

**THE CITY MANAGER
THE EXECUTIVE MAYOR**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 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 June 2019, the ten-working day reporting period expires on the 12 JULY 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 JUNE 2019

This report is based upon financial information, as at 30 June 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 June 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 6 685.628 million** is lower than the year to date target of **R 6 690.062 million** and the expenditure for the period is **R 6 359.355 million**, which is 2% below the year to date target of **R 6 465.013 million** respectively.

The summary report indicates the following:

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

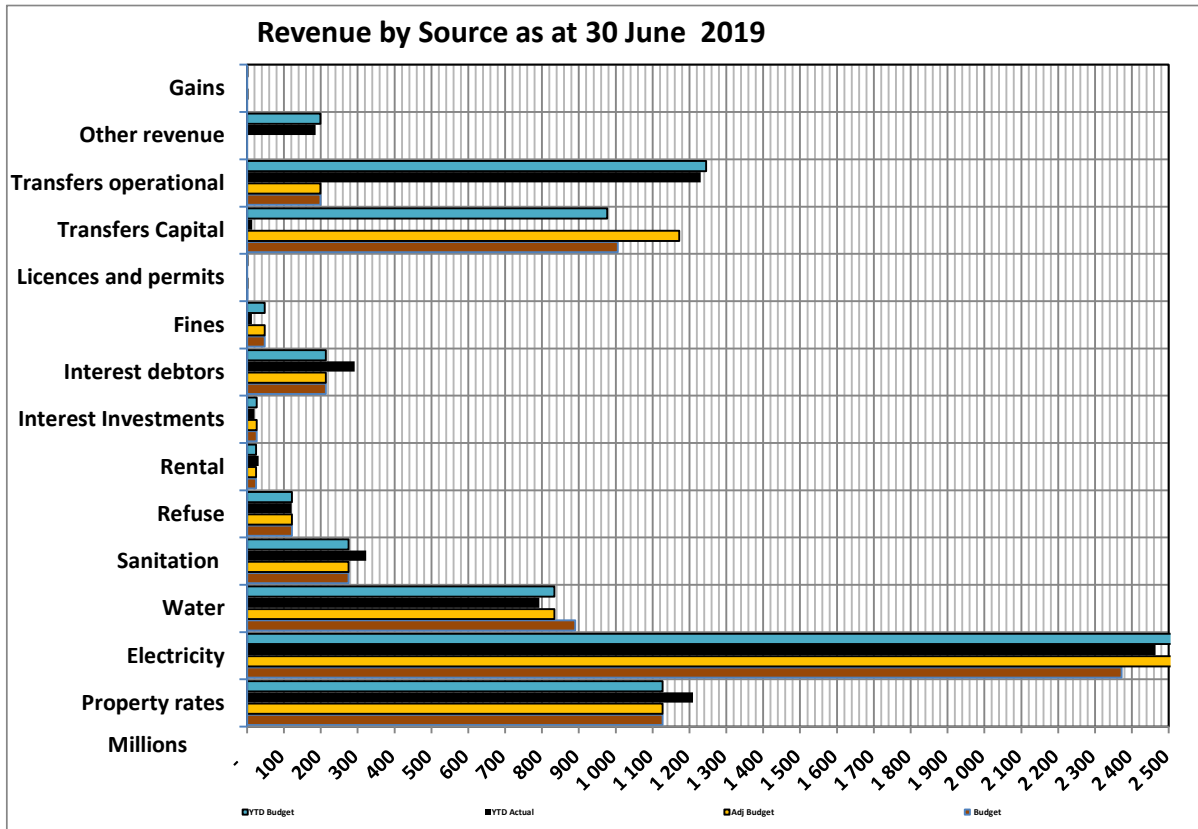
Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1 158 216	1 127 399	1 127 399	85 014	1 209 977	1 127 399	82 579	7%	1 127 399
Service charges - electricity revenue		2 377 636	2 372 148	2 574 768	202 911	2 464 497	2 574 768	(110 271)	-4%	2 574 768
Service charges - water revenue		704 678	889 908	833 891	(93 425)	792 893	833 891	(40 998)	-5%	833 891
Service charges - sanitation revenue		300 459	275 516	275 516	27 321	323 383	275 516	47 867	17%	275 516
Service charges - refuse revenue		109 493	121 712	121 712	10 092	120 876	121 712	(836)	-1%	121 712
Rental of facilities and equipment		45 005	24 613	24 613	2 938	31 657	24 613	7 044	29%	24 613
Interest earned - external investments		29 908	26 006	26 006	2 109	20 154	26 006	(5 852)	-23%	26 006
Interest earned - outstanding debtors		233 439	213 788	213 788	28 117	291 648	213 788	77 861	36%	213 788
Dividends received		4	1	1	-	1	1	1	170%	1
Fines, penalties and forfeits		10 422	47 745	47 745	6 130	12 733	47 745	(35 012)	-73%	47 745
Licences and permits		(3)	249	249	24	328	249	79	32%	249
Agency services										
Transfers and subsidies		1 018 986	1 005 957	1 244 991	-	1 230 830	1 244 991	(14 161)	-1%	1 244 991
Other revenue		338 839	199 058	199 058	21 504	185 940	199 058	(13 118)	-7%	199 058
Gains on disposal of PPE		303 523	325	325	-	708	325	384	118%	325
Total Revenue (excluding capital transfers and contributions)		6 630 605	6 304 424	6 690 062	292 734	6 685 628	6 690 062	(4 434)	0%	6 690 062
Expenditure By Type										
Employee related costs		1 878 450	1 947 214	1 993 312	170 244	1 990 551	1 993 312	(2 761)	0%	1 993 312
Remuneration of councillors		62 271	63 342	63 162	5 437	64 341	63 162	1 179	2%	63 162
Debt impairment		447 578	353 964	353 964	29 497	354 018	353 964	54	0%	353 964
Depreciation & asset impairment		899 924	406 081	406 081	10 926	802 596	406 081	396 515	98%	406 081
Finance charges		441 721	144 362	144 334	26 666	167 750	144 334	23 416	16%	144 334
Bulk purchases		1 949 365	2 008 860	2 099 860	276 209	2 102 808	2 099 860	2 948	0%	2 099 860
Other materials		105 527	84 431	82 770	5 682	71 512	82 770	(11 258)	-14%	82 770
Contracted services		880 942	813 058	819 215	70 283	535 459	819 215	(283 756)	-35%	819 215
Transfers and subsidies		20 062	10 273	7 774	(403)	6 937	7 774	(838)	-11%	7 774
Other expenditure		495 878	472 259	494 541	22 179	263 384	494 541	(231 157)	-47%	494 541
Loss on disposal of PPE		59 169	-	-	-	-	-	-	-	-
Total Expenditure		7 240 887	6 303 844	6 465 013	616 720	6 359 355	6 465 013	(105 657)	-2%	6 465 013
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(610 281)	580	225 049	(323 987)	326 272	225 049	101 223	0	225 049
(National / Provincial and District)		845 465	1 026 704	976 890	-	-	976 890	(976 890)	(0)	976 890
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		18 480	6 762	10 762	1 066	13 876	10 762	3 114	0	10 762
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701			1 212 701
Taxation										
Surplus/(Deficit) after taxation		253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701			1 212 701
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701			1 212 701
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701			1 212 701

The major revenue variances against the adjusted budget are:

- Property rates - Favourable variance of R82.579 million (7%) for the period due to more properties being billed for period than budgeted. Target exceeded.
- Electricity – Unfavourable variance of R110.271 million (-4%) for the year, due to lower user's consumption than budget.
- Water revenue - Unfavourable variance of R40.998 million (-5%) for the period due to lower actual billing for the period.
- Services charges: Sanitation revenue- Favourable variance of R47.867 million (17%) for the period. Target exceeded.
- Services charges: Refuse revenue – Performance is on target.
- Rental of facilities and equipment – Favourable variance of R7.044 million (29%) due to more use of facilities than anticipated.
- Interest earned – External investments - Unfavourable variance of –5.852million (-23%) for the period due to lower investment and cash balances than anticipated
- Interest earned on Outstanding debtors - Favourable variance of R77.861 million (36%) for the period, due to an increase in the debtor's book.

- Fines - Unfavourable variance of –R35.012 million (-73%) is mainly due to the non-accrual of traffic fines during the year. Performance is also hampered by the lack of the traffic management system;
- Government Grants and subsidies – Operating: Unfavourable variance of -R14.161 million for the period, a once off tranche for four months as against a monthly apportionment of the budget.
- Other revenue- Unfavourable variance of –R13.118 (-7%) for the period due to lower collection on various revenue items.

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



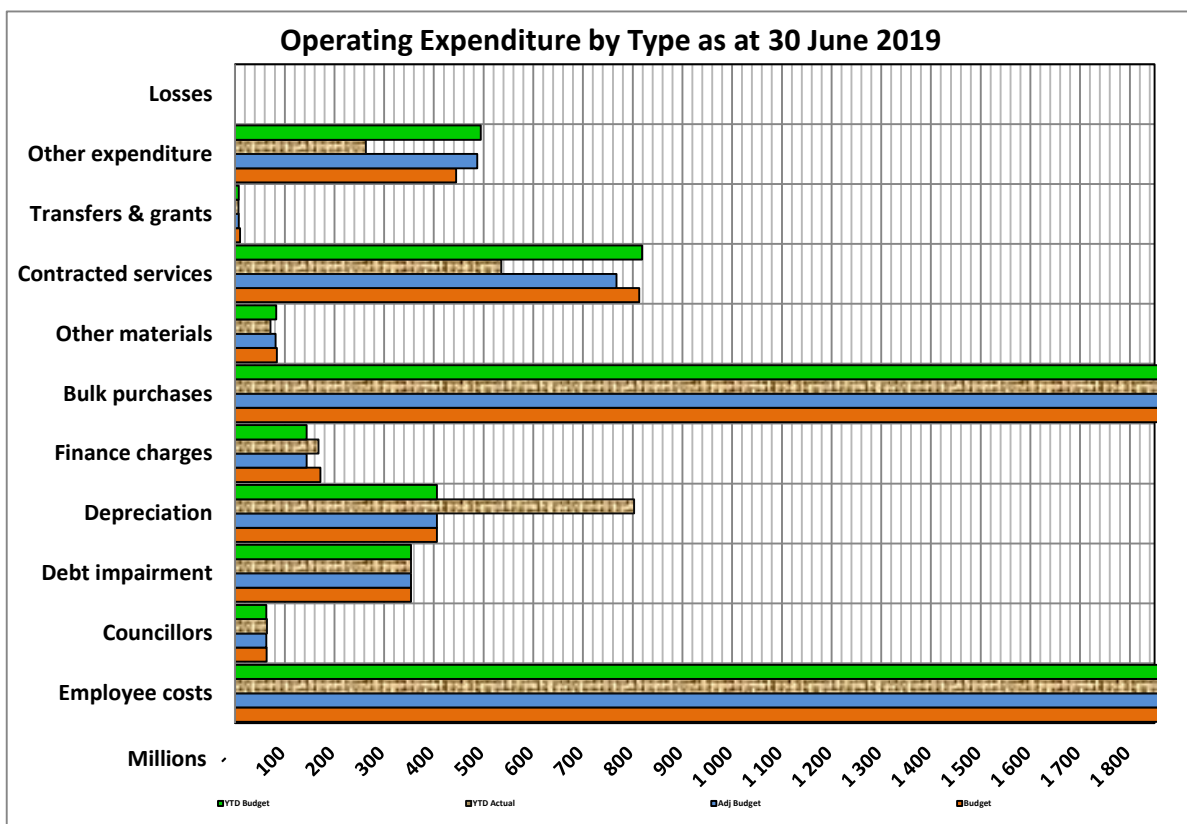
The major operating expenditure variances against the adjusted budget are:

- Employee related costs – Favourable variance of R2.761 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 R45.760 million (Budget R130.748 million vs Actual R176.508 million). The projected overspending for the year on overtime will result 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	19 100	33 288	119 831	(86 543)	-72,22%	119 831
EXECUTIVE MAYOR	2 102 912	932 609	2 102 912	6 662 052	(4 559 140)	-68,43%	6 662 052
CORPORATE SERVICES	1 894 529	433 657	1 894 529	4 731 203	(2 836 674)	-59,96%	4 731 203
FINANCE	139 288	-	139 288	4 697	134 591	2865,52%	4 697
SOCIAL SERVICES	27 663 552	2 485 472	27 663 552	24 272 337	3 391 215	13,97%	24 272 337
FRESH PRODUCE MARKET	947 672	85 893	947 672	920 729	26 943	2,93%	920 729
HUMAN SETTLEMENTS	-	63 146	-	541 264	(541 264)	-100,00%	541 264
ENGINEERING SERVICES	29 276 257	1 945 031	29 276 257	23 917 742	5 358 515	22,40%	23 917 742
WATER	20 753 424	1 672 247	20 753 424	17 327 180	3 426 244	19,77%	17 327 180
WASTE AND FLEET MANAGEMENT	15 304 960	6 189 815	15 304 960	65 091 474	(49 786 514)	-76,49%	65 091 474
STRATEGIC PROJECTS	50 062	6 012	50 062	73 471	(23 409)	-31,86%	73 471
NALEDI	2 932 981	282 227	2 932 981	2 662 963	270 018	10,14%	2 662 963
SOUTPAN	971 950	69 361	971 950	1 029 855	(57 905)	-5,62%	1 029 855
CENTLEC	28 677 775	1 977 878	28 677 775	29 154 129	(476 354)	-1,63%	29 154 129
TOTAL OVERTIME	130 748 650	16 162 448	130 748 650	176 508 925	(45 760 275)	-25,93%	176 508 925

- Debt impairment – Performance is on target for the month.
- Depreciation – Unfavourable variance R396.515 million due to processing of provision journals for the month by the parent municipality.
- Finance charges – Unfavourable variance of R23.416 million (16%) – due to Centlec’s payment of dividend amount of R82.314 million not provided for in the budget.
- Bulk purchases – Performance is on target.
- Other materials – Favourable variance -R11.258 million (-14%) due to underspending and cost containment measures.
- Contracted services - Favourable variance of -R283.756 million (-35%) due to under spending on repairs and maintenance.
- Other expenditure - Favourable variance -R231.157 million (-47%), mainly due to under spending and cost containment measures.

