

11 January 2019

**THE CITY MANAGER
THE EXECUTIVE MAYOR**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 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 31 December 2018, the ten-working day reporting period expires on the 14 January 2019. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

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

3. REPORT FOR THE PERIOD ENDING 31 DECEMBER 2018

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

The financial results **for the period ended 31 December 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 3 275.441 million** is higher than the year to date target of **R 3 152.212 million** by **4%** and the expenditure for the period is **R 3 075.264 million**, which is **2%** below the year to date target of **R 3 151.922 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

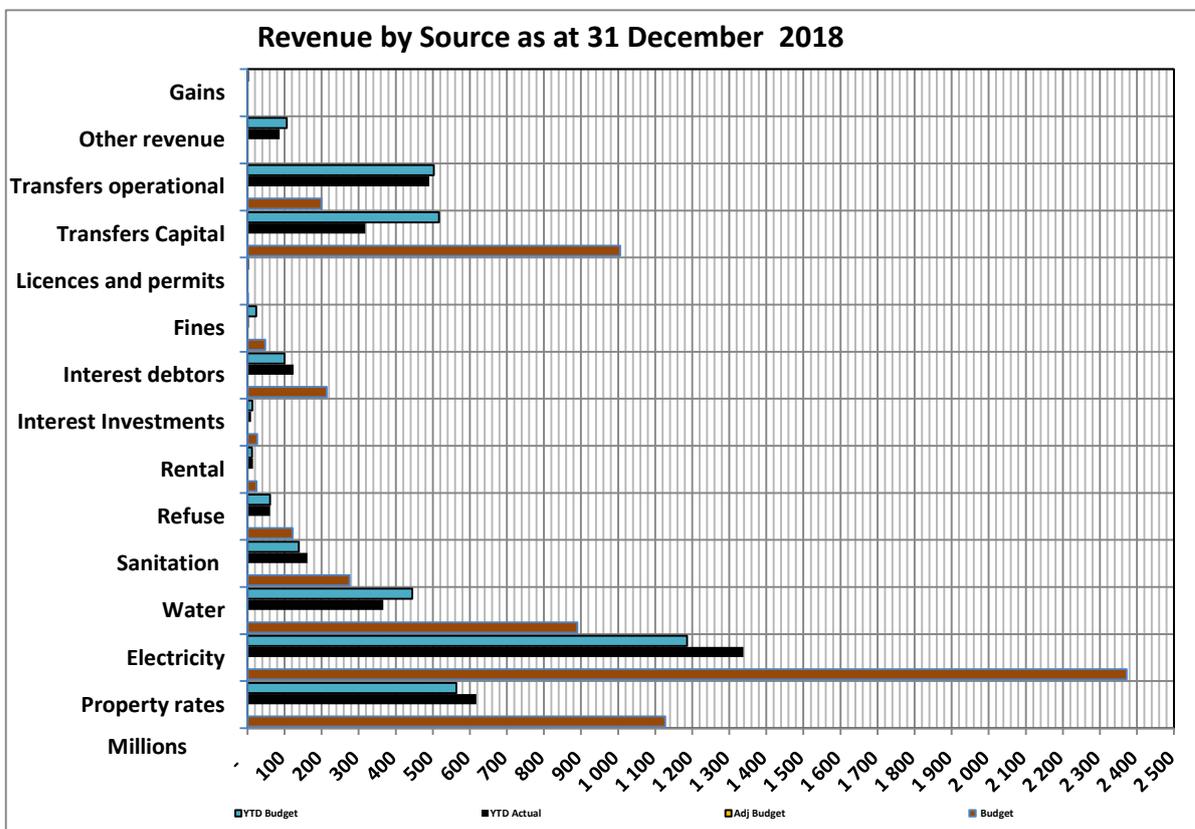
Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1,158,216	1,127,399	1,127,399	103,845	617,275	563,699	53,576	10%	1,127,399
Service charges - electricity revenue		2,374,948	2,372,148	2,372,148	189,092	1,337,684	1,186,074	151,610	13%	2,372,148
Service charges - water revenue		704,678	889,908	889,908	66,664	366,883	444,954	(78,071)	-18%	889,908
Service charges - sanitation revenue		300,459	275,516	275,516	26,982	161,932	137,758	24,174	18%	275,516
Service charges - refuse revenue		109,493	121,712	121,712	10,096	60,541	60,856	(315)	-1%	121,712
Service charges - other								-		
Rental of facilities and equipment		45,030	24,613	24,613	2,235	15,233	12,306	2,926	24%	24,613
Interest earned - external investments		29,908	26,006	26,006	1,244	9,489	13,003	(3,514)	-27%	26,006
Interest earned - outstanding debtors		230,603	200,788	200,788	26,650	124,355	100,394	23,961	24%	200,788
Dividends received		4	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		10,422	47,745	47,745	503	3,521	23,873	(20,351)	-85%	47,745
Licences and permits		(3)	249	249	17	187	125	63	50%	249
Agency services								-		
Transfers and subsidies		1,018,986	1,005,957	1,005,957	102,765	490,322	502,979	(12,657)	-3%	1,005,957
Other revenue		332,971	212,058	212,058	12,107	87,311	106,029	(18,718)	-18%	212,058
Gains on disposal of PPE		303,849	325	325	-	708	162	546	336%	325
Total Revenue (excluding capital transfers and contributions)		6,619,564	6,304,424	6,304,424	542,200	3,275,441	3,152,212	123,229	4%	6,304,424
Expenditure By Type										
Employee related costs		1,855,761	1,947,214	1,947,314	198,745	1,036,793	973,632	63,161	6%	1,947,314
Remuneration of councillors		62,271	63,342	63,342	5,153	31,140	31,671	(531)	-2%	63,342
Debt impairment		446,441	353,964	353,964	29,497	176,982	176,982	0	0%	353,964
Depreciation & asset impairment		893,771	406,081	406,081	8,282	177,138	203,040	(25,902)	-13%	406,081
Finance charges		441,721	144,362	144,362	23,313	102,963	72,181	30,782	43%	144,362
Bulk purchases		1,903,291	2,008,860	2,008,860	213,445	1,126,197	1,004,430	121,767	12%	2,008,860
Other materials		113,119	84,431	93,420	6,178	44,899	44,740	159	0%	93,420
Contracted services		898,647	813,058	801,795	46,976	235,579	403,783	(168,204)	-42%	801,795
Transfers and subsidies		20,062	10,273	11,471	1,033	2,568	5,436	(2,868)	-53%	11,471
Other expenditure		506,186	472,259	473,235	12,249	141,005	236,026	(95,021)	-40%	473,235
Loss on disposal of PPE		59,365	-	-	-	-	-	-		-
Total Expenditure		7,200,635	6,303,844	6,303,844	544,871	3,075,264	3,151,922	(76,658)	-2%	6,303,844
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(581,071)	580	580	(2,671)	200,177	290	199,887	1	580
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		863,945	1,033,466	1,033,466	(3,603)	317,910	516,733	(198,823)	(0)	1,033,466
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		282,874	1,034,046	1,034,046	(6,274)	518,087	517,023			1,034,046
Taxation								-		
Surplus/(Deficit) after taxation		282,874	1,034,046	1,034,046	(6,274)	518,087	517,023			1,034,046
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		282,874	1,034,046	1,034,046	(6,274)	518,087	517,023			1,034,046
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		282,874	1,034,046	1,034,046	(6,274)	518,087	517,023			1,034,046

The major revenue variances against the original budget are:

- Property rates - Favourable variance of R53.576 million (10%) for the period due to more properties being billed for period than budgeted. Target exceeded.
- Electricity – Favourable variance of R151.610 million (13%) for the year, due to higher user's consumption than budget. Target exceeded;
- Water revenue - Unfavourable variance of –R78.071 million (-18%) for the period due to lower actual billing for the period.
- Services charges: Sanitation revenue- Favourable variance of R24.174million (18%) for the period. Target exceeded.
- Services charges: Refuse revenue – Performance is on target.
- Rental of facilities and equipment – Favourable variance of R2.926 million (24%) due to more use of facilities than anticipated.
- Interest earned – External investments - Unfavourable variance of –3.514million (-27%) for the period due to lower investment and cash balances than anticipated
- Interest earned on Outstanding debtors - Favourable variance of R23.961 million (24%) for the period, due to an increase in the debtor's book.

- Fines - Unfavourable variance of –R20.351 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 –R12.657 million for the period, a once off tranche for four months as against a monthly apportionment of the budget.
- Other revenue- Unfavourable variance of –R18.718 (-18%) for the period due to lower collection on various revenue items.

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



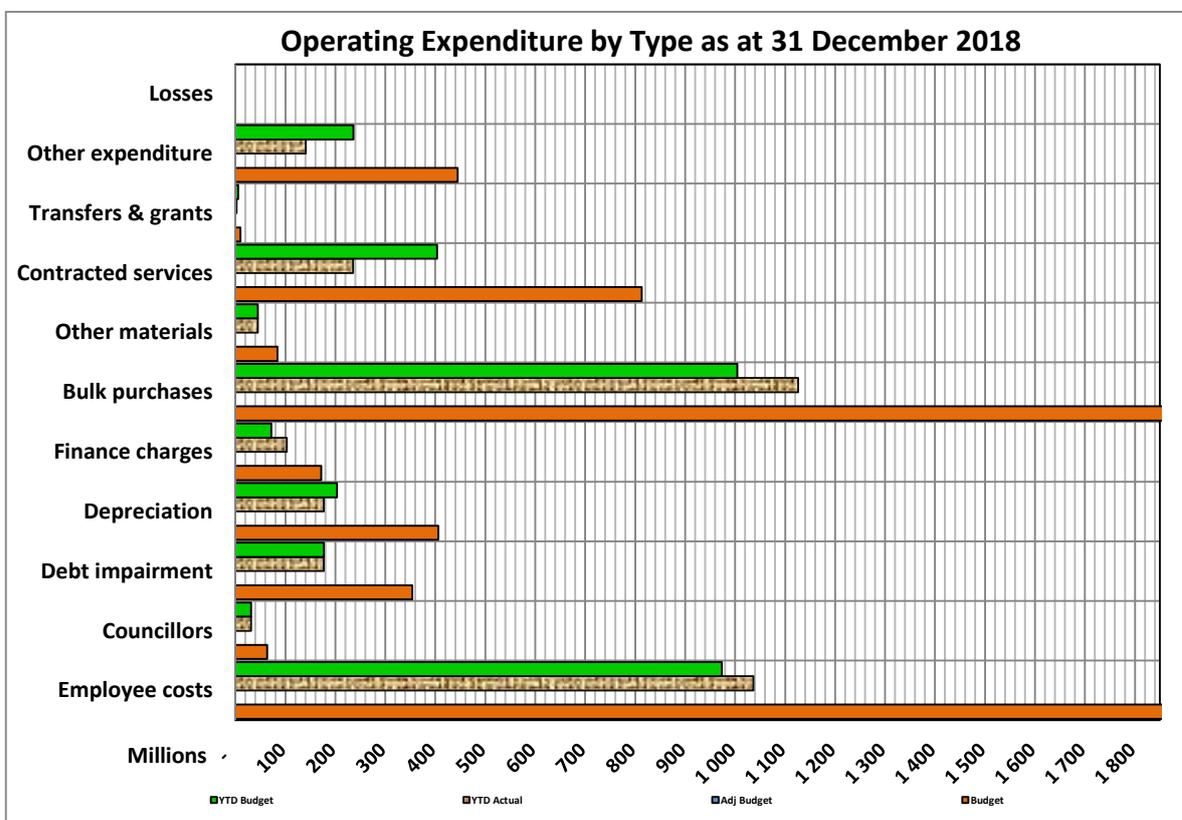
The major operating expenditure variances against the original budget are:

- Employee related costs – Unfavourable variance of R63.161 million (6%) on the year to date original budget. The variance mainly due to a proportionate savings on unfilled vacancies over the six months period of R16.065 million and overspending on overtime for the year to date of R47.096million (Budget R40.678 million vs Actual R87.775 million). If the trend of spending on overtime is maintained, the projected overspending for the year will be R175.550 million- see table below, resulting in unauthorised expenditure in most of the votes.

OVERTIME PER VOTE	ORIGINAL BUDGET	CURRENT MONTH	YTD MOVEMENT	YTD BUDGET	VARIANCE	PERCENTAGE	PROJECTED OVERTIME
CITY MANAGER OPERATIONS	33,288	4,369	16,942	16,644	(298)	-1.79%	33,885
EXECUTIVE MAYOR	208,578	558,409	3,035,416	104,289	(2,931,127)	-2810.58%	6,070,832
CORPORATE SERVICES	1,894,529	504,512	2,599,384	947,265	(1,652,120)	-174.41%	5,198,768
FINANCE	139,288	-	4,697	69,644	64,947	93.26%	9,394
SOCIAL SERVICES	10,925,944	2,067,155	11,736,551	5,462,972	(6,273,579)	-114.84%	23,473,102
FRESH PRODUCE MARKET	555,521	60,124	480,136	277,761	(202,376)	-72.86%	960,273
HUMAN SETTLEMENTS	-	42,332	267,059	-	(267,059)	0.00%	534,117
ENGINEERING SERVICES	17,588,667	2,063,961	13,296,990	8,794,334	(4,502,657)	-51.20%	26,593,980
WATER	14,271,324	1,251,814	9,127,645	7,135,662	(1,991,983)	-27.92%	18,255,290
WASTE AND FLEET MANAGEMENT	5,075,839	4,258,215	30,822,388	2,537,920	(28,284,468)	-1114.47%	61,644,776
STRATEGIC PROJECTS	50,062	9,585	39,250	25,031	(14,219)	-56.81%	78,501
NALEDI	1,935,871	234,824	1,438,791	967,936	(470,855)	-48.65%	2,877,581
SOUTPAN	-	123,783	491,935	-	(491,935)	0.00%	983,870
CENTLEC	28,677,775	3,606,995	14,417,996	14,338,888	(79,108)	-0.55%	28,835,991
TOTAL OVERTIME	81,356,686	14,786,078	87,775,179	40,678,343	(47,096,836)	-115.78%	175,550,359

- Debt impairment – Performance is on target for the month.
- Depreciation – Favourable variance –R25.902 million (-13%) due to non-processing of provision journals for the month by the parent municipality.
- Finance charges – Unfavourable variance of R30.782 million (43%) – due to Centlec’s payment of dividend amount of R67.277 million not provided for in the budgeted.
- Bulk purchases – Unfavourable variance of R121.767 million (12%), bulk purchases are higher than targeted for the month.
- Other materials - Performance is on target for the month.
- Contracted services - Favourable variance of –R168.204 million (-42%) due to under spending on repairs and maintenance.
- Other expenditure - Favourable variance –R95.021 million (-40%), mainly due to under spending and cost containment measures.

