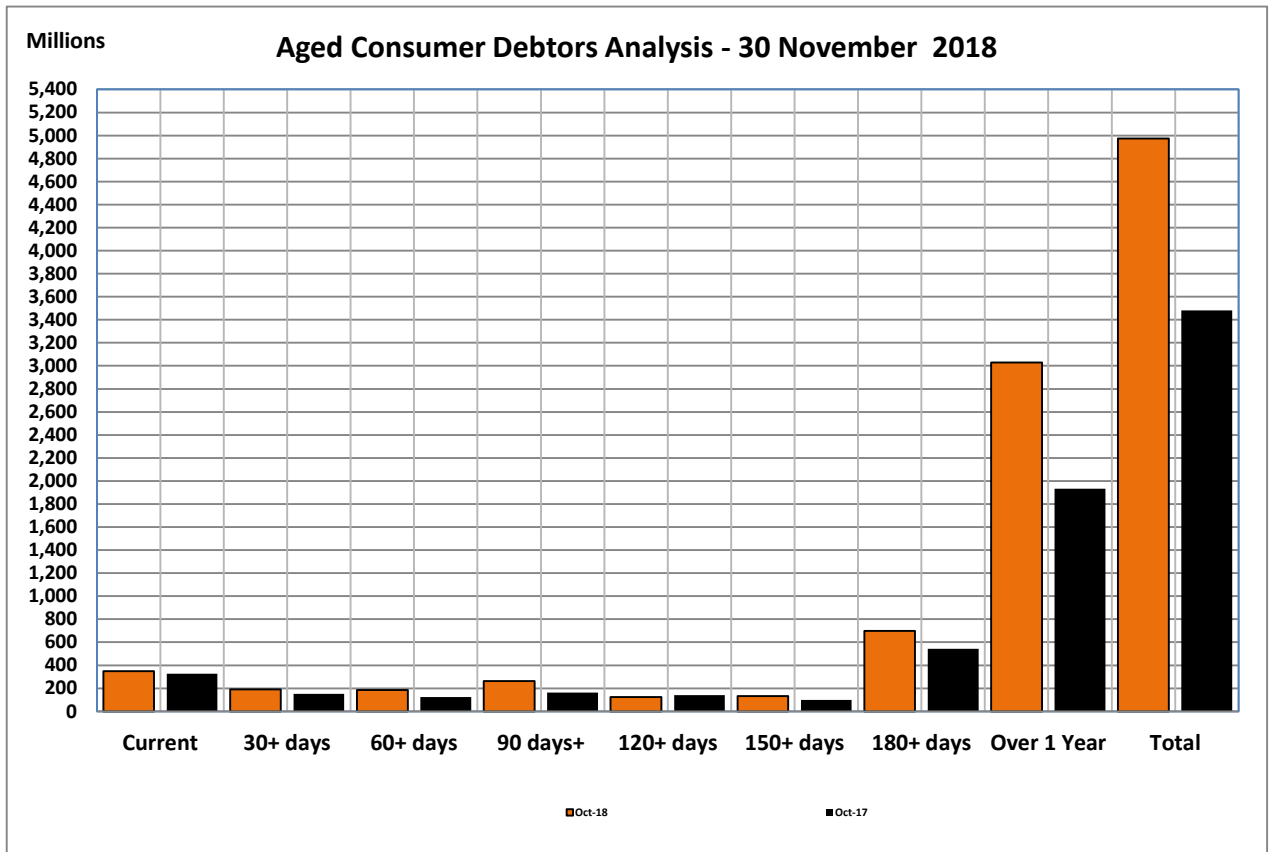
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **-R3 201.075 million (R988.239 million** unfavourable variance) compared to a year to date target of **-R2 212.836 million** mainly due to accrued creditors at the end June 2018, paid in July;
- Capital payments indicate a year to date amount of **R183.584 million (R242.628 million** favourable variance) compared to a target of **-R426.212 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 **-R39.860 million** compared to a year target of **-R64.375 million**, resulting in a variance of **R24.515 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R3.852 million** Unfavourable variance) compared to a target of **R3.852 million**.
- Repayment of borrowing indicates a year to date amount of **-R105.689 (R65.630 million** unfavourable variance) compared to a target of **R40.059 million** due to the repayment of borrowings due.

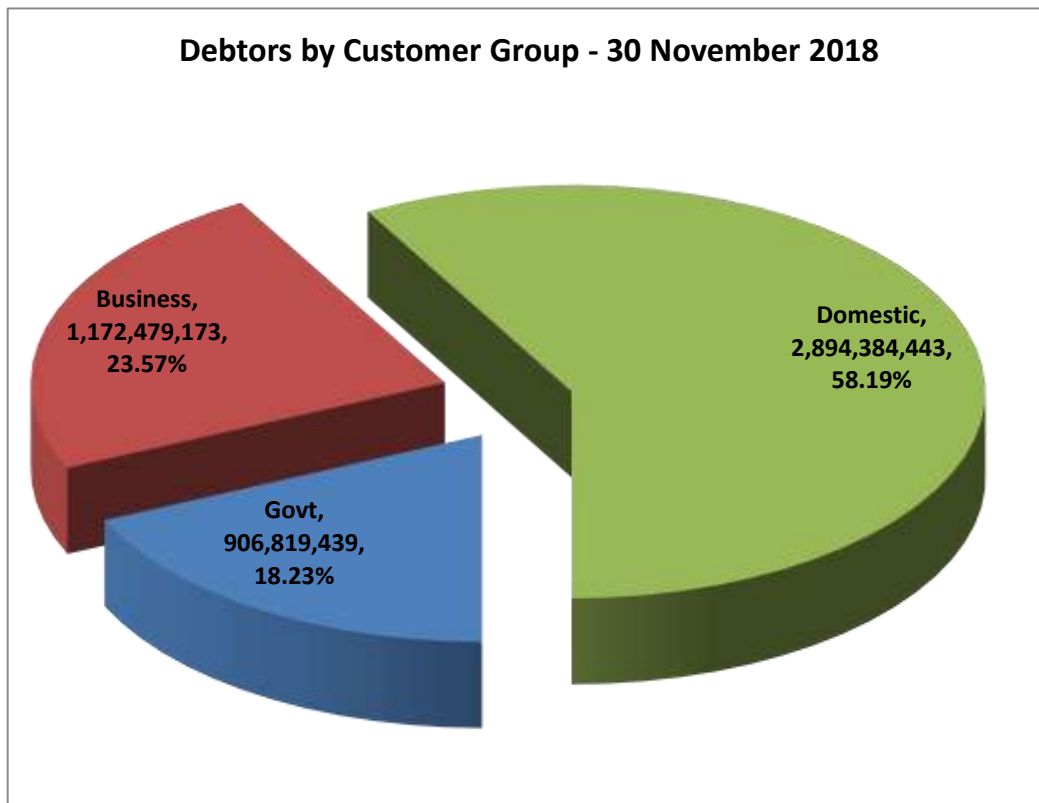
Outstanding Debtors Report (Annexure B – Table SC3)

The debtors 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 debtor type.

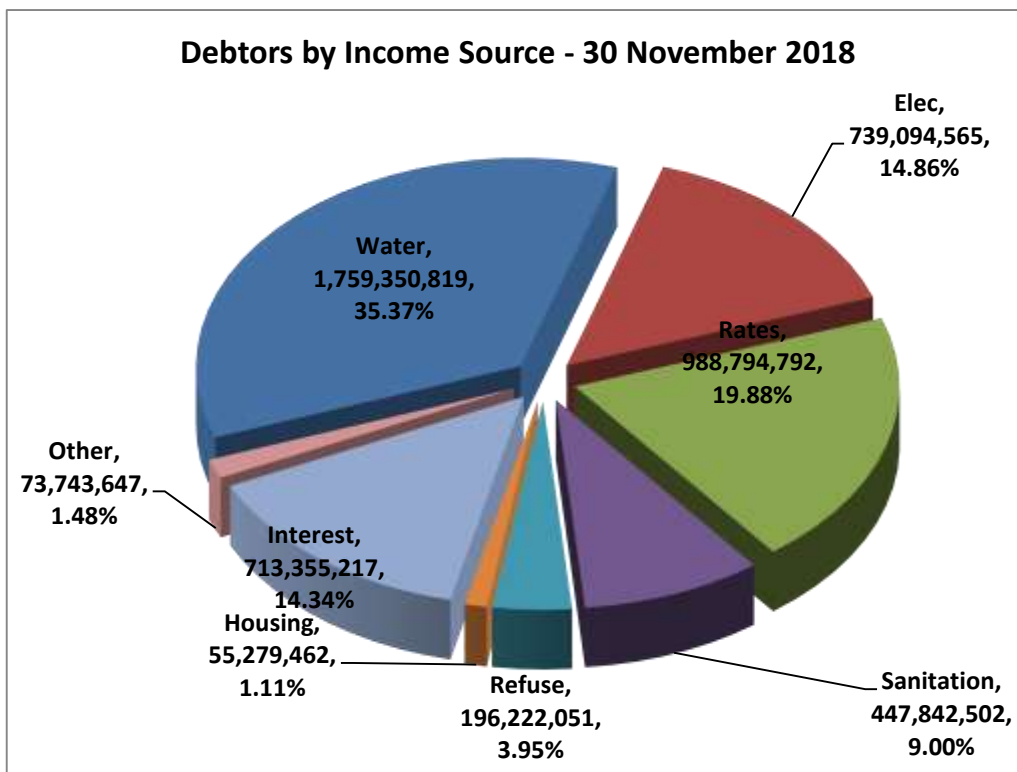
The debtors balance as at 30 November 2018 is **R4 973.683 million** (31 October 2018 – **R4 878.260 million**), thus reflecting an increase of **R95.423 million** (1.96%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R3 030.227 million (R2 966.343 million – October 2018) is outstanding in this category (1 year and older), with R1 941.574 million attributable to households, an increase of R29.335 million (1.53%) from the balance of R1 912.239 million in October 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)

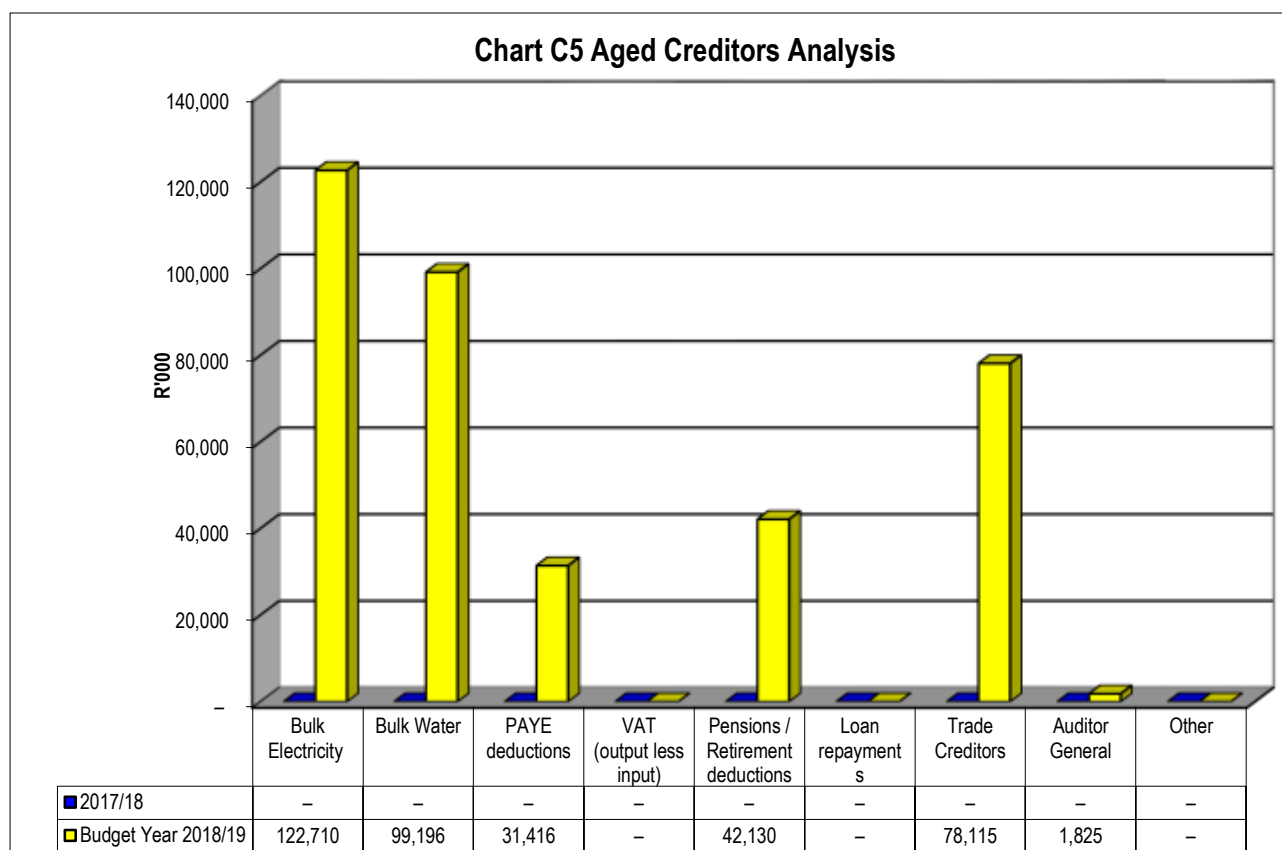
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R375.393 million** compared to an amount of **R401.889 million** in October 2018. The decrease of **R26.496 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	October 2018 R'000	November 2018 R'000
Bulk electricity	115 498	122 710
Trade creditors Centlec	13 903	22 251
Bulk water	149 687	99 196
Salaries/PAYE	32 897	31 416
Pensions Deductions	42 008	42 130
Auditor General		1 825
Trade creditors Mangaung	47 896	78 115
Total	401 889	375 393

*The current portion of the amount due was R240.166 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 **R32.314 million** as at 30 November 2018 against **R120.992 million** at 31 October 2018.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 November 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 daily.

As at the end of November 2018 the operating revenue (excluding capital grants) and expenditure actual represented 43.35% and 40.14% respectively of the approved budget. The outcome reflects a variance of 1.68% (favourable) and 1.53% (favourable) respectively, when compared to the average target of 41.67% and 41.67% (based on 5 months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 30 November 2018 represents only 16.24% of the approved budget, when compared to a target of 41.67% (5 months), a variance of 20.76 % for the year against the target.

5. KEY NOVEMBER 2018 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

- Human Resources
Not applicable.

- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 30 November 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 November 2018 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer must ensure that this statement are submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.