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

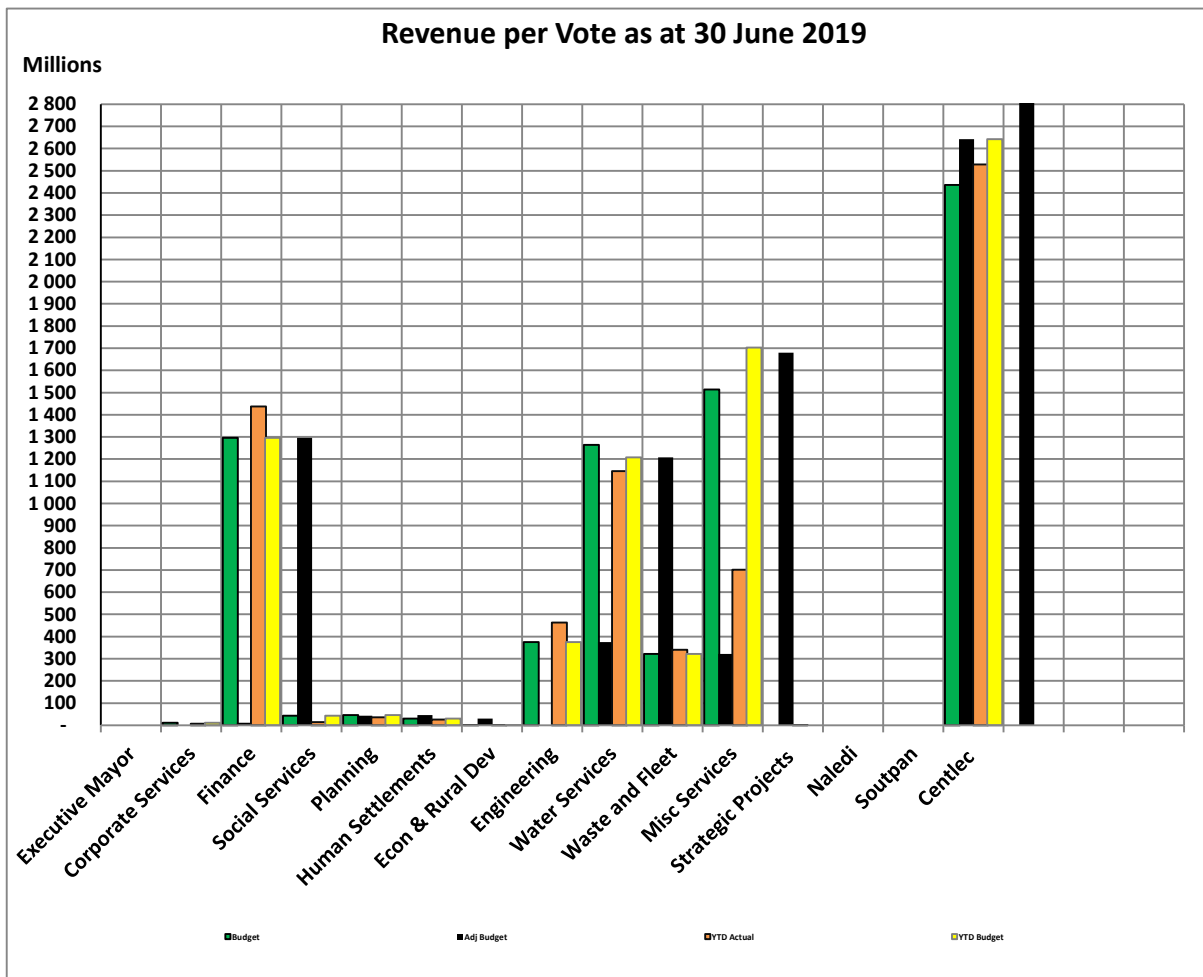


The table below shows the revenue and expenditure per vote:

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

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										
Vote 01 - Office Of The City Manager	1	-	-	-	-	0	-	0	#DIV/0!	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		283 073	11 954	11 954	1 303	7 294	11 954	(4 660)	-39,0%	11 954
Vote 04 - Finance		1 342 868	1 296 409	1 296 409	98 081	1 437 889	1 296 409	141 480	10,9%	1 296 409
Vote 05 - Social Services		12 545	43 396	43 396	1 458	14 454	43 396	(28 941)	-66,7%	43 396
Vote 06 - Planning		61 135	45 361	45 361	3 088	35 446	45 361	(9 915)	-21,9%	45 361
Vote 07 - Human Settlement And Housing		39 987	30 630	30 630	1 986	25 939	30 630	(4 691)	-15,3%	30 630
Vote 08 - Economic And Rural Development		8	11	11	-	5	11	(6)	-56,8%	11
Vote 09 - Engineering		436 074	375 041	375 041	31 119	462 761	375 041	87 720	23,4%	375 041
Vote 10 - Water		1 041 945	1 264 414	1 208 398	(80 736)	1 146 042	1 208 398	(62 355)	-5,2%	1 208 398
Vote 11 - Waste And Fleet Management		298 532	321 380	321 380	11 784	340 514	321 380	19 134	6,0%	321 380
Vote 12 - Miscellaneous		1 521 458	1 513 554	1 702 774	12 284	700 890	1 702 774	(1 001 884)	-58,8%	1 702 774
Vote 13 - Strategic Projects		-	-	-	-	-	-	-		-
Vote 14 - Naledi And Soutpan		372	-	-	-	3	-	3	#DIV/0!	-
Vote 15 - CENTLEC(SOC)		2 456 555	2 435 741	2 642 361	213 433	2 528 266	2 642 361	(114 095)	-4,3%	2 642 361
Total Revenue by Vote	2	7 494 551	7 337 890	7 677 714	293 800	6 699 504	7 677 714	(978 210)	-12,7%	7 677 714
Expenditure by Vote										
Vote 01 - Office Of The City Manager	1	125 351	103 818	133 061	19 377	121 730	133 061	(11 332)	-8,5%	133 061
Vote 02 - Office Of The Executive Mayor		223 347	223 924	236 684	19 022	237 194	236 684	511	0,2%	236 684
Vote 03 - Corporate Services		328 104	282 180	277 505	19 205	283 581	277 505	6 076	2,2%	277 505
Vote 04 - Finance		260 799	267 081	265 559	24 988	243 231	265 559	(22 328)	-8,4%	265 559
Vote 05 - Social Services		484 250	511 073	514 464	41 334	502 577	514 464	(11 887)	-2,3%	514 464
Vote 06 - Planning		93 318	111 759	104 057	17 238	86 493	104 057	(17 563)	-16,9%	104 057
Vote 07 - Human Settlement And Housing		139 775	106 982	114 169	9 524	96 484	114 169	(17 685)	-15,5%	114 169
Vote 08 - Economic And Rural Development		42 373	37 903	34 636	2 730	31 878	34 636	(2 758)	-8,0%	34 636
Vote 09 - Engineering		891 299	713 504	652 256	48 854	713 108	652 256	60 852	9,3%	652 256
Vote 10 - Water		1 370 499	964 700	991 536	104 433	941 856	991 536	(49 680)	-5,0%	991 536
Vote 11 - Waste And Fleet Management		398 742	379 981	396 039	34 584	417 213	396 039	21 175	5,3%	396 039
Vote 12 - Miscellaneous		138 860	203 596	197 582	12 242	138 483	197 582	(59 099)	-29,9%	197 582
Vote 13 - Strategic Projects		47 188	41 089	41 089	3 364	50 362	41 089	9 273	22,6%	41 089
Vote 14 - Naledi And Soutpan		69 432	48 680	50 571	4 404	52 131	50 571	1 560	3,1%	50 571
Vote 15 - CENTLEC(SOC)		2 627 550	2 307 575	2 455 807	255 421	2 443 035	2 455 807	(12 772)	-0,5%	2 455 807
Total Expenditure by Vote	2	7 240 887	6 303 844	6 465 013	616 720	6 359 355	6 465 013	(105 657)	-1,6%	6 465 013
Surplus/ (Deficit) for the year	2	253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701	(872 553)	-72,0%	1 212 701

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



Capital Expenditure Report (Annexure B – Table C5)

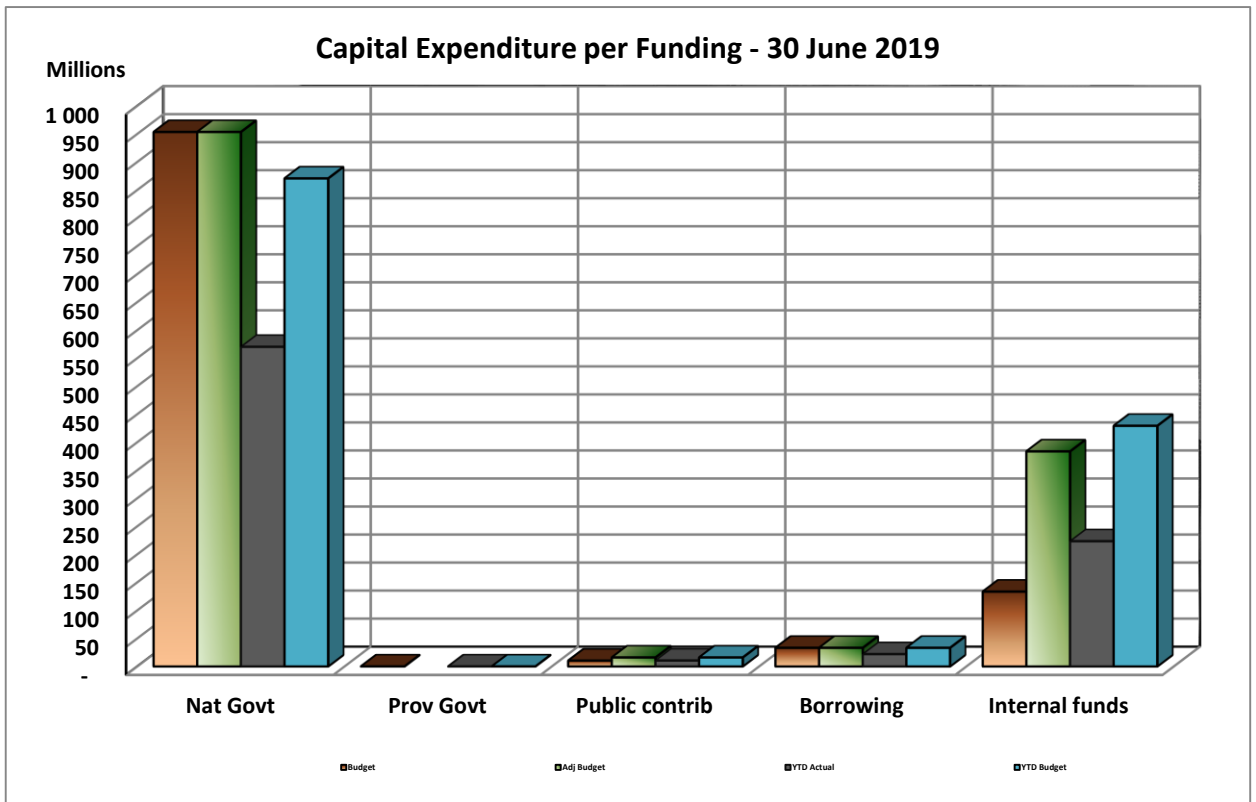
The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is 61.24% (**R826.167 million**) on the year to date budgeted target of **R1 349.124 million**. On an annual basis we have thus spent only 61.24% (**R826.167 million**) of the year to date expenditure versus the adjusted budget of **R1 349.124 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Adjusted Budget 2018/2019 R'000	YTD Actual June 2019 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 349 124	826 167	(522 957)
Capital Financing			
National Government	870 669	570 203	(300 466)
Public Contributions	15 969	10 574	(5 396)
Borrowing	33 188	22 001	(11 187)
Internally Generated Funds	429 298	223 390	(205 908)
Financing Total	1 349 124	821 167	(522 957)