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

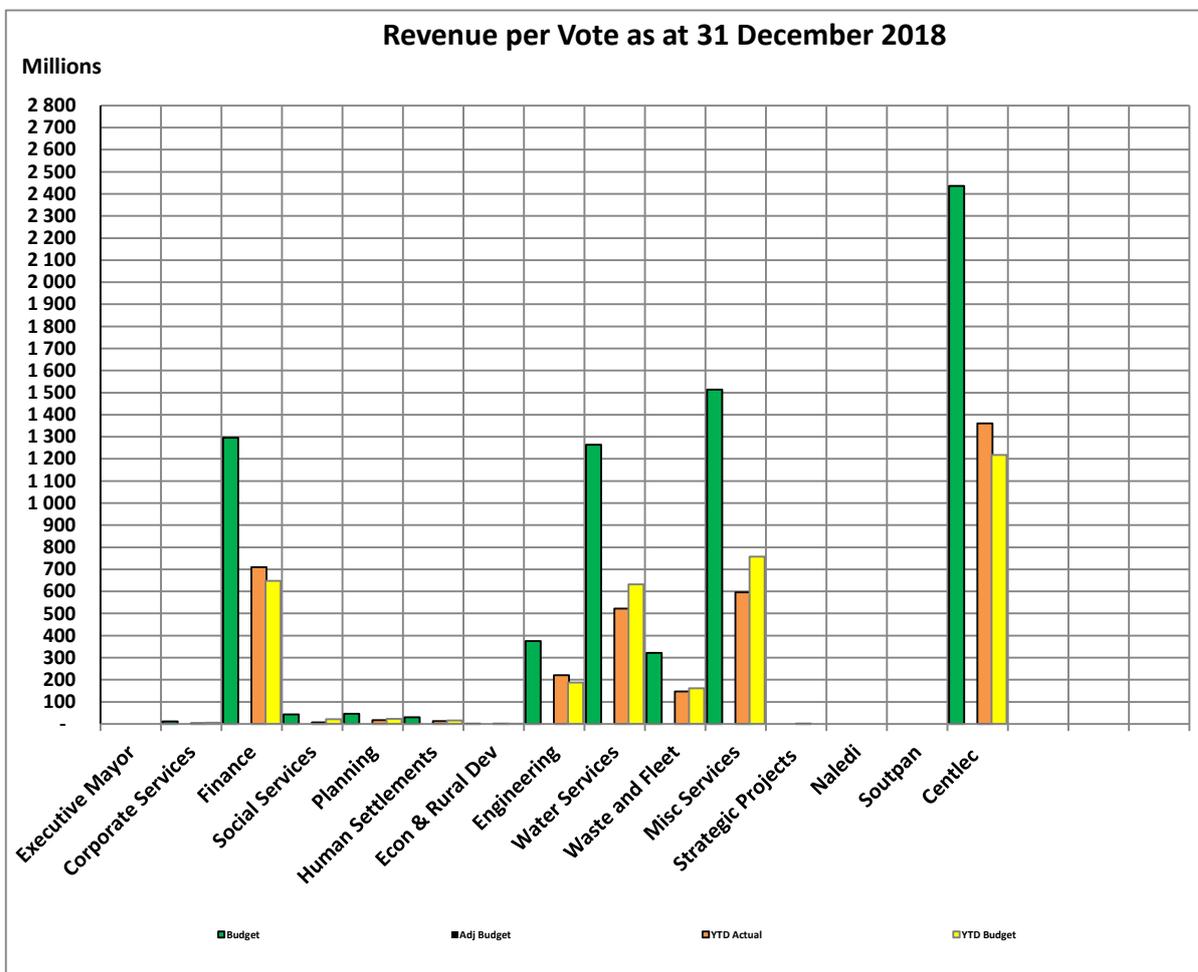


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06

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	#DIV/0!	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		283 073	11 954	11 954	356	2 652	5 977	(3 325)	-55,6%	11 954
Vote 04 - Finance		1 342 868	1 296 409	1 296 409	110 998	709 328	648 204	61 123	9,4%	1 296 409
Vote 05 - Social Services		12 570	43 396	43 396	835	6 768	21 698	(14 930)	-68,8%	43 396
Vote 06 - Planning		61 460	45 361	45 361	820	16 601	22 680	(6 080)	-26,8%	45 361
Vote 07 - Human Settlement And Housing		39 987	30 630	30 630	1 964	12 722	15 315	(2 592)	-16,9%	30 630
Vote 08 - Economic And Rural Development		8	11	11	-	4	5	(1)	-15,6%	11
Vote 09 - Engineering		436 074	375 041	375 041	30 314	220 044	187 521	32 524	17,3%	375 041
Vote 10 - Water		1 041 945	1 264 414	1 264 414	78 900	521 543	632 207	(110 664)	-17,5%	1 264 414
Vote 11 - Waste And Fleet Management		298 532	321 380	321 380	11 581	146 433	160 690	(14 257)	-8,9%	321 380
Vote 12 - Miscellaneous		1 516 482	1 513 554	1 513 554	110 305	596 487	756 777	(160 290)	-21,2%	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	192 524	1 360 767	1 217 870	142 896	11,7%	2 435 741
Total Revenue by Vote	2	7 483 509	7 337 890	7 337 890	538 597	3 593 351	3 668 945	(75 594)	-2,1%	7 337 890
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		125 351	103 818	103 818	17 517	58 636	51 909	6 727	13,0%	103 818
Vote 02 - Office Of The Executive Mayor		223 347	223 924	224 321	20 761	128 617	112 061	16 556	14,8%	224 321
Vote 03 - Corporate Services		328 104	282 180	282 180	18 425	111 464	141 090	(29 626)	-21,0%	282 180
Vote 04 - Finance		259 662	267 081	267 081	16 584	120 785	133 541	(12 756)	-9,6%	267 081
Vote 05 - Social Services		484 250	511 073	511 073	32 944	237 566	255 537	(17 971)	-7,0%	511 073
Vote 06 - Planning		93 318	111 759	111 759	4 949	30 824	55 879	(25 055)	-44,8%	111 759
Vote 07 - Human Settlement And Housing		139 775	106 982	106 982	8 441	46 298	53 491	(7 193)	-13,4%	106 982
Vote 08 - Economic And Rural Development		42 373	37 903	37 505	2 264	16 820	18 852	(2 032)	-10,8%	37 505
Vote 09 - Engineering		891 299	713 504	713 504	47 873	221 395	356 752	(135 357)	-37,9%	713 504
Vote 10 - Water		1 364 265	964 700	964 700	127 911	457 349	482 350	(25 001)	-5,2%	964 700
Vote 11 - Waste And Fleet Management		423 901	379 981	379 981	26 841	183 879	189 991	(6 112)	-3,2%	379 981
Vote 12 - Miscellaneous		138 861	203 596	203 596	9 842	64 215	101 798	(37 583)	-36,9%	203 596
Vote 13 - Strategic Projects		47 188	41 089	41 089	4 317	24 944	20 544	4 399	21,4%	41 089
Vote 14 - Naledi And Soutpan		69 433	48 680	48 680	4 500	25 795	24 340	1 455	6,0%	48 680
Vote 15 - CENTLEC(SOC)		2 569 508	2 307 575	2 307 575	201 703	1 346 677	1 153 787	192 890	16,7%	2 307 575
Total Expenditure by Vote	2	7 200 635	6 303 844	6 303 844	544 871	3 075 264	3 151 922	(76 658)	-2,4%	6 303 844
Surplus/ (Deficit) for the year	2	282 874	1 034 046	1 034 046	(6 274)	518 087	517 023	1 064	0,2%	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)

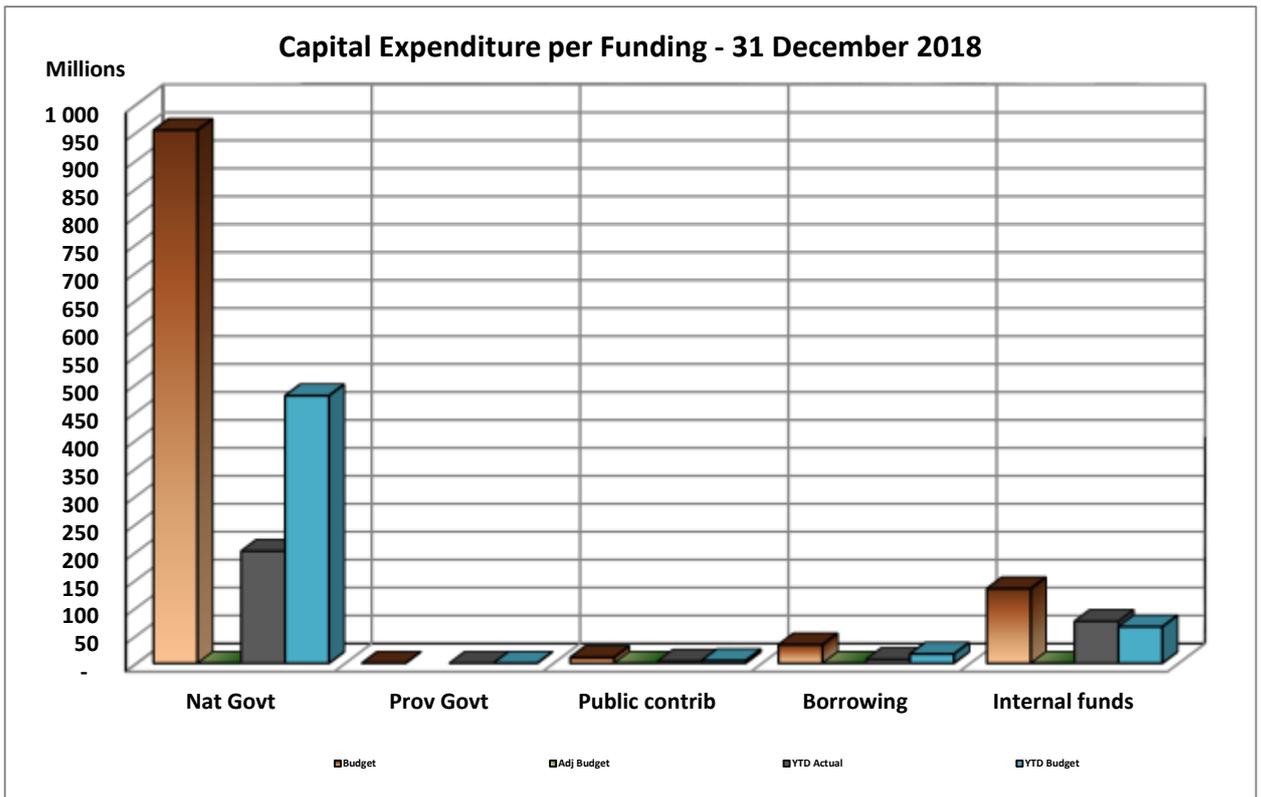
The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is 50.65% (**R286.300 million**) on the year to date budgeted target of **R565.227 million**. On an annual basis we have thus spent only 25.33% (**R286.300 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 December 2018 R'000	YTD Actual December 2018 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 130 453	565 227	286 300	(278 926)
Capital Financing				
National Government	972 176	478 611	200 582	(278 029)
Public Contributions	6 318	4 759	3 857	(902)
Borrowing	33 188	16 594	6 810	(9 785)
Internally Generated Funds	118 771	65 263	75 052	9 789
Financing Total	1 130 453	565 227	286 300	(278 926)

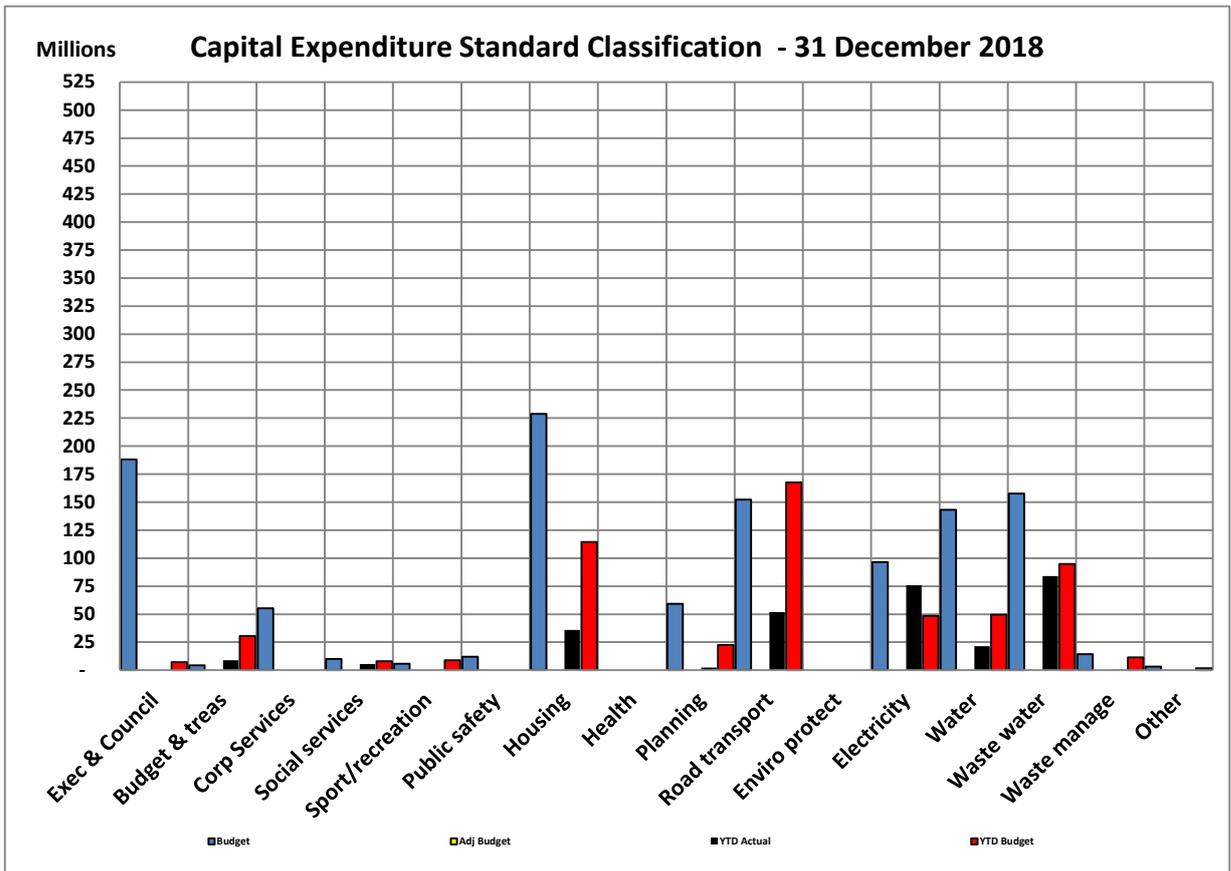
The following chart indicates the capital expenditure financing.



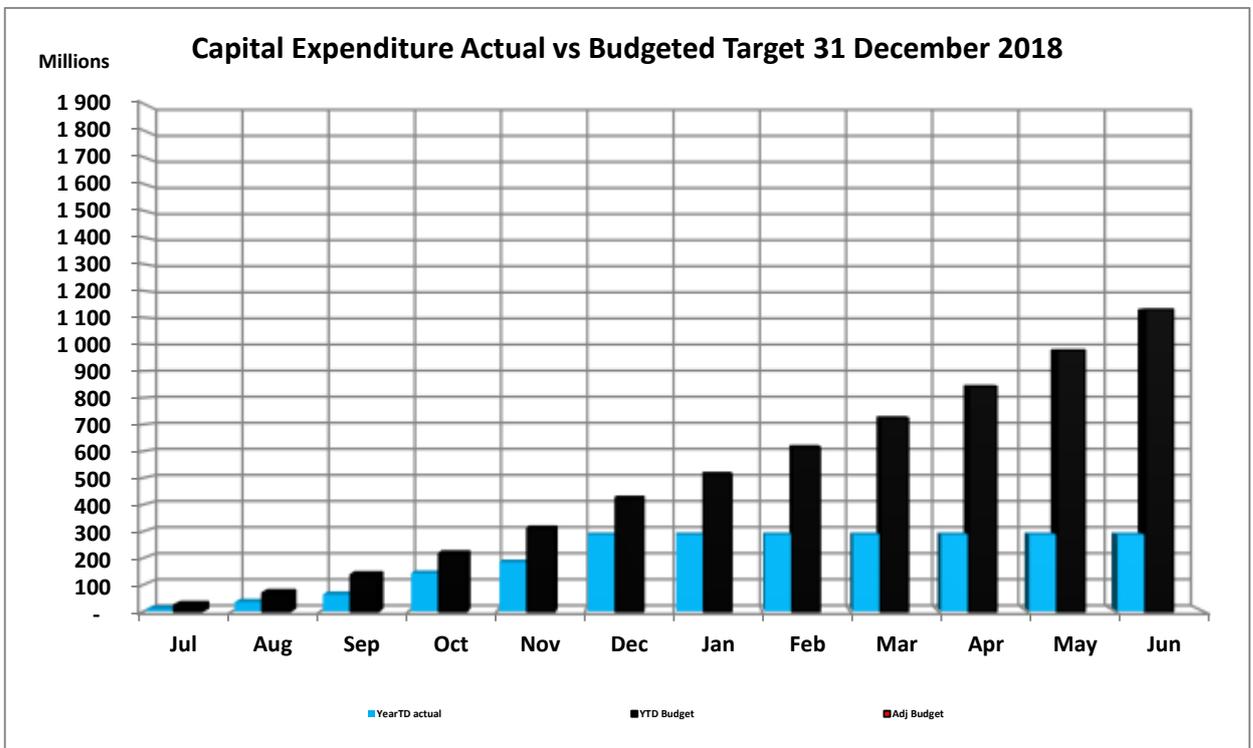
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R28.645 million less than budget target)
Community and public safety	(R89.866 million less than budget target)
Economic and environmental services	(R135.928 million less than budget target)
Electricity	(R27.304 million more than budget target)
Water	(R28.083 million less than budget target)
Waste water management	(R10.879 million less than budget target)
Waste management	(R10.980 million less than budget target)

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



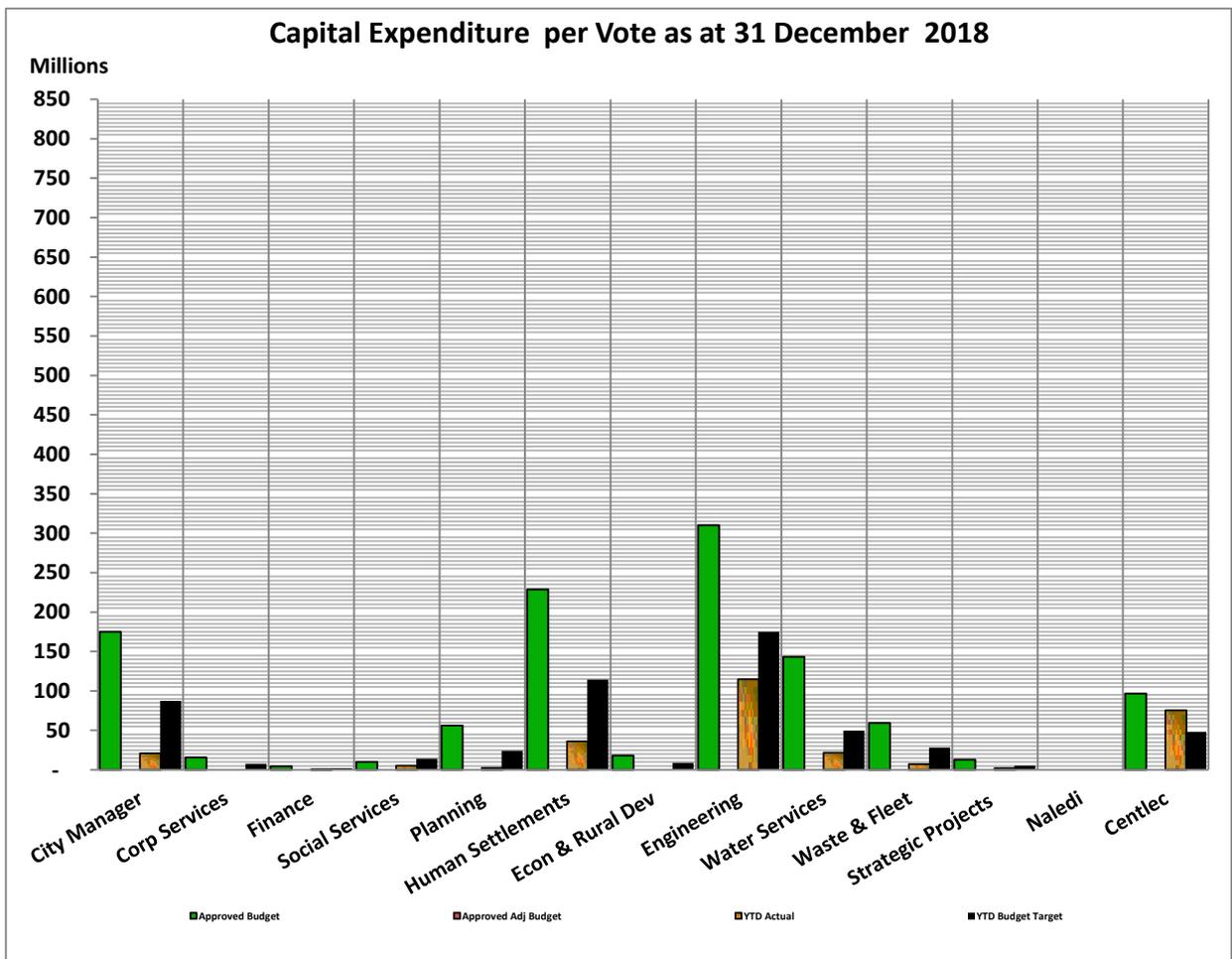
The following chart compares the year to date actual expenditure with the year to date approved budget (target).