PREPARED BY:

M J KHUNONG
GENERAL MANAGER
BUDGET AND EXPENDITURE

DATE: 12/12/2018

SUBMITTED BY:



S E MOFOKENG
ACTING CHIEF FINANCIAL OFFICER

DATE: 12/12/2018

City Manager's quality certification

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

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **30 November 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 November 2018 the reports were submitted on 14 December 2018. 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 10 December 2018.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

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

Description	2017/18	Budget Year 2018/19							
	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	1,158,216	1,127,399	1,127,399	102,848	513,430	469,749	43,680	9%	1,127,399
Service charges	3,489,577	3,659,283	3,659,283	288,945	1,634,205	1,524,701	109,504	7%	3,659,283
Investment revenue	29,908	26,006	26,006	507	8,245	10,836	(2,591)	-24%	26,006
Transfers and subsidies	1,018,986	1,005,957	1,005,957	(6,691)	387,557	419,149	(31,592)	-8%	1,005,957
Other own revenue	922,876	485,779	485,779	43,997	189,804	202,408	(12,604)	-6%	485,779
Total Revenue (excluding capital transfers and contributions)	6,619,564	6,304,424	6,304,424	429,606	2,733,241	2,626,843	106,397	4%	6,304,424
Employee costs	1,855,761	1,947,214	1,947,314	168,926	838,047	811,351	26,696	3%	1,947,314
Remuneration of Councillors	62,271	63,342	63,342	5,153	25,988	26,392	(405)	-2%	63,342
Depreciation & asset impairment	899,819	406,081	406,081	135,728	168,856	169,200	(344)	-0%	406,081
Finance charges	441,721	144,362	144,362	11,880	79,650	60,151	19,500	32%	144,362
Materials and bulk purchases	2,016,108	2,093,291	2,101,969	174,820	951,472	873,652	77,820	9%	2,101,969
Transfers and subsidies	20,062	10,273	11,471	534	1,535	4,430	(2,895)	-65%	11,471
Other expenditure	2,033,185	1,639,281	1,629,306	99,496	464,844	681,424	(216,580)	-32%	1,629,306
Total Expenditure	7,328,928	6,303,844	6,303,844	596,537	2,530,393	2,626,601	(96,208)	-4%	6,303,844
Surplus/(Deficit)	(709,364)	580	580	(166,931)	202,848	242	202,606	83811%	580
Transfers and subsidies - capital (monetary alloc	863,945	1,033,466	1,033,466	307,906	321,513	430,611	(109,098)	-25%	1,033,466
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	154,581	1,034,046	1,034,046	140,974	524,361	430,853	93,508	22%	1,034,046
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	154,581	1,034,046	1,034,046	140,974	524,361	430,853	93,508	22%	1,034,046
Capital expenditure & funds sources									
Capital expenditure	746,585	1,130,453	1,130,453	41,449	183,584	471,022	(287,439)	-61%	1,130,453
Capital transfers recognised	593,251	978,494	963,801	33,561	112,626	403,298	(290,672)	-72%	963,801
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	38,811	33,188	33,188	-	5,622	13,828	(8,206)	-59%	33,188
Internally generated funds	114,524	118,771	133,464	7,888	65,335	53,896	11,439	21%	133,464
Total sources of capital funds	746,585	1,130,453	1,130,453	41,449	183,584	471,022	(287,439)	-61%	1,130,453
Financial position									
Total current assets	962,753	4,671,737	4,671,737		6,654,127				4,671,737
Total non current assets	(43,723)	17,638,316	17,638,316		19,832,195				17,638,316
Total current liabilities	(1,114,623)	2,619,466	2,619,466		6,118,086				2,619,466
Total non current liabilities	177,969	2,773,713	2,773,713		2,465,375				2,773,713
Community wealth/Equity	1,855,685	16,916,874	16,916,874		17,902,860				16,916,874
Cash flows									
Net cash from (used) operating	-	959,241	959,241	318,117	339,762	399,684	59,922	15%	959,241
Net cash from (used) investing	-	(864,280)	(864,280)	(41,449)	(183,584)	(360,116)	(176,533)	49%	(864,280)
Net cash from (used) financing	-	(135,805)	(135,805)	(11,111)	(105,251)	(56,585)	48,666	-86%	(135,805)
Cash/cash equivalents at the month/year end	-	396,634	396,634	-	382,741	(17,018)	(399,759)	2349%	(40,843)
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	349,480	190,468	184,342	263,380	123,158	132,981	699,648	#####	4,973,683
Creditors Age Analysis									
Total Creditors	240,166	18,324	36,171	44,470	11,972	24,291	-	-	375,393

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		2,908,824	2,859,574	2,859,574	427,224	1,104,284	1,191,489	(87,205)	-7%	2,859,574
Executive and council		8	11	11	0	4	4	0	1%	11
Finance and administration		2,908,816	2,859,564	2,859,564	427,224	1,104,279	1,191,485	(87,205)	-7%	2,859,564
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		306,985	28,898	28,898	1,947	8,242	12,041	(3,799)	-32%	28,898
Community and social services		3,654	4,008	4,008	458	2,140	1,670	470	28%	4,008
Sport and recreation		278,232	6,885	6,885	388	1,419	2,869	(1,450)	-51%	6,885
Public safety		603	230	230	233	418	96	322	337%	230
Housing		24,496	17,776	17,776	868	4,265	7,407	(3,141)	-42%	17,776
Health		-	-	-	-	-	-	-		-
Economic and environmental services		50,776	51,859	51,859	1,308	6,944	21,608	(14,664)	-68%	51,859
Planning and development		34,544	18,651	18,651	724	4,084	7,771	(3,688)	-47%	18,651
Road transport		16,259	33,038	33,038	547	2,710	13,766	(11,056)	-80%	33,038
Environmental protection		(28)	170	170	38	150	71	80	113%	170
Trading services		4,216,042	4,396,576	4,396,576	307,033	1,935,284	1,831,907	103,377	6%	4,396,576
Energy sources		2,450,138	2,435,741	2,435,741	189,303	1,168,243	1,014,892	153,351	15%	2,435,741
Water management		1,041,945	1,264,414	1,264,414	75,950	442,643	526,839	(84,196)	-16%	1,264,414
Waste water management		425,428	375,041	375,041	30,274	189,546	156,267	33,279	21%	375,041
Waste management		298,532	321,380	321,380	11,506	134,851	133,908	943	1%	321,380
Other	4	882	982	982	-	-	409	(409)	-100%	982
Total Revenue - Functional	2	7,483,509	7,337,890	7,337,890	737,512	3,054,754	3,057,454	(2,700)	0%	7,337,890
Expenditure - Functional										
Governance and administration		1,209,692	1,232,925	1,243,307	95,484	463,008	515,540	(52,531)	-10%	1,243,307
Executive and council		139,693	134,591	134,287	10,573	55,872	56,041	(168)	0%	134,287
Finance and administration		1,069,999	1,098,334	1,109,020	84,911	407,136	459,499	(52,363)	-11%	1,109,020
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		501,353	473,704	471,620	50,190	160,124	196,985	(36,861)	-19%	471,620
Community and social services		40,899	47,749	47,025	3,983	16,428	19,827	(3,399)	-17%	47,025
Sport and recreation		251,123	234,905	235,230	31,086	73,810	97,899	(24,089)	-25%	235,230
Public safety		80,346	93,542	93,377	8,407	36,228	38,955	(2,727)	-7%	93,377
Housing		117,932	82,416	80,966	5,772	28,899	34,024	(5,126)	-15%	80,966
Health		11,053	15,092	15,022	941	4,759	6,280	(1,520)	-24%	15,022
Economic and environmental services		879,457	697,365	698,065	98,389	235,486	290,653	(55,167)	-19%	698,065
Planning and development		49,389	50,607	50,607	3,334	16,421	21,086	(4,665)	-22%	50,607
Road transport		805,902	620,954	621,783	93,054	208,758	258,834	(50,077)	-19%	621,783
Environmental protection		24,166	25,804	25,675	2,001	10,307	10,733	(425)	-4%	25,675
Trading services		4,734,303	3,891,866	3,883,266	352,145	1,670,104	1,620,147	49,956	3%	3,883,266
Energy sources		2,569,508	2,307,575	2,307,575	210,055	1,144,974	961,489	183,484	19%	2,307,575
Water management		1,449,060	967,825	967,825	90,398	330,834	403,260	(72,426)	-18%	967,825
Waste water management		483,884	350,086	350,086	26,261	79,737	145,869	(66,132)	-45%	350,086
Waste management		231,850	266,381	257,781	25,431	114,559	109,528	5,031	5%	257,781
Other		4,124	7,983	7,585	329	1,671	3,276	(1,605)	-49%	7,585
Total Expenditure - Functional	3	7,328,928	6,303,844	6,303,844	596,537	2,530,393	2,626,601	(96,208)	-4%	6,303,844
Surplus/ (Deficit) for the year		154,581	1,034,046	1,034,046	140,974	524,361	430,853	93,508	22%	1,034,046

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		2,908,824	2,859,574	2,859,574	427,224	1,104,284	1,191,489	(87,205)	-7%	2,859,574
Executive and council	8	11	11	0	4	4	0	0		11
Mayor and Council	-	-	-	-	-	-	-	-		-
Municipal Manager, Town Secretary and Chief Executive	8	11	11	0	4	4	0	0		11
Finance and administration	2,908,816	2,859,564	2,859,564	427,224	1,104,279	1,191,485	(87,205)	(0)		2,859,564
Administrative and Corporate Support	713	-	-	-	-	-	-	-		-
Asset Management										
Budget and Treasury Office	2,858,717	2,809,963	2,809,963	422,708	1,084,512	1,170,818	(86,306)	(0)		2,809,963
Human Resources	6,691	10,037	10,037	246	1,577	4,182	(2,605)	(0)		10,037
Marketing, Customer Relations, Publicity and Media Co-ordination	27,204	26,710	26,710	2,691	11,697	11,129	568	0		26,710
Property Services	15,491	12,854	12,854	1,578	6,493	5,356	1,138	0		12,854
Community and public safety		306,985	28,898	28,898	1,947	8,242	12,041	(3,799)	(0)	28,898
Community and social services		3,654	4,008	4,008	458	2,140	1,670	470	0	4,008
Cemeteries, Funeral Parlours and Crematoriums	3,495	3,687	3,687	332	1,572	1,536	36	0		3,687
Libraries and Archives	151	295	295	116	558	123	435	0		295
Museums and Art Galleries	7	26	26	9	10	11	(1)	(0)		26
Sport and recreation		278,232	6,885	6,885	388	1,419	2,869	(1,450)	(0)	6,885
Community Parks (including Nurseries)	1,847	2,182	2,182	88	401	909	(508)	(0)		2,182
Recreational Facilities	680	1,013	1,013	104	215	422	(207)	(0)		1,013
Sports Grounds and Stadiums	275,705	3,690	3,690	195	803	1,537	(734)	(0)		3,690
Public safety		603	230	230	233	418	96	322	0	230
Civil Defence	8	21	21	1	5	9	(3)	(0)		21
Fire Fighting and Protection	595	209	209	233	412	87	325	0		209
Licensing and Control of Animals							-			
Housing		24,496	17,776	17,776	868	4,265	7,407	(3,141)	(0)	17,776
Housing		24,496	17,776	17,776	868	4,265	7,407	(3,141)	(0)	17,776
Informal Settlements							-			
Health		-	-	-	-	-	-	-		-
Ambulance							-			
Health Services		-	-	-	-	-	-	-		-
Economic and environmental services		50,776	51,859	51,859	1,308	6,944	21,608	(14,664)	(0)	51,859
Planning and development		34,544	18,651	18,651	724	4,084	7,771	(3,688)	(0)	18,651
Town Planning, Building Regulations and Enforcement, and City Engineer		34,544	18,651	18,651	724	4,084	7,771	(3,688)	(0)	18,651
Road transport		16,259	33,038	33,038	547	2,710	13,766	(11,056)	(0)	33,038
Police Forces, Traffic and Street Parking Control		5,613	33,038	33,038	511	2,526	13,766	(11,240)	(0)	33,038
Roads		10,647	-	-	36	185	-	185	#DIV/0!	-
Taxi Ranks							-			
Environmental protection		(28)	170	170	38	150	71	80	0	170
Pollution Control		(28)	170	170	38	150	71	80	0	170
Soil Conservation							-			
Trading services		4,216,042	4,396,576	4,396,576	307,033	1,935,284	1,831,907	103,377	0	4,396,576
Energy sources		2,450,138	2,435,741	2,435,741	189,303	1,168,243	1,014,892	153,351	0	2,435,741
Electricity		2,450,138	2,435,741	2,435,741	189,303	1,168,243	1,014,892	153,351	0	2,435,741
Water management		1,041,945	1,264,414	1,264,414	75,950	442,643	526,839	(84,196)	(0)	1,264,414
Water Treatment							-			
Water Distribution		1,041,945	1,264,414	1,264,414	75,950	442,643	526,839	(84,196)	(0)	1,264,414
Water Storage							-			
Waste water management		425,428	375,041	375,041	30,274	189,546	156,267	33,279	0	375,041
Public Toilets							-			
Sewerage		425,428	375,041	375,041	30,274	189,546	156,267	33,279	0	375,041
Storm Water Management							-			
Waste Water Treatment							-			
Waste management		298,532	321,380	321,380	11,506	134,851	133,908	943	0	321,380
Recycling							-			
Solid Waste Disposal (Landfill Sites)		9	46	46	-	-	19	(19)	(0)	46
Solid Waste Removal		298,523	321,334	321,334	11,506	134,851	133,889	962	0	321,334
Street Cleaning		-	-	-	-	-	-	-		-
Other		882	982	982	-	-	409	(409)	(0)	982
Abattoirs							-			
Air Transport		882	982	982	-	-	409	(409)	(0)	982
Tourism		-	-	-	-	-	-	-		-
Total Revenue - Functional	2	7,483,509	7,337,890	7,337,890	737,512	3,054,754	3,057,454	(2,700)	(0)	7,337,890