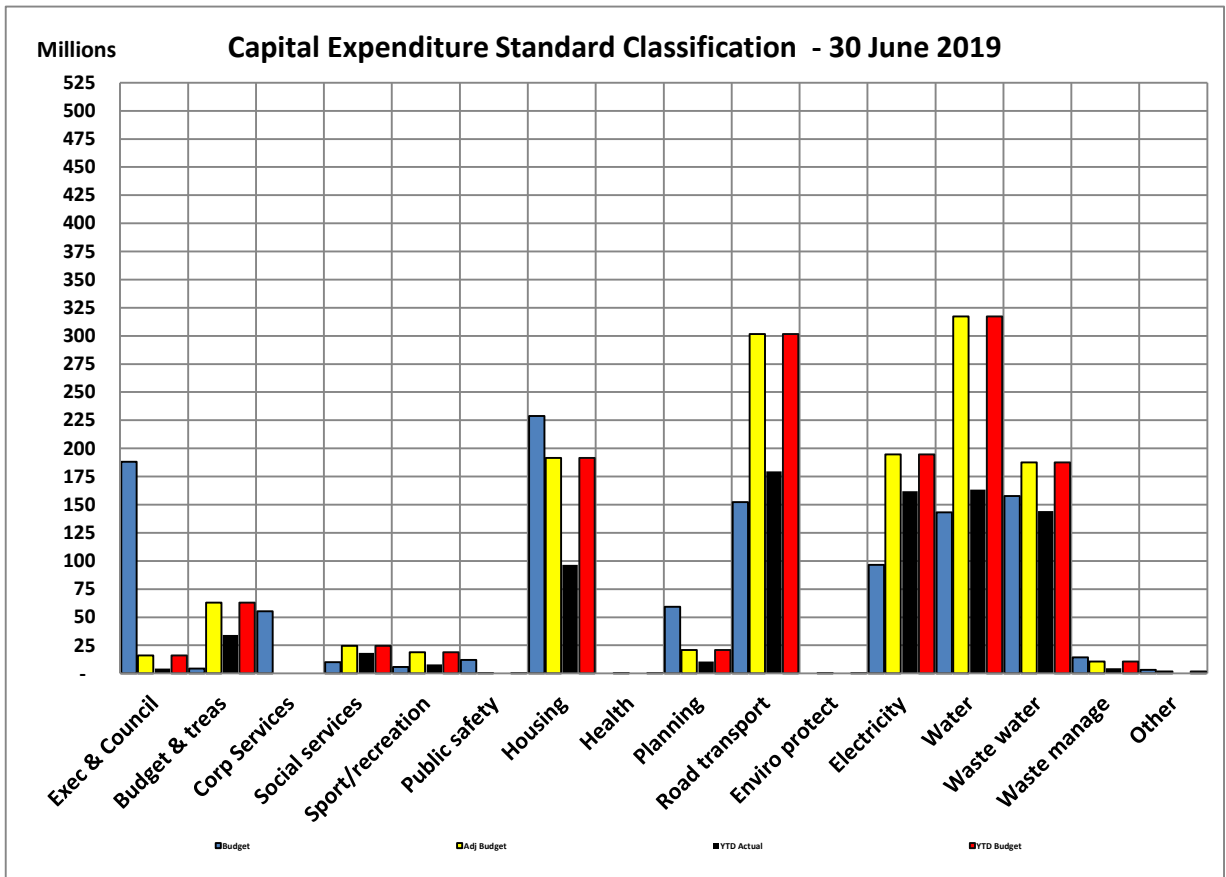
The following chart indicates the capital expenditure financing.



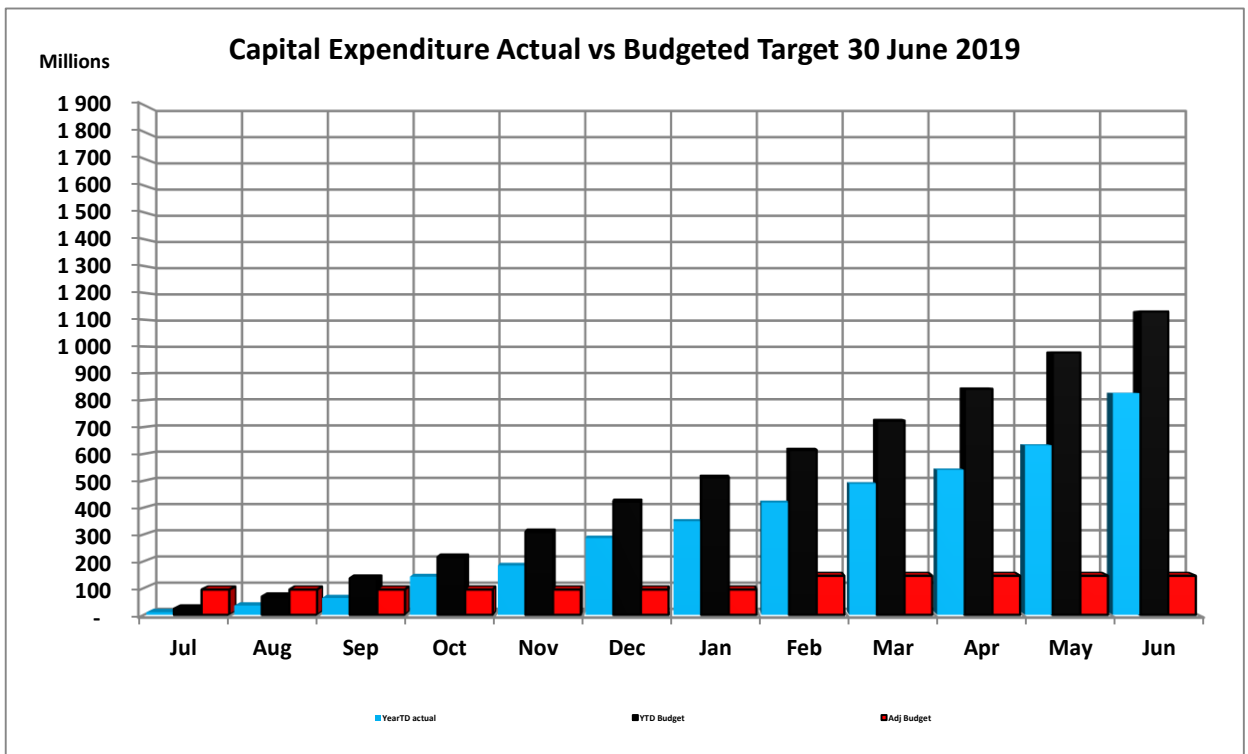
The status of year-to-date capital expenditure compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R40.410 million less than budget target)
Community and public safety	(R112.624 million less than budget target)
Economic and environmental services	(R132.407 million less than budget target)
Electricity	(R32.766 million less than budget target)
Water	(R153.819 million less than budget target)
Waste water management	(R43.202 million less than budget target)
Waste management	(R6.027 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.



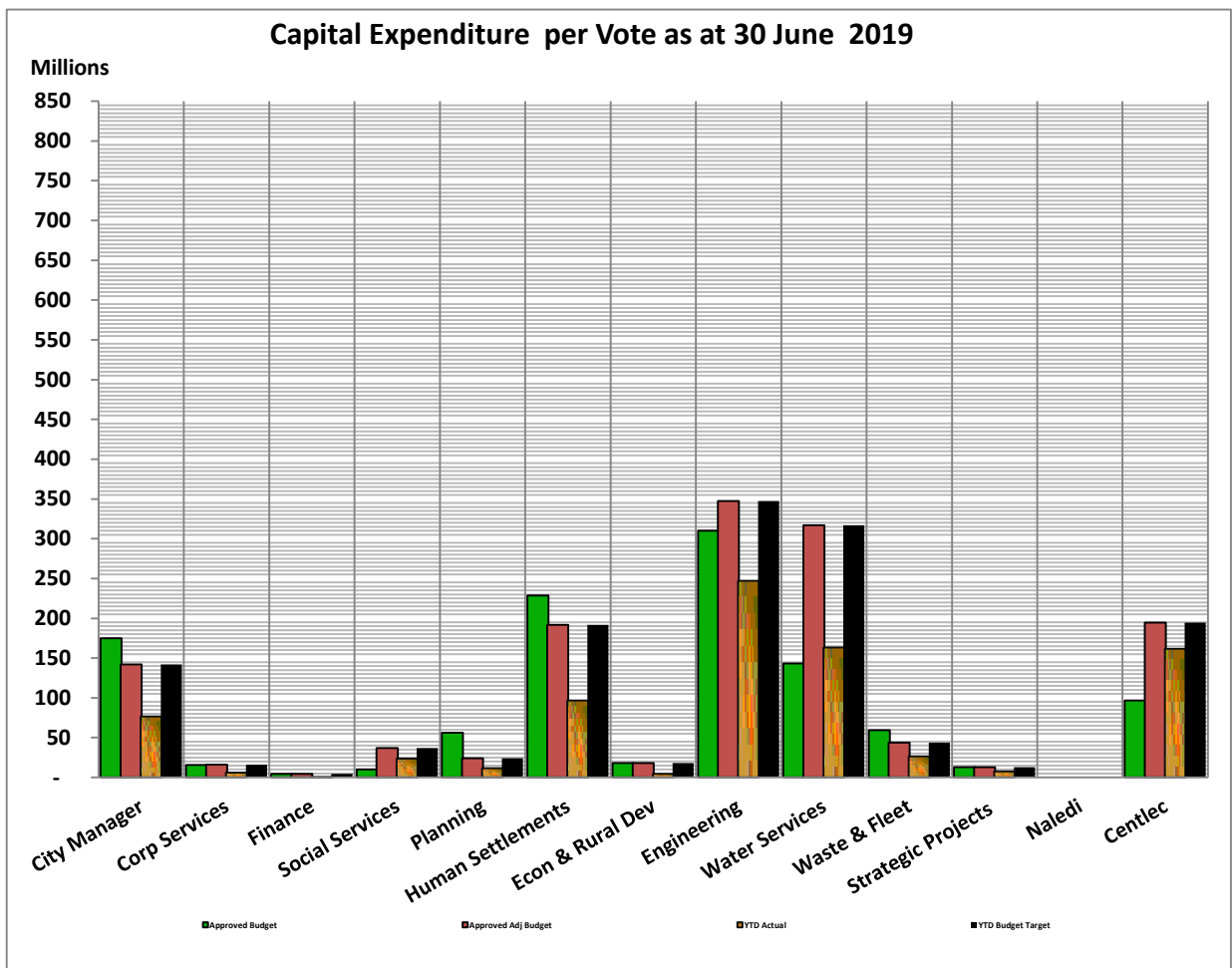
The following chart compares the year to date actual expenditure with the year to date adjusted budget (target).



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 Adjusted Budget
City Manager	175 000 000	142 000 000	76 630 273	142 000 000	53,96%
Corp Services	15 655 000	16 055 000	6 112 810	16 055 000	38,07%
Finance	4 350 000	4 350 000	99 589	4 350 000	2,29%
Social Services	10 000 000	37 000 000	23 659 724	37 000 000	63,95%
Planning	56 370 660	24 026 871	11 528 646	24 026 871	47,98%
Human Settlements	228 700 000	191 648 662	96 643 115	191 648 662	50,43%
Econ & Rural Dev	18 007 000	18 007 000	4 547 276	18 007 000	25,25%
Engineering	309 952 351	347 328 294	247 319 919	347 328 294	71,21%
Water Services	143 286 889	317 137 971	163 318 838	317 137 971	51,50%
Waste & Fleet	59 484 360	43 919 381	26 605 068	43 919 381	60,58%
Strategic Projects	13 000 000	13 000 000	7 816 962	13 000 000	60,13%
Naledi	-	-	-	-	0,00%
Centlec	96 647 176	194 651 063	161 885 056	194 651 063	83,17%
	1 130 453 436	1 349 124 242	826 167 277	1 349 124 242	61,24%

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



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

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

The CFS report for the period ending 30 June 2019 indicates a closing balance (cash and cash equivalents) of R131.961 million (31 May 2019 – R277.225 million) which comprises of the following:

- Bank balance and cash R4.145 million (Mangaung) ABSA
- Bank balance and cash R26.906 million (Mangaung) NEDBANK
- Bank balance and cash R11.395 million (Centlec)
- Bank balance and cash R5.103 million (Market)
- Investment deposits R84.257 million (Mangaung)
- Investment deposits R151 944.00 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R1 461.133 million**, resulting in an **R502.844 million** favourable variances, as compared to a year target of **R958.289 million**;
- Service charges reflect a year to date amount cash collection of **R3 404.920 million**, resulting in an **R294.530 million (9%)** favourable variance, as compared to a year target of **R3 110.390 million**.
- Other revenue reflects a year to date amount of **R560.635 million**, resulting in an **R362.644 million favourable** variances, as compared to a year target of **R197.991 million**.
- Operating grants and subsidies show a year to date receipted amount of **R782.564 million** compared to a year target of **R1 005.957 million** resulting in **–R223.393 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 **R1 033.466 million** resulting in **-R141.879 million** unfavourable variances due to less capital grants received for the period than budgeted;
- Interest show a year to date amount of **R34.937 million** compared to a year target of **R127.700 million**, indicating **–R92.763 million** unfavourable variances.