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	20 852 598	87 500 000	11,92%
Corp Services	15 655 000	-	7 827 500	0,00%
Finance	4 350 000	74 859	2 175 000	1,72%
Social Services	10 000 000	5 349 476	14 000 000	53,49%
Planning	56 370 660	2 496 689	24 120 661	4,43%
Human Settlements	228 700 000	35 962 507	114 350 000	15,72%
Econ & Rural Dev	18 007 000	-	9 003 500	0,00%
Engineering	309 952 351	114 968 920	175 053 870	37,09%
Water Services	143 286 889	21 531 287	49 614 451	15,03%
Waste & Fleet	59 484 360	7 193 802	28 058 147	12,09%
Strategic Projects	13 000 000	2 242 620	5 200 000	17,25%
Naledi	-	-	-	0,00%
Centlec	96 647 176	75 627 508	48 323 590	78,25%
	1 130 453 436	286 300 265	565 226 716	25,33%

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



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

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

The CFS report for the period ending 31 December 2018 indicates a closing balance (cash and cash equivalents) of R265.132 million (30 November 2018 – 382.741 million) which comprises of the following:

- Bank balance and cash R29.348 million (Mangaung)
- Bank balance and cash R83.992 million (Centlec)
- Bank balance and cash R3.503 million (Market)
- Investment deposits R148.286 million (Mangaung)
- Investment deposits R2.182.72 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R601.560 million**, resulting in an **R122.416 million** favourable variance, as compared to a year target of **R479.144 million**;
- Service charges reflect a year to date amount cash collection of **R1 774.810 million**, resulting in an **R219.615 million (14%)** favourable variance, as compared to a year target of **R1 555.195 million**.
- Other revenue reflects a year to date amount of **R709.790 million**, resulting in an **R610.794 million favourable** variance, as compared to a year target of **R98.995 million**.
- Operating grants and subsidies show a year to date received amount of **R495.274 million** compared to a year target of **R502.979 million** resulting in **–R7.705 million** unfavourable variance. (Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R602.655 million** compared to a year to date target of **R516.733 million** resulting in **R85.922 million** favourable variance due to more capital grants received for the period than budgeted;
- Interest show a year to date amount of **R18.325 million** compared to a year target of **R63.850 million**, indicating **–R45.524 million** unfavourable variance.

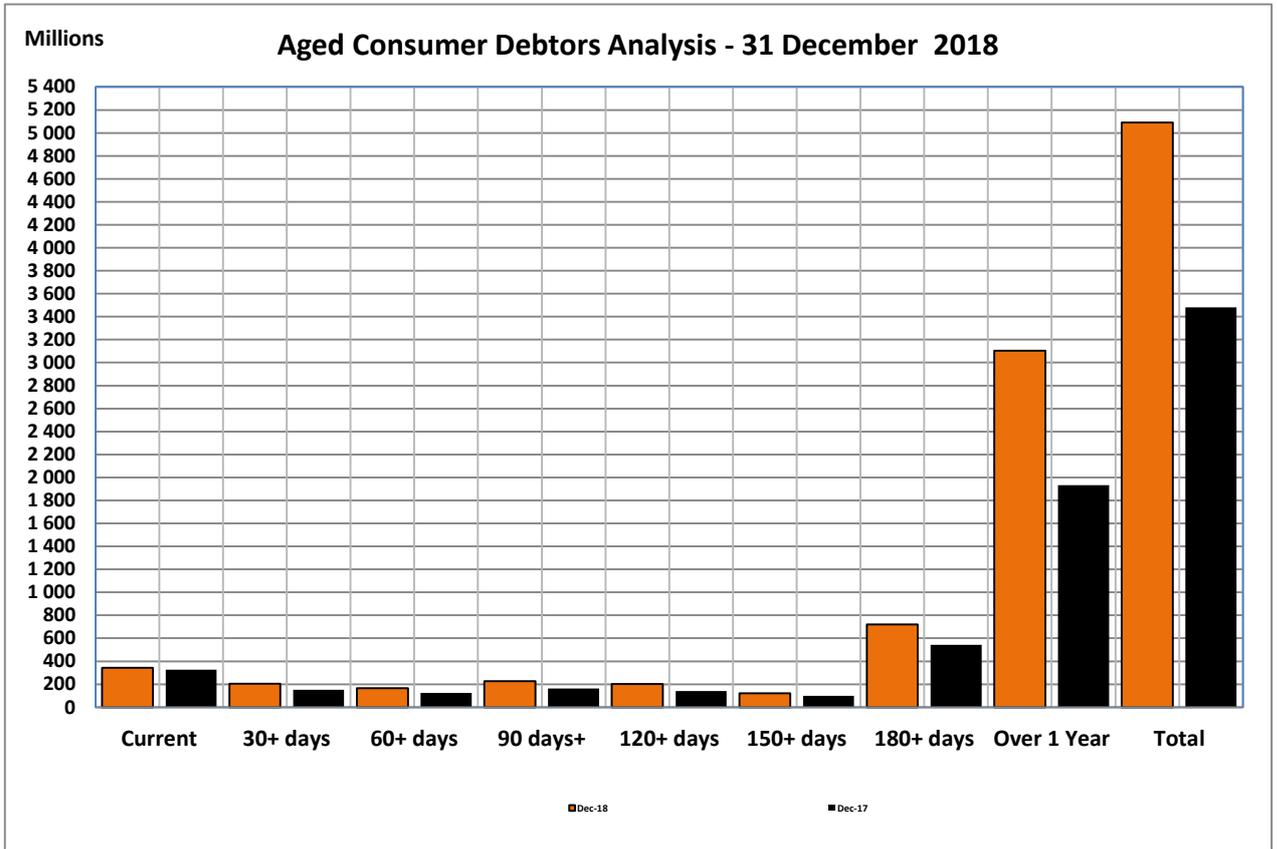
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **–R3 795.911 million (R1 140.507 million** unfavourable variance) compared to a year to date target of **–R2 655.404 million** mainly due to accrued creditors at the end June 2018, paid in July;
- Capital payments indicate a year to date amount of **R286.300 million (R225.154 million** favourable variance) compared to a target of **–R511.454 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 **–R64.755 million** compared to a year target of **–R77.250 million**, resulting in a variance of **R12.494 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R4.623 million** Unfavourable variance) compared to a target of **R4.623 million**.
- Repayment of borrowing indicates a year to date amount of **–R122.646 (R74.575 million** unfavourable variance) compared to a target of **R48.071 million** due to the repayment of borrowings due.

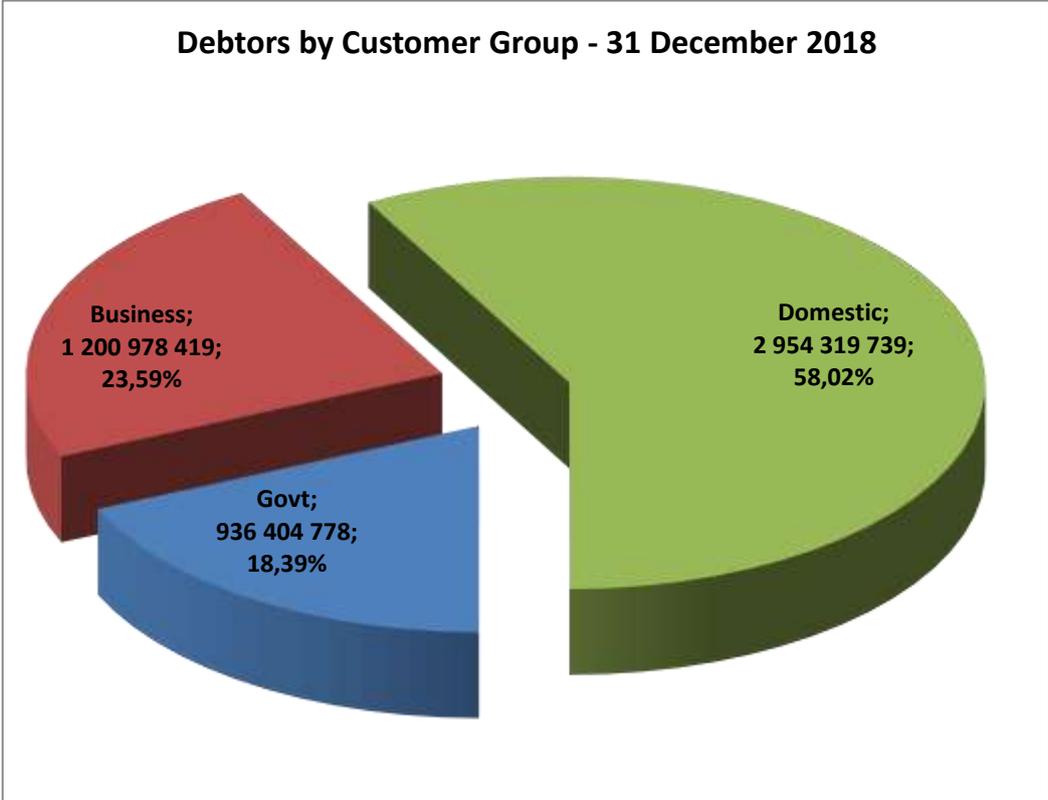
Outstanding Debtors Report (Annexure B – Table SC3)

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.

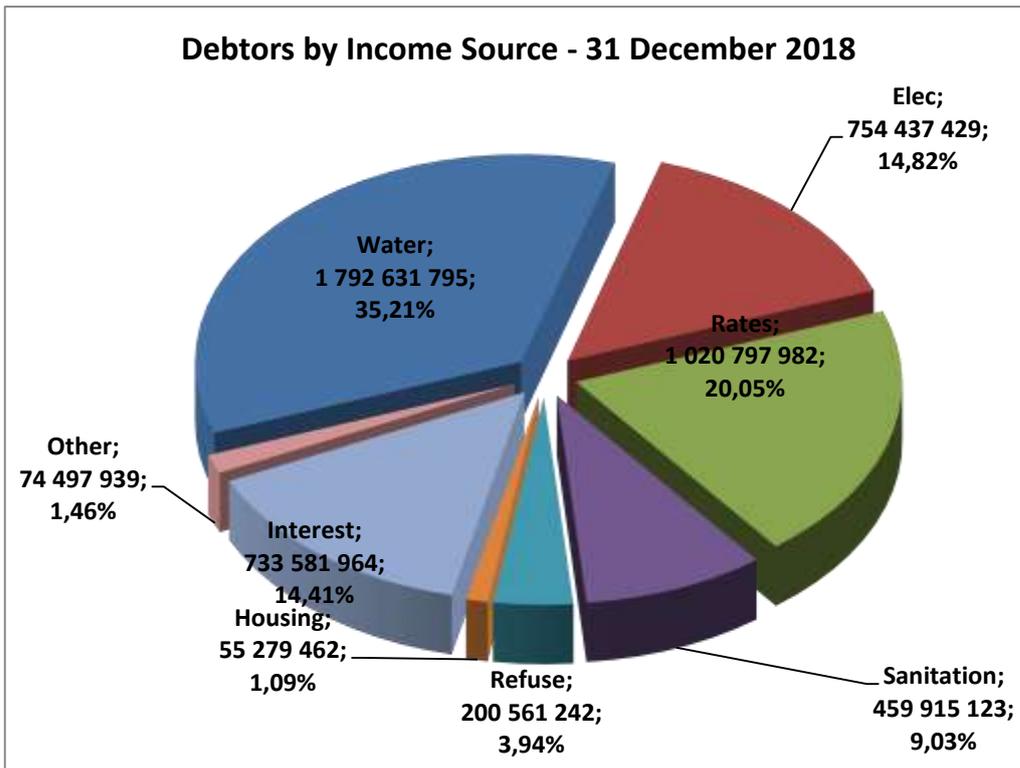
The debtors balance as at 31 December 2018 is **R5 091.703 million** (30 November 2018 – **R4 973.683 million**), thus reflecting an increase of **R118.020 million** (2.37%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R3 104.714 million (R3 030.227 million – November 2018) is outstanding in this category (1 year and older), with R1 979.552 million attributable to households, an increase of R37.978 million (1.96%) from the balance of R1 941.574 million in November 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)

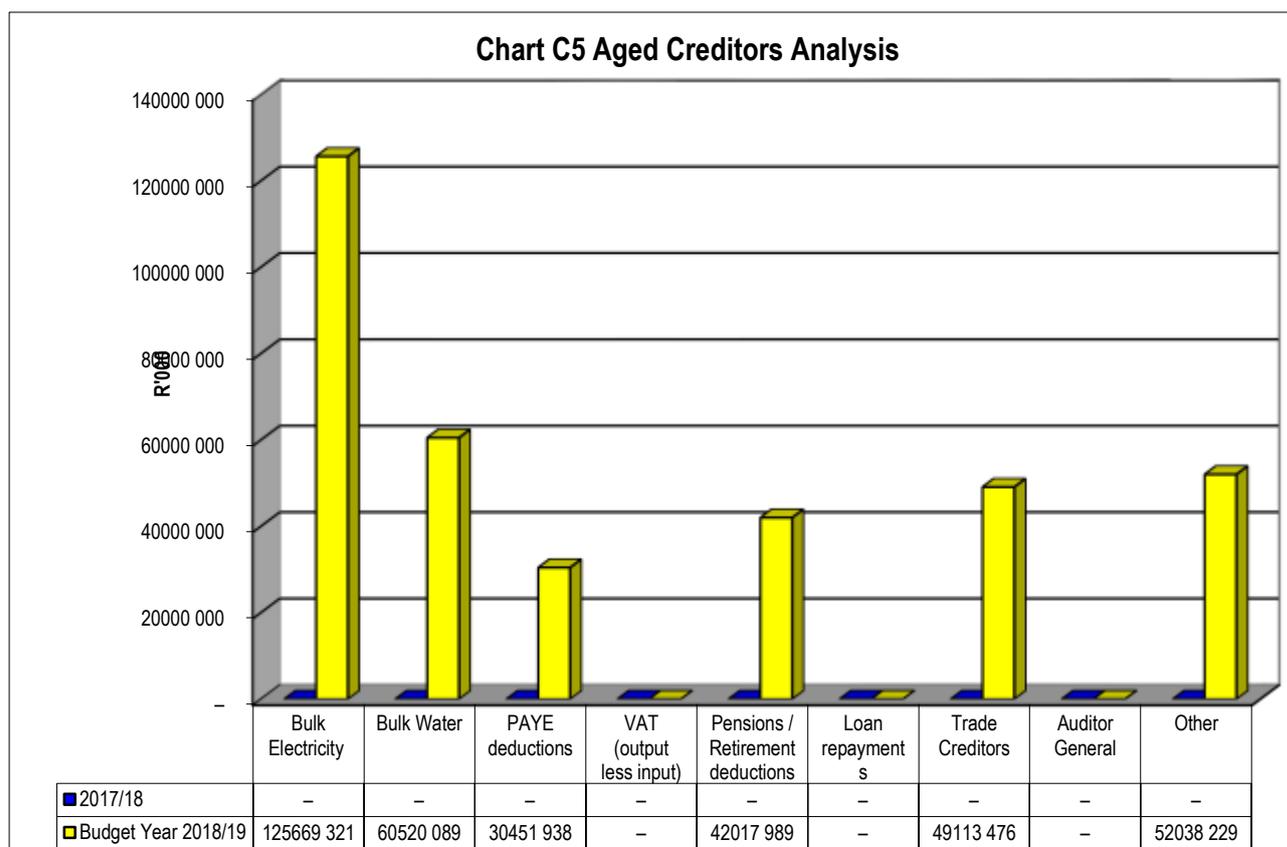
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R359.811 million** compared to an amount of **R375 393 million** in November. The decrease of **R15.582 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	November 2018	December 2018
	R'000	R'000
Bulk electricity	122 710	125 669
Trade creditors Centlec	22 251	9 844
Bulk water	99 196	60 250
Salaries/PAYE	31 416	30 452
Pensions Deductions	42 130	42 018
Other	1 825	52 038
Trade creditors Mangaung	78 115	49 113
Total	375 393	359 811

*The current portion of the amount due was R274.424 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 **R148.288 million** as at 31 December 2018 against **R32.314 million** at 30 November 2018.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 December 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 December 2018 the operating revenue (excluding capital grants) and expenditure actual represented 51.95% and 48.78% respectively of the approved budget. The outcome reflects a variance of 1.95% (favourable) and 1.22% (favourable) respectively, when compared to the average target of 50% and 50% (based on 6 months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure 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 31 December 2018 represents only 25.33% of the approved budget, when compared to a target of 50% (6 months), a variance of 24.67 % for the year against the target.

