

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 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 30 April 2019, the ten-working day reporting period expires on the 15 May 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 30 APRIL 2019

This report is based upon financial information, as at 30 April 2019 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the period ended 30 April 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 6 146.642 million** is higher than the year to date target of **R 5 441.562 million** by **13%** and the expenditure for the period is **R 4 860.197 million**, which is 9% below the year to date target of **R 5 313.888 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

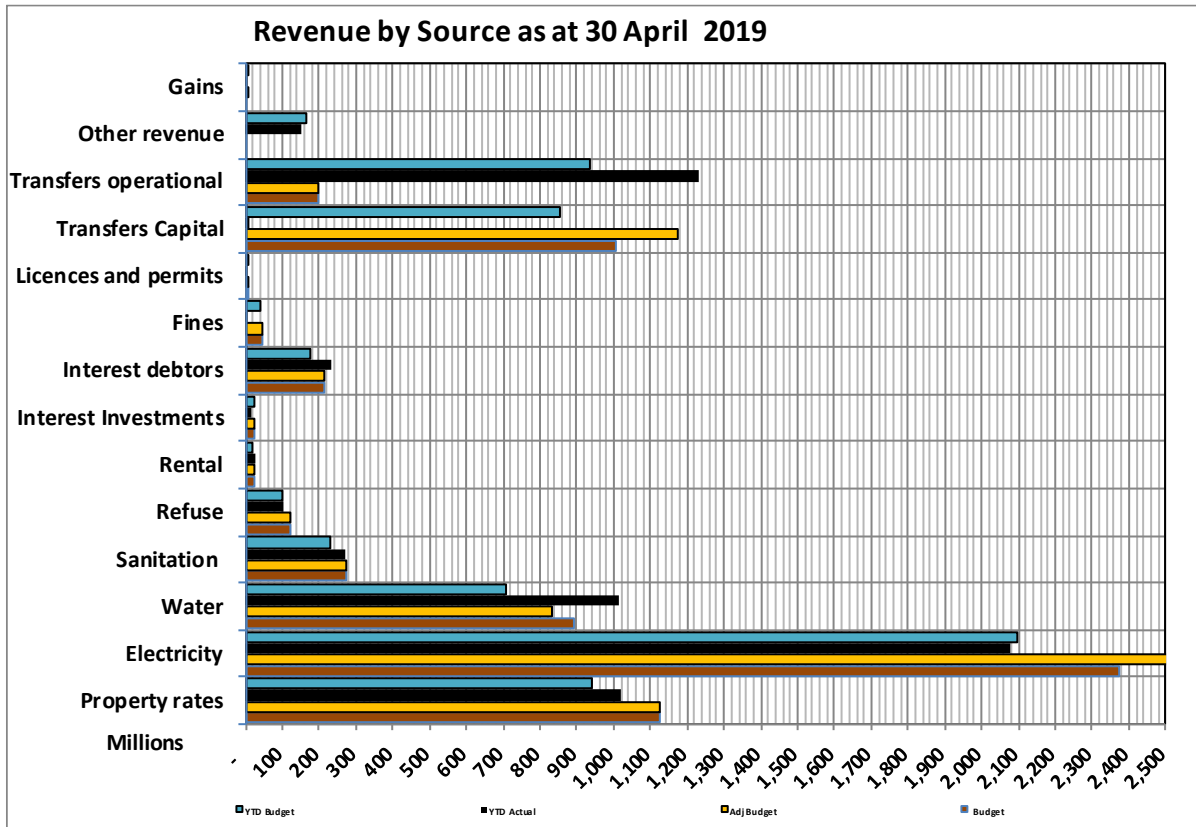
MAY MANGAUNG - Table C4 Consolidated Monthly Budget Statement - Financial Performance (Revenue and expenditure) - in R April										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1 158 216	1 127 399	1 127 399	103 341	1 021 631	939 499	82 132	9%	1 127 399
Service charges - electricity revenue		2 377 636	2 372 148	2 574 768	187 744	2 077 113	2 098 362	(21 250)	-1%	2 574 768
Service charges - water revenue		704 678	889 908	833 891	394 731	1 013 903	707 980	305 923	43%	833 891
Service charges - sanitation revenue		300 459	275 516	275 516	27 146	269 018	229 596	39 422	17%	275 516
Service charges - refuse revenue		109 493	121 712	121 712	9 969	100 730	101 426	(696)	-1%	121 712
Rental of facilities and equipment		45 005	24 613	24 613	2 495	25 567	20 511	5 056	25%	24 613
Interest earned - external investments		29 908	26 006	26 006	2 710	15 735	21 672	(5 937)	-27%	26 006
Interest earned - outstanding debtors		233 439	213 788	213 788	28 004	234 305	178 157	56 148	32%	213 788
Dividends received		4	1	1	1	1	0	1	224%	1
Fines, penalties and forfeits		10 422	47 745	47 745	749	5 721	39 788	(34 066)	-86%	47 745
Licences and permits		(3)	249	249	26	285	208	78	37%	249
Agency services								-		
Transfers and subsidies		1 018 986	1 005 957	1 172 479	347 034	1 230 830	938 211	292 619	31%	1 172 479
Other revenue		338 839	199 058	199 058	19 202	151 093	165 882	(14 788)	-9%	199 058
Gains on disposal of PPE		303 523	325	325	-	708	271	438	162%	325
Total Revenue (excluding capital transfers and contributions)		6 630 605	6 304 424	6 617 549	1 123 152	6 146 642	5 441 562	705 080	13%	6 617 549
Expenditure By Type										
Employee related costs		1 855 761	1 947 214	1 993 312	170 355	1 650 248	1 652 479	(2 231)	0%	1 993 312
Remuneration of councillors		62 271	63 342	63 162	5 340	53 543	52 666	877	2%	63 162
Debt impairment		447 578	353 964	353 964	29 497	295 024	294 970	54	0%	353 964
Depreciation & asset impairment		899 924	406 081	406 081	10 737	244 237	338 401	(94 164)	-28%	406 081
Finance charges		441 721	144 362	144 334	2 054	139 283	120 285	18 998	16%	144 334
Bulk purchases		1 949 391	2 008 860	2 099 860	251 705	1 784 759	1 728 650	56 109	3%	2 099 860
Other materials		113 218	84 431	82 839	6 342	60 318	70 632	(10 314)	-15%	82 839
Contracted services		873 797	813 058	762 243	43 007	408 717	643 617	(234 900)	-36%	762 243
Transfers and subsidies		20 062	10 273	7 774	26	4 691	7 127	(2 436)	-34%	7 774
Other expenditure		495 388	472 259	491 571	13 272	219 376	405 061	(185 685)	-46%	491 571
Loss on disposal of PPE		59 169	-	-	-	-	-	-		-
Total Expenditure		7 218 281	6 303 844	6 405 141	532 335	4 860 197	5 313 888	(453 691)	-9%	6 405 141
Surplus/(Deficit)		(587 675)	580	212 409	590 817	1 286 444	127 673	#####	0	212 409
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		845 465	1 026 704	1 026 704	-	-	855 587	(855 587)	(0)	1 026 704
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		18 480	6 762	10 762	445	12 429	8 035	4 394	0	10 762
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		276 270	1 034 046	1 249 875	591 262	1 298 873	991 295			1 249 875
Taxation								-		
Surplus/(Deficit) after taxation		276 270	1 034 046	1 249 875	591 262	1 298 873	991 295			1 249 875
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		276 270	1 034 046	1 249 875	591 262	1 298 873	991 295			1 249 875
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		276 270	1 034 046	1 249 875	591 262	1 298 873	991 295			1 249 875

The major revenue variances against the adjusted budget are:

- Property rates - Favourable variance of R82.132 million (9%) for the period due to more properties being billed for period than budgeted. Target exceeded.
- Electricity – Unfavourable variance of R21.250 million (-1%) for the year, due to lower user's consumption than budget.
- Water revenue - Favourable variance of R305.923 million (43%) for the period due to lower actual billing for the period.
- Services charges: Sanitation revenue- Favourable variance of R39.422 million (17%) for the period. Target exceeded.
- Services charges: Refuse revenue – Performance is on target.
- Rental of facilities and equipment – Favourable variance of R5.056 million (25%) due to more use of facilities than anticipated.
- Interest earned – External investments - Unfavourable variance of –5.937million (-27%) for the period due to lower investment and cash balances than anticipated
- Interest earned on Outstanding debtors - Favourable variance of R56.148 million (32%) for the period, due to an increase in the debtor's book.

- Fines - Unfavourable variance of –R34.066 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 R262.619 million for the period, a once off tranche for four months as against a monthly apportionment of the budget.
- Other revenue- Unfavourable variance of –R14.788 (-9%) for the period due to lower collection on various revenue items.

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



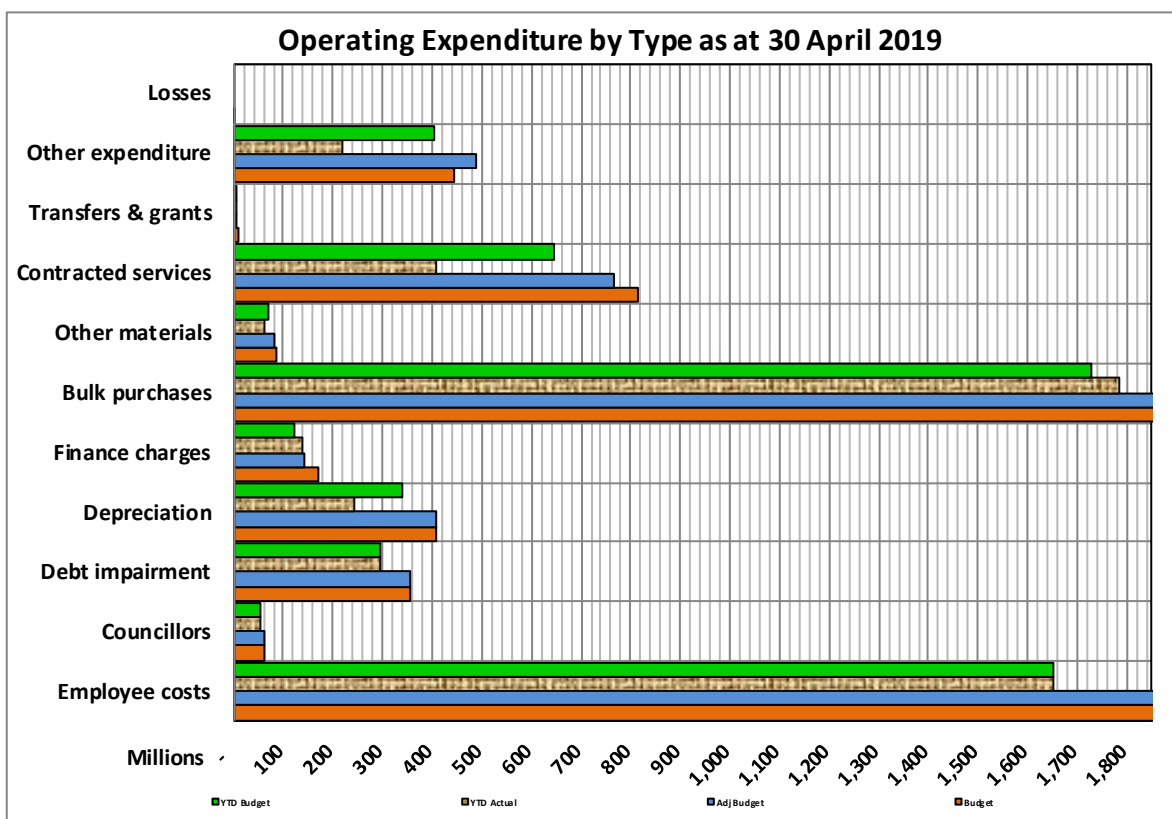
The major operating expenditure variances against the adjusted budget are:

- Employee related costs – Unfavourable variance of R2.231 million (0%) on the year to date original budget. The variance is mainly due to an overspending on overtime for the year to date of R35.207 million (Budget R106.977 million vs Actual R142.184 million). If the trend of spending on overtime is maintained, the projected overspending for the year will be R170.621 million- see table below, resulting in unauthorised expenditure in most of the votes.

OVERTIME PER DEPARTMENT	ADJUSTMENT BUDGET	CURRENT MONTH	YTD BUDGET	YTD MOVEMENT	VARIANCE	PERCENTAGE	PROJECTED OVERTIME
CITY MANAGER OPERATIONS	33,288	25,596	27,740	83,806	(56,066)	-66.90%	100,567
EXECUTIVE MAYOR	2,102,912	679,750	1,752,427	4,782,448	(3,030,021)	-63.36%	5,738,938
CORPORATE SERVICES	1,894,529	455,944	1,578,774	3,832,343	(2,253,569)	-58.80%	4,598,811
FINANCE	139,288	-	116,073	4,697	111,376	2371.27%	5,636
SOCIAL SERVICES	25,287,754	2,797,219	21,073,128	19,102,553	1,970,576	10.32%	22,923,063
FRESH PRODUCE MARKET	947,672	14,613	789,727	688,527	101,199	14.70%	826,233
HUMAN SETTLEMENTS	-	54,282	-	447,697	(447,697)	-100.00%	537,237
ENGINEERING SERVICES	29,276,257	2,373,599	24,396,881	19,900,403	4,496,478	22.59%	23,880,483
WATER	20,753,424	1,404,956	17,294,520	13,941,486	3,353,034	24.05%	16,729,783
WASTE AND FLEET MANAGEMENT	15,304,960	7,178,574	12,754,133	52,128,786	(39,374,653)	-75.53%	62,554,543
STRATEGIC PROJECTS	50,062	5,633	41,718	61,405	(19,687)	-32.06%	73,687
NALEDI	2,932,981	-	2,444,151	1,927,482	516,669	26.81%	2,312,978
SOUTPAN	971,950	-	809,958	727,249	82,709	11.37%	872,699
CENTLEC	28,677,775	2,612,084	23,898,146	24,555,737	(657,592)	-2.68%	29,466,885
TOTAL OVERTIME	128,372,852	17,602,249	106,977,377	142,184,620	(35,207,243)	-24.76%	170,621,544

- Debt impairment – Performance is on target for the month.
- Depreciation – Favourable variance –R94.164 million (-28%) due to non-processing of provision journals for the month by the parent municipality.
- Finance charges – Unfavourable variance of R18.998 million (16%) – due to Centlec's payment of dividend amount of R67.277 million not provided for in the budget.
- Bulk purchases – Performance is on target.
- Other materials – Favourable variance -R10.314 million (-15%) due to underspending and cost containment measures.
- Contracted services - Favourable variance of –R234.900 million (-36%) due to under spending on repairs and maintenance.
- Other expenditure - Favourable variance –R185.685 million (-46%), mainly due to under spending and cost containment measures.