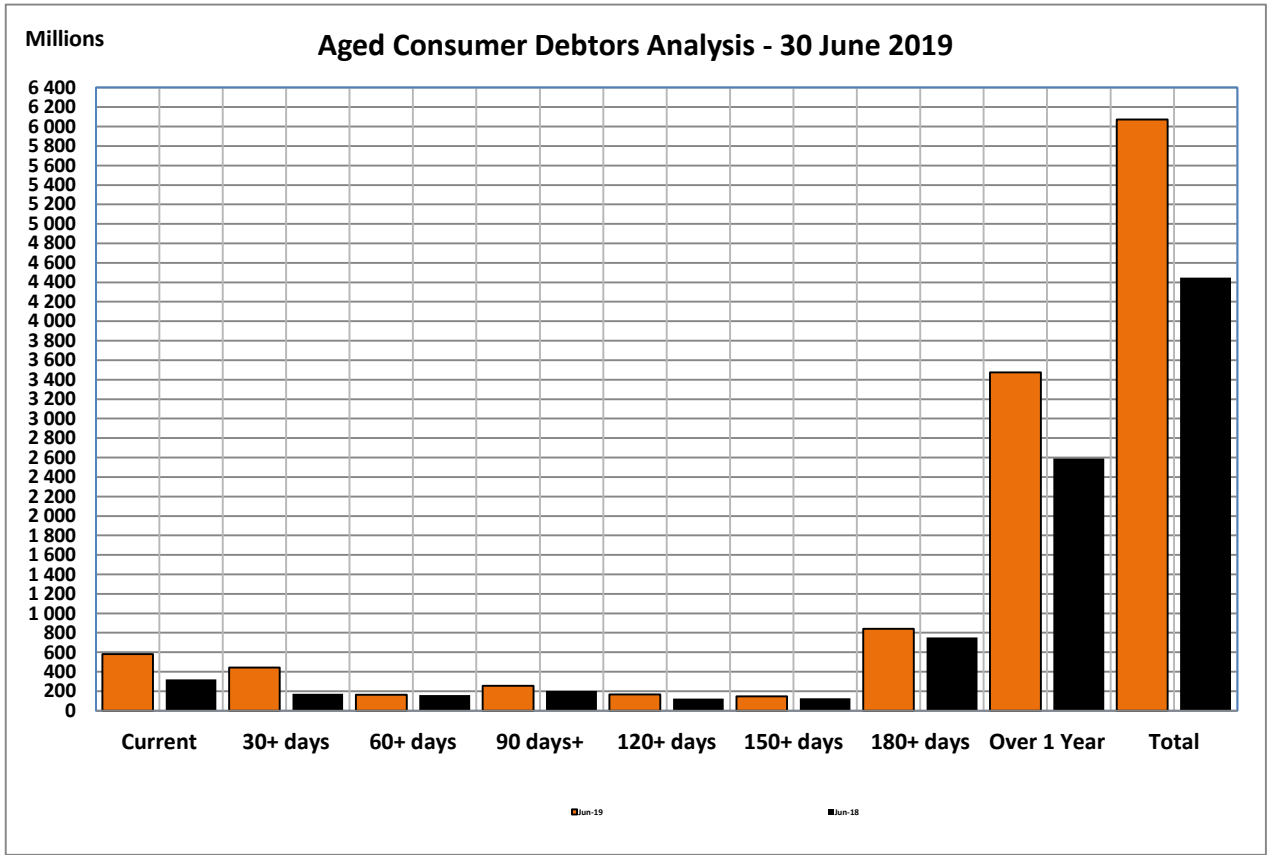
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **–R7 343.517 million (R2 032.710 million** unfavourable variance) compared to a year to date target of **–R5 310.807 million** mainly due to accrued creditors at the end June 2018, paid in July;
- Capital payments indicate a year to date amount of **R826.167 million (R196.741 million** favourable variance) compared to a target of **–R1 022.909 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 **–R139.149 million** compared to a year target of **–R154.499 million**, resulting in a variance of **R15.350 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R9.245 million** Unfavourable variance) compared to a target of **R9.245 million**.
- Repayment of borrowing indicates a year to date amount of **–R205.442 (R109.300 million** unfavourable variance) compared to a target of **R96.142 million** due to the repayment of borrowings due.

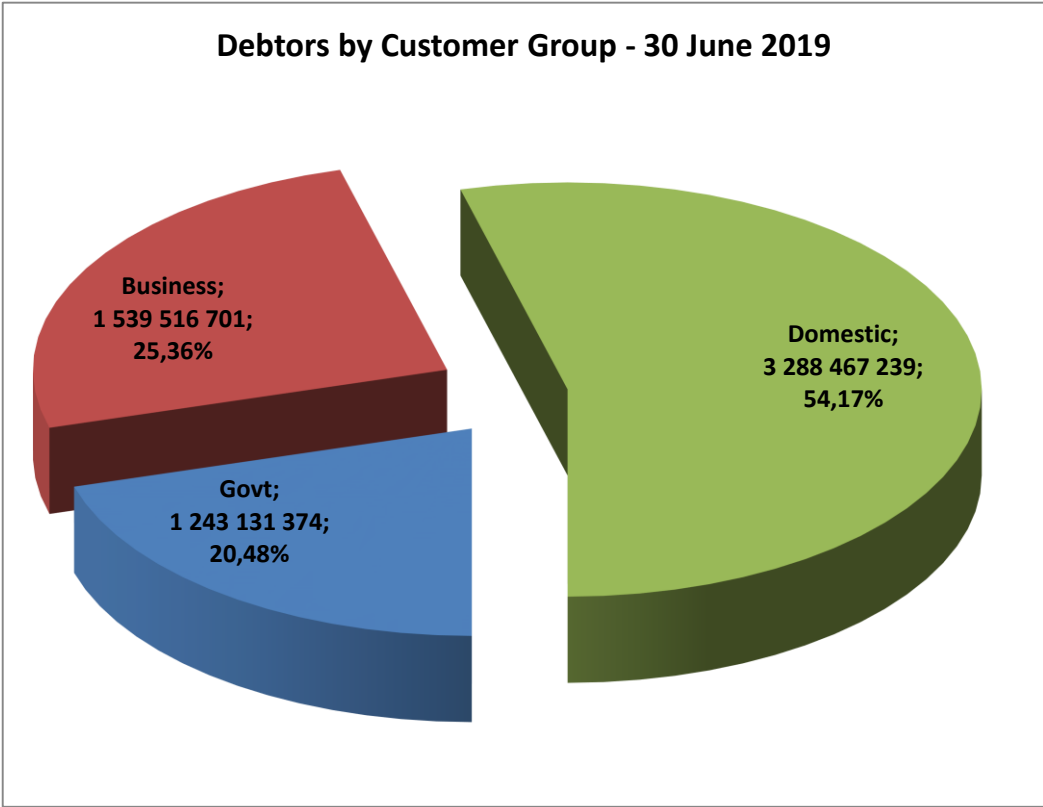
Outstanding Debtors Report (Annexure B – Table SC3)

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.

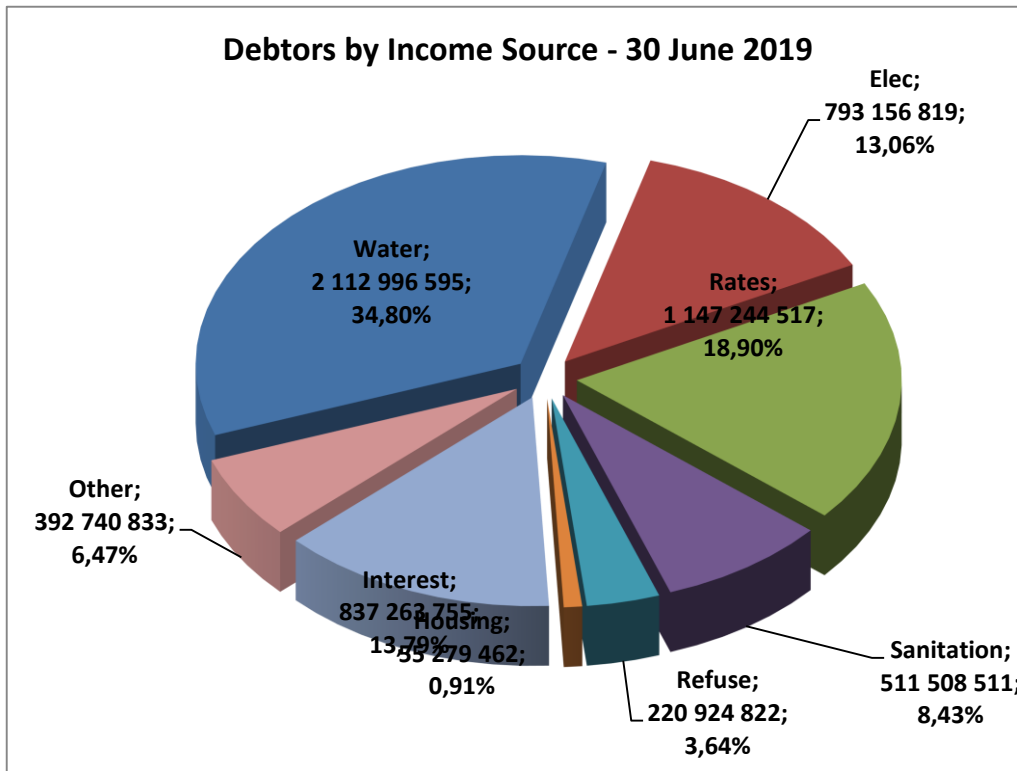
The debtors balance as at 30 June 2019 is **R6 071.115 million** (31 May 2019 – **R6 053.191 million**), thus reflecting a decrease of **R17.924 million** (0.30%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R3 473.902 million (R3 469.276 million – May 2019) is outstanding in this category (1 year and older), with R2 204.309 million attributable to households, a decrease of R47 thousand (0.01%) from the balance of R2 204.556 million in May 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)

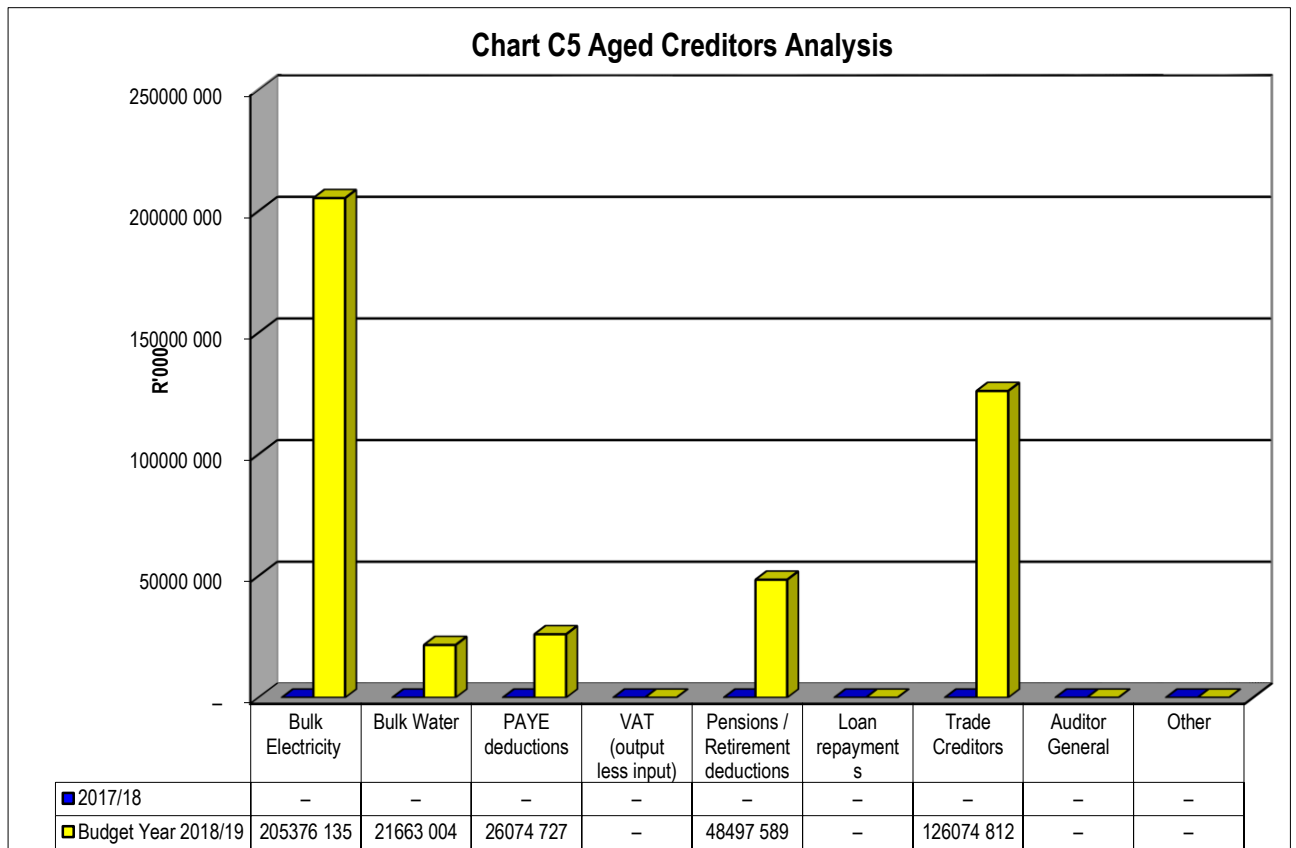
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R427.686 million** compared to an amount of **R484.065 million** in May. The decrease of **R56.379 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	May 2019 R'000	June 2019 R'000
Bulk electricity	116 668	205 376
Trade creditors Centlec	18 720	36 548
Bulk water	240 457	21 663
Salaries/PAYE	48 322	31 369
Pensions Deductions	-	43 203
Other	-	-
Trade creditors Mangaung	59 897	89 525
Total	484 065	427 686

*The current portion of the amount due was R392.142 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 **R84.409 million** as at 30 June 2019 against **R233.511 million** at 31 May 2019.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 June 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 June 2019 the operating revenue (excluding capital grants) and expenditure actual represented 99.93% and 98.37% respectively of the adjusted budget. The outcome reflects a variance of 0.07% (favourable) and 1.63% (favourable) respectively, when compared to the average target of 100% and 100% (based on 12 months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure 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 June 2019 represents only 61.24% of the adjusted budget, when compared to a target of 100% (12 months), a variance of 38.76 % for the year against the target.