Expenditure - Functional										
Municipal governance and administration		1,209,692	1,232,925	1,243,307	95,484	463,008	515,540	(52,531)	(0)	1,243,307
Executive and council		139,693	134,591	134,287	10,573	55,872	56,041	(168)	(0)	134,287
<i>Mayor and Council</i>		74,688	78,400	78,400	6,372	32,247	32,667	(420)	(0)	78,400
<i>Municipal Manager, Town Secretary and Chief Executive</i>		65,005	56,191	55,887	4,201	23,625	23,374	251	0	55,887
Finance and administration		1,069,999	1,098,334	1,109,020	84,911	407,136	459,499	(52,363)	(0)	1,109,020
<i>Administrative and Corporate Support</i>		363,543	291,178	291,698	23,527	123,302	121,390	1,912	0	291,698
<i>Asset Management</i>								-		
<i>Budget and Treasury Office</i>		390,896	466,026	466,026	36,322	159,352	194,178	(34,826)	(0)	466,026
<i>Finance</i>								-		
<i>Fleet Management</i>		116,493	106,662	115,279	7,276	40,564	45,909	(5,345)	(0)	115,279
<i>Human Resources</i>		67,798	76,865	76,975	6,022	27,828	32,041	(4,213)	(0)	76,975
<i>Information Technology</i>		59,080	72,114	72,104	4,640	25,189	30,046	(4,858)	(0)	72,104
<i>Legal Services</i>		14,529	15,383	15,383	1,701	6,479	6,410	69	0	15,383
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		30,057	37,947	37,947	3,095	12,697	15,811	(3,114)	(0)	37,947
<i>Property Services</i>		21,843	24,566	26,016	1,680	8,958	10,551	(1,593)	(0)	26,016
<i>Risk Management</i>		5,761	7,591	7,591	647	2,767	3,163	(396)	(0)	7,591
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		501,353	473,704	471,620	50,190	160,124	196,985	(36,861)	(0)	471,620
Community and social services		40,899	47,749	47,025	3,983	16,428	19,827	(3,399)	(0)	47,025
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		16,964	20,963	20,386	1,966	5,810	8,662	(2,852)	(0)	20,386
<i>Libraries and Archives</i>		23,118	25,653	25,473	1,946	10,266	10,684	(418)	(0)	25,473
<i>Museums and Art Galleries</i>		817	1,133	1,165	71	352	481	(129)	(0)	1,165
Sport and recreation		251,123	234,905	235,230	31,086	73,810	97,899	(24,089)	(0)	235,230
<i>Community Parks (including Nurseries)</i>		97,958	98,794	100,075	14,349	35,522	41,334	(5,812)	(0)	100,075
<i>Recreational Facilities</i>		12,835	27,396	26,708	7,029	10,022	11,290	(1,268)	(0)	26,708
<i>Sports Grounds and Stadiums</i>		140,330	108,715	108,448	9,709	28,266	45,274	(17,008)	(0)	108,448
Public safety		80,346	93,542	93,377	8,407	36,228	38,955	(2,727)	(0)	93,377
<i>Civil Defence</i>		12,131	15,161	15,115	886	4,410	6,311	(1,902)	(0)	15,115
<i>Fire Fighting and Protection</i>		68,216	78,381	78,263	7,521	31,818	32,644	(826)	(0)	78,263
<i>Licensing and Control of Animals</i>								-		
Housing		117,932	82,416	80,966	5,772	28,899	34,024	(5,126)	(0)	80,966
<i>Housing</i>		117,932	82,416	80,966	5,772	28,899	34,024	(5,126)	(0)	80,966
<i>Informal Settlements</i>								-		
Health		11,053	15,092	15,022	941	4,759	6,280	(1,520)	(0)	15,022
<i>Ambulance</i>								-		
<i>Health Services</i>		11,053	15,092	15,022	941	4,759	6,280	(1,520)	(0)	15,022
Economic and environmental services		879,457	697,365	698,065	98,389	235,486	290,653	(55,167)	(0)	698,065
Planning and development		49,389	50,607	50,607	3,334	16,421	21,086	(4,665)	(0)	50,607
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		49,389	50,607	50,607	3,334	16,421	21,086	(4,665)	(0)	50,607
Road transport		805,902	620,954	621,783	93,054	208,758	258,834	(50,077)	(0)	621,783
<i>Police Forces, Traffic and Street Parking Control</i>		233,326	198,026	198,855	18,960	88,609	82,614	5,995	0	198,855
<i>Pounds</i>								-		
<i>Public Transport</i>		66,985	59,701	59,701	6,242	25,945	24,875	1,069	0	59,701
<i>Road and Traffic Regulation</i>								-		
<i>Roads</i>		505,591	363,227	363,227	67,852	94,204	151,344	(57,141)	(0)	363,227
<i>Taxi Ranks</i>								-		
Environmental protection		24,166	25,804	25,675	2,001	10,307	10,733	(425)	(0)	25,675
<i>Pollution Control</i>		24,166	25,804	25,675	2,001	10,307	10,733	(425)	(0)	25,675
<i>Soil Conservation</i>								-		
Trading services		4,734,303	3,891,866	3,883,266	352,145	1,670,104	1,620,147	49,956	0	3,883,266
Energy sources		2,569,508	2,307,575	2,307,575	210,055	1,144,974	961,489	183,484	0	2,307,575
<i>Electricity</i>		2,569,508	2,307,575	2,307,575	210,055	1,144,974	961,489	183,484	0	2,307,575
Water management		1,449,060	967,825	967,825	90,398	330,834	403,260	(72,426)	(0)	967,825
<i>Water Treatment</i>								-		
<i>Water Distribution</i>		1,449,060	967,825	967,825	90,398	330,834	403,260	(72,426)	(0)	967,825
<i>Water Storage</i>								-		
Waste water management		483,884	350,086	350,086	26,261	79,737	145,869	(66,132)	(0)	350,086
<i>Public Toilets</i>								-		
<i>Sewerage</i>		483,884	350,086	350,086	26,261	79,737	145,869	(66,132)	(0)	350,086
<i>Storm Water Management</i>								-		
<i>Waste Water Treatment</i>								-		
Waste management		231,850	266,381	257,781	25,431	114,559	109,528	5,031	0	257,781
<i>Recycling</i>								-		
<i>Solid Waste Disposal (Landfill Sites)</i>		26,820	39,191	40,758	5,829	15,643	16,800	(1,157)	(0)	40,758
<i>Solid Waste Removal</i>		120,460	164,943	162,105	15,589	77,862	67,991	9,871	0	162,105
<i>Street Cleaning</i>		84,571	62,247	54,918	4,013	21,054	24,737	(3,683)	(0)	54,918
Other		4,124	7,983	7,585	329	1,671	3,276	(1,605)	(0)	7,585
<i>Tourism</i>		4,124	7,983	7,585	329	1,671	3,276	(1,605)	(0)	7,585
Total Expenditure - Functional	3	7,328,928	6,303,844	6,303,844	596,537	2,530,393	2,626,601	(96,208)	(0)	6,303,844
Surplus/ (Deficit) for the year		154,581	1,034,046	1,034,046	140,974	524,361	430,853	93,508	0	1,034,046

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		—	—	—	0	0	—	0	#DIV/0!	—
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—		—
Vote 03 - Corporate Services		283,073	11,954	11,954	397	2,296	4,981	(2,685)	-53.9%	11,954
Vote 04 - Finance		1,342,868	1,296,409	1,296,409	109,877	598,330	540,170	58,159	10.8%	1,296,409
Vote 05 - Social Services		12,570	43,396	43,396	1,476	5,932	18,081	(12,149)	-67.2%	43,396
Vote 06 - Planning		61,460	45,361	45,361	3,414	15,781	18,900	(3,120)	-16.5%	45,361
Vote 07 - Human Settlement And Housing		39,987	30,630	30,630	2,447	10,759	12,762	(2,004)	-15.7%	30,630
Vote 08 - Economic And Rural Development		8	11	11	0	4	4	0	1.3%	11
Vote 09 - Engineering		436,074	375,041	375,041	30,310	189,731	156,267	33,463	21.4%	375,041
Vote 10 - Water		1,041,945	1,264,414	1,264,414	75,950	442,643	526,839	(84,196)	-16.0%	1,264,414
Vote 11 - Waste And Fleet Management		298,532	321,380	321,380	11,506	134,851	133,908	943	0.7%	321,380
Vote 12 - Miscellaneous		1,516,482	1,513,554	1,513,554	312,832	486,182	630,647	(144,465)	-22.9%	1,513,554
Vote 13 - Strategic Projects		—	—	—	—	—	—	—		—
Vote 14 - Naledi And Soutpan		372	—	—	—	2	—	2	#DIV/0!	—
Vote 15 - Centlec (SOC)		2,450,138	2,435,741	2,435,741	189,303	1,168,243	1,014,892	153,351	15.1%	2,435,741
Total Revenue by Vote	2	7,483,509	7,337,890	7,337,890	737,512	3,054,754	3,057,454	(2,700)	-0.1%	7,337,890
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		125,351	103,818	103,818	9,674	41,119	43,258	(2,138)	-4.9%	103,818
Vote 02 - Office Of The Executive Mayor		216,251	223,924	224,321	19,005	107,856	93,351	14,505	15.5%	224,321
Vote 03 - Corporate Services		313,911	282,180	282,180	23,044	93,039	117,575	(24,536)	-20.9%	282,180
Vote 04 - Finance		252,566	267,081	267,081	22,856	104,201	111,284	(7,083)	-6.4%	267,081
Vote 05 - Social Services		484,250	511,073	511,073	56,702	204,622	212,947	(8,325)	-3.9%	511,073
Vote 06 - Planning		93,318	111,759	111,759	5,772	25,875	46,566	(20,691)	-44.4%	111,759
Vote 07 - Human Settlement And Housing		139,775	106,982	106,982	7,453	37,857	44,576	(6,719)	-15.1%	106,982
Vote 08 - Economic And Rural Development		35,277	37,903	37,505	2,160	14,557	15,743	(1,187)	-7.5%	37,505
Vote 09 - Engineering		987,484	713,504	713,504	94,291	173,522	297,293	(123,771)	-41.6%	713,504
Vote 10 - Water		1,446,042	964,700	964,700	90,118	329,439	401,959	(72,520)	-18.0%	964,700
Vote 11 - Waste And Fleet Management		423,906	379,981	379,981	33,326	157,038	158,326	(1,288)	-0.8%	379,981
Vote 12 - Miscellaneous		138,861	203,596	203,596	13,542	54,373	84,832	(30,458)	-35.9%	203,596
Vote 13 - Strategic Projects		47,188	41,089	41,089	4,285	20,627	17,120	3,507	20.5%	41,089
Vote 14 - Naledi And Soutpan		55,241	48,680	48,680	4,255	21,295	20,283	1,012	5.0%	48,680
Vote 15 - Centlec (SOC)		2,569,508	2,307,575	2,307,575	210,055	1,144,974	961,489	183,484	19.1%	2,307,575
Total Expenditure by Vote	2	7,328,928	6,303,844	6,303,844	596,537	2,530,393	2,626,601	(96,208)	-3.7%	6,303,844
Surplus/ (Deficit) for the year	2	154,581	1,034,046	1,034,046	140,974	524,361	430,853	93,508	21.7%	1,034,046