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

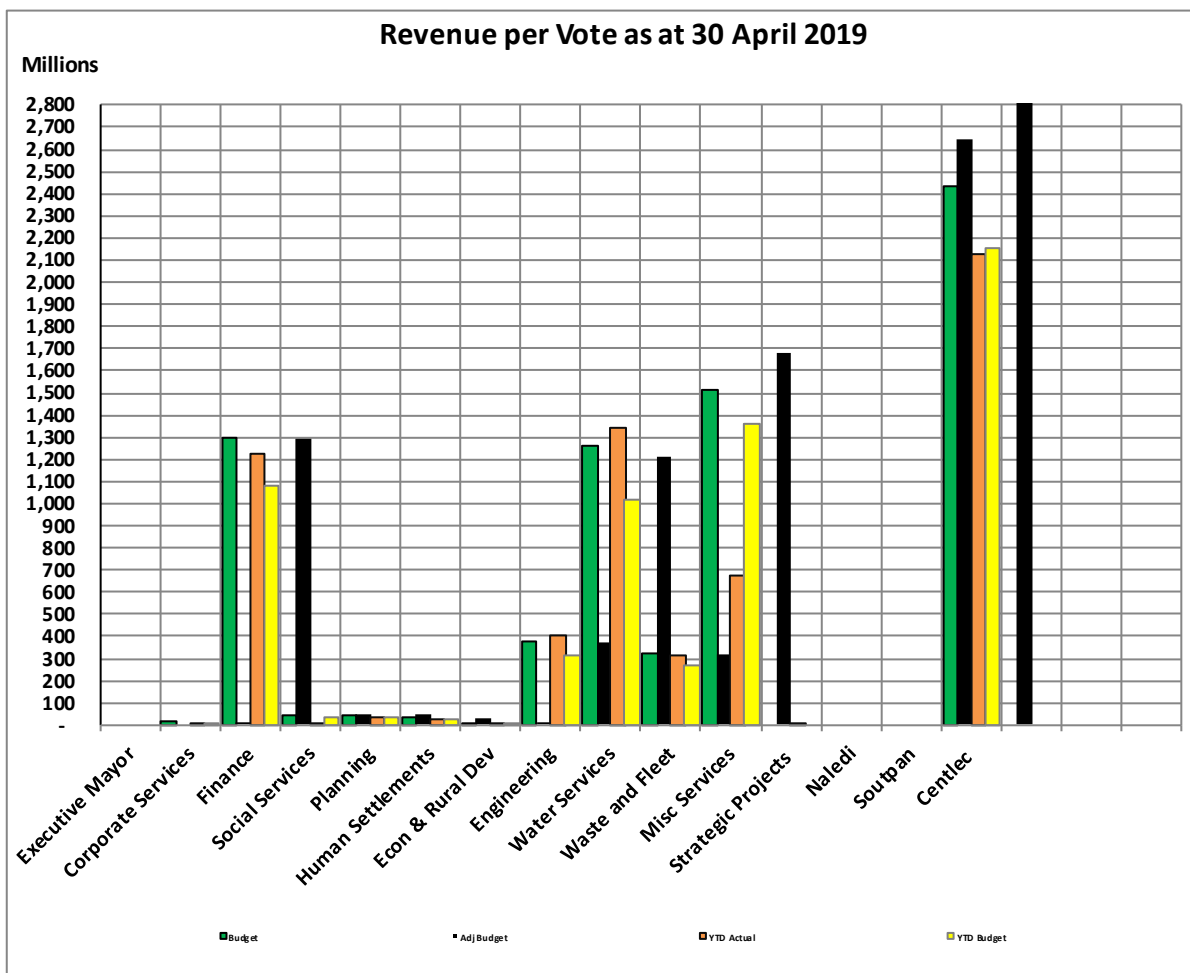


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10

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	1,328	5,789	9,962	(4,173)	-41.9%	11,954
Vote 04 - Finance		1,342,868	1,296,409	1,296,409	134,133	1,228,386	1,080,341	148,045	13.7%	1,296,409
Vote 05 - Social Services		12,545	43,396	43,396	1,311	11,457	36,163	(24,706)	-68.3%	43,396
Vote 06 - Planning		61,135	45,361	45,361	2,921	30,928	37,801	(6,873)	-18.2%	45,361
Vote 07 - Human Settlement And Housing		39,987	30,630	30,630	1,978	21,044	25,525	(4,480)	-17.6%	30,630
Vote 08 - Economic And Rural Development		8	11	11	0	5	9	(4)	-48.2%	11
Vote 09 - Engineering		436,074	375,041	375,041	46,969	400,814	312,534	88,280	28.2%	375,041
Vote 10 - Water		1,041,945	1,264,414	1,208,398	437,804	1,341,035	1,020,069	320,966	31.5%	1,208,398
Vote 11 - Waste And Fleet Management		298,532	321,380	321,380	48,348	317,011	267,817	49,194	18.4%	321,380
Vote 12 - Miscellaneous		1,521,458	1,513,554	1,680,075	253,830	676,408	1,361,208	(684,800)	-50.3%	1,680,075
Vote 13 - Strategic Projects		-	-	-	-	-	-	-		-
Vote 14 - Naledi And Soutpan		372	-	-	1	3	-	3	#DIV/0!	-
Vote 15 - CENTLEC(SOC)		2,456,555	2,435,741	2,642,361	194,975	2,126,190	2,153,756	(27,566)	-1.3%	2,642,361
Total Revenue by Vote	2	7,494,551	7,337,890	7,655,016	1,123,598	6,159,071	6,305,184	(146,113)	-2.3%	7,655,016
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		125,351	103,818	100,061	9,745	90,961	84,072	6,889	8.2%	100,061
Vote 02 - Office Of The Executive Mayor		223,347	223,924	236,684	17,532	200,503	194,319	6,184	3.2%	236,684
Vote 03 - Corporate Services		328,104	282,180	277,505	22,163	197,434	232,318	(34,884)	-15.0%	277,505
Vote 04 - Finance		260,799	267,081	265,559	17,572	191,761	221,654	(29,894)	-13.5%	265,559
Vote 05 - Social Services		484,250	511,073	514,464	39,189	376,304	427,929	(51,625)	-12.1%	514,464
Vote 06 - Planning		93,318	111,759	104,057	4,901	63,699	88,511	(24,812)	-28.0%	104,057
Vote 07 - Human Settlement And Housing		139,775	106,982	114,169	7,567	78,037	93,586	(15,549)	-16.6%	114,169
Vote 08 - Economic And Rural Development		42,373	37,903	34,636	1,713	26,222	29,566	(3,344)	-11.3%	34,636
Vote 09 - Engineering		891,299	713,504	652,256	22,595	325,931	557,333	(231,402)	-41.5%	652,256
Vote 10 - Water		1,370,525	964,700	964,664	169,761	804,059	804,269	(210)	0.0%	964,664
Vote 11 - Waste And Fleet Management		398,742	379,981	396,039	38,924	314,495	326,285	(11,790)	-3.6%	396,039
Vote 12 - Miscellaneous		138,861	203,596	197,582	11,594	116,807	166,055	(49,247)	-29.7%	197,582
Vote 13 - Strategic Projects		47,188	41,089	41,089	3,761	40,516	34,240	6,275	18.3%	41,089
Vote 14 - Naledi And Soutpan		69,433	48,680	50,571	4,212	42,746	41,832	914	2.2%	50,571
Vote 15 - CENTLEC(SOC)		2,604,917	2,307,575	2,455,807	161,106	1,990,721	2,011,918	(21,197)	-1.1%	2,455,807
Total Expenditure by Vote	2	7,218,281	6,303,844	6,405,141	532,335	4,860,197	5,313,888	(453,691)	-8.5%	6,405,141
Surplus/ (Deficit) for the year	2	276,270	1,034,046	1,249,875	591,262	1,298,873	991,295	307,578	31.0%	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'.

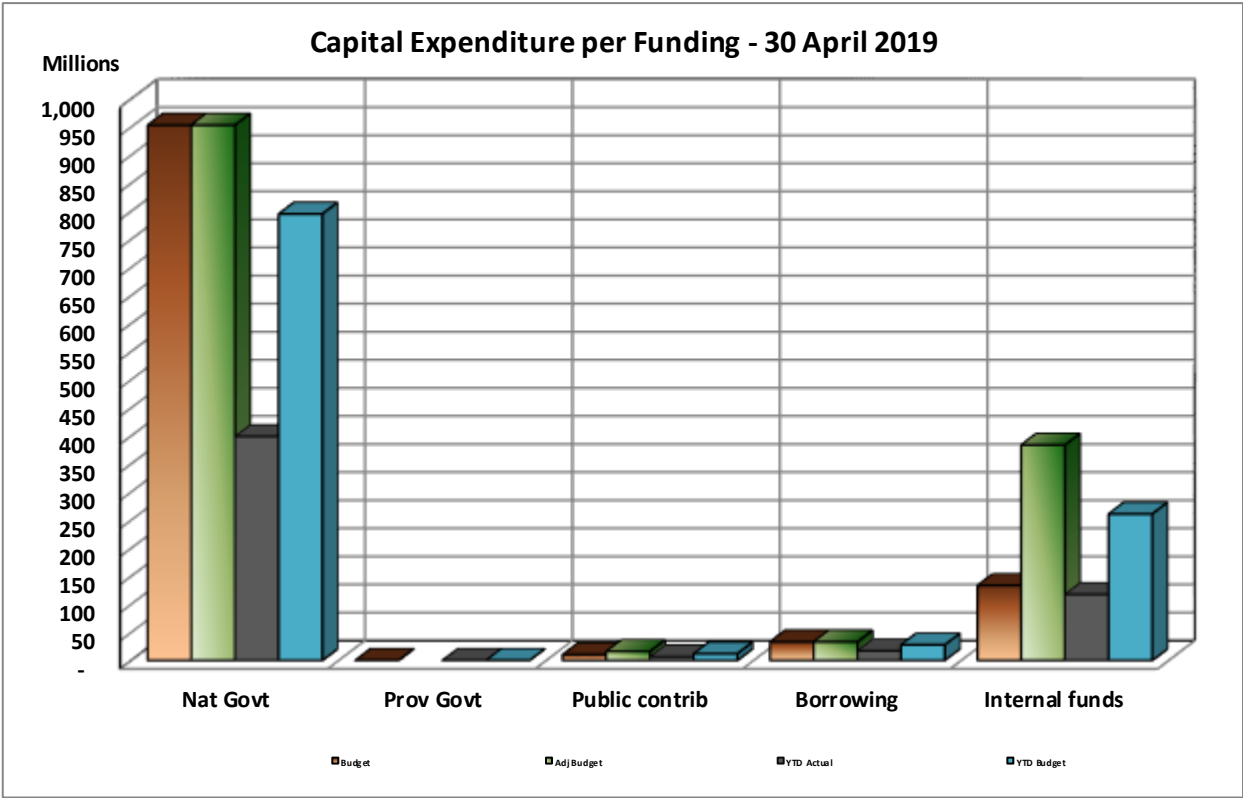
The actual spending for the period is 49.28% (**R539.923 million**) on the year to date budgeted target of **R1 095.578 million**. On an annual basis we have thus spent only 38.95% (**R539.923 million**) of the year to date expenditure versus the adjusted budget of **R1 386.298 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Adjusted Budget 2018/2019 R'000	YTD Budget Target April 2019 R'000	YTD Actual April 2019 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 386 298	1 095 578	539 923	(555 655)
Capital Financing				
National Government	953 483	795 192	398 804	(396 388)
Public Contributions	15 969	11 856	6 628	(5 228)
Borrowing	33 188	27 657	17 139	(10 518)
Internally Generated Funds	383 657	260 873	117 352	(143 521)
Financing Total	1 386 298	1 095 578	539 923	(555 655)

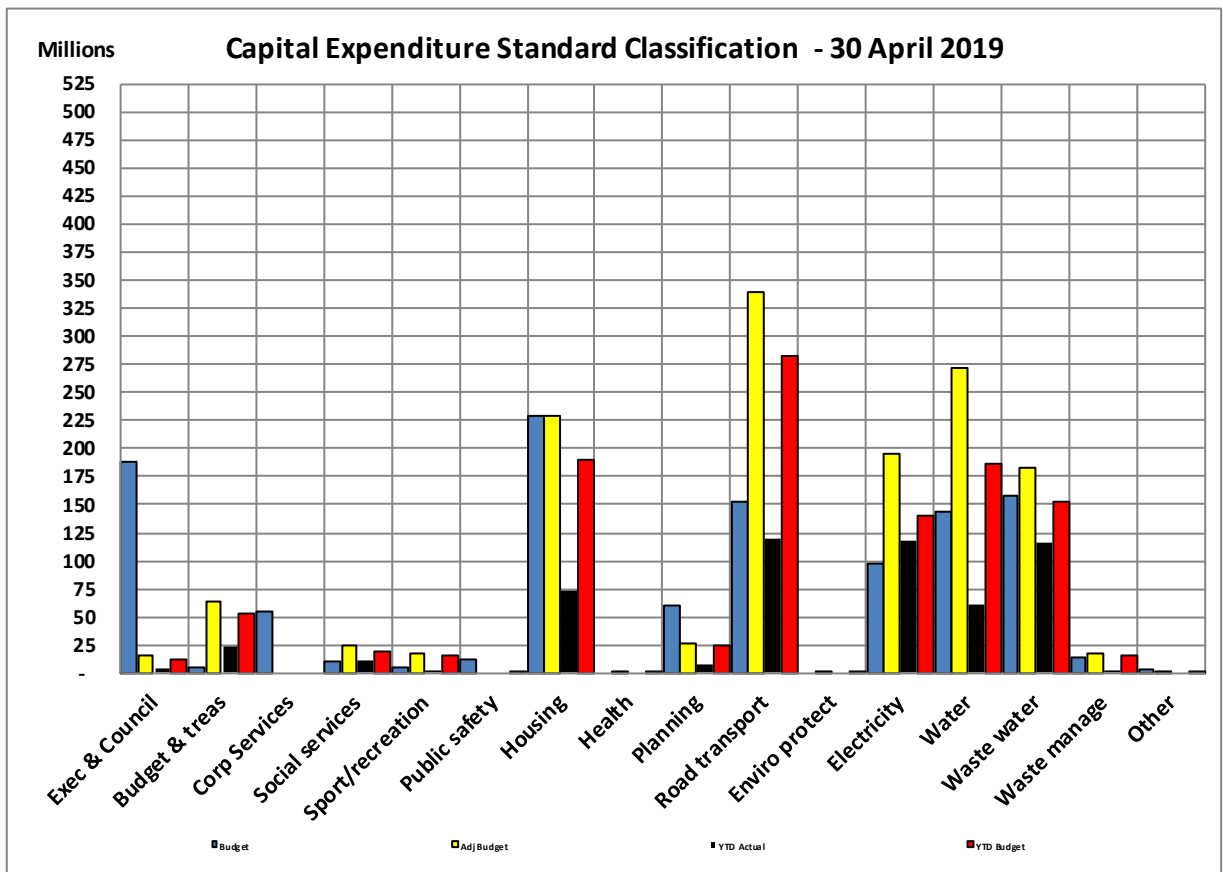
The following chart indicates the capital expenditure financing.



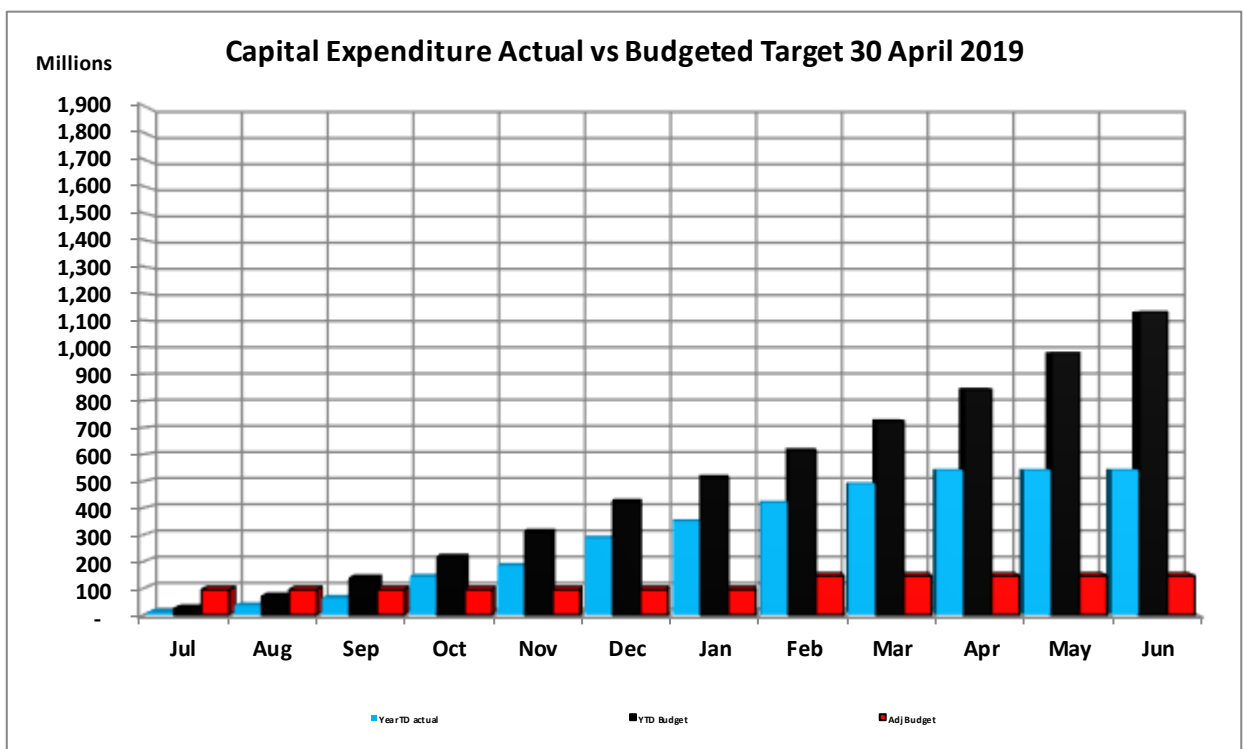
The status of year-to-date capital expenditure compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R37.515 million less than budget target)
Community and public safety	(R140.059 million less than budget target)
Economic and environmental services	(R179.476 million less than budget target)
Electricity	(R21.218 million less than budget target)
Water	(R126.008 million less than budget target)
Waste water management	(R36.521 million less than budget target)
Waste management	(R12.875 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.



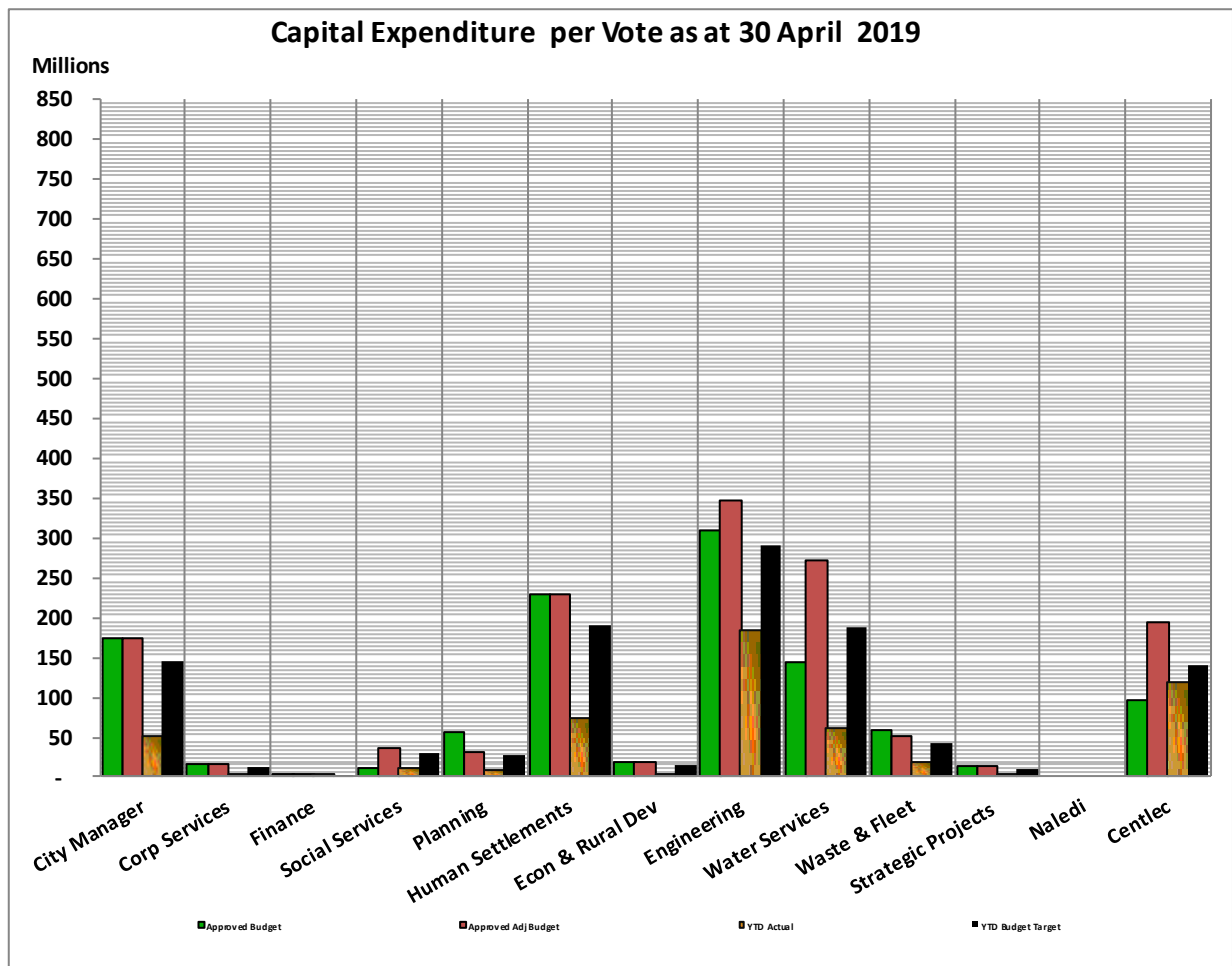
The following chart compares the year to date actual expenditure with the year to date adjusted budget (target).



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	51,953,423	145,833,333	29.69%
Corp Services	15,655,000	16,055,000	1,264,195	13,312,500	7.87%
Finance	4,350,000	4,350,000	81,549	3,625,000	1.87%
Social Services	10,000,000	37,000,000	11,905,034	29,333,333	32.18%
Planning	56,370,660	30,176,654	9,095,475	28,157,989	30.14%
Human Settlements	228,700,000	228,700,000	73,039,593	190,583,333	31.94%
Econ & Rural Dev	18,007,000	18,007,000	3,891,428	15,005,833	21.61%
Engineering	309,952,351	347,328,294	185,127,715	289,903,484	53.30%
Water Services	143,286,889	271,497,659	61,032,920	187,040,549	22.48%
Waste & Fleet	59,484,360	50,532,260	19,548,600	43,040,889	38.69%
Strategic Projects	13,000,000	13,000,000	4,859,804	10,400,000	37.38%
Naledi	-	-	-	-	0.00%
Centlec	96,647,176	194,651,063	118,123,486	139,341,645	60.68%
	1,130,453,436	1,386,297,930	539,923,221	1,095,577,887	38.95%

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



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

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

The CFS report for the period ending 30 April 2019 indicates a closing balance (cash and cash equivalents) of R509.794 million (31 March 2019 – R671.832 million) which comprises of the following:

• Bank balance and cash	R25.354 million (Mangaung) ABSA
• Bank balance and cash	R18.169 million (Mangaung) NEDBANK
• Bank balance and cash	R12.136 million (Centlec)
• Bank balance and cash	R4.067 million (Market)
• Investment deposits	R450.060 million (Mangaung)
• Investment deposits	R6 841.33 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R1 245.210 million**, resulting in an **R446.636 million** favourable variances, as compared to a year target of **R798.574 million**;
- Service charges reflect a year to date amount cash collection of **R2 864.777 million**, resulting in an **R272.785 million (11%)** favourable variance, as compared to a year target of **R2 591.992 million**.
- Other revenue reflects a year to date amount of **R497.034 million**, resulting in an **R332.041 million favourable** variances, as compared to a year target of **R164.992 million**.
- Operating grants and subsidies show a year to date receipted amount of **R782.564 million** compared to a year target of **R838.298 million** resulting in **-R55.734 million** unfavourable variances. (Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R891.587 million** compared to a year to date target of **R861.222 million** resulting in **R30.365 million** favourable variances due to more capital grants received for the period than budgeted;
- Interest show a year to date amount of **R29.695 million** compared to a year target of **R106.416 million**, indicating **-R76.721 million** unfavourable variances.

