

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2019 (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 28 February 2019, the ten-working day reporting period expires on the 14 March 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 28 FEBRUARY 2019

This report is based upon financial information, as at 28 February 2019 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the period ended 28 February 2019** 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 4 436.225 million** is higher than the year to date target of **R 4 265.574 million** by **4%** and the expenditure for the period is **R 3 940.820 million**, which is **7%** below the year to date target of **R 4 222.636 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

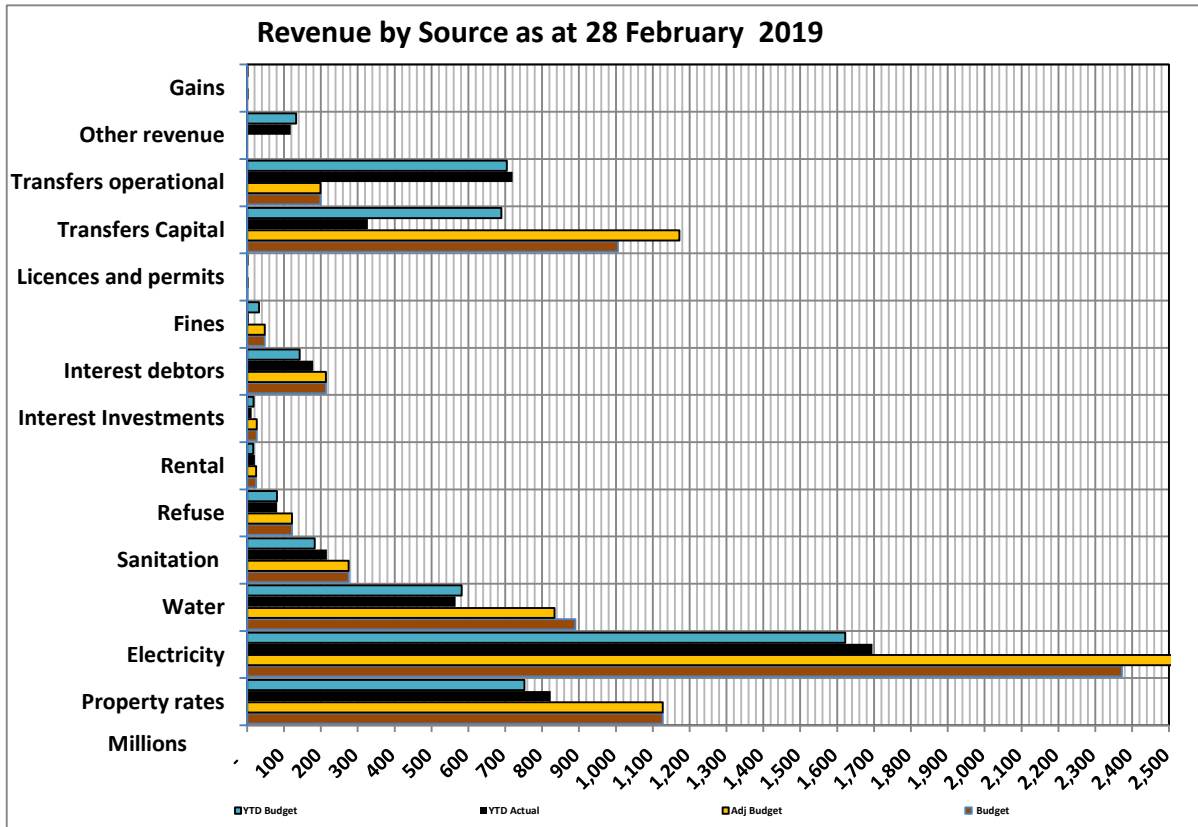
MAY MARGAUNG - Table C4 Consolidated Monthly Budget Statement - Financial Performance (Revenue and expenditure) - 000 February										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1,158,216	1,127,399	1,127,399	103,133	823,051	751,599	71,452	10%	1,127,399
Service charges - electricity revenue		2,377,636	2,372,148	2,574,768	180,154	1,695,710	1,621,956	73,754	5%	2,574,768
Service charges - water revenue		704,678	889,908	833,891	112,447	565,678	582,068	(16,391)	-3%	833,891
Service charges - sanitation revenue		300,459	275,516	275,516	27,111	216,155	183,677	32,478	18%	275,516
Service charges - refuse revenue		109,493	121,712	121,712	10,079	80,720	81,141	(421)	-1%	121,712
Service charges - other								-		
Rental of facilities and equipment		45,005	24,613	24,613	2,810	20,607	16,409	4,198	26%	24,613
Interest earned - external investments		29,908	26,006	26,006	1,128	12,140	17,338	(5,198)	-30%	26,006
Interest earned - outstanding debtors		233,439	213,788	213,788	27,104	178,796	142,525	36,270	25%	213,788
Dividends received	4	1	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		10,422	47,745	47,745	686	4,492	31,830	(27,338)	-86%	47,745
Licences and permits	(3)	249	249	249	39	242	166	76	46%	249
Agency services								-		
Transfers and subsidies		1,018,986	1,005,957	1,172,479	109,816	719,971	703,942	16,029	2%	1,172,479
Other revenue		338,839	199,058	199,058	14,078	117,956	132,705	(14,749)	-11%	199,058
Gains on disposal of PPE		303,523	325	325	-	708	217	492	227%	325
Total Revenue (excluding capital transfers and contributions)		6,630,605	6,304,424	6,617,549	588,584	4,436,225	4,265,574	170,651	4%	6,617,549
Expenditure By Type										
Employee related costs		1,855,761	1,947,214	1,993,312	170,359	1,355,141	1,311,646	43,495	3%	1,993,312
Remuneration of councillors		62,271	63,342	63,162	5,293	42,922	42,171	751	2%	63,162
Debt impairment		447,578	353,964	353,964	29,497	235,976	235,976	0	0%	353,964
Depreciation & asset impairment		899,924	406,081	406,081	8,282	193,702	270,721	(77,019)	-28%	406,081
Finance charges		441,721	144,362	144,334	3,213	135,930	96,236	39,694	41%	144,334
Bulk purchases		1,949,391	2,008,860	2,099,860	139,481	1,425,045	1,357,440	67,605	5%	2,099,860
Other materials		113,218	84,431	81,869	(1,961)	48,087	58,543	(10,457)	-18%	81,869
Contracted services		873,797	813,058	767,636	58,880	313,480	524,790	(211,309)	-40%	767,636
Transfers and subsidies		20,062	10,273	7,524	-	3,078	6,564	(3,486)	-53%	7,524
Other expenditure		495,388	472,259	487,399	19,057	187,459	318,550	(131,091)	-41%	487,399
Loss on disposal of PPE		59,169	-	-	-	-	-	-		-
Total Expenditure		7,218,281	6,303,844	6,405,141	432,101	3,940,820	4,222,636	(281,816)	-7%	6,405,141
Surplus/(Deficit)		(587,675)	580	212,409	156,482	495,405	42,938	452,467	0	212,409
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		863,945	1,033,466	1,037,466	(3,490)	327,012	689,778	(362,766)	(0)	1,037,466
(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		276,270	1,034,046	1,249,875	152,992	822,416	732,715			1,249,875
Taxation								-		
Surplus/(Deficit) after taxation		276,270	1,034,046	1,249,875	152,992	822,416	732,715			1,249,875
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		276,270	1,034,046	1,249,875	152,992	822,416	732,715			1,249,875
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		276,270	1,034,046	1,249,875	152,992	822,416	732,715			1,249,875

The major revenue variances against the adjusted budget are:

- Property rates - Favourable variance of R71.452 million (10%) for the period due to more properties being billed for period than budgeted. Target exceeded.
- Electricity – Favourable variance of R73.754 million (5%) for the year, due to higher user's consumption than budget. Target exceeded;
- Water revenue - Unfavourable variance of –R16.391 million (-3%) for the period due to lower actual billing for the period.
- Services charges: Sanitation revenue- Favourable variance of R32.478 million (18%) for the period. Target exceeded.
- Services charges: Refuse revenue – Performance is on target.
- Rental of facilities and equipment – Favourable variance of R4.198 million (26%) due to more use of facilities than anticipated.
- Interest earned – External investments - Unfavourable variance of –5.198million (-30%) for the period due to lower investment and cash balances than anticipated
- Interest earned on Outstanding debtors - Favourable variance of R36.270 million (25%) for the period, due to an increase in the debtor's book.

- Fines - Unfavourable variance of –R27.338 million (-86%) 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: Favourable variance of R16.029 million for the period, a once off tranche for four months as against a monthly apportionment of the budget.
- Other revenue- Unfavourable variance of –R14.749 (-11%) for the period due to lower collection on various revenue items.

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



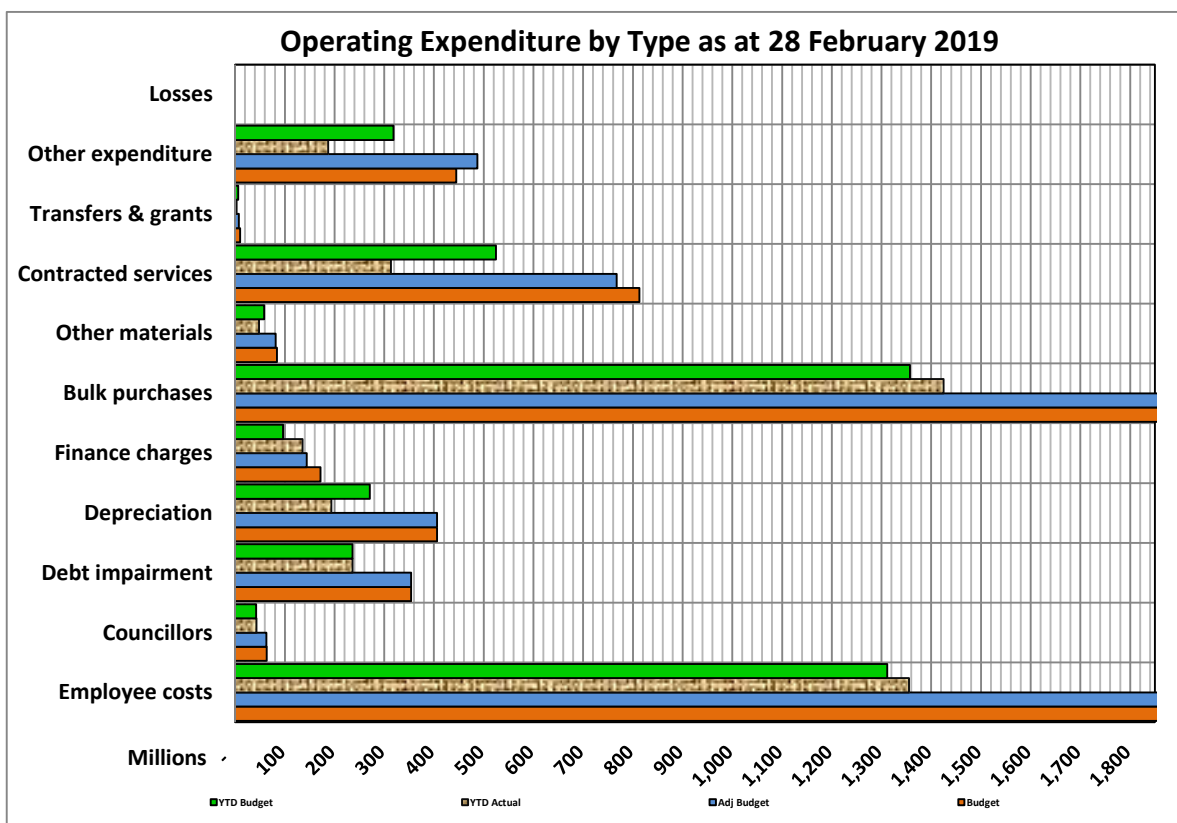
The major operating expenditure variances against the adjusted budget are:

- Employee related costs – Unfavourable variance of R43.495 million (3%) on the year to date original budget. The variance mainly due to a proportionate savings on unfilled vacancies over the eight months period of R24.079 million and overspending on overtime for the year to date of R67.574 million (Budget R54.237 million vs Actual R121.812 million). If the trend of spending on overtime is maintained, the projected overspending for the year will be R182.718 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	21,504	58,210	22,192	(36,018)	-162.30%	87,315
EXECUTIVE MAYOR	208,578	625,916	4,102,698	139,052	(3,963,646)	-2850.48%	6,154,048
CORPORATE SERVICES	1,894,529	449,512	3,366,082	1,263,019	(2,103,063)	-166.51%	5,049,124
FINANCE	139,288	-	4,697	92,859	88,162	94.94%	7,045
SOCIAL SERVICES	10,925,944	1,819,416	16,286,142	7,283,963	(9,002,180)	-123.59%	24,429,214
FRESH PRODUCE MARKET	555,521	76,640	673,914	370,347	(303,567)	-81.97%	1,010,872
HUMAN SETTLEMENTS	-	37,235	393,415	-	(393,415)	0.00%	590,123
ENGINEERING SERVICES	17,588,667	1,726,180	17,526,804	11,725,778	(5,801,026)	-49.47%	26,290,206
WATER	14,271,324	1,300,423	12,535,240	9,514,216	(3,021,024)	-31.75%	18,802,859
WASTE AND FLEET MANAGEMENT	5,075,839	5,492,017	44,924,880	3,383,893	(41,540,987)	-1227.61%	67,387,320
STRATEGIC PROJECTS	50,062	5,928	55,772	33,375	(22,397)	-67.11%	83,658
NALEDI	1,935,871	49,479	1,927,482	1,290,581	(636,901)	-49.35%	2,891,223
SOUTPAN	-	76,096	727,249	-	(727,249)	0.00%	1,090,873
CENTLEC	28,677,775	2,662,449	19,229,891	19,118,517	(111,374)	-0.58%	28,844,836
TOTAL OVERTIME	81,356,686	14,342,795	121,812,478	54,237,791	(67,574,687)	-124.59%	182,718,716

- Debt impairment – Performance is on target for the month.
- Depreciation – Favourable variance –R77.019 million (-28%) due to non-processing of provision journals for the month by the parent municipality.
- Finance charges – Unfavourable variance of R39.694 million (41%) – due to Centlec's payment of dividend amount of R67.277 million not provided for in the budget.
- Bulk purchases – Unfavourable variance of R67.605 million (5%), bulk purchases are higher than targeted for the month.
- Other materials - Performance is on target for the month.
- Contracted services - Favourable variance of –R211.309 million (-40%) due to under spending on repairs and maintenance.
- Other expenditure - Favourable variance –R131.091 million (-41%), mainly due to under spending and cost containment measures.