5. KEY DECEMBER 2018 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

- Human Resources
Not applicable.
- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 31 December 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 31 December 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: 11/01/2019

SUBMITTED BY:


S E MOFOKENG
ACTING CHIEF FINANCIAL OFFICER

DATE: 14/01/2019

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 **31 December 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Tankiso Mea

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: _____

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 08 January 2019.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M06 December

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	103 845	617 275	563 699	53 576	10%	1 127 399
Service charges	3 489 577	3 659 283	3 659 283	292 834	1 927 039	1 829 641	97 398	5%	3 659 283
Investment revenue	29 908	26 006	26 006	1 244	9 489	13 003	(3 514)	-27%	26 006
Transfers and subsidies	1 018 986	1 005 957	1 005 957	102 765	490 322	502 979	(12 657)	-3%	1 005 957
Other own revenue	922 876	485 779	485 779	41 512	231 315	242 889	(11 574)	-5%	485 779
Total Revenue (excluding capital transfers and contributions)	6 619 564	6 304 424	6 304 424	542 200	3 275 441	3 152 212	123 229	4%	6 304 424
Employee costs	1 855 761	1 947 214	1 947 314	198 745	1 036 793	973 632	63 161	6%	1 947 314
Remuneration of Councillors	62 271	63 342	63 342	5 153	31 140	31 671	(531)	-2%	63 342
Depreciation & asset impairment	893 771	406 081	406 081	8 282	177 138	203 040	(25 902)	-13%	406 081
Finance charges	441 721	144 362	144 362	23 313	102 963	72 181	30 782	43%	144 362
Materials and bulk purchases	2 016 410	2 093 291	2 102 279	219 624	1 171 096	1 049 170	121 926	12%	2 102 279
Transfers and subsidies	20 062	10 273	11 471	1 033	2 568	5 436	(2 868)	-53%	11 471
Other expenditure	1 910 639	1 639 281	1 628 995	88 722	553 566	816 791	(263 225)	-32%	1 628 995
Total Expenditure	7 200 635	6 303 844	6 303 844	544 871	3 075 264	3 151 922	(76 658)	-2%	6 303 844
Surplus/(Deficit)	(581 071)	580	580	(2 671)	200 177	290	199 887	68905%	580
Transfers and subsidies - capital (monetary alloc	863 945	1 033 466	1 033 466	(3 603)	317 910	516 733	(198 823)	-38%	1 033 466
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	282 874	1 034 046	1 034 046	(6 274)	518 087	517 023	1 064	0%	1 034 046
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	282 874	1 034 046	1 034 046	(6 274)	518 087	517 023	1 064	0%	1 034 046
Capital expenditure & funds sources									
Capital expenditure	774 510	1 130 453	1 130 453	102 717	286 300	565 227	(278 926)	-49%	1 130 453
Capital transfers recognised	616 689	978 494	963 801	91 813	204 439	483 370	(278 931)	-58%	963 801
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	38 811	33 188	33 188	1 187	6 810	16 594	(9 785)	-59%	33 188
Internally generated funds	119 010	118 771	133 464	9 717	75 052	65 263	9 789	15%	133 464
Total sources of capital funds	774 510	1 130 453	1 130 453	102 717	286 300	565 227	(278 926)	-49%	1 130 453
Financial position									
Total current assets	962 753	4 671 737	4 671 737		6 681 980				4 671 737
Total non current assets	95 814	17 638 316	17 638 316		19 844 388				17 638 316
Total current liabilities	(1 120 838)	2 619 466	2 619 466		6 181 773				2 619 466
Total non current liabilities	177 969	2 773 713	2 773 713		2 450 609				2 773 713
Community wealth/Equity	2 001 436	16 916 874	16 916 874		17 893 987				16 916 874
Cash flows									
Net cash from (used) operating	-	959 241	959 241	10 069	341 749	479 621	137 872	29%	959 241
Net cash from (used) investing	-	(864 280)	(864 280)	(102 717)	(286 300)	(432 140)	(145 840)	34%	(864 280)
Net cash from (used) financing	-	(135 805)	(135 805)	(16 880)	(122 131)	(67 902)	54 229	-80%	(135 805)
Cash/cash equivalents at the month/year end	-	396 634	396 634	-	265 132	(20 422)	(285 554)	1398%	(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	343 948	204 119	166 874	227 777	202 946	120 660	720 664	#####	5 091 703
Creditors Age Analysis									
Total Creditors	274 424	11 703	15 127	36 433	7 304	14 820	-	-	359 811

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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										
<i>Governance and administration</i>		2 908 824	2 859 574	2 859 574	222 654	1 326 938	1 429 787	(102 849)	-7%	2 859 574
Executive and council		8	11	11	-	4	5	(1)	-16%	11
Finance and administration		2 908 816	2 859 564	2 859 564	222 654	1 326 933	1 429 782	(102 849)	-7%	2 859 564
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		306 985	28 898	28 898	1 503	9 745	14 449	(4 704)	-33%	28 898
Community and social services		3 654	4 008	4 008	358	2 499	2 004	494	25%	4 008
Sport and recreation		278 232	6 885	6 885	299	1 718	3 442	(1 724)	-50%	6 885
Public safety		603	230	230	20	438	115	323	282%	230
Housing		24 496	17 776	17 776	825	5 090	8 888	(3 798)	-43%	17 776
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		50 776	51 859	51 859	1 162	8 106	25 929	(17 824)	-69%	51 859
Planning and development		34 544	18 651	18 651	820	4 904	9 325	(4 422)	-47%	18 651
Road transport		16 259	33 038	33 038	326	3 036	16 519	(13 483)	-82%	33 038
Environmental protection		(28)	170	170	16	166	85	81	96%	170
<i>Trading services</i>		4 216 042	4 396 576	4 396 576	313 279	2 248 562	2 198 288	50 274	2%	4 396 576
Energy sources		2 450 138	2 435 741	2 435 741	192 524	1 360 767	1 217 870	142 896	12%	2 435 741
Water management		1 041 945	1 264 414	1 264 414	78 900	521 543	632 207	(110 664)	-18%	1 264 414
Waste water management		425 428	375 041	375 041	30 274	219 820	187 521	32 299	17%	375 041
Waste management		298 532	321 380	321 380	11 581	146 433	160 690	(14 257)	-9%	321 380
<i>Other</i>	4	882	982	982	-	-	491	(491)	-100%	982
Total Revenue - Functional	2	7 483 509	7 337 890	7 337 890	538 597	3 593 351	3 668 945	(75 594)	-2%	7 337 890
Expenditure - Functional										
<i>Governance and administration</i>		1 230 980	1 232 925	1 243 307	85 864	548 872	619 506	(70 634)	-11%	1 243 307
Executive and council		146 789	134 591	134 087	10 635	66 507	67 190	(683)	-1%	134 087
Finance and administration		1 084 191	1 098 334	1 109 220	75 229	482 365	552 316	(69 951)	-13%	1 109 220
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		522 642	473 704	470 677	27 454	187 578	236 084	(48 506)	-21%	470 677
Community and social services		40 899	47 749	47 457	2 904	19 332	23 774	(4 442)	-19%	47 457
Sport and recreation		272 412	234 905	233 899	10 327	84 137	117 327	(33 190)	-28%	233 899
Public safety		80 346	93 542	93 377	6 811	43 039	46 730	(3 691)	-8%	93 377
Housing		117 932	82 416	80 966	6 264	35 163	40 730	(5 567)	-14%	80 966
Health		11 053	15 092	14 978	1 147	5 906	7 522	(1 616)	-21%	14 978
<i>Economic and environmental services</i>		878 785	697 365	699 466	42 289	277 775	349 055	(71 280)	-20%	699 466
Planning and development		49 389	50 607	50 607	3 103	19 524	25 303	(5 779)	-23%	50 607
Road transport		805 230	620 954	622 241	37 113	245 871	310 750	(64 878)	-21%	622 241
Environmental protection		24 166	25 804	26 618	2 073	12 380	13 002	(622)	-5%	26 618
<i>Trading services</i>		4 557 008	3 891 866	3 882 808	388 860	2 058 964	1 943 384	115 579	6%	3 882 808
Energy sources		2 569 508	2 307 575	2 307 575	201 703	1 346 677	1 153 787	192 890	17%	2 307 575
Water management		1 367 284	967 825	967 825	128 207	459 041	483 912	(24 871)	-5%	967 825
Waste water management		388 370	350 086	349 628	38 242	117 979	174 978	(56 999)	-33%	349 628
Waste management		231 846	266 381	257 781	20 707	135 266	130 707	4 559	3%	257 781
<i>Other</i>		11 220	7 983	7 585	403	2 075	3 892	(1 817)	-47%	7 585
Total Expenditure - Functional	3	7 200 635	6 303 844	6 303 844	544 871	3 075 264	3 151 922	(76 658)	-2%	6 303 844
Surplus/ (Deficit) for the year		282 874	1 034 046	1 034 046	(6 274)	518 087	517 023	1 064	0%	1 034 046

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
Municipal governance and administration		2 908 824	2 859 574	2 859 574	222 654	1 326 938	1 429 787	(102 849)	-7%	2 859 574
Executive and council		8	11	11	-	4	5	(1)	(0)	11
Mayor and Council		-	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		8	11	11	-	4	5	(1)	(0)	11
Finance and administration		2 908 816	2 859 564	2 859 564	222 654	1 326 933	1 429 782	(102 849)	(0)	2 859 564
Administrative and Corporate Support		713	-	-	-	-	-	-	-	-
Asset Management										
Budget and Treasury Office		2 858 717	2 809 963	2 809 963	221 303	1 305 815	1 404 981	(99 166)	(0)	2 809 963
Finance										
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		6 691	10 037	10 037	212	1 789	5 019	(3 229)	(0)	10 037
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		27 204	26 710	26 710	-	11 697	13 355	(1 658)	(0)	26 710
Property Services		15 491	12 854	12 854	1 139	7 632	6 427	1 205	0	12 854
Community and public safety		306 985	28 898	28 898	1 503	9 745	14 449	(4 704)	(0)	28 898
Community and social services		3 654	4 008	4 008	358	2 499	2 004	494	0	4 008
Cemeteries, Funeral Parlours and Crematoriums		3 495	3 687	3 687	247	1 819	1 844	(24)	(0)	3 687
Libraries and Archives		151	295	295	111	669	148	521	0	295
Museums and Art Galleries		7	26	26	0	10	13	(3)	(0)	26
Sport and recreation		278 232	6 885	6 885	299	1 718	3 442	(1 724)	(0)	6 885
Community Parks (including Nurseries)		1 847	2 182	2 182	38	439	1 091	(652)	(0)	2 182
Recreational Facilities		680	1 013	1 013	114	329	506	(177)	(0)	1 013
Sports Grounds and Stadiums		275 705	3 690	3 690	147	950	1 845	(895)	(0)	3 690
Public safety		603	230	230	20	438	115	323	0	230
Civil Defence		8	21	21	1	7	10	(4)	(0)	21
Fire Fighting and Protection		595	209	209	19	431	104	327	0	209
Licensing and Control of Animals										
Housing		24 496	17 776	17 776	825	5 090	8 888	(3 798)	(0)	17 776
Housing		24 496	17 776	17 776	825	5 090	8 888	(3 798)	(0)	17 776
Informal Settlements										
Economic and environmental services		50 776	51 859	51 859	1 162	8 106	25 929	(17 824)	(0)	51 859
Planning and development		34 544	18 651	18 651	820	4 904	9 325	(4 422)	(0)	18 651
Town Planning, Building Regulations and Enforcement, and City Engineer		34 544	18 651	18 651	820	4 904	9 325	(4 422)	(0)	18 651
Road transport		16 259	33 038	33 038	326	3 036	16 519	(13 483)	(0)	33 038
Police Forces, Traffic and Street Parking Control		5 613	33 038	33 038	286	2 812	16 519	(13 708)	(0)	33 038
Roads		10 647	-	-	40	224	-	224	#DIV/0!	-
Taxi Ranks										
Environmental protection		(28)	170	170	16	166	85	81	0	170
Pollution Control		(28)	170	170	16	166	85	81	0	170
Soil Conservation										
Trading services		4 216 042	4 396 576	4 396 576	313 279	2 248 562	2 198 288	50 274	0	4 396 576
Energy sources		2 450 138	2 435 741	2 435 741	192 524	1 360 767	1 217 870	142 896	0	2 435 741
Electricity		2 450 138	2 435 741	2 435 741	192 524	1 360 767	1 217 870	142 896	0	2 435 741
Water management		1 041 945	1 264 414	1 264 414	78 900	521 543	632 207	(110 664)	(0)	1 264 414
Water Distribution		1 041 945	1 264 414	1 264 414	78 900	521 543	632 207	(110 664)	(0)	1 264 414
Water Storage										
Waste water management		425 428	375 041	375 041	30 274	219 820	187 521	32 299	0	375 041
Sewerage		425 428	375 041	375 041	30 274	219 820	187 521	32 299	0	375 041
Waste management		298 532	321 380	321 380	11 581	146 433	160 690	(14 257)	(0)	321 380
Recycling										
Solid Waste Disposal (Landfill Sites)		9	46	46	-	-	23	(23)	(0)	46
Solid Waste Removal		298 523	321 334	321 334	11 581	146 433	160 667	(14 234)	(0)	321 334
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		882	982	982	-	-	491	(491)	(0)	982
Abattoirs										
Air Transport		882	982	982	-	-	491	(491)	(0)	982
Total Revenue - Functional	2	7 483 509	7 337 890	7 337 890	538 597	3 593 351	3 668 945	(75 594)	(0)	7 337 890

Expenditure - Functional									
Municipal governance and administration	1 230 980	1 232 925	1 243 307	85 864	548 872	619 506	(70 634)	(0)	1 243 307
Executive and council	146 789	134 591	134 087	10 635	66 507	67 190	(683)	(0)	134 087
<i>Mayor and Council</i>	74 688	78 400	78 400	6 333	38 580	39 200	(620)	(0)	78 400
<i>Municipal Manager, Town Secretary and Chief Executive</i>	72 101	56 191	55 687	4 302	27 928	27 990	(62)	(0)	55 687
Finance and administration	1 084 191	1 098 334	1 109 220	75 229	482 365	552 316	(69 951)	(0)	1 109 220
<i>Administrative and Corporate Support</i>	370 639	291 178	291 898	24 943	148 245	145 748	2 497	0	291 898
<i>Budget and Treasury Office</i>	397 992	466 026	466 026	26 732	186 083	233 013	(46 930)	(0)	466 026
<i>Fleet Management</i>	116 493	106 662	115 279	5 773	46 337	55 819	(9 481)	(0)	115 279
<i>Human Resources</i>	67 798	76 865	76 975	5 955	33 784	38 460	(4 677)	(0)	76 975
<i>Information Technology</i>	59 080	72 114	72 104	4 140	29 329	36 055	(6 725)	(0)	72 104
<i>Legal Services</i>	14 529	15 383	15 383	2 405	8 884	7 692	1 192	0	15 383
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	30 057	37 947	37 947	2 502	15 199	18 973	(3 774)	(0)	37 947
<i>Property Services</i>	21 843	24 566	26 016	2 177	11 135	12 761	(1 626)	(0)	26 016
<i>Risk Management</i>	5 761	7 591	7 591	601	3 368	3 796	(428)	(0)	7 591
Community and public safety	522 642	473 704	470 677	27 454	187 578	236 084	(48 506)	(0)	470 677
Community and social services	40 899	47 749	47 457	2 904	19 332	23 774	(4 442)	(0)	47 457
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	16 964	20 963	20 325	920	6 730	10 328	(3 598)	(0)	20 325
<i>Libraries and Archives</i>	23 118	25 653	26 080	1 914	12 180	12 883	(703)	(0)	26 080
<i>Museums and Art Galleries</i>	817	1 133	1 051	71	422	563	(140)	(0)	1 051
Sport and recreation	272 412	234 905	233 899	10 327	84 137	117 327	(33 190)	(0)	233 899
<i>Community Parks (including Nurseries)</i>	97 958	98 794	99 593	5 091	40 614	49 657	(9 043)	(0)	99 593
<i>Recreational Facilities</i>	19 932	27 396	26 930	740	10 762	13 524	(2 762)	(0)	26 930
<i>Sports Grounds and Stadiums</i>	154 523	108 715	107 376	4 495	32 761	54 146	(21 385)	(0)	107 376
Public safety	80 346	93 542	93 377	6 811	43 039	46 730	(3 691)	(0)	93 377
<i>Civil Defence</i>	12 131	15 161	15 115	969	5 379	7 569	(2 190)	(0)	15 115
<i>Fire Fighting and Protection</i>	68 216	78 381	78 263	5 842	37 660	39 161	(1 501)	(0)	78 263
Housing	117 932	82 416	80 966	6 264	35 163	40 730	(5 567)	(0)	80 966
<i>Housing</i>	117 932	82 416	80 966	6 264	35 163	40 730	(5 567)	(0)	80 966
<i>Informal Settlements</i>							-		
Health	11 053	15 092	14 978	1 147	5 906	7 522	(1 616)	(0)	14 978
<i>Health Services</i>	11 053	15 092	14 978	1 147	5 906	7 522	(1 616)	(0)	14 978
Economic and environmental services	878 785	697 365	699 466	42 289	277 775	349 055	(71 280)	(0)	699 466
Planning and development	49 389	50 607	50 607	3 103	19 524	25 303	(5 779)	(0)	50 607
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	49 389	50 607	50 607	3 103	19 524	25 303	(5 779)	(0)	50 607
Road transport	805 230	620 954	622 241	37 113	245 871	310 750	(64 878)	(0)	622 241
<i>Police Forces, Traffic and Street Parking Control</i>	233 326	198 026	198 855	13 900	102 509	99 220	3 289	0	198 855
<i>Pounds</i>							-		
<i>Public Transport</i>	66 985	59 701	59 701	13 534	39 479	29 851	9 628	0	59 701
<i>Road and Traffic Regulation</i>							-		
<i>Roads</i>	504 920	363 227	363 685	9 680	103 884	181 679	(77 795)	(0)	363 685
<i>Taxi Ranks</i>							-		
Environmental protection	24 166	25 804	26 618	2 073	12 380	13 002	(622)	(0)	26 618
<i>Pollution Control</i>	24 166	25 804	26 618	2 073	12 380	13 002	(622)	(0)	26 618
<i>Soil Conservation</i>							-		
Trading services	4 557 008	3 891 866	3 882 808	388 860	2 058 964	1 943 384	115 579	0	3 882 808
Energy sources	2 569 508	2 307 575	2 307 575	201 703	1 346 677	1 153 787	192 890	0	2 307 575
<i>Electricity</i>	2 569 508	2 307 575	2 307 575	201 703	1 346 677	1 153 787	192 890	0	2 307 575
Water management	1 367 284	967 825	967 825	128 207	459 041	483 912	(24 871)	(0)	967 825
<i>Water Distribution</i>	1 367 284	967 825	967 825	128 207	459 041	483 912	(24 871)	(0)	967 825
<i>Water Storage</i>							-		
Waste water management	388 370	350 086	349 628	38 242	117 979	174 978	(56 999)	(0)	349 628
<i>Sewerage</i>	388 370	350 086	349 628	38 242	117 979	174 978	(56 999)	(0)	349 628
Waste management	231 846	266 381	257 781	20 707	135 266	130 707	4 559	0	257 781
<i>Solid Waste Disposal (Landfill Sites)</i>	26 820	39 191	44 758	2 585	18 228	20 794	(2 566)	(0)	44 758
<i>Solid Waste Removal</i>	120 460	164 943	162 105	14 556	92 418	81 436	10 982	0	162 105
<i>Street Cleaning</i>	84 566	62 247	50 918	3 566	24 620	28 477	(3 857)	(0)	50 918
Other	11 220	7 983	7 585	403	2 075	3 892	(1 817)	(0)	7 585
<i>Tourism</i>	11 220	7 983	7 585	403	2 075	3 892	(1 817)	(0)	7 585
Total Expenditure - Functional	7 200 635	6 303 844	6 303 844	544 871	3 075 264	3 151 922	(76 658)	(0)	6 303 844
Surplus/ (Deficit) for the year	282 874	1 034 046	1 034 046	(6 274)	518 087	517 023	1 064	0	1 034 046