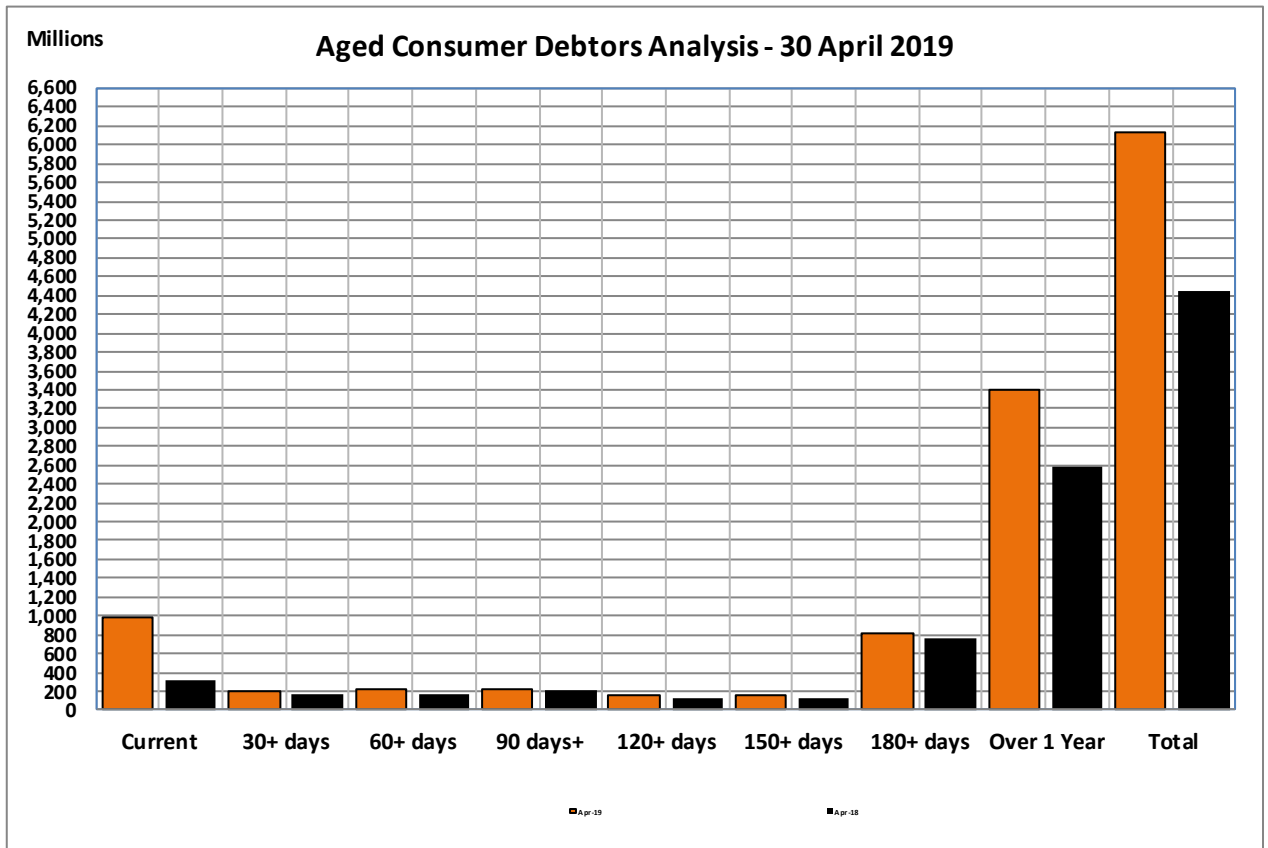
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **-R5 967.301 million (R1 541.629 million** unfavourable variance) compared to a year to date target of **-R4 425.673 million** mainly due to accrued creditors at the end June 2018, paid in July;
- Capital payments indicate a year to date amount of **R539.923 million (R312.501 million** favourable variance) compared to a target of **-R824.424 million** due to the slow uptake of capex projects during the first nine months of the year;
- Finance charges shows a year to date amount of **-R110.575 million** compared to a year target of **-R128.749 million**, resulting in a variance of **R18.174 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R7.705 million** Unfavourable variance) compared to a target of **R7.705 million**.
- Repayment of borrowing indicates a year to date amount of **-R171.924 (R91.176 million** unfavourable variance) compared to a target of **R80.118 million** due to the repayment of borrowings due.

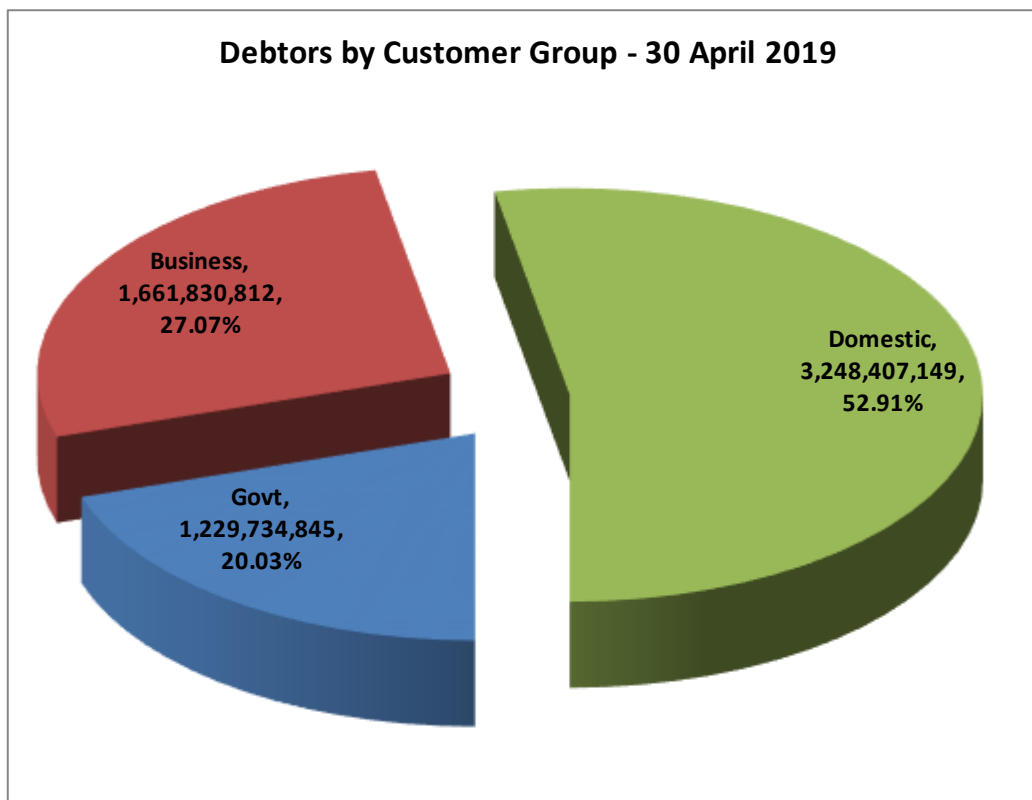
Outstanding Debtors Report (Annexure B – Table SC3)

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

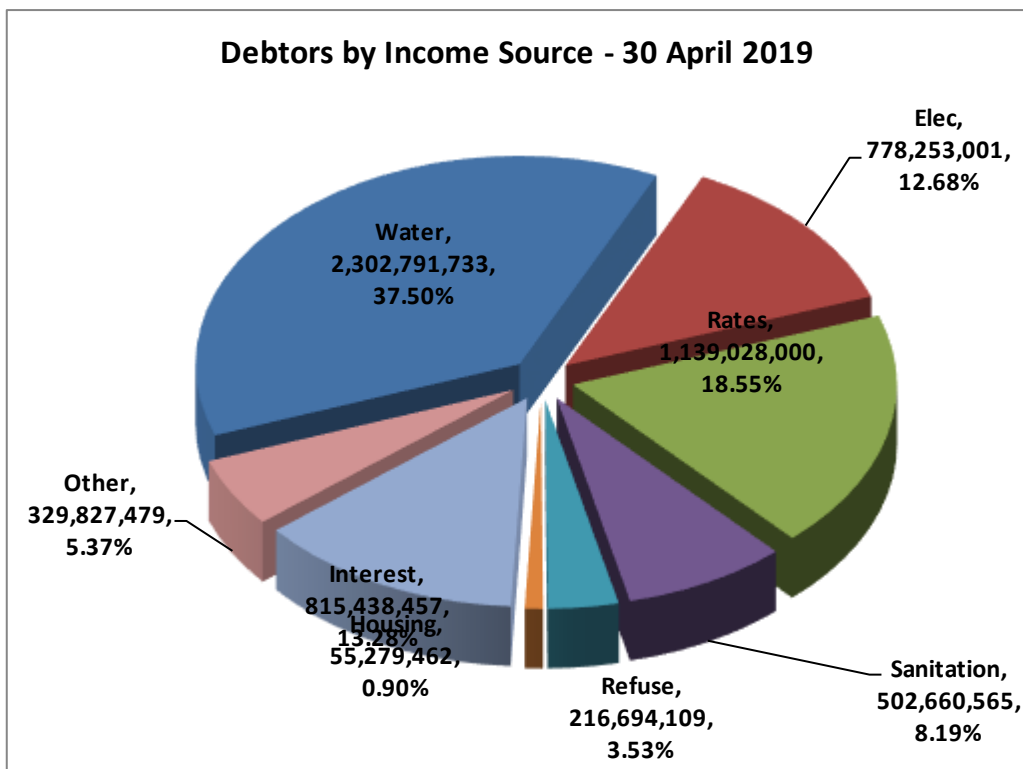
The debtors balance as at 30 April 2019 is **R6 139.973 million** (31 March 2019 – **R5 406.831 million**), thus reflecting an increase of **R733.142 million** (13.56%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R3 406.272 million (R3 331.131 million – March 2019) is outstanding in this category (1 year and older), with R2 159.542 million attributable to households, an increase of R51.139 million (2.43%) from the balance of R2 108.403 million in March 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)

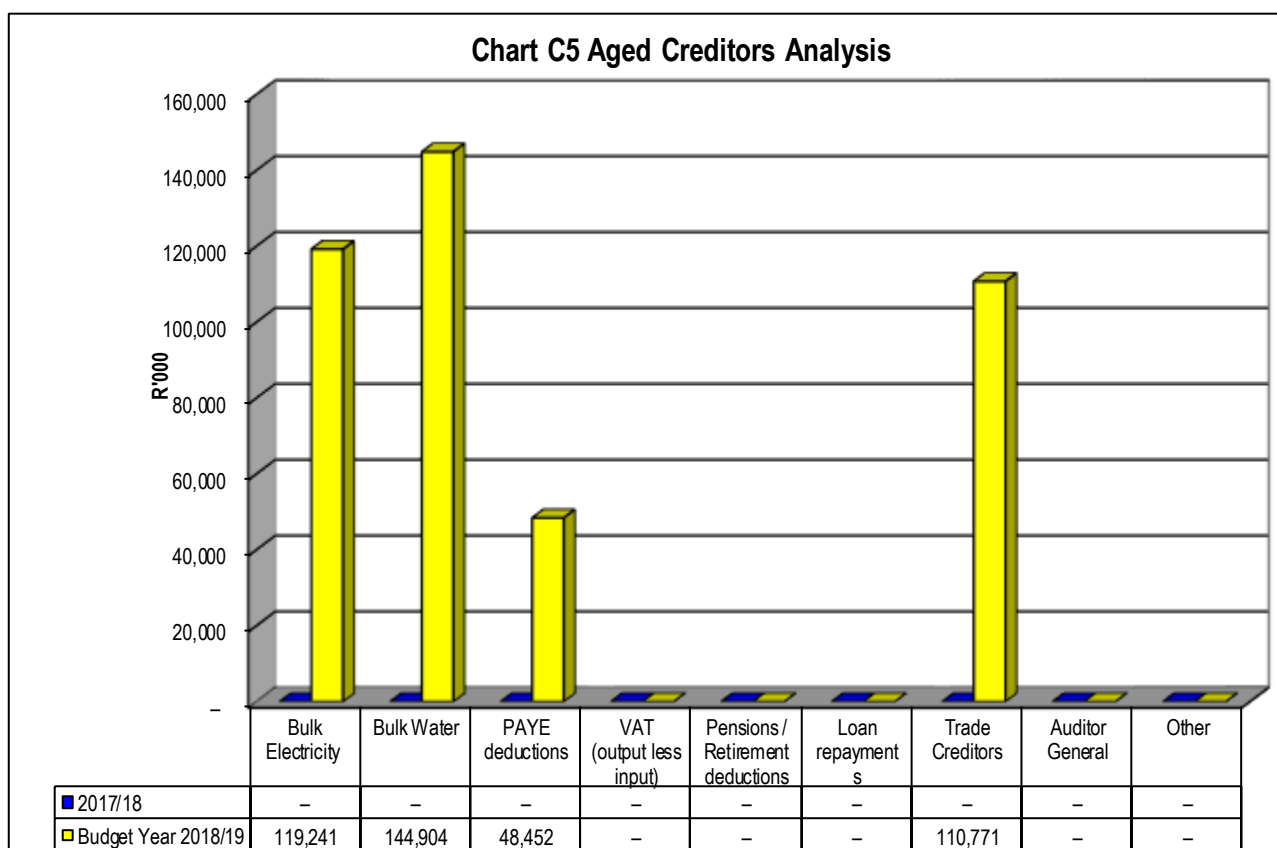
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R300.323 million** compared to an amount of **R374.300 million** in February. The decrease of **R73.977 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	March 2019 R'000	March 2019 R'000
Bulk electricity	116 764	119 241
Trade creditors Centlec	114 392	7 781
Bulk water	179 228	21 859
Salaries/PAYE	-	48 452
Pensions Deductions	-	-
Other	-	-
Trade creditors Mangaung	56 858	47 603
Total	374 300	300 323

*The current portion of the amount due was R208.398 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 **R450.067 million** as at 30 April 2019 against **R132.064 million** at 31 March 2019.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 April 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 April 2019 the operating revenue (excluding capital grants) and expenditure actual represented 92.88% and 75.88% respectively of the adjusted budget. The outcome reflects a variance of 9.55% (favourable) and 7.45% (favourable) respectively, when compared to the average target of 83.33% and 83.33% (based on 10 months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 30 April 2019 represents only 38.95% of the adjusted budget, when compared to a target of 83.33% (10 months), a variance of 44.38 % for the year against the target.

5. KEY APRIL 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 30 April 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 30 April 2019 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer must ensure that this statement is submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

PREPARED BY:

PP 

**GENERAL MANAGER
BUDGET AND EXPENDITURE**

DATE: 13/05/2019

SUBMITTED BY:



**S E MOFOKENG
ACTING CHIEF FINANCIAL OFFICER**

DATE: 13/05/2019

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 **30 April 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: 13/05/2019

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 09 May 2019.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M10 April

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	103,341	1,021,631	939,499	82,132	9%	1,127,399
Service charges	3,492,266	3,659,283	3,805,887	619,590	3,460,764	3,137,365	323,399	10%	3,805,887
Investment revenue	29,908	26,006	26,006	2,710	15,735	21,672	(5,937)	-27%	26,006
Transfers and subsidies	1,018,986	1,005,957	1,172,479	347,034	1,230,830	938,211	292,619	31%	1,172,479
Other own revenue	931,229	485,779	485,779	50,477	417,682	404,815	12,866	3%	485,779
Total Revenue (excluding capital transfers and contributions)	6,630,605	6,304,424	6,617,549	1,123,152	6,146,642	5,441,562	705,080	13%	6,617,549
Employee costs	1,855,761	1,947,214	1,993,312	170,355	1,650,248	1,652,479	(2,231)	-0%	1,993,312
Remuneration of Councillors	62,271	63,342	63,162	5,340	53,543	52,666	877	2%	63,162
Depreciation & asset impairment	899,924	406,081	406,081	10,737	244,237	338,401	(94,164)	-28%	406,081
Finance charges	441,721	144,362	144,334	2,054	139,283	120,285	18,998	16%	144,334
Materials and bulk purchases	2,062,609	2,093,291	2,182,699	258,047	1,845,077	1,799,282	45,795	3%	2,182,699
Transfers and subsidies	20,062	10,273	7,774	26	4,691	7,127	(2,436)	-34%	7,774
Other expenditure	1,875,931	1,639,281	1,607,779	85,776	923,117	1,343,648	(420,531)	-31%	1,607,779
Total Expenditure	7,218,281	6,303,844	6,405,141	532,335	4,860,197	5,313,888	(453,691)	-9%	6,405,141
Surplus/(Deficit)	(587,675)	580	212,409	590,817	1,286,444	127,673	#####	908%	212,409
Transfers and subsidies - capital (monetary alloc	845,465	1,026,704	1,026,704	-	-	855,587	(855,587)	-100%	1,026,704
Contributions & Contributed assets	18,480	6,762	10,762	445	12,429	8,035	4,394	55%	10,762
Surplus/(Deficit) after capital transfers & contributions	276,270	1,034,046	1,249,875	591,262	1,298,873	991,295	307,578	31%	1,249,875
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	276,270	1,034,046	1,249,875	591,262	1,298,873	991,295	307,578	31%	1,249,875
Capital expenditure & funds sources									
Capital expenditure	774,510	1,130,453	1,386,298	51,519	539,923	1,095,578	(555,655)	-51%	1,386,298
Capital transfers recognised	616,689	978,494	969,452	41,133	405,432	807,048	(401,616)	-50%	969,452
Borrowing	38,811	33,188	33,188	4,691	17,139	27,657	(10,518)	-38%	33,188
Internally generated funds	119,010	118,771	383,657	5,696	117,352	260,873	(143,521)	-55%	383,657
Total sources of capital funds	774,510	1,130,453	1,386,298	51,519	539,923	1,095,578	(555,655)	-51%	1,386,298
Financial position									
Total current assets	6,192,131	4,671,737	4,631,821		7,721,068				4,631,821
Total non current assets	19,802,224	17,638,316	17,894,161		21,379,897				17,894,161
Total current liabilities	5,893,221	2,619,466	2,619,466		6,600,124				2,619,466
Total non current liabilities	2,446,161	2,773,713	2,773,713		2,412,753				2,773,713
Community wealth/Equity	17,654,973	16,916,874	17,132,803		20,088,088				17,132,803
Cash flows									
Net cash from (used) operating	-	959,241	959,241	(209,134)	232,990	799,368	566,378	71%	959,241
Net cash from (used) investing	-	(864,280)	(864,280)	(1,519)	125,071	(720,233)	(845,304)	117%	(864,280)
Net cash from (used) financing	-	(135,805)	(135,805)	(795)	(170,317)	(113,171)	57,147	-50%	(135,805)
Cash/cash equivalents at the month/year end	-	396,634	396,634	-	509,795	(34,036)	(543,831)	1598%	(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	974,674	193,096	216,124	225,656	153,142	153,315	817,694	#####	6,139,973
Creditors Age Analysis									
Total Creditors	219,591	67,638	58,052	22,701	55,386	-	-	-	423,368