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

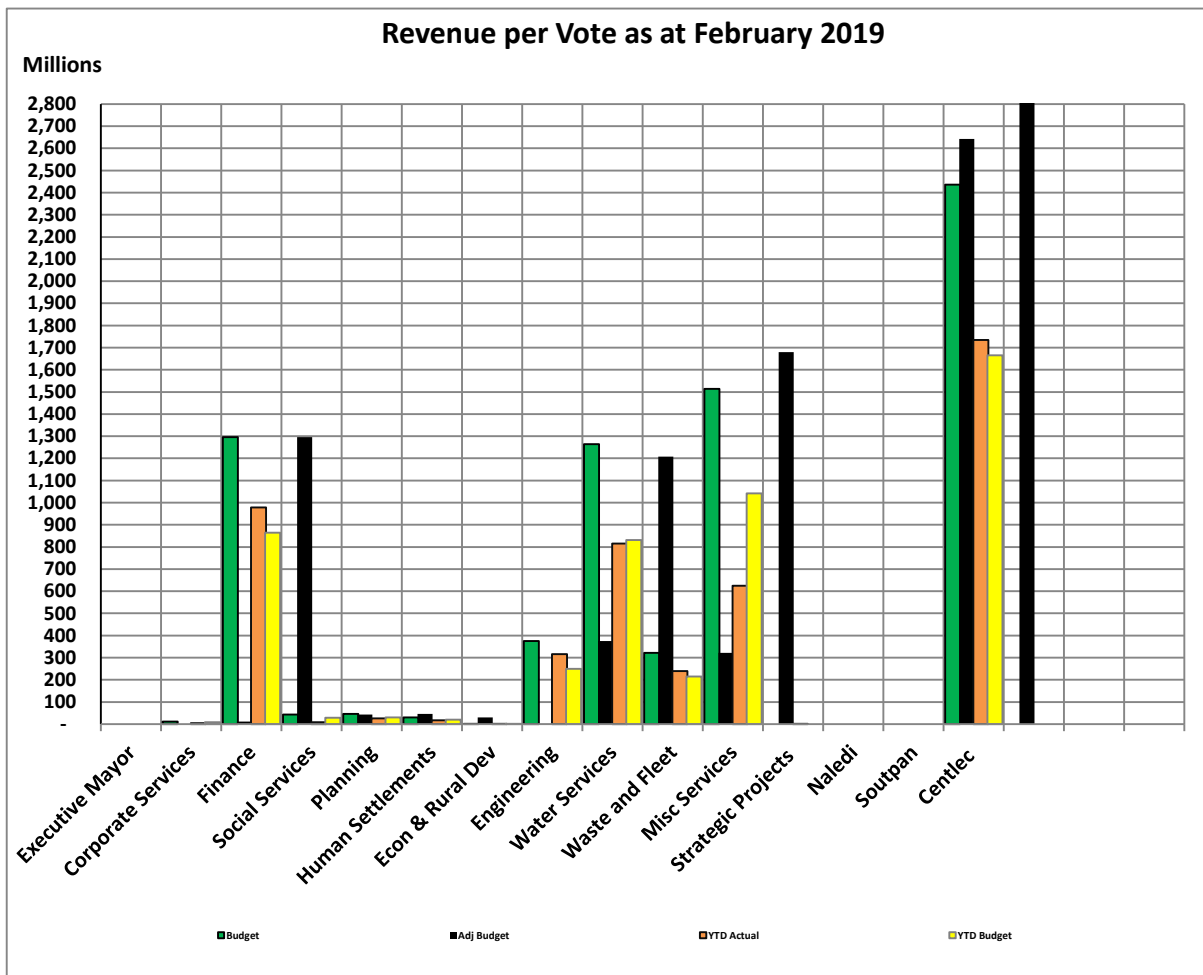


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08

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	576	3,816	7,970	(4,153)	-52.1%	11,954
Vote 04 - Finance		1,342,868	1,296,409	1,296,409	133,515	978,125	864,272	113,853	13.2%	1,296,409
Vote 05 - Social Services		12,545	43,396	43,396	1,144	9,085	28,930	(19,845)	-68.6%	43,396
Vote 06 - Planning		61,135	45,361	45,361	2,898	25,315	30,241	(4,926)	-16.3%	45,361
Vote 07 - Human Settlement And Housing		39,987	30,630	30,630	2,362	16,997	20,420	(3,423)	-16.8%	30,630
Vote 08 - Economic And Rural Development		8	11	11	-	4	7	(3)	-36.7%	11
Vote 09 - Engineering		436,074	375,041	375,041	46,726	315,159	250,027	65,132	26.0%	375,041
Vote 10 - Water		1,041,945	1,264,414	1,208,398	154,666	815,820	831,740	(15,920)	-1.9%	1,208,398
Vote 11 - Waste And Fleet Management		298,532	321,380	321,380	48,381	239,621	214,253	25,368	11.8%	321,380
Vote 12 - Miscellaneous		1,521,458	1,513,554	1,680,075	14,840	625,011	1,042,340	(417,329)	-40.0%	1,680,075
Vote 13 - Strategic Projects		-	-	-	-	-	-	-		-
Vote 14 - Naledi And Soutpan		372	-	-	-	2	-	2	#DIV/0!	-
Vote 15 - Other		2,456,555	2,435,741	2,642,361	179,986	1,734,280	1,665,151	69,128	4.2%	2,642,361
Total Revenue by Vote	2	7,494,551	7,337,890	7,655,016	585,093	4,763,237	4,955,352	(192,115)	-3.9%	7,655,016
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		125,351	103,818	100,061	8,635	70,624	68,083	2,541	3.7%	100,061
Vote 02 - Office Of The Executive Mayor		223,347	223,924	236,684	18,466	165,782	151,954	13,828	9.1%	236,684
Vote 03 - Corporate Services		328,104	282,180	277,505	29,270	159,939	187,131	(27,193)	-14.5%	277,505
Vote 04 - Finance		260,799	267,081	265,559	20,106	155,754	177,750	(21,996)	-12.4%	265,559
Vote 05 - Social Services		484,250	511,073	514,464	36,075	306,418	341,394	(34,976)	-10.2%	514,464
Vote 06 - Planning		93,318	111,759	104,057	4,977	53,839	72,965	(19,127)	-26.2%	104,057
Vote 07 - Human Settlement And Housing		139,775	106,982	114,169	7,462	63,185	73,004	(9,819)	-13.5%	114,169
Vote 08 - Economic And Rural Development		42,373	37,903	34,636	2,157	22,908	24,496	(1,588)	-6.5%	34,636
Vote 09 - Engineering		891,299	713,504	652,256	29,787	285,777	462,410	(176,632)	-38.2%	652,256
Vote 10 - Water		1,370,525	964,700	964,664	53,892	604,662	643,874	(39,212)	-6.1%	964,664
Vote 11 - Waste And Fleet Management		398,742	379,981	396,039	37,713	256,504	256,532	(28)	0.0%	396,039
Vote 12 - Miscellaneous		138,861	203,596	197,582	13,121	96,859	134,528	(37,669)	-28.0%	197,582
Vote 13 - Strategic Projects		47,188	41,089	41,089	4,140	32,717	27,392	5,325	19.4%	41,089
Vote 14 - Naledi And Soutpan		69,433	48,680	50,571	4,104	34,573	33,094	1,479	4.5%	50,571
Vote 15 - Other		2,604,917	2,307,575	2,455,807	162,198	1,631,280	1,568,029	63,250	4.0%	2,455,807
Total Expenditure by Vote	2	7,218,281	6,303,844	6,405,141	432,101	3,940,820	4,222,636	(281,816)	-6.7%	6,405,141
Surplus/ (Deficit) for the year	2	276,270	1,034,046	1,249,875	152,992	822,416	732,715	89,701	12.2%	1,249,875

The following charts compare the actual revenue and expenditure per vote against the adjusted 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'.

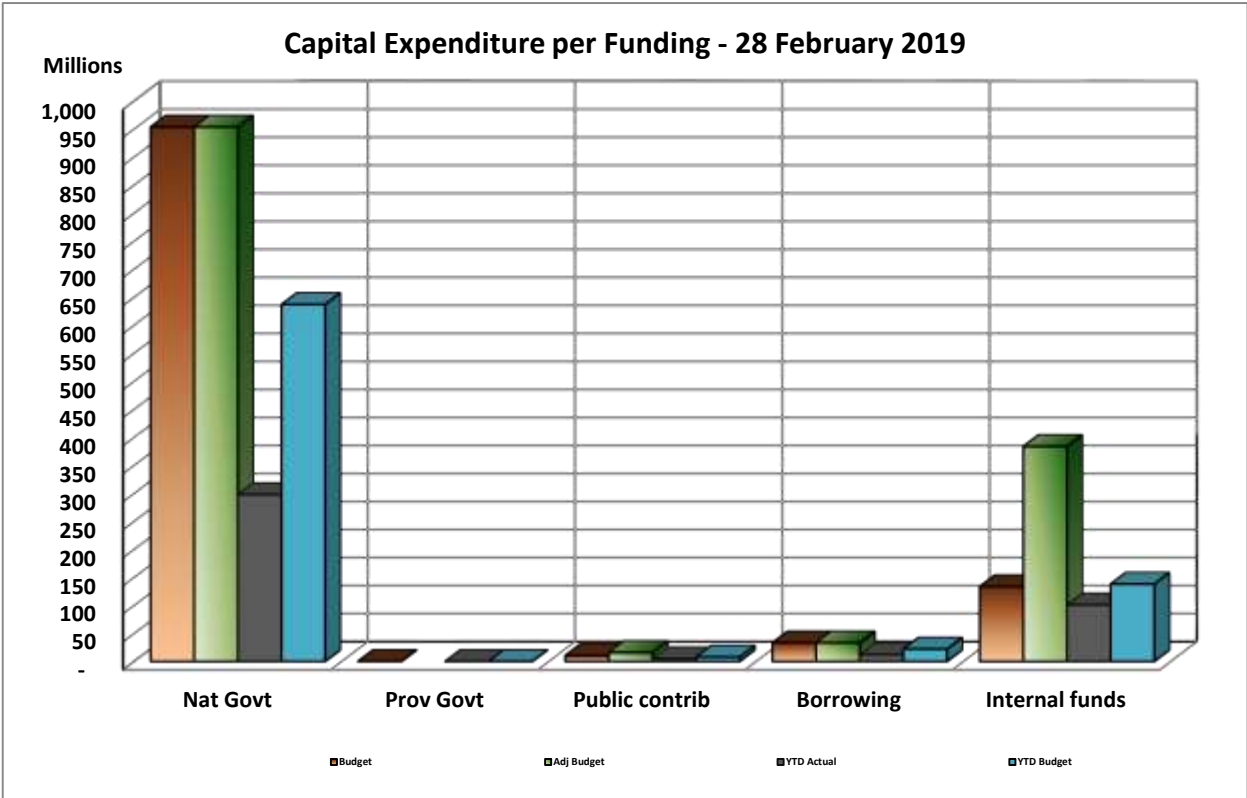
The actual spending for the period is 51.67% (**R415.855 million**) on the year to date budgeted target of **R804.858 million**. On an annual basis we have thus spent only 30.19% (**R415.855 million**) of the year to date expenditure versus the adjusted budget of **R1 377.682 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Adjusted Budget 2018/2019 R'000	YTD Budget Target February 2019 R'000	YTD Actual February 2019 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 377 682	804 858	415 855	(389 003)
Capital Financing				
National Government	953 483	636 902	297 662	(339 239)
Public Contributions	15 969	7 742	4 814	(2 928)
Borrowing	33 188	22 126	12 441	(9 684)
Internally Generated Funds	375 042	138 089	100 937	(37 151)
Financing Total	1 377 682	804 858	415 855	(389 003)

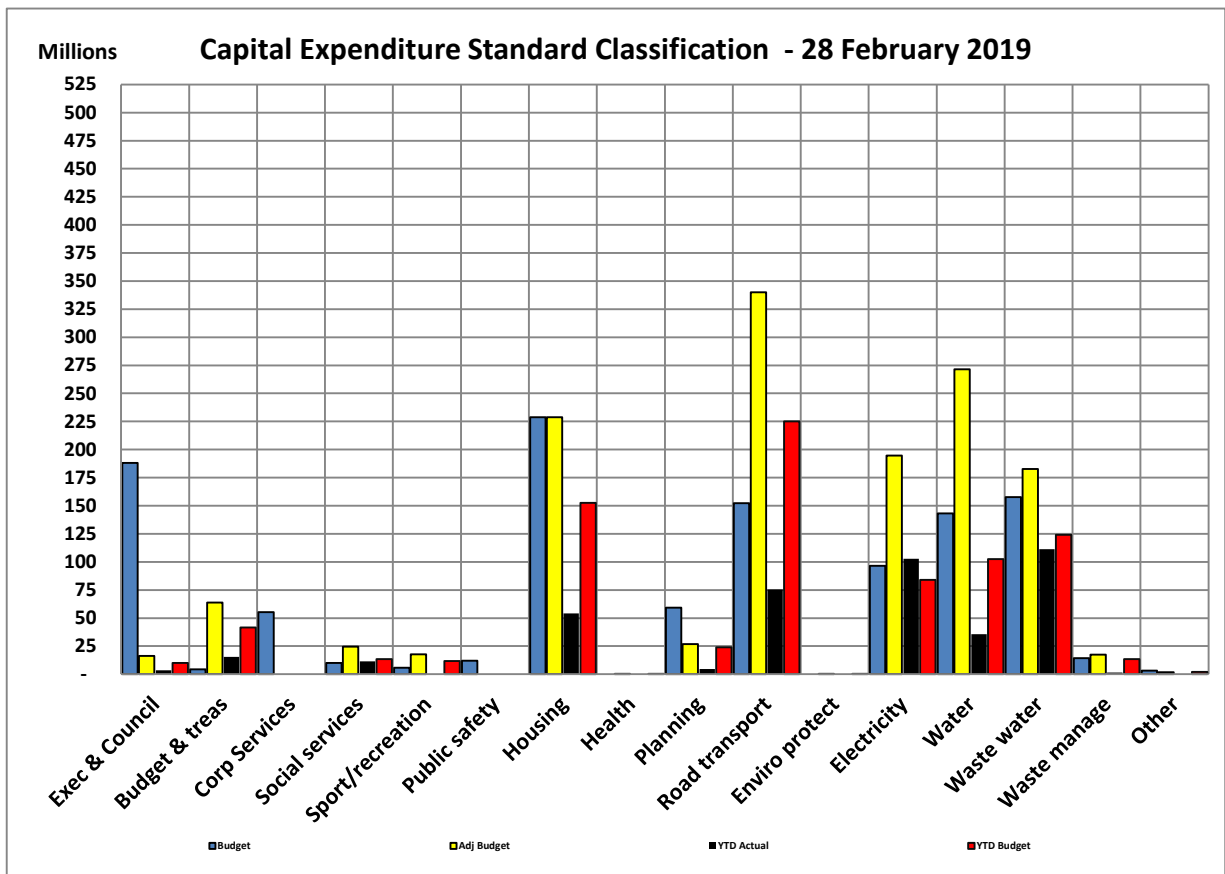
The following chart indicates the capital expenditure financing.



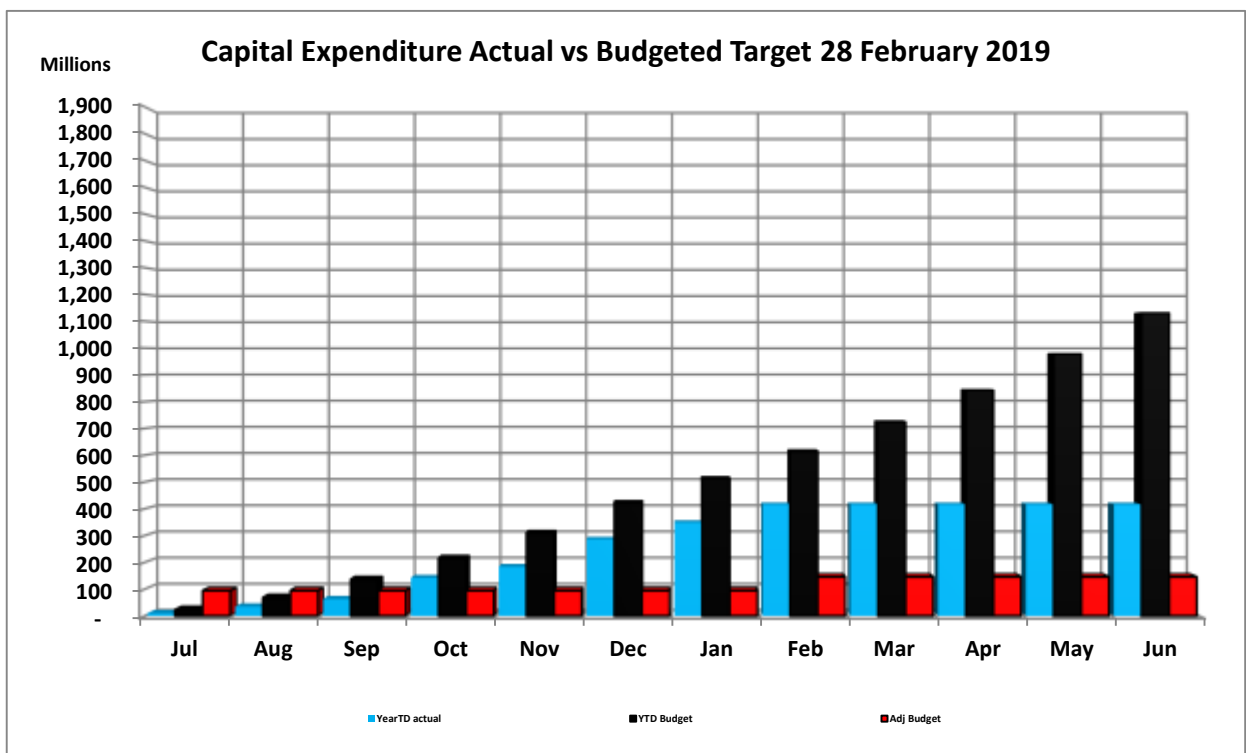
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R32.695 million less than budget target)
Community and public safety	(R112.354 million less than budget target)
Economic and environmental services	(R169.148 million less than budget target)
Electricity	(R18.855 million more than budget target)
Water	(R66.823 million less than budget target)
Waste water management	(R12.761 million less than budget target)
Waste management	(R12.010 million less than budget target)

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



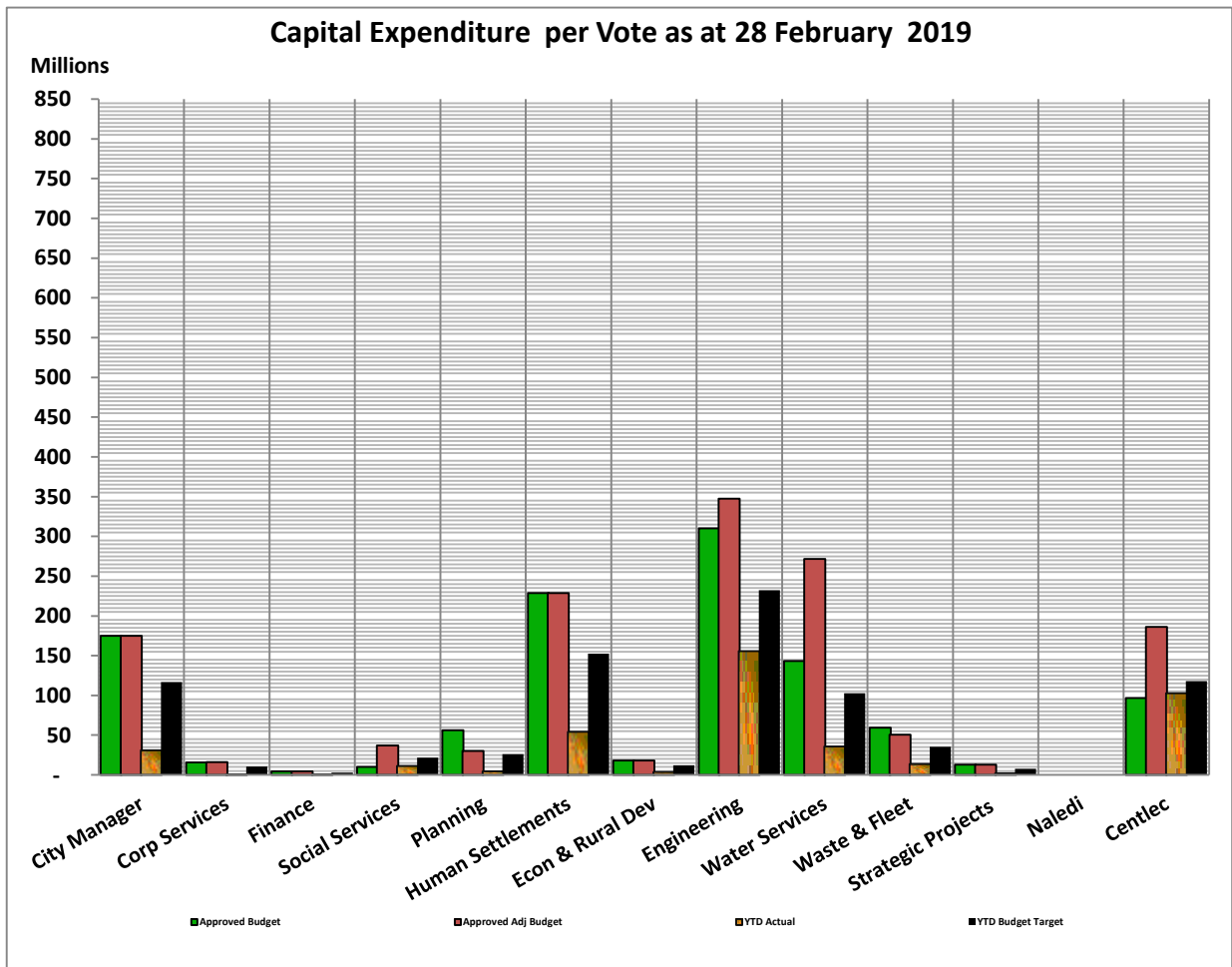
The following chart compares the year to date actual expenditure with the year to date adjusted budget (target).



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

Capital Expenditure per Vote	Approved Budget	Approved Adj Budget	YTD Actual	YTD Budget Target	Percentage on Original Budget
City Manager	175,000,000	175,000,000	30,860,528	116,666,666	17.63%
Corp Services	15,655,000	16,055,000	640,664	10,570,000	3.99%
Finance	4,350,000	4,350,000	74,859	2,900,000	1.72%
Social Services	10,000,000	37,000,000	11,387,337	21,666,666	30.78%
Planning	56,370,660	30,176,654	4,622,878	26,139,325	15.32%
Human Settlements	228,700,000	228,700,000	54,195,026	152,466,666	23.70%
Econ & Rural Dev	18,007,000	18,007,000	3,565,172	12,004,666	19.80%
Engineering	309,952,351	347,328,294	155,862,598	232,478,677	44.87%
Water Services	143,286,889	271,497,659	35,760,038	102,583,439	13.17%
Waste & Fleet	59,484,360	50,532,260	13,755,436	35,549,518	27.22%
Strategic Projects	13,000,000	13,000,000	2,242,620	7,800,000	17.25%
Naledi	-	-	-	-	0.00%
Centlec	96,647,176	186,035,359	102,887,556	117,942,157	55.31%
	1,130,453,436	1,377,682,226	415,854,714	838,767,781	30.19%

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



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

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

The CFS report for the period ending 28 February 2019 indicates a closing balance (cash and cash equivalents) of R177.619 million (31 January 2019 – 322.051 million) which comprises of the following:

• Bank balance and cash	R35.171 million (Mangaung)
• Bank balance and cash	R12.599 million (Centlec)
• Bank balance and cash	R5.187 million (Market)
• Investment deposits	R69.349 million (Mangaung)
• Investment deposits	R55.312 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R889.269 million**, resulting in an **R250.410 million** favourable variance, as compared to a year target of **R638.859 million**;
- Service charges reflect a year to date amount cash collection of **R2 291.391 million**, resulting in an **R217.798 million (11%)** favourable variance, as compared to a year target of **R2 073.593 million**.
- Other revenue reflects a year to date amount of **R306.747 million**, resulting in an **R174.753 million favourable** variance, as compared to a year target of **R131.994 million**.
- Operating grants and subsidies show a year to date receipted amount of **R616.923 million** compared to a year target of **R670.638 million** resulting in **–R53.715 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 **R688.978 million** resulting in **–R86.323 million** unfavourable variance due to more capital grants received for the period than budgeted;
- Interest show a year to date amount of **R22.838 million** compared to a year target of **R85.133 million**, indicating **–R62.295 million** unfavourable variance.