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06

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	#DIV/0!	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		283 073	11 954	11 954	356	2 652	5 977	(3 325)	-55,6%	11 954
Vote 04 - Finance		1 342 868	1 296 409	1 296 409	110 998	709 328	648 204	61 123	9,4%	1 296 409
Vote 05 - Social Services		12 570	43 396	43 396	835	6 768	21 698	(14 930)	-68,8%	43 396
Vote 06 - Planning		61 460	45 361	45 361	820	16 601	22 680	(6 080)	-26,8%	45 361
Vote 07 - Human Settlement And Housing		39 987	30 630	30 630	1 964	12 722	15 315	(2 592)	-16,9%	30 630
Vote 08 - Economic And Rural Development		8	11	11	-	4	5	(1)	-15,6%	11
Vote 09 - Engineering		436 074	375 041	375 041	30 314	220 044	187 521	32 524	17,3%	375 041
Vote 10 - Water		1 041 945	1 264 414	1 264 414	78 900	521 543	632 207	(110 664)	-17,5%	1 264 414
Vote 11 - Waste And Fleet Management		298 532	321 380	321 380	11 581	146 433	160 690	(14 257)	-8,9%	321 380
Vote 12 - Miscellaneous		1 516 482	1 513 554	1 513 554	110 305	596 487	756 777	(160 290)	-21,2%	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	192 524	1 360 767	1 217 870	142 896	11,7%	2 435 741
Total Revenue by Vote	2	7 483 509	7 337 890	7 337 890	538 597	3 593 351	3 668 945	(75 594)	-2,1%	7 337 890
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		125 351	103 818	103 818	17 517	58 636	51 909	6 727	13,0%	103 818
Vote 02 - Office Of The Executive Mayor		223 347	223 924	224 321	20 761	128 617	112 061	16 556	14,8%	224 321
Vote 03 - Corporate Services		328 104	282 180	282 180	18 425	111 464	141 090	(29 626)	-21,0%	282 180
Vote 04 - Finance		259 662	267 081	267 081	16 584	120 785	133 541	(12 756)	-9,6%	267 081
Vote 05 - Social Services		484 250	511 073	511 073	32 944	237 566	255 537	(17 971)	-7,0%	511 073
Vote 06 - Planning		93 318	111 759	111 759	4 949	30 824	55 879	(25 055)	-44,8%	111 759
Vote 07 - Human Settlement And Housing		139 775	106 982	106 982	8 441	46 298	53 491	(7 193)	-13,4%	106 982
Vote 08 - Economic And Rural Development		42 373	37 903	37 505	2 264	16 820	18 852	(2 032)	-10,8%	37 505
Vote 09 - Engineering		891 299	713 504	713 504	47 873	221 395	356 752	(135 357)	-37,9%	713 504
Vote 10 - Water		1 364 265	964 700	964 700	127 911	457 349	482 350	(25 001)	-5,2%	964 700
Vote 11 - Waste And Fleet Management		423 901	379 981	379 981	26 841	183 879	189 991	(6 112)	-3,2%	379 981
Vote 12 - Miscellaneous		138 861	203 596	203 596	9 842	64 215	101 798	(37 583)	-36,9%	203 596
Vote 13 - Strategic Projects		47 188	41 089	41 089	4 317	24 944	20 544	4 399	21,4%	41 089
Vote 14 - Naledi And Soutpan		69 433	48 680	48 680	4 500	25 795	24 340	1 455	6,0%	48 680
Vote 15 - CENTLEC(SOC)		2 569 508	2 307 575	2 307 575	201 703	1 346 677	1 153 787	192 890	16,7%	2 307 575
Total Expenditure by Vote	2	7 200 635	6 303 844	6 303 844	544 871	3 075 264	3 151 922	(76 658)	-2,4%	6 303 844
Surplus/ (Deficit) for the year	2	282 874	1 034 046	1 034 046	(6 274)	518 087	517 023	1 064	0,2%	1 034 046

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	Budget Year 2018/19								
		2017/18	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		-	-	-	-	0	-	0	#DIV/0!	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		283 073	11 954	11 954	356	2 652	5 977	(3 325)	-56%	11 954
03.3 - Operational Training		2 339	3 180	3 180	-	9	1 590	(1 580)	-99%	3 180
03.4 - Administration		2 222	3 396	3 396	-	1 557	1 698	(141)	-8%	3 396
03.9 - Employment		-	2	2	-	11	1	10	1094%	2
03.10 - Pay roll Management		2 130	3 459	3 459	212	212	1 730	(1 517)	-88%	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	144	863	959	(96)	-10%	1 917
Vote 04 - Finance		1 342 868	1 296 409	1 296 409	110 998	709 328	648 204	61 123	9%	1 296 409
04.1 - Chief Financial Officer - Administration		713	-	-	-	-	-	-	-	-
04.4 - Expenditure And Accounting		1 271	-	-	-	-	-	-	-	-
04.5 - Budget		(573)	-	-	-	-	-	-	-	-
04.6 - Administration		-	2	2	-	-	1	(1)	-100%	2
04.7 - Demand And Acquisition		1 821	571	571	57	721	285	436	153%	571
04.8 - Contract And Performance Management		0	-	-	-	1	-	(1)	-100%	3
04.9 - Logistics And Warehouse		-	2 384	2 384	-	-	1 192	(1 192)	-100%	2 384
04.10 - Debt Collection		-	-	-	-	-	-	-	-	-
04.11 - Billing		45 122	22 865	22 865	6 983	29 652	11 433	18 219	159%	22 865
04.12 - Rates And Taxes		2 332	2 079	2 079	110	1 220	1 039	180	17%	2 079
04.13 - Cash Management		-	-	-	-	-	-	-	-	-
04.14 - Customer Services		66	112	112	3	18	56	(38)	-67%	112
04.21 - Assessment Rates		1 292 116	1 268 395	1 268 395	103 845	677 717	634 197	43 520	7%	1 268 395
Vote 05 - Social Services		12 570	43 396	43 396	835	6 768	21 698	(14 930)	-69%	43 396
05.3 - Libraries And Information Services		151	295	295	111	669	148	521	353%	295
05.4 - Arts And Culture		7	26	26	0	10	13	(3)	-21%	26
05.5 - Hiv/Aids		-	-	-	-	-	-	-	-	-
05.6 - Environmental Health Services		(28)	164	164	16	166	82	84	102%	164
05.7 - Laboratory		-	3	3	-	-	2	(2)	-100%	3
05.8 - Pest And Vector Control		-	-	2	-	-	1	(1)	-100%	2
05.11 - Facilities Management - Swimming Pools		-	1 013	1 013	114	327	506	(180)	-35%	1 013
05.12 - Facilities Management - Stadiums		-	1 772	1 772	2	87	886	(799)	-90%	1 772
05.13 - Administration		-	-	-	-	-	-	-	-	-
05.14 - Fire And Rescue Operations Bloemfontein		595	209	209	19	431	104	327	313%	209
05.15 - Traffic Administration		-	-	-	-	-	-	-	-	-
05.16 - Traffic Administration		4 309	31 670	31 670	208	2 105	15 835	(13 730)	-87%	31 670
05.17 - Traffic Administrative Support		-	-	-	-	-	-	-	-	-
05.18 - Parking Garage		1 304	1 369	1 369	78	707	684	22	3%	1 369
05.22 - Nature Resource Management - Zoo		1 824	1 963	1 963	38	413	982	(568)	-58%	1 963
05.23 - Nature Resource Management - Nature Areas		-	70	70	-	-	35	(35)	-100%	70
05.24 - Tempe Airport		882	982	982	-	-	491	(491)	-100%	982
05.25 - Cemeteries Bloemfontein		1 468	1 912	1 912	111	808	956	(148)	-15%	1 912
05.26 - Cemeteries Botshabelo		1 727	1 652	1 652	118	889	826	64	8%	1 652
05.27 - Cemeteries Thaba Nchu		300	124	124	17	122	62	60	97%	124
05.28 - Parks Development		22	149	149	1	26	75	(49)	-65%	149
05.38 - Disaster Management Operations		8	21	21	1	7	10	(4)	-36%	21
05.39 - Control Centre		-	-	-	-	-	-	-	-	-
Vote 06 - Planning		61 460	45 361	45 361	820	16 601	22 680	(6 080)	-27%	45 361
06.3 - Urban Design		18 670	184	184	16	134	92	41	45%	184
06.4 - Transport Planning		-	-	-	-	-	-	-	-	-
06.5 - Development Applications		640	581	581	130	501	290	210	72%	581
06.6 - Building Zoning Control		7 541	6 200	6 200	578	3 302	3 100	202	7%	6 200
06.7 - Enforcement Division		-	500	500	-	-	250	(250)	-100%	-
06.8 - Outdoor Advertising		7 404	11 186	11 186	97	968	5 593	(4 625)	-83%	11 186
06.18 - Administration And Finance		23 762	23 417	23 417	-	10 391	11 709	(1 318)	-11%	23 417
06.19 - Business Operations		3 442	3 293	3 293	-	1 306	1 646	(340)	-21%	3 293
Vote 07 - Human Settlement And Housing		39 987	30 630	30 630	1 964	12 722	15 315	(2 592)	-17%	30 630
07.3 - Church Street Houses		354	338	338	28	215	169	46	27%	338
07.4 - Hostels Mangaung		1 162	857	857	105	623	429	194	45%	857
07.5 - Mangaung Housing Services		-	-	-	-	-	-	-	-	-
07.6 - Omega Service Centre Rooms		13	14	14	1	7	7	(0)	0%	14
07.7 - Economic Flats		430	501	501	43	240	250	(11)	-4%	501
07.8 - Economic Letting Scheme 1 & 2		-	158	158	-	-	79	(79)	-100%	158
07.9 - Economic Letting Scheme 3		13 836	-	-	-	-	-	-	-	-
07.10 - Flats For The Aged		108	78	78	10	59	39	20	52%	78
07.11 - Sub Economic Letting Scheme 1		872	960	960	80	479	480	(1)	0%	960
07.12 - Sub Economic Letting Scheme 2		223	245	245	20	122	122	(0)	0%	245
07.13 - Sub Economic Letting Scheme 3		115	127	127	11	63	63	0	0%	127
07.14 - Bloemhof Flats		1 546	1 337	1 337	137	825	669	157	23%	1 337
07.15 - Erlich Park Homes		2 847	61	61	245	1 450	30	1 420	4692%	61
07.16 - Lente Hof		(14)	224	224	-	(4)	112	(116)	-103%	224
07.17 - Lourier Park Houses		(76)	2 150	2 150	-	-	1 075	(1 075)	-100%	2 150
07.18 - Sundry Dwellings		956	1 106	1 106	88	524	553	(29)	-5%	1 106
07.19 - Falck Street		-	-	-	-	-	-	-	-	-
07.20 - Stillius		675	710	710	56	349	355	(6)	-2%	710
07.21 - Wilgehof		-	-	-	-	-	-	-	-	-
07.22 - Property Rentals		14 843	7 827	7 827	1 116	7 417	3 914	3 503	90%	7 827
07.23 - Property Disposal		648	5 027	5 027	22	215	2 513	(2 298)	-91%	5 027
07.27 - Bng & Property Finance Administration		1 449	8 910	8 910	2	137	4 455	(4 318)	-97%	8 910
Vote 08 - Economic And Rural Development		8	11	11	-	4	5	(1)	-16%	11
08.5 - Smme's		8	11	11	-	4	5	(1)	-16%	11
Vote 09 - Engineering		436 074	375 041	375 041	30 314	220 044	187 521	32 524	17%	375 041
09.8 - Epwp And Wayleaves		2 462	-	-	-	-	-	-	-	-
09.9 - Engineering Services		8 185	-	-	40	224	-	224	#DIV/0!	-
09.10 - Purification And Sanitation		1 133	-	-	-	-	-	-	-	-
09.11 - Sanitary Services Revenue		424 175	374 600	374 600	30 274	219 752	187 300	32 451	17%	374 600
09.12 - Bloemfontein Sewer Reticulation		120	19	19	-	68	10	59	603%	19
09.15 - Vacuum Services		-	421	421	-	-	211	(211)	-100%	421
Vote 10 - Water		1 041 945	1 264 414	1 264 414	78 900	521 543	632 207	(110 664)	-18%	1 264 414
10.1 - Administrative Support		-	-	-	-	-	-	-	-	-
10.2 - Bulk Water Services		1 037 142	1 264 414	1 264 414	75 584	514 321	632 207	(117 886)	-19%	1 264 414
10.3 - Engineering Services		-	-	-	-	-	-	-	-	-
10.4 - Water Demand Management		4 803	-	-	3 316	7 222	-	7 222	#DIV/0!	-
Vote 11 - Waste And Fleet Management		298 532	321 380	321 380	11 581	146 433	160 690	(14 257)	-9%	321 380
11.3 - Administration		9	46	46	-	-	23	(23)	-100%	46
11.6 - Administration		290 331	312 336	312 336	10 880	142 169	156 168	(13 998)	-9%	312 336
11.7 - Administration		8 191	8 952	8 952	701	4 263	4 476	(213)	-5%	8 952
11.8 - Administration		1	23	23	-	-	12	(12)	-100%	23
11.9 - Administration		-	23	23	-	-	12	(12)	-100%	23
Vote 12 - Miscellaneous		1 516 482	1 513 554	1 513 554	110 305	596 487	756 777	(160 290)	-21%	1 513 554
12.1 - Grant In Aid And Donations		-	-	-	-	-	-	-	-	-
12.2 - Sundries		272 521	137 432	137 432	11 143	69 597	68 716	881	1%	137 432
12.3 - Governmental Transfers		1 243 961	1 376 122	1 376 122	99 162	526 890	688 061	(161 171)	-23%	1 376 122
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		372	-	-	-	2	-	2	#DIV/0!	-
14.1 - Regional Management		-	-	-	-	-	-	-	-	-
14.2 - Administration		-	-	-	-	-	-	-	-	-
14.3 - Facilities Management		-	-	-	-	2	-	2	#DIV/0!	-
Vote 15 - CENTLEC(SOC)		2 450 138	2 435 741	2 435 741	192 524	1 360 767	1 217 870	142 896	12%	2 435 741
15.13 - Revenue Management		64 620	51 228	51 228	2 825	19 861	25 614	(5 753)	-22%	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	1 062	120	11%	2 124
15.20 - Human Resource Development		721	3							

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	103 845	617 275	563 699	53 576	10%	1 127 399
Service charges - electricity revenue		2 374 948	2 372 148	2 372 148	189 092	1 337 684	1 186 074	151 610	13%	2 372 148
Service charges - water revenue		704 678	889 908	889 908	66 664	366 883	444 954	(78 071)	-18%	889 908
Service charges - sanitation revenue		300 459	275 516	275 516	26 982	161 932	137 758	24 174	18%	275 516
Service charges - refuse revenue		109 493	121 712	121 712	10 096	60 541	60 856	(315)	-1%	121 712
Service charges - other								-		
Rental of facilities and equipment		45 030	24 613	24 613	2 235	15 233	12 306	2 926	24%	24 613
Interest earned - external investments		29 908	26 006	26 006	1 244	9 489	13 003	(3 514)	-27%	26 006
Interest earned - outstanding debtors		230 603	200 788	200 788	26 650	124 355	100 394	23 961	24%	200 788
Dividends received		4	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		10 422	47 745	47 745	503	3 521	23 873	(20 351)	-85%	47 745
Licences and permits		(3)	249	249	17	187	125	63	50%	249
Agency services								-		
Transfers and subsidies		1 018 986	1 005 957	1 005 957	102 765	490 322	502 979	(12 657)	-3%	1 005 957
Other revenue		332 971	212 058	212 058	12 107	87 311	106 029	(18 718)	-18%	212 058
Gains on disposal of PPE		303 849	325	325	-	708	162	546	336%	325
Total Revenue (excluding capital transfers and contributions)		6 619 564	6 304 424	6 304 424	542 200	3 275 441	3 152 212	123 229	4%	6 304 424
Expenditure By Type										
Employee related costs		1 855 761	1 947 214	1 947 314	198 745	1 036 793	973 632	63 161	6%	1 947 314
Remuneration of councillors		62 271	63 342	63 342	5 153	31 140	31 671	(531)	-2%	63 342
Debt impairment		446 441	353 964	353 964	29 497	176 982	176 982	0	0%	353 964
Depreciation & asset impairment		893 771	406 081	406 081	8 282	177 138	203 040	(25 902)	-13%	406 081
Finance charges		441 721	144 362	144 362	23 313	102 963	72 181	30 782	43%	144 362
Bulk purchases		1 903 291	2 008 860	2 008 860	213 445	1 126 197	1 004 430	121 767	12%	2 008 860
Other materials		113 119	84 431	93 420	6 178	44 899	44 740	159	0%	93 420
Contracted services		898 647	813 058	801 795	46 976	235 579	403 783	(168 204)	-42%	801 795
Transfers and subsidies		20 062	10 273	11 471	1 033	2 568	5 436	(2 868)	-53%	11 471
Other expenditure		506 186	472 259	473 235	12 249	141 005	236 026	(95 021)	-40%	473 235
Loss on disposal of PPE		59 365	-	-	-	-	-	-		-
Total Expenditure		7 200 635	6 303 844	6 303 844	544 871	3 075 264	3 151 922	(76 658)	-2%	6 303 844
Surplus/(Deficit)		(581 071)	580	580	(2 671)	200 177	290	199 887	1	580
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		863 945	1 033 466	1 033 466	(3 603)	317 910	516 733	(198 823)	(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		282 874	1 034 046	1 034 046	(6 274)	518 087	517 023			1 034 046
Taxation								-		
Surplus/(Deficit) after taxation		282 874	1 034 046	1 034 046	(6 274)	518 087	517 023			1 034 046
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		282 874	1 034 046	1 034 046	(6 274)	518 087	517 023			1 034 046
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		282 874	1 034 046	1 034 046	(6 274)	518 087	517 023			1 034 046