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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	392,413	1,945,333	2,482,891	(537,558)	-22%	3,026,096
Executive and council	8	11	11	11	0	5	9	(4)	-48%	11
Finance and administration	2,913,792	2,859,564	3,026,085	392,413	1,945,329	2,482,883	(537,554)	-22%	3,026,085	
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and public safety		312,597	61,937	61,937	2,261	20,941	51,614	(30,673)	-59%	61,937
Community and social services	3,654	4,008	4,008	435	4,145	3,340	804	24%	4,008	
Sport and recreation	278,232	6,885	6,885	269	2,842	5,737	(2,895)	-50%	6,885	
Public safety	6,216	33,268	33,268	731	5,578	27,723	(22,146)	-80%	33,268	
Housing	24,496	17,776	17,776	826	8,377	14,813	(6,436)	-43%	17,776	
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		44,838	18,821	18,821	867	8,129	15,684	(7,554)	-48%	18,821
Planning and development	34,219	18,651	18,651	803	7,500	15,542	(8,042)	-52%	18,651	
Road transport	10,647	-	-	40	383	-	383	#DIV/0!	-	-
Environmental protection	(28)	170	170	24	246	141	104	74%	170	170
Trading services		4,222,459	4,396,576	4,547,180	728,057	4,184,667	3,754,176	430,491	11%	4,547,180
Energy sources	2,456,555	2,435,741	2,642,361	194,975	2,126,190	2,153,756	(27,566)	-1%	2,642,361	
Water management	1,041,945	1,264,414	1,208,398	437,804	1,341,035	1,020,069	320,966	31%	1,208,398	
Waste water management	425,428	375,041	375,041	46,930	400,431	312,534	87,897	28%	375,041	
Waste management	298,532	321,380	321,380	48,348	317,011	267,817	49,194	18%	321,380	
Other	4	857	982	982	-	-	819	(819)	-100%	982
Total Revenue - Functional	2	7,494,551	7,337,890	7,655,016	1,123,598	6,159,071	6,305,184	(146,113)	-2%	7,655,016
Expenditure - Functional										
Governance and administration		1,232,117	1,232,925	1,268,643	87,704	922,802	1,050,643	(127,841)	-12%	1,268,643
Executive and council	146,789	134,591	132,473	10,032	110,344	110,971	(626)	-1%	132,473	
Finance and administration	1,085,328	1,098,334	1,136,170	77,672	812,458	939,672	(127,215)	-14%	1,136,170	
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and public safety		755,967	671,730	658,438	47,792	464,975	551,676	(86,701)	-16%	658,438
Community and social services	40,899	47,749	47,585	3,416	31,701	39,809	(8,108)	-20%	47,585	
Sport and recreation	272,412	234,905	212,565	13,048	129,462	181,792	(52,330)	-29%	212,565	
Public safety	313,672	291,568	297,018	24,456	233,554	246,798	(13,244)	-5%	297,018	
Housing	117,932	82,416	88,428	5,884	60,441	72,154	(11,712)	-16%	88,428	
Health	11,053	15,092	12,842	988	9,817	11,123	(1,306)	-12%	12,842	
Economic and environmental services		645,459	499,333	450,434	18,980	246,833	385,808	(138,976)	-36%	450,434
Planning and development	49,389	50,607	45,724	3,018	31,534	39,243	(7,708)	-20%	45,724	
Road transport	571,904	422,928	377,247	13,974	194,897	324,211	(129,314)	-40%	377,247	
Environmental protection	24,166	25,798	27,463	1,988	20,401	22,355	(1,954)	-9%	27,463	
Trading services		4,573,516	3,891,872	4,021,561	377,477	3,222,152	3,320,339	(98,188)	-3%	4,021,561
Energy sources	2,604,917	2,307,575	2,455,807	161,106	1,990,721	2,011,918	(21,197)	-1%	2,455,807	
Water management	1,373,543	967,831	967,994	169,985	806,777	807,016	(240)	0%	967,994	
Waste water management	388,370	350,086	332,243	15,153	190,941	281,189	(90,248)	-32%	332,243	
Waste management	206,686	266,381	265,516	31,233	233,712	220,215	13,497	6%	265,516	
Other		11,220	7,983	6,065	382	3,435	5,422	(1,986)	-37%	6,065
Total Expenditure - Functional	3	7,218,281	6,303,844	6,405,141	532,335	4,860,197	5,313,888	(453,691)	-9%	6,405,141
Surplus/ (Deficit) for the year		276,270	1,034,046	1,249,875	591,262	1,298,873	991,295	307,578	31%	1,249,875

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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	392,413	1,945,333	2,482,891	(537,558)	-22%	3,026,096
Executive and council		8	11	11	0	5	9	(4)	(0)	11
Municipal Manager, Town Secretary and Chief Executive		8	11	11	0	5	9	(4)	(0)	11
Finance and administration		2,913,792	2,859,564	3,026,085	392,413	1,945,329	2,482,883	(537,554)	(0)	3,026,085
Administrative and Corporate Support		713	-	-	-	-	-	-		-
Finance		2,863,693	2,809,963	2,976,484	387,963	1,904,794	2,441,548	(536,754)	(0)	2,976,484
Human Resources		6,691	10,037	10,037	1,181	4,440	8,364	(3,924)	(0)	10,037
Marketing, Customer Relations, Publicity and Media Co-ordination		27,204	26,710	26,710	2,118	23,427	22,258	1,169	0	26,710
Property Services		15,491	12,854	12,854	1,151	12,667	10,712	1,956	0	12,854
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		312,597	61,937	61,937	2,261	20,941	51,614	(30,673)	(0)	61,937
Community and social services		3,654	4,008	4,008	435	4,145	3,340	804	0	4,008
Cemeteries, Funeral Parlours and Crematoriums		3,495	3,687	3,687	319	2,986	3,073	(87)	(0)	3,687
Libraries and Archives		151	295	295	115	1,148	246	902	0	295
Museums and Art Galleries		7	26	26	-	10	21	(11)	(0)	26
Sport and recreation		278,232	6,885	6,885	269	2,842	5,737	(2,895)	(0)	6,885
Community Parks (including Nurseries)		1,847	2,182	2,182	66	687	1,818	(1,131)	(0)	2,182
Recreational Facilities		680	1,013	1,013	15	638	844	(206)	(0)	1,013
Sports Grounds and Stadiums		275,705	3,690	3,690	188	1,517	3,075	(1,557)	(0)	3,690
Public safety		6,216	33,268	33,268	731	5,578	27,723	(22,146)	(0)	33,268
Civil Defence		8	21	21	2	11	17	(7)	(0)	21
Fire Fighting and Protection		595	209	209	23	775	174	601	0	209
Police Forces, Traffic and Street Parking Control		5,613	33,038	33,038	706	4,792	27,532	(22,740)	(0)	33,038
Housing		24,496	17,776	17,776	826	8,377	14,813	(6,436)	(0)	17,776
Housing		24,496	17,776	17,776	826	8,377	14,813	(6,436)	(0)	17,776
Health		-	-	-	-	-	-	-		-
Economic and environmental services		44,838	18,821	18,821	867	8,129	15,684	(7,554)	(0)	18,821
Planning and development		34,219	18,651	18,651	803	7,500	15,542	(8,042)	(0)	18,651
Town Planning, Building Regulations and Enforcement, and City Engineer		34,219	18,651	18,651	803	7,500	15,542	(8,042)	(0)	18,651
Road transport		10,647	-	-	40	383	-	383	#DIV/0!	-
Roads		10,647	-	-	40	383	-	383	#DIV/0!	-
Environmental protection		(28)	170	170	24	246	141	104	0	170
Pollution Control		(28)	170	170	24	246	141	104	0	170
Trading services		4,222,459	4,396,576	4,547,180	728,057	4,184,667	3,754,176	430,491	0	4,547,180
Energy sources		2,456,555	2,435,741	2,642,361	194,975	2,126,190	2,153,756	(27,566)	(0)	2,642,361
Electricity		2,456,555	2,435,741	2,642,361	194,975	2,126,190	2,153,756	(27,566)	(0)	2,642,361
Water management		1,041,945	1,264,414	1,208,398	437,804	1,341,035	1,020,069	320,966	0	1,208,398
Water Distribution		1,041,945	1,264,414	1,208,398	437,804	1,341,035	1,020,069	320,966	0	1,208,398
Waste water management		425,428	375,041	375,041	46,930	400,431	312,534	87,897	0	375,041
Sewerage		425,428	375,041	375,041	46,930	400,431	312,534	87,897	0	375,041
Waste management		298,532	321,380	321,380	48,348	317,011	267,817	49,194	0	321,380
Solid Waste Disposal (Landfill Sites)		9	46	46	-	-	39	(39)	(0)	46
Solid Waste Removal		298,523	321,334	321,334	48,348	317,011	267,778	49,233	0	321,334
Other		857	982	982	-	-	819	(819)	(0)	982
Air Transport		857	982	982	-	-	819	(819)	(0)	982
Total Revenue - Functional	2	7,494,551	7,337,890	7,655,016	1,123,598	6,159,071	6,305,184	(146,113)	(0)	7,655,016

Expenditure - Functional									
Municipal governance and administration	1,232,117	1,232,925	1,268,643	87,704	922,802	1,050,643	(127,841)	(0)	1,268,643
Executive and council	146,789	134,591	132,473	10,032	110,344	110,971	(626)	(0)	132,473
<i>Mayor and Council</i>	74,688	78,400	77,378	6,491	65,419	64,746	673	0	77,378
<i>Municipal Manager, Town Secretary and Chief Executive</i>	72,101	56,191	55,095	3,541	44,926	46,225	(1,299)	(0)	55,095
Finance and administration	1,085,328	1,098,334	1,136,170	77,672	812,458	939,672	(127,215)	(0)	1,136,170
<i>Administrative and Corporate Support</i>	370,639	291,178	305,480	20,202	242,869	251,289	(8,420)	(0)	305,480
<i>Asset Management</i>							-		
<i>Finance</i>	399,129	466,026	458,365	29,234	310,248	383,838	(73,590)	(0)	458,365
<i>Fleet Management</i>	116,493	106,662	123,885	7,343	77,194	100,490	(23,296)	(0)	123,885
<i>Human Resources</i>	67,798	76,865	78,357	5,941	56,702	64,903	(8,201)	(0)	78,357
<i>Information Technology</i>	59,080	72,114	79,430	5,535	61,306	64,750	(3,444)	(0)	79,430
<i>Legal Services</i>	14,529	15,383	21,742	4,543	15,485	16,379	(893)	(0)	21,742
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	30,057	37,947	35,610	2,587	25,431	30,289	(4,858)	(0)	35,610
<i>Property Services</i>	21,843	24,566	25,741	1,684	17,596	21,432	(3,837)	(0)	25,741
<i>Risk Management</i>	5,761	7,591	7,560	602	5,626	6,302	(676)	(0)	7,560
Internal audit	-	-	-	-	-	-	-		-
Community and public safety	755,967	671,730	658,438	47,792	464,975	551,676	(86,701)	(0)	658,438
Community and social services	40,899	47,749	47,585	3,416	31,701	39,809	(8,108)	(0)	47,585
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	16,964	20,963	18,483	1,053	10,811	16,031	(5,220)	(0)	18,483
<i>Libraries and Archives</i>	23,118	25,653	28,108	2,264	20,156	22,943	(2,787)	(0)	28,108
<i>Museums and Art Galleries</i>	817	1,133	994	100	733	835	(101)	(0)	994
Sport and recreation	272,412	234,905	212,565	13,048	129,462	181,792	(52,330)	(0)	212,565
<i>Community Parks (including Nurseries)</i>	97,958	98,794	95,568	6,819	62,178	80,567	(18,389)	(0)	95,568
<i>Recreational Facilities</i>	19,932	27,396	26,430	918	13,975	22,229	(8,254)	(0)	26,430
<i>Sports Grounds and Stadiums</i>	154,523	108,715	90,567	5,311	53,309	78,996	(25,687)	(0)	90,567
Public safety	313,672	291,568	297,018	24,456	233,554	246,798	(13,244)	(0)	297,018
<i>Civil Defence</i>	12,131	15,161	11,133	928	8,846	10,218	(1,372)	(0)	11,133
<i>Fire Fighting and Protection</i>	68,216	78,381	77,394	6,349	61,421	65,378	(3,958)	(0)	77,394
<i>Police Forces, Traffic and Street Parking Control</i>	233,326	198,026	208,491	17,179	163,288	171,202	(7,914)	(0)	208,491
Housing	117,932	82,416	88,428	5,884	60,441	72,154	(11,712)	(0)	88,428
<i>Housing</i>	117,932	82,416	88,428	5,884	60,441	72,154	(11,712)	(0)	88,428
Health	11,053	15,092	12,842	988	9,817	11,123	(1,306)	(0)	12,842
<i>Health Services</i>	11,053	15,092	12,842	988	9,817	11,123	(1,306)	(0)	12,842
Economic and environmental services	645,459	499,333	450,434	18,980	246,833	385,808	(138,976)	(0)	450,434
Planning and development	49,389	50,607	45,724	3,018	31,534	39,243	(7,708)	(0)	45,724
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	49,389	50,607	45,724	3,018	31,534	39,243	(7,708)	(0)	45,724
Road transport	571,904	422,928	377,247	13,974	194,897	324,211	(129,314)	(0)	377,247
<i>Public Transport</i>	66,985	59,701	56,871	6,632	59,155	47,864	11,291	0	56,871
<i>Roads</i>	504,920	363,227	320,376	7,342	135,742	276,347	(140,605)	(0)	320,376
Environmental protection	24,166	25,798	27,463	1,988	20,401	22,355	(1,954)	(0)	27,463
<i>Pollution Control</i>	24,166	25,798	27,463	1,988	20,401	22,355	(1,954)	(0)	27,463
Trading services	4,573,516	3,891,872	4,021,561	377,477	3,222,152	3,320,339	(98,188)	(0)	4,021,561
Energy sources	2,604,917	2,307,575	2,455,807	161,106	1,990,721	2,011,918	(21,197)	(0)	2,455,807
<i>Electricity</i>	2,604,917	2,307,575	2,455,807	161,106	1,990,721	2,011,918	(21,197)	(0)	2,455,807
Water management	1,373,543	967,831	967,994	169,985	806,777	807,016	(240)	(0)	967,994
<i>Water Distribution</i>	1,373,543	967,831	967,994	169,985	806,777	807,016	(240)	(0)	967,994
Waste water management	388,370	350,086	332,243	15,153	190,941	281,189	(90,248)	(0)	332,243
<i>Sewerage</i>	388,370	350,086	332,243	15,153	190,941	281,189	(90,248)	(0)	332,243
Waste management	206,686	266,381	265,516	31,233	233,712	220,215	13,497	0	265,516
<i>Solid Waste Disposal (Landfill Sites)</i>	26,820	39,191	54,373	3,862	39,092	42,489	(3,397)	(0)	54,373
<i>Solid Waste Removal</i>	116,365	164,943	163,879	16,623	149,350	136,428	12,922	0	163,879
<i>Street Cleaning</i>	63,502	62,247	47,264	10,748	45,271	41,298	3,973	0	47,264
Other	11,220	7,983	6,065	382	3,435	5,422	(1,986)	(0)	6,065
<i>Tourism</i>	11,220	7,983	6,065	382	3,435	5,422	(1,986)	(0)	6,065
Total Expenditure - Functional	7,218,281	6,303,844	6,405,141	532,335	4,860,197	5,313,888	(453,691)	(0)	6,405,141
Surplus/ (Deficit) for the year	276,270	1,034,046	1,249,875	591,262	1,298,873	991,295	307,578	0	1,249,875

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10

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	1,328	5,789	9,962	(4,173)	-41.9%	11,954
Vote 04 - Finance		1,342,868	1,296,409	1,296,409	134,133	1,228,386	1,080,341	148,045	13.7%	1,296,409
Vote 05 - Social Services		12,545	43,396	43,396	1,311	11,457	36,163	(24,706)	-68.3%	43,396
Vote 06 - Planning		61,135	45,361	45,361	2,921	30,928	37,801	(6,873)	-18.2%	45,361
Vote 07 - Human Settlement And Housing		39,987	30,630	30,630	1,978	21,044	25,525	(4,480)	-17.6%	30,630
Vote 08 - Economic And Rural Development		8	11	11	0	5	9	(4)	-48.2%	11
Vote 09 - Engineering		436,074	375,041	375,041	46,969	400,814	312,534	88,280	28.2%	375,041
Vote 10 - Water		1,041,945	1,264,414	1,208,398	437,804	1,341,035	1,020,069	320,966	31.5%	1,208,398
Vote 11 - Waste And Fleet Management		298,532	321,380	321,380	48,348	317,011	267,817	49,194	18.4%	321,380
Vote 12 - Miscellaneous		1,521,458	1,513,554	1,680,075	253,830	676,408	1,361,208	(684,800)	-50.3%	1,680,075
Vote 13 - Strategic Projects		—	—	—	—	—	—	—		—
Vote 14 - Naledi And Soutpan		372	—	—	1	3	—	3	#DIV/0!	—
Vote 15 - CENTLEC(SOC)		2,456,555	2,435,741	2,642,361	194,975	2,126,190	2,153,756	(27,566)	-1.3%	2,642,361
Total Revenue by Vote	2	7,494,551	7,337,890	7,655,016	1,123,598	6,159,071	6,305,184	(146,113)	-2.3%	7,655,016
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		125,351	103,818	100,061	9,745	90,961	84,072	6,889	8.2%	100,061
Vote 02 - Office Of The Executive Mayor		223,347	223,924	236,684	17,532	200,503	194,319	6,184	3.2%	236,684
Vote 03 - Corporate Services		328,104	282,180	277,505	22,163	197,434	232,318	(34,884)	-15.0%	277,505
Vote 04 - Finance		260,799	267,081	265,559	17,572	191,761	221,654	(29,894)	-13.5%	265,559
Vote 05 - Social Services		484,250	511,073	514,464	39,189	376,304	427,929	(51,625)	-12.1%	514,464
Vote 06 - Planning		93,318	111,759	104,057	4,901	63,699	88,511	(24,812)	-28.0%	104,057
Vote 07 - Human Settlement And Housing		139,775	106,982	114,169	7,567	78,037	93,586	(15,549)	-16.6%	114,169
Vote 08 - Economic And Rural Development		42,373	37,903	34,636	1,713	26,222	29,566	(3,344)	-11.3%	34,636
Vote 09 - Engineering		891,299	713,504	652,256	22,595	325,931	557,333	(231,402)	-41.5%	652,256
Vote 10 - Water		1,370,525	964,700	964,664	169,761	804,059	804,269	(210)	0.0%	964,664
Vote 11 - Waste And Fleet Management		398,742	379,981	396,039	38,924	314,495	326,285	(11,790)	-3.6%	396,039
Vote 12 - Miscellaneous		138,861	203,596	197,582	11,594	116,807	166,055	(49,247)	-29.7%	197,582
Vote 13 - Strategic Projects		47,188	41,089	41,089	3,761	40,516	34,240	6,275	18.3%	41,089
Vote 14 - Naledi And Soutpan		69,433	48,680	50,571	4,212	42,746	41,832	914	2.2%	50,571
Vote 15 - CENTLEC(SOC)		2,604,917	2,307,575	2,455,807	161,106	1,990,721	2,011,918	(21,197)	-1.1%	2,455,807
Total Expenditure by Vote	2	7,218,281	6,303,844	6,405,141	532,335	4,860,197	5,313,888	(453,691)	-8.5%	6,405,141
Surplus/ (Deficit) for the year	2	276,270	1,034,046	1,249,875	591,262	1,298,873	991,295	307,578	31.0%	1,249,875