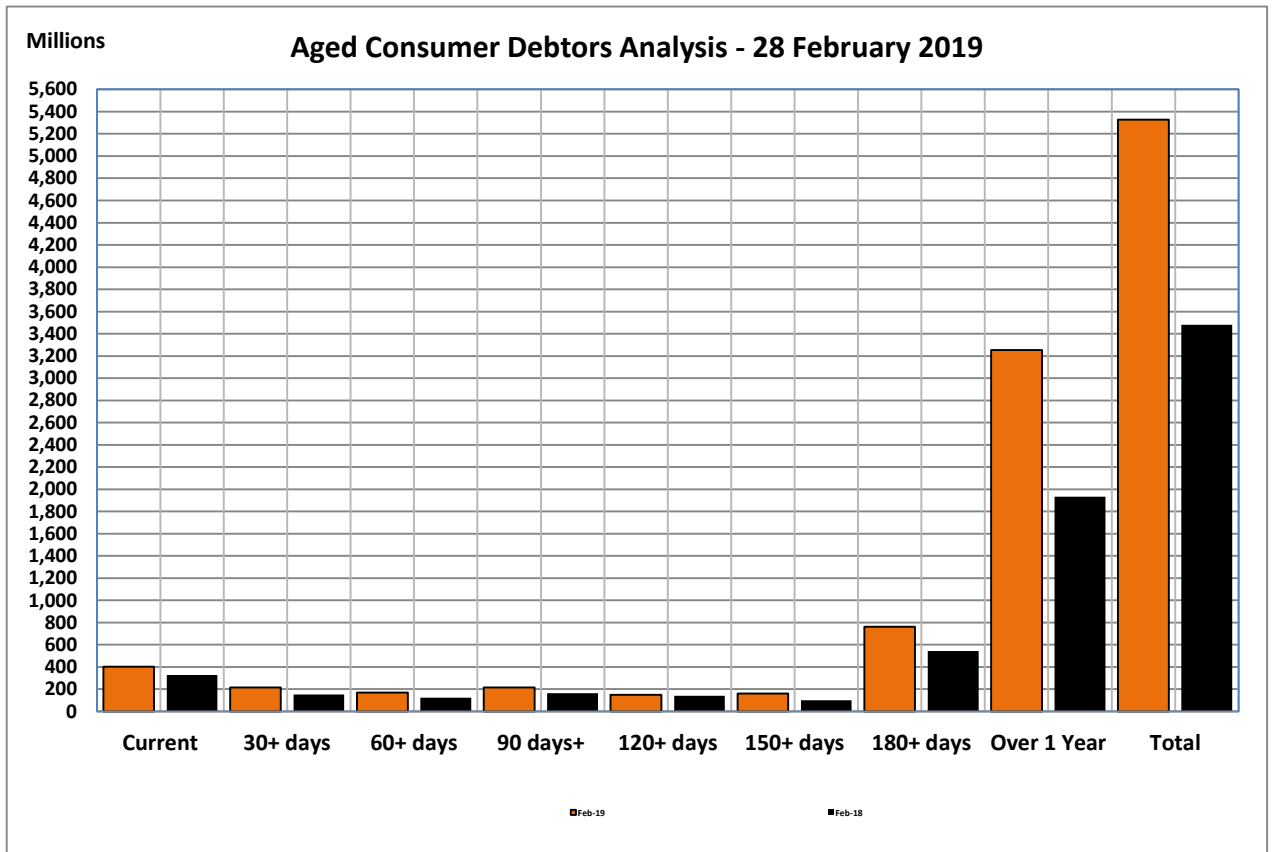
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **–R4 744.805 million (R1 204.267 million** unfavourable variance) compared to a year to date target of **–R3 540.538 million** mainly due to accrued creditors at the end June 2018, paid in July;
- Capital payments indicate a year to date amount of **R415.855 million (R266.084 million** favourable variance) compared to a target of **–R681.939 million** due to the slow uptake of capex projects during the first seven months of the year;
- Finance charges shows a year to date amount of **–R99.971 million** compared to a year target of **–R103.000 million**, resulting in a variance of **R3.028 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R6.164 million** Unfavourable variance) compared to a target of **R6.164 million**.
- Repayment of borrowing indicates a year to date amount of **–R169.369 (R105.274 million** unfavourable variance) compared to a target of **R64.095 million** due to the repayment of borrowings due.

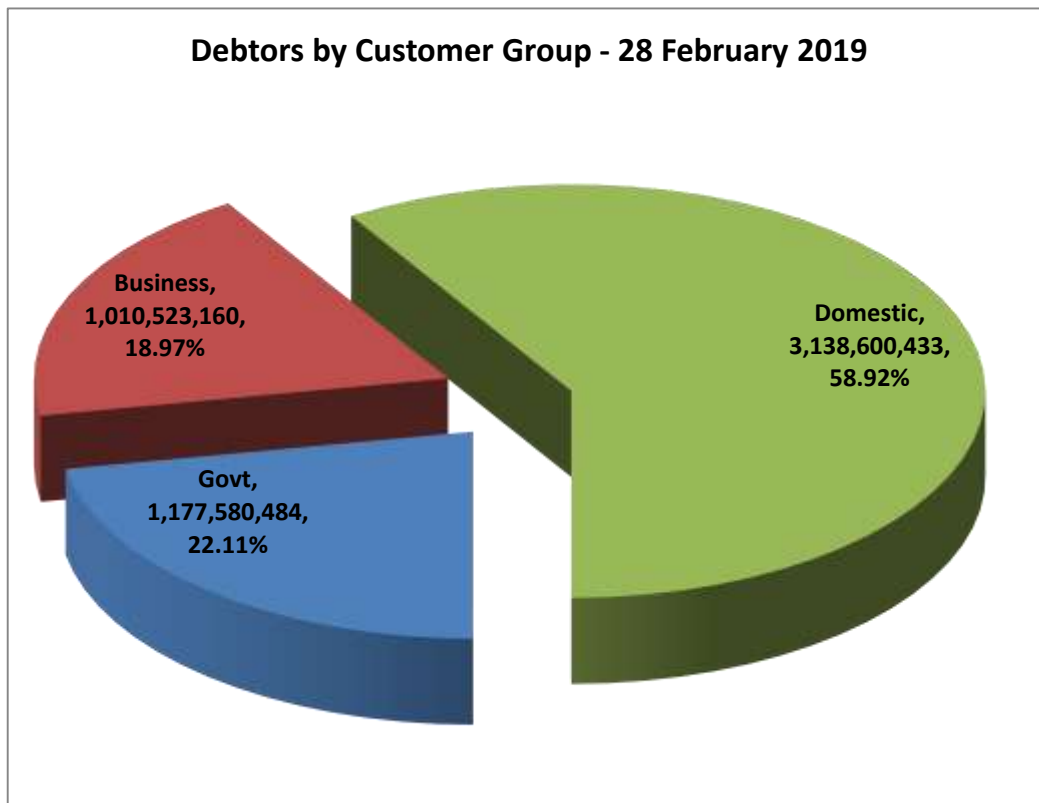
Outstanding Debtors Report (Annexure B – Table SC3)

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.

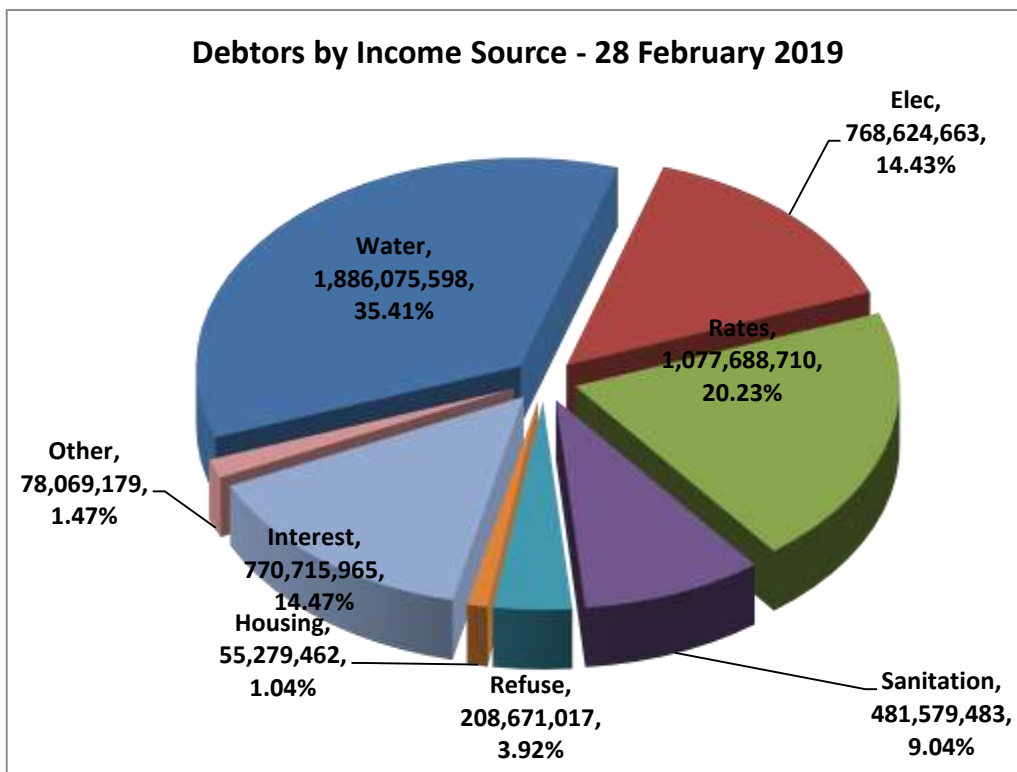
The debtors balance as at 28 February 2019 is **R5 326.704 million** (31 January 2019 – **R5 214.130 million**), thus reflecting an increase of **R112.574 million** (2.16%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R3 254.732 million (R3 187.782 million – January 2018) is outstanding in this category (1 year and older), with R2 068.987 million attributable to households, an increase of R44.569 million (2.20%) from the balance of R2 024.418 million in January 2019.



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)

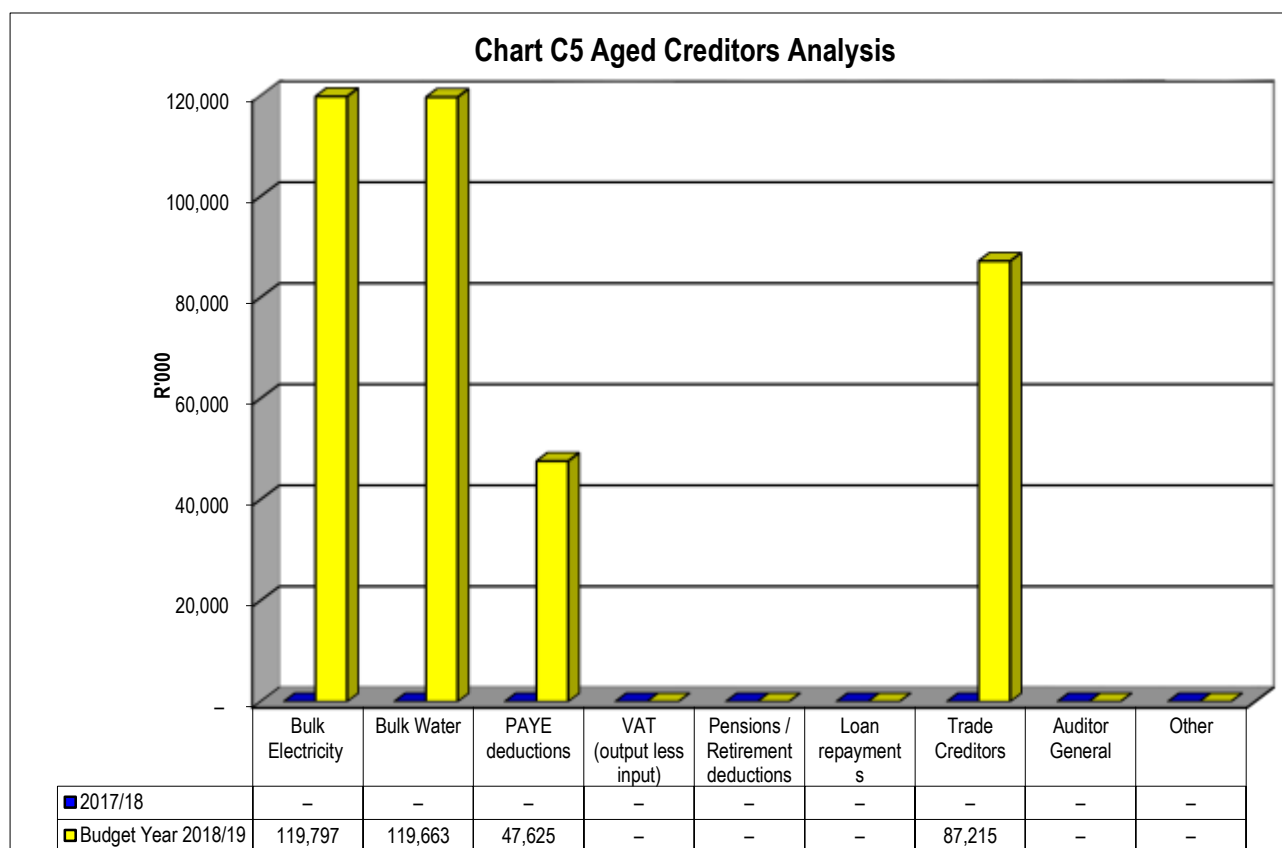
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R374.300 million** compared to an amount of **R355.179 million** in January. The increase of **R19.121 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	January 2019 R'000	February 2019 R'000
Bulk electricity	98 193	119 797
Trade creditors Centlec	10 116	3 263
Bulk water	84 919	119 663
Salaries/PAYE	32 693	47 625
Pensions Deductions	42 807	-
Other	-	-
Trade creditors Mangaung	37 810	45 019
Total	355 179	374 300

*The current portion of the amount due was R274.830 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 **R124.662 million** as at 28 February 2019 against **R98.864 million** at 31 January 2019.

4. FINANCIAL IMPLICATIONS

The report for the period ending 28 February 2019 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 February 2019 the operating revenue (excluding capital grants) and expenditure actual represented 67.04% and 61.03% respectively of the adjusted budget. The outcome reflects a variance of 2.58% (favourable) and 4.40% (favourable) respectively, when compared to the average target of 64.46% and 65.93% (based on 8 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 28 February 2019 represents only 30.19% of the adjusted budget, when compared to a target of 66.67% (8 months), a variance of 36.48 % for the year against the target.

5. KEY FEBRUARY 2019 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 January 2019, 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 28 February 2019 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:



**GENERAL MANAGER
BUDGET AND EXPENDITURE**

DATE: 12/03/2019

SUBMITTED BY:



**S E MOFOKENG
ACTING CHIEF FINANCIAL OFFICER**

DATE: 13/03/2019


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 **28 February 2019** 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 11 March 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

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MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M08 February

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	103,133	823,051	751,599	71,452	10%	1,127,399
Service charges	3,492,266	3,659,283	3,805,887	329,791	2,558,263	2,468,843	89,420	4%	3,805,887
Investment revenue	29,908	26,006	26,006	1,128	12,140	17,338	(5,198)	-30%	26,006
Transfers and subsidies	1,018,986	1,005,957	1,172,479	109,816	719,971	703,942	16,029	2%	1,172,479
Other own revenue	931,229	485,779	485,779	44,717	322,800	323,852	(1,052)	-0%	485,779
Total Revenue (excluding capital transfers and contributions)	6,630,605	6,304,424	6,617,549	588,584	4,436,225	4,265,574	170,651	4%	6,617,549
Employee costs	1,855,761	1,947,214	1,993,312	170,359	1,355,141	1,311,646	43,495	3%	1,993,312
Remuneration of Councillors	62,271	63,342	63,162	5,293	42,922	42,171	751	2%	63,162
Depreciation & asset impairment	899,924	406,081	406,081	8,282	193,702	270,721	(77,019)	-28%	406,081
Finance charges	441,721	144,362	144,334	3,213	135,930	96,236	39,694	41%	144,334
Materials and bulk purchases	2,062,609	2,093,291	2,181,729	137,520	1,473,132	1,415,983	57,149	4%	2,181,729
Transfers and subsidies	20,062	10,273	7,524	–	3,078	6,564	(3,486)	-53%	7,524
Other expenditure	1,875,931	1,639,281	1,609,000	107,435	736,916	1,079,316	(342,401)	-32%	1,609,000
Total Expenditure	7,218,281	6,303,844	6,405,141	432,101	3,940,820	4,222,636	(281,816)	-7%	6,405,141
Surplus/(Deficit)	(587,675)	580	212,409	156,482	495,405	42,938	452,467	1054%	212,409
Transfers and subsidies - capital (monetary alloc	863,945	1,033,466	1,037,466	(3,490)	327,012	689,778	(362,766)	-53%	1,037,466
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	276,270	1,034,046	1,249,875	152,992	822,416	732,715	89,701	12%	1,249,875
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	276,270	1,034,046	1,249,875	152,992	822,416	732,715	89,701	12%	1,249,875
Capital expenditure & funds sources									
Capital expenditure	774,510	1,130,453	1,377,682	67,273	415,855	804,858	(389,003)	-48%	1,386,298
Capital transfers recognised	616,689	978,494	969,452	42,533	302,476	644,644	(342,168)	-53%	969,452
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	38,811	33,188	33,188	1,359	12,441	22,126	(9,684)	-44%	33,188
Internally generated funds	119,010	118,771	375,042	23,380	100,937	138,089	(37,151)	-27%	383,657
Total sources of capital funds	774,510	1,130,453	1,377,682	67,273	415,855	804,858	(389,003)	-48%	1,386,298
Financial position									
Total current assets	6,192,131	4,671,737	4,847,550		6,775,865				4,847,550
Total non current assets	19,802,224	17,638,316	17,894,161		20,151,625				17,894,161
Total current liabilities	5,893,221	2,619,466	2,619,466		6,054,677				2,619,466
Total non current liabilities	2,446,161	2,773,713	2,773,713		2,411,136				2,773,713
Community wealth/Equity	17,654,973	16,916,874	17,348,532		18,461,678				17,348,532
Cash flows									
Net cash from (used) operating	–	959,241	959,241	384,003	(114,954)	639,494	754,448	118%	959,241
Net cash from (used) investing	–	(864,280)	(864,280)	(37,273)	139,139	(576,186)	(715,325)	124%	(864,280)
Net cash from (used) financing	–	(135,805)	(135,805)	(20,954)	(168,617)	(90,536)	78,080	-86%	(135,805)
Cash/cash equivalents at the month/year end	–	396,634	396,634	–	177,620	(27,229)	(204,849)	752%	(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	402,419	213,632	170,188	215,155	149,340	160,926	760,312	#####	5,326,704
Creditors Age Analysis									
Total Creditors	274,830	69,024	5,992	24,454	–	–	–	–	374,300