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M06 December

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	14 250	(8 822)	-62%	32 750
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		1 890	14 455	14 455	–	–	7 227	(7 227)	-100%	14 455
Vote 04 - Finance		1 842	3 850	3 850	–	75	1 925	(1 850)	-96%	3 850
Vote 05 - Social Services		–	5 000	–	–	–	500	(500)	-100%	–
Vote 06 - Planning		40	20 980	12 480	113	113	7 657	(7 544)	-99%	12 480
Vote 07 - Human Settlement And Housing		–	149 700	64 576	–	358	46 475	(46 117)	-99%	64 576
Vote 08 - Economic And Rural Development		–	–	–	–	–	–	–	–	–
Vote 09 - Engineering		–	–	5 000	–	–	2 733	(2 733)	-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	8 779	75 628	48 324	27 304	57%	96 647
Total Capital Multi-year expenditure	4,7	120 937	310 632	229 758	8 892	81 601	129 091	(47 490)	-37%	229 758
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		79 648	155 000	142 250	5 794	15 424	73 250	(57 826)	-79%	142 250
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		4 219	1 200	1 200	–	–	600	(600)	-100%	1 200
Vote 04 - Finance		–	500	500	–	–	250	(250)	-100%	500
Vote 05 - Social Services		18 272	5 000	37 000	5 349	5 349	13 500	(8 151)	-60%	37 000
Vote 06 - Planning		15 253	35 391	31 697	1 765	2 384	16 464	(14 080)	-86%	31 697
Vote 07 - Human Settlement And Housing		29 673	79 000	164 124	23 286	35 604	67 875	(32 271)	-48%	164 124
Vote 08 - Economic And Rural Development		14 528	18 007	18 007	–	–	9 003	(9 003)	-100%	18 007
Vote 09 - Engineering		373 762	309 952	342 328	40 938	114 969	172 321	(57 352)	-33%	342 328
Vote 10 - Water		70 865	143 287	100 057	13 554	21 531	49 614	(28 083)	-57%	100 057
Vote 11 - Waste And Fleet Management		40 373	72 484	50 532	1 671	7 194	28 058	(20 864)	-74%	50 532
Vote 12 - Miscellaneous		–	–	–	–	–	–	–	–	–
Vote 13 - Strategic Projects		4 773	–	13 000	1 467	2 243	5 200	(2 957)	-57%	13 000
Vote 14 - Naledi And Soutpan		2 207	–	–	–	–	–	–	–	–
Vote 15 - CENTLEC(SOC)		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	653 573	819 821	900 696	93 825	204 699	436 135	(231 437)	-53%	900 696
Total Capital Expenditure		774 510	1 130 453	1 130 453	102 717	286 300	565 227	(278 926)	-49%	1 130 453
Capital Expenditure - Functional Classification										
Governance and administration		68 284	64 945	77 945	2 654	9 027	37 673	(28 645)	-76%	77 945
Executive and council		16 735	14 307	14 307	–	–	7 153	(7 153)	-100%	14 307
Finance and administration		51 549	50 638	63 638	2 654	9 027	30 519	(21 492)	-70%	63 638
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		47 101	244 355	271 355	28 636	41 312	131 177	(89 866)	-69%	271 355
Community and social services		11 506	–	24 000	5 349	5 349	8 000	(2 651)	-33%	24 000
Sport and recreation		5 006	15 655	18 655	–	–	8 827	(8 827)	-100%	18 655
Public safety		917	–	–	–	–	–	–	–	–
Housing		29 673	228 700	228 700	23 286	35 963	114 350	(78 387)	-69%	228 700
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		224 871	380 414	380 806	18 486	54 410	190 338	(135 928)	-71%	380 806
Planning and development		15 253	53 271	41 077	1 877	2 497	22 571	(20 074)	-89%	41 077
Road transport		209 618	327 143	339 730	16 609	51 913	167 767	(115 854)	-69%	339 730
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		434 254	437 040	396 647	52 940	181 551	204 189	(22 638)	-11%	396 647
Energy sources		117 165	96 647	96 647	8 779	75 628	48 324	27 304	57%	96 647
Water management		70 865	143 287	100 057	13 554	21 531	49 614	(28 083)	-57%	100 057
Waste water management		246 223	157 809	182 599	30 123	83 908	94 787	(10 879)	-11%	182 599
Waste management		–	39 296	17 344	484	484	11 464	(10 980)	-96%	17 344
Other		–	3 700	3 700	–	–	1 850	(1 850)	-100%	3 700
Total Capital Expenditure - Functional Classification	3	774 510	1 130 453	1 130 453	102 717	286 300	565 227	(278 926)	-49%	1 130 453
Funded by:										
National Government		607 282	972 176	953 483	90 917	200 582	478 611	(278 029)	-58%	953 483
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		9 407	6 318	10 318	896	3 857	4 759	(902)	-19%	10 318
Transfers recognised - capital		616 689	978 494	963 801	91 813	204 439	483 370	(278 931)	-58%	963 801
Public contributions & donations	5	–	–	–	–	–	–	–	–	–
Borrowing	6	38 811	33 188	33 188	1 187	6 810	16 594	(9 785)	-59%	33 188
Internally generated funds		119 010	118 771	133 464	9 717	75 052	65 263	9 789	15%	133 464
Total Capital Funding		774 510	1 130 453	1 130 453	102 717	286 300	565 227	(278 926)	-49%	1 130 453

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M06 December

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
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	14 250	(8 822)	-62%	32 750
01.4 - Transport Unit		-	20 000	32 750	-	5 428	14 250	(8 822)	-62%	32 750
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		1 890	14 455	14 455	-	-	7 227	(7 227)	-100%	14 455
03.19 - Facilities Management - Stadiums		-	4 455	4 455	-	-	2 227	(2 227)	-100%	4 455
03.22 - Administration Management		1 890	10 000	10 000	-	-	5 000	(5 000)	-100%	10 000
Vote 04 - Finance		1 842	3 850	3 850	-	75	1 925	(1 850)	-96%	3 850
04.18 - Accounting And Reporting		1 842	3 850	3 850	-	75	1 925	(1 850)	-96%	3 850
Vote 05 - Social Services		-	5 000	-	-	-	500	(500)	-100%	-
05.23 - Nature Resource Management - Nature Areas		-	5 000	-	-	-	500	(500)	-100%	-
Vote 06 - Planning		40	20 980	12 480	113	113	7 657	(7 544)	-99%	12 480
06.3 - Urban Design		-	12 500	5 000	-	-	3 750	(3 750)	-100%	5 000
06.9 - Architectural Services		-	5 000	4 000	-	-	2 167	(2 167)	-100%	4 000
06.12 - Design And Development		-	980	980	113	113	490	(377)	-77%	980
06.19 - Business Operations		40	2 500	2 500	-	-	1 250	(1 250)	-100%	2 500
Vote 07 - Human Settlement And Housing		-	149 700	64 576	-	358	46 475	(46 117)	-99%	64 576
07.1 - Head: Administration		-	-	-	-	-	-	-	-	-
07.2 - Administration		-	5 000	1 000	-	-	1 167	(1 167)	-100%	1 000
07.31 - Bloemfontein North		-	88 200	18 000	-	-	20 700	(20 700)	-100%	18 000
07.32 - Thaba Nchu		-	14 500	34 576	-	358	13 942	(13 584)	-97%	34 576
07.33 - Botshabelo		-	42 000	11 000	-	-	10 667	(10 667)	-100%	11 000
Vote 08 - Economic And Rural Development		-	-	-	-	-	-	-	-	-
Vote 09 - Engineering		-	-	5 000	-	-	2 733	(2 733)	-100%	5 000
09.9 - Engineering Services		-	-	5 000	-	-	2 733	(2 733)	-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	8 779	75 628	48 324	27 304	57%	96 647
15.20 - Human Resource Development		507	778	778	34	528	389	139	36%	778
15.22 - Revenue And Customer Management		6 523	10 186	10 186	408	12 166	5 093	7 073	139%	10 186
15.26 - Planning		88 674	60 530	60 530	7 594	59 174	30 265	28 909	96%	60 530
15.27 - Network Services		6 502	6 525	6 525	-	1 013	3 262	(2 250)	-69%	6 525
15.28 - S/Hem F/State & Other Mun(Tha Nchu & Bots)		-	-	-	-	-	-	-	-	-
15.29 -		1 870	10 714	10 714	634	2 452	5 357	(2 905)	-54%	10 714
15.32 - Fleet & Security Management		352	1 695	1 695	109	294	848	(554)	-65%	1 695
15.33 - Business Development		-	-	-	-	-	-	-	-	-
15.34 - Power Generation		2 599	954	954	-	-	477	(477)	-100%	954
15.35 - Facilities Management		4 628	5 265	5 265	-	-	2 633	(2 633)	-100%	5 265
15.36 - Electricity Supply: Naledi		-	-	-	-	-	-	-	-	-
15.37 - Electricity Supply: Kopanong		2 059	-	-	-	-	-	-	-	-
15.38 - Electricity Supply: Mohokare		1 152	-	-	-	-	-	-	-	-
15.39 - Electricity Supply: Mantsopa		2 297	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		120 937	310 632	229 758	8 892	81 601	129 091	(47 490)	-37%	229 758

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 01 - Office Of The City Manager	79 648	155 000	142 250	5 794	15 424	73 250	(57 826)	-79%	142 250
01.4 - Transport Unit	79 648	155 000	142 250	5 794	15 424	73 250	(57 826)	-79%	142 250
Vote 02 - Office Of The Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	4 219	1 200	1 200	-	-	600	(600)	-100%	1 200
03.18 - Facilities Management - Stadiums	512	-	-	-	-	-	-	-	-
03.19 - Facilities Management - Stadiums	1 075	1 200	1 200	-	-	600	-	-	1 200
03.22 - Administration Management	2 632	-	-	-	-	-	-	-	-
Vote 04 - Finance	-	500	500	-	-	250	(250)	-100%	500
04.18 - Accounting And Reporting	-	500	500	-	-	250	-	-	500
Vote 05 - Social Services	18 272	5 000	37 000	5 349	5 349	13 500	(8 151)	-60%	37 000
05.22 - Nature Resource Management - Zoo	3 418	5 000	5 000	-	-	2 500	-	-	5 000
05.23 - Nature Resource Management - Nature Areas	-	-	5 000	-	-	2 000	-	-	5 000
05.24 - Tempe Airport	-	-	-	-	-	-	-	-	-
05.25 - Cemeteries Bloemfontein	11 506	-	24 000	5 349	5 349	8 000	-	-	24 000
05.28 - Parks Development	-	-	3 000	-	-	1 000	-	-	3 000
Vote 06 - Planning	15 253	35 391	31 697	1 765	2 384	16 464	(14 080)	-86%	31 697
06.3 - Urban Design	15 253	21 091	24 397	1 765	2 384	11 647	(9 263)	-80%	24 397
06.6 - Building Zoning Control	-	200	200	-	-	100	(100)	-100%	200
06.9 - Architectural Services	-	12 000	5 000	-	-	3 667	(3 667)	-100%	5 000
06.12 - Design And Development	-	1 500	1 500	-	-	750	-	-	1 500
06.19 - Business Operations	-	600	600	-	-	300	-	-	600
Vote 07 - Human Settlement And Housing	29 673	79 000	164 124	23 286	35 604	67 875	(32 271)	-48%	164 124
07.30 - Bloemfontein South	27 008	79 000	87 600	10 050	22 368	42 367	-	-	87 600
07.31 - Bloemfontein North	-	-	-	-	-	-	-	-	-
07.32 - Thaba Nchu	-	-	1 950	-	-	650	-	-	1 950
07.33 - Botshabelo	2 665	-	74 574	13 236	13 236	24 858	-	-	74 574
Vote 08 - Economic And Rural Development	14 528	18 007	18 007	-	-	9 003	(9 003)	-100%	18 007
08.1 - Administration And Strategic Support	-	-	-	-	-	-	-	-	-
08.2 - Marketing & Investment Promotion	-	-	-	-	-	-	-	-	-
08.3 - Tourism	-	3 700	3 700	-	-	1 850	(1 850)	-100%	3 700
08.4 - Rural Development	1 781	4 900	4 900	-	-	2 450	(2 450)	-100%	4 900
08.5 - Smme's	12 747	9 407	9 407	-	-	4 703	(4 703)	-100%	9 407
Vote 09 - Engineering	373 762	309 952	342 328	40 938	114 969	172 321	(57 352)	-33%	342 328
09.9 - Engineering Services	127 539	152 143	159 730	10 815	31 061	77 534	(46 473)	-60%	159 730
09.10 - Purification And Sanitation	246 223	157 809	182 599	30 123	83 908	94 787	-	-	182 599
Vote 10 - Water	70 865	143 287	100 057	13 554	21 531	49 614	(28 083)	-57%	100 057
10.1 - Administrative Support	-	-	-	-	-	-	-	-	-
10.2 - Bulk Water Services	44 053	91 287	59 000	7 244	7 244	30 119	(22 875)	-76%	59 000
10.3 - Engineering Services	-	-	-	-	-	-	-	-	-
10.4 - Water Demand Management	26 812	52 000	41 057	6 310	14 287	19 495	(5 208)	-27%	41 057
Vote 11 - Waste And Fleet Management	40 373	72 484	50 532	1 671	7 194	28 058	(20 864)	-74%	50 532
11.1 - Administration	-	-	-	-	-	-	-	-	-
11.2 - Administration	-	27 344	14 344	484	484	8 472	(7 988)	-94%	14 344
11.3 - Administration	-	11 952	3 000	-	-	2 992	(2 992)	-100%	3 000
11.11 - Fleet Maintenance	38 811	33 188	33 188	1 187	6 810	16 594	-	-	33 188
11.12 - Engineering Support	-	-	-	-	-	-	-	-	-
11.13 - Diverse Workshop Support	1 562	-	-	-	(100)	-	-	-	-
Vote 12 - Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects	4 773	-	13 000	1 467	2 243	5 200	(2 957)	-57%	13 000
13.4 - Projects Implementation Unit	4 773	-	13 000	1 467	2 243	5 200	(2 957)	-57%	13 000
Vote 14 - Naledi And Soutpan	2 207	-	-	-	-	-	-	-	-
14.1 - Regional Management	2 179	-	-	-	-	-	-	-	-
14.15 - Regional Management	28	-	-	-	-	-	-	-	-
Vote 15 - CENTLEC(SOC)	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	653 573	819 821	900 696	93 825	204 699	436 135	(231 437)	(0)	900 696
Total Capital Expenditure	774 510	1 130 453	1 130 453	102 717	286 300	565 227	(278 926)	(0)	1 130 453

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M06 December

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	116 844	98 125
Call investment deposits		(86 469)	298 509	298 509	148 288	298 509
Consumer debtors		106 410	3 397 894	3 397 894	1 743 922	3 397 894
Other debtors		636 383	138 546	138 546	3 076 682	138 546
Current portion of long-term receivables		123 715	282	282	927 217	282
Inventory		201 574	738 381	738 381	669 027	738 381
Total current assets		962 753	4 671 737	4 671 737	6 681 980	4 671 737
Non current assets						
Long-term receivables		(6 728)	1 945	1 945	1 201 666	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		113 343	15 718 972	15 718 972	16 453 648	15 718 972
Agricultural						
Biological		-	-	-	-	-
Intangible		(4 253)	85 364	85 364	101 123	85 364
Other non-current assets		11 821	247 597	247 597	519 835	247 597
Total non current assets		95 814	17 638 316	17 638 316	19 844 388	17 638 316
TOTAL ASSETS		1 058 567	22 310 053	22 310 053	26 526 369	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	151 925	109 150
Trade and other payables		(1 175 129)	2 068 954	2 068 954	5 420 144	2 068 954
Provisions		10 972	339 546	339 546	395 654	339 546
Total current liabilities		(1 120 838)	2 619 466	2 619 466	6 181 773	2 619 466
Non current liabilities						
Borrowing		192 171	1 560 962	1 560 962	2 293 373	1 560 962
Provisions		(14 202)	1 212 751	1 212 751	157 235	1 212 751
Total non current liabilities		177 969	2 773 713	2 773 713	2 450 609	2 773 713
TOTAL LIABILITIES		(942 869)	5 393 179	5 393 179	8 632 381	5 393 179
NET ASSETS	2	2 001 436	16 916 874	16 916 874	17 893 987	16 916 874
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		304 325	14 818 576	14 818 576	14 157 070	14 818 576
Reserves		1 697 111	2 098 298	2 098 298	3 736 917	2 098 298
TOTAL COMMUNITY WEALTH/EQUITY	2	2 001 436	16 916 874	16 916 874	17 893 987	16 916 874

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M06 December

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	76 936	601 560	479 144	122 416	26%	958 289
Service charges		-	3 110 390	3 110 390	244 830	1 774 810	1 555 195	219 615	14%	3 110 390
Other revenue		-	197 991	197 991	142 379	709 790	98 995	610 794	617%	197 991
Government - operating		-	1 005 957	1 005 957	102 765	495 274	502 979	(7 705)	-2%	1 005 957
Government - capital		-	1 033 466	1 033 466	52 491	602 655	516 733	85 922	17%	1 033 466
Interest		-	127 700	127 700	2 383	18 325	63 850	(45 524)	-71%	127 700
Dividends								-		
Payments										
Suppliers and employees		-	(5 310 807)	(5 310 807)	(586 820)	(3 795 911)	(2 655 404)	#####	-43%	(5 310 807)
Finance charges		-	(154 499)	(154 499)	(24 895)	(64 755)	(77 250)	(12 494)	16%	(154 499)
Transfers and Grants		-	(9 245)	(9 245)	-	-	(4 623)	(4 623)	100%	(9 245)
NET CASH FROM/(USED) OPERATING ACTIVITIES			- 959 241	959 241	10 069	341 749	479 621	137 872	29%	959 241
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors		-	148 806	148 806	-	-	74 403	(74 403)	-100%	148 806
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	9 823	9 823			4 912	(4 912)	-100%	9 823
Payments										
Capital assets		-	(1 022 909)	(1 022 909)	(102 717)	(286 300)	(511 454)	(225 154)	44%	(1 022 909)
NET CASH FROM/(USED) INVESTING ACTIVITIES			- (864 280)	(864 280)	(102 717)	(286 300)	(432 140)	(145 840)	34%	(864 280)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		-	(39 663)	(39 663)	77	515	(19 831)	20 347	-103%	(39 663)
Payments										
Repayment of borrowing		-	(96 142)	(96 142)	(16 957)	(122 646)	(48 071)	74 575	-155%	(96 142)
NET CASH FROM/(USED) FINANCING ACTIVITIES			- (135 805)	(135 805)	(16 880)	(122 131)	(67 902)	54 229	-80%	(135 805)
NET INCREASE/ (DECREASE) IN CASH HELD			- (40 843)	(40 843)	(109 528)	(66 682)	(20 422)			(40 843)
Cash/cash equivalents at beginning:		-	437 477	437 477		331 814				
Cash/cash equivalents at month/year end:		-	396 634	396 634		265 132	(20 422)			(40 843)