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

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
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	1,328	5,789	9,962	(4,173)	-42%	11,954
03.3 - Operational Training		2,339	3,180	3,180	—	336	2,650	(2,314)	-87%	3,180
03.4 - Administration		2,222	3,396	3,396	958	2,992	2,830	162	6%	3,396
03.9 - Employment		—	2	2	—	11	1	9	616%	2
03.10 - Payroll Management		2,130	3,459	3,459	223	1,101	2,883	(1,782)	-62%	3,459
03.17 - Facilities Management - Swimming Pools		678	—	—	—	—	—	—	—	—
03.18 - Facilities Management - Stadiums		274,287	—	—	—	—	—	—	—	—
03.19 - Facilities Management - Stadiums		1,418	1,917	1,917	147	1,350	1,598	(248)	-16%	1,917
Vote 04 - Finance		1,342,868	1,296,409	1,296,409	134,133	1,228,386	1,080,341	148,045	14%	1,296,409
04.1 - Chief Financial Officer - Administration		713	—	—	—	—	—	—	—	—
04.7 - Treasury		1,271	—	—	—	—	—	—	—	—
04.8 - Budget		(573)	—	—	—	—	—	—	—	—
04.11 - Administration		—	2	2	—	—	1	—	-100%	2
04.13 - Demand And Acquisition		1,821	571	571	82	1,017	475	541	114%	571
04.14 - Contract And Performance Management		0	3	3	—	—	2	(2)	-100%	3
04.16 - Logistics And Warehouse		—	2,384	2,384	—	—	1,987	(1,987)	-100%	2,384
04.20 - Billing		41,776	1	1	1	1	0	1	224%	1
04.21 - Billing		—	22,865	22,865	7,588	58,583	19,054	39,529	207%	22,865
04.22 - Rates And Taxes		2,332	2,079	2,079	197	2,062	1,732	330	19%	2,079
04.26 - Customer Services		66	112	112	2	31	93	(62)	-67%	112
04.40 - Assessment Rates		133,899	140,996	140,996	22,921	145,061	117,497	27,564	23%	140,996
04.41 - Assessment Rates		1,158,216	1,127,399	1,127,399	103,341	1,021,631	939,499	82,132	9%	1,127,399
Vote 05 - Social Services		12,545	43,396	43,396	1,311	11,457	36,163	(24,706)	-68%	43,396
05.3 - Libraries And Information Services		151	295	295	115	1,148	246	902	367%	295
05.4 - Arts And Culture		7	26	26	—	10	21	(11)	-52%	26
05.6 - Environmental Health Services		(28)	164	164	24	246	137	109	79%	164
05.7 - Laboratory		—	3	3	—	—	3	(3)	-100%	3
05.8 - Pest And Vector Control		—	2	2	—	—	2	(2)	-100%	2
05.11 - Facilities Management - Swimming Pools		—	1,013	1,013	15	635	844	(209)	-25%	1,013
05.12 - Facilities Management - Stadiums		—	1,772	1,772	41	167	1,477	(1,309)	-89%	1,772
05.14 - Fire And Rescue Operations Bloemfontein		595	209	209	23	775	174	601	345%	209
05.17 - Traffic Operations		4,309	31,670	31,670	577	3,761	26,391	(22,630)	-86%	31,670
05.22 - Parking Garage		1,304	1,369	1,369	129	1,031	1,141	(110)	-10%	1,369
05.28 - Nature Resource Management - Zoo		1,824	1,963	1,963	64	638	1,636	(998)	-61%	1,963
05.29 - Nature Resource Management - Nature Areas		—	70	70	—	—	58	(58)	-100%	70
05.30 - Tempe Airport		857	982	982	—	—	819	(819)	-100%	982
05.31 - Cemeteries Bloemfontein		1,468	1,912	1,912	141	1,331	1,593	(263)	-16%	1,912
05.32 - Cemeteries Botshabelo		1,727	1,652	1,652	164	1,463	1,377	86	6%	1,652
05.33 - Cemeteries Thaba Nchu		300	124	124	14	193	103	90	87%	124
05.34 - Parks Development		22	149	149	0	48	124	(76)	-61%	149
05.44 - Disaster Management Operations		8	21	21	2	11	17	(7)	-38%	21
Vote 06 - Planning		61,135	45,361	45,361	2,921	30,928	37,801	(6,873)	-18%	45,361
06.3 - Urban Design		18,313	184	184	19	155	154	1	1%	184
06.4 - Transport Planning		31	—	—	—	—	—	—	—	—
06.5 - Development Applications		640	581	581	27	685	484	202	42%	581
06.6 - Building Zoning Control		7,541	6,200	6,200	416	5,183	5,166	16	0%	6,200
06.7 - Enforcement Division		—	500	500	—	—	417	(417)	-100%	500
06.8 - Outdoor Advertising		7,404	11,186	11,186	342	1,477	9,322	(7,845)	-84%	11,186
06.18 - Administration And Finance		23,762	23,417	23,417	1,871	20,890	19,515	1,376	7%	23,417
06.19 - Business Operations		3,442	3,293	3,293	247	2,537	2,744	(207)	-8%	3,293
Vote 07 - Human Settlement And Housing		39,987	30,630	30,630	1,978	21,044	25,525	(4,480)	-18%	30,630
07.3 - Church Street Houses		354	338	338	28	326	282	44	16%	338
07.4 - Hostels Mangaung		1,162	857	857	105	1,045	715	330	46%	857
07.6 - Omega Service Centre Rooms		13	14	14	—	12	12	(0)	0%	14
07.7 - Economic Flats		430	501	501	45	413	417	(4)	-1%	501
07.8 - Economic Letting Scheme 1 & 2		—	158	158	—	—	132	(132)	-100%	158
07.9 - Economic Letting Scheme 3		13,836	—	—	—	—	—	—	—	—
07.10 - Flats For The Aged		108	78	78	9	98	65	33	51%	78
07.11 - Sub Economic Letting Scheme 1		872	960	960	80	798	800	(2)	0%	960
07.12 - Sub Economic Letting Scheme 2		223	245	245	20	204	204	(0)	0%	245
07.13 - Sub Economic Letting Scheme 3		115	127	127	11	106	106	0	0%	127
07.14 - Bloemhof Flats		1,546	1,337	1,337	136	1,366	1,114	252	23%	1,337
07.15 - Erlich Park Homes		2,847	61	61	245	2,426	50	2,375	4709%	61
07.16 - Lente Hof		(14)	224	224	—	(14)	187	(201)	-107%	224
07.17 - Lourier Park Houses		(76)	2,150	2,150	—	—	1,792	(1,792)	-100%	2,150
07.18 - Sundry Dwellings		956	1,106	1,106	88	876	922	(46)	-5%	1,106
07.20 - Stillirus		675	710	710	55	574	591	(17)	-3%	710
07.22 - Property Rentals		14,843	7,827	7,827	1,142	12,393	6,523	5,870	90%	7,827
07.23 - Property Disposal		648	5,027	5,027	10	275	4,189	(3,914)	-93%	5,027
07.27 - Bng & Property Finance Administration		1,449	8,910	8,910	3	147	7,425	(7,278)	-98%	8,910
Vote 08 - Economic And Rural Development		8	11	11	0	5	9	(4)	-48%	11
08.5 - Smme's		8	11	11	0	5	9	(4)	-48%	11
Vote 09 - Engineering		436,074	375,041	375,041	46,969	400,814	312,534	88,280	28%	375,041
09.8 - Epwp And Wayleaves		2,462	—	—	—	—	—	—	—	—
09.9 - Engineering Services		8,185	—	—	40	383	—	383	#DIV/0!	—
09.10 - Purification And Sanitation		1,133	—	—	—	—	—	—	—	—
09.11 - Sanitary Services Revenue		424,175	374,600	374,600	46,930	400,362	312,167	88,195	28%	374,600
09.12 - Bloemfontein Sewer Retention		120	19	19	—	68	16	52	322%	19
09.15 - Vacuum Services		—	421	421	—	—	351	(351)	-100%	421
Vote 10 - Water		1,041,945	1,264,414	1,208,398	437,804	1,341,035	1,020,069	320,966	31%	1,208,398
10.1 - Administrative Support		—	—	—	—	—	—	—	—	—
10.2 - Bulk Water Services		1,037,142	1,264,414	1,208,398	437,567	1,329,406	1,020,069	309,338	30%	1,208,398
10.3 - Engineering Services		—	—	—	—	—	—	—	—	—
10.4 - Water Demand Management		4,803	—	—	237	11,629	—	11,629	#DIV/0!	—
Vote 11 - Waste And Fleet Management		298,532	321,380	321,380	48,348	317,011	267,817	49,194	18%	321,380
11.3 - Administration		9	46	46	—	—	39	(39)	-100%	46
11.6 - Administration		290,331	312,336	312,336	47,816	310,151	260,280	49,871	19%	312,336
11.7 - Administration		8,191	8,952	8,952	532	6,859	7,460	(600)	-8%	8,952
11.8 - Administration		1	23	23	—	0	19	(19)	-98%	23
11.9 - Administration		—	23	23	—	—	19	(19)	-100%	23
Vote 12 - Miscellaneous		1,521,458	1,513,554	1,680,075	253,830	676,408	1,361,208	(684,800)	-50%	1,680,075
12.3 - Sundries		21,388	17,432	17,432	2,488	14,469	14,527	(58)	0%	17,432
12.4 - Sundries		256,108	120,000	120,000	10,000	100,000	100,000	—	—	120,000
12.5 - Governmental Transfers		1,243,961	1,376,122	1,542,643	241,342	561,939	1,246,681	(684,742)	-55%	1,542,643
Vote 13 - Strategic Projects		—	—	—	—	—	—	—	—	—
Vote 14 - Naledi And Soutpan		372	—	—	1	3	—	3	#DIV/0!	—
14.3 - Facilities Management		2	—	—	—	2	—	2	#DIV/0!	—
14.4 - Budget & Treasury Administration		—	—	—	—	—	—	—	—	—
14.5 - Administration		80	—	—	—	—	—	—	—	—
14.6 - Disaster Management		—	—	—	—	—	—	—	—	—
14.7 - "Parks"		1	—	—	1	1	—	1	#DIV/0!	—
14.8 - Libraries		—	—	—	—	—	—	—	—	—
14.9 - Building Zoning Control		289	—	—	—	—	—	—	—	—
Vote 15 - CENTLEC(SOC)		2,456,555	2,435,741	2,642,361	194,975	2,126,190	2,153,756	(27,566)	-1%	2,642,361
15.13 - Revenue Management		67,372	51,228	56,032	6,473	44,802	45,573	(771)	-2%	56,032
15.15 - Supply Chain Management		1,398	—	—	—	—	—	—	—	—
15.16 - Asset Management		1,099	2,124	2,124	10	1,225	1,770	(545)	-31%	2,124
15.20 - Human Resource Development		1,697	3,880	3,880	566	1,144	3,234	(2,090)	-65%	3,880
15.22 - Revenue And Customer Management		8,780	7,298	10,096	567	10,492	7,761	2,732	35%	10,096
15.23 - Trading Services		2,180,696	2,370,229	2,570,229	177,296	1,956,136	2,095,191	(139,054)	-7%	2,570,229
15.36 - Electricity Supply: Naledi		96,863	982	(0)	—	13	229	(216)	-94%	(0)
15.37 - Electricity Supply: Kopanong		59,037	—	—	4,773	55,343	—	55,343	#DIV/0!	—
15.38 - Electricity Supply: Mohokare		28,693	—	—	2,155	24,375	—	24,375	#DIV/0!	—
15.39 - Electricity Supply: Mantsopa		10,920	—	—	3,136	32,660	—	32,660	#DIV/0!	—
Total Revenue by Vote	2	7,494,551	7,337,890	7,655,016	1,123,598	6,159,071	6,305,184	(146,113)	-2%	7,655,016

25

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	103,341	1,021,631	939,499	82,132	9%	1,127,399
Service charges - electricity revenue		2,377,636	2,372,148	2,574,768	187,744	2,077,113	2,098,362	(21,250)	-1%	2,574,768
Service charges - water revenue		704,678	889,908	833,891	394,731	1,013,903	707,980	305,923	43%	833,891
Service charges - sanitation revenue		300,459	275,516	275,516	27,146	269,018	229,596	39,422	17%	275,516
Service charges - refuse revenue		109,493	121,712	121,712	9,969	100,730	101,426	(696)	-1%	121,712
Rental of facilities and equipment		45,005	24,613	24,613	2,495	25,567	20,511	5,056	25%	24,613
Interest earned - external investments		29,908	26,006	26,006	2,710	15,735	21,672	(5,937)	-27%	26,006
Interest earned - outstanding debtors		233,439	213,788	213,788	28,004	234,305	178,157	56,148	32%	213,788
Dividends received		4	1	1	1	1	0	1	224%	1
Fines, penalties and forfeits		10,422	47,745	47,745	749	5,721	39,788	(34,066)	-86%	47,745
Licences and permits		(3)	249	249	26	285	208	78	37%	249
Agency services								-		
Transfers and subsidies		1,018,986	1,005,957	1,172,479	347,034	1,230,830	938,211	292,619	31%	1,172,479
Other revenue		338,839	199,058	199,058	19,202	151,093	165,882	(14,788)	-9%	199,058
Gains on disposal of PPE		303,523	325	325	-	708	271	438	162%	325
Total Revenue (excluding capital transfers and contributions)		6,630,605	6,304,424	6,617,549	1,123,152	6,146,642	5,441,562	705,080	13%	6,617,549
Expenditure By Type										
Employee related costs		1,855,761	1,947,214	1,993,312	170,355	1,650,248	1,652,479	(2,231)	0%	1,993,312
Remuneration of councillors		62,271	63,342	63,162	5,340	53,543	52,666	877	2%	63,162
Debt impairment		447,578	353,964	353,964	29,497	295,024	294,970	54	0%	353,964
Depreciation & asset impairment		899,924	406,081	406,081	10,737	244,237	338,401	(94,164)	-28%	406,081
Finance charges		441,721	144,362	144,334	2,054	139,283	120,285	18,998	16%	144,334
Bulk purchases		1,949,391	2,008,860	2,099,860	251,705	1,784,759	1,728,650	56,109	3%	2,099,860
Other materials		113,218	84,431	82,839	6,342	60,318	70,632	(10,314)	-15%	82,839
Contracted services		873,797	813,058	762,243	43,007	408,717	643,617	(234,900)	-36%	762,243
Transfers and subsidies		20,062	10,273	7,774	26	4,691	7,127	(2,436)	-34%	7,774
Other expenditure		495,388	472,259	491,571	13,272	219,376	405,061	(185,685)	-46%	491,571
Loss on disposal of PPE		59,169	-	-	-	-	-	-	-	-
Total Expenditure		7,218,281	6,303,844	6,405,141	532,335	4,860,197	5,313,888	(453,691)	-9%	6,405,141
Surplus/(Deficit)										
Transfers and Subsidies - Capital (monetary allocations)		(587,675)	580	212,409	590,817	1,286,444	127,673	#####	0	212,409
(National / Provincial and District)		845,465	1,026,704	1,026,704	-	-	855,587	(855,587)	(0)	1,026,704
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		18,480	6,762	10,762	445	12,429	8,035	4,394	0	10,762
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		276,270	1,034,046	1,249,875	591,262	1,298,873	991,295			1,249,875
Taxation								-		
Surplus/(Deficit) after taxation		276,270	1,034,046	1,249,875	591,262	1,298,873	991,295			1,249,875
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		276,270	1,034,046	1,249,875	591,262	1,298,873	991,295			1,249,875
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		276,270	1,034,046	1,249,875	591,262	1,298,873	991,295			1,249,875