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		2,913,799	2,859,574	3,026,096	152,593	1,635,310	1,939,687	(304,377)	-16%	3,026,096
Executive and council	8	11	11	11	—	4	7	(3)	-37%	11
Finance and administration	2,913,792	2,859,564	3,026,085	152,593	1,635,306	1,939,680	(304,374)	-16%	3,026,085	
Internal audit	—	—	—	—	—	—	—	—	—	—
Community and public safety		306,985	28,898	28,898	1,580	13,053	19,265	(6,212)	-32%	28,898
Community and social services	3,654	4,008	4,008	363	3,278	2,672	606	23%	4,008	
Sport and recreation	278,232	6,885	6,885	228	2,339	4,590	(2,251)	-49%	6,885	
Public safety	603	230	230	157	703	153	550	359%	230	
Housing	24,496	17,776	17,776	831	6,734	11,850	(5,117)	-43%	17,776	
Health	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		50,451	51,859	51,859	1,201	10,296	34,573	(24,276)	-70%	51,859
Planning and development	34,219	18,651	18,651	635	6,134	12,434	(6,300)	-51%	18,651	
Road transport	16,259	33,038	33,038	543	3,958	22,026	(18,068)	-82%	33,038	
Environmental protection	(28)	170	170	24	205	113	92	81%	170	
Trading services		4,222,459	4,396,576	4,547,180	429,719	3,104,576	2,961,172	143,405	5%	4,547,180
Energy sources	2,456,555	2,435,741	2,642,361	179,986	1,734,280	1,665,151	69,128	4%	2,642,361	
Water management	1,041,945	1,264,414	1,208,398	154,666	815,820	831,740	(15,920)	-2%	1,208,398	
Waste water management	425,428	375,041	375,041	46,686	314,856	250,027	64,828	26%	375,041	
Waste management	298,532	321,380	321,380	48,381	239,621	214,253	25,368	12%	321,380	
Other	4	857	982	982	—	—	655	(655)	-100%	982
Total Revenue - Functional	2	7,494,551	7,337,890	7,655,016	585,093	4,763,237	4,955,352	(192,115)	-4%	7,655,016
Expenditure - Functional										
Governance and administration		1,232,117	1,232,925	1,267,444	102,674	757,107	833,013	(75,906)	-9%	1,267,444
Executive and council	146,789	134,591	132,959	10,751	90,540	89,376	1,164	1%	132,959	
Finance and administration	1,085,328	1,098,334	1,134,485	91,923	666,567	743,637	(77,070)	-10%	1,134,485	
Internal audit	—	—	—	—	—	—	—	—	—	—
Community and public safety		522,642	473,704	454,390	29,198	248,208	310,945	(62,737)	-20%	454,390
Community and social services	40,899	47,749	48,497	3,258	25,844	32,054	(6,210)	-19%	48,497	
Sport and recreation	272,412	234,905	211,592	12,625	109,402	151,149	(41,747)	-28%	211,592	
Public safety	80,346	93,542	93,123	6,633	56,542	62,493	(5,951)	-10%	93,123	
Housing	117,932	82,416	88,428	5,743	48,539	55,880	(7,341)	-13%	88,428	
Health	11,053	15,092	12,750	939	7,882	9,370	(1,488)	-16%	12,750	
Economic and environmental services		878,785	697,365	654,681	36,028	338,320	455,118	(116,797)	-26%	654,681
Planning and development	49,389	50,607	45,724	3,065	25,599	32,761	(7,162)	-22%	45,724	
Road transport	805,230	620,954	583,646	30,830	296,310	405,088	(108,778)	-27%	583,646	
Environmental protection	24,166	25,804	25,312	2,133	16,411	17,268	(857)	-5%	25,312	
Trading services		4,573,516	3,891,866	4,022,561	263,855	2,594,455	2,618,781	(24,327)	-1%	4,022,561
Energy sources	2,604,917	2,307,575	2,455,807	162,198	1,631,280	1,568,029	63,250	4%	2,455,807	
Water management	1,373,543	967,825	967,994	54,143	606,908	646,036	(39,128)	-6%	967,994	
Waste water management	388,370	350,086	332,243	20,407	166,237	230,135	(63,898)	-28%	332,243	
Waste management	206,686	266,381	266,516	27,106	190,030	174,581	15,449	9%	266,516	
Other		11,220	7,983	6,065	347	2,730	4,779	(2,048)	-43%	6,065
Total Expenditure - Functional	3	7,218,281	6,303,844	6,405,141	432,101	3,940,820	4,222,636	(281,816)	-7%	6,405,141
Surplus/ (Deficit) for the year		276,270	1,034,046	1,249,875	152,992	822,416	732,715	89,701	12%	1,249,875

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		2,913,799	2,859,574	3,026,096	152,593	1,635,310	1,939,687	(304,377)	-16%	3,026,096
Executive and council		8	11	11	-	4	7	(3)	(0)	11
<i>Municipal Manager, Town Secretary and Chief Executive</i>		8	11	11	-	4	7	(3)	(0)	11
Finance and administration		2,913,792	2,859,564	3,026,085	152,593	1,635,306	1,939,680	(304,374)	(0)	3,026,085
<i>Administrative and Corporate Support</i>		713	-	-	-	-	-	-	-	-
<i>Budget and Treasury Office</i>		2,863,693	2,809,963	2,976,484	148,355	1,603,136	1,906,613	(303,476)	(0)	2,976,484
<i>Human Resources</i>		6,691	10,037	10,037	444	2,725	6,691	(3,966)	(0)	10,037
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		27,204	26,710	26,710	2,264	19,181	17,807	1,375	0	26,710
<i>Property Services</i>		15,491	12,854	12,854	1,530	10,263	8,569	1,694	0	12,854
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		306,985	28,898	28,898	1,580	13,053	19,265	(6,212)	(0)	28,898
Community and social services		3,654	4,008	4,008	363	3,278	2,672	606	0	4,008
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3,495	3,687	3,687	241	2,356	2,458	(102)	(0)	3,687
<i>Libraries and Archives</i>		151	295	295	123	912	197	715	0	295
<i>Museums and Art Galleries</i>		7	26	26	-	10	17	(7)	(0)	26
Sport and recreation		278,232	6,885	6,885	228	2,339	4,590	(2,251)	(0)	6,885
<i>Community Parks (including Nurseries)</i>		1,847	2,182	2,182	36	542	1,455	(913)	(0)	2,182
<i>Recreational Facilities</i>		680	1,013	1,013	51	596	675	(79)	(0)	1,013
<i>Sports Grounds and Stadiums</i>		275,705	3,690	3,690	141	1,200	2,460	(1,259)	(0)	3,690
Public safety		603	230	230	157	703	153	550	0	230
<i>Civil Defence</i>		8	21	21	1	8	14	(5)	(0)	21
<i>Fire Fighting and Protection</i>		595	209	209	156	694	139	555	0	209
<i>Licensing and Control of Animals</i>								-		
Housing		24,496	17,776	17,776	831	6,734	11,850	(5,117)	(0)	17,776
<i>Housing</i>		24,496	17,776	17,776	831	6,734	11,850	(5,117)	(0)	17,776
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		50,451	51,859	51,859	1,201	10,296	34,573	(24,276)	(0)	51,859
Planning and development		34,219	18,651	18,651	635	6,134	12,434	(6,300)	(0)	18,651
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		34,219	18,651	18,651	635	6,134	12,434	(6,300)	(0)	18,651
Road transport		16,259	33,038	33,038	543	3,958	22,026	(18,068)	(0)	33,038
<i>Police Forces, Traffic and Street Parking Control</i>		5,613	33,038	33,038	503	3,654	22,026	(18,372)	(0)	33,038
<i>Roads</i>		10,647	-	-	40	304	-	304	#DIV/0!	-
<i>Taxi Ranks</i>								-		
Environmental protection		(28)	170	170	24	205	113	92	0	170
<i>Pollution Control</i>		(28)	170	170	24	205	113	92	0	170
Trading services		4,222,459	4,396,576	4,547,180	429,719	3,104,576	2,961,172	143,405	0	4,547,180
Energy sources		2,456,555	2,435,741	2,642,361	179,986	1,734,280	1,665,151	69,128	0	2,642,361
<i>Electricity</i>		2,456,555	2,435,741	2,642,361	179,986	1,734,280	1,665,151	69,128	0	2,642,361
Water management		1,041,945	1,264,414	1,208,398	154,666	815,820	831,740	(15,920)	(0)	1,208,398
<i>Water Distribution</i>		1,041,945	1,264,414	1,208,398	154,666	815,820	831,740	(15,920)	(0)	1,208,398
Waste water management		425,428	375,041	375,041	46,686	314,856	250,027	64,828	0	375,041
<i>Sewerage</i>		425,428	375,041	375,041	46,686	314,856	250,027	64,828	0	375,041
Waste management		298,532	321,380	321,380	48,381	239,621	214,253	25,368	0	321,380
<i>Solid Waste Disposal (Landfill Sites)</i>		9	46	46	-	-	31	(31)	(0)	46
<i>Solid Waste Removal</i>		298,523	321,334	321,334	48,381	239,621	214,223	25,399	0	321,334
Other		857	982	982	-	-	655	(655)	(0)	982
<i>Air Transport</i>		857	982	982	-	-	655	(655)	(0)	982
Total Revenue - Functional	2	7,494,551	7,337,890	7,655,016	585,093	4,763,237	4,955,352	(192,115)	(0)	7,655,016

Expenditure - Functional											
Municipal governance and administration		1,232,117	1,232,925	1,267,444	102,674	757,107	833,013	(75,906)	(0)	1,267,444	
Executive and council		146,789	134,591	132,959	10,751	90,540	89,376	1,164	0	132,959	
Mayor and Council		74,688	78,400	77,708	6,463	52,515	52,071	444	0	77,708	
Municipal Manager, Town Secretary and Chief Executive		72,101	56,191	55,251	4,288	38,025	37,305	720	0	55,251	
Finance and administration		1,085,328	1,098,334	1,134,485	91,923	666,567	743,637	(77,070)	(0)	1,134,485	
Administrative and Corporate Support		370,639	291,178	304,917	21,619	203,053	197,145	5,908	0	304,917	
Budget and Treasury Office		399,129	466,026	458,665	33,453	253,953	309,212	(55,259)	(0)	458,665	
Fleet Management		116,493	106,662	122,890	10,216	63,569	77,428	(13,858)	(0)	122,890	
Human Resources		67,798	76,865	77,672	5,786	45,729	51,678	(5,949)	(0)	77,672	
Information Technology		59,080	72,114	80,430	15,846	50,398	49,736	662	0	80,430	
Legal Services		14,529	15,383	20,781	328	10,603	11,335	(732)	(0)	20,781	
Marketing, Customer Relations, Publicity and Media Co-ordination		30,057	37,947	35,850	2,405	20,119	24,929	(4,810)	(0)	35,850	
Property Services		21,843	24,566	25,741	1,719	14,646	17,124	(2,478)	(0)	25,741	
Risk Management		5,761	7,591	7,540	551	4,496	5,050	(555)	(0)	7,540	
Internal audit		-	-	-	-	-	-	-	-	-	
Community and public safety		522,642	473,704	454,390	29,198	248,208	310,945	(62,737)	(0)	454,390	
Community and social services		40,899	47,749	48,497	3,258	25,844	32,054	(6,210)	(0)	48,497	
Cemeteries, Funeral Parlours and Crematoriums		16,964	20,963	19,993	1,286	9,081	13,579	(4,497)	(0)	19,993	
Libraries and Archives		23,118	25,653	27,593	1,902	16,199	17,778	(1,578)	(0)	27,593	
Museums and Art Galleries		817	1,133	911	71	564	697	(134)	(0)	911	
Sport and recreation		272,412	234,905	211,592	12,625	109,402	151,149	(41,747)	(0)	211,592	
Community Parks (including Nurseries)		97,958	98,794	97,593	5,339	51,954	65,756	(13,802)	(0)	97,593	
Recreational Facilities		19,932	27,396	26,515	905	12,825	17,910	(5,085)	(0)	26,515	
Sports Grounds and Stadiums		154,523	108,715	87,485	6,381	44,623	67,483	(22,860)	(0)	87,485	
Public safety		80,346	93,542	93,123	6,633	56,542	62,493	(5,951)	(0)	93,123	
Civil Defence		12,131	15,161	12,224	841	7,085	9,303	(2,218)	(0)	12,224	
Fire Fighting and Protection		68,216	78,381	80,899	5,792	49,456	53,190	(3,733)	(0)	80,899	
Housing		117,932	82,416	88,428	5,743	48,539	55,880	(7,341)	(0)	88,428	
Housing		117,932	82,416	88,428	5,743	48,539	55,880	(7,341)	(0)	88,428	
Health		11,053	15,092	12,750	939	7,882	9,370	(1,488)	(0)	12,750	
Health Services		11,053	15,092	12,750	939	7,882	9,370	(1,488)	(0)	12,750	
Economic and environmental services		878,785	697,365	654,681	36,028	338,320	455,118	(116,797)	(0)	654,681	
Planning and development		49,389	50,607	45,724	3,065	25,599	32,761	(7,162)	(0)	45,724	
Town Planning, Building Regulations and Enforcement, and City Engineer		49,389	50,607	45,724	3,065	25,599	32,761	(7,162)	(0)	45,724	
Road transport		805,230	620,954	583,646	30,830	296,310	405,088	(108,778)	(0)	583,646	
Police Forces, Traffic and Street Parking Control		233,326	198,026	206,399	16,172	130,861	133,914	(3,053)	(0)	206,399	
Public Transport		66,985	59,701	56,871	5,261	45,122	38,857	6,265	0	56,871	
Roads		504,920	363,227	320,376	9,396	120,328	232,318	(111,990)	(0)	320,376	
Environmental protection		24,166	25,804	25,312	2,133	16,411	17,268	(857)	(0)	25,312	
Pollution Control		24,166	25,804	25,312	2,133	16,411	17,268	(857)	(0)	25,312	
Trading services		4,573,516	3,891,866	4,022,561	263,855	2,594,455	2,618,781	(24,327)	(0)	4,022,561	
Energy sources		2,604,917	2,307,575	2,455,807	162,198	1,631,280	1,568,029	63,250	0	2,455,807	
Electricity		2,604,917	2,307,575	2,455,807	162,198	1,631,280	1,568,029	63,250	0	2,455,807	
Water management		1,373,543	967,825	967,994	54,143	606,908	646,036	(39,128)	(0)	967,994	
Water Distribution		1,373,543	967,825	967,994	54,143	606,908	646,036	(39,128)	(0)	967,994	
Waste water management		388,370	350,086	332,243	20,407	166,237	230,135	(63,898)	(0)	332,243	
Sewerage		388,370	350,086	332,243	20,407	166,237	230,135	(63,898)	(0)	332,243	
Waste management		206,686	266,381	266,516	27,106	190,030	174,581	15,449	0	266,516	
Solid Waste Disposal (Landfill Sites)		26,820	39,191	50,873	7,515	30,692	30,605	87	0	50,873	
Solid Waste Removal		116,365	164,943	163,879	15,409	125,635	108,976	16,659	0	163,879	
Street Cleaning		63,502	62,247	51,764	4,182	33,703	35,000	(1,297)	(0)	51,764	
Other		11,220	7,983	6,065	347	2,730	4,779	(2,048)	(0)	6,065	
Tourism		11,220	7,983	6,065	347	2,730	4,779	(2,048)	(0)	6,065	
Total Expenditure - Functional		3	7,218,281	6,303,844	6,405,141	432,101	3,940,820	4,222,636	(281,816)	(0)	6,405,141
Surplus/ (Deficit) for the year			276,270	1,034,046	1,249,875	152,992	822,416	732,715	89,701	0	1,249,875

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08

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	576	3,816	7,970	(4,153)	-52.1%	11,954
Vote 04 - Finance		1,342,868	1,296,409	1,296,409	133,515	978,125	864,272	113,853	13.2%	1,296,409
Vote 05 - Social Services		12,545	43,396	43,396	1,144	9,085	28,930	(19,845)	-68.6%	43,396
Vote 06 - Planning		61,135	45,361	45,361	2,898	25,315	30,241	(4,926)	-16.3%	45,361
Vote 07 - Human Settlement And Housing		39,987	30,630	30,630	2,362	16,997	20,420	(3,423)	-16.8%	30,630
Vote 08 - Economic And Rural Development		8	11	11	–	4	7	(3)	-36.7%	11
Vote 09 - Engineering		436,074	375,041	375,041	46,726	315,159	250,027	65,132	26.0%	375,041
Vote 10 - Water		1,041,945	1,264,414	1,208,398	154,666	815,820	831,740	(15,920)	-1.9%	1,208,398
Vote 11 - Waste And Fleet Management		298,532	321,380	321,380	48,381	239,621	214,253	25,368	11.8%	321,380
Vote 12 - Miscellaneous		1,521,458	1,513,554	1,680,075	14,840	625,011	1,042,340	(417,329)	-40.0%	1,680,075
Vote 13 - Strategic Projects		–	–	–	–	–	–	–		–
Vote 14 - Naledi And Soutpan		372	–	–	–	2	–	2	#DIV/0!	–
Vote 15 - Other		2,456,555	2,435,741	2,642,361	179,986	1,734,280	1,665,151	69,128	4.2%	2,642,361
Total Revenue by Vote	2	7,494,551	7,337,890	7,655,016	585,093	4,763,237	4,955,352	(192,115)	-3.9%	7,655,016
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		125,351	103,818	100,061	8,635	70,624	68,083	2,541	3.7%	100,061
Vote 02 - Office Of The Executive Mayor		223,347	223,924	236,684	18,466	165,782	151,954	13,828	9.1%	236,684
Vote 03 - Corporate Services		328,104	282,180	277,505	29,270	159,939	187,131	(27,193)	-14.5%	277,505
Vote 04 - Finance		260,799	267,081	265,559	20,106	155,754	177,750	(21,996)	-12.4%	265,559
Vote 05 - Social Services		484,250	511,073	514,464	36,075	306,418	341,394	(34,976)	-10.2%	514,464
Vote 06 - Planning		93,318	111,759	104,057	4,977	53,839	72,965	(19,127)	-26.2%	104,057
Vote 07 - Human Settlement And Housing		139,775	106,982	114,169	7,462	63,185	73,004	(9,819)	-13.5%	114,169
Vote 08 - Economic And Rural Development		42,373	37,903	34,636	2,157	22,908	24,496	(1,588)	-6.5%	34,636
Vote 09 - Engineering		891,299	713,504	652,256	29,787	285,777	462,410	(176,632)	-38.2%	652,256
Vote 10 - Water		1,370,525	964,700	964,664	53,892	604,662	643,874	(39,212)	-6.1%	964,664
Vote 11 - Waste And Fleet Management		398,742	379,981	396,039	37,713	256,504	256,532	(28)	0.0%	396,039
Vote 12 - Miscellaneous		138,861	203,596	197,582	13,121	96,859	134,528	(37,669)	-28.0%	197,582
Vote 13 - Strategic Projects		47,188	41,089	41,089	4,140	32,717	27,392	5,325	19.4%	41,089
Vote 14 - Naledi And Soutpan		69,433	48,680	50,571	4,104	34,573	33,094	1,479	4.5%	50,571
Vote 15 - Other		2,604,917	2,307,575	2,455,807	162,198	1,631,280	1,568,029	63,250	4.0%	2,455,807
Total Expenditure by Vote	2	7,218,281	6,303,844	6,405,141	432,101	3,940,820	4,222,636	(281,816)	-6.7%	6,405,141
Surplus/ (Deficit) for the year	2	276,270	1,034,046	1,249,875	152,992	822,416	732,715	89,701	12.2%	1,249,875