MAN Mangaung - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	53,576	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	151,610	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-78,071	Unfavourable variance due to less water sold then target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	24,174	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-315	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	2,926	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-3,514	Favourable variance and still on target	None. Performance is on target
	Interest earned - outstanding debtors	23,961	Favourable variance and still on target	None. Performance is on target
	Fines	-20,351	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	63	Favourable variance	None. Performance is on target
	Transfers recognised - operational	-12,651	Favourable variance due to less grants receive then target	None. Performance is on target
	Other revenue	-18,718	Unfavourable variance	
	Gains on disposal of PPE	546	Unfavourable variance but still on target	
2	Expenditure By Type			
	Employee related costs	63,161	Unfavourable variance due to unfilled vacancies	None. Performance is on target
	Remuneration of councillors	-531	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	0	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-25,902	Favourable variance due to non accrual of depreciation prov	Manual provision of impairment provision.
	Finance charges	30,782	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	121,767	Unfavourable variance	
	Other materials	159	Unfavourable variance	
	Contracted services	-168,204	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-2,868	Favourable variance	
	Other expenditure	-95,021	Favourable variance	None
3	Capital Expenditure			
	Projects	-278,926	Unfavourable variance due to slow implementation of project	Recovery plan is required to speed up implementation.
7	Municipal Entities			
	Revenue	72,359	Unfavourable variance - less revenue collected then anticipated	
	Expenditure	140,928	Favourable variance - more spent then target	Monitor of spending on services.
	Capital	27,304	Unfavourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

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		6,1%	8,7%	8,7%	3,3%	3,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		5,0%	2,9%	2,9%	2,4%	2,9%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-46,9%	22,1%	22,1%	44,3%	22,1%
Gearing	Long Term Borrowing/ Funds & Reserves		11,3%	74,4%	74,4%	61,4%	74,4%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	-85,9%	178,3%	178,3%	108,1%	178,3%
Liquidity Ratio	Monetary Assets/Current Liabilities		9,4%	15,1%	15,1%	4,3%	15,1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13,0%	56,1%	56,1%	212,2%	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%	31,7%	30,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10,3%	11,3%	11,5%	7,3%	11,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20,2%	8,7%	8,7%	3,1%	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 - M06 December

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	76 929	64 105	51 210	56 015	89 449	34 539	241 725	1 178 659	1 792 632	1 600 387		1 199 526
Trade and Other Receivables from Exchange Transactions - Electricity	1300	110 978	33 007	23 042	30 883	29 809	28 162	81 867	416 689	754 437	587 410		236 188
Receivables from Non-exchange Transactions - Property Rates	1400	89 426	55 790	46 468	43 645	41 164	38 048	180 473	525 786	1 020 798	829 114		564 138
Receivables from Exchange Transactions - Waste Water Management	1500	27 372	18 015	15 742	14 587	13 935	14 005	70 475	285 784	459 915	398 786		257 022
Receivables from Exchange Transactions - Waste Management	1600	9 489	6 640	5 817	5 483	5 228	4 995	24 524	138 386	200 561	178 615		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	24 200	23 031	22 401	21 452	21 268	0	111 232	509 998	733 582	663 950		-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-
Other	1900	5 241	3 022	1 657	1 791	2 094	910	10 369	49 413	74 498	64 578		27 616
Total By Income Source	2000	343 948	204 119	166 874	227 777	202 946	120 660	720 664	3 104 714	5 091 703	4 376 761	-	2 458 331
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	46 285	41 319	42 764	46 929	68 601	37 797	160 541	492 169	936 405	806 037		
Commercial	2300	162 811	64 029	41 069	42 567	42 984	30 758	183 766	632 994	1 200 978	933 069		
Households	2400	134 853	98 772	83 040	138 281	91 361	52 105	376 356	1 979 552	2 954 320	2 637 655		
Other	2500	-	-	-	-	-	-	-	-	-	-		2 458 331
Total By Customer Group	2600	343 948	204 119	166 874	227 777	202 946	120 660	720 664	3 104 714	5 091 703	4 376 761	-	2 458 331

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	125 669									125 669	
Bulk Water	0200	13 268	1 370	12 100	11 658	7 304	14 820				60 520	
PAYE deductions	0300	30 452									30 452	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500	42 018									42 018	
Loan repayments	0600										-	
Trade Creditors	0700	10 979	10 333	3 027	24 776						49 113	
Auditor General	0800										-	
Other	0900	52 038									52 038	
Total By Customer Type	1000	274 424	11 703	15 127	36 433	7 304	14 820	-	-	-	359 811	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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
		Yrs/Months							
R thousands									
Municipality									
Absa Call Account 1		daily	call account		1	6,58%	203	1	204
Absa Call Account 2		daily	call account		7	6,61%	1 332	7	1 340
Absa Call Account 3		daily	call account		32	6,58%	5 971	32	6 004
Absa Call Account 4		daily	call account		2	6,75%	333	2	335
Absa Call Account 5		daily	call account		4	6,75%	741	4	745
Absa Call Account 6		daily	call account		88	6,20%	16 753	88	16 841
Absa Call Account 7		daily	call account		803	6,80%	576	115 803	116 380
Standard Bank Call 1		daily	call account		0	5,25%	13	0	13
Nedbank		daily	call account		0	6,50%	39	0	39
First National Bank Call 1		daily	call account		4	6,60%	651	4	654
First National Bank Call 2		daily	call account		0	6,75%	20	0	20
Standard Bank Call 2		daily	call account		0	6,65%	42	0	42
Standard Bank Call 3		daily	call account		1	6,65%	147	1	147
Standard Bank Call 4		daily	call account		2	6,65%	437	2	440
Standard Bank Call 5		daily	call account		29	6,65%	5 053	29	5 082
Municipality sub-total					975		32 312	115 975	148 286
Entities									
Entities sub-total		February 201	Call Account	n/a		6,2%	2	0	2
TOTAL INVESTMENTS AND INTEREST	2				975		32 314	115 975	148 288

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		1 013 919	1 000 884	1 000 884	102 765	490 322	500 442	(10 120)	-2,0%	1 000 884
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Equitable Share		630 908	686 820	686 820	-	284 792	343 410	(58 618)	-17,1%	686 820
Expanded Public Works Programme Integrated Grant for Municipalities		7 629	2 423	2 423	-	-	1 211	(1 211)	-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	-	-	1 673	(1 673)	-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	205 530	154 148	51 382	33,3%	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	(1 000)	-100,0%	2 000
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
Free State Arts and Cultural Council		2 000	2 000	2 000	-	-	1 000	(1 000)	-100,0%	2 000
Total Operating Transfers and Grants	5	1 015 919	1 002 884	1 002 884	102 765	490 322	501 442	(11 120)	-2,2%	1 002 884
Capital Transfers and Grants										
National Government:		845 465	1 026 704	1 026 704	48 888	422 962	513 352	(90 390)	-17,6%	1 026 704
Energy Efficiency and Demand-side		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		13 082	7 207	7 207	(3 603)	7 207	3 603	3 604	100,0%	7 207
Integrated National Electrification Programme		20 000	15 450	15 450	-	-	7 725	(7 725)	-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	-	-	6 500	(6 500)	-100,0%	13 000
Public Transport Infrastructure Grant		99 426	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	234 831	234 831	52 491	100 482	117 416	(16 934)	-14,4%	234 831
Urban Settlement Development Grant		704 957	756 216	756 216	-	315 273	378 108	(62 835)	-16,6%	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	48 888	422 962	513 352	(90 390)	-17,6%	1 026 704
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 861 384	2 029 588	2 029 588	151 653	913 284	1 014 794	(101 510)	-10,0%	2 029 588

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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:		422 983	399 050	399 448	39 875	192 716	199 625	(6 908)	-3,5%	399 448
Equitable Share		281 051	267 809	268 207	24 745	147 314	134 004	13 310	9,9%	268 207
Expanded Public Works Programme Integrated Grant for Municipalities		7 629	2 423	2 423	-	-	1 211	(1 211)	-100,0%	2 423
Local Government Financial Management Grant [Schedule 5B]		57 963	65 871	65 871	1 597	5 863	32 935	(27 072)	-82,2%	65 871
Public Transport Infrastructure Grant		279	-	-	-	-	-	-	-	-
Public Transport Network Grant		66 706	52 388	52 388	13 534	39 479	26 194	13 285	50,7%	52 388
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		9 356	10 560	10 560	-	60	5 280	(5 220)	-98,9%	10 560
WiFi Grant [Department of Telecommunications and Postal Services]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		664	896	896	-	403	448	(45)	-10,1%	896
Free State Arts and Cultural Council		2	564	564	-	114	282	(168)	-59,5%	564
Unspecified		663	332	332	-	289	166	123	73,9%	332
Total operating expenditure of Transfers and Grants:		423 648	399 946	400 344	39 875	193 119	200 072	(6 954)	-3,5%	400 344
Capital expenditure of Transfers and Grants										
National Government:		607 282	972 176	953 483	90 917	200 582	478 611	(278 029)	-58,1%	953 483
Integrated City Development Grant		12 747	4 200	7 207	-	-	3 303	(3 303)	-100,0%	7 207
Integrated National Electrification Programme		20 160	15 450	15 450	150	496	7 725	(7 229)	-93,6%	15 450
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		4 773	13 000	13 000	1 467	2 243	6 500	(4 257)	-65,5%	13 000
Public Transport Infrastructure Grant		79 747	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	175 000	175 000	5 794	20 853	87 500	(66 647)	-76,2%	175 000
Urban Settlement Development Grant		489 855	764 526	742 826	83 506	176 990	373 583	(196 593)	-52,6%	742 826
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		9 407	6 318	10 318	896	3 857	4 759	(902)	-18,9%	10 318
Unspecified		9 407	6 318	10 318	896	3 857	4 759	(902)	-18,9%	10 318
Total capital expenditure of Transfers and Grants		616 689	978 494	963 801	91 813	204 439	483 370	(278 931)	-57,7%	963 801
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 040 336	1 378 440	1 364 145	131 688	397 558	683 442	(285 884)	-41,8%	1 364 145

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

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 - M06 December

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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		42 838	46 595	46 595	3 538	21 331	23 297	(1 966)	-8%	46 595
Pension and UIF Contributions		1 633	1 690	1 690	138	842	845	(3)	0%	1 690
Medical Aid Contributions		504	589	589	48	287	294	(8)	-3%	589
Motor Vehicle Allowance		-	771	771	-	0	386	(386)	-100%	771
Cellphone Allowance		4 406	740	740	365	2 204	370	1 834	496%	740
Housing Allowances		56	151	151	5	28	75	(47)	-63%	151
Other benefits and allowances		12 835	12 807	12 807	1 060	6 449	6 403	46	1%	12 807
Sub Total - Councillors		62 271	63 342	63 342	5 153	31 140	31 671	(531)	-2%	63 342
% increase	4		1,7%	1,7%						1,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		11 472	15 972	15 972	879	5 262	7 986	(2 724)	-34%	15 972
Pension and UIF Contributions		714	1 248	1 248	68	409	624	(215)	-34%	1 248
Medical Aid Contributions		198	221	221	22	125	110	14	13%	221
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		652	2 404	2 404	338	459	1 202	(743)	-62%	2 404
Motor Vehicle Allowance		1 915	1 711	1 711	120	751	856	(105)	-12%	1 711
Cellphone Allowance		173	181	181	13	79	90	(11)	-12%	181
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	693	693	0	0	347	(346)	-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	1 440	7 086	11 215	(4 129)	-37%	22 431
% increase	4		48,3%	48,3%						48,3%
Other Municipal Staff										
Basic Salaries and Wages		888 258	1 005 294	980 352	79 847	477 223	498 252	(21 029)	-4%	980 352
Pension and UIF Contributions		152 243	154 414	156 313	13 066	79 787	77 478	2 309	3%	156 313
Medical Aid Contributions		78 040	81 991	82 892	6 665	40 310	41 124	(814)	-2%	82 892
Overtime		124 493	52 679	60 016	11 179	73 357	27 420	45 937	168%	60 016
Performance Bonus		73 785	85 851	85 607	9 630	39 975	42 811	(2 836)	-7%	85 607
Motor Vehicle Allowance		94 464	87 180	90 844	8 407	50 901	44 113	6 787	15%	90 844
Cellphone Allowance		2 691	2 608	2 719	380	1 525	1 320	205	16%	2 719
Housing Allowances		4 258	5 387	5 620	376	2 256	2 727	(471)	-17%	5 620
Other benefits and allowances		58 380	56 301	67 278	5 869	32 848	30 609	2 239	7%	67 278
Payments in lieu of leave		32 849	22 420	22 420	1 868	11 210	11 210	-	-	22 420
Long service awards		7 575	3 544	3 708	428	4 666	1 795	2 870	160%	3 708
Post-retirement benefit obligations		42 573	43 093	43 093	3 747	22 400	21 546	853	4%	43 093
Sub Total - Other Municipal Staff		1 559 612	1 600 761	1 600 861	141 462	836 457	800 405	36 051	5%	1 600 861
% increase	4		2,6%	2,6%						2,6%
Total Parent Municipality		1 637 007	1 686 533	1 686 633	148 055	874 683	843 292	31 392	4%	1 686 633
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		1 151	1 874	1 874	27	183	937	(754)	-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		1 151	1 874	1 874	27	183	937	(754)	-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	579	2 007	6 002	(3 996)	-67%	12 005
Pension and UIF Contributions		73	400	400	1	2	200	(198)	-99%	400
Medical Aid Contributions		43	101	101	7	25	51	(26)	-51%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		134	505	505	-	-	253	(253)	-100%	505
Cellphone Allowance		36	120	120	4	14	60	(46)	-77%	120
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	0	0	0	0	0	(0)	-61%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		3 763	13 131	13 131	591	2 048	6 566	(4 518)	-69%	13 131
% increase	4		248,9%	248,9%						248,9%
Other Staff of Entities										
Basic Salaries and Wages		148 334	175 135	175 135	32 991	116 162	87 567	28 595	33%	175 135
Pension and UIF Contributions		28 859	29 589	29 589	5 739	19 870	14 794	5 076	34%	29 589
Medical Aid Contributions		15 265	27 685	27 685	3 004	10 180	13 842	(3 662)	-26%	27 685
Overtime		23 973	28 678	28 678	3 607	14 418	14 339	79	1%	28 678
Performance Bonus		13 705	14 128	14 128	3 777	7 877	7 064	813	12%	14 128
Motor Vehicle Allowance		18 103	16 645	16 645	3 402	11 877	8 323	3 555	43%	16 645
Cellphone Allowance		818	799	799	134	471	399	72	18%	799
Housing Allowances		1 026	1 235	1 235	181	643	617	25	4%	1 235
Other benefits and allowances		13 406	5 894	5 894	2 152	8 532	2 947	5 585	190%	5 894
Payments in lieu of leave		7 439	8 555	8 555	239	989	4 278	(3 289)	-77%	8 555
Long service awards		5 184	675	675	-	-	338	(338)	-100%	675
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		276 111	309 017	309 017	55 225	191 019	154 509	36 511	24%	309 017
% increase	4		11,9%	11,9%						11,9%
Total Municipal Entities		281 025	324 022	324 022	55 843	193 250	162 011	31 239	19%	324 022
TOTAL SALARY, ALLOWANCES & BENEFITS		1 918 033	2 010 556	2 010 656	203 898	1 067 933	1 005 303	62 630	6%	2 010 656
% increase	4		4,8%	4,8%						4,8%
TOTAL MANAGERS AND STAFF		1 854 610	1 945 340	1 945 440	198 718	1 036 610	972 695	63 915	7%	1 945 440