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		—	—	—	0	0	—	0	#DIV/0!	—
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services		283,073	11,954	11,954	397	2,296	4,981	(2,685)	-54%	11,954
03.3 - Operational Training		2,339	3,180	3,180	15	9	1,325	(1,316)	-99%	3,180
03.4 - Administration		2,222	3,396	3,396	221	1,557	1,415	142	10%	3,396
03.9 - Employment		—	2	—	11	—	1	10	1333%	2
03.10 - Payroll Management		2,130	3,459	3,459	—	—	1,441	(1,441)	-100%	3,459
03.17 - Facilities Management - Swimming Pools		678	—	—	—	—	—	—	—	—
03.18 - Facilities Management - Stadiums		274,287	—	—	—	—	—	—	—	—
03.19 - Facilities Management - Stadiums		1,418	1,917	1,917	150	719	799	(80)	-10%	1,917
Vote 04 - Finance		1,342,868	1,296,409	1,296,409	109,877	598,330	540,170	58,159	11%	1,296,409
04.6 - Administration		—	2	2	—	—	1	(1)	-100%	2
04.7 - Demand And Acquisition		1,821	571	571	346	664	238	426	179%	571
04.8 - Contract And Performance Management		0	3	3	—	—	1	(1)	-100%	3
04.9 - Logistics And Warehouse		—	2,384	2,384	—	—	993	(993)	-100%	2,384
04.10 - Debt Collection		—	—	—	—	—	—	—	—	—
04.11 - Billing		45,122	22,865	22,865	6,435	22,669	9,527	13,142	138%	22,865
04.12 - Rates And Taxes		2,332	2,079	2,079	243	1,109	866	243	28%	2,079
04.13 - Cash Management		—	—	—	—	—	—	—	—	—
04.14 - Customer Services		66	112	112	4	16	47	(31)	-66%	112
04.21 - Assessment Rates		1,292,116	1,268,395	1,268,395	102,848	573,872	528,498	45,374	9%	1,268,395
Vote 05 - Social Services		12,570	43,396	43,396	1,476	5,932	18,081	(12,149)	-67%	43,396
05.1 - Head Social Services - Administration		—	—	—	—	—	—	—	—	—
05.2 - Administration		—	—	—	—	—	—	—	—	—
05.3 - Libraries And Information Services		151	295	295	116	558	123	435	354%	295
05.4 - Arts And Culture		7	26	26	9	10	11	(1)	-7%	26
05.5 - Hiv/Aids		—	—	—	—	—	—	—	—	—
05.6 - Environmental Health Services		(28)	164	164	38	150	69	82	119%	164
05.7 - Laboratory		—	3	3	—	—	1	(1)	-100%	3
05.8 - Pest And Vector Control		—	2	2	—	—	—	—	—	—
05.11 - Facilities Management - Swimming Pools		—	1,013	1,013	104	212	422	(1)	-100%	1,013
05.12 - Facilities Management - Stadiums		—	1,772	1,772	45	85	738	(654)	-89%	1,772
05.13 - Administration		—	—	—	—	—	—	—	—	—
05.14 - Fire And Rescue Operations Bloemfontein		595	209	209	233	412	87	325	374%	209
05.15 - Traffic Administration		—	—	—	—	—	—	—	—	—
05.16 - Traffic Operations		4,309	31,670	31,670	395	1,896	13,196	(11,299)	-86%	31,670
05.17 - Traffic Administrative Support		—	—	—	—	—	—	—	—	—
05.18 - Parking Garage		1,304	1,369	1,369	115	629	570	59	10%	1,369
05.22 - Nature Resource Management - Zoo		1,824	1,963	1,963	63	375	818	(443)	-54%	1,963
05.23 - Nature Resource Management - Nature Areas		—	70	70	—	—	29	(29)	-100%	70
05.24 - Tempe Airport		882	982	982	—	—	409	(409)	-100%	982
05.25 - Cemeteries Bloemfontein		1,468	1,912	1,912	165	696	797	(100)	-13%	1,912
05.26 - Cemeteries Botshabelo		1,727	1,652	1,652	147	771	688	83	12%	1,652
05.27 - Cemeteries Thaba Nchu		300	124	124	21	105	52	53	103%	124
05.28 - Parks Development		22	149	149	25	25	62	(37)	-59%	149
05.38 - Disaster Management Operations		8	21	21	1	5	9	(3)	-37%	21
05.39 - Control Centre		—	—	—	—	—	—	—	—	—
Vote 06 - Planning		61,460	45,361	45,361	3,414	15,781	18,900	(3,120)	-17%	45,361
06.3 - Urban Design		18,670	184	184	25	118	77	41	54%	184
06.4 - Transport Planning		—	—	—	—	—	—	—	—	—
06.5 - Development Applications		640	581	581	108	371	242	129	53%	581
06.6 - Building Zoning Control		7,541	6,200	6,200	461	2,724	2,583	141	5%	6,200
06.7 - Enforcement Division		—	500	500	—	—	208	(208)	-100%	500
06.8 - Outdoor Advertising		7,404	11,186	11,186	129	871	4,661	(3,790)	-81%	11,186
06.18 - Administration And Finance		23,762	23,417	23,417	2,436	10,391	9,757	634	6%	23,417
06.19 - Business Operations		3,442	3,293	3,293	255	1,306	1,372	(66)	-5%	3,293
Vote 07 - Human Settlement And Housing		39,987	30,630	30,630	2,447	10,759	12,762	(2,004)	-16%	30,630
07.3 - Church Street Houses		354	338	338	27	187	141	46	33%	338
07.4 - Hostels Mangaung		1,162	857	857	105	518	357	160	45%	857
07.5 - Mangaung Housing Services		—	—	—	—	—	—	—	—	—
07.6 - Omega Service Centre Rooms		13	14	14	1	6	6	(0)	0%	14
07.7 - Economic Flats		430	501	501	39	197	209	(12)	-6%	501
07.8 - Economic Letting Scheme 1 & 2		—	158	158	—	—	66	(66)	-100%	158
07.9 - Economic Letting Scheme 3		13,836	—	—	—	—	—	—	—	—
07.10 - Flats For The Aged		108	78	78	10	49	32	17	52%	78
07.11 - Sub Economic Letting Scheme 1		872	960	960	80	399	400	(1)	0%	960
07.12 - Sub Economic Letting Scheme 2		—	225	245	20	102	102	(0)	0%	245
07.13 - Sub Economic Letting Scheme 3		—	115	127	11	53	53	0	0%	127
07.14 - Bloemhof Flats		1,546	1,337	1,337	138	689	557	131	24%	1,337
07.15 - Erlich Park Homes		2,847	61	61	243	1,206	25	1,180	4680%	61
07.16 - Lente Hof		(14)	224	224	(2)	(4)	93	(97)	-104%	224
07.17 - Lourier Park Houses		(76)	2,150	2,150	—	—	896	(896)	-100%	2,150
07.18 - Sundry Dwellings		956	1,106	1,106	87	437	461	(24)	-5%	1,106
07.19 - Falck Street		—	—	—	—	—	—	—	—	—
07.20 - Stillius		675	710	710	56	293	296	(3)	-1%	710
07.21 - Wilgehof		—	—	—	—	—	—	—	—	—
07.22 - Property Rentals		14,843	7,827	7,827	1,478	6,300	3,261	3,039	93%	7,827
07.23 - Property Disposal		648	5,027	5,027	100	193	2,095	(1,902)	-91%	5,027
07.27 - Bng & Property Finance Administration		1,449	8,910	8,910	52	134	3,713	(3,578)	-96%	8,910
Vote 08 - Economic And Rural Development		8	11	11	0	4	4	0	1%	11
08.5 - Smm'e's		8	11	11	0	4	4	0	1%	11
Vote 09 - Engineering		436,074	375,041	375,041	30,310	189,731	156,267	33,463	21%	375,041
09.8 - Epwp And Wayleaves		2,462	—	—	—	—	—	—	—	—
09.9 - Engineering Services		8,185	—	—	36	185	—	185	#DIV/0!	—
09.10 - Purification And Sanitation		1,133	—	—	—	—	—	—	—	—
09.11 - Sanitary Services Revenue		424,175	374,600	374,600	30,240	189,478	156,084	33,394	21%	374,600
09.12 - Bloemfontein Sewer Reticulation		120	19	19	34	68	8	60	744%	19
09.13 - Botshabelo Sewer Reticulation		—	—	—	—	—	—	—	—	—
09.14 - Thaba Nchu Sewer Reticulation		—	—	—	—	—	—	—	—	—
09.15 - Vacuum Services		—	421	421	—	—	176	(176)	-100%	421
Vote 10 - Water		1,041,945	1,264,414	1,264,414	75,950	442,643	526,839	(84,196)	-16%	1,264,414
10.1 - Administrative Support		—	—	—	—	—	—	—	—	—
10.2 - Bulk Water Services		1,037,142	1,264,414	1,264,414	75,604	438,737	526,839	(88,102)	-17%	1,264,414
10.3 - Engineering Services		—	—	—	—	—	—	—	—	—
10.4 - Water Demand Management		4,803	—	—	346	3,906	—	3,906	#DIV/0!	—
Vote 11 - Waste And Fleet Management		298,532	321,380	321,380	11,506	134,851	133,908	943	1%	321,380
11.1 - Administration		—	—	—	—	—	—	—	—	—
11.2 - Administration		—	—	—	—	—	—	—	—	—
11.3 - Administration		9	46	46	—	—	19	(19)	-100%	46
11.4 - Administration		—	—	—	—	—	—	—	—	—
11.5 - Administration		—	—	—	—	—	—	—	—	—
11.6 - Administration		290,331	312,336	312,336	10,811	131,289	130,140	1,150	1%	312,336
11.7 - Administration		8,191	8,952	8,952	695	3,562	3,730	(168)	-5%	8,952
11.8 - Administration		1	23	23	—	—	10	(10)	-100%	23
11.9 - Administration		—	23	23	—	—	10	(10)	-100%	23
Vote 12 - Miscellaneous		1,516,482	1,513,554	1,513,554	312,832	486,182	630,647	(144,465)	-23%	1,513,554
12.1 - Grant In Aid And Donations		—	—	—	—	—	—	—	—	—
12.2 - Sundries		272,521	137,432	137,432	10,237	58,454	57,263	1,191	2%	137,432
12.3 - Governmental Transfers		1,243,961	1,376,122	1,376,122	302,595	427,728	573,384	(145,656)	-25%	1,376,122
Vote 13 - Strategic Projects		—	—	—	—	—	—	—	—	—
Vote 14 - Naledi And Scutpan		372	—	—	—	2	—	2	#DIV/0!	—
14.1 - Regional Management		—	—	—	—	—	—	—	—	—
14.2 - Administration		—	—	—	—	—	—	—	—	—
14.3 - Facilities Management		2	—	—	—	2	—	2	#DIV/0!	—
14.4 - Administration		80	—	—	—	—	—	—	—	—
14.5 - Disaster Management		—	—	—	—	—	—	—	—	—
14.6 - Parks		1	—	—	—	—	—	—	—	—
14.7 - Libraries		—	—	—	—	—	—	—	—	—
14.8 - Building Zoning Control		289	—	—	—	—	—	—	—	—
Vote 15 - Centlec (SOC)		2,450,138	2,435,741	2,435,741	189,303	1,168,243	1,014,892	153,351	15%	2,435,741
15.13 - Revenue Management		64,620	51,228	51,228	3,224	17,036	21,345	(4,309)	-20%	51,228
15.14 - Budget & Compliance		—	—	—	—	—	—	—	—	—
15.15 - Supply Chain Management		1,398	—	—	—	—	—	—	—	—
15.16 - Asset Management		1,099	2,124	2,124	—	1,182	885	297	34%	2,124
15.17 - Executive Manager - Human Resources		—	—	—	—	—	—	—	—	—
15.18 - Labour Relations		—	—	—	—	—	—	—	—	—
15.19 - Human Resource Management		—	—	—	—	—	—	—	—	—
15.20 - Human Resource Development		721	3,880	3,880	2					

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

MMA Mangagang - Table C4 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - m05 November											
Description	Ref	2017/18	Budget Year 2018/19								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Source											
Property rates		1,158,216	1,127,399	1,127,399	102,848	513,430	469,749	43,680	9%	1,127,399	
Service charges - electricity revenue		2,374,948	2,372,148	2,372,148	187,443	1,148,592	988,395	160,197	16%	2,372,148	
Service charges - water revenue		704,678	889,908	889,908	64,280	300,219	370,795	(70,576)	-19%	889,908	
Service charges - sanitation revenue		300,459	275,516	275,516	27,131	134,950	114,798	20,152	18%	275,516	
Service charges - refuse revenue		109,493	121,712	121,712	10,091	50,444	50,713	(269)	-1%	121,712	
Service charges - other								-			
Rental of facilities and equipment		45,030	24,613	24,613	2,838	12,997	10,255	2,742	27%	24,613	
Interest earned - external investments		29,908	26,006	26,006	507	8,245	10,836	(2,591)	-24%	26,006	
Interest earned - outstanding debtors		230,603	200,788	200,788	25,178	97,705	83,662	14,044	17%	200,788	
Dividends received		4	1	1	-	-	0	(0)	-100%	1	
Fines, penalties and forfeits		10,422	47,745	47,745	473	3,018	19,894	(16,876)	-85%	47,745	
Licences and permits		(3)	249	249	39	170	104	66	64%	249	
Agency services								-			
Transfers and subsidies		1,018,986	1,005,957	1,005,957	(6,691)	387,557	419,149	(31,592)	-8%	1,005,957	
Other revenue		332,971	212,058	212,058	15,469	75,204	88,358	(13,153)	-15%	212,058	
Gains on disposal of PPE		303,849	325	325	-	708	135	573	423%	325	
Total Revenue (excluding capital transfers and contributions)		6,619,564	6,304,424	6,304,424	429,606	2,733,241	2,626,843	106,397	4%	6,304,424	
Expenditure By Type											
Employee related costs		1,855,761	1,947,214	1,947,314	168,926	838,047	811,351	26,696	3%	1,947,314	
Remuneration of councillors		62,271	63,342	63,342	5,153	25,988	26,392	(405)	-2%	63,342	
Debt impairment		446,441	353,964	353,964	29,497	147,485	147,485	0	0%	353,964	
Depreciation & asset impairment		899,819	406,081	406,081	135,728	168,856	169,200	(344)	0%	406,081	
Finance charges		441,721	144,362	144,362	11,880	79,650	60,151	19,500	32%	144,362	
Bulk purchases		1,903,291	2,008,860	2,008,860	162,697	912,751	837,025	75,726	9%	2,008,860	
Other materials		112,817	84,431	93,109	12,124	38,721	36,627	2,094	6%	93,109	
Contracted services		934,378	813,058	806,304	36,011	188,603	337,447	(148,844)	-44%	806,304	
Transfers and subsidies		20,062	10,273	11,471	534	1,535	4,430	(2,895)	-65%	11,471	
Other expenditure		456,512	472,259	469,037	33,987	128,756	196,491	(67,735)	-34%	469,037	
Loss on disposal of PPE		195,853	-	-	-	-	-	-		-	
Total Expenditure		7,328,928	6,303,844	6,303,844	596,537	2,530,393	2,626,601	(96,208)	-4%	6,303,844	
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)		(709,364)	580	580	(166,931)	202,848	242	202,606	1	580	
(National / Provincial and District)		863,945	1,033,466	1,033,466	307,906	321,513	430,611	(109,098)	(0)	1,033,466	
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-			
Transfers and subsidies - capital (in-kind - all)								-			
Surplus/(Deficit) after capital transfers & contributions		154,581	1,034,046	1,034,046	140,974	524,361	430,853			1,034,046	
Taxation								-			
Surplus/(Deficit) after taxation		154,581	1,034,046	1,034,046	140,974	524,361	430,853			1,034,046	
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		154,581	1,034,046	1,034,046	140,974	524,361	430,853			1,034,046	
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year		154,581	1,034,046	1,034,046	140,974	524,361	430,853			1,034,046	

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		–	20,000	32,750	–	5,428	11,167	(5,739)	-51%	32,750
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		1,890	14,455	14,455	–	–	6,023	(6,023)	-100%	14,455
Vote 04 - Finance		1,842	3,850	3,850	41	75	1,604	(1,529)	-95%	3,850
Vote 05 - Social Services		–	5,000	–	–	–	583	(583)	-100%	–
Vote 06 - Planning		40	20,980	12,480	–	–	6,853	(6,853)	-100%	12,480
Vote 07 - Human Settlement And Housing		–	149,700	64,576	358	358	43,458	(43,100)	-99%	64,576
Vote 08 - Economic And Rural Development		–	–	–	–	–	–	–	–	–
Vote 09 - Engineering		–	–	5,000	–	–	2,356	(2,356)	-100%	5,000
Vote 10 - Water		–	–	–	–	–	–	–	–	–
Vote 11 - Waste And Fleet Management		–	–	–	–	–	–	–	–	–
Vote 12 - Miscellaneous		–	–	–	–	–	–	–	–	–
Vote 13 - Strategic Projects		–	–	–	–	–	–	–	–	–
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–	–	–
Vote 15 - Centlec (SOC)		117,165	96,647	96,647	8,317	66,848	40,270	26,579	66%	96,647
Total Capital Multi-year expenditure	4,7	120,937	310,632	229,758	8,717	72,710	112,314	(39,604)	-35%	229,758
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		79,648	155,000	142,250	7,501	9,631	61,750	(52,119)	-84%	142,250
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		4,219	1,200	1,200	–	–	500	(500)	-100%	1,200
Vote 04 - Finance		–	500	500	–	–	208	(208)	-100%	500
Vote 05 - Social Services		18,272	5,000	37,000	–	–	9,583	(9,583)	-100%	37,000
Vote 06 - Planning		15,253	35,391	31,697	619	619	13,925	(13,306)	-96%	31,697
Vote 07 - Human Settlement And Housing		29,673	79,000	164,124	9,948	12,318	51,833	(39,515)	-76%	164,124
Vote 08 - Economic And Rural Development		14,274	18,007	18,007	–	–	7,503	(7,503)	-100%	18,007
Vote 09 - Engineering		361,271	309,952	382,328	14,763	74,031	143,986	(69,955)	-49%	382,328
Vote 10 - Water		57,837	143,287	60,057	–	7,977	41,207	(33,230)	-81%	60,057
Vote 11 - Waste And Fleet Management		40,373	72,484	50,532	(100)	5,522	24,312	(18,790)	-77%	50,532
Vote 12 - Miscellaneous		–	–	–	–	–	–	–	–	–
Vote 13 - Strategic Projects		4,773	–	13,000	–	775	3,900	(3,125)	-80%	13,000
Vote 14 - Naledi And Soutpan		56	–	–	–	–	–	–	–	–
Vote 15 - Centlec (SOC)		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	625,648	819,821	900,696	32,731	110,874	358,709	(247,835)	-69%	900,696
Total Capital Expenditure		746,585	1,130,453	1,130,453	41,449	183,584	471,022	(287,439)	-61%	1,130,453
Capital Expenditure - Functional Classification										
Governance and administration		65,879	64,945	77,945	(58)	6,373	30,961	(24,588)	-79%	77,945
Executive and council		14,329	14,307	14,307	–	–	5,961	(5,961)	-100%	14,307
Finance and administration		51,549	50,638	63,638	(58)	6,373	24,999	(18,627)	-75%	63,638
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		47,101	244,355	271,355	10,306	12,676	107,815	(95,138)	-88%	271,355
Community and social services		11,506	–	24,000	–	–	5,333	(5,333)	-100%	24,000
Sport and recreation		5,006	15,655	18,655	–	–	7,190	(7,190)	-100%	18,655
Public safety		917	–	–	–	–	–	–	–	–
Housing		29,673	228,700	228,700	10,306	12,676	95,292	(82,615)	-87%	228,700
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		224,871	380,414	380,806	16,062	35,924	158,593	(122,669)	-77%	380,806
Planning and development		15,253	53,271	41,077	619	619	19,486	(18,867)	-97%	41,077
Road transport		209,618	327,143	339,730	15,442	35,305	139,107	(103,802)	-75%	339,730
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		408,735	437,040	396,647	15,139	128,611	172,113	(43,502)	-25%	396,647
Energy sources		117,165	96,647	96,647	8,317	66,848	40,270	26,579	66%	96,647
Water management		57,837	143,287	60,057	–	7,977	41,207	(33,230)	-81%	60,057
Waste water management		233,732	157,809	222,599	6,821	53,785	80,152	(26,366)	-33%	222,599
Waste management		–	39,296	17,344	–	–	10,484	(10,484)	-100%	17,344
Other		–	3,700	3,700	–	–	1,542	(1,542)	-100%	3,700
Total Capital Expenditure - Functional Classification	3	746,585	1,130,453	1,130,453	41,449	183,584	471,022	(287,439)	-61%	1,130,453
Funded by:										
National Government		583,844	972,176	953,483	32,769	109,665	399,465	(289,800)	-73%	953,483
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		9,407	6,318	10,318	792	2,961	3,832	(871)	-23%	10,318
Transfers recognised - capital		593,251	978,494	963,801	33,561	112,626	403,298	(290,672)	-72%	963,801
Public contributions & donations	5	–	–	–	–	–	–	–	–	–
Borrowing	6	38,811	33,188	33,188	–	5,622	13,828	(8,206)	-59%	33,188
Internally generated funds		114,524	118,771	133,464	7,888	65,335	53,896	11,439	21%	133,464
Total Capital Funding		746,585	1,130,453	1,130,453	41,449	183,584	471,022	(287,439)	-61%	1,130,453