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February

Vote Description		Ref	2017/18		Budget Year 2018/19						
R thousand			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote											
Vote 01 - Office Of The City Manager											
Vote 02 - Office Of The Executive Mayor											
Vote 03 - Corporate Services											
03.3 - Operational Training											
03.4 - Administration											
03.9 - Employment											
03.10 - Payroll Management											
03.17 - Facilities Management - Swimming Pools											
03.18 - Facilities Management - Stadiums											
03.19 - Facilities Management - Stadiums											
Vote 04 - Finance											
04.1 - Chief Financial Officer - Administration											
04.6 - Expenditure And Accounting											
04.9 - Budget											
04.11 - Administration											
04.13 - Demand And Acquisition											
04.14 - Contract And Performance Management											
04.15 - Contract And Performance Management											
04.16 - Logistics And Warehouse											
04.17 - Logistics And Warehouse											
04.20 - Billing											
04.23 - Rates And Taxes											
04.27 - Customer Services											
04.40 - Assessment Rates											
Vote 05 - Social Services											
05.3 - Libraries And Information Services											
05.4 - Arts And Culture											
05.6 - Environmental Health Services											
05.7 - Laboratory											
05.8 - Pest And Vector Control											
05.11 - Facilities Management - Swimming Pools											
05.12 - Facilities Management - Stadiums											
05.14 - Fire And Rescue Operations Bloemfontein											
05.18 - Traffic Operations											
05.22 - Parking Garage											
05.28 - Nature Resource Management - Zoo											
05.29 - Nature Resource Management - Nature Areas											
05.30 - Tempe Airport											
05.31 - Cemeteries Bloemfontein											
05.32 - Cemeteries Botshabelo											
05.33 - Cemeteries Thaba Nchu											
05.34 - Parks Development											
05.44 - Disaster Management Operations											
05.45 - Control Centre											
Vote 06 - Planning											
06.3 - Urban Design											
06.4 - Transport Planning											
06.5 - Development Applications											
06.6 - Building Zoning Control											
06.7 - Enforcement Division											
06.8 - Outdoor Advertising											
06.18 - Administration And Finance											
06.19 - Business Operations											
Vote 07 - Human Settlement And Housing											
07.3 - Church Street Houses											
07.4 - Hostels Mangaung											
07.6 - Omega Service Centre Rooms											
07.7 - Economic Flats											
07.8 - Economic Letting Scheme 1 & 2											
07.9 - Economic Letting Scheme 3											
07.10 - Flats For The Aged											
07.11 - Sub Economic Letting Scheme 1											
07.12 - Sub Economic Letting Scheme 2											
07.13 - Sub Economic Letting Scheme 3											
07.14 - Bloemhof Flats											
07.15 - Erlich Park Homes											
07.16 - Lente Hof											
07.17 - Lourier Park Houses											
07.18 - Sundry Dwellings											
07.20 - Stillirus											
07.22 - Property Rentals											
07.23 - Property Disposal											
07.27 - Bng & Property Finance Administration											
Vote 08 - Economic And Rural Development											
08.5 - Smme's											
Vote 09 - Engineering											
09.8 - Epw p And Wayleaves											
09.9 - Engineering Services											
09.10 - Purification And Sanitation											
09.11 - Sanitary Services Revenue											
09.12 - Bloemfontein Sewer Reticulation											
09.15 - Vacuum Services											
Vote 10 - Water											
10.2 - Bulk Water Services											
10.4 - Water Demand Management											
Vote 11 - Waste And Fleet Management											
11.3 - Administration											
11.6 - Administration											
11.7 - Administration											
11.8 - Administration											
11.9 - Administration											
Vote 12 - Miscellaneous											
12.4 - Sundries											
12.5 - Governmental Transfers											
Vote 13 - Strategic Projects											
Vote 14 - Naledi And Soutpan											
14.3 - Facilities Management											
14.5 - Administration											
14.7 - "Parks"											
14.8 - Libraries											
14.9 - Building Zoning Control											
Vote 15 - Other											
15.13 - Revenue Management											
15.15 - Supply Chain Management											
15.16 - Asset Management											
15.20 - Human Resource Development											
15.22 - Revenue And Customer Management											
15.23 - Trading Services											
15.36 - Electricity Supply: Naledi											
15.37 - Electricity Supply: Kopanong											
15.38 - Electricity Supply: Mohokare											
15.39 - Electricity Supply: Mantsopa											
Total Revenue by Vote											

Expenditure by Vote									
Vote 01 - Office of The City Manager									
01.1 - City Manager	125,351	103,881	100,061	8,635	70,624	68,063	2,561	4%	100,061
01.2 - Deputy Executive Director Operations	20,368	2,084	2,150	162	1,466	1,441	25	2%	2,150
01.3 - Info And Org Performance Strategic Planning	66,965	59,701	56,871	5,261	45,122	38,857	6,265	16%	56,871
01.4 - Transport Unit									
01.5 - Info And Information Services	3,763	3,405	3,405	402	2,311	2,311	0	0%	3,405
01.6 - Intergovernmental Relations	3,405	3,405	3,405	402	2,311	2,311	0	0%	3,405
01.7 - Risk Management And Anti-Fraud & Corruption	5,761	7,591	7,540	551	4,496	5,050	(555)	-11%	7,540
01.10 - Internal Audit	5,761	5,761	5,761	551	4,496	5,050	(555)	-11%	5,761
Vote 02 - Office Of The Executive Mayor	223,347	223,954	236,484	18,466	165,782	151,954	13,828	9%	236,484
02.1 - Office Of The Executive Mayor	44,754	44,754	44,754	4,628	36,754	36,754	0	0%	44,754
02.3 - Councils General Expenses	13,826	17,957	19,106	1,177	15,717	15,717	0	0%	19,106
02.6 - M F A C	7,786	7,976	7,853	569	4,903	5,293	(390)	-7%	7,853
02.7 - Administrative Support	37,524	36,341	39,033	3,686	29,669	25,209	4,460	18%	39,033
02.8 - Administrative Support	13,955	13,955	13,955	1,433	12,522	12,522	0	0%	13,955
02.10 - Youth Coordination	13,955	13,955	13,955	1,433	12,522	12,522	0	0%	13,955
02.11 - Communications - Projects	718	718	718	71	647	647	71	11%	718
02.12 - Deputy Executive Mayor	2,561	2,561	2,561	256	2,305	2,305	0	0%	2,561
02.14 - Policy & Strategy	2,561	2,561	2,561	256	2,305	2,305	0	0%	2,561
02.15 - Policy & Strategy	2,561	2,561	2,561	256	2,305	2,305	0	0%	2,561
02.16 - Office Of The Councils Whip	2,561	2,561	2,561	256	2,305	2,305	0	0%	2,561
02.17 - Office Of The Councils Whip	2,561	2,561	2,561	256	2,305	2,305	0	0%	2,561
Vote 03 - Social Services - Administration	326,104	282,150	277,505	29,270	159,933	187,131	(27,198)	-15%	277,505
03.1 - Head Corporate Services Administration	6,611	6,760	6,831	639	6,298	6,093	(205)	-3%	6,831
03.2 - Administrative Training	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
03.3 - Operational Training	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
03.4 - Administration	3,356	3,356	3,356	336	3,020	3,020	0	0%	3,356
03.5 - Benefits Administration	3,356	3,356	3,356	336	3,020	3,020	0	0%	3,356
03.7 - Leave Control	3,356	3,356	3,356	336	3,020	3,020	0	0%	3,356
03.8 - Performance Improvement	4,484	5,175	5,169	448	4,727	4,727	0	0%	5,169
03.9 - Employment	4,484	5,175	5,169	448	4,727	4,727	0	0%	5,169
03.10 - Payroll Management	6,065	6,065	6,065	607	5,458	5,458	0	0%	6,065
03.11 - Occupational Health	6,065	6,065	6,065	607	5,458	5,458	0	0%	6,065
03.12 - Occupational Health Management	6,065	6,065	6,065	607	5,458	5,458	0	0%	6,065
03.13 - Job Analysis	1,586	1,586	1,586	159	1,427	1,427	0	0%	1,586
03.14 - Labour Relations	14,746	13,785	13,456	1,034	16,603	9,124	(7,479)	-45%	13,456
03.15 - Legal Services	14,746	13,785	13,456	1,034	16,603	9,124	(7,479)	-45%	13,456
03.16 - Facilities Management - Swimming Pools	14,746	13,785	13,456	1,034	16,603	9,124	(7,479)	-45%	13,456
03.17 - Facilities Management - Stadiums	14,746	13,785	13,456	1,034	16,603	9,124	(7,479)	-45%	13,456
03.18 - Facilities Management - Stadiums	14,746	13,785	13,456	1,034	16,603	9,124	(7,479)	-45%	13,456
03.19 - Safety And Loss Control	14,746	13,785	13,456	1,034	16,603	9,124	(7,479)	-45%	13,456
03.20 - Administration Management	6,727	6,727	6,727	673	6,054	6,054	0	0%	6,727
03.21 - E-Governance Architecture And Design	26,766	35,449	35,449	2,677	33,772	33,772	0	0%	35,449
03.22 - Service Management And Infra-Struc Support	26,766	35,449	35,449	2,677	33,772	33,772	0	0%	35,449
03.23 - Administration	26,766	35,449	35,449	2,677	33,772	33,772	0	0%	35,449
03.24 - Chief Financial Officer - Administration	10,061	14,581	14,406	1,006	15,586	15,586	0	0%	14,406
03.25 - Financial Systems	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.26 - Financial Systems	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.27 - Budget	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.28 - Administration	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.29 - Contract And Performance Management	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.30 - Logistics Warehouse	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.31 - Debt Collection	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.32 - Billing	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.33 - Rates And Taxes	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.34 - Debt Management	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.35 - Debt Management	8,272	11,355	12,189	122	9,280	7,218	(2,062)	-22%	12,189
03.36 - Operational Division	31,111	39,500	34,014	3,111	42,611	34,014	(8,597)	-20%	34,014
03.37 - Acquisition And Control	31,111	39,500	34,014	3,111	42,611	34,014	(8,597)	-20%	34,014
03.38 - Accounting And Reporting	31,111	39,500	34,014	3,111	42,611	34,014	(8,597)	-20%	34,014
03.39 - Control And Operations	31,111	39,500	34,014	3,111	42,611	34,014	(8,597)	-20%	34,014
03.40 - Group Reporting	31,111	39,500	34,014	3,111	42,611	34,014	(8,597)	-20%	34,014
Vote 04 - Social Services - Administration	484,250	511,073	514,464	36,075	306,418	341,394	(34,976)	-10%	514,464
04.1 - Head Social Services - Administration	6,611	6,760	6,831	639	6,298	6,093	(205)	-3%	6,831
04.2 - Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.3 - Libraries And Culture	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.4 - Arts And Culture	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.5 - Health Services	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.6 - Health Services	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.7 - Laboratory	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.8 - Post And Vector Control	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.9 - Community Development	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.10 - Sports Development	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.11 - Facilities Management - Swimming Pools	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.12 - Facilities Management - Stadiums	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.13 - Facilities Management - Stadiums	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.14 - Fire And Rescue Operations Bloemfontein	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.15 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.16 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.17 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.18 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.19 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.20 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.21 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.22 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.23 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.24 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.25 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.26 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.27 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.28 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.29 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.30 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.31 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.32 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.33 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.34 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.35 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.36 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.37 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.38 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.39 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.40 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.41 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.42 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.43 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.44 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.45 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.46 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.47 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.48 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.49 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.50 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.51 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.52 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.53 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.54 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.55 - Traffic Administration	8,006	8,006	8,006	801	7,205	7,205	0	0%	8,006
04.56 - Traffic Administration	8,006								

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	103,133	823,051	751,599	71,452	10%	1,127,399
Service charges - electricity revenue		2,377,636	2,372,148	2,574,768	180,154	1,695,710	1,621,956	73,754	5%	2,574,768
Service charges - water revenue		704,678	889,908	833,891	112,447	565,678	582,068	(16,391)	-3%	833,891
Service charges - sanitation revenue		300,459	275,516	275,516	27,111	216,155	183,677	32,478	18%	275,516
Service charges - refuse revenue		109,493	121,712	121,712	10,079	80,720	81,141	(421)	-1%	121,712
Service charges - other								-		
Rental of facilities and equipment		45,005	24,613	24,613	2,810	20,607	16,409	4,198	26%	24,613
Interest earned - external investments		29,908	26,006	26,006	1,128	12,140	17,338	(5,198)	-30%	26,006
Interest earned - outstanding debtors		233,439	213,788	213,788	27,104	178,796	142,525	36,270	25%	213,788
Dividends received		4	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		10,422	47,745	47,745	686	4,492	31,830	(27,338)	-86%	47,745
Licences and permits		(3)	249	249	39	242	166	76	46%	249
Agency services								-		
Transfers and subsidies		1,018,986	1,005,957	1,172,479	109,816	719,971	703,942	16,029	2%	1,172,479
Other revenue		338,839	199,058	199,058	14,078	117,956	132,705	(14,749)	-11%	199,058
Gains on disposal of PPE		303,523	325	325	-	708	217	492	227%	325
Total Revenue (excluding capital transfers and contributions)		6,630,605	6,304,424	6,617,549	588,584	4,436,225	4,265,574	170,651	4%	6,617,549
Expenditure By Type										
Employee related costs		1,855,761	1,947,214	1,993,312	170,359	1,355,141	1,311,646	43,495	3%	1,993,312
Remuneration of councillors		62,271	63,342	63,162	5,293	42,922	42,171	751	2%	63,162
Debt impairment		447,578	353,964	353,964	29,497	235,976	235,976	0	0%	353,964
Depreciation & asset impairment		899,924	406,081	406,081	8,282	193,702	270,721	(77,019)	-28%	406,081
Finance charges		441,721	144,362	144,334	3,213	135,930	96,236	39,694	41%	144,334
Bulk purchases		1,949,391	2,008,860	2,099,860	139,481	1,425,045	1,357,440	67,605	5%	2,099,860
Other materials		113,218	84,431	81,869	(1,961)	48,087	58,543	(10,457)	-18%	81,869
Contracted services		873,797	813,058	767,636	58,880	313,480	524,790	(211,309)	-40%	767,636
Transfers and subsidies		20,062	10,273	7,524	-	3,078	6,564	(3,486)	-53%	7,524
Other expenditure		495,388	472,259	487,399	19,057	187,459	318,550	(131,091)	-41%	487,399
Loss on disposal of PPE		59,169	-	-	-	-	-	-		-
Total Expenditure		7,218,281	6,303,844	6,405,141	432,101	3,940,820	4,222,636	(281,816)	-7%	6,405,141
Surplus/(Deficit)		(587,675)	580	212,409	156,482	495,405	42,938	452,467	0	212,409
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		863,945	1,033,466	1,037,466	(3,490)	327,012	689,778	(362,766)	(0)	1,037,466
(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		276,270	1,034,046	1,249,875	152,992	822,416	732,715			1,249,875
Taxation								-		
Surplus/(Deficit) after taxation		276,270	1,034,046	1,249,875	152,992	822,416	732,715			1,249,875
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		276,270	1,034,046	1,249,875	152,992	822,416	732,715			1,249,875
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		276,270	1,034,046	1,249,875	152,992	822,416	732,715			1,249,875

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M08 February)

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	2,217	7,645	20,417	(12,771)	-63%	32,750
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		1,890	14,455	–	(2,815)	(2,321)	6,746	(9,067)	-134%	–
Vote 04 - Finance		1,842	3,850	–	(273)	(198)	1,797	(1,995)	-111%	–
Vote 05 - Social Services		–	5,000	–	–	–	333	(333)	-100%	–
Vote 06 - Planning		40	20,980	4,000	(113)	–	6,845	(6,845)	-100%	4,000
Vote 07 - Human Settlement And Housing		–	149,700	57,376	–	2,878	50,109	(47,230)	-94%	57,376
Vote 08 - Economic And Rural Development		–	–	–	–	–	–	–	–	–
Vote 09 - Engineering		–	–	4,000	–	–	3,289	(3,289)	-100%	4,000
Vote 10 - Water		–	–	–	–	–	–	–	–	–
Vote 11 - Waste And Fleet Management		–	–	–	–	–	–	–	–	–
Vote 12 - Miscellaneous		–	–	–	–	–	–	–	–	–
Vote 13 - Strategic Projects		–	–	–	–	–	–	–	–	–
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–	–	–
Vote 15 - Other		117,165	96,647	26,212	(76,089)	2,085	50,586	(48,501)	-96%	27,419
Total Capital Multi-year expenditure	4,7	120,937	310,632	124,338	(77,072)	10,089	140,121	(130,032)	-93%	125,545
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		79,648	155,000	142,250	3,348	23,215	96,250	(73,035)	-76%	142,250
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		4,219	1,200	16,055	2,962	2,962	3,824	(862)	-23%	16,055
Vote 04 - Finance		–	500	4,350	273	273	1,103	(830)	-75%	4,350
Vote 05 - Social Services		18,272	5,000	37,000	–	11,387	21,333	(9,946)	-47%	37,000
Vote 06 - Planning		15,253	35,391	26,177	2,239	4,623	19,294	(14,671)	-76%	26,177
Vote 07 - Human Settlement And Housing		29,673	79,000	171,324	12,436	51,317	102,358	(51,041)	-50%	171,324
Vote 08 - Economic And Rural Development		14,528	18,007	18,007	3,557	3,565	12,005	(8,439)	-70%	18,007
Vote 09 - Engineering		373,762	309,952	343,328	11,549	155,863	229,190	(73,327)	-32%	343,328
Vote 10 - Water		70,865	143,287	271,498	4,994	35,760	102,583	(66,823)	-65%	271,498
Vote 11 - Waste And Fleet Management		40,373	72,484	50,532	2,184	13,755	35,550	(21,794)	-61%	50,532
Vote 12 - Miscellaneous		–	–	–	–	–	–	–	–	–
Vote 13 - Strategic Projects		4,773	–	13,000	–	2,243	7,800	(5,557)	-71%	13,000
Vote 14 - Naledi And Soutpan		2,207	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	159,823	100,803	100,803	33,446	67,356	201%	167,232
Total Capital single-year expenditure	4	653,573	819,821	1,253,344	144,344	405,766	664,737	(258,971)	-39%	1,260,753
Total Capital Expenditure		774,510	1,130,453	1,377,682	67,273	415,855	804,858	(389,003)	-48%	1,386,298
Capital Expenditure - Functional Classification										
Governance and administration		68,284	64,945	80,135	5,063	18,865	51,560	(32,695)	-63%	80,135
Executive and council		16,735	14,307	16,307	3,557	3,565	9,938	(6,373)	-64%	16,307
Finance and administration		51,549	50,638	63,828	1,506	15,300	41,622	(26,323)	-63%	63,828
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		47,101	244,355	271,455	12,436	65,582	177,937	(112,354)	-63%	271,455
Community and social services		11,506	–	24,500	–	11,387	13,500	(2,113)	-16%	24,500
Sport and recreation		5,006	15,655	17,805	–	–	11,820	(11,820)	-100%	17,805
Public safety		917	–	–	–	–	–	–	–	–
Housing		29,673	228,700	228,700	12,436	54,195	152,467	(98,272)	-64%	228,700
Health		–	–	450	–	–	150	(150)	-100%	450
Economic and environmental services		224,871	380,414	366,916	15,767	80,049	249,197	(169,148)	-68%	366,916
Planning and development		15,253	53,271	26,877	2,126	4,623	24,006	(19,383)	-81%	26,877
Road transport		209,618	327,143	339,930	13,641	75,426	225,155	(149,728)	-67%	339,930
Environmental protection		–	–	110	–	–	37	(37)	-100%	110
Trading services		434,254	437,040	657,476	34,005	251,358	324,097	(72,739)	-22%	666,091
Energy sources		117,165	96,647	186,035	24,714	102,888	84,032	18,855	22%	194,651
Water management		70,865	143,287	271,498	4,994	35,760	102,583	(66,823)	-65%	271,498
Waste water management		246,223	157,809	182,599	3,473	111,297	124,057	(12,761)	-10%	182,599
Waste management		–	39,296	17,344	825	1,414	13,424	(12,010)	-89%	17,344
Other		–	3,700	1,700	–	–	2,067	(2,067)	-100%	1,700
Total Capital Expenditure - Functional Classification	3	774,510	1,130,453	1,377,682	67,273	415,855	804,858	(389,003)	-48%	1,386,298
Funded by:										
National Government		607,282	972,176	953,483	42,090	297,662	636,902	(339,239)	-53%	953,483
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		9,407	6,318	15,969	443	4,814	7,742	(2,928)	-38%	15,969
Transfers recognised - capital		616,689	978,494	969,452	42,533	302,476	644,644	(342,168)	-53%	969,452
Public contributions & donations	5	–	–	–	–	–	–	–	–	–
Borrowing	6	38,811	33,188	33,188	1,359	12,441	22,126	(9,684)	-44%	33,188
Internally generated funds		119,010	118,771	375,042	23,380	100,937	138,089	(37,151)	-27%	383,657
Total Capital Funding		774,510	1,130,453	1,377,682	67,273	415,855	804,858	(389,003)	-48%	1,386,298