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M10 April

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	–	7,645	26,583	(18,938)	-71%	32,750
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		1,890	14,455	–	166	(1,857)	3,373	(5,230)	-155%	–
Vote 04 - Finance		1,842	3,850	–	–	(198)	898	(1,097)	-122%	–
Vote 05 - Social Services		–	5,000	–	–	–	167	(167)	-100%	–
Vote 06 - Planning		40	20,980	4,000	–	–	5,423	(5,423)	-100%	4,000
Vote 07 - Human Settlement And Housing		–	149,700	57,376	–	2,878	53,742	(50,864)	-95%	57,376
Vote 08 - Economic And Rural Development		–	–	–	–	–	–	–		–
Vote 09 - Engineering		–	–	4,000	–	–	3,644	(3,644)	-100%	4,000
Vote 10 - Water		–	–	–	–	–	–	–		–
Vote 11 - Waste And Fleet Management		–	–	–	–	–	–	–		–
Vote 12 - Miscellaneous		–	–	–	–	–	–	–		–
Vote 13 - Strategic Projects		–	–	–	–	–	–	–		–
Vote 14 - Naledi And Soupan		–	–	–	–	–	–	–		–
Vote 15 - CENTLEC(SOC)		117,165	96,647	27,419	6,451	10,897	39,003	(28,106)	-72%	27,419
Total Capital Multi-year expenditure	4,7	120,937	310,632	125,545	6,617	19,366	132,833	(113,467)	-85%	125,545
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		79,648	155,000	142,250	17,735	44,308	119,250	(74,942)	-63%	142,250
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		4,219	1,200	16,055	159	3,121	9,940	(6,819)	-69%	16,055
Vote 04 - Finance		–	500	4,350	7	280	2,727	(2,447)	-90%	4,350
Vote 05 - Social Services		18,272	5,000	37,000	–	11,905	29,167	(17,262)	-59%	37,000
Vote 06 - Planning		15,253	35,391	26,177	653	9,095	22,735	(13,640)	-60%	26,177
Vote 07 - Human Settlement And Housing		29,673	79,000	171,324	2,853	70,161	136,841	(66,680)	-49%	171,324
Vote 08 - Economic And Rural Development		14,528	18,007	18,007	4	3,891	15,006	(11,114)	-74%	18,007
Vote 09 - Engineering		373,762	309,952	343,328	15,113	185,128	286,259	(101,131)	-35%	343,328
Vote 10 - Water		70,865	143,287	271,498	3,034	61,033	187,041	(126,008)	-67%	271,498
Vote 11 - Waste And Fleet Management		40,373	72,484	50,532	5,786	19,549	43,041	(23,492)	-55%	50,532
Vote 12 - Miscellaneous		–	–	–	–	–	–	–		–
Vote 13 - Strategic Projects		4,773	–	13,000	–	4,860	10,400	(5,540)	-53%	13,000
Vote 14 - Naledi And Soupan		2,207	–	–	–	–	–	–		–
Vote 15 - CENTLEC(SOC)		–	–	167,232	(441)	107,227	100,339	6,888	7%	167,232
Total Capital single-year expenditure	4	653,573	819,821	1,260,753	44,902	520,558	962,745	(442,187)	-46%	1,260,753
Total Capital Expenditure		774,510	1,130,453	1,386,298	51,519	539,923	1,095,578	(555,655)	-51%	1,386,298
Capital Expenditure - Functional Classification										
Governance and administration		68,284	64,945	78,935	4,867	27,900	65,414	(37,515)	-57%	78,935
Executive and council		16,735	14,307	16,107	4	3,891	13,022	(9,131)	-70%	16,107
Finance and administration		51,549	50,638	62,828	4,863	24,008	52,392	(28,383)	-54%	62,828
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		49,532	244,355	272,655	3,011	85,103	225,162	(140,059)	-62%	272,655
Community and social services		11,506	–	24,500	–	11,905	19,000	(7,095)	-37%	24,500
Sport and recreation		5,006	15,655	18,805	159	159	15,146	(14,987)	-99%	18,805
Public safety		3,348	–	200	–	–	133	(133)	-100%	200
Housing		29,673	228,700	228,700	2,853	73,040	190,583	(117,544)	-62%	228,700
Health		–	–	450	–	–	300	(300)	-100%	450
Economic and environmental services		222,440	380,414	366,716	28,927	128,447	307,923	(179,476)	-58%	366,716
Planning and development		15,253	53,271	26,877	653	8,173	25,441	(17,268)	-68%	26,877
Road transport		207,187	327,143	339,730	28,274	120,274	282,409	(162,135)	-57%	339,730
Environmental protection		–	–	110	–	–	73	(73)	-100%	110
Trading services		434,254	437,040	666,091	14,714	298,473	495,094	(196,621)	-40%	666,091
Energy sources		117,165	96,647	194,651	6,011	118,123	139,342	(21,218)	-15%	194,651
Water management		70,865	143,287	271,498	3,034	61,033	187,041	(126,008)	-67%	271,498
Waste water management		246,223	157,809	182,599	4,574	116,807	153,328	(36,521)	-24%	182,599
Waste management		–	39,296	17,344	1,095	2,509	15,384	(12,875)	-84%	17,344
Other		–	3,700	1,900	–	–	1,983	(1,983)	-100%	1,900
Total Capital Expenditure - Functional Classification	3	774,510	1,130,453	1,386,298	51,519	539,923	1,095,578	(555,655)	-51%	1,386,298
Funded by:										
National Government		607,282	972,176	953,483	40,123	398,804	795,192	(396,388)	-50%	953,483
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		9,407	6,318	15,969	1,010	6,628	11,856	(5,228)	-44%	15,969
Transfers recognised - capital		616,689	978,494	969,452	41,133	405,432	807,048	(401,616)	-50%	969,452
Borrowing	6	38,811	33,188	33,188	4,691	17,139	27,657	(10,518)	-38%	33,188
Internally generated funds		119,010	118,771	383,657	5,696	117,352	260,873	(143,521)	-55%	383,657
Total Capital Funding		774,510	1,130,453	1,386,298	51,519	539,923	1,095,578	(555,655)	-51%	1,386,298

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M10 April

Vote Description	Ref	2017/18	Budget Year 2018/19						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousand								%	
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
Vote 01 - Office Of The City Manager		-	20,000	32,750	-	7,645	26,583	(18,938)	-71%
01.4 - Transport Unit		-	20,000	32,750	-	7,645	26,583	(18,938)	-71%
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		1,890	14,455	-	166	(1,857)	3,373	(5,230)	-155%
03.19 - Facilities Management - Stadiums		-	4,455	-	-	-	1,039	(1,039)	-100%
03.22 - Administration Management		1,890	10,000	-	166	(1,857)	2,333	(4,190)	-180%
Vote 04 - Finance		1,842	3,850	-	-	(198)	898	(1,097)	-122%
04.34 - Accounting And Reporting		1,842	3,850	-	-	(198)	898	(1,097)	-122%
Vote 05 - Social Services		-	5,000	-	-	-	167	(167)	-100%
05.29 - Nature Resource Management - Nature Areas		-	5,000	-	-	-	167	(167)	-100%
Vote 06 - Planning		40	20,980	4,000	-	-	5,423	(5,423)	-100%
06.3 - Urban Design		-	12,500	2,500	-	-	2,917	(2,917)	-100%
06.9 - Architectural Services		-	5,000	1,500	-	-	1,722	(1,722)	-100%
06.12 - Design And Development		-	980	-	-	-	200	(200)	-100%
06.19 - Business Operations		40	2,500	-	-	-	583	(583)	-100%
Vote 07 - Human Settlement And Housing		-	149,700	57,376	-	2,878	53,742	(50,864)	-95%
07.2 - Administration		-	5,000	1,000	-	-	1,056	(1,056)	-100%
07.31 - Bloemfontein North		-	88,200	10,800	-	-	14,100	(14,100)	-100%
07.32 - Thaba Nchu		-	14,500	34,576	-	358	27,698	(27,339)	-99%
07.33 - Botshabelo		-	42,000	11,000	-	2,520	10,889	(8,369)	-77%
Vote 08 - Economic And Rural Development		-	-	-	-	-	-	-	-
Vote 09 - Engineering		-	-	4,000	-	-	3,644	(3,644)	-100%
09.9 - Engineering Services		-	-	4,000	-	-	3,644	(3,644)	-100%
Vote 10 - Water		-	-	-	-	-	-	-	-
Vote 11 - Waste And Fleet Management		-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-
Vote 15 - CENTLEC(SOC)		117,165	96,647	27,419	6,451	10,897	39,003	(28,106)	-72%
15.20 - Human Resource Development		507	778	-	-	(135)	181	(317)	-175%
15.22 - Revenue And Customer Management		6,523	10,186	-	13	-	2,377	(2,377)	-100%
15.26 - Planning		88,674	60,530	26,212	3,367	10,371	29,851	(19,480)	-65%
15.27 - Network Services		6,502	6,525	-	-	354	1,522	(1,168)	-77%
15.29 - .		1,870	10,714	-	3,052	(354)	2,500	(2,854)	-114%
15.32 - Fleet & Security Management		352	1,695	-	-	-	396	(396)	-100%
15.34 - Power Generation		2,599	954	-	20	-	223	(223)	-100%
15.35 - Facilities Management		4,628	5,265	-	-	-	1,229	(1,229)	-100%
15.37 - Electricity Supply: Kopanong		2,059	-	589	-	494	353	141	40%
15.38 - Electricity Supply: Mohokare		1,152	-	254	-	60	152	(93)	-61%
15.39 - Electricity Supply: Mantsopa		2,297	-	364	-	107	219	(111)	-51%
Total multi-year capital expenditure		120,937	310,632	125,545	6,617	19,366	132,833	(113,467)	-85%

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 01 - Office Of The City Manager		79,648	155,000	142,250	17,735	44,308	119,250	-	
01.4 - Transport Unit		79,648	155,000	142,250	17,735	44,308	119,250	(74,942)	-63%
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	
Vote 03 - Corporate Services		4,219	1,200	16,055	159	3,121	9,940	(6,819)	-69%
03.3 - Operational Training		-	-	100	-	-	67	(67)	-100%
03.11 - Occupational Health		-	-	300	-	-	200	-	
03.18 - Facilities Management - Stadiums		512	-	-	-	-	-	-	
03.19 - Facilities Management - Stadiums		1,075	1,200	6,655	159	159	4,006	-	
03.22 - Administration Management		2,632	-	9,000	-	2,962	5,667	-	
Vote 04 - Finance		-	500	4,350	7	280	2,727	(2,447)	-90%
04.34 - Accounting And Reporting		-	500	-	-	-	117	-	
04.35 - Accounting And Reporting		-	-	4,350	7	280	2,610	-	
Vote 05 - Social Services		18,272	5,000	37,000	-	11,905	29,167	(17,262)	-59%
05.3 - Libraries And Information Services		-	-	500	-	-	333	(333)	-100%
05.5 - Hiv/Aids		-	-	150	-	-	100	(100)	-100%
05.9 - Community Development		-	-	900	-	-	600	(600)	-100%
05.11 - Facilities Management - Swimming Pools		-	-	259	-	-	173	-	
05.12 - Facilities Management - Stadiums		-	-	621	-	-	414	-	
05.14 - Fire And Rescue Operations Bloemfontein		917	-	-	-	-	-	-	
05.25 - Law Enforcement Operations		-	-	200	-	-	120	-	
05.26 - Law Enforcement Operations		2,431	-	-	-	-	13	-	
05.28 - Nature Resource Management - Zoo		3,418	5,000	800	-	-	1,367	-	
05.29 - Nature Resource Management - Nature Areas		-	-	6,570	-	-	5,047	-	
05.31 - Cemeteries Bloemfontein		11,506	-	24,000	-	11,905	18,667	-	
05.34 - Parks Development		-	-	3,000	-	-	2,333	-	
Vote 06 - Planning		15,253	35,391	26,177	653	9,095	22,735	(13,640)	-60%
06.1 - Head - Administration And Finance		-	-	30	-	-	20	(20)	-100%
06.3 - Urban Design		15,253	21,091	19,502	653	8,060	16,884	(8,823)	-52%
06.6 - Building Zoning Control		-	200	220	-	-	180	(180)	-100%
06.8 - Outdoor Advertising		-	-	15	-	-	10	(10)	-100%
06.9 - Architectural Services		-	12,000	1,000	-	-	1,889	(1,889)	-100%
06.10 - Cadastral Surveying		-	-	10	-	-	7	-	
06.12 - Design And Development		-	1,500	2,130	-	113	1,633	-	
06.15 - Environmental Strategic Planning		-	-	110	-	-	73	-	
06.18 - Administration And Finance		-	-	15	-	-	10	-	
06.19 - Business Operations		-	600	3,145	-	922	2,030	-	
Vote 07 - Human Settlement And Housing		29,673	79,000	171,324	2,853	70,161	136,841	(66,680)	-49%
07.30 - Bloemfontein South		27,008	79,000	87,600	159	41,202	72,522	-	
07.31 - Bloemfontein North		-	-	3,000	-	-	2,000	-	
07.32 - Thaba Nchu		-	-	1,950	-	45	1,517	-	
07.33 - Botshabelo		2,665	-	78,774	2,693	28,914	60,802	-	
Vote 08 - Economic And Rural Development		14,528	18,007	18,007	4	3,891	15,006	(11,114)	-74%
08.3 - Tourism		-	3,700	1,900	-	-	1,983	(1,983)	-100%
08.4 - Rural Development		1,781	4,900	6,900	4	1,063	5,283	(4,221)	-80%
08.5 - Smme's		12,747	9,407	9,207	-	2,829	7,739	(4,910)	-63%
Vote 09 - Engineering		373,762	309,952	343,328	15,113	185,128	286,259	(101,131)	-35%
09.9 - Engineering Services		127,539	152,143	160,730	10,539	68,320	132,931	(64,610)	-49%
09.10 - Purification And Sanitation		246,223	157,809	182,599	4,574	116,807	153,328	-	
Vote 10 - Water		70,865	143,287	271,498	3,034	61,033	187,041	(126,008)	-67%
10.2 - Bulk Water Services		44,053	91,287	66,000	2,473	29,258	54,040	(24,782)	-46%
10.4 - Water Demand Management		26,812	52,000	205,498	561	31,775	133,001	(101,226)	-76%
Vote 11 - Waste And Fleet Management		40,373	72,484	50,532	5,786	19,549	43,041	(23,492)	-55%
11.2 - Administration		-	27,344	14,344	1,095	2,509	12,387	(9,877)	-80%
11.3 - Administration		-	11,952	3,000	-	-	2,997	(2,997)	-100%
11.11 - Fleet Maintenance		38,811	33,188	33,188	4,691	17,139	27,657	-	
11.13 - Diverse Workshop Support		1,562	-	-	-	(100)	-	-	
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	
Vote 13 - Strategic Projects		4,773	-	13,000	-	4,860	10,400	(5,540)	-53%
13.4 - Projects Implementation Unit		4,773	-	13,000	-	4,860	10,400	(5,540)	-53%
Vote 14 - Naledi And Soutpan		2,207	-	-	-	-	-	-	
14.1 - Regional Management		2,179	-	-	-	-	-	-	
14.16 - Regional Management		28	-	-	-	-	-	-	
Vote 15 - CENTLEC(SOC)		-	-	167,232	(441)	107,227	100,339	6,888	7%
15.20 - Human Resource Development		-	-	778	6	669	467	-	
15.22 - Revenue And Customer Management		-	-	29,186	495	13,778	17,512	-	
15.26 - Planning		-	-	97,673	167	80,752	60,750	-	
15.27 - Network Services		-	-	3,647	-	1,367	1,655	-	
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		-	-	2,198	1,443	1,687	1,319	-	
15.29 - .		-	-	18,262	(2,630)	5,227	9,357	-	
15.32 - Fleet & Security Management		-	-	5,295	-	294	3,177	-	
15.34 - Power Generation		-	-	778	11	622	454	-	
15.35 - Facilities Management		-	-	2,005	-	-	1,203	-	
15.37 - Electricity Supply: Kopanong		-	-	4,784	31	1,794	2,870	-	
15.38 - Electricity Supply: Mokokare		-	-	1,214	36	690	729	-	
15.39 - Electricity Supply: Mantsopa		-	-	1,410	-	348	846	-	
Total single-year capital expenditure		653,573	819,821	1,260,753	44,902	520,558	962,745	(442,187)	(0)
Total Capital Expenditure		774,510	1,130,453	1,386,298	51,519	539,923	1,095,578	(555,655)	(0)

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April

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	59,728	98,125
Call investment deposits		190,299	298,509	121,130	450,067	121,130
Consumer debtors		1,607,589	3,536,440	3,673,903	3,141,403	3,673,903
Other debtors		2,617,829	–	–	2,498,824	–
Current portion of long-term receivables		1,009,469	282	282	912,192	282
Inventory		668,077	738,381	738,381	658,854	738,381
Total current assets		6,192,131	4,671,737	4,631,821	7,721,068	4,631,821
Non current assets						
Long-term receivables		1,141,677	1,945	1,945	1,241,715	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	17,893,685	15,974,816
Biological		–	–	–	–	–
Intangible		107,706	85,364	85,364	95,595	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	21,379,897	17,894,161
TOTAL ASSETS		25,994,355	22,310,053	22,525,982	29,100,965	22,525,982
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		240,840	101,816	101,816	214,051	101,816
Consumer deposits		152,329	109,150	109,150	151,682	109,150
Trade and other payables		4,410,435	1,897,793	1,897,793	5,117,984	1,897,793
Provisions		1,089,617	510,707	510,707	1,116,407	510,707
Total current liabilities		5,893,221	2,619,466	2,619,466	6,600,124	2,619,466
Non current liabilities						
Borrowing		1,675,854	1,560,962	1,560,962	1,625,830	1,560,962
Provisions		770,307	1,212,751	1,212,751	786,923	1,212,751
Total non current liabilities		2,446,161	2,773,713	2,773,713	2,412,753	2,773,713
TOTAL LIABILITIES		8,339,382	5,393,179	5,393,179	9,012,877	5,393,179
NET ASSETS	2	17,654,973	16,916,874	17,132,803	20,088,088	17,132,803
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13,509,402	14,818,576	15,034,504	15,942,517	15,034,504
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	17,132,803	20,088,088	17,132,803

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

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	123,420	1,245,210	798,574	446,636	56%	958,289
Service charges		–	3,110,390	3,110,390	233,102	2,864,777	2,591,992	272,785	11%	3,110,390
Other revenue		–	197,991	197,991	173,548	497,034	164,992	332,041	201%	197,991
Government - operating		–	1,005,957	1,005,957	–	782,564	838,298	(55,734)	-7%	1,005,957
Government - capital		–	1,033,466	1,033,466	–	891,587	861,222	30,365	4%	1,033,466
Interest		–	127,700	127,700	923	29,695	106,416	(76,721)	-72%	127,700
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(5,310,807)	(5,310,807)	(735,988)	(5,967,301)	(4,425,673)	1,541,629	-35%	(5,310,807)
Finance charges		–	(154,499)	(154,499)	(4,140)	(110,575)	(128,749)	(18,174)	14%	(154,499)
Transfers and Grants		–	(9,245)	(9,245)	–	–	(7,705)	(7,705)	100%	(9,245)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	959,241	959,241	(209,134)	232,990	799,368	566,378	71%	959,241
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (Increase) in non-current debtors		–	148,806	148,806	–	–	124,005	(124,005)	-100%	148,806
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	9,823	9,823	50,000	664,994	8,186	656,808	8023%	9,823
Payments										
Capital assets		–	(1,022,909)	(1,022,909)	(51,519)	(539,923)	(852,424)	(312,501)	37%	(1,022,909)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(864,280)	(864,280)	(1,519)	125,071	(720,233)	(845,304)	117%	(864,280)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	(39,663)	(39,663)	105	977	(33,052)	34,029	-103%	(39,663)
Payments										
Repayment of borrowing		–	(96,142)	(96,142)	(900)	(171,294)	(80,118)	91,176	-114%	(96,142)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(135,805)	(135,805)	(795)	(170,317)	(113,171)	57,147	-50%	(135,805)
NET INCREASE/ (DECREASE) IN CASH HELD		–	(40,843)	(40,843)	(211,449)	187,744	(34,036)			(40,843)
Cash/cash equivalents at beginning:		–	437,477	437,477		322,051				
Cash/cash equivalents at month/year end:		–	396,634	396,634		509,795	(34,036)			(40,843)