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

Vote Description	Ref	2017/18	Budget Year 2018/19						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousand								%	
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
Vote 01 - Office Of The City Manager		-	20,000	32,750	-	5,428	11,167	(5,739)	-51%
01.4 - Transport Unit		-	20,000	32,750	-	5,428	11,167	(5,739)	-51%
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		1,890	14,455	14,455	-	-	6,023	(6,023)	-100%
03.19 - Facilities Management - Stadiums		-	4,455	4,455	-	-	1,856	(1,856)	-100%
03.22 - Administration Management		1,890	10,000	10,000	-	-	4,167	(4,167)	-100%
Vote 04 - Finance		1,842	3,850	3,850	41	75	1,604	(1,529)	-95%
04.18 - Accounting And Reporting		1,842	3,850	3,850	41	75	1,604	(1,529)	-95%
Vote 05 - Social Services		-	5,000	-	-	-	583	(583)	-100%
05.23 - Nature Resource Management - Nature Areas		-	5,000	-	-	-	583	(583)	-100%
Vote 06 - Planning		40	20,980	12,480	-	-	6,853	(6,853)	-100%
06.3 - Urban Design		-	12,500	5,000	-	-	3,542	(3,542)	-100%
06.9 - Architectural Services		-	5,000	4,000	-	-	1,861	(1,861)	-100%
06.12 - Design And Development		-	980	980	-	-	408	(408)	-100%
06.19 - Business Operations		40	2,500	2,500	-	-	1,042	(1,042)	-100%
Vote 07 - Human Settlement And Housing		-	149,700	64,576	358	358	43,458	(43,100)	-99%
07.1 - Head: Administration		-	-	-	-	-	-	-	-
07.2 - Administration		-	5,000	1,000	-	-	1,194	(1,194)	-100%
07.30 - Bloemfontein South		-	-	-	-	-	-	-	-
07.31 - Bloemfontein North		-	88,200	18,000	-	-	21,150	(21,150)	-100%
07.32 - Thaba Nchu		-	14,500	34,576	358	358	10,503	(10,145)	-97%
07.33 - Botshabelo		-	42,000	11,000	-	-	10,611	(10,611)	-100%
Vote 08 - Economic And Rural Development		-	-	-	-	-	-	-	-
Vote 09 - Engineering		-	-	5,000	-	-	2,356	(2,356)	-100%
09.9 - Engineering Services		-	-	5,000	-	-	2,356	(2,356)	-100%
Vote 10 - Water		-	-	-	-	-	-	-	-
Vote 11 - Waste And Fleet Management		-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-
Vote 15 - Centlec (SOC)		117,165	96,647	96,647	8,317	66,848	40,270	26,579	66%
15.20 - Human Resource Development		507	778	778	-	493	324	169	52%
15.21 - Executive Manager - Retail		-	-	-	-	-	-	-	-
15.22 - Revenue And Customer Management		6,523	10,186	10,186	1,183	11,759	4,244	7,514	177%
15.26 - Planning		88,674	60,530	60,530	7,022	51,581	25,221	26,360	105%
15.27 - Network Services		6,502	6,525	6,525	-	1,013	2,719	(1,706)	-63%
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		-	-	-	-	-	-	-	-
15.29 - .		1,870	10,714	10,714	-	1,818	4,464	(2,646)	-59%
15.32 - Fleet & Security Management		352	1,695	1,695	112	185	706	(521)	-74%
15.33 - Business Development		-	-	-	-	-	-	-	-
15.34 - Power Generation		2,599	954	954	-	-	397	(397)	-100%
15.35 - Facilities Management		4,628	5,265	5,265	-	-	2,194	(2,194)	-100%
15.36 - Electricity Supply: Naledi		-	-	-	-	-	-	-	-
15.37 - Electricity Supply: Kopanong		2,059	-	-	-	-	-	-	-
15.38 - Electricity Supply: Mokokare		1,152	-	-	-	-	-	-	-
15.39 - Electricity Supply: Mantsopa		2,297	-	-	-	-	-	-	-
Total multi-year capital expenditure		120,937	310,632	229,758	8,717	72,710	112,314	(39,604)	-35%

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
1									
Vote 01 - Office Of The City Manager	79,648	155,000	142,250	7,501	9,631	61,750	(52,119)	-84%	142,250
01.4 - Transport Unit	79,648	155,000	142,250	7,501	9,631	61,750	(52,119)	-84%	142,250
Vote 02 - Office Of The Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	4,219	1,200	1,200	-	-	500	(500)	-100%	1,200
03.19 - Facilities Management - Stadiums	1,075	1,200	1,200	-	-	500	(500)	-100%	1,200
03.22 - Administration Management	2,632	-	-	-	-	-	-	-	-
Vote 04 - Finance	-	500	500	-	-	208	(208)	-100%	500
04.17 - Acquisition And Control	-	-	-	-	-	-	-	-	-
04.18 - Accounting And Reporting	-	500	500	-	-	208	(208)	-100%	500
Vote 05 - Social Services	18,272	5,000	37,000	-	-	9,583	(9,583)	-100%	37,000
05.22 - Nature Resource Management - Zoo	3,418	5,000	5,000	-	-	2,083	(2,083)	-100%	5,000
05.23 - Nature Resource Management - Nature Areas	-	-	5,000	-	-	1,500	(1,500)	-100%	5,000
05.24 - Tempe Airport	-	-	-	-	-	-	-	-	-
05.25 - Cemeteries Bloemfontein	11,506	-	24,000	-	-	5,333	(5,333)	-100%	24,000
05.28 - Parks Development	-	-	3,000	-	-	667	(667)	-100%	3,000
Vote 06 - Planning	15,253	35,391	31,697	619	619	13,925	(13,306)	-96%	31,697
06.1 - Head - Administration And Finance	-	-	-	-	-	-	-	-	-
06.2 - Spatial Development Framework	-	-	-	-	-	-	-	-	-
06.3 - Urban Design	15,253	21,091	24,397	619	619	9,522	(8,903)	-93%	24,397
06.6 - Building Zoning Control	-	200	200	-	-	83	(83)	-100%	200
06.7 - Enforcement Division	-	-	-	-	-	-	-	-	-
06.8 - Outdoor Advertising	-	-	-	-	-	-	-	-	-
06.9 - Architectural Services	-	12,000	5,000	-	-	3,444	(3,444)	-100%	5,000
06.10 - Cadastral Surveying	-	-	-	-	-	-	-	-	-
06.11 - Quantity Surveying	-	-	-	-	-	-	-	-	-
06.12 - Design And Development	-	1,500	1,500	-	-	625	(625)	-100%	1,500
06.19 - Business Operations	-	600	600	-	-	250	(250)	-100%	600
Vote 07 - Human Settlement And Housing	29,673	79,000	164,124	9,948	12,318	51,833	(39,515)	-76%	164,124
07.30 - Bloemfontein South	27,008	79,000	87,600	9,948	12,318	34,828	(22,510)	-65%	87,600
07.32 - Thaba Nchu	-	-	1,950	-	-	433	(433)	-100%	1,950
07.33 - Botshabelo	2,665	-	74,574	-	-	16,572	(16,572)	-100%	74,574
Vote 08 - Economic And Rural Development	14,274	18,007	18,007	-	-	7,503	(7,503)	-100%	18,007
08.1 - Administration And Strategic Support	-	-	-	-	-	-	-	-	-
08.2 - Marketing & Investment Promotion	-	-	-	-	-	-	-	-	-
08.3 - Tourism	-	3,700	3,700	-	-	1,542	(1,542)	-100%	3,700
08.4 - Rural Development	1,527	4,900	4,900	-	-	2,042	(2,042)	-100%	4,900
08.5 - Smme's	12,747	9,407	9,407	-	-	3,920	(3,920)	-100%	9,407
Vote 09 - Engineering	361,271	309,952	382,328	14,763	74,031	143,986	(69,955)	-49%	382,328
09.9 - Engineering Services	127,539	152,143	159,730	7,941	20,246	63,834	(43,589)	-68%	159,730
09.10 - Purification And Sanitation	233,732	157,809	222,599	6,821	53,785	80,152	(26,366)	-33%	222,599
Vote 10 - Water	57,837	143,287	60,057	-	7,977	41,207	(33,230)	-81%	60,057
10.1 - Administrative Support	-	-	-	-	-	-	-	-	-
10.2 - Bulk Water Services	31,025	91,287	34,000	-	-	25,306	(25,306)	-100%	34,000
10.3 - Engineering Services	-	-	-	-	-	-	-	-	-
10.4 - Water Demand Management	26,812	52,000	26,057	-	7,977	15,902	(7,925)	-50%	26,057
Vote 11 - Waste And Fleet Management	40,373	72,484	50,532	(100)	5,522	24,312	(18,790)	-77%	50,532
11.1 - Administration	-	-	-	-	-	-	-	-	-
11.2 - Administration	-	27,344	14,344	-	-	7,493	(7,493)	-100%	14,344
11.3 - Administration	-	11,952	3,000	-	-	2,991	(2,991)	-100%	3,000
11.11 - Fleet Maintenance	38,811	33,188	33,188	-	5,622	13,828	(8,206)	-59%	33,188
11.12 - Engineering Support	-	-	-	-	-	-	-	-	-
11.13 - Diverse Workshop Support	1,562	-	-	(100)	(100)	-	(100)	#DIV/0!	-
Vote 12 - Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects	4,773	-	13,000	-	775	3,900	(3,125)	-80%	13,000
13.4 - Projects Implementation Unit	4,773	-	13,000	-	775	3,900	(3,125)	-80%	13,000
Vote 14 - Naledi And Soutpan	56	-	-	-	-	-	-	-	-
14.1 - Regional Management	28	-	-	-	-	-	-	-	-
14.15 - Regional Management	28	-	-	-	-	-	-	-	-
Vote 15 - Centlec (SOC)	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	625,648	819,821	900,696	32,731	110,874	358,709	(247,835)	(0)	900,696
Total Capital Expenditure	746,585	1,130,453	1,130,453	41,449	183,584	471,022	(287,439)	(0)	1,130,453

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

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(18,860)	98,125	98,125	350,428	98,125
Call investment deposits		(86,469)	298,509	298,509	32,314	298,509
Consumer debtors		106,410	3,397,894	3,397,894	1,672,829	3,397,894
Other debtors		636,383	138,546	138,546	3,002,070	138,546
Current portion of long-term receivables		123,715	282	282	927,217	282
Inventory		201,574	738,381	738,381	669,271	738,381
Total current assets		962,753	4,671,737	4,671,737	6,654,127	4,671,737
Non current assets						
Long-term receivables		(6,728)	1,945	1,945	1,191,699	1,945
Investments		5	–	–	100	–
Investment property		(18,098)	1,584,439	1,584,439	1,566,340	1,584,439
Investments in Associate		(275)	–	–	1,675	–
Property, plant and equipment		(26,194)	15,718,972	15,718,972	16,450,325	15,718,972
Agricultural						
Biological		–	–	–	–	–
Intangible		(4,253)	85,364	85,364	102,220	85,364
Other non-current assets		11,821	247,597	247,597	519,835	247,597
Total non current assets		(43,723)	17,638,316	17,638,316	19,832,195	17,638,316
TOTAL ASSETS		919,031	22,310,053	22,310,053	26,486,322	22,310,053
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		44,685	101,816	101,816	214,051	101,816
Consumer deposits		(1,366)	109,150	109,150	152,945	109,150
Trade and other payables		(1,168,914)	2,068,954	2,068,954	5,355,437	2,068,954
Provisions		10,972	339,546	339,546	395,654	339,546
Total current liabilities		(1,114,623)	2,619,466	2,619,466	6,118,086	2,619,466
Non current liabilities						
Borrowing		192,171	1,560,962	1,560,962	2,307,587	1,560,962
Provisions		(14,202)	1,212,751	1,212,751	157,787	1,212,751
Total non current liabilities		177,969	2,773,713	2,773,713	2,465,375	2,773,713
TOTAL LIABILITIES		(936,654)	5,393,179	5,393,179	8,583,461	5,393,179
NET ASSETS	2	1,855,685	16,916,874	16,916,874	17,902,860	16,916,874
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		158,574	14,818,576	14,818,576	14,165,943	14,818,576
Reserves		1,697,111	2,098,298	2,098,298	3,736,917	2,098,298
TOTAL COMMUNITY WEALTH/EQUITY	2	1,855,685	16,916,874	16,916,874	17,902,860	16,916,874