5. KEY JUNE 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 June 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 June 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: 12/07/2019

SUBMITTED BY:



**S E MOFOKENG
CHIEF FINANCIAL OFFICER**

DATE: 15/07/2019

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 June 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: 15/07/2019

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 July 2019.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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

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

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	85 014	1 209 977	1 127 399	82 579	7%	1 127 399
Service charges	3 492 266	3 659 283	3 805 887	146 899	3 701 649	3 805 887	(104 238)	-3%	3 805 887
Investment revenue	29 908	26 006	26 006	2 109	20 154	26 006	(5 852)	-23%	26 006
Transfers and subsidies	1 018 986	1 005 957	1 244 991	-	1 230 830	1 244 991	(14 161)	-1%	1 244 991
Other own revenue	931 229	485 779	485 779	58 713	523 017	485 779	37 238	8%	485 779
Total Revenue (excluding capital transfers and contributions)	6 630 605	6 304 424	6 690 062	292 734	6 685 628	6 690 062	(4 434)	-0%	6 690 062
Employee costs	1 878 450	1 947 214	1 993 312	170 244	1 990 551	1 993 312	(2 761)	-0%	1 993 312
Remuneration of Councillors	62 271	63 342	63 162	5 437	64 341	63 162	1 179	2%	63 162
Depreciation & asset impairment	899 924	406 081	406 081	10 926	802 596	406 081	396 515	98%	406 081
Finance charges	441 721	144 362	144 334	26 666	167 750	144 334	23 416	16%	144 334
Materials and bulk purchases	2 054 891	2 093 291	2 182 630	281 891	2 174 321	2 182 630	(8 309)	-0%	2 182 630
Transfers and subsidies	20 062	10 273	7 774	(403)	6 937	7 774	(838)	-11%	7 774
Other expenditure	1 883 567	1 639 281	1 667 720	121 959	1 152 861	1 667 720	(514 859)	-31%	1 667 720
Total Expenditure	7 240 887	6 303 844	6 465 013	616 720	6 359 355	6 465 013	(105 657)	-2%	6 465 013
Surplus/(Deficit)	(610 281)	580	225 049	(323 987)	326 272	225 049	101 223	45%	225 049
Transfers and subsidies - capital (monetary alloc	845 465	1 026 704	976 890	-	-	976 890	(976 890)	-100%	976 890
Contributions & Contributed assets	18 480	6 762	10 762	1 066	13 876	10 762	3 114	29%	10 762
Surplus/(Deficit) after capital transfers & contributions	253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701	(872 553)	-72%	1 212 701
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701	(872 553)	-72%	1 212 701
Capital expenditure & funds sources									
Capital expenditure	774 510	1 130 453	1 349 124	194 710	826 167	1 349 124	(522 957)	-39%	1 349 124
Capital transfers recognised	616 689	978 494	886 638	116 808	580 777	886 638	(305 862)	-34%	886 638
Borrowing	38 811	33 188	33 188	4 862	22 001	33 188	(11 187)	-34%	33 188
Internally generated funds	119 010	118 771	429 298	73 040	223 390	429 298	(205 908)	-48%	429 298
Total sources of capital funds	774 510	1 130 453	1 349 124	194 710	826 167	1 349 124	(522 957)	-39%	1 349 124
Financial position									
Total current assets	6 192 183	4 671 737	4 631 821		7 095 093				4 631 821
Total non current assets	19 802 224	17 638 316	17 856 987		20 464 901				17 856 987
Total current liabilities	5 915 879	2 619 466	2 619 466		6 788 195				2 619 466
Total non current liabilities	2 446 161	2 773 713	2 773 713		2 333 689				2 773 713
Community wealth/Equity	17 632 367	16 916 874	17 095 629		18 438 110				17 095 629
Cash flows									
Net cash from (used) operating	-	959 241	959 241	(38 006)	(346 891)	959 241	#####	136%	959 241
Net cash from (used) investing	-	(864 280)	(864 280)	(44 710)	173 369	(864 280)	#####	120%	(864 280)
Net cash from (used) financing	-	(135 805)	(135 805)	(34 094)	(204 312)	(135 805)	68 508	-50%	(135 805)
Cash/cash equivalents at the month/year end	-	396 634	396 634	-	131 961	(40 843)	(172 804)	423%	(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	579 667	444 148	164 371	254 949	166 498	146 893	840 687	#####	6 071 115
Creditors Age Analysis									
Total Creditors	392 142	13 458	1 591	20 496	-	-	-	-	427 686

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		2 913 799	2 859 574	3 048 794	114 371	2 185 366	3 048 794	(863 428)	-28%	3 048 794
Executive and council	8	11	11	-	5	11	(6)	-57%	11	
Finance and administration	2 913 792	2 859 564	3 048 784	114 371	2 185 361	3 048 784	(863 422)	-28%	3 048 784	
Internal audit	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		312 597	61 937	61 937	2 861	26 391	61 937	(35 546)	-57%	61 937
Community and social services	3 654	4 008	4 008	437	5 073	4 008	1 065	27%	4 008	
Sport and recreation	278 232	6 885	6 885	665	3 763	6 885	(3 121)	-45%	6 885	
Public safety	6 216	33 268	33 268	933	7 433	33 268	(25 835)	-78%	33 268	
Housing	24 496	17 776	17 776	826	10 121	17 776	(7 655)	-43%	17 776	
Health	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		44 838	18 821	18 821	1 009	10 626	18 821	(8 195)	-44%	18 821
Planning and development	34 219	18 651	18 651	946	9 877	18 651	(8 774)	-47%	18 651	
Road transport	10 647	-	-	40	463	-	463	#DIV/0!	-	
Environmental protection	(28)	170	170	23	286	170	116	69%	170	
<i>Trading services</i>		4 222 459	4 396 576	4 547 180	175 560	4 477 121	4 547 180	(70 059)	-2%	4 547 180
Energy sources	2 456 555	2 435 741	2 642 361	213 433	2 528 266	2 642 361	(114 095)	-4%	2 642 361	
Water management	1 041 945	1 264 414	1 208 398	(80 736)	1 146 042	1 208 398	(62 355)	-5%	1 208 398	
Waste water management	425 428	375 041	375 041	31 079	462 298	375 041	87 257	23%	375 041	
Waste management	298 532	321 380	321 380	11 784	340 514	321 380	19 134	6%	321 380	
<i>Other</i>	4	857	982	982	-	-	982	(982)	-100%	982
Total Revenue - Functional	2	7 494 551	7 337 890	7 677 714	293 800	6 699 504	7 677 714	(978 210)	-13%	7 677 714
Expenditure - Functional										
<i>Governance and administration</i>		1 232 115	1 232 925	1 268 781	99 840	1 161 336	1 268 781	(107 445)	-8%	1 268 781
Executive and council	146 789	134 591	131 721	11 037	132 929	131 721	1 208	1%	131 721	
Finance and administration	1 085 327	1 098 334	1 137 060	88 803	1 028 407	1 137 060	(108 653)	-10%	1 137 060	
Internal audit	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		755 967	671 730	658 606	56 366	660 783	658 606	2 177	0%	658 606
Community and social services	40 899	47 749	43 624	5 770	43 211	43 624	(413)	-1%	43 624	
Sport and recreation	272 412	234 905	209 264	17 003	241 728	209 264	32 464	16%	209 264	
Public safety	313 672	291 568	304 490	24 713	289 148	304 490	(15 342)	-5%	304 490	
Housing	117 932	82 416	88 428	7 839	74 721	88 428	(13 707)	-16%	88 428	
Health	11 053	15 092	12 800	1 042	11 975	12 800	(825)	-6%	12 800	
<i>Economic and environmental services</i>		645 459	499 333	483 264	50 099	555 506	483 264	72 242	15%	483 264
Planning and development	49 389	50 607	45 724	3 044	37 316	45 724	(8 408)	-18%	45 724	
Road transport	571 904	422 928	410 247	44 996	493 519	410 247	83 272	20%	410 247	
Environmental protection	24 166	25 798	27 293	2 059	24 670	27 293	(2 623)	-10%	27 293	
<i>Trading services</i>		4 596 124	3 891 872	4 047 545	410 090	3 977 661	4 047 545	(69 885)	-2%	4 047 545
Energy sources	2 627 550	2 307 575	2 455 807	255 421	2 443 035	2 455 807	(12 772)	-1%	2 455 807	
Water management	1 373 518	967 831	994 867	104 702	945 178	994 867	(49 689)	-5%	994 867	
Waste water management	388 370	350 086	332 243	20 328	305 110	332 243	(27 133)	-8%	332 243	
Waste management	206 686	266 381	264 629	29 639	284 337	264 629	19 708	7%	264 629	
<i>Other</i>		11 220	7 983	6 816	324	4 069	6 816	(2 747)	-40%	6 816
Total Expenditure - Functional	3	7 240 887	6 303 844	6 465 013	616 720	6 359 355	6 465 013	(105 657)	-2%	6 465 013
Surplus/ (Deficit) for the year		253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701	(872 553)	-72%	1 212 701

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

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
Municipal governance and administration		2 913 799	2 859 574	3 048 794	114 371	2 185 366	3 048 794	(863 428)	-28%	3 048 794
Executive and council		8	11	11	-	5	11	(6)	(0)	11
<i>Municipal Manager, Town Secretary and Chief Executive</i>		8	11	11	-	5	11	(6)	(0)	11
Finance and administration		2 913 792	2 859 564	3 048 784	114 371	2 185 361	3 048 784	(863 422)	(0)	3 048 784
<i>Administrative and Corporate Support</i>		713	-	-	-	-	-	-	-	-
<i>Finance</i>		2 863 693	2 809 963	2 999 183	110 365	2 138 779	2 999 183	(860 403)	(0)	2 999 183
<i>Human Resources</i>		6 691	10 037	10 037	703	5 195	10 037	(4 842)	(0)	10 037
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		27 204	26 710	26 710	2 142	25 569	26 710	(1 141)	(0)	26 710
<i>Property Services</i>		15 491	12 854	12 854	1 161	15 818	12 854	2 964	0	12 854
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		312 597	61 937	61 937	2 861	26 391	61 937	(35 546)	(0)	61 937
Community and social services		3 654	4 008	4 008	437	5 073	4 008	1 065	0	4 008
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 495	3 687	3 687	320	3 677	3 687	(10)	(0)	3 687
<i>Libraries and Archives</i>		151	295	295	117	1 385	295	1 090	0	295
<i>Museums and Art Galleries</i>		7	26	26	1	11	26	(15)	(0)	26
Sport and recreation		278 232	6 885	6 885	665	3 763	6 885	(3 121)	(0)	6 885
<i>Community Parks (including Nurseries)</i>		1 847	2 182	2 182	43	790	2 182	(1 392)	(0)	2 182
<i>Recreational Facilities</i>		680	1 013	1 013	3	654	1 013	(359)	(0)	1 013
<i>Sports Grounds and Stadiums</i>		275 705	3 690	3 690	619	2 320	3 690	(1 370)	(0)	3 690
Public safety		6 216	33 268	33 268	933	7 433	33 268	(25 835)	(0)	33 268
<i>Civil Defence</i>		8	21	21	1	13	21	(8)	(0)	21
<i>Fire Fighting and Protection</i>		595	209	209	76	1 058	209	849	0	209
<i>Police Forces, Traffic and Street Parking Control</i>		5 613	33 038	33 038	857	6 362	33 038	(26 676)	(0)	33 038
Housing		24 496	17 776	17 776	826	10 121	17 776	(7 655)	(0)	17 776
<i>Housing</i>		24 496	17 776	17 776	826	10 121	17 776	(7 655)	(0)	17 776
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		44 838	18 821	18 821	1 009	10 626	18 821	(8 195)	(0)	18 821
Planning and development		34 219	18 651	18 651	946	9 877	18 651	(8 774)	(0)	18 651
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		34 219	18 651	18 651	946	9 877	18 651	(8 774)	(0)	18 651
Road transport		10 647	-	-	40	463	-	463	#DIV/0!	-
<i>Roads</i>		10 647	-	-	40	463	-	463	#DIV/0!	-
Environmental protection		(28)	170	170	23	286	170	116	0	170
<i>Pollution Control</i>		(28)	170	170	23	286	170	116	0	170
Trading services		4 222 459	4 396 576	4 547 180	175 560	4 477 121	4 547 180	(70 059)	(0)	4 547 180
Energy sources		2 456 555	2 435 741	2 642 361	213 433	2 528 266	2 642 361	(114 095)	(0)	2 642 361
<i>Electricity</i>		2 456 555	2 435 741	2 642 361	213 433	2 528 266	2 642 361	(114 095)	(0)	2 642 361
Water management		1 041 945	1 264 414	1 208 398	(80 736)	1 146 042	1 208 398	(62 355)	(0)	1 208 398
<i>Water Distribution</i>		1 041 945	1 264 414	1 208 398	(80 736)	1 146 042	1 208 398	(62 355)	(0)	1 208 398
Waste water management		425 428	375 041	375 041	31 079	462 298	375 041	87 257	0	375 041
<i>Sewerage</i>		425 428	375 041	375 041	31 079	462 298	375 041	87 257	0	375 041
Waste management		298 532	321 380	321 380	11 784	340 514	321 380	19 134	0	321 380
<i>Solid Waste Disposal (Landfill Sites)</i>		9	46	46	0	1	46	(45)	(0)	46
<i>Solid Waste Removal</i>		298 523	321 334	321 334	11 783	340 513	321 334	19 180	0	321 334
Other		857	982	982	-	-	982	(982)	(0)	982
<i>Air Transport</i>		857	982	982	-	-	982	(982)	(0)	982
Total Revenue - Functional	2	7 494 551	7 337 890	7 677 714	293 800	6 699 504	7 677 714	(978 210)	(0)	7 677 714