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M08
February

Vote Description		Ref	2017/18	Budget Year 2018/19							
R thousand			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote											
Expenditure of multi-year capital appropriation											
1											
Vote 01 - Office Of The City Manager			-	20,000	32,750	2,217	7,645	20,417	(12,771)	-63%	32,750
01.4 - Transport Unit			-	20,000	32,750	2,217	7,645	20,417	(12,771)	-63%	32,750
Vote 02 - Office Of The Executive Mayor			-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services			1,890	14,455	-	(2,815)	(2,321)	6,746	(9,067)	-134%	-
03.19 - Facilities Management - Stadiums			-	4,455	-	-	-	2,079	(2,079)	-100%	-
03.22 - Administration Management			1,890	10,000	-	(2,815)	(2,321)	4,667	(6,988)	-150%	-
Vote 04 - Finance			1,842	3,850	-	(273)	(198)	1,797	(1,995)	-111%	-
04.35 - Accounting And Reporting			1,842	3,850	-	(273)	(198)	1,797	(1,995)	-111%	-
Vote 05 - Social Services			-	5,000	-	-	-	333	(333)	-100%	-
05.29 - Nature Resource Management - Nature Areas			-	5,000	-	-	-	333	(333)	-100%	-
Vote 06 - Planning			40	20,980	4,000	(113)	-	6,845	(6,845)	-100%	4,000
06.3 - Urban Design			-	12,500	2,500	-	-	3,333	(3,333)	-100%	2,500
06.9 - Architectural Services			-	5,000	1,500	-	-	1,944	(1,944)	-100%	1,500
06.12 - Design And Development			-	980	-	(113)	-	401	(401)	-100%	-
06.19 - Business Operations			40	2,500	-	-	-	1,167	(1,167)	-100%	-
Vote 07 - Human Settlement And Housing			-	149,700	57,376	-	2,878	50,109	(47,230)	-94%	57,376
07.1 - Head: Administration			-	-	-	-	-	-	-	-	-
07.2 - Administration			-	5,000	1,000	-	-	1,111	(1,111)	-100%	1,000
07.31 - Bloemfontein North			-	88,200	10,800	-	-	17,400	(17,400)	-100%	10,800
07.32 - Thaba Nchu			-	14,500	34,576	-	358	20,820	(20,462)	-98%	34,576
07.33 - Botshabelo			-	42,000	11,000	-	2,520	10,778	(8,258)	-77%	11,000
Vote 08 - Economic And Rural Development			-	-	-	-	-	-	-	-	-
Vote 09 - Engineering			-	-	4,000	-	-	3,289	(3,289)	-100%	4,000
09.9 - Engineering Services			-	-	4,000	-	-	3,289	(3,289)	-100%	4,000
Vote 10 - Water			-	-	-	-	-	-	-	-	-
Vote 11 - Waste And Fleet Management			-	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous			-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects			-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan			-	-	-	-	-	-	-	-	-
Vote 15 - Other			117,165	96,647	26,212	(76,089)	2,085	50,586	(48,501)	-96%	27,419
15.20 - Human Resource Development			507	778	-	(663)	(135)	363	(498)	-137%	-
15.22 - Revenue And Customer Management			6,523	10,186	-	(12,594)	(13)	4,754	(4,767)	-100%	-
15.26 - Planning			88,674	60,530	26,212	(55,642)	5,305	33,490	(28,185)	-84%	26,212
15.27 - Network Services			6,502	6,525	-	(1,367)	354	3,045	(2,691)	-88%	-
15.29 - .			1,870	10,714	-	(5,510)	(3,407)	5,000	(8,406)	-168%	-
15.32 - Fleet & Security Management			352	1,695	-	(294)	-	791	(791)	-100%	-
15.33 - Business Development			-	-	-	-	-	-	-	-	-
15.34 - Power Generation			2,599	954	-	(20)	(20)	445	(465)	-104%	-
15.35 - Facilities Management			4,628	5,265	-	-	-	2,457	(2,457)	-100%	-
15.36 - Electricity Supply: Naledi			-	-	-	-	-	-	-	-	-
15.37 - Electricity Supply: Kopanong			2,059	-	-	-	-	118	(118)	-100%	589
15.38 - Electricity Supply: Mokokare			1,152	-	-	-	-	51	(51)	-100%	254
15.39 - Electricity Supply: Mantsopa			2,297	-	-	-	-	73	(73)	-100%	364
Total multi-year capital expenditure			120,937	310,632	124,338	(77,072)	10,089	140,121	(130,032)	-93%	125,545

Capital expenditure - Municipal Vote											
Expenditure of single-year capital appropriation		1						-			
Vote 01 - Office Of The City Manager		79,648	155,000	142,250	3,348	23,215	96,250	(73,035)	-76%	142,250	
01.4 - Transport Unit		79,648	155,000	142,250	3,348	23,215	96,250	(73,035)	-76%	142,250	
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-		-	
Vote 03 - Corporate Services		4,219	1,200	16,055	2,962	2,962	3,824	(862)	-23%	16,055	
03.3 - Operational Training		-	-	100	-	-	33	(33)	-100%	100	
03.11 - Occupational Health		-	-	300	-	-	100			300	
03.18 - Facilities Management - Stadiums		512	-	-	-	-	-			-	
03.19 - Facilities Management - Stadiums		1,075	1,200	5,655	-	-	1,691			5,655	
03.22 - Administration Management		2,632	-	10,000	2,962	2,962	2,000			10,000	
Vote 04 - Finance		-	500	4,350	273	273	1,103	(830)	-75%	4,350	
04.35 - Accounting And Reporting		-	500	4,350	273	273	1,103			4,350	
Vote 05 - Social Services		18,272	5,000	37,000	-	11,387	21,333	(9,946)	-47%	37,000	
05.3 - Libraries And Information Services		-	-	500	-	-	167	(167)	-100%	500	
05.5 - Hiv/Aids		-	-	150	-	-	50	(50)	-100%	150	
05.9 - Community Development		-	-	900	-	-	300	(300)	-100%	900	
05.11 - Facilities Management - Swimming Pools		-	-	259	-	-	86			259	
05.12 - Facilities Management - Stadiums		-	-	621	-	-	207			621	
05.13 - Administration		-	-	-	-	-	-			-	
05.14 - Fire And Rescue Operations Bloemfontein		917	-	-	-	-	-			-	
05.25 - Law Enforcement Operations		2,431	-	200	-	-	67			200	
05.28 - Nature Resource Management - Zoo		3,418	5,000	800	-	-	1,933			800	
05.29 - Nature Resource Management - Nature Areas		-	-	6,570	-	-	3,523			6,570	
05.31 - Cemeteries Bloemfontein		11,506	-	24,000	-	11,387	13,333			24,000	
05.34 - Parks Development		-	-	3,000	-	-	1,667			3,000	
Vote 06 - Planning		15,253	35,391	26,177	2,239	4,623	19,294	(14,671)	-76%	26,177	
06.1 - Head - Administration And Finance		-	-	30	-	-	10	(10)	-100%	30	
06.3 - Urban Design		15,253	21,091	19,502	2,126	4,510	14,265	(9,755)	-68%	19,502	
06.6 - Building Zoning Control		-	200	220	-	-	140	(140)	-100%	220	
06.8 - Outdoor Advertising		-	-	15	-	-	5	(5)	-100%	15	
06.9 - Architectural Services		-	12,000	1,000	-	-	2,778	(2,778)	-100%	1,000	
06.10 - Cadastral Surveying		-	-	10	-	-	3			10	
06.12 - Design And Development		-	1,500	2,130	113	113	1,136			2,130	
06.15 - Environmental Strategic Planning		-	-	110	-	-	37			110	
06.18 - Administration And Finance		-	-	15	-	-	5			15	
06.19 - Business Operations		-	600	3,145	-	-	915			3,145	
Vote 07 - Human Settlement And Housing		29,673	79,000	171,324	12,436	51,317	102,358	(51,041)	-50%	171,324	
07.30 - Bloemfontein South		27,008	79,000	87,600	471	26,115	57,444			87,600	
07.31 - Bloemfontein North		-	-	3,000	-	-	1,000			3,000	
07.32 - Thaba Nchu		-	-	1,950	45	45	1,083			1,950	
07.33 - Botshabelo		2,665	-	78,774	11,920	25,156	42,830			78,774	
Vote 08 - Economic And Rural Development		14,528	18,007	18,007	3,557	3,565	12,005	(8,439)	-70%	18,007	
08.3 - Tourism		-	3,700	1,700	-	-	2,067	(2,067)	-100%	1,700	
08.4 - Rural Development		1,781	4,900	6,900	1,050	1,059	3,667	(2,608)	-71%	6,900	
08.5 - Smme's		12,747	9,407	9,407	2,507	2,507	6,271	(3,765)	-60%	9,407	
Vote 09 - Engineering		373,762	309,952	343,328	11,549	155,863	229,190	(73,327)	-32%	343,328	
09.9 - Engineering Services		127,539	152,143	160,730	8,076	44,566	105,132	(60,567)	-58%	160,730	
09.10 - Purification And Sanitation		246,223	157,809	182,599	3,473	111,297	124,057			182,599	
Vote 10 - Water		70,865	143,287	271,498	4,994	35,760	102,583	(66,823)	-65%	271,498	
10.2 - Bulk Water Services		44,053	91,287	66,000	421	9,745	42,079	(32,334)	-77%	66,000	
10.4 - Water Demand Management		26,812	52,000	205,498	4,572	26,015	60,504	(34,489)	-57%	205,498	
Vote 11 - Waste And Fleet Management		40,373	72,484	50,532	2,184	13,755	35,550	(21,794)	-61%	50,532	
11.2 - Administration		-	27,344	14,344	825	1,414	10,429	(9,015)	-86%	14,344	
11.3 - Administration		-	11,952	3,000	-	-	2,995	(2,995)	-100%	3,000	
11.11 - Fleet Maintenance		38,811	33,188	33,188	1,359	12,441	22,126			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	-	2,243	7,800	(5,557)	-71%	13,000	
13.4 - Projects Implementation Unit		4,773	-	13,000	-	2,243	7,800	(5,557)	-71%	13,000	
Vote 14 - Naledi And Soutpan		2,207	-	-	-	-	-	-		-	
14.16 - Regional Management		28	-	-	-	-	-			-	
Vote 15 - Other		-	-	159,823	100,803	100,803	33,446	67,356	201%	167,232	
15.1 - Board Of Directors		-	-	-	-	-	-	-		-	
15.20 - Human Resource Development		-	-	778	663	663	156			778	
15.21 - Executive Manager - Retail		-	-	-	-	-	-			-	
15.22 - Revenue And Customer Management		-	-	29,186	12,925	12,925	5,837			29,186	
15.26 - Planning		-	-	105,798	80,024	80,024	21,160			105,798	
15.27 - Network Services		-	-	1,647	1,367	1,367	329			1,647	
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		-	-	2,198	-	-	440			2,198	
15.29 - .		-	-	12,262	5,510	5,510	2,452			12,262	
15.32 - Fleet & Security Management		-	-	5,295	294	294	1,059			5,295	
15.33 - Business Development		-	-	-	-	-	-			-	
15.34 - Power Generation		-	-	654	20	20	131			654	
15.35 - Facilities Management		-	-	2,005	-	-	401			2,005	
15.36 - Electricity Supply: Naledi		-	-	-	-	-	-			-	
15.37 - Electricity Supply: Kopanong		-	-	-	-	-	957			4,784	
15.38 - Electricity Supply: Mohokare		-	-	-	-	-	243			1,214	
15.39 - Electricity Supply: Mantsopa		-	-	-	-	-	282			1,410	
Total single-year capital expenditure			653,573	819,821	1,253,344	144,344	405,766	664,737	(258,971)	(0)	1,260,753
Total Capital Expenditure			774,510	1,130,453	1,377,682	67,273	415,855	804,858	(389,003)	(0)	1,386,299

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M08 February

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		98,868	98,125	98,125	52,958	98,125
Call investment deposits		190,299	298,509	121,130	124,662	121,130
Consumer debtors		1,066,748	3,397,894	3,751,086	1,851,324	3,751,086
Other debtors		3,158,670	138,546	138,546	3,170,879	138,546
Current portion of long-term receivables		1,009,469	282	282	912,192	282
Inventory		668,077	738,381	738,381	663,850	738,381
Total current assets		6,192,131	4,671,737	4,847,550	6,775,865	4,847,550
Non current assets						
Long-term receivables		1,141,677	1,945	1,945	1,221,705	1,945
Investments		100	–	–	100	–
Investment property		1,566,340	1,584,439	1,584,439	1,566,340	1,584,439
Investments in Associate		1,675	–	–	1,675	–
Property, plant and equipment		16,403,939	15,718,972	15,974,816	16,682,089	15,974,816
Agricultural						
Biological		–	–	–	–	–
Intangible		107,706	85,364	85,364	98,929	85,364
Other non-current assets		580,786	247,597	247,597	580,786	247,597
Total non current assets		19,802,224	17,638,316	17,894,161	20,151,625	17,894,161
TOTAL ASSETS		25,994,355	22,310,053	22,741,711	26,927,490	22,741,711
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		240,840	101,816	101,816	214,051	101,816
Consumer deposits		152,329	109,150	109,150	150,833	109,150
Trade and other payables		5,131,188	2,068,954	2,068,954	5,294,139	2,068,954
Provisions		368,864	339,546	339,546	395,654	339,546
Total current liabilities		5,893,221	2,619,466	2,619,466	6,054,677	2,619,466
Non current liabilities						
Borrowing		2,282,319	1,560,962	1,560,962	2,256,124	1,560,962
Provisions		163,842	1,212,751	1,212,751	155,012	1,212,751
Total non current liabilities		2,446,161	2,773,713	2,773,713	2,411,136	2,773,713
TOTAL LIABILITIES		8,339,382	5,393,179	5,393,179	8,465,812	5,393,179
NET ASSETS	2	17,654,973	16,916,874	17,348,532	18,461,678	17,348,532
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13,509,402	14,818,576	15,250,233	14,316,106	15,250,233
Reserves		4,145,571	2,098,298	2,098,298	4,145,571	2,098,298
TOTAL COMMUNITY WEALTH/EQUITY	2	17,654,973	16,916,874	17,348,532	18,461,678	17,348,532

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February

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	115,025	889,269	638,859	250,410	39%	958,289
Service charges		–	3,110,390	3,110,390	761,411	2,291,391	2,073,593	217,798	11%	3,110,390
Other revenue		–	197,991	197,991	59,427	306,747	131,994	174,753	132%	197,991
Government - operating		–	1,005,957	1,005,957	1,816	616,923	670,638	(53,715)	-8%	1,005,957
Government - capital		–	1,033,466	1,033,466	–	602,655	688,978	(86,323)	-13%	1,033,466
Interest		–	127,700	127,700	2,455	22,838	85,133	(62,295)	-73%	127,700
Dividends								–		
Payments										
Suppliers and employees		–	(5,310,807)	(5,310,807)	(549,732)	(4,744,805)	(3,540,538)	#####	-34%	(5,310,807)
Finance charges		–	(154,499)	(154,499)	(6,398)	(99,971)	(103,000)	(3,028)	3%	(154,499)
Transfers and Grants		–	(9,245)	(9,245)	–	–	(6,164)	(6,164)	100%	(9,245)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	959,241	959,241	384,003	(114,954)	639,494	754,448	118%	959,241
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE					–	–	–	–		
Decrease (Increase) in non-current debtors		–	148,806	148,806	–	–	99,204	(99,204)	-100%	148,806
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	9,823	9,823	30,000	554,994	6,549	548,445	8375%	9,823
Payments										
Capital assets		–	(1,022,909)	(1,022,909)	(67,273)	(415,855)	(681,939)	(266,084)	39%	(1,022,909)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(864,280)	(864,280)	(37,273)	139,139	(576,186)	(715,325)	124%	(864,280)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	(39,663)	(39,663)	108	752	(26,442)	27,194	-103%	(39,663)
Payments										
Repayment of borrowing		–	(96,142)	(96,142)	(21,062)	(169,369)	(64,095)	105,274	-164%	(96,142)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(135,805)	(135,805)	(20,954)	(168,617)	(90,536)	78,080	-86%	(135,805)
NET INCREASE/ (DECREASE) IN CASH HELD		–	(40,843)	(40,843)	325,777	(144,431)	(27,229)			(40,843)
Cash/cash equivalents at beginning:		–	437,477	437,477		322,051				
Cash/cash equivalents at month/year end:		–	396,634	396,634		177,620	(27,229)			(40,843)