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

Description	Ref	2017/18	Budget Year 2018/19							
		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		–	958,289	958,289	121,245	524,624	399,287	125,337	31%	958,289
Service charges		–	3,110,390	3,110,390	272,209	1,529,980	1,295,996	233,984	18%	3,110,390
Other revenue		–	197,991	197,991	61,282	567,410	82,496	484,914	588%	197,991
Government - operating		–	1,005,957	1,005,957	–	392,509	419,149	(26,640)	-6%	1,005,957
Government - capital		–	1,033,466	1,033,466	318,876	550,164	430,611	119,553	28%	1,033,466
Interest		–	127,700	127,700	3,435	16,009	53,208	(37,199)	-70%	127,700
Dividends								–		
Payments										
Suppliers and employees		–	(5,310,807)	(5,310,807)	(457,192)	(3,201,075)	(2,212,836)	988,239	-45%	(5,310,807)
Finance charges		–	(154,499)	(154,499)	(1,738)	(39,860)	(64,375)	(24,515)	38%	(154,499)
Transfers and Grants		–	(9,245)	(9,245)	–	–	(3,852)	(3,852)	100%	(9,245)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	959,241	959,241	318,117	339,762	399,684	59,922	15%	959,241
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (Increase) in non-current debtors		–	148,806	148,806	–	–	62,002	(62,002)	-100%	148,806
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	9,823	9,823			4,093	(4,093)	-100%	9,823
Payments										
Capital assets		–	(1,022,909)	(1,022,909)	(41,449)	(183,584)	(426,212)	(242,628)	57%	(1,022,909)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(864,280)	(864,280)	(41,449)	(183,584)	(360,116)	(176,533)	49%	(864,280)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	(39,663)	(39,663)	112	438	(16,526)	16,964	-103%	(39,663)
Payments										
Repayment of borrowing		–	(96,142)	(96,142)	(11,223)	(105,689)	(40,059)	65,630	-164%	(96,142)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(135,805)	(135,805)	(11,111)	(105,251)	(56,585)	48,666	-86%	(135,805)
NET INCREASE/ (DECREASE) IN CASH HELD		–	(40,843)	(40,843)	265,558	50,927	(17,018)			(40,843)
Cash/cash equivalents at beginning:		–	437,477	437,477		331,814				
Cash/cash equivalents at month/year end:		–	396,634	396,634		382,741	(17,018)			(40,843)

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	43.680	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	160.197	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-70.576	Unfavourable variance due to less water sold then target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	20.152	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-269	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	2.742	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-2.591	Favourable variance and still on target	None. Performance is on target
	Interest earned - outstanding debtors	14.044	Favourable variance and still on target	None. Performance is on target
	Fines	-16.876	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	66	Favourable variance	None. Performance is on target
	Transfers recognised - operational	-31.592	Favourable variance due to less grants receive then target	None. Performance is on target
	Other revenue	-13.153	Unfavourable variance	
	Gains on disposal of PPE	573	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	26.696	Unfavourable variance due to unfilled vacancies	None. Performance is on target
	Remuneration of councillors	-405	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	0	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-344	Favourable variance due to non accrual of depreciation prov	Manual provision of impairment provision.
	Finance charges	19.500	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	75.726	Unfavourable variance	
	Other materials	2.094	Unfavourable variance	
	Contracted services	148.844	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	2.895	Favourable variance	
	Other expenditure	-67.735	Favourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-287.439	Unfavourable variance due to slow implementation of project	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	93.522	Unfavourable variance - less revenue collected then anticipated	
	Expenditure	139.114	Favourable variance - more spent then target	Monitor of spending on services.
	Capital	26.579	Unfavourable variance	Improvement on capital spending.

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

Description of financial indicator			Basis of calculation	Ref	2017/18	Budget Year 2018/19			
					Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>									
Capital Charges to Operating Expenditure			Interest & principal paid/Operating Expenditure		6.0%	8.7%	8.7%	3.1%	3.3%
Borrowed funding of 'own' capital expenditure			Borrowings/Capital expenditure excl. transfers and grants		5.2%	2.9%	2.9%	3.1%	2.9%
<u>Safety of Capital</u>									
Debt to Equity			Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-50.2%	22.1%	22.1%	44.0%	22.1%
Gearing			Long Term Borrowing/ Funds & Reserves		11.3%	74.4%	74.4%	61.8%	74.4%
<u>Liquidity</u>									
Current Ratio			Current assets/current liabilities	1	-86.4%	178.3%	178.3%	108.8%	178.3%
Liquidity Ratio			Monetary Assets/Current Liabilities		9.4%	15.1%	15.1%	6.3%	15.1%
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)			Last 12 Mths Receipts/ Last 12 Mths Billing			90.0%	90.0%	90.0%	90.0%
Outstanding Debtors to Revenue			Total Outstanding Debtors to Annual Revenue		13.0%	56.1%	56.1%	248.6%	56.1%
Longstanding Debtors Recovered			Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency			% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>									
Percentage Of Provisions Not Funded			Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>									
Electricity Distribution Losses			% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	9.0%	9.0%	0.0%	9.0%
Water Distribution Losses			% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	34.0%	34.0%	0.0%	34.0%
Employee costs			Employee costs/Total Revenue - capital revenue		28.0%	30.9%	30.9%	30.7%	30.9%
Repairs & Maintenance			R&M/Total Revenue - capital revenue		10.1%	11.3%	11.5%	6.8%	11.5%
Interest & Depreciation			I&D/Total Revenue - capital revenue		20.3%	8.7%	8.7%	2.9%	3.3%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage			(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	2200.0%	2200.0%	0.0%	2200.0%
ii. O/S Service Debtors to Revenue			Total outstanding service debtors/annual revenue received for services		0.0%	7350.0%	7350.0%	0.0%	7350.0%
iii. Cost coverage			(Available cash + Investments)/monthly fixed operational expenditure		0.0%	90.0%	90.0%	0.0%	90.0%

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

Description	NT Code	Budget Year 2018/19											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			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	84,080	54,528	58,480	92,818	35,192	43,603	234,089	1,156,560	1,759,351	1,562,262		1,199,526	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	112,203	32,743	33,718	30,596	28,471	15,912	80,730	404,721	739,095	560,430		236,188	
Receivables from Non-exchange Transactions - Property Rates	1400	87,249	54,057	46,440	42,527	38,944	33,430	177,537	508,612	988,795	801,048		564,138	
Receivables from Exchange Transactions - Waste Water Management	1500	26,985	17,633	15,774	14,459	14,329	12,136	67,776	278,752	447,843	387,451		257,022	
Receivables from Exchange Transactions - Waste Management	1600	9,432	6,487	5,805	5,422	5,128	4,588	23,849	135,510	196,222	174,498		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	23,126	22,556	21,581	21,396	0	20,094	107,543	497,058	713,355	646,092		-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-	
Other	1900	6,091	1,955	2,006	2,243	1,093	3,219	8,124	49,014	73,744	63,692		27,616	
Total By Income Source	2000	349,480	190,468	184,342	263,380	123,158	132,981	699,648	3,030,227	4,973,683	4,249,394	-	2,458,331	
2017/18 - totals only		321,173	184,880	171,579	209,477	124,758	134,316	645,438	2,214,472	4,006,092	3,328,460			
Debtors Age Analysis By Customer Group														
Organs of State	2200	45,599	44,222	47,936	70,039	37,986	29,219	162,831	468,987	906,819	769,063			
Commercial	2300	162,835	56,627	47,815	45,474	31,580	33,993	174,488	619,666	1,172,479	905,202			
Households	2400	141,046	89,619	88,590	147,867	53,592	69,769	362,328	1,941,574	2,894,384	2,575,129		2,458,331	
Other	2500								-	-				
Total By Customer Group	2600	349,480	190,468	184,342	263,380	123,158	132,981	699,648	3,030,227	4,973,683	4,249,394	-	2,458,331	

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

Description	NT Code	Budget Year 2018/19								Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	122,710								122,710	
Bulk Water	0200	21,748	2,246	19,833	19,108	11,972	24,291			99,196	
PAYE deductions	0300	31,416								31,416	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	42,130								42,130	
Loan repayments	0600									-	
Trade Creditors	0700	22,162	14,253	16,338	25,362					78,115	
Auditor General	0800		1,825							1,825	
Other	0900									-	
Total By Customer Type	1000	240,166	18,324	36,171	44,470	11,972	24,291	-	-	375,393	-

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Absa Call Account 1		daily	call account		6	6.58%	4,697	(4,494)	203
Absa Call Account 2		daily	call account		7	6.61%	1,325	7	1,332
Absa Call Account 3		daily	call account		42	6.58%	5,929	42	5,971
Absa Call Account 4		daily	call account		9	6.75%	6,824	(6,491)	333
Absa Call Account 5		daily	call account		4	6.75%	737	4	741
Absa Call Account 6		daily	call account		82	6.20%	16,670	82	16,753
Absa Call Account 7		daily	call account		3	6.80%	573	3	576
Standard Bank Call 1		daily	call account		0	5.25%	13	0	13
Standard Bank Call 2		daily	call account		0	6.65%	42	0	42
Standard Bank Call 3		daily	call account		1	6.65%	146	1	147
Standard Bank Call 4		daily	call account		2	6.65%	435	2	437
Standard Bank Call 5		daily	call account		35	6.65%	15,018	(9,965)	5,053
First National Bank Call 1		daily	call account		3	6.60%	647	3	651
First National Bank Call 2		daily	call account		0	6.75%	20	0	20
Nedbank		daily	call account		0	6.50%	38	0	39
Municipality sub-total					197		53,115	(20,803)	32,312
Entities									
Entities sub-total		February 201	Call Account	n/a	–	6.2%	2	0	2
TOTAL INVESTMENTS AND INTEREST	2				197		53,117	(20,803)	32,314

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

Description		Ref	2017/18	Budget Year 2018/19							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
RECEIPTS:		1,2									
Operating Transfers and Grants											
National Government:			1,013,919	1,000,884	1,000,884	(3,952)	387,557	417,035	(29,478)	-7.1%	1,000,884
Energy Efficiency and Demand-side [Schedule 5B]			-	-	-	-	-	-	-	-	-
Equitable Share			630,908	686,820	686,820	-	284,792	286,175	(1,383)	-0.5%	686,820
Expanded Public Works Programme Integrated Grant for Municipalities			7,629	2,423	2,423	(607)	-	1,010	(1,010)	-100.0%	2,423
Infrastructure Skills Development Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
Integrated City Development Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		3	3,645	3,345	3,345	(3,345)	-	1,394	(1,394)	-100.0%	3,345
Municipal Demarcation and Transition Grant [Schedule 5B]			9,644	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
Provincial Disaster Recovery Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
Public Transport Network Grant			-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]			69,122	-	-	-	-	-	-	-	-
RSC Levy Replacement			292,971	308,296	308,296	-	102,765	128,457	(25,692)	-20.0%	308,296
Water Services Operating Subsidy Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]			-	-	-	-	-	-	-	-	-
Provincial Government:			-	-	-	-	-	-	-	-	-
Library Services			-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
Other grant providers:			2,000	2,000	2,000	(1,000)	-	833	(833)	-100.0%	2,000
Education Training and Development Practices SETA			-	-	-	-	-	-	-	-	-
Free State Arts and Cultural Council			2,000	2,000	2,000	(1,000)	-	833	(833)	-100.0%	2,000
Total Operating Transfers and Grants		5	1,015,919	1,002,884	1,002,884	(4,952)	387,557	417,868	(30,311)	-7.3%	1,002,884
Capital Transfers and Grants											
National Government:			845,465	1,026,704	1,026,704	307,547	318,876	427,793	(108,917)	-25.5%	1,026,704
Energy Efficiency and Demand-side			-	-	-	-	-	-	-	-	-
Integrated City Development Grant			13,082	7,207	7,207	(1)	3,603	3,003	600	20.0%	7,207
Integrated National Electrification Programme			20,000	15,450	15,450	(7,725)	-	6,438	(6,438)	-100.0%	15,450
Municipal Disaster Recovery Grant			-	-	-	-	-	-	-	-	-
Municipal Human Settlement			-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant			-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant			5,000	13,000	13,000	-	-	5,417	(5,417)	-100.0%	13,000
Public Transport Infrastructure Grant			99,426	-	-	-	-	-	-	-	-
Public Transport Network Grant			-	234,831	234,831	-	-	97,846	(97,846)	-100.0%	234,831
Urban Settlement Development Grant			704,957	756,216	756,216	315,273	315,273	315,090	183	0.1%	756,216
WiFi Connectivity			3,000	-	-	-	-	-	-	-	-
Provincial Government:			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
Unspecified			-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		5	845,465	1,026,704	1,026,704	307,547	318,876	427,793	(108,917)	-25.5%	1,026,704
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	1,861,384	2,029,588	2,029,588	302,595	706,433	845,662	(139,229)	-16.5%	2,029,588

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

Description	Ref	2017/18	Budget Year 2018/19							
		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:		415,887	399,050	399,448	30,753	152,841	166,321	(13,480)	-8.1%	399,448
Equitable Share		273,954	267,809	268,207	22,437	122,570	111,637	10,933	9.8%	268,207
Expanded Public Works Programme Integrated Grant for Municipalities		7,629	2,423	2,423	-	-	1,010	(1,010)	-100.0%	2,423
Local Government Financial Management Grant [Schedule 5B]		57,963	65,871	65,871	2,075	4,266	27,446	(23,180)	-84.5%	65,871
Public Transport Infrastructure Grant		279	-	-	-	-	-	-	-	-
Public Transport Network Grant		66,706	52,388	52,388	6,242	25,945	21,828	4,117	18.9%	52,388
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		9,356	10,560	10,560	-	60	4,400	(4,340)	-98.6%	10,560
WiFi Grant [Department of Telecommunications and Postal Services]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		664	896	896	-	403	373	29	7.9%	896
Free State Arts and Cultural Council		2	564	564	-	114	235	(121)	-51.5%	564
Unspecified		663	332	332	-	289	138	150	108.7%	332
Total operating expenditure of Transfers and Grants:		416,551	399,946	400,344	30,753	153,243	166,694	(13,451)	-8.1%	400,344
Capital expenditure of Transfers and Grants										
National Government:		583,844	972,176	953,483	32,769	109,665	399,465	(289,800)	-72.5%	953,483
Integrated City Development Grant		12,747	4,200	7,207	-	-	2,652	(2,652)	-100.0%	7,207
Integrated National Electrification Programme		20,160	15,450	15,450	-	346	6,438	(6,092)	-94.6%	15,450
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		4,773	13,000	13,000	-	775	5,417	(4,641)	-85.7%	13,000
Public Transport Infrastructure Grant		79,747	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	175,000	175,000	7,501	15,059	72,917	(57,858)	-79.3%	175,000
Urban Settlement Development Grant		466,417	764,526	742,826	25,268	93,485	312,042	(218,558)	-70.0%	742,826
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		9,407	6,318	10,318	792	2,961	3,832	(871)	-22.7%	10,318
Unspecified		9,407	6,318	10,318	792	2,961	3,832	(871)	-22.7%	10,318
Total capital expenditure of Transfers and Grants		593,251	978,494	963,801	33,561	112,626	403,298	(290,672)	-72.1%	963,801
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1,009,802	1,378,440	1,364,145	64,314	265,869	569,992	(304,122)	-53.4%	1,364,145