Expenditure - Functional									
Municipal governance and administration	1 232 115	1 232 925	1 268 781	99 840	1 161 336	1 268 781	(107 445)	(0)	1 268 781
Executive and council	146 789	134 591	131 721	11 037	132 929	131 721	1 208	0	131 721
<i>Mayor and Council</i>	74 688	78 400	77 378	6 488	78 634	77 378	1 256	0	77 378
<i>Municipal Manager, Town Secretary and Chief Executive</i>	72 101	56 191	54 344	4 550	54 296	54 344	(48)	(0)	54 344
Finance and administration	1 085 327	1 098 334	1 137 060	88 803	1 028 407	1 137 060	(108 653)	(0)	1 137 060
<i>Administrative and Corporate Support</i>	370 638	291 178	305 471	33 441	341 377	305 471	35 906	0	305 471
<i>Finance</i>	399 128	466 026	458 365	37 299	383 906	458 365	(74 458)	(0)	458 365
<i>Fleet Management</i>	116 493	106 662	124 718	4 767	85 722	124 718	(38 996)	(0)	124 718
<i>Human Resources</i>	67 798	76 865	78 434	5 261	67 020	78 434	(11 413)	(0)	78 434
<i>Information Technology</i>	59 080	72 114	79 420	1 685	71 201	79 420	(8 218)	(0)	79 420
<i>Legal Services</i>	14 529	15 383	21 742	1 249	18 901	21 742	(2 841)	(0)	21 742
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	30 057	37 947	35 610	2 796	31 690	35 610	(3 920)	(0)	35 610
<i>Property Services</i>	21 843	24 566	25 741	1 685	21 763	25 741	(3 978)	(0)	25 741
<i>Risk Management</i>	5 761	7 591	7 560	619	6 826	7 560	(733)	(0)	7 560
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	755 967	671 730	658 606	56 366	660 783	658 606	2 177	0	658 606
Community and social services	40 899	47 749	43 624	5 770	43 211	43 624	(413)	(0)	43 624
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	16 964	20 963	15 139	1 533	15 542	15 139	403	0	15 139
<i>Libraries and Archives</i>	23 118	25 653	27 515	4 166	26 704	27 515	(810)	(0)	27 515
<i>Museums and Art Galleries</i>	817	1 133	970	71	965	970	(5)	(0)	970
Sport and recreation	272 412	234 905	209 264	17 003	241 728	209 264	32 464	0	209 264
<i>Community Parks (including Nurseries)</i>	97 958	98 794	93 338	6 577	83 171	93 338	(10 168)	(0)	93 338
<i>Recreational Facilities</i>	19 932	27 396	25 895	734	11 164	25 895	(14 731)	(0)	25 895
<i>Sports Grounds and Stadiums</i>	154 523	108 715	90 031	9 691	147 393	90 031	57 362	0	90 031
Public safety	313 672	291 568	304 490	24 713	289 148	304 490	(15 342)	(0)	304 490
<i>Civil Defence</i>	12 131	15 161	11 171	925	10 695	11 171	(476)	(0)	11 171
<i>Fire Fighting and Protection</i>	68 216	78 381	77 154	6 992	73 344	77 154	(3 810)	(0)	77 154
<i>Police Forces, Traffic and Street Parking Control</i>	233 326	198 026	216 165	16 796	205 109	216 165	(11 056)	(0)	216 165
Housing	117 932	82 416	88 428	7 839	74 721	88 428	(13 707)	(0)	88 428
<i>Housing</i>	117 932	82 416	88 428	7 839	74 721	88 428	(13 707)	(0)	88 428
Health	11 053	15 092	12 800	1 042	11 975	12 800	(825)	(0)	12 800
<i>Health Services</i>	11 053	15 092	12 800	1 042	11 975	12 800	(825)	(0)	12 800
Economic and environmental services	645 459	499 333	483 264	50 099	555 506	483 264	72 242	0	483 264
Planning and development	49 389	50 607	45 724	3 044	37 316	45 724	(8 408)	(0)	45 724
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	49 389	50 607	45 724	3 044	37 316	45 724	(8 408)	(0)	45 724
Road transport	571 904	422 928	410 247	44 996	493 519	410 247	83 272	0	410 247
<i>Public Transport</i>	66 985	59 701	89 871	16 278	84 003	89 871	(5 868)	(0)	89 871
<i>Roads</i>	504 920	363 227	320 376	28 718	409 517	320 376	89 140	0	320 376
<i>Taxi Ranks</i>							-		
Environmental protection	24 166	25 798	27 293	2 059	24 670	27 293	(2 623)	(0)	27 293
<i>Pollution Control</i>	24 166	25 798	27 293	2 059	24 670	27 293	(2 623)	(0)	27 293
Trading services	4 596 124	3 891 872	4 047 545	410 090	3 977 661	4 047 545	(69 885)	(0)	4 047 545
Energy sources	2 627 550	2 307 575	2 455 807	255 421	2 443 035	2 455 807	(12 772)	(0)	2 455 807
<i>Electricity</i>	2 627 550	2 307 575	2 455 807	255 421	2 443 035	2 455 807	(12 772)	(0)	2 455 807
Water management	1 373 518	967 831	994 867	104 702	945 178	994 867	(49 689)	(0)	994 867
<i>Water Distribution</i>	1 373 518	967 831	994 867	104 702	945 178	994 867	(49 689)	(0)	994 867
Waste water management	388 370	350 086	332 243	20 328	305 110	332 243	(27 133)	(0)	332 243
<i>Sewerage</i>	388 370	350 086	332 243	20 328	305 110	332 243	(27 133)	(0)	332 243
Waste management	206 686	266 381	264 629	29 639	284 337	264 629	19 708	0	264 629
<i>Solid Waste Disposal (Landfill Sites)</i>	26 820	39 191	56 673	8 118	47 161	56 673	(9 512)	(0)	56 673
<i>Solid Waste Removal</i>	116 365	164 943	161 579	16 660	182 650	161 579	21 071	0	161 579
<i>Street Cleaning</i>	63 502	62 247	46 377	4 862	54 526	46 377	8 150	0	46 377
Other	11 220	7 983	6 816	324	4 069	6 816	(2 747)	(0)	6 816
<i>Tourism</i>	11 220	7 983	6 816	324	4 069	6 816	(2 747)	(0)	6 816
Total Expenditure - Functional	7 240 887	6 303 844	6 465 013	616 720	6 359 355	6 465 013	(105 657)	(0)	6 465 013
Surplus/ (Deficit) for the year	253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701	(872 553)	(0)	1 212 701

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

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	1 303	7 294	11 954	(4 660)	-39,0%	11 954
Vote 04 - Finance		1 342 868	1 296 409	1 296 409	98 081	1 437 889	1 296 409	141 480	10,9%	1 296 409
Vote 05 - Social Services		12 545	43 396	43 396	1 458	14 454	43 396	(28 941)	-66,7%	43 396
Vote 06 - Planning		61 135	45 361	45 361	3 088	35 446	45 361	(9 915)	-21,9%	45 361
Vote 07 - Human Settlement And Housing		39 987	30 630	30 630	1 986	25 939	30 630	(4 691)	-15,3%	30 630
Vote 08 - Economic And Rural Development		8	11	11	-	5	11	(6)	-56,8%	11
Vote 09 - Engineering		436 074	375 041	375 041	31 119	462 761	375 041	87 720	23,4%	375 041
Vote 10 - Water		1 041 945	1 264 414	1 208 398	(80 736)	1 146 042	1 208 398	(62 355)	-5,2%	1 208 398
Vote 11 - Waste And Fleet Management		298 532	321 380	321 380	11 784	340 514	321 380	19 134	6,0%	321 380
Vote 12 - Miscellaneous		1 521 458	1 513 554	1 702 774	12 284	700 890	1 702 774	(1 001 884)	-58,8%	1 702 774
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		372	-	-	-	3	-	3	#DIV/0!	-
Vote 15 - CENTLEC(SOC)		2 456 555	2 435 741	2 642 361	213 433	2 528 266	2 642 361	(114 095)	-4,3%	2 642 361
Total Revenue by Vote	2	7 494 551	7 337 890	7 677 714	293 800	6 699 504	7 677 714	(978 210)	-12,7%	7 677 714
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		125 351	103 818	133 061	19 377	121 730	133 061	(11 332)	-8,5%	133 061
Vote 02 - Office Of The Executive Mayor		223 347	223 924	236 684	19 022	237 194	236 684	511	0,2%	236 684
Vote 03 - Corporate Services		328 104	282 180	277 505	19 205	283 581	277 505	6 076	2,2%	277 505
Vote 04 - Finance		260 799	267 081	265 559	24 988	243 231	265 559	(22 328)	-8,4%	265 559
Vote 05 - Social Services		484 250	511 073	514 464	41 334	502 577	514 464	(11 887)	-2,3%	514 464
Vote 06 - Planning		93 318	111 759	104 057	17 238	86 493	104 057	(17 563)	-16,9%	104 057
Vote 07 - Human Settlement And Housing		139 775	106 982	114 169	9 524	96 484	114 169	(17 685)	-15,5%	114 169
Vote 08 - Economic And Rural Development		42 373	37 903	34 636	2 730	31 878	34 636	(2 758)	-8,0%	34 636
Vote 09 - Engineering		891 299	713 504	652 256	48 854	713 108	652 256	60 852	9,3%	652 256
Vote 10 - Water		1 370 499	964 700	991 536	104 433	941 856	991 536	(49 680)	-5,0%	991 536
Vote 11 - Waste And Fleet Management		398 742	379 981	396 039	34 584	417 213	396 039	21 175	5,3%	396 039
Vote 12 - Miscellaneous		138 860	203 596	197 582	12 242	138 483	197 582	(59 099)	-29,9%	197 582
Vote 13 - Strategic Projects		47 188	41 089	41 089	3 364	50 362	41 089	9 273	22,6%	41 089
Vote 14 - Naledi And Soutpan		69 432	48 680	50 571	4 404	52 131	50 571	1 560	3,1%	50 571
Vote 15 - CENTLEC(SOC)		2 627 550	2 307 575	2 455 807	255 421	2 443 035	2 455 807	(12 772)	-0,5%	2 455 807
Total Expenditure by Vote	2	7 240 887	6 303 844	6 465 013	616 720	6 359 355	6 465 013	(105 657)	-1,6%	6 465 013
Surplus/ (Deficit) for the year	2	253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701	(872 553)	-72,0%	1 212 701

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

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	85 014	1 209 977	1 127 399	82 579	7%	1 127 399
Service charges - electricity revenue		2 377 636	2 372 148	2 574 768	202 911	2 464 497	2 574 768	(110 271)	-4%	2 574 768
Service charges - water revenue		704 678	889 908	833 891	(93 425)	792 893	833 891	(40 998)	-5%	833 891
Service charges - sanitation revenue		300 459	275 516	275 516	27 321	323 383	275 516	47 867	17%	275 516
Service charges - refuse revenue		109 493	121 712	121 712	10 092	120 876	121 712	(836)	-1%	121 712
Rental of facilities and equipment		45 005	24 613	24 613	2 938	31 657	24 613	7 044	29%	24 613
Interest earned - external investments		29 908	26 006	26 006	2 109	20 154	26 006	(5 852)	-23%	26 006
Interest earned - outstanding debtors		233 439	213 788	213 788	28 117	291 648	213 788	77 861	36%	213 788
Dividends received		4	1	1	-	1	1	1	170%	1
Fines, penalties and forfeits		10 422	47 745	47 745	6 130	12 733	47 745	(35 012)	-73%	47 745
Licences and permits		(3)	249	249	24	328	249	79	32%	249
Agency services										
Transfers and subsidies		1 018 986	1 005 957	1 244 991	-	1 230 830	1 244 991	(14 161)	-1%	1 244 991
Other revenue		338 839	199 058	199 058	21 504	185 940	199 058	(13 118)	-7%	199 058
Gains on disposal of PPE		303 523	325	325	-	708	325	384	118%	325
Total Revenue (excluding capital transfers and contributions)		6 630 605	6 304 424	6 690 062	292 734	6 685 628	6 690 062	(4 434)	0%	6 690 062
Expenditure By Type										
Employee related costs		1 878 450	1 947 214	1 993 312	170 244	1 990 551	1 993 312	(2 761)	0%	1 993 312
Remuneration of councillors		62 271	63 342	63 162	5 437	64 341	63 162	1 179	2%	63 162
Debt impairment		447 578	353 964	353 964	29 497	354 018	353 964	54	0%	353 964
Depreciation & asset impairment		899 924	406 081	406 081	10 926	802 596	406 081	396 515	98%	406 081
Finance charges		441 721	144 362	144 334	26 666	167 750	144 334	23 416	16%	144 334
Bulk purchases		1 949 365	2 008 860	2 099 860	276 209	2 102 808	2 099 860	2 948	0%	2 099 860
Other materials		105 527	84 431	82 770	5 682	71 512	82 770	(11 258)	-14%	82 770
Contracted services		880 942	813 058	819 215	70 283	535 459	819 215	(283 756)	-35%	819 215
Transfers and subsidies		20 062	10 273	7 774	(403)	6 937	7 774	(838)	-11%	7 774
Other expenditure		495 878	472 259	494 541	22 179	263 384	494 541	(231 157)	-47%	494 541
Loss on disposal of PPE		59 169	-	-	-	-	-	-		-
Total Expenditure		7 240 887	6 303 844	6 465 013	616 720	6 359 355	6 465 013	(105 657)	-2%	6 465 013
Surplus/(Deficit)										
Transfers and Subsidies - Capital (monetary allocations)		(610 281)	580	225 049	(323 987)	326 272	225 049	101 223	0	225 049
(National / Provincial and District)		845 465	1 026 704	976 890	-	-	976 890	(976 890)	(0)	976 890
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		18 480	6 762	10 762	1 066	13 876	10 762	3 114	0	10 762
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701			1 212 701
Taxation										
Surplus/(Deficit) after taxation		253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701			1 212 701
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701			1 212 701
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		253 664	1 034 046	1 212 701	(322 920)	340 149	1 212 701			1 212 701