MAN Mangaung - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	71.452	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	73.754	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-16.391	Unfavourable variance due to less water sold then target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	32.478	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-421	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	4.198	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-5.198	Favourable variance and still on target	None. Performance is on target
	Interest earned - outstanding debtors	36.270	Favourable variance and still on target	None. Performance is on target
	Fines	-27.338	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	76	Favourable variance	None. Performance is on target
	Transfers recognised - operational	16.029	Favourable variance due to less grants receive then target	None. Performance is on target
	Other revenue	-14.749	Unfavourable variance	
	Gains on disposal of PPE	492	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	43.495	Unfavourable variance due to unfilled vacancies	None. Performance is on target
	Remuneration of councillors	751	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	0	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-77.019	Favourable variance due to non accrual of depreciation prov	Manual provision of impairment provision.
	Finance charges	39.694	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	67.605	Unfavourable variance	
	Other materials	-10.457	Favourable variance	
	Contracted services	-211.309	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-3.486	Favourable variance	
	Other expenditure	-131.091	Favourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-389.003	Unfavourable variance due to slow implementation of project	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	40.442	Unfavourable variance - less revenue collected then anticipated	
	Expenditure	2.426	Favourable variance - more spent then target	Monitor of spending on services.
	Capital	20.578	Unfavourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Supporting Table 002: Monthly Budget Statement - Performance Indicators - 2017/18/19							
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%	8.6%	3.4%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		5.0%	2.9%	2.4%	3.0%	2.4%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		43.4%	22.1%	21.5%	42.1%	21.5%
Gearing	Long Term Borrowing/ Funds & Reserves		55.1%	74.4%	74.4%	54.4%	74.4%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	105.1%	178.3%	185.1%	111.9%	185.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		4.9%	15.1%	8.4%	2.9%	8.4%
<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		96.2%	56.1%	58.8%	161.3%	58.8%
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%	30.1%	30.5%	30.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.3%	11.3%	9.8%	7.5%	9.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.2%	8.7%	8.3%	3.1%	3.1%
<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 - M08 February

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 Ex change Transactions - Water	1200	133,080	75,743	50,437	53,835	47,627	53,328	260,357	1,211,669	1,886,076	1,626,816		1,199,526
Trade and Other Receivables from Ex change Transactions - Electricity	1300	113,566	30,529	20,158	18,311	17,675	26,032	105,538	436,816	768,625	604,372		236,188
Receivables from Non-ex change Transactions - Property Rates	1400	88,792	55,855	48,966	43,679	41,510	40,313	191,162	567,412	1,077,689	884,077		564,138
Receivables from Ex change Transactions - Waste Water Management	1500	27,281	17,975	16,226	14,551	13,805	13,434	70,911	307,397	481,579	420,097		257,022
Receivables from Ex change Transactions - Waste Management	1600	9,610	6,617	5,924	5,539	5,253	5,099	26,139	144,490	208,671	186,520		158,572
Receivables from Ex change Transactions - Property Rental Debtors	1700	313	509	538	53,920	-	-	-	-	55,279	53,920		15,267
Interest on Arrear Debtor Accounts	1810	24,696	24,370	23,930	22,764	22,093	21,188	95,854	535,822	770,716	697,720		-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-
Other	1900	5,081	2,034	4,011	2,556	1,378	1,533	10,352	51,125	78,069	66,944		27,616
Total By Income Source	2000	402,419	213,632	170,188	215,155	149,340	160,926	760,312	3,254,732	5,326,704	4,540,465	-	2,458,331
2017/18 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	54,722	47,826	44,575	43,918	46,676	53,355	233,492	653,017	1,177,580	1,030,457		
Commercial	2300	159,528	54,714	37,117	33,811	26,495	27,448	138,682	532,728	1,010,523	759,164		
Households	2400	188,169	111,092	88,497	137,425	76,168	80,124	388,139	2,068,987	3,138,600	2,750,843		2,458,331
Other	2500									-	-		
Total By Customer Group	2600	402,419	213,632	170,188	215,155	149,340	160,926	760,312	3,254,732	5,326,704	4,540,465	-	2,458,331

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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	119,797								119,797	
Bulk Water	0200	65,264	54,399							119,663	
PAYE deductions	0300	47,625								47,625	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	42,143	14,626	5,992	24,454					87,215	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	274,830	69,024	5,992	24,454	-	-	-	-	374,300	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
Absa Call Account 1		daily	call account		1	6.58%	205	1	206
Absa Call Account 2		daily	call account		8	6.61%	1,347	8	1,355
Absa Call Account 3		daily	call account		34	6.58%	6,037	34	6,071
Absa Call Account 4		daily	call account		2	6.75%	337	2	339
Absa Call Account 5		daily	call account		4	6.75%	749	4	753
Absa Call Account 6		daily	call account		81	6.20%	16,930	81	17,010
Absa Call Account 7		daily	call account		326	6.80%	66,782	(29,674)	37,108
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		3	6.60%	658	3	661
First National Bank Call 2		daily	call account		0	6.75%	21	0	21
Standard Bank Call 2		daily	call account		0	6.65%	42	0	43
Standard Bank Call 3		daily	call account		1	6.65%	148	1	149
Standard Bank Call 4		daily	call account		2	6.65%	442	2	444
Standard Bank Call 5		daily	call account	6/30/2019	26	6.65%	5,110	26	5,137
Municipality sub-total					487		98,862	(29,513)	69,349
<u>Entities</u>									
Entities sub-total		February 2013	Call Account	n/a	65	6.2%	2	55,310	55,312
TOTAL INVESTMENTS AND INTEREST	2				553		98,864	25,798	124,662

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description		Ref	2017/18	Budget Year 2018/19							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
RECEIPTS:		1,2									
Operating Transfers and Grants											
National Government:			1,013,919	1,000,884	1,167,406	109,816	719,971	700,560	19,411	2.8%	1,167,406
Energy Efficiency and Demand-side [Schedule 5B]			-	-	-	-	-	-	-		-
Equitable Share			630,908	686,820	686,820	108,000	512,625	457,880	54,745	12.0%	686,820
Expanded Public Works Programme Integrated Grant for Municipalities			7,629	2,423	2,423	1,816	1,816	1,615	201	12.4%	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	-	-	2,230	(2,230)	-100.0%	3,345
Municipal Demarcation and Transition Grant [Schedule 5B]			9,644	-	-	-	-	-	-		-
Municipal Disaster Grant [Schedule 5B]			-	-	166,522	-	-	33,304	(33,304)	-100.0%	166,522
Municipal Human Settlement Capacity Grant [Schedule 5B]			-	-	-	-	-	-	-		-
Provincial Disaster Recovery Grant [Schedule 5B]			-	-	-	-	-	-	-		-
Public Transport Network Grant			-	-	-	-	-	-	-		-
Public Transport Network Grant [Schedule 5B]			-	-	-	-	-	-	-		-
Public Transport Network Operations Grant [Schedule 5B]			69,122	-	-	-	-	-	-		-
RSC Levy Replacement			292,971	308,296	308,296	-	205,530	205,531	(1)	0.0%	308,296
Water Services Operating Subsidy Grant [Schedule 5B]			-	-	-	-	-	-	-		-
WiFi Grant [Department of Telecommunications and Postal Services]			-	-	-	-	-	-	-		-
Provincial Government:			-	-	-	-	-	-	-		-
Library Services			-	-	-	-	-	-	-		-
Other transfers and grants [insert description]			-	-	-	-	-	-	-		-
District Municipality:			-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-	-		-
Other grant providers:			2,000	2,000	2,000	-	-	1,333	(1,333)	-100.0%	2,000
Education Training and Development Practices SETA			-	-	-	-	-	-	-		-
Free State Arts and Cultural Council			2,000	2,000	2,000	-	-	1,333	(1,333)	-100.0%	2,000
National Skills Fund			-	-	-	-	-	-	-		-
Total Operating Transfers and Grants		5	1,015,919	1,002,884	1,169,406	109,816	719,971	701,894	18,077	2.6%	1,169,406
Capital Transfers and Grants											
National Government:			845,465	1,026,704	1,026,704	-	315,273	684,469	(369,196)	-53.9%	1,026,704
Energy Efficiency and Demand-side			-	-	-	-	-	-	-		-
Integrated City Development Grant			13,082	7,207	7,207	-	-	4,805	(4,805)	-100.0%	7,207
Integrated National Electrification Programme			20,000	15,450	15,450	-	-	10,300	(10,300)	-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	-	-	8,667	(8,667)	-100.0%	13,000
Public Transport Infrastructure Grant			99,426	-	-	-	-	-	-		-
Public Transport Network Grant			-	234,831	234,831	-	-	156,554	(156,554)	-100.0%	234,831
Urban Settlement Development Grant			704,957	756,216	756,216	-	315,273	504,144	(188,871)	-37.5%	756,216
WiFi Connectivity			3,000	-	-	-	-	-	-		-
Provincial Government:			-	-	-	-	-	-	-		-
Other			-	-	-	-	-	-	-		-
District Municipality:			-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-	-		-
Other grant providers:			-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-	-		-
Developers Contribution			-	-	-	-	-	-	-		-
Unspecified			-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		5	845,465	1,026,704	1,026,704	-	315,273	684,469	(369,196)	-53.9%	1,026,704
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	1,861,384	2,029,588	2,196,110	109,816	1,035,244	1,386,363	(351,119)	-25.3%	2,196,110

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	416,125	29,025	250,200	269,817	(19,617)	-7.3%	416,125
Equitable Share			281,051	267,809	279,312	21,819	190,803	180,963	9,840	5.4%	279,312
Expanded Public Works Programme Integrated Grant for Municipalities			7,629	2,423	460	460	460	1,223	(763)	-62.4%	460
Local Government Financial Management Grant [Schedule 5B]			57,963	65,871	65,544	1,485	11,682	43,849	(32,167)	-73.4%	65,544
Municipal Disaster Grant [Schedule 5B]			–	–	9,081	–	–	1,816	(1,816)	-100.0%	9,081
Public Transport Infrastructure Grant			279	–	–	–	–	–	–	–	–
Public Transport Network Grant			66,706	52,388	52,298	5,261	45,122	34,907	10,215	29.3%	52,298
Public Transport Network Operations Grant [Schedule 5B]			–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant			9,356	10,560	9,430	0	2,134	7,059	(4,925)	-69.8%	9,430
WiFi Grant [Department of Telecommunications and Postal Services]			–	–	–	–	–	–	–	–	–
Provincial Government:			–	–	–	–	–	–	–	–	–
District Municipality:			–	–	–	–	–	–	–	–	–
Other grant providers:			664	896	2,423	37	440	1,106	(666)	-60.2%	2,423
Free State Arts and Cultural Council			2	564	2,091	–	114	885	(771)	-87.1%	2,091
Unspecified			663	332	332	37	326	221	105	47.2%	332
Total operating expenditure of Transfers and Grants:			423,648	399,946	418,548	29,062	250,640	270,923	(20,283)	-7.5%	418,548
Capital expenditure of Transfers and Grants											
National Government:			607,282	972,176	953,483	42,090	297,662	636,902	(339,239)	-53.3%	953,483
Integrated City Development Grant			12,747	4,200	7,207	2,507	2,507	4,604	(2,098)	-45.6%	7,207
Integrated National Electrification Programme			20,160	15,450	15,450	2,088	2,613	10,300	(7,687)	-74.6%	15,450
Municipal Human Settlement			–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant			4,773	13,000	13,000	–	2,243	8,667	(6,424)	-74.1%	13,000
Public Transport Infrastructure Grant			79,747	–	–	–	–	–	–	–	–
Public Transport Network Grant			–	175,000	175,000	5,565	30,861	116,667	(85,806)	-73.5%	175,000
Urban Settlement Development Grant			489,855	764,526	742,826	31,930	259,439	496,664	(237,225)	-47.8%	742,826
Provincial Government:			–	–	–	–	–	–	–	–	–
District Municipality:			–	–	–	–	–	–	–	–	–
Other grant providers:			9,407	6,318	15,969	443	4,814	7,742	(2,928)	-37.8%	15,969
Unspecified			9,407	6,318	15,969	443	4,814	7,742	(2,928)	-37.8%	15,969
Total capital expenditure of Transfers and Grants			616,689	978,494	969,452	42,533	302,476	644,644	(342,168)	-53.1%	969,452
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			1,040,336	1,378,440	1,388,000	71,596	553,116	915,567	(362,451)	-39.6%	1,388,000

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
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 - M08 February

Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		42,838	46,595	46,595	3,683	29,843	31,063	(1,221)	-4%	46,595
Pension and UIF Contributions		1,633	1,690	1,690	145	1,181	1,127	54	5%	1,690
Medical Aid Contributions		504	589	568	48	382	388	(6)	-1%	568
Motor Vehicle Allowance		—	771	612	—	0	461	(461)	-100%	612
Cellphone Allowance		4,406	740	740	361	2,926	493	2,433	493%	740
Housing Allowances		56	151	151	6	40	100	(60)	-60%	151
Other benefits and allowances		12,835	12,807	12,807	1,050	8,549	8,538	11	0%	12,807
Sub Total - Councillors		62,271	63,342	63,162	5,293	42,922	42,171	751	2%	63,162
% increase	4		1.7%	1.4%						1.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		11,472	15,972	15,772	1,551	7,689	10,608	(2,919)	-28%	15,772
Pension and UIF Contributions		714	1,248	1,248	73	551	832	(282)	-34%	1,248
Medical Aid Contributions		198	221	221	26	176	147	29	19%	221
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		652	2,404	2,304	—	459	1,583	(1,123)	-71%	2,304
Motor Vehicle Allowance		1,915	1,711	1,711	115	985	1,141	(156)	-14%	1,711
Cellphone Allowance		173	181	181	13	106	121	(15)	-12%	181
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		1	693	693	0	1	462	(462)	-100%	693
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		15,124	22,431	22,131	1,778	9,966	14,894	(4,928)	-33%	22,131
% increase	4		48.3%	46.3%						46.3%
Other Municipal Staff										
Basic Salaries and Wages		859,538	959,291	949,846	77,383	613,293	633,676	(20,383)	-3%	949,846
Pension and UIF Contributions		146,822	148,932	150,676	12,682	102,615	99,989	2,626	3%	150,676
Medical Aid Contributions		75,009	79,053	79,611	6,767	52,262	52,950	(689)	-1%	79,611
Overtime		115,095	49,914	88,718	10,951	95,543	46,040	49,503	108%	88,718
Performance Bonus		71,366	83,259	83,051	5,713	50,994	55,357	(4,363)	-8%	83,051
Motor Vehicle Allowance		90,936	84,644	87,288	8,035	64,965	57,488	7,477	13%	87,288
Cellphone Allowance		2,647	2,583	2,694	205	1,941	1,766	175	10%	2,694
Housing Allowances		4,035	5,161	5,341	350	2,808	3,517	(709)	-20%	5,341
Other benefits and allowances		56,309	54,092	70,745	5,245	42,405	42,909	(504)	-1%	70,745
Payments in lieu of leave		32,849	22,420	22,420	1,868	14,946	14,946	—	—	22,420
Long service awards		7,131	3,544	3,773	638	5,725	2,449	3,276	134%	3,773
Post-retirement benefit obligations		42,573	43,093	43,093	3,802	29,996	28,728	1,267	4%	43,093
Sub Total - Other Municipal Staff		1,504,312	1,535,985	1,587,254	133,641	1,077,494	1,039,816	37,678	4%	1,587,254
% increase	4		2.1%	5.5%						5.5%
Total Parent Municipality		1,581,708	1,621,757	1,672,546	140,711	1,130,381	1,096,880	33,501	3%	1,672,546
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		1,151	1,874	1,637	13	197	1,202	(1,005)	-84%	1,637
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	2	1,151	1,874	1,637	13	197	1,202	(1,005)	-84%	1,637
% increase	4		62.8%	42.2%						42.2%
Senior Managers of Entities										
Basic Salaries and Wages		3,477	12,005	12,005	289	2,320	8,003	(5,683)	-71%	12,005
Pension and UIF Contributions		73	400	400	0	2	267	(264)	-99%	400
Medical Aid Contributions		43	101	101	4	28	68	(39)	-58%	101
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		134	505	505	—	—	337	(337)	-100%	505
Cellphone Allowance		36	120	120	2	16	80	(64)	-80%	120
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		0	0	0	0	0	0	(0)	-67%	0
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	2	3,763	13,131	13,131	295	2,367	8,754	(6,387)	-73%	13,131
% increase	4		248.9%	248.9%						248.9%
Other Staff of Entities										
Basic Salaries and Wages		177,054	221,138	210,466	19,592	155,811	142,623	13,188	9%	210,466
Pension and UIF Contributions		34,280	35,071	35,427	3,342	26,606	23,533	3,073	13%	35,427
Medical Aid Contributions		18,296	30,623	30,870	1,924	14,074	20,521	(6,447)	-31%	30,870
Overtime		33,372	31,443	35,646	3,391	26,269	22,763	3,506	15%	35,646
Performance Bonus		16,124	16,719	16,719	2,423	11,465	11,146	318	3%	16,719
Motor Vehicle Allowance		21,631	19,181	20,461	1,937	15,946	13,336	2,610	20%	20,461
Cellphone Allowance		861	824	842	69	565	557	8	1%	842
Housing Allowances		1,249	1,460	1,523	118	932	1,000	(68)	-7%	1,523
Other benefits and allowances		15,477	8,103	7,974	1,396	11,629	5,346	6,283	118%	7,974
Payments in lieu of leave		7,439	8,555	8,555	409	1,649	5,704	(4,054)	-71%	8,555
Long service awards		5,628	675	675	29	171	450	(279)	-62%	675
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	4	331,411	373,793	369,159	34,632	265,118	246,981	18,137	7%	369,159
% increase			12.8%	11.4%						11.4%
Total Municipal Entities		336,325	388,798	383,927	34,940	267,682	256,937	10,745	4%	383,927
TOTAL SALARY, ALLOWANCES & BENEFITS		1,918,033	2,010,556	2,056,473	175,651	1,398,063	1,353,817	44,246	3%	2,056,473
% increase	4		4.8%	7.2%						7.2%
TOTAL MANAGERS AND STAFF		1,854,610	1,945,340	1,991,675	170,345	1,354,945	1,310,444	44,500	3%	1,991,675