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 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	76 936	81 455	81 455	81 455	81 455	81 455	96 900	958 289	1 092 088	1 223 723	
Service charges - electricity revenue		-	309 759	257 630	254 361	214 705	188 739	172 169	172 169	172 169	172 169	172 169	(69 714)	2 016 326	2 137 302	2 265 537	
Service charges - water revenue		-	29 570	30 041	33 861	31 693	33 200	-	-	-	-	-	598 055	756 421	797 268	841 118	
Service charges - sanitation revenue		-	18 794	16 586	19 410	18 785	16 609	-	-	-	-	-	144 003	234 188	272 400	311 304	
Service charges - refuse		-	6 882	6 104	7 279	7 026	6 282	-	-	-	-	-	69 881	103 455	111 445	122 663	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		-	175	895	193	204	192	2 092	2 092	2 092	2 092	2 092	12 493	24 613	25 942	27 363	
Interest earned - external investments		-	388	431	247	310	244	1 768	1 768	1 768	1 768	1 768	10 342	20 806	22 107	23 583	
Interest earned - outstanding debtors		-	2 607	3 144	3 113	3 125	2 073	-	-	-	-	-	92 832	106 894	112 748	119 006	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	255	464	481	317	213	2 008	2 008	2 008	2 008	2 008	12 102	23 873	25 176	26 573	
Licences and permits		-	23	33	48	28	17	18	18	18	18	18	(27)	212	223	236	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating		-	107 717	-	-	-	102 765	-	-	-	-	-	795 475	1 005 957	1 058 592	1 103 953	
Other revenue		-	193 504	62 823	181 247	60 732	141 958	-	-	-	-	-	(490 971)	149 294	164 408	177 242	
Cash Receipts by Source		-	752 963	465 440	585 602	458 171	569 227	259 510	1 271 372	5 400 327	5 819 700	6 242 301					
Other Cash Flows by Source																	
Transfer receipts - capital		-	3 604	-	7 725	318 876	52 491	-	-	-	-	-	650 770	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	77	-	-	-	-	-	(40 137)	(39 663)	(14 518)	(14 104)	
Receipt of non-current debtors		-	-	-	-	-	-	12 648	12 648	12 648	12 648	12 648	85 563	148 806	206 360	114 526	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	835	835	835	835	835	5 648	9 823	(39 332)	(89 793)	
Total Cash Receipts by Source		-	756 709	465 496	593 414	777 159	621 796	272 994	1 973 217	6 552 759	7 058 060	7 415 065					
Cash Payments by Type																	
Employee related costs		-	159 050	167 637	176 910	170 758	164 131	-	-	-	-	-	914 007	1 752 492	1 877 339	2 014 527	
Remuneration of councillors		-	5 385	5 292	4 965	5 166	5 180	-	-	-	-	-	31 021	57 008	61 283	65 880	
Interest paid		-	2 587	1 346	3 083	1 738	24 895	-	-	-	-	-	120 849	154 499	164 678	175 758	
Bulk purchases - Electricity		-	213 998	224 123	126 624	112 079	31 485	-	-	-	-	-	731 362	1 439 670	1 518 852	1 602 389	
Bulk purchases - Water & Sewer		-	63 333	28	70 721	34 783	105 685	-	-	-	-	-	254 462	529 012	557 050	587 688	
Other materials		-	7 164	4 001	4 918	7 041	23 385	-	-	-	-	-	29 480	75 988	92 983	106 669	
Contracted services		-	132 581	36 160	53 900	26 629	56 237	-	-	-	-	-	385 593	691 099	738 800	791 839	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	9 245	9 245	9 916	10 637	
General expenses		-	279 540	61 825	156 004	88 766	195 529	-	-	-	-	-	(381 204)	400 459	430 776	454 584	
Cash Payments by Type		-	863 636	500 413	597 124	446 960	606 527	-	-	-	-	-	2 094 814	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	110 732	-	-	-	-	-	615 780	1 022 909	1 070 666	1 145 784	
Repayment of borrowing		-	14 874	9 023	15 799	11 223	16 957	-	-	-	-	-	28 266	96 142	106 366	118 382	
Other Cash Flows/Payments		-	11 691	5 261	24 604	11 970	5 189	19 654	19 654	19 654	19 654	19 654	208 094	365 078	258 924	261 817	
Total Cash Payments by Type		-	1 023 833	551 130	718 603	515 409	739 405	19 654	2 946 954	6 593 602	6 887 634	7 335 953					
NET INCREASE/(DECREASE) IN CASH HELD		-	(267 123)	(85 634)	(125 188)	261 750	(117 609)	253 340	(973 737)	(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	265 132	518 472	771 812	1 025 152	1 278 492	1 531 832	598 938	558 095	728 521	
Cash/cash equivalents at the month/year end:		598 938	331 814	246 180	120 992	382 741	265 132	518 472	771 812	1 025 152	1 278 492	1 531 832	558 095	558 095	728 521	807 633	

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		1 158 216	1 127 399	1 127 399	103 845	617 275	563 699	53 576	10%	1 127 399
Service charges - electricity revenue		96 051	577	577	10 687	70 739	288	70 451	24421%	577
Service charges - water revenue		704 678	889 908	889 908	66 664	366 883	444 954	(78 071)	-18%	889 908
Service charges - sanitation revenue		300 459	275 516	275 516	26 982	161 932	137 758	24 174	18%	275 516
Service charges - refuse revenue		109 493	121 712	121 712	10 096	60 541	60 856	(315)	-1%	121 712
Service charges - other										
Rental of facilities and equipment		45 030	24 613	24 613	2 235	15 233	12 306	2 926	24%	24 613
Interest earned - external investments		20 280	17 432	17 432	1 099	7 728	8 716	(988)	-11%	17 432
Interest earned - outstanding debtors		211 291	183 149	183 149	24 005	109 891	91 574	18 316	20%	183 149
Dividends received		4	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		5 668	41 611	41 611	206	1 857	20 806	(18 949)	-91%	41 611
Licences and permits		(3)	249	249	17	187	125	63	50%	249
Agency services										
Transfers and subsidies		1 018 986	1 005 957	1 005 957	102 765	490 322	502 979	(12 657)	-3%	1 005 957
Other revenue		311 642	187 323	187 323	11 782	85 261	93 661	(8 401)	-9%	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	360 384	1 987 848	1 937 723	50 126	3%	3 875 445
Expenditure By Type										
Employee related costs		1 574 736	1 623 191	1 623 291	142 902	843 543	811 621	31 922	4%	1 623 291
Remuneration of councillors		62 271	63 342	63 342	5 153	31 140	31 671	(531)	-2%	63 342
Debt impairment		431 671	345 547	345 547	28 796	172 774	172 774	0	0%	345 547
Depreciation & asset impairment		749 412	306 698	306 698	-	127 447	153 349	(25 902)	-17%	306 698
Finance charges		131 099	144 311	144 311	23 308	35 660	72 155	(36 495)	-51%	144 311
Bulk purchases		537 465	539 809	539 809	104 557	316 965	269 904	47 060	17%	539 809
Other materials		74 556	49 843	58 832	3 813	18 252	27 447	(9 195)	-33%	58 832
Contracted services		725 518	654 033	642 770	33 963	142 661	324 270	(181 609)	-56%	642 770
Transfers and subsidies		20 062	10 273	11 471	1 033	2 568	5 436	(2 868)	-53%	11 471
Other expenditure		355 886	259 223	260 199	7 235	89 540	129 508	(39 968)	-31%	260 199
Loss on disposal of PPE		59 365	-	-	-	-	-	-		-
Total Expenditure		4 722 041	3 996 269	3 996 269	350 760	1 780 549	1 998 134	(217 585)	-11%	3 996 269
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(435 486)	(120 824)	(120 824)	9 625	207 299	(60 412)	267 711	-443%	(120 824)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		845 465	1 026 704	1 026 704	(3 603)	315 273	513 352	(198 079)	-39%	1 026 704
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions										
Taxation		409 979	905 880	905 880	6 022	522 572	452 940	69 632	15%	905 880
Surplus/(Deficit) after taxation		409 979	905 880	905 880	6 022	522 572	452 940	69 632	15%	905 880

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M06 December

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 Municipal Entity										
Centlec		2 351 488	2 435 741	2 435 741	181 816	1 290 230	1 217 870	72 359	6%	2 435 741
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	2 351 488	2 435 741	2 435 741	181 816	1 290 230	1 217 870	72 359	6%	2 435 741
Expenditure By Municipal Entity										
Centlec		2 478 594	2 307 575	2 307 575	194 111	1 294 715	1 153 787	140 928	12%	2 307 575
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	2 478 594	2 307 575	2 307 575	194 111	1 294 715	1 153 787	140 928	12%	2 307 575
Surplus/ (Deficit) for the yr/period		(127 105)	128 166	128 166	(12 295)	(4 485)	64 083	213 287	333%	128 166
Capital Expenditure By Municipal Entity										
Centlec		111 657	96 647	96 647	8 779	75 628	48 324	27 304	57%	96 647
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	111 657	96 647	96 647	8 779	75 628	48 324	27 304	57%	96 647

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M06 December

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										
Monthly expenditure performance trend										
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	102 717	286 300	565 227	278 926	49,3%	25%	
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	286 300						

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M06

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	27 491	107 378	143 216	35 838	25,0%	301 637
Roads Infrastructure		127 539	157 143	169 730	10 815	31 061	82 767	51 706	62,5%	169 730
Roads										
Road Structures		127 539	157 143	169 730	10 815	31 061	82 767	51 706	62,5%	169 730
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		80 175	58 983	58 983	7 205	59 232	29 492	(29 740)	-100,8%	58 983
Power Plants		-	555	555	-	-	278	278	100,0%	555
HV Substations		27 621	12 918	12 918	3 989	42 169	6 459	(35 710)	-552,9%	12 918
MV Networks		24 973	20 715	20 715	1 120	3 361	10 358	6 996	67,5%	20 715
LV Networks		27 581	24 795	24 795	2 096	13 702	12 398	(1 304)	-10,5%	24 795
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	600	600	-	-	300	300	100,0%	600
Dams and Weirs		-	600	600	-	-	300	300	100,0%	600
Sanitation Infrastructure		39 832	-	41 980	7 519	14 458	13 993	(465)	-3,3%	41 980
Pump Station		-	-	-	-	-	-	-		-
Reticulation		39 764	-	41 980	7 519	14 458	13 993	(465)	-3,3%	41 980
Toilet Facilities		68	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		1 562	39 296	30 344	1 951	2 627	16 664	14 037	84,2%	30 344
Landfill Sites		1 562	31 796	28 844	1 951	2 627	14 914	12 287	82,4%	28 844
Waste Transfer Stations		-	7 500	1 500	-	-	1 750	1 750	100,0%	1 500
Community Assets		16 763	70 698	58 504	1 765	2 384	31 284	28 900	92,4%	58 504
Community Facilities		16 736	70 198	58 004	1 765	2 384	31 034	28 650	92,3%	58 004
Halls		-	-	-	-	-	-	-		-
Centres		-	7 500	6 500	-	-	3 417	3 417	100,0%	6 500
Fire/Ambulance Stations		469	12 000	5 000	-	-	3 667	3 667	100,0%	5 000
Public Open Space		16 266	50 698	46 504	1 765	2 384	23 951	21 567	90,0%	46 504
Sport and Recreation Facilities		28	500	500	-	-	250	250	100,0%	500
Indoor Facilities		-	500	500	-	-	250	250	100,0%	500
Outdoor Facilities		28	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	2 000	2 000	-	-	1 000	1 000	100,0%	2 000
Monuments		-	2 000	2 000	-	-	1 000	1 000	100,0%	2 000
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Other assets		4 631	5 265	5 265	-	-	2 633	2 633	100,0%	5 265
Operational Buildings		4 631	5 265	5 265	-	-	2 633	2 633	100,0%	5 265
Municipal Offices		4 631	5 265	5 265	-	-	2 633	2 633	100,0%	5 265
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		3 665	2 223	2 223	53	9 579	1 111	(8 468)	-762,0%	2 223
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		3 665	2 223	2 223	53	9 579	1 111	(8 468)	-762,0%	2 223
Computer Software and Applications		3 158	1 445	1 445	19	9 051	722	(8 329)	-1152,8%	1 445
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		507	778	778	34	528	389	(139)	-35,7%	778
Computer Equipment		1 890	6 200	6 360	-	-	3 127	3 127	100,0%	6 360
Computer Equipment		1 890	6 200	6 360	-	-	3 127	3 127	100,0%	6 360
Furniture and Office Equipment		4 441	4 248	4 248	-	75	2 124	2 049	96,5%	4 248
Furniture and Office Equipment		4 441	4 248	4 248	-	75	2 124	2 049	96,5%	4 248
Machinery and Equipment		-	1 132	1 132	-	-	566	566	100,0%	1 132
Machinery and Equipment		-	1 132	1 132	-	-	566	566	100,0%	1 132
Transport Assets		121 877	208 188	208 188	6 981	27 662	104 094	76 432	73,4%	208 188
Transport Assets		121 877	208 188	208 188	6 981	27 662	104 094	76 432	73,4%	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	36 289	147 079	289 155	142 076	49,1%	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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		312 403	542 698	482 277	59 889	129 155	251 209	122 054	48,6%	482 277
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 323	10 801	10 801	444	2 212	5 401	3 189	59,0%	10 801
<i>Power Plants</i>		-	-	-	-	-	-	-	-	-
<i>HV Substations</i>		-	611	611	-	743	306	(437)	-143,1%	611
<i>MV Networks</i>		1 862	7 261	7 261	444	574	3 631	3 056	84,2%	7 261
<i>LV Networks</i>		1 462	2 929	2 929	-	895	1 465	570	38,9%	2 929
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		73 016	374 087	246 934	19 014	32 727	137 040	104 313	76,1%	246 934
<i>Pump Stations</i>		2 151	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		1 237	1 000	1 000	-	-	500	500	100,0%	1 000
<i>Bulk Mains</i>		69 628	373 087	245 934	19 014	32 727	136 540	103 813	76,0%	245 934
Sanitation Infrastructure		236 063	157 809	224 542	40 431	94 216	108 768	14 552	13,4%	224 542
<i>Reticulation</i>		132 389	105 809	169 599	29 953	83 908	81 787	(2 121)	-2,6%	169 599
<i>Waste Water Treatment Works</i>		103 674	52 000	54 943	10 477	10 308	26 981	16 673	61,8%	54 943
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		24 883	4 000	31 000	5 349	5 349	11 000	5 651	51,4%	31 000
Community Facilities		24 855	4 000	28 000	5 349	5 349	10 000	4 651	46,5%	28 000
<i>Cemeteries/Crematoria</i>		11 813	-	24 000	5 349	5 349	8 000	2 651	33,1%	24 000
<i>Public Open Space</i>		255	-	-	-	-	-	-	-	-
<i>Markets</i>		40	1 000	1 000	-	-	500	500	100,0%	1 000
<i>Stalls</i>		12 747	3 000	3 000	-	-	1 500	1 500	100,0%	3 000
Sport and Recreation Facilities		28	-	3 000	-	-	1 000	1 000	100,0%	3 000
<i>Outdoor Facilities</i>		28	-	3 000	-	-	1 000	1 000	100,0%	3 000
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
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	113	113	4 441	4 328	97,5%	8 775
Machinery and Equipment		2 879	8 935	8 775	113	113	4 441	4 328	97,5%	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	346 011	555 633	522 052	65 351	134 617	266 650	132 032	49,5%	522 052

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

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		450 892	436 682	439 345	39 705	165 971	218 957	52 986	24,2%	439 345
Roads Infrastructure		72 833	93 305	95 740	5 573	29 612	47 236	17 624	37,3%	95 740
Roads		-	-	-	-	-	-	-	-	-
Road Structures		69 345	86 649	89 084	5 318	28 024	43 908	15 884	36,2%	89 084
Road Furniture		3 487	6 655	6 655	256	1 589	3 328	1 739	52,3%	6 655
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 535	17 757	17 757	311	1 832	8 878	7 047	79,4%	17 757
Drainage Collection		3 535	17 757	17 757	311	1 832	8 878	7 047	79,4%	17 757
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		67 460	83 208	83 208	14 995	54 411	41 604	(12 807)	-30,8%	83 208
Power Plants		56 872	76 750	76 750	14 061	50 678	38 375	(12 303)	-32,1%	76 750
HV Substations		6 160	5 919	5 919	863	3 516	2 959	(556)	-18,8%	5 919
LV Networks		4 427	539	539	71	217	269	52	19,3%	539
Water Supply Infrastructure		231 105	146 773	146 557	11 150	51 433	73 356	21 923	29,9%	146 557
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		2 250	1 586	1 586	-	-	793	793	100,0%	1 586
Water Treatment Works		140 242	111 181	110 965	9 403	43 289	55 560	12 271	22,1%	110 965
Bulk Mains		27 436	27 888	27 888	1 747	8 041	13 944	5 903	42,3%	27 888
Distribution		-	648	648	-	-	324	324	100,0%	648
Distribution Points		61 177	5 470	5 470	-	103	2 735	2 633	96,3%	5 470
Sanitation Infrastructure		75 212	93 656	94 100	7 675	28 684	46 891	18 208	38,8%	94 100
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		13 761	120	120	-	-	60	60	100,0%	120
Waste Water Treatment Works		61 451	58 932	59 376	5 683	26 692	29 529	2 838	9,6%	59 376
Outfall Sewers		-	9 441	9 441	-	-	4 721	4 721	100,0%	9 441
Toilet Facilities		-	23 285	23 285	1 992	1 992	11 642	9 650	82,9%	23 285
Capital Spares		-	1 878	1 878	-	-	939	939	100,0%	1 878
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		747	1 985	1 985	-	-	992	992	100,0%	1 985
Data Centres		-	21	21	-	-	10	10	100,0%	21
Core Layers		747	1 964	1 964	-	-	982	982	100,0%	1 964
Community Assets		2 930	3 789	3 789	155	574	1 894	1 320	69,7%	3 789
Community Facilities		16	103	103	-	4	52	47	92,0%	103
Cemeteries/Crematoria		5	61	61	-	4	31	26	86,4%	61
Public Open Space		11	42	42	-	-	21	21	100,0%	42
Sport and Recreation Facilities		2 914	3 686	3 686	155	570	1 843	1 273	69,1%	3 686
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2 914	3 686	3 686	155	570	1 843	1 273	69,1%	3 686
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		130 838	102 320	105 082	6 420	35 658	51 783	16 125	31,1%	105 082
Operational Buildings		130 838	102 320	105 082	6 420	35 658	51 783	16 125	31,1%	105 082
Municipal Offices		130 838	102 320	105 082	6 420	35 658	51 783	16 125	31,1%	105 082
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		14 940	32 581	32 521	781	2 554	16 282	13 728	84,3%	32 521
Furniture and Office Equipment		14 940	32 581	32 521	781	2 554	16 282	13 728	84,3%	32 521
Machinery and Equipment		22 280	69 914	69 914	298	3 259	34 957	31 698	90,7%	69 914
Machinery and Equipment		22 280	69 914	69 914	298	3 259	34 957	31 698	90,7%	69 914
Transport Assets		61 757	66 491	74 041	4 158	30 368	35 383	5 015	14,2%	74 041
Transport Assets		61 757	66 491	74 041	4 158	30 368	35 383	5 015	14,2%	74 041
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	683 637	711 778	724 692	51 516	238 384	359 257	120 872	33,6%	724 692

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	S E Mofokeng	Name	Petunia Ramagaga
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number	083 456 5823	Cell number	083 419 6673
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	sabata.mofokeng@mangaung.co.za	E-mail address	petunia.ramagaga@mangaung.co.za
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	S E Mofokeng		
Telephone number	051 405 8625		
Cell number	083 456 5823		
Fax number	051 405 8787		
E-mail address	sabata.mofokeng@mangaung.co.za		
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	Mosala Khunong		
Telephone number	051 405 8627		
Cell number	082 552 3477		
Fax number	051 405 8793		
E-mail address	mosala.khunong@mangaung.co.za		
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	Arrie Bartnis		
Telephone number	051 405 8501		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.bartnis@mangaung.co.za		