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

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
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 01 - Office Of The City Manager	1	-	20 000	24 750	-	18 843	24 750	(5 907)	-24%	24 750
01.4 - Transport Unit		-	20 000	24 750	-	18 843	24 750	(5 907)	-24%	24 750
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		1 890	14 455	-	1 857	0	-	0	#DIV/0!	-
03.19 - Facilities Management - Stadiums		-	4 455	-	-	-	-	-	-	-
03.22 - Administration Management		1 890	10 000	-	1 857	0	-	0	#DIV/0!	-
Vote 04 - Finance		1 842	3 850	-	-	(198)	-	(198)	#DIV/0!	-
04.34 - Accounting And Reporting		1 842	3 850	-	-	(198)	-	(198)	#DIV/0!	-
Vote 05 - Social Services		-	5 000	-	-	-	-	-	-	-
05.29 - Nature Resource Management - Nature Areas		-	5 000	-	-	-	-	-	-	-
Vote 06 - Planning		40	20 980	2 000	-	-	2 000	(2 000)	-100%	2 000
06.3 - Urban Design		-	12 500	1 500	-	-	1 500	(1 500)	-100%	1 500
06.9 - Architectural Services		-	5 000	500	-	-	500	(500)	-100%	500
06.12 - Design And Development		-	980	-	-	-	-	-	-	-
06.19 - Business Operations		40	2 500	-	-	-	-	-	-	-
Vote 07 - Human Settlement And Housing		-	149 700	35 576	831	7 669	35 576	(27 907)	-78%	35 576
07.2 - Administration		-	5 000	-	-	-	-	-	-	-
07.31 - Bloemfontein North		-	88 200	-	-	-	-	-	-	-
07.32 - Thaba Nchu		-	14 500	24 576	831	1 190	24 576	(23 386)	-95%	24 576
07.33 - Botshabelo		-	42 000	11 000	-	6 479	11 000	(4 521)	-41%	11 000
Vote 08 - Economic And Rural Development		-	-	-	-	-	-	-	-	-
Vote 09 - Engineering		-	-	4 000	-	-	4 000	(4 000)	-100%	4 000
09.9 - Engineering Services		-	-	4 000	-	-	4 000	(4 000)	-100%	4 000
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Waste And Fleet Management		-	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - CENTLEC(SOC)		117 165	96 647	27 419	11 569	24 396	27 419	(3 023)	-11%	27 419
15.20 - Human Resource Development		507	778	-	135	-	-	-	-	-
15.22 - Revenue And Customer Management		6 523	10 186	-	-	-	-	-	-	-
15.26 - Planning		88 674	60 530	26 212	11 355	23 657	26 212	(2 555)	-10%	26 212
15.27 - Network Services		6 502	6 525	-	-	354	-	354	#DIV/0!	-
15.29 - .		1 870	10 714	-	-	(354)	-	(354)	#DIV/0!	-
15.32 - Fleet & Security Management		352	1 695	-	-	-	-	-	-	-
15.34 - Power Generation		2 599	954	-	-	-	-	-	-	-
15.35 - Facilities Management		4 628	5 265	-	-	-	-	-	-	-
15.37 - Electricity Supply: Kopanong		2 059	-	589	-	494	589	(95)	-16%	589
15.38 - Electricity Supply: Mohokare		1 152	-	254	78	138	254	(116)	-46%	254
15.39 - Electricity Supply: Mantsopa		2 297	-	364	-	107	364	(257)	-71%	364
Total multi-year capital expenditure		120 937	310 632	93 745	14 257	50 710	93 745	(43 035)	-46%	93 745

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

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	47 551	98 125
Call investment deposits		190 299	298 509	121 130	84 409	121 130
Consumer debtors		1 607 589	3 536 440	3 673 903	2 817 054	3 673 903
Other debtors		2 617 826	-	-	2 594 055	-
Current portion of long-term receivables		1 009 469	282	282	897 192	282
Inventory		668 132	738 381	738 381	654 832	738 381
Total current assets		6 192 183	4 671 737	4 631 821	7 095 093	4 631 821
Non current assets						
Long-term receivables		1 141 677	1 945	1 945	1 261 688	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	15 937 642	16 960 308	15 937 642
Biological		-	-	-	-	-
Intangible		107 706	85 364	85 364	94 003	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	17 856 987	20 464 901	17 856 987
TOTAL ASSETS		25 994 407	22 310 053	22 488 808	27 559 994	22 488 808
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		240 840	101 816	101 816	214 051	101 816
Consumer deposits		152 329	109 150	109 150	152 438	109 150
Trade and other payables		4 433 093	1 897 793	1 897 793	5 305 299	1 897 793
Provisions		1 089 617	510 707	510 707	1 116 407	510 707
Total current liabilities		5 915 879	2 619 466	2 619 466	6 788 195	2 619 466
Non current liabilities						
Borrowing		1 675 854	1 560 962	1 560 962	1 543 394	1 560 962
Provisions		770 307	1 212 751	1 212 751	790 295	1 212 751
Total non current liabilities		2 446 161	2 773 713	2 773 713	2 333 689	2 773 713
TOTAL LIABILITIES		8 362 040	5 393 179	5 393 179	9 121 884	5 393 179
NET ASSETS	2	17 632 367	16 916 874	17 095 629	18 438 110	17 095 629
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 486 796	14 818 576	14 997 331	14 292 539	14 997 331
Reserves		4 145 571	2 098 298	2 098 298	4 145 571	2 098 298
TOTAL COMMUNITY WEALTH/EQUITY	2	17 632 367	16 916 874	17 095 629	18 438 110	17 095 629

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

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	114 417	1 461 133	958 289	502 844	52%	958 289	
Service charges	-	3 110 390	3 110 390	540 143	3 404 920	3 110 390	294 530	9%	3 110 390	
Other revenue	-	197 991	197 991	28 373	560 635	197 991	362 644	183%	197 991	
Government - operating	-	1 005 957	1 005 957	-	782 564	1 005 957	(223 393)	-22%	1 005 957	
Government - capital	-	1 033 466	1 033 466	-	891 587	1 033 466	(141 879)	-14%	1 033 466	
Interest	-	127 700	127 700	2 348	34 937	127 700	(92 763)	-73%	127 700	
Dividends	-	-	-	-	-	-	-		-	
Payments										
Suppliers and employees	-	(5 310 807)	(5 310 807)	(720 646)	(7 343 517)	(5 310 807)	2 032 710	-38%	(5 310 807)	
Finance charges	-	(154 499)	(154 499)	(2 642)	(139 149)	(154 499)	(15 350)	10%	(154 499)	
Transfers and Grants	-	(9 245)	(9 245)	-	-	(9 245)	(9 245)	100%	(9 245)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	959 241	959 241	(38 006)	(346 891)	959 241	1 306 132	136%	959 241
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE				-	-	-	-			
Decrease (Increase) in non-current debtors	-	148 806	148 806	-	-	148 806	(148 806)	-100%	148 806	
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-	
Decrease (increase) in non-current investments	-	9 823	9 823	150 000	999 536	9 823	989 713	10075%	9 823	
Payments										
Capital assets	-	(1 022 909)	(1 022 909)	(194 710)	(826 167)	(1 022 909)	(196 741)	19%	(1 022 909)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(864 280)	(864 280)	(44 710)	173 369	(864 280)	(1 037 648)	120%	(864 280)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-		-	
Borrowing long term/refinancing	-	-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits	-	(39 663)	(39 663)	53	1 130	(39 663)	40 792	-103%	(39 663)	
Payments										
Repayment of borrowing	-	(96 142)	(96 142)	(34 147)	(205 442)	(96 142)	109 300	-114%	(96 142)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(135 805)	(135 805)	(34 094)	(204 312)	(135 805)	68 508	-50%	(135 805)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:	-	437 477	437 477		509 795					
Cash/cash equivalents at month/year end:	-	396 634	396 634		131 961	(40 843)			(40 843)	

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	82,579	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	-110,271	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-40,998	Unfavourable variance due to less water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	47,867	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-836	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	7,044	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-5,852	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	77,861	Favourable variance and still on target	None. Performance is on target
	Fines	-35,012	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	79	Favourable variance	None. Performance is on target
	Transfers recognised - operational	-14,161	Unfavourable variance due to less grants received than target	None. Performance is on target
	Other revenue	-13,118	Unfavourable variance	
	Gains on disposal of PPE	384	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	-2,761	Unfavourable variance due to unfilled vacancies	None. Performance is on target
	Remuneration of councillors	1,179	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	54	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	396,515	Unfavourable variance due to accrual of depreciation provision	Manual provision of impairment provision.
	Finance charges	23,416	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	2,948	Unfavourable variance	
	Other materials	-11,258	Favourable variance	
	Contracted services	-283,756	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-838	Favourable variance	
	Other expenditure	-231,157	Favourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-522,957	Unfavourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	-270,317	Unfavourable variance - less revenue collected than anticipated	
	Expenditure	-108,325	Favourable variance - less spent than target	Monitor of spending on services.
	Capital	-28,220	Favourable variance	Improvement on capital spending.

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

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%	8,5%	2,6%	3,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		5,0%	2,9%	2,5%	2,7%	2,5%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		36,0%	21,0%	20,8%	38,3%	20,8%
Gearing	Long Term Borrowing/ Funds & Reserves		40,4%	74,4%	74,4%	37,2%	74,4%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	104,7%	178,3%	176,8%	104,5%	176,8%
Liquidity Ratio	Monetary Assets/Current Liabilities		4,9%	15,1%	8,4%	1,9%	8,4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		96,2%	56,1%	54,9%	113,2%	54,9%
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		28,3%	30,9%	29,8%	29,8%	29,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10,7%	11,3%	10,1%	7,6%	10,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20,2%	8,7%	8,2%	2,5%	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 - M12 June

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	240 473	56 188	48 287	92 630	62 540	45 466	289 622	1 277 790	2 112 997	1 768 048	-	1 199 526
Trade and Other Receivables from Exchange Transactions - Electricity	1300	122 567	30 297	19 432	16 547	16 117	14 718	122 558	450 922	793 157	620 862	701	236 188
Receivables from Non-exchange Transactions - Property Rates	1400	87 297	54 972	47 066	44 699	42 843	40 886	209 449	620 032	1 147 245	957 909	-	564 138
Receivables from Exchange Transactions - Waste Water Management	1500	27 121	17 739	15 550	14 665	14 130	13 708	75 967	332 629	511 509	451 099	-	257 022
Receivables from Exchange Transactions - Waste Management	1600	9 625	6 573	5 862	5 565	5 334	5 192	28 407	154 367	220 925	198 865	-	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	26 506	25 861	24 932	24 218	24 011	23 514	105 190	583 032	837 264	759 965	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	65 766	252 010	2 704	2 705	1 523	3 410	9 494	55 130	392 741	72 262	-	27 616
Total By Income Source	2000	579 667	444 148	164 371	254 949	166 498	146 893	840 687	3 473 902	6 071 115	4 882 929	701	2 458 331
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	57 969	45 509	45 294	44 183	44 971	41 429	266 581	697 194	1 243 131	1 094 359	-	-
Commercial	2300	387 659	302 628	34 777	31 938	30 801	28 388	150 928	572 399	1 539 517	814 453	-	-
Households	2400	134 039	96 011	84 300	178 828	90 726	77 076	423 179	2 204 309	3 288 467	2 974 117	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	701	2 458 331
Total By Customer Group	2600	579 667	444 148	164 371	254 949	166 498	146 893	840 687	3 473 902	6 071 115	4 882 929	701	2 458 331

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

Description	NT Code	Budget Year 2018/19									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	205 376	-	-	-	-	-	-	-	-	205 376	-
Bulk Water	0200	21 663	-	-	-	-	-	-	-	-	21 663	-
PAYE deductions	0300	26 075	-	-	-	-	-	-	-	-	26 075	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	48 498	-	-	-	-	-	-	-	-	48 498	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	90 530	13 458	1 591	20 496	-	-	-	-	-	126 075	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	392 142	13 458	1 591	20 496	-	-	-	-	-	427 686	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Absa Call Account 1		daily	call account		1	6,58%	210	1	211
Absa Call Account 2		daily	call account		8	6,61%	1 377	8	1 384
Absa Call Account 3		daily	call account		234	6,58%	41 873	234	42 107
Absa Call Account 4		daily	call account		2	6,75%	345	2	346
Absa Call Account 5		daily	call account		4	6,75%	766	4	770
Absa Call Account 6		daily	call account		111	6,20%	21 798	111	21 909
Absa Call Account 7		daily	call account		286	6,80%	88 949	(84 714)	4 235
Standard Bank Call 1		daily	call account		0	5,25%	13	0	13
Nedbank		daily	call account		70	6,50%	71 610	(64 930)	6 681
First National Bank Call 1		daily	call account		4	6,60%	672	4	676
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	44
Standard Bank Call 3		daily	call account		1	6,65%	152	1	152
Standard Bank Call 4		daily	call account		3	6,65%	452	3	454
Standard Bank Call 5		daily	call account	2019-06-30	30	6,65%	5 223	30	5 253
Municipality sub-total					753		233 504	(149 247)	84 257
Entities									
Entities sub-total		February 201	Call Account	n/a	91	6,2%	7	145	152
TOTAL INVESTMENTS AND INTEREST	2				844		233 511	(149 102)	84 409