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

Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

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

Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		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		42,838	46,595	46,595	3,538	17,794	19,415	(1,621)	-8%	46,595
Pension and UIF Contributions		1,633	1,690	1,690	138	704	704	(0)	0%	1,690
Medical Aid Contributions		504	589	589	48	239	245	(6)	-3%	589
Motor Vehicle Allowance		—	771	771	—	0	321	(321)	-100%	771
Cellphone Allowance		4,406	740	740	365	1,839	308	1,531	497%	740
Housing Allowances		56	151	151	5	23	63	(39)	-63%	151
Other benefits and allowances		12,835	12,807	12,807	1,060	5,389	5,336	53	1%	12,807
Sub Total - Councillors		62,271	63,342	63,342	5,153	25,988	26,392	(405)	-2%	63,342
% increase	4		1.7%	1.7%						1.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		11,472	15,972	15,972	879	4,383	6,655	(2,272)	-34%	15,972
Pension and UIF Contributions		714	1,248	1,248	68	341	520	(179)	-34%	1,248
Medical Aid Contributions		198	221	221	22	102	92	10	11%	221
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		652	2,404	2,404	121	121	1,002	(880)	-88%	2,404
Motor Vehicle Allowance		1,915	1,711	1,711	120	631	713	(81)	-11%	1,711
Cellphone Allowance		173	181	181	13	66	75	(9)	-12%	181
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		1	693	693	0	0	289	(288)	-100%	693
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		15,124	22,431	22,431	1,223	5,646	9,346	(3,700)	-40%	22,431
% increase	4		48.3%	48.3%						48.3%
Other Municipal Staff										
Basic Salaries and Wages		888,258	1,005,294	1,000,376	80,867	397,376	417,902	(20,526)	-5%	1,000,376
Pension and UIF Contributions		152,243	154,414	154,414	13,359	66,721	64,339	2,382	4%	154,414
Medical Aid Contributions		78,040	81,991	81,991	6,705	33,645	34,163	(518)	-2%	81,991
Overtime		124,493	52,679	52,979	14,579	62,178	21,987	40,191	183%	52,979
Performance Bonus		73,785	85,851	85,111	4,711	30,345	35,679	(5,334)	-15%	85,111
Motor Vehicle Allowance		94,464	87,180	87,180	8,438	42,493	36,325	6,168	17%	87,180
Cellphone Allowance		2,691	2,608	2,608	252	1,145	1,087	59	5%	2,608
Housing Allowances		4,258	5,387	5,387	367	1,879	2,244	(365)	-16%	5,387
Other benefits and allowances		58,380	56,301	61,759	5,066	26,979	24,497	2,482	10%	61,759
Payments in lieu of leave		32,849	22,420	22,420	1,868	9,341	9,341	—	—	22,420
Long service awards		7,575	3,544	3,544	353	4,238	1,477	2,761	187%	3,544
Post-retirement benefit obligations		42,573	43,093	43,093	3,716	18,653	17,955	698	4%	43,093
Sub Total - Other Municipal Staff		1,559,612	1,600,761	1,600,861	140,283	694,995	666,996	27,999	4%	1,600,861
% increase	4		2.6%	2.6%						2.6%
Total Parent Municipality		1,637,007	1,686,533	1,686,633	146,659	726,628	702,735	23,894	3%	1,686,633
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		1,151	1,874	1,874	13	156	781	(625)	-80%	1,874
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	2	1,151	1,874	1,874	13	156	781	(625)	-80%	1,874
% increase	4		62.8%	62.8%						62.8%
Senior Managers of Entities										
Basic Salaries and Wages		3,477	12,005	12,005	285	1,428	5,002	(3,574)	-71%	12,005
Pension and UIF Contributions		73	400	400	0	1	167	(165)	-99%	400
Medical Aid Contributions		43	101	101	4	18	42	(25)	-58%	101
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		134	505	505	—	—	211	(211)	-100%	505
Cellphone Allowance		36	120	120	2	10	50	(40)	-80%	120
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		0	0	0	0	0	0	(0)	-67%	0
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	2	3,763	13,131	13,131	290	1,457	5,471	(4,015)	-73%	13,131
% increase	4		248.9%	248.9%						248.9%
Other Staff of Entities										
Basic Salaries and Wages		148,334	175,135	175,135	16,439	83,171	72,973	10,198	14%	175,135
Pension and UIF Contributions		28,859	29,589	29,589	2,858	14,132	12,329	1,803	15%	29,589
Medical Aid Contributions		15,265	27,685	27,685	1,502	7,176	11,535	(4,359)	-38%	27,685
Overtime		23,973	28,678	28,678	2,394	10,811	11,949	(1,138)	-10%	28,678
Performance Bonus		13,705	14,128	14,128	754	4,100	5,887	(1,787)	-30%	14,128
Motor Vehicle Allowance		18,103	16,645	16,645	1,689	8,476	6,935	1,540	22%	16,645
Cellphone Allowance		818	799	799	66	338	333	5	1%	799
Housing Allowances		1,026	1,235	1,235	89	462	514	(53)	-10%	1,235
Other benefits and allowances		13,406	5,894	5,894	1,250	6,380	2,456	3,924	160%	5,894
Payments in lieu of leave		7,439	8,555	8,555	75	749	3,565	(2,815)	-79%	8,555
Long service awards		5,184	675	675	—	—	281	(281)	-100%	675
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		276,111	309,017	309,017	27,116	135,794	128,757	7,037	5%	309,017
% increase	4		11.9%	11.9%						11.9%
Total Municipal Entities		281,025	324,022	324,022	27,420	137,407	135,009	2,398	2%	324,022
TOTAL SALARY, ALLOWANCES & BENEFITS		1,918,033	2,010,556	2,010,656	174,079	864,035	837,744	26,291	3%	2,010,656
% increase	4		4.8%	4.8%						4.8%
TOTAL MANAGERS AND STAFF		1,854,610	1,945,340	1,945,440	168,913	837,891	810,571	27,321	3%	1,945,440

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

Description	Ref	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	1															
Cash Receipts By Source																
Property rates		-	83,287	87,287	85,361	121,245	71,872	81,455	81,455	81,455	81,455	81,455	101,965	958,289	1,092,088	1,223,723
Service charges - electricity revenue		-	309,759	257,630	254,361	214,705	151,914	172,169	172,169	172,169	172,169	172,169	(32,888)	2,016,326	2,137,302	2,265,537
Service charges - water revenue		-	29,570	30,041	33,861	31,693	-	-	-	-	-	-	631,255	756,421	797,268	841,118
Service charges - sanitation revenue		-	18,794	16,586	19,410	18,785	-	-	-	-	-	-	160,612	234,188	272,400	311,304
Service charges - refuse		-	6,882	6,104	7,279	7,026	-	-	-	-	-	-	76,163	103,455	111,445	122,663
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	175	895	193	204	1,846	2,092	2,092	2,092	2,092	2,092	10,839	24,613	25,942	27,363
Interest earned - external investments		-	388	431	247	310	1,560	1,768	1,768	1,768	1,768	1,768	9,026	20,806	22,107	23,583
Interest earned - outstanding debtors		-	2,607	3,144	3,113	3,125	-	-	-	-	-	-	94,905	106,894	112,748	119,006
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	255	464	481	317	1,772	2,008	2,008	2,008	2,008	2,008	10,543	23,873	25,176	26,573
Licences and permits		-	23	33	48	28	16	18	18	18	18	18	(26)	212	223	236
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		-	107,717	-	-	-	-	-	-	-	-	-	898,240	1,005,957	1,058,592	1,103,953
Other revenue		-	193,504	62,823	181,247	60,732	-	-	-	-	-	-	(349,014)	149,294	164,408	177,242
Cash Receipts by Source		-	752,963	465,440	585,602	458,171	228,980	259,510	259,510	259,510	259,510	259,510	1,611,620	5,400,327	5,819,700	6,242,301
Other Cash Flows by Source																
Transfer receipts - capital		-	3,604	-	7,725	318,876	-	-	-	-	-	-	703,261	1,033,466	1,085,850	1,162,135
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	142	55	87	112	-	-	-	-	-	-	(40,060)	(39,663)	(14,518)	(14,104)
Receipt of non-current debtors		-	-	-	-	-	11,160	12,648	12,648	12,648	12,648	12,648	74,403	148,806	206,360	114,526
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	737	835	835	835	835	835	4,912	9,823	(39,332)	(89,793)
Total Cash Receipts by Source		-	756,709	465,496	593,414	777,159	240,877	272,994	272,994	272,994	272,994	272,994	2,354,136	6,552,759	7,058,060	7,415,065
Cash Payments by Type																
Employee related costs		-	159,050	167,637	176,910	170,758	-	-	-	-	-	-	1,078,138	1,752,492	1,877,339	2,014,527
Remuneration of councillors		-	5,385	5,292	4,965	5,166	-	-	-	-	-	-	36,200	57,008	61,283	65,880
Interest paid		-	2,587	1,346	3,083	1,738	-	-	-	-	-	-	145,745	154,499	164,678	175,758
Bulk purchases - Electricity		-	213,998	224,123	126,624	112,079	-	-	-	-	-	-	762,847	1,439,670	1,518,852	1,602,389
Bulk purchases - Water & Sewer		-	63,333	28	70,721	34,783	-	-	-	-	-	-	360,148	529,012	557,050	587,688
Other materials		-	7,164	4,001	4,918	7,041	-	-	-	-	-	-	52,864	75,988	92,983	106,669
Contracted services		-	132,581	36,160	53,900	26,629	-	-	-	-	-	-	441,830	691,099	738,800	791,839
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		-	279,540	61,825	156,004	88,766	-	-	-	-	-	-	9,245	9,245	9,916	10,637
Cash Payments by Type		-	863,636	500,413	597,124	446,960	-	-	-	-	-	-	2,701,341	5,109,474	5,451,678	5,809,970
Other Cash Flows/Payments by Type																
Capital assets		-	133,631	36,433	81,075	45,257	-	-	-	-	-	-	726,512	1,022,909	1,070,666	1,145,784
Repayment of borrowing		-	14,874	9,023	15,799	11,223	-	-	-	-	-	-	45,223	96,142	106,366	118,382
Other Cash Flows/Payments		-	11,691	5,261	24,604	11,970	17,341	19,654	19,654	19,654	19,654	19,654	195,941	365,078	258,924	261,817
Total Cash Payments by Type		-	1,023,833	551,130	718,603	515,409	17,341	19,654	19,654	19,654	19,654	19,654	3,669,018	6,593,602	6,887,634	7,335,953
NET INCREASE/(DECREASE) IN CASH HELD		-	(267,123)	(85,634)	(125,188)	261,750	223,535	253,340	253,340	253,340	253,340	253,340	(1,314,882)	(40,843)	170,426	79,112
Cash/cash equivalents at the month/year beginning:		598,938	598,938	331,814	246,180	120,992	382,741	606,277	859,617	1,112,957	1,366,297	1,619,637	1,872,977	598,938	558,095	728,521
Cash/cash equivalents at the month/year end:		598,938	331,814	246,180	120,992	382,741	606,277	859,617	1,112,957	1,366,297	1,619,637	1,872,977	558,095	558,095	728,521	807,633

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M05 Nov

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		1,158,216	1,127,399	1,127,399	102,848	513,430	469,749	43,680	9%	1,127,399
Service charges - electricity revenue		96,051	577	577	10,591	60,053	240	59,812	24880%	577
Service charges - water revenue		704,678	889,908	889,908	64,280	300,219	370,795	(70,576)	-19%	889,908
Service charges - sanitation revenue		300,459	275,516	275,516	27,131	134,950	114,798	20,152	18%	275,516
Service charges - refuse revenue		109,493	121,712	121,712	10,091	50,444	50,713	(269)	-1%	121,712
Service charges - other								-		
Rental of facilities and equipment		45,030	24,613	24,613	2,838	12,997	10,255	2,742	27%	24,613
Interest earned - external investments		20,280	17,432	17,432	197	6,629	7,263	(634)	-9%	17,432
Interest earned - outstanding debtors		211,291	183,149	183,149	22,685	85,886	76,312	9,573	13%	183,149
Dividends received		4	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		5,668	41,611	41,611	316	1,651	17,338	(15,688)	-90%	41,611
Licences and permits		(3)	249	249	39	170	104	66	64%	249
Agency services								-		
Transfers and subsidies		1,018,986	1,005,957	1,005,957	(6,691)	387,557	419,149	(31,592)	-8%	1,005,957
Other revenue		311,642	187,323	187,323	15,149	73,479	78,051	(4,572)	-6%	187,323
Gains on disposal of PPE		304,760	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contribution)		4,286,555	3,875,445	3,875,445	249,473	1,627,464	1,614,769	12,695	1%	3,875,445
Expenditure By Type										
Employee related costs		1,574,736	1,623,191	1,623,291	141,506	700,641	676,342	24,298	4%	1,623,291
Remuneration of councillors		62,271	63,342	63,342	5,153	25,988	26,392	(405)	-2%	63,342
Debt impairment		431,671	345,547	345,547	28,796	143,978	143,978	0	0%	345,547
Depreciation & asset impairment		755,460	306,698	306,698	127,447	127,447	127,791	(344)	0%	306,698
Finance charges		131,099	144,311	144,311	1,599	12,352	60,130	(47,777)	-79%	144,311
Bulk purchases		537,465	539,809	539,809	47,488	212,407	224,920	(12,513)	-6%	539,809
Other materials		74,254	49,843	58,521	(2,181)	14,439	22,216	(7,776)	-35%	58,521
Contracted services		761,249	654,033	647,279	29,689	108,698	271,187	(162,489)	-60%	647,279
Transfers and subsidies		20,062	10,273	11,471	534	1,535	4,430	(2,895)	-65%	11,471
Other expenditure		306,212	259,223	256,001	13,166	82,305	107,726	(25,421)	-24%	256,001
Loss on disposal of PPE		195,853	-	-	-	-	-	-		-
Total Expenditure		4,850,334	3,996,269	3,996,269	393,196	1,429,789	1,665,112	(235,323)	-14%	3,996,269
Surplus/(Deficit)		(563,779)	(120,824)	(120,824)	(143,723)	197,675	(50,343)	248,018	-493%	(120,824)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		845,465	1,026,704	1,026,704	307,547	318,876	427,793	(108,917)	-25%	1,026,704
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		281,686	905,880	905,880	163,824	516,551	377,450	139,101	37%	905,880
Taxation								-		
Surplus/(Deficit) after taxation		281,686	905,880	905,880	163,824	516,551	377,450	139,101	37%	905,880