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

2018/19 Medium Term Revenue & Expenditure Framework																
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 Outcome	Feb Outcome	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	172,684	115,025	81,455	81,455	81,455	(27,900)	958,289	1,092,088	1,223,723
Service charges - electricity revenue		-	309,759	257,630	254,361	214,705	188,739	192,519	205,220	172,169	172,169	172,169	(123,114)	2,016,326	2,137,302	2,265,537
Service charges - water revenue		-	29,570	30,041	33,861	31,693	33,200	34,970	37,211	-	-	-	525,875	756,421	797,268	841,118
Service charges - sanitation revenue		-	18,794	16,586	19,410	18,785	16,609	17,573	16,631	-	-	-	109,800	234,188	272,400	311,304
Service charges - refuse		-	6,882	6,104	7,279	7,026	6,282	6,316	6,142	-	-	-	57,423	103,455	111,445	122,663
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	175	895	193	204	192	510	553	2,092	2,092	2,092	15,615	24,613	25,942	27,363
Interest earned - external investments		-	388	431	247	310	244	302	554	1,768	1,768	1,768	13,022	20,806	22,107	23,583
Interest earned - outstanding debtors		-	2,607	3,144	3,113	3,125	2,073	1,755	1,901	-	-	-	89,176	106,894	112,748	119,006
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	255	464	481	317	213	307	393	2,008	2,008	2,008	15,418	23,873	25,176	26,573
Licences and permits		-	23	33	48	28	17	17	24	18	18	18	(32)	212	223	236
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		-	107,717	-	-	-	102,765	119,833	1,816	-	-	-	673,826	1,005,957	1,058,592	1,103,953
Other revenue		-	23,504	22,823	72,253	39,732	6,958	11,691	58,457	-	-	-	(86,125)	149,294	164,408	177,242
Cash Receipts by Source		-	582,963	425,440	476,608	437,171	434,227	558,476	443,926	259,510	259,510	259,510	1,262,984	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	129	108	-	-	-	(40,374)	(39,663)	(14,518)	(14,104)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	12,648	12,648	12,648	110,860	148,806	206,360	114,526
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	170,000	40,000	108,994	21,000	135,000	50,000	30,000	835	835	835	(547,675)	9,823	(39,332)	(89,793)
Total Cash Receipts by Source		-	756,709	465,496	593,414	777,159	621,796	608,604	474,035	272,994	272,994	272,994	1,436,566	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	162,478	174,382	-	-	-	577,146	1,752,492	1,877,339	2,014,527
Remuneration of councillors		-	5,385	5,292	4,965	5,166	5,180	6,515	5,306	-	-	-	19,199	57,008	61,283	65,880
Interest paid		-	2,587	1,346	3,083	1,738	24,895	28,818	6,398	-	-	-	85,633	154,499	164,678	175,758
Bulk purchases - Electricity		-	213,998	224,123	126,624	112,079	31,485	107,260	133,822	-	-	-	490,280	1,439,670	1,518,852	1,602,389
Bulk purchases - Water & Sewer		-	63,333	28	70,721	34,783	105,685	45,723	46,371	-	-	-	162,369	529,012	557,050	587,688
Other materials		-	7,164	4,001	4,918	7,041	23,385	9,383	5,893	-	-	-	14,204	75,988	92,983	106,669
Contracted services		-	132,581	36,160	53,900	26,629	56,237	22,161	38,664	-	-	-	324,767	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	87,363	105,979	-	-	-	(574,547)	400,459	430,776	454,584
Cash Payments by Type		-	863,636	500,413	597,124	446,960	606,527	469,702	516,816	-	-	-	1,108,297	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	48,084	71,273	-	-	-	496,423	1,022,909	1,070,666	1,145,784
Repayment of borrowing		-	14,874	9,023	15,799	11,223	16,957	25,661	21,062	-	-	-	(18,456)	96,142	106,366	118,382
Other Cash Flows/Payments		-	11,691	5,261	24,604	11,970	5,189	8,239	9,315	19,654	19,654	19,654	229,848	365,078	258,924	261,817
Total Cash Payments by Type		-	1,023,833	551,130	718,603	515,409	739,405	551,685	618,466	19,654	19,654	19,654	1,816,111	6,593,602	6,887,634	7,335,953
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year beginning:	598,938	598,938	331,814	246,180	120,992	382,741	265,132	322,051	177,620	430,960	684,300	937,640	598,938	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	322,051	177,620	430,960	684,300	937,640	598,938	558,095	558,095	728,521	807,633

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M08 Feb

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		1,158,216	1,127,399	1,127,399	103,133	823,051	751,599	71,452	10%	1,127,399
Service charges - electricity revenue		96,051	577	577	9,562	91,532	385	91,147	23696%	577
Service charges - water revenue		704,678	889,908	833,891	112,447	565,678	582,068	(16,391)	-3%	833,891
Service charges - sanitation revenue		300,459	275,516	275,516	27,111	216,155	183,677	32,478	18%	275,516
Service charges - refuse revenue		109,493	121,712	121,712	10,079	80,720	81,141	(421)	-1%	121,712
Service charges - other								-		
Rental of facilities and equipment		45,005	24,613	24,613	2,810	20,607	16,409	4,198	26%	24,613
Interest earned - external investments		20,280	17,432	17,432	716	9,566	11,621	(2,056)	-18%	17,432
Interest earned - outstanding debtors		214,047	196,149	196,149	24,554	159,088	130,766	28,322	22%	196,149
Dividends received		4	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		1,287	10,033	10,033	(3)	9	6,689	(6,679)	-100%	10,033
Licences and permits		(3)	249	249	39	242	166	76	46%	249
Agency services								-		
Transfers and subsidies		1,018,986	1,005,957	1,172,479	109,816	719,971	703,942	16,029	2%	1,172,479
Other revenue		313,934	174,231	174,231	13,987	115,523	116,154	(631)	-1%	174,231
Gains on disposal of PPE		304,435	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contribution)		4,286,872	3,843,776	3,954,281	414,250	2,802,141	2,584,618	217,523	8%	3,954,281
Expenditure By Type										
Employee related costs		1,519,436	1,558,416	1,609,385	135,418	1,087,460	1,054,710	32,750	3%	1,609,385
Remuneration of councillors		62,271	63,342	63,162	5,293	42,922	42,171	751	2%	63,162
Debt impairment		432,391	330,047	330,047	27,504	220,031	220,031	0	0%	330,047
Depreciation & asset impairment		755,565	306,698	306,698	-	127,447	204,465	(77,019)	-38%	306,698
Finance charges		131,099	144,311	144,282	3,209	68,619	96,202	(27,582)	-29%	144,282
Bulk purchases		537,416	539,809	539,809	27,851	411,515	359,872	51,642	14%	539,809
Other materials		74,518	49,762	49,454	4,621	25,308	35,881	(10,573)	-29%	49,454
Contracted services		687,996	653,112	550,978	43,131	194,583	406,111	(211,528)	-52%	550,978
Transfers and subsidies		20,062	10,273	7,524	-	3,078	6,564	(3,486)	-53%	7,524
Other expenditure		355,085	257,676	268,607	23,371	135,733	174,930	(39,197)	-22%	268,607
Loss on disposal of PPE		59,169	-	-	-	-	-	-		-
Total Expenditure		4,635,010	3,913,445	3,869,945	270,399	2,316,695	2,600,937	(284,242)	-11%	3,869,945
Surplus/(Deficit)		(348,138)	(69,669)	84,336	143,851	485,446	(16,319)	501,765	-3075%	84,336
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial and District)		845,465	1,026,704	1,026,704	-	315,273	684,469	(369,196)	-54%	1,026,704
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		497,327	957,035	1,111,040	143,851	800,719	668,151	132,569	20%	1,111,040
Taxation								-		
Surplus/(Deficit) after taxation		497,327	957,035	1,111,040	143,851	800,719	668,151	132,569	20%	1,111,040

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M08 February

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
Centlec		2,362,214	2,467,410	2,674,031	170,844	1,645,822	1,686,264	(40,442)	-2%	2,674,031
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	2,362,214	2,467,410	2,674,031	170,844	1,645,822	1,686,264	(40,442)	-2%	2,674,031
<u>Expenditure By Municipal Entity</u>										
Centlec		2,583,270	2,390,399	2,535,195	161,703	1,624,126	1,621,699	2,426	0%	2,535,195
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	2,583,270	2,390,399	2,535,195	161,703	1,624,126	1,621,699	2,426	0%	2,535,195
Surplus/ (Deficit) for the yr/period		(221,057)	77,012	138,836	9,141	21,697	64,565	(38,016)	-59%	138,836
<u>Capital Expenditure By Municipal Entity</u>										
Centlec		111,657	96,647	186,035	24,714	102,888	82,309	20,578	25%	186,035
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	111,657	96,647	186,035	24,714	102,888	82,309	20,578	25%	186,035

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M08 February

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	94,271	62,282	348,582	659,498	310,916	47.1%	31%
February	30,139	94,204	145,360	67,273	415,855	804,858	389,003	48.3%	37%
March	92,273	94,204	145,360	-		950,218	-		
April	53,944	94,204	145,360	-		1,095,578	-		
May	84,875	94,204	145,360	-		1,240,938	-		
June	37,033	94,204	145,360	-		1,386,298	-		
Total Capital expenditure	718,025	1,130,453	1,386,298	415,855					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M08

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	381,053	38,186	152,855	213,932	61,077	28.5%	389,668
Roads Infrastructure		127,539	157,143	164,800	8,076	44,566	110,111	65,545	59.5%	164,800
Road Structures		127,539	157,143	164,800	8,076	44,566	110,111	65,545	59.5%	164,800
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		80,175	58,983	133,379	23,930	84,910	55,925	(28,985)	-51.8%	141,995
Power Plants		-	555	555	-	-	370	370	100.0%	555
HV Substations		27,621	12,918	69,388	20,532	62,325	21,629	(40,696)	-188.2%	78,004
MV Networks		24,973	20,715	18,737	2,091	5,897	13,414	7,517	56.0%	18,737
LV Networks		27,581	24,795	44,699	1,307	16,688	20,511	3,823	18.6%	44,699
Water Supply Infrastructure		-	600	3,350	-	8	950	942	99.1%	3,350
Dams and Weirs		-	600	3,350	-	8	950	942	99.1%	3,350
Sanitation Infrastructure		39,832	-	49,180	5,356	19,814	25,722	5,908	23.0%	49,180
Reticulation		39,764	-	46,180	5,356	19,814	24,722	4,908	19.9%	46,180
Toilet Facilities		68	-	3,000	-	-	1,000	1,000	100.0%	3,000
Solid Waste Infrastructure		1,562	39,296	30,344	825	3,557	21,224	17,667	83.2%	30,344
Landfill Sites		1,562	31,796	28,844	825	3,557	19,557	16,001	81.8%	28,844
Waste Transfer Stations		-	7,500	1,500	-	-	1,667	1,667	100.0%	1,500
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		16,736	70,698	47,054	3,176	6,054	36,507	30,454	83.4%	47,054
Community Facilities		16,736	70,198	40,054	3,176	6,054	34,007	27,954	82.2%	40,054
Centres		-	7,500	5,000	-	493	3,811	3,318	87.1%	5,000
Fire/Ambulance Stations		469	12,000	1,000	-	-	2,778	2,778	100.0%	1,000
Public Open Space		16,266	50,698	34,054	3,176	5,560	27,418	21,858	79.7%	34,054
Nature Reserves		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		28	500	7,000	-	-	2,500	2,500	100.0%	7,000
Indoor Facilities		-	500	500	-	-	333	333	100.0%	500
Outdoor Facilities		28	-	6,500	-	-	2,167	2,167	100.0%	6,500
Heritage assets		-	2,000	-	-	-	933	933	100.0%	-
Monuments		-	2,000	-	-	-	933	933	100.0%	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		4,631	5,265	2,005	-	-	2,858	2,858	100.0%	2,005
Operational Buildings		4,631	5,265	2,005	-	-	2,858	2,858	100.0%	2,005
Municipal Offices		4,631	5,265	2,005	-	-	2,858	2,858	100.0%	2,005
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		3,665	2,223	19,854	-	9,582	5,008	(4,574)	-91.3%	19,854
Licences and Rights		3,665	2,223	19,854	-	9,582	5,008	(4,574)	-91.3%	19,854
Computer Software and Applications		3,158	1,445	19,077	-	9,054	4,490	(4,565)	-101.7%	19,077
Unspecified		507	778	778	-	528	518	(9)	-1.8%	778
Computer Equipment		1,890	6,200	10,500	144	144	5,118	4,974	97.2%	10,500
Computer Equipment		1,890	6,200	10,500	144	144	5,118	4,974	97.2%	10,500
Furniture and Office Equipment		4,441	4,248	4,068	-	75	2,812	2,737	97.3%	4,068
Furniture and Office Equipment		4,441	4,248	4,068	-	75	2,812	2,737	97.3%	4,068
Machinery and Equipment		-	1,132	1,995	-	-	1,127	1,127	100.0%	1,995
Machinery and Equipment		-	1,132	1,995	-	-	1,127	1,127	100.0%	1,995
Transport Assets		121,877	208,188	238,610	6,924	43,302	144,877	101,575	70.1%	238,610
Transport Assets		121,877	208,188	238,610	6,924	43,302	144,877	101,575	70.1%	238,610
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	402,376	555,976	705,139	48,431	212,011	413,172	201,161	48.7%	713,755

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		312,403	542,698	616,255	15,548	184,174	355,934	171,759	48.3%	616,255
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,323	10,801	6,961	(0)	2,737	6,433	3,696	57.5%	6,961
<i>HV Substations</i>		-	611	1,924	-	942	670	(272)	-40.7%	1,924
<i>MV Networks</i>		1,862	7,261	4,113	-	899	4,211	3,312	78.6%	4,113
<i>LV Networks</i>		1,462	2,929	924	(0)	895	1,552	657	42.3%	924
Water Supply Infrastructure		73,016	374,087	384,753	5,039	52,798	202,142	149,344	73.9%	384,753
<i>Pump Stations</i>		2,151	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		1,237	1,000	1,000	-	-	667	667	100.0%	1,000
<i>Bulk Mains</i>		69,628	373,087	383,753	5,039	52,798	201,475	148,678	73.8%	383,753
Sanitation Infrastructure		236,063	157,809	224,542	10,508	128,640	147,359	18,719	12.7%	224,542
<i>Reticulation</i>		132,389	105,809	169,599	3,473	111,297	111,057	(239)	-0.2%	169,599
<i>Waste Water Treatment Works</i>		103,674	52,000	54,943	7,035	17,343	36,302	18,958	52.2%	54,943
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		24,883	4,000	30,000	2,507	13,894	17,467	3,573	20.5%	30,000
Community Facilities		24,855	4,000	27,000	2,507	13,894	15,800	1,906	12.1%	27,000
<i>Cemeteries/Crematoria</i>		11,813	-	24,000	-	11,387	13,333	1,946	14.6%	24,000
<i>Public Open Space</i>		255	-	-	-	-	-	-	-	-
<i>Markets</i>		40	1,000	-	-	-	467	467	100.0%	-
<i>Stalls</i>		12,747	3,000	3,000	2,507	2,507	2,000	(507)	-25.3%	3,000
Sport and Recreation Facilities		28	-	3,000	-	-	1,667	1,667	100.0%	3,000
<i>Outdoor Facilities</i>		28	-	3,000	-	-	1,667	1,667	100.0%	3,000
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		1,072	-	6,000	-	-	1,200	1,200	100.0%	6,000
Operational Buildings		1,072	-	6,000	-	-	1,200	1,200	100.0%	6,000
<i>Municipal Offices</i>		1,072	-	6,000	-	-	1,200	1,200	100.0%	6,000
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		4,773	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		4,773	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		2,879	8,935	9,750	4	116	6,077	5,961	98.1%	9,750
Machinery and Equipment		2,879	8,935	9,750	4	116	6,077	5,961	98.1%	9,750
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	346,011	555,633	662,005	18,058	198,185	380,678	182,493	47.9%	662,005

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08

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	408,736	36,329	222,781	287,364	64,583	22.5%	408,736
Roads Infrastructure		72,833	93,305	84,868	7,840	41,908	61,630	19,722	32.0%	84,868
Road Structures		69,345	86,649	78,152	7,390	39,392	57,173	17,781	31.1%	78,152
Road Furniture		3,487	6,655	6,716	450	2,516	4,457	1,941	43.6%	6,716
Storm water Infrastructure		3,535	17,757	13,158	274	2,464	10,305	7,841	76.1%	13,158
Drainage Collection		3,535	17,757	13,158	274	2,464	10,305	7,841	76.1%	13,158
Electrical Infrastructure		67,460	83,208	81,693	8,076	64,177	55,169	(9,009)	-16.3%	81,693
Power Plants		56,872	76,750	75,764	7,570	59,700	50,969	(8,731)	-17.1%	75,764
HV Substations		6,160	5,919	5,919	506	4,237	3,946	(291)	-7.4%	5,919
LV Networks		4,427	539	10	-	240	253	14	5.4%	10
Water Supply Infrastructure		231,105	146,773	137,893	8,530	69,373	96,800	27,427	28.3%	137,893
Boreholes		2,250	1,586	634	-	-	867	867	100.0%	634
Water Treatment Works		140,242	111,181	114,637	6,763	57,841	75,540	17,698	23.4%	114,637
Bulk Mains		27,436	27,888	20,099	1,767	11,328	17,034	5,706	33.5%	20,099
Distribution		-	648	259	-	-	354	354	100.0%	259
Distribution Points		61,177	5,470	2,264	-	204	3,006	2,801	93.2%	2,264
Sanitation Infrastructure		75,212	93,656	90,330	11,609	44,859	62,376	17,517	28.1%	90,330
Reticulation		13,761	120	48	-	-	66	66	100.0%	48
Waste Water Treatment Works		61,451	58,932	62,470	4,421	35,678	40,599	4,921	12.1%	62,470
Outfall Sewers		-	9,441	3,777	-	-	5,161	5,161	100.0%	3,777
Toilet Facilities		-	23,285	23,285	7,189	9,181	15,523	6,343	40.9%	23,285
Capital Spares		-	1,878	751	-	-	1,026	1,026	100.0%	751
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		747	1,985	794	-	-	1,085	1,085	100.0%	794
Data Centres		-	21	8	-	-	11	11	100.0%	8
Core Layers		747	1,964	786	-	-	1,074	1,074	100.0%	786
Community Assets		2,930	3,789	2,138	64	700	2,100	1,400	66.6%	2,138
Community Facilities		16	103	133	(0)	19	72	53	73.7%	133
Cemeteries/Crematoria		5	61	61	(0)	19	41	22	53.5%	61
Public Open Space		11	42	72	-	-	31	31	100.0%	72
Sport and Recreation Facilities		2,914	3,686	2,005	64	682	2,028	1,347	66.4%	2,005
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,914	3,686	2,005	64	682	2,028	1,347	66.4%	2,005
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		130,838	102,320	95,791	5,888	47,451	67,626	20,174	29.8%	95,791
Operational Buildings		130,838	102,320	95,791	5,888	47,451	67,626	20,174	29.8%	95,791
Municipal Offices		130,838	102,320	95,791	5,888	47,451	67,626	20,174	29.8%	95,791
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		14,940	32,581	15,188	1,118	4,590	16,158	11,568	71.6%	15,188
Furniture and Office Equipment		14,940	32,581	15,188	1,118	4,590	16,158	11,568	71.6%	15,188
Machinery and Equipment		22,582	69,914	43,800	4,536	8,897	40,731	31,834	78.2%	43,800
Machinery and Equipment		22,582	69,914	43,800	4,536	8,897	40,731	31,834	78.2%	43,800
Transport Assets		61,757	66,491	84,205	11,444	46,415	50,435	4,020	8.0%	84,205
Transport Assets		61,757	66,491	84,205	11,444	46,415	50,435	4,020	8.0%	84,205
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	683,939	711,778	649,858	59,378	330,835	464,415	133,579	28.8%	649,858

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 Barthis		
Telephone number	051 405 8501		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.barthis@mangaung.co.za		