MAN Mangaung - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	82.132	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	-21.250	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	305.923	Unfavourable variance due to less water sold then target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	39.422	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-696	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	5.056	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-5.937	Favourable variance and still on target	None. Performance is on target
	Interest earned - outstanding debtors	56.148	Favourable variance and still on target	None. Performance is on target
	Fines	-34.066	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	78	Favourable variance	None. Performance is on target
	Transfers recognised - operational	292.619	Favourable variance due to less grants receive then target	None. Performance is on target
	Other revenue	-14.788	Unfavourable variance	
	Gains on disposal of PPE	438	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	-2.231	Unfavourable variance due to unfilled vacancies	None. Performance is on target
	Remuneration of councillors	877	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	54	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-94.164	Favourable variance due to non accrual of depreciation prov	Manual provision of impairment provision.
	Finance charges	18.998	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	56.109	Unfavourable variance	
	Other materials	-10.314	Favourable variance	
	Contracted services	-234.900	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-2.436	Favourable variance	
	Other expenditure	-185.685	Favourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-555.655	Unfavourable variance due to slow implementation of project	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	-162.574	Favourable variance - less revenue collected then anticipated	
	Expenditure	-97.754	Favourable variance - more spent then target	Monitor of spending on services.
	Capital	-19.542	Favourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Municipal Accounting - Supporting Table 002 Monthly Budget Statement - Performance Indicators - IDP/IDP							
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%	2.9%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		5.0%	2.9%	2.4%	3.2%	2.4%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		35.8%	21.0%	20.8%	34.6%	20.8%
Gearing	Long Term Borrowing/ Funds & Reserves		40.4%	74.4%	74.4%	39.2%	74.4%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	105.1%	178.3%	176.8%	117.0%	176.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		4.9%	15.1%	8.4%	7.7%	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%	55.6%	126.8%	55.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<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%	26.8%	30.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.3%	11.3%	10.1%	6.6%	10.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.2%	8.7%	8.3%	2.3%	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 - M10 April

Description		NT Code	Budget Year 2018/19										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water		1200	459,261	52,422	96,994	64,018	46,408	51,597	273,559	1,258,532	2,302,792	1,694,114		1,199,526	
Trade and Other Receivables from Exchange Transactions - Electricity		1300	113,478	31,338	20,780	16,852	17,556	17,423	119,641	441,183	778,253	612,656		236,188	
Receivables from Non-exchange Transactions - Property Rates		1400	86,144	55,980	48,639	44,842	42,543	40,902	211,015	608,964	1,139,028	948,265		564,138	
Receivables from Exchange Transactions - Waste Water Management		1500	26,691	17,929	15,777	14,658	14,038	13,565	74,297	325,706	502,661	442,263		257,022	
Receivables from Exchange Transactions - Waste Management		1600	9,430	6,652	5,968	5,524	5,316	5,153	27,686	150,966	216,694	194,645		158,572	
Receivables from Exchange Transactions - Property Rental Debtors		1700	313	509	538	53,920	-	-	-	-	55,279	53,920		15,267	
Interest on Arrear Debtor Accounts		1810	26,074	25,254	24,432	24,116	23,650	22,525	101,884	567,504	815,438	739,678		-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-		-	
Other		1900	253,283	3,012	2,996	1,726	3,631	2,151	9,612	53,417	329,827	70,537		27,616	
Total By Income Source		2000	974,674	193,096	216,124	225,656	153,142	153,315	817,694	3,406,272	6,139,973	4,756,079	-	2,458,331	
2017/18 - totals only											-	-			
Debtors Age Analysis By Customer Group															
Organs of State		2200	54,385	45,847	46,347	45,384	43,925	43,594	266,778	683,475	1,229,735	1,083,156			
Commercial		2300	771,662	52,464	38,311	32,900	30,303	30,675	142,260	563,255	1,661,831	799,393			
Households		2400	148,627	94,785	131,466	147,372	78,914	79,046	408,656	2,159,542	3,248,407	2,873,530		2,458,331	
Other		2500								-	-	-			
Total By Customer Group		2600	974,674	193,096	216,124	225,656	153,142	153,315	817,694	3,406,272	6,139,973	4,756,079	-	2,458,331	

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	119,241								119,241		
Bulk Water	0200	21,859								21,859		
PAYE deductions	0300	48,452								48,452		
VAT (output less input)	0400									-		
Pensions / Retirement deductions	0500									-		
Loan repayments	0600									-		
Trade Creditors	0700	18,845	8,073	5,766	22,701	55,386				110,771		
Auditor General	0800									-		
Other	0900									-		
Total By Customer Type		1000	208,398	8,073	5,766	22,701	55,386	-	-	-	300,323	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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%	208	1	209
Absa Call Account 2		daily	call account		8	6.61%	1,361	8	1,369
Absa Call Account 3		daily	call account		359	6.58%	6,102	100,359	106,460
Absa Call Account 4		daily	call account		2	6.75%	341	2	343
Absa Call Account 5		daily	call account		4	6.75%	757	4	762
Absa Call Account 6		daily	call account		110	6.20%	21,574	110	21,684
Absa Call Account 7		daily	call account		710	6.80%	47,463	114,288	161,751
Standard Bank Call 1		daily	call account		0	5.25%	13	0	13
Nedbank		daily	call account		904	6.50%	40	150,904	150,943
First National Bank Call 1		daily	call account		4	6.60%	665	4	669
First National Bank Call 2		daily	call account		0	6.75%	21	0	21
Standard Bank Call 2		daily	call account		0	6.65%	43	0	43
Standard Bank Call 3		daily	call account		1	6.65%	150	1	151
Standard Bank Call 4		daily	call account		2	6.65%	447	2	449
Standard Bank Call 5		daily	call account	6/30/2019	27	6.65%	5,166	27	5,194
Municipality sub-total					2,131		84,351	365,709	450,060
<u>Entities</u>									
Entities sub-total		February 2013	Call Account	n/a	34	6.2%	47,713	(47,706)	7
TOTAL INVESTMENTS AND INTEREST	2				2,165		132,064	318,003	450,067

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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	347,034	1,230,830	933,983	296,847	31.8%	1,167,406
Energy Efficiency and Demand-side [Schedule 5B]			-	-	-	-	-	-	-	-	-
Equitable Share			630,908	686,820	686,820	108,000	683,500	572,350	111,150	19.4%	686,820
Expanded Public Works Programme Integrated Grant for Municipalities			7,629	2,423	2,423	-	-	2,019	(2,019)	-100.0%	2,423
Infrastructure Skills Development Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
Integrated City Development Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		3	3,645	3,345	3,345	-	-	2,788	(2,788)	-100.0%	3,345
Municipal Demarcation and Transition Grant [Schedule 5B]			9,644	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]			-	-	166,522	239,034	239,034	99,913	139,121	139.2%	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	-	308,296	256,913	51,383	20.0%	308,296
Water Services Operating Subsidy Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]			-	-	-	-	-	-	-	-	-
Provincial Government:			-	-	-	-	-	-	-	-	-
Library Services			-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
Other grant providers:			2,000	2,000	2,000	-	-	1,667	(1,667)	-100.0%	2,000
Education Training and Development Practices SETA			-	-	-	-	-	-	-	-	-
Free State Arts and Cultural Council			2,000	2,000	2,000	-	-	1,667	(1,667)	-100.0%	2,000
National Skills Fund			-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		5	1,015,919	1,002,884	1,169,406	347,034	1,230,830	935,650	295,180	31.5%	1,169,406
Capital Transfers and Grants											
National Government:			845,465	1,026,704	1,026,704	-	-	855,587	(855,587)	-100.0%	1,026,704
Energy Efficiency and Demand-side			-	-	-	-	-	-	-	-	-
Integrated City Development Grant			13,082	7,207	7,207	-	-	6,006	(6,006)	-100.0%	7,207
Integrated National Electrification Programme			20,000	15,450	15,450	-	-	12,875	(12,875)	-100.0%	15,450
Metro Informal Settlements Partnership Grant			-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant			-	-	-	-	-	-	-	-	-
Municipal Human Settlement			-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant			-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant			5,000	13,000	13,000	-	-	10,833	(10,833)	-100.0%	13,000
Public Transport Infrastructure Grant			99,426	-	-	-	-	-	-	-	-
Public Transport Network Grant			-	234,831	234,831	-	-	195,693	(195,693)	-100.0%	234,831
Urban Settlement Development Grant			704,957	756,216	756,216	-	-	630,180	(630,180)	-100.0%	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	-	-	855,587	(855,587)	-100.0%	1,026,704
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	1,861,384	2,029,588	2,196,110	347,034	1,230,830	1,791,236	(560,406)	-31.3%	2,196,110

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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>EXPENDITURE</u>											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:			422,983	399,050	416,261	28,894	303,248	343,017	(39,769)	-11.6%	416,261
Equitable Share			281,051	267,809	279,448	20,646	231,828	230,184	1,644	0.7%	279,448
Expanded Public Works Programme Integrated Grant for Municipalities			7,629	2,423	460	-	460	841	(381)	-45.3%	460
Local Government Financial Management Grant [Schedule 5B]			57,963	65,871	65,544	1,563	12,174	54,696	(42,522)	-77.7%	65,544
Municipal Disaster Grant [Schedule 5B]			-	-	9,081	31	31	5,449	(5,417)	-99.4%	9,081
Public Transport Infrastructure Grant			279	-	-	-	-	-	-	-	-
Public Transport Network Grant			66,706	52,388	52,298	6,632	55,758	43,602	12,155	27.9%	52,298
Public Transport Network Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]			-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant			9,356	10,560	9,430	21	2,997	8,245	(5,248)	-63.7%	9,430
Urban Settlement Development Grant [Schedule 4B]			-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]			-	-	-	-	-	-	-	-	-
Provincial Government:			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			664	896	2,527	-	326	1,798	(1,472)	-81.9%	2,527
Free State Arts and Cultural Council			2	564	2,201	-	-	1,525	(1,525)	-100.0%	2,201
Unspecified			663	332	326	-	326	274	52	19.1%	326
Total operating expenditure of Transfers and Grants:			423,648	399,946	418,788	28,894	303,574	344,816	(41,241)	-12.0%	418,788
<u>Capital expenditure of Transfers and Grants</u>											
National Government:			607,282	972,176	953,483	40,123	398,804	795,192	(396,388)	-49.8%	953,483
Integrated City Development Grant			12,747	4,200	7,207	-	2,829	5,906	(3,077)	-52.1%	7,207
Integrated National Electrification Programme			20,160	15,450	15,450	571	4,404	12,875	(8,471)	-65.8%	15,450
Metro Informal Settlements Partnership Grant			-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant			-	-	-	-	-	-	-	-	-
Municipal Human Settlement			-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant			4,773	13,000	13,000	-	4,860	10,833	(5,974)	-55.1%	13,000
Public Transport Infrastructure Grant			79,747	-	-	-	-	-	-	-	-
Public Transport Network Grant			-	175,000	175,000	17,735	51,953	145,833	(93,880)	-64.4%	175,000
Urban Settlement Development Grant			489,855	764,526	742,826	21,817	334,758	619,745	(284,987)	-46.0%	742,826
Provincial Government:			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			9,407	6,318	15,969	1,010	6,628	11,856	(5,228)	-44.1%	15,969
Unspecified			9,407	6,318	15,969	1,010	6,628	11,856	(5,228)	-44.1%	15,969
Total capital expenditure of Transfers and Grants			616,689	978,494	969,452	41,133	405,432	807,048	(401,616)	-49.8%	969,452
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			1,040,336	1,378,440	1,388,240	70,027	709,006	1,151,864	(442,858)	-38.4%	1,388,240

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
<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 - M10 April

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	3,718	37,284	38,829	(1,545)	-4%	46,595
Pension and UIF Contributions		1,633	1,690	1,690	145	1,471	1,409	63	4%	1,690
Medical Aid Contributions		504	589	568	50	473	478	(5)	-1%	568
Motor Vehicle Allowance		—	771	612	—	0	536	(536)	-100%	612
Cellphone Allowance		4,406	740	740	361	3,652	616	3,035	492%	740
Housing Allowances		56	151	151	6	53	126	(73)	-58%	151
Other benefits and allowances		12,835	12,807	12,807	1,060	10,610	10,672	(62)	-1%	12,807
Sub Total - Councillors		62,271	63,342	63,162	5,340	53,543	52,666	877	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	948	9,587	13,190	(3,603)	-27%	15,772
Pension and UIF Contributions		714	1,248	1,248	73	697	1,040	(343)	-33%	1,248
Medical Aid Contributions		198	221	224	27	229	186	43	23%	224
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		652	2,404	2,304	278	737	1,943	(1,207)	-62%	2,304
Motor Vehicle Allowance		1,915	1,711	1,711	115	1,214	1,426	(212)	-15%	1,711
Cellphone Allowance		173	181	181	13	132	151	(19)	-12%	181
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		1	693	693	0	1	578	(577)	-100%	693
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		15,124	22,431	22,134	1,454	12,596	18,514	(5,918)	-32%	22,134
% Increase	4		48.3%	46.3%						46.3%
Other Municipal Staff										
Basic Salaries and Wages		859,538	959,291	945,155	76,167	743,040	789,445	(46,405)	-6%	945,155
Pension and UIF Contributions		146,822	148,932	150,625	12,715	123,790	125,307	(1,517)	-1%	150,625
Medical Aid Contributions		75,009	79,053	80,120	6,771	65,793	66,535	(742)	-1%	80,120
Overtime		115,095	49,914	89,136	14,249	109,849	67,589	42,259	63%	89,136
Performance Bonus		71,366	83,259	83,732	4,835	59,356	69,546	(10,190)	-15%	83,732
Motor Vehicle Allowance		90,936	84,644	88,065	8,046	80,730	72,777	7,953	11%	88,065
Cellphone Allowance		2,647	2,583	2,716	210	2,356	2,241	115	5%	2,716
Housing Allowances		4,035	5,161	5,249	354	3,511	4,383	(872)	-20%	5,249
Other benefits and allowances		56,309	54,092	70,057	5,165	50,399	56,540	(6,051)	-11%	70,057
Payments in lieu of leave		32,849	22,420	22,420	1,868	18,683	18,683	—	—	22,420
Long service awards		7,131	3,544	4,419	1,086	7,471	3,434	4,038	118%	4,419
Post-retirement benefit obligations	2	42,573	43,093	43,093	3,782	37,579	35,910	1,669	5%	43,093
Sub Total - Other Municipal Staff		1,504,312	1,535,985	1,584,785	135,247	1,302,557	1,312,300	(9,743)	-1%	1,584,785
% Increase	4		2.1%	5.3%						5.3%
Total Parent Municipality		1,581,708	1,621,757	1,670,080	142,041	1,368,697	1,383,480	(14,783)	-1%	1,670,080
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		1,151	1,874	1,637	58	312	1,419	(1,107)	-78%	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	58	312	1,419	(1,107)	-78%	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	2,899	10,004	(7,105)	-71%	12,005
Pension and UIF Contributions		73	400	400	0	3	333	(330)	-99%	400
Medical Aid Contributions		43	101	101	4	36	85	(49)	-58%	101
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		134	505	505	—	—	421	(421)	-100%	505
Cellphone Allowance		36	120	120	2	20	100	(80)	-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	2	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		3,763	13,131	13,131	295	2,958	10,943	(7,985)	-73%	13,131
% Increase	4		248.9%	248.9%						248.9%
Other Staff of Entities										
Basic Salaries and Wages		177,054	221,138	209,199	19,683	195,058	175,911	19,147	11%	209,199
Pension and UIF Contributions		34,280	35,071	35,423	3,396	33,366	29,478	3,888	13%	35,423
Medical Aid Contributions		18,296	30,623	30,909	1,933	17,926	25,715	(7,789)	-30%	30,909
Overtime		33,372	31,443	39,236	3,353	32,336	31,000	1,336	4%	39,236
Performance Bonus		16,124	16,719	16,719	976	14,162	13,933	229	2%	16,719
Motor Vehicle Allowance		21,631	19,181	20,362	2,030	19,990	16,849	3,141	19%	20,362
Cellphone Allowance		861	824	842	70	705	699	6	1%	842
Housing Allowances		1,249	1,460	1,526	151	1,203	1,263	(60)	-5%	1,526
Other benefits and allowances		15,477	8,103	7,920	1,620	14,698	6,633	8,065	122%	7,920
Payments in lieu of leave		7,439	8,555	8,555	24	2,134	7,129	(4,996)	-70%	8,555
Long service awards		5,628	675	932	65	245	691	(446)	-64%	932
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		331,411	373,793	371,625	33,301	331,824	309,303	22,521	7%	371,625
% Increase	4		12.8%	12.1%						12.1%
Total Municipal Entities		336,325	388,798	386,393	33,654	335,094	321,665	13,429	4%	386,393
TOTAL SALARY, ALLOWANCES & BENEFITS		1,918,033	2,010,556	2,056,473	175,695	1,703,791	1,705,145	(1,354)	0%	2,056,473
% Increase	4		4.8%	7.2%						7.2%
TOTAL MANAGERS AND STAFF		1,854,610	1,945,340	1,991,675	170,297	1,649,936	1,651,060	(1,124)	0%	1,991,675

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description		Ref	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Cash Receipts By Source																	
Property rates	-	83,287	87,287	85,361	121,245	76,936	172,684	115,025	232,521	123,420	81,455	(220,931)	958,289	1,013,230	1,091,323		
Service charges - electricity revenue	-	309,759	257,630	254,361	214,705	188,739	192,519	205,220	193,652	212,618	172,169	(185,046)	2,016,326	2,183,402	2,314,403		
Service charges - water revenue	-	29,570	30,041	33,861	31,693	33,200	34,970	37,211	84,857	11,520	-	429,497	756,421	630,608	645,422		
Service charges - sanitation revenue	-	18,794	16,586	19,410	18,785	16,609	17,573	16,631	45,121	6,528	-	58,151	234,188	262,092	282,112		
Service charges - refuse	-	6,882	6,104	7,279	7,026	6,282	6,316	6,142	16,653	2,436	-	38,334	103,455	108,166	119,917		
Rental of facilities and equipment	-	175	895	193	204	192	510	553	201	135	2,092	19,463	24,613	21,992	23,180		
Interest earned - external investments	-	388	431	247	310	244	302	554	339	222	1,768	15,998	20,806	21,998	23,229		
Interest earned - outstanding debtors	-	2,607	3,144	3,113	3,125	2,073	1,755	1,901	5,596	701	-	82,880	106,894	182,011	191,929		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1		
Fines, penalties and forfeits	-	255	464	481	317	213	307	393	277	530	2,008	18,626	23,873	29,544	31,819		
Licences and permits	-	23	33	48	28	17	17	24	17	26	18	(39)	212	439	463		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer receipts - operating	-	107,717	-	-	-	102,765	119,833	1,816	165,641	-	-	508,185	1,005,957	1,129,521	1,128,814		
Other revenue	-	23,504	22,823	72,253	39,732	6,958	11,691	58,457	16,244	172,857	-	(275,226)	149,294	149,923	152,882		
Cash Receipts by Source	-	582,963	425,440	476,608	437,171	434,227	558,476	443,926	761,118	530,993	259,510	489,893	5,400,327	5,732,925	6,005,493		
Other Cash Flows by Source																	
Transfer receipts - capital	-	3,604	-	7,725	318,876	52,491	-	-	288,932	-	-	361,838	1,033,466	1,103,940	1,116,949		
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	120	105	-	(40,599)	(39,663)	(14,518)	(14,104)		
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	12,648	136,157	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	60,001	50,000	835	(656,006)	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	1,110,171	581,098	272,994	291,284	6,552,759	6,989,375	7,133,071		
Cash Payments by Type																	
Employee related costs	-	159,050	167,637	176,910	170,758	164,131	162,478	174,382	231,535	95,019	-	250,591	1,752,492	1,971,175	2,083,720		
Remuneration of councillors	-	5,385	5,292	4,965	5,166	5,180	6,515	5,306	5,339	5,398	-	8,462	57,008	69,547	73,303		
Interest paid	-	2,587	1,346	3,083	1,738	24,895	28,818	6,398	6,464	4,140	-	75,030	154,499	245,946	224,354		
Bulk purchases - Electricity	-	213,998	224,123	126,624	112,079	31,485	107,260	133,822	126,337	202,484	-	161,459	1,439,670	1,653,654	1,752,874		
Bulk purchases - Water & Sewer	-	63,333	28	70,721	34,783	105,685	45,723	46,371	15	76,966	-	85,388	529,012	567,879	589,624		
Other materials	-	7,164	4,001	4,918	7,041	23,385	9,383	5,893	3,999	5,362	-	4,842	75,988	81,416	87,155		
Contracted services	-	132,581	36,160	53,900	26,629	56,237	22,161	38,664	51,979	51,436	-	221,352	691,099	860,444	899,155		
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	9,245	9,245	7,938	8,521		
General expenses	-	279,540	61,825	156,004	88,766	195,529	87,363	105,979	104,094	243,819	-	(922,460)	400,459	387,703	406,822		
Cash Payments by Type	-	863,636	500,413	597,124	446,960	606,527	469,702	516,816	529,763	684,625	-	(106,092)	5,109,474	5,845,703	6,125,528		
Other Cash Flows/Payments by Type																	
Capital assets	-	133,631	36,433	81,075	45,257	110,732	48,084	71,273	76,259	52,108	-	368,056	1,022,909	938,349	949,407		
Repayment of borrowing	-	14,874	9,023	15,799	11,223	16,957	25,661	21,062	1,026	900	-	(20,382)	96,142	106,366	118,382		
Other Cash Flows/Payments	-	11,691	5,261	24,604	11,970	5,189	8,239	9,315	8,911	5,502	19,654	254,742	365,078	269,363	(80,184)		
Total Cash Payments by Type	-	1,023,833	551,130	718,603	515,409	739,405	551,685	618,466	615,959	743,135	19,654	496,324	6,593,602	7,159,781	7,113,132		
NET INCREASE/(DECREASE) IN CASH HELD																	
	-	(267,123)	(85,634)	(125,188)	261,750	(117,609)	56,919	(144,431)	494,212	(162,037)	253,340	(205,040)	(40,843)	(170,407)	19,939		
Cash/cash equivalents at the monthly/year beginning:	598,938	598,938	331,814	246,180	120,992	382,741	265,132	322,051	177,620	671,832	509,795	763,135	598,938	558,095	387,688		
Cash/cash equivalents at the monthly/year end:	598,938	331,814	246,180	120,992	382,741	265,132	322,051	177,620	671,832	509,795	763,135	558,095	558,095	387,688	407,628		