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

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		1 013 919	1 000 884	1 239 918	-	1 230 830	1 239 918	(9 088)	-0,7%	1 239 918
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Equitable Share		630 908	686 820	686 820	-	683 500	686 820	(3 320)	-0,5%	686 820
Expanded Public Works Programme Integrated Grant for Municipalities		7 629	2 423	2 423	-	-	2 423	(2 423)	-100,0%	2 423
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated City Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	3	3 645	3 345	3 345	-	-	3 345	(3 345)	-100,0%	3 345
Municipal Demarcation and Transition Grant [Schedule 5B]		9 644	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	239 034	-	239 034	239 034	-	0,0%	239 034
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	308 296	-	0,0%	308 296
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Library Services		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		2 000	2 000	2 000	-	-	2 000	(2 000)	-100,0%	2 000
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
Free State Arts and Cultural Council		2 000	2 000	2 000	-	-	2 000	(2 000)	-100,0%	2 000
National Skills Fund		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	1 015 919	1 002 884	1 241 918	-	1 230 830	1 241 918	(11 088)	-0,9%	1 241 918
Capital Transfers and Grants										
National Government:		845 465	1 026 704	976 890	-	-	976 890	(976 890)	-100,0%	976 890
Energy Efficiency and Demand-side		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		13 082	7 207	7 207	-	-	7 207	(7 207)	-100,0%	7 207
Integrated National Electrification Programme		20 000	15 450	15 450	-	-	15 450	(15 450)	-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	-	-	13 000	(13 000)	-100,0%	13 000
Public Transport Infrastructure Grant		99 426	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	234 831	234 831	-	-	234 831	(234 831)	-100,0%	234 831
Urban Settlement Development Grant		704 957	756 216	706 402	-	-	706 402	(706 402)	-100,0%	706 402
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	976 890	-	-	976 890	(976 890)	-100,0%	976 890
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 861 384	2 029 588	2 218 808	-	1 230 830	2 218 808	(987 978)	-44,5%	2 218 808

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		422 983	399 050	475 990	46 431	380 810	475 990	(95 179)	-20,0%	475 990
Equitable Share		281 051	267 809	279 360	24 334	276 495	279 360	(2 865)	-1,0%	279 360
Expanded Public Works Programme Integrated Grant for Municipalities		7 629	2 423	460	-	460	460	-	-	460
Local Government Financial Management Grant [Schedule 5B]		57 963	65 871	65 544	3 419	16 964	65 544	(48 580)	-74,1%	65 544
Municipal Disaster Grant [Schedule 5B]		-	-	35 953	-	110	35 953	(35 843)	-99,7%	35 953
Public Transport Infrastructure Grant		279	-	-	-	-	-	-	-	-
Public Transport Network Grant		66 706	52 388	85 243	16 278	80 606	85 243	(4 637)	-5,4%	85 243
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		9 356	10 560	9 430	2 400	6 176	9 430	(3 254)	-34,5%	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	2 417	1 616	1 942	2 417	(475)	-19,6%	2 417
Free State Arts and Cultural Council		2	564	2 091	1 616	1 616	2 091	(475)	-22,7%	2 091
Unspecified		663	332	326	-	326	326	(0)	0,0%	326
Total operating expenditure of Transfers and Grants:		423 648	399 946	478 407	48 047	382 753	478 407	(95 654)	-20,0%	478 407
Capital expenditure of Transfers and Grants										
National Government:		607 282	972 176	870 669	113 329	570 203	870 669	(300 466)	-34,5%	870 669
Integrated City Development Grant		12 747	4 200	7 207	-	3 286	7 207	(3 921)	-54,4%	7 207
Integrated National Electrification Programme		20 160	15 450	15 450	7 954	13 822	15 450	(1 628)	-10,5%	15 450
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		4 773	13 000	13 000	2 449	7 817	13 000	(5 183)	-39,9%	13 000
Public Transport Infrastructure Grant		79 747	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	175 000	142 000	11 605	76 630	142 000	(65 370)	-46,0%	142 000
Urban Settlement Development Grant		489 855	764 526	693 012	91 320	468 647	693 012	(224 365)	-32,4%	693 012
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		9 407	6 318	15 969	3 479	10 574	15 969	(5 396)	-33,8%	15 969
Unspecified		9 407	6 318	15 969	3 479	10 574	15 969	(5 396)	-33,8%	15 969
Total capital expenditure of Transfers and Grants		616 689	978 494	886 638	116 808	580 777	886 638	(305 862)	-34,5%	886 638
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 040 336	1 378 440	1 365 045	164 855	963 529	1 365 045	(401 516)	-29,4%	1 365 045

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

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

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M12 June

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	85 014	1 209 977	1 127 399	82 579	7%	1 127 399
Service charges - electricity revenue		96 051	577	577	5 920	130 058	577	129 481	22442%	577
Service charges - water revenue		704 678	889 908	833 891	(93 425)	792 893	833 891	(40 998)	-5%	833 891
Service charges - sanitation revenue		300 459	275 516	275 516	27 321	323 383	275 516	47 867	17%	275 516
Service charges - refuse revenue		109 493	121 712	121 712	10 092	120 876	121 712	(836)	-1%	121 712
Rental of facilities and equipment		45 005	24 613	24 613	2 938	31 657	24 613	7 044	29%	24 613
Interest earned - external investments		20 280	17 432	17 432	1 647	16 220	17 432	(1 212)	-7%	17 432
Interest earned - outstanding debtors		214 047	196 149	196 149	25 513	262 223	196 149	66 074	34%	196 149
Dividends received		4	1	1	-	1	1	1	170%	1
Fines, penalties and forfeits		1 287	10 033	10 033	5 193	5 204	10 033	(4 829)	-48%	10 033
Licences and permits		(3)	249	249	24	328	249	79	32%	249
Agency services										
Transfers and subsidies		1 018 986	1 005 957	1 244 991	-	1 230 830	1 244 991	(14 161)	-1%	1 244 991
Other revenue		313 934	174 231	174 231	15 297	172 139	174 231	(2 092)	-1%	174 231
Gains on disposal of PPE		304 435	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contribution)		4 286 872	3 843 776	4 026 793	85 533	4 295 790	4 026 793	268 997	7%	4 026 793
Expenditure By Type										
Employee related costs		1 519 436	1 558 416	1 607 096	136 051	1 587 138	1 607 096	(19 958)	-1%	1 607 096
Remuneration of councillors		62 271	63 342	63 162	5 437	64 341	63 162	1 179	2%	63 162
Debt impairment		432 391	330 047	330 047	27 504	330 101	330 047	54	0%	330 047
Depreciation & asset impairment		755 565	306 698	306 698	-	663 432	306 698	356 735	116%	306 698
Finance charges		131 099	144 311	144 282	26 624	85 383	144 282	(58 899)	-41%	144 282
Bulk purchases		537 389	539 809	539 809	86 093	599 143	539 809	59 335	11%	539 809
Other materials		74 657	49 762	50 380	5 681	40 441	50 380	(9 939)	-20%	50 380
Contracted services		688 138	653 112	600 593	66 628	369 328	600 593	(231 265)	-39%	600 593
Transfers and subsidies		20 062	10 273	7 774	(403)	6 937	7 774	(838)	-11%	7 774
Other expenditure		355 085	257 676	275 764	11 321	182 029	275 764	(93 736)	-34%	275 764
Loss on disposal of PPE		59 169	-	-	-	-	-	-		-
Total Expenditure		4 635 263	3 913 445	3 925 605	364 937	3 928 273	3 925 605	2 668	0%	3 925 605
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(348 391)	(69 669)	101 188	(279 405)	367 517	101 188	266 329	263%	101 188
(National / Provincial and District)		845 465	1 026 704	976 890	-	-	976 890	(976 890)	-100%	976 890
(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										
Taxation		497 074	957 035	1 078 078	(279 405)	367 517	1 078 078	(710 561)	-66%	1 078 078
Surplus/(Deficit) after taxation		497 074	957 035	1 078 078	(279 405)	367 517	1 078 078	(710 561)	-66%	1 078 078

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M12 June

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	208 268	2 403 714	2 674 031	(270 317)	-10%	2 674 031
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	2 362 214	2 467 410	2 674 031	208 268	2 403 714	2 674 031	(270 317)	-10%	2 674 031
Expenditure By Municipal Entity										
Centlec		2 605 623	2 390 399	2 539 408	251 783	2 431 083	2 539 408	(108 325)	-4%	2 539 408
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	2 605 623	2 390 399	2 539 408	251 783	2 431 083	2 539 408	(108 325)	-4%	2 539 408
Surplus/ (Deficit) for the yr/period		(243 410)	77 012	134 623	(43 516)	(27 369)	134 623	(378 642)	-281%	134 623
Capital Expenditure By Municipal Entity										
Centlec		111 657	96 647	186 035	28 538	157 213	186 035	(28 822)	-15%	186 035
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	111 657	96 647	186 035	28 538	157 213	186 035	(28 822)	-15%	186 035

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

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	146 580	91 534	631 458	1 242 157	610 700	49,2%	0	
June	37 033	94 204	106 967	194 710	826 167	1 349 124	522 957	38,8%	0	
Total Capital expenditure	718 025	1 130 453	1 349 124	826 167						

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	655 566	101 817	380 147	655 566	275 420	42,0%	655 566
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 323	10 801	8 961	(1 248)	4 947	8 961	4 014	44,8%	8 961
<i>HV Substations</i>		-	611	1 924	-	1 895	1 924	29	1,5%	1 924
<i>MV Networks</i>		1 862	7 261	4 113	(1 248)	902	4 113	3 210	78,1%	4 113
<i>LV Networks</i>		1 462	2 929	2 924	-	2 149	2 924	775	26,5%	2 924
Water Supply Infrastructure		73 016	374 087	421 064	85 413	207 185	421 064	213 879	50,8%	421 064
<i>Pump Stations</i>		2 151	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>		1 237	1 000	-	-	-	-	-	-	-
<i>Bulk Mains</i>		69 628	373 087	421 064	85 413	207 185	421 064	213 879	50,8%	421 064
Sanitation Infrastructure		236 063	157 809	225 542	17 651	168 015	225 542	57 526	25,5%	225 542
<i>Reticulation</i>		132 389	105 809	152 803	11 956	134 631	152 803	18 172	11,9%	152 803
<i>Waste Water Treatment Works</i>		103 674	52 000	72 739	5 695	33 384	72 739	39 354	54,1%	72 739
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		24 883	4 000	36 707	6 083	22 243	36 707	14 464	39,4%	36 707
Community Facilities		24 855	4 000	33 625	6 083	22 243	33 625	11 382	33,8%	33 625
<i>Cemeteries/Crematoria</i>		11 813	-	23 918	6 083	18 035	23 918	5 883	24,6%	23 918
<i>Public Open Space</i>		255	-	-	-	-	-	-	-	-
<i>Markets</i>		40	1 000	2 500	-	922	2 500	1 578	63,1%	2 500
<i>Stalls</i>		12 747	3 000	7 207	-	3 286	7 207	3 921	54,4%	7 207
Sport and Recreation Facilities		28	-	3 082	-	-	3 082	3 082	100,0%	3 082
<i>Outdoor Facilities</i>		28	-	3 082	-	-	3 082	3 082	100,0%	3 082
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		1 072	-	12 000	4 208	12 815	12 000	(815)	-6,8%	12 000
Operational Buildings		1 072	-	12 000	4 208	12 815	12 000	(815)	-6,8%	12 000
<i>Municipal Offices</i>		1 072	-	12 000	4 208	12 815	12 000	(815)	-6,8%	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	10 950	3 064	3 339	10 950	7 611	69,5%	10 950
Machinery and Equipment		2 879	8 935	10 950	3 064	3 339	10 950	7 611	69,5%	10 950
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	346 011	555 633	715 223	115 172	418 544	715 223	296 679	41,5%	715 223

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	FREE STATE		
Web Address	mangaung.co.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number	051 405 8911		
Fax number	051 405 8101		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Mxolisi Ashford Siyonzana	Name	N Manzi
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number	082 821 9300	Cell number	082 496 1640
Fax number	405 8676 051	Fax number	051 405 8676
E-mail address	mxolisi.siyonzana@mangaung.co.za	E-mail address	ntombizanele.manzi@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	SM Mlamleli	Name	L Mathebula
Telephone number	051 405 8494	Telephone number	051 405 8494
Cell number	082 888 3302 / 082 417 6928	Cell number	060 961 3708
Fax number		Fax number	
E-mail address	olly.mlamleli@mangaung.co.za	E-mail address	lethokuhle.mathebula@mangaung.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	LA Masoetsa	Name	CN Oliphant
Telephone number	051 405 8640	Telephone number	051 405 8409
Cell number	071 688 9000	Cell number	061 405 6094
Fax number		Fax number	
E-mail address	lebohang.masoetsa@mangaung.co.za	E-mail address	charmaine.oliphant@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Adv Tankiso Mea	Name	LA Monyeke
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	073 362 8764
Fax number	051 405 8741	Fax number	051 405 8101
E-mail address	tankiso.mea@mangaung.co.za	E-mail address	lethole.monyeke@mangaung.co.za
Chief Financial Officer		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			
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E-mail address	arrie.bartnis@mangaung.co.za		
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			