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M05 November

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
Centlec		2,351,488	2,435,741	2,435,741	180,492	1,108,414	1,014,892	93,522	9%	2,435,741
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	2,351,488	2,435,741	2,435,741	180,492	1,108,414	1,014,892	93,522	9%	2,435,741
<u>Expenditure By Municipal Entity</u>										
Centlec		2,478,594	2,307,575	2,307,575	203,341	1,100,604	961,489	139,114	14%	2,307,575
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	2,478,594	2,307,575	2,307,575	203,341	1,100,604	961,489	139,114	14%	2,307,575
Surplus/ (Deficit) for the yr/period		(127,105)	128,166	128,166	(22,850)	7,810	53,403	232,636	436%	128,166
<u>Capital Expenditure By Municipal Entity</u>										
Centlec		111,657	96,647	96,647	8,317	66,848	40,270	26,579	66%	96,647
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	111,657	96,647	96,647	8,317	66,848	40,270	26,579	66%	96,647

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

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	150	94,204	94,204	9,951	9,951	94,204	84,254	89.4%	1%
August	53,662	94,204	94,204	24,630	34,581	188,409	153,828	81.6%	3%
September	70,011	94,204	94,204	28,193	62,774	282,613	219,840	77.8%	6%
October	88,169	94,204	94,204	79,361	142,135	376,818	234,683	62.3%	13%
November	58,141	94,204	94,204	41,449	183,584	471,022	287,439	61.0%	16%
December	112,861	94,204	94,204	-	-	565,227	-		
January	36,767	94,204	94,204	-	-	659,431	-		
February	30,139	94,204	94,204	-	-	753,636	-		
March	92,273	94,204	94,204	-	-	847,840	-		
April	53,944	94,204	94,204	-	-	942,045	-		
May	84,875	94,204	94,204	-	-	1,036,249	-		
June	37,033	94,204	94,204	-	-	1,130,453	-		
Total Capital expenditure	718,025	1,130,453	1,130,453	183,584					

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		249,109	256,022	301,637	22,618	79,888	116,813	36,925	31.6%	301,637
Roads Infrastructure		127,539	157,143	169,730	7,941	20,246	68,273	48,028	70.3%	169,730
Roads		–	–	–	–	–	–	–	–	–
Road Structures		127,539	157,143	169,730	7,941	20,246	68,273	48,028	70.3%	169,730
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		80,175	58,983	58,983	7,837	52,027	24,576	(27,450)	-111.7%	58,983
Power Plants		–	555	555	–	–	231	231	100.0%	555
HV Substations		27,621	12,918	12,918	5,543	38,180	5,382	(32,798)	-609.4%	12,918
MV Networks		24,973	20,715	20,715	646	2,241	8,631	6,390	74.0%	20,715
LV Networks		27,581	24,795	24,795	1,648	11,606	10,331	(1,274)	-12.3%	24,795
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	600	600	–	–	250	250	100.0%	600
Dams and Weirs		–	600	600	–	–	250	250	100.0%	600
Sanitation Infrastructure		39,832	–	41,980	6,940	6,940	9,329	2,389	25.6%	41,980
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		39,764	–	41,980	6,940	6,940	9,329	2,389	25.6%	41,980
Toilet Facilities		68	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		1,562	39,296	30,344	(100)	676	14,384	13,708	95.3%	30,344
Landfill Sites		1,562	31,796	28,844	(100)	676	12,592	11,917	94.6%	28,844
Waste Transfer Stations		–	7,500	1,500	–	–	1,792	1,792	100.0%	1,500
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		16,763	70,698	58,504	619	619	26,748	26,128	97.7%	58,504
Community Facilities		16,736	70,198	58,004	619	619	26,539	25,920	97.7%	58,004
Halls		–	–	–	–	–	–	–	–	–
Centres		–	7,500	6,500	–	–	2,903	2,903	100.0%	6,500
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		469	12,000	5,000	–	–	3,444	3,444	100.0%	5,000
Public Open Space		16,266	50,698	46,504	619	619	20,192	19,573	96.9%	46,504
Sport and Recreation Facilities		28	500	500	–	–	208	208	100.0%	500
Indoor Facilities		–	500	500	–	–	208	208	100.0%	500
Outdoor Facilities		28	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	2,000	2,000	–	–	833	833	100.0%	2,000
Monuments		–	2,000	2,000	–	–	833	833	100.0%	2,000
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other assets		4,631	5,265	5,265	–	–	2,194	2,194	100.0%	5,265
Operational Buildings		4,631	5,265	5,265	–	–	2,194	2,194	100.0%	5,265
Municipal Offices		4,631	5,265	5,265	–	–	2,194	2,194	100.0%	5,265
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		3,665	2,223	2,223	238	9,526	926	(8,600)	-928.6%	2,223
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		3,665	2,223	2,223	238	9,526	926	(8,600)	-928.6%	2,223
Computer Software and Applications		3,158	1,445	1,445	238	9,033	602	(8,431)	-1400.3%	1,445
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		507	778	778	–	493	324	(169)	-52.2%	778
Computer Equipment		1,890	6,200	6,360	–	–	2,588	2,588	100.0%	6,360
Computer Equipment		1,890	6,200	6,360	–	–	2,588	2,588	100.0%	6,360
Furniture and Office Equipment		4,441	4,248	4,248	41	75	1,770	1,695	95.8%	4,248
Furniture and Office Equipment		4,441	4,248	4,248	41	75	1,770	1,695	95.8%	4,248
Machinery and Equipment		–	1,132	1,132	–	–	472	472	100.0%	1,132
Machinery and Equipment		–	1,132	1,132	–	–	472	472	100.0%	1,132
Transport Assets		121,877	208,188	208,188	7,501	20,681	86,745	66,064	76.2%	208,188
Transport Assets		121,877	208,188	208,188	7,501	20,681	86,745	66,064	76.2%	208,188
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	402,376	555,976	589,557	31,018	110,789	239,088	128,299	53.7%	589,557

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		284,733	542,698	482,277	10,321	69,266	212,697	143,431	67.4%	482,277
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,323	10,801	10,801	133	1,767	4,501	2,733	60.7%	10,801
<i>HV Substations</i>		-	611	611	3	743	255	(488)	-191.7%	611
<i>MV Networks</i>		1,862	7,261	7,261	130	130	3,026	2,896	95.7%	7,261
<i>LV Networks</i>		1,462	2,929	2,929	-	895	1,221	325	26.7%	2,929
Water Supply Infrastructure		57,837	374,087	206,934	3,367	13,714	118,724	105,011	88.4%	206,934
<i>Water Treatment Works</i>		1,237	1,000	1,000	-	-	417	417	100.0%	1,000
<i>Bulk Mains</i>		56,600	373,087	205,934	3,367	13,714	118,308	104,594	88.4%	205,934
Sanitation Infrastructure		223,573	157,809	264,542	6,821	53,785	89,472	35,687	39.9%	264,542
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		122,784	105,809	209,599	6,821	53,955	67,152	13,197	19.7%	209,599
<i>Waste Water Treatment Works</i>		100,789	52,000	54,943	-	(169)	22,321	22,490	100.8%	54,943
Community Assets		24,629	4,000	31,000	-	-	7,667	7,667	100.0%	31,000
Community Facilities		24,601	4,000	28,000	-	-	7,000	7,000	100.0%	28,000
<i>Cemeteries/Crematoria</i>		11,813	-	24,000	-	-	5,333	5,333	100.0%	24,000
<i>Markets</i>		40	1,000	1,000	-	-	417	417	100.0%	1,000
<i>Stalls</i>		12,747	3,000	3,000	-	-	1,250	1,250	100.0%	3,000
Sport and Recreation Facilities		28	-	3,000	-	-	667	667	100.0%	3,000
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		28	-	3,000	-	-	667	667	100.0%	3,000
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		1,072	-	-	-	-	-	-	-	-
Operational Buildings		1,072	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		1,072	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		4,773	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		4,773	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		2,879	8,935	8,775	-	-	3,718	3,718	100.0%	8,775
Machinery and Equipment		2,879	8,935	8,775	-	-	3,718	3,718	100.0%	8,775
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	318,086	555,633	522,052	10,321	69,266	224,082	154,816	69.1%	522,052

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		436,949	436,682	438,882	24,983	126,266	182,226	55,960	30.7%	438,882
Roads Infrastructure		72,833	93,305	95,505	5,245	24,039	39,152	15,113	38.6%	95,505
Roads		–	–	–	–	–	–	–	–	–
Road Structures		69,345	86,649	88,849	4,980	22,706	36,379	13,673	37.6%	88,849
Road Furniture		3,487	6,655	6,655	265	1,333	2,773	1,440	51.9%	6,655
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		3,535	17,757	17,757	329	1,520	7,399	5,878	79.5%	17,757
Drainage Collection		3,535	17,757	17,757	329	1,520	7,399	5,878	79.5%	17,757
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		67,460	83,208	83,208	7,904	39,416	34,670	(4,747)	-13.7%	83,208
Power Plants		56,872	76,750	76,750	7,433	36,617	31,979	(4,638)	-14.5%	76,750
HV Substations		6,160	5,919	5,919	440	2,653	2,466	(186)	-7.6%	5,919
LV Networks		4,427	539	539	31	146	225	78	34.9%	539
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		227,672	146,773	146,773	8,055	40,282	61,155	20,873	34.1%	146,773
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		2,250	1,586	1,586	–	–	661	661	100.0%	1,586
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		136,809	111,181	111,181	6,441	33,885	46,325	12,440	26.9%	111,181
Bulk Mains		27,436	27,888	27,888	1,511	6,294	11,620	5,326	45.8%	27,888
Distribution		–	648	648	–	–	270	270	100.0%	648
Distribution Points		61,177	5,470	5,470	103	103	2,279	2,177	95.5%	5,470
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		64,703	93,656	93,656	3,451	21,008	39,023	18,015	46.2%	93,656
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		3,252	120	120	–	–	50	50	100.0%	120
Waste Water Treatment Works		61,451	58,932	58,932	3,451	21,008	24,555	3,547	14.4%	58,932
Outfall Sewers		–	9,441	9,441	–	–	3,934	3,934	100.0%	9,441
Toilet Facilities		–	23,285	23,285	–	–	9,702	9,702	100.0%	23,285
Capital Spares		–	1,878	1,878	–	–	782	782	100.0%	1,878
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		747	1,985	1,985	–	–	827	827	100.0%	1,985
Data Centres		–	21	21	–	–	9	9	100.0%	21
Core Layers		747	1,964	1,964	–	–	818	818	100.0%	1,964
Community Assets		2,930	3,789	3,789	140	420	1,579	1,159	73.4%	3,789
Community Facilities		16	103	103	1	4	43	39	90.3%	103
Cemeteries/Crematoria		5	61	61	1	4	25	21	83.7%	61
Public Open Space		11	42	42	–	–	18	18	100.0%	42
Sport and Recreation Facilities		2,914	3,686	3,686	139	416	1,536	1,120	72.9%	3,686
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		2,914	3,686	3,686	139	416	1,536	1,120	72.9%	3,686
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other assets		130,838	102,320	104,607	8,341	29,238	42,900	13,662	31.8%	104,607
Operational Buildings		130,838	102,320	104,607	8,341	29,238	42,900	13,662	31.8%	104,607
Municipal Offices		130,838	102,320	104,607	8,341	29,238	42,900	13,662	31.8%	104,607
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		14,940	32,581	32,581	277	1,773	13,576	11,803	86.9%	32,581
Furniture and Office Equipment		14,940	32,581	32,581	277	1,773	13,576	11,803	86.9%	32,581
Machinery and Equipment		22,280	69,914	69,914	714	2,962	29,131	26,169	89.8%	69,914
Machinery and Equipment		22,280	69,914	69,914	714	2,962	29,131	26,169	89.8%	69,914
Transport Assets		61,757	66,491	74,041	298	26,210	28,940	2,730	9.4%	74,041
Transport Assets		61,757	66,491	74,041	298	26,210	28,940	2,730	9.4%	74,041
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	669,695	711,778	723,814	34,752	186,869	298,351	111,482	37.4%	723,814

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
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	Title	Ms
Name	Mxolisi Ashford Siyonzana	Name	N Manzi
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number	082 821 9300	Cell number	082 496 1640
Fax number	405 8676 051	Fax number	051 405 8676
E-mail address	mxolisi.siyonzana@mangaung.co.za	E-mail address	ntombizanele.manzi@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	SM Mlamleli	Name	L Mathebula
Telephone number	051 405 8494	Telephone number	051 405 8494
Cell number	082 888 3302 / 082 417 6928	Cell number	060 961 3708
Fax number		Fax number	
E-mail address	olly.mlamleli@mangaung.co.za	E-mail address	lethokuhle.mathebula@mangaung.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	LA Masoetsa	Name	CN Oliphant
Telephone number	051 405 8640	Telephone number	051 405 8409
Cell number	071 688 9000	Cell number	061 405 6094
Fax number		Fax number	
E-mail address	lebohang.masoetsa@mangaung.co.za	E-mail address	charmaine.oliphant@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Adv Tankiso Mea	Name	LA Monyeke
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	073 362 8764
Fax number	051 405 8741	Fax number	051 405 8101
E-mail address	tankiso.mea@mangaung.co.za	E-mail address	lethole.monyeke@mangaung.co.za
Chief Financial Officer (Acting)		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Kolisang Rapulungoane	Name	Petunia Ramagaga
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number	079 551 8780	Cell number	083 419 6673
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	kolisang.rapulungoane@mangaung.co.za	E-mail address	petunia.ramagaga@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		
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Official responsible for submitting financial information			
ID Number			
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Official responsible for submitting financial information			
ID Number			
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