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M10 April

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	103,341	1,021,631	939,499	82,132	9%	1,127,399
Service charges - electricity revenue		96,051	577	577	10,099	112,822	481	112,341	23365%	577
Service charges - water revenue		704,678	889,908	833,891	394,731	1,013,903	707,980	305,923	43%	833,891
Service charges - sanitation revenue		300,459	275,516	275,516	27,146	269,018	229,596	39,422	17%	275,516
Service charges - refuse revenue		109,493	121,712	121,712	9,969	100,730	101,426	(696)	-1%	121,712
Rental of facilities and equipment		45,005	24,613	24,613	2,495	25,567	20,511	5,056	25%	24,613
Interest earned - external investments		20,280	17,432	17,432	2,488	12,600	14,527	(1,927)	-13%	17,432
Interest earned - outstanding debtors		214,047	196,149	196,149	26,084	210,113	163,457	46,656	29%	196,149
Dividends received		4	1	1	1	1	0	1	224%	1
Fines, penalties and forfeits		1,287	10,033	10,033	0	10	8,361	(8,352)	-100%	10,033
Licences and permits		(3)	249	249	26	285	208	78	37%	249
Agency services										
Transfers and subsidies		1,018,986	1,005,957	1,172,479	347,034	1,230,830	938,211	292,619	31%	1,172,479
Other revenue		313,934	174,231	174,231	14,695	143,987	145,193	(1,206)	-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	938,109	4,141,497	3,269,449	872,048	27%	3,954,281
Expenditure By Type										
Employee related costs		1,519,436	1,558,416	1,606,919	136,701	1,315,153	1,330,814	(15,661)	-1%	1,606,919
Remuneration of councillors		62,271	63,342	63,162	5,340	53,543	52,666	877	2%	63,162
Debt impairment		432,391	330,047	330,047	27,504	275,093	275,039	54	0%	330,047
Depreciation & asset impairment		755,565	306,698	306,698	-	127,447	255,581	(128,135)	-50%	306,698
Finance charges		131,099	144,311	144,282	2,050	71,964	120,242	(48,278)	-40%	144,282
Bulk purchases		537,416	539,809	539,809	146,343	571,826	449,840	121,986	27%	539,809
Other materials		74,518	49,762	50,425	3,236	31,019	43,094	(12,075)	-28%	50,425
Contracted services		687,996	653,112	545,585	37,929	267,972	475,949	(207,976)	-44%	545,585
Transfers and subsidies		20,062	10,273	7,774	26	4,691	7,127	(2,436)	-34%	7,774
Other expenditure		355,085	257,676	272,780	11,814	159,562	223,855	(64,293)	-29%	272,780
Loss on disposal of PPE		59,169	-	-	-	-	-	-		-
Total Expenditure		4,635,010	3,913,445	3,867,479	370,942	2,878,271	3,234,208	(355,937)	-11%	3,867,479
Surplus/(Deficit)		(348,138)	(69,669)	86,802	567,167	1,263,226	35,242	#####	3484%	86,802
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		845,465	1,026,704	1,026,704	-	-	855,587	(855,587)	-100%	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	1,113,506	567,167	1,263,226	890,828	372,398	42%	1,113,506
Taxation										
Surplus/(Deficit) after taxation		497,327	957,035	1,113,506	567,167	1,263,226	890,828	372,398	42%	1,113,506

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M10 April

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Centlec		2,362,214	2,467,410	2,674,031	185,489	2,017,573	2,180,148	(162,574)	-7%	2,674,031
								-		
Total Operating Revenue	1	2,362,214	2,467,410	2,674,031	185,489	2,017,573	2,180,148	(162,574)	-7%	2,674,031
Expenditure By Municipal Entity										
Centlec		2,583,270	2,390,399	2,537,661	161,393	1,981,926	2,079,680	(97,754)	-5%	2,537,661
								-		
Total Operating Expenditure	2	2,583,270	2,390,399	2,537,661	161,393	1,981,926	2,079,680	(97,754)	-5%	2,537,661
Surplus/ (Deficit) for the yr/period		(221,057)	77,012	136,369	24,096	35,647	100,467	(260,328)	-259%	136,369
Capital Expenditure By Municipal Entity										
Centlec		111,657	96,647	186,035	5,944	114,631	134,172	(19,542)	-15%	186,035
								-		
Total Capital Expenditure	3	111,657	96,647	186,035	5,944	114,631	134,172	(19,542)	-15%	186,035

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April

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	10,100	10,100	94,204	84,104	89.3%	1%
August	53,662	94,204	94,204	24,704	34,804	188,409	153,605	81.5%	3%
September	70,011	94,204	94,204	28,829	63,633	282,613	218,981	77.5%	6%
October	88,169	94,204	94,204	80,273	143,905	376,818	232,912	61.8%	13%
November	58,141	94,204	94,204	41,518	185,423	471,022	285,599	60.6%	16%
December	112,861	94,204	94,204	102,719	288,143	565,227	277,084	49.0%	25%
January	36,767	94,204	94,271	62,658	350,801	659,498	308,697	46.8%	31%
February	30,139	94,204	145,360	67,807	418,608	804,858	386,250	48.0%	37%
March	92,273	94,204	145,360	69,796	488,404	950,218	461,814	48.6%	43%
April	53,944	94,204	145,360	51,519	539,923	1,095,578	555,655	50.7%	0
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	539,923					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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	378,319	17,605	199,742	297,124	97,381	32.8%	378,319
Roads Infrastructure		110,435	157,143	164,800	10,539	68,320	137,455	69,135	50.3%	164,800
<i>Roads</i>		–	–	–	–	–	–	–		–
<i>Road Structures</i>		110,435	157,143	164,800	10,539	68,320	137,455	69,135	50.3%	164,800
Storm water Infrastructure		17,104	–	–	–	–	–	–		–
<i>Drainage Collection</i>		17,104	–	–	–	–	–	–		–
Electrical Infrastructure		80,175	58,983	133,995	5,552	97,258	96,293	(965)	-1.0%	133,995
<i>Power Plants</i>		–	555	680	–	591	525	(66)	-12.6%	680
<i>HV Substations</i>		27,621	12,918	70,004	89	65,167	47,150	(18,017)	-38.2%	70,004
<i>MV Networks</i>		24,973	20,715	18,737	571	7,688	16,076	8,388	52.2%	18,737
<i>LV Networks</i>		27,581	24,795	44,575	4,893	23,813	32,543	8,730	26.8%	44,575
Water Supply Infrastructure		–	600	–	4	–	140	140	100.0%	–
<i>Dams and Weirs</i>		–	600	–	4	–	140	140	100.0%	–
Sanitation Infrastructure		39,832	–	49,180	415	26,894	37,451	10,557	28.2%	49,180
<i>Reticulation</i>		39,764	–	46,180	415	26,894	35,451	8,557	24.1%	46,180
<i>Toilet Facilities</i>		68	–	3,000	–	–	2,000	2,000	100.0%	3,000
Solid Waste Infrastructure		1,562	39,296	30,344	1,095	7,269	25,784	18,515	71.8%	30,344
<i>Landfill Sites</i>		1,562	31,796	28,844	1,095	7,269	24,201	16,932	70.0%	28,844
<i>Waste Transfer Stations</i>		–	7,500	1,500	–	–	1,583	1,583	100.0%	1,500
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		16,763	70,698	45,197	653	9,616	41,087	31,471	76.6%	45,197
Community Facilities		16,736	70,198	38,697	653	9,616	36,587	26,971	73.7%	38,697
<i>Centres</i>		–	7,500	4,000	–	493	3,806	3,312	87.0%	4,000
<i>Fire/Ambulance Stations</i>		469	12,000	1,000	–	–	1,889	1,889	100.0%	1,000
<i>Public Open Space</i>		16,266	50,698	30,347	653	9,111	28,883	19,772	68.5%	30,347
<i>Nature Reserves</i>		–	–	3,350	–	12	2,010	1,998	99.4%	3,350
Sport and Recreation Facilities		28	500	6,500	–	–	4,500	4,500	100.0%	6,500
<i>Indoor Facilities</i>		–	500	–	–	–	167	167	100.0%	–
<i>Outdoor Facilities</i>		28	–	6,500	–	–	4,333	4,333	100.0%	6,500
Heritage assets		–	2,000	–	–	–	467	467	100.0%	–
Monuments		–	2,000	–	–	–	467	467	100.0%	–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		4,631	5,265	2,005	–	–	2,432	2,432	100.0%	2,005
Operational Buildings		4,631	5,265	2,005	–	–	2,432	2,432	100.0%	2,005
<i>Municipal Offices</i>		4,631	5,265	2,005	–	–	2,432	2,432	100.0%	2,005
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		3,665	2,223	19,854	6	9,670	12,431	2,761	22.2%	19,854
Licences and Rights		3,665	2,223	19,854	6	9,670	12,431	2,761	22.2%	19,854
<i>Computer Software and Applications</i>		3,158	1,445	19,077	–	9,137	11,783	2,647	22.5%	19,077
<i>Unspecified</i>		507	778	778	6	533	648	115	17.7%	778
Computer Equipment		1,890	6,200	9,600	166	609	7,509	6,900	91.9%	9,600
Computer Equipment		1,890	6,200	9,600	166	609	7,509	6,900	91.9%	9,600
Furniture and Office Equipment		4,441	4,248	4,083	38	112	3,445	3,333	96.7%	4,083
Furniture and Office Equipment		4,441	4,248	4,083	38	112	3,445	3,333	96.7%	4,083
Machinery and Equipment		–	1,132	1,980	–	–	1,556	1,556	100.0%	1,980
Machinery and Equipment		–	1,132	1,980	–	–	1,556	1,556	100.0%	1,980
Transport Assets		121,877	208,188	238,610	22,426	69,093	191,743	122,651	64.0%	238,610
Transport Assets		121,877	208,188	238,610	22,426	69,093	191,743	122,651	64.0%	238,610
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	402,376	555,976	699,648	40,893	288,842	557,793	268,951	48.2%	699,648

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	616,755	10,045	226,722	486,261	259,539	53.4%	616,755
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,323	10,801	8,961	-	2,737	7,364	4,627	62.8%	8,961
<i>HV Substations</i>		-	611	1,924	-	942	1,297	355	27.3%	1,924
<i>MV Networks</i>		1,862	7,261	4,113	-	899	4,162	3,263	78.4%	4,113
<i>LV Networks</i>		1,462	2,929	2,924	-	895	1,905	1,010	53.0%	2,924
Water Supply Infrastructure		73,016	374,087	383,253	3,193	87,485	292,947	205,462	70.1%	383,253
<i>Pump Stations</i>		2,151	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		1,237	1,000	1,000	-	-	833	833	100.0%	1,000
<i>Bulk Mains</i>		69,628	373,087	382,253	3,193	87,485	292,114	204,629	70.1%	382,253
Sanitation Infrastructure		236,063	157,809	224,542	6,852	136,500	185,950	49,450	26.6%	224,542
<i>Reticulation</i>		132,389	105,809	169,599	4,181	116,414	140,328	23,915	17.0%	169,599
<i>Waste Water Treatment Works</i>		103,674	52,000	54,943	2,672	20,087	45,622	25,536	56.0%	54,943
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		24,883	4,000	36,707	-	15,656	26,937	11,280	41.9%	36,707
Community Facilities		24,855	4,000	33,707	-	15,656	24,603	8,947	36.4%	33,707
<i>Cemeteries/Crematoria</i>		11,813	-	24,000	-	11,905	18,667	6,762	36.2%	24,000
<i>Public Open Space</i>		255	-	-	-	-	-	-	-	-
<i>Markets</i>		40	1,000	2,500	-	922	1,333	411	30.8%	2,500
<i>Stalls</i>		12,747	3,000	7,207	-	2,829	4,604	1,775	38.5%	7,207
Sport and Recreation Facilities		28	-	3,000	-	-	2,333	2,333	100.0%	3,000
<i>Outdoor Facilities</i>		28	-	3,000	-	-	2,333	2,333	100.0%	3,000
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		1,072	-	12,000	9	2,354	5,600	3,246	58.0%	12,000
Operational Buildings		1,072	-	12,000	9	2,354	5,600	3,246	58.0%	12,000
<i>Municipal Offices</i>		1,072	-	12,000	9	2,354	5,600	3,246	58.0%	12,000
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	10,750	159	275	8,247	7,972	96.7%	10,750
Machinery and Equipment		2,879	8,935	10,750	159	275	8,247	7,972	96.7%	10,750
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	346,011	555,633	676,212	10,213	245,007	527,045	282,038	53.5%	676,212

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10

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	426,552	27,884	273,830	353,858	80,027	22.6%	426,552
Roads Infrastructure		72,833	93,305	74,383	6,104	49,039	69,754	20,715	29.7%	74,383
Road Structures		69,345	86,649	67,813	5,834	46,186	64,216	18,030	28.1%	67,813
Road Furniture		3,487	6,655	6,570	270	2,853	5,538	2,685	48.5%	6,570
Storm water Infrastructure		3,535	17,757	3,582	230	2,924	8,539	5,615	65.8%	3,582
Drainage Collection		3,535	17,757	3,582	230	2,924	8,539	5,615	65.8%	3,582
Electrical Infrastructure		67,460	83,208	81,693	8,146	81,341	68,431	(12,910)	-18.9%	81,693
Power Plants		56,872	76,750	75,764	7,573	75,768	63,367	(12,401)	-19.6%	75,764
HV Substations		6,160	5,919	5,919	497	5,244	4,932	(312)	-6.3%	5,919
LV Networks		4,427	539	10	76	329	132	(197)	-150.0%	10
Water Supply Infrastructure		231,105	146,773	176,556	7,545	85,226	130,234	45,009	34.6%	176,556
Boreholes		2,250	1,586	634	-	-	751	751	100.0%	634
Water Treatment Works		140,242	111,181	153,300	6,879	71,671	107,976	36,305	33.6%	153,300
Bulk Mains		27,436	27,888	20,099	504	12,871	18,567	5,695	30.7%	20,099
Distribution		-	648	259	-	-	307	307	100.0%	259
Distribution Points		61,177	5,470	2,264	162	683	2,635	1,951	74.1%	2,264
Sanitation Infrastructure		75,212	93,656	90,330	5,859	55,300	76,353	21,053	27.6%	90,330
Reticulation		13,761	120	48	-	-	57	57	100.0%	48
Waste Water Treatment Works		61,451	58,932	62,470	4,658	41,263	51,535	10,272	19.9%	62,470
Outfall Sewers		-	9,441	3,777	1,202	1,202	4,469	3,267	73.1%	3,777
Toilet Facilities		-	23,285	23,285	-	12,836	19,404	6,568	33.9%	23,285
Capital Spares		-	1,878	751	-	-	889	889	100.0%	751
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		747	1,985	8	-	-	547	547	100.0%	8
Data Centres		-	21	8	-	-	10	10	100.0%	8
Core Layers		747	1,964	0	-	-	537	537	100.0%	0
Community Assets		2,930	3,789	2,138	79	915	2,119	1,204	56.8%	2,138
Community Facilities		16	103	133	-	41	103	62	60.4%	133
Cemeteries/Crematoria		5	61	61	-	41	51	10	20.3%	61
Parks		11	42	72	-	0	52	52	99.9%	72
Sport and Recreation Facilities		2,914	3,686	2,005	79	874	2,017	1,142	56.6%	2,005
Outdoor Facilities		2,914	3,686	2,005	79	874	2,017	1,142	56.6%	2,005
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		130,838	102,320	98,946	5,646	55,600	83,286	27,686	33.2%	98,946
Operational Buildings		130,838	102,320	98,946	5,646	55,600	83,286	27,686	33.2%	98,946
Municipal Offices		130,838	102,320	98,946	5,646	55,600	83,286	27,686	33.2%	98,946
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		14,940	32,581	13,873	1,186	6,088	15,903	9,815	61.7%	13,873
Furniture and Office Equipment		14,940	32,581	13,873	1,186	6,088	15,903	9,815	61.7%	13,873
Machinery and Equipment		22,582	69,914	43,800	2,722	13,180	42,265	29,085	68.8%	43,800
Machinery and Equipment		22,582	69,914	43,800	2,722	13,180	42,265	29,085	68.8%	43,800
Transport Assets		61,757	66,491	85,205	5,993	57,795	67,653	9,858	14.6%	85,205
Transport Assets		61,757	66,491	85,205	5,993	57,795	67,653	9,858	14.6%	85,205
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	683,939	711,778	670,515	43,509	407,409	565,085	157,676	27.9%	670,515

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.me@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		