

THE CITY MANAGER
THE EXECUTIVE MAYOR

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

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

3. REPORT FOR THE PERIOD ENDING 31 October 2019

This report is based upon financial information, as at 31 October 2019 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the period ended 31 October 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 2 440.661 million** is higher than the year to date target of **R 2 316.545 million** and the expenditure for the period is **R 2 606.665 million**, which is 15% higher than the year to date target of **R 2 273.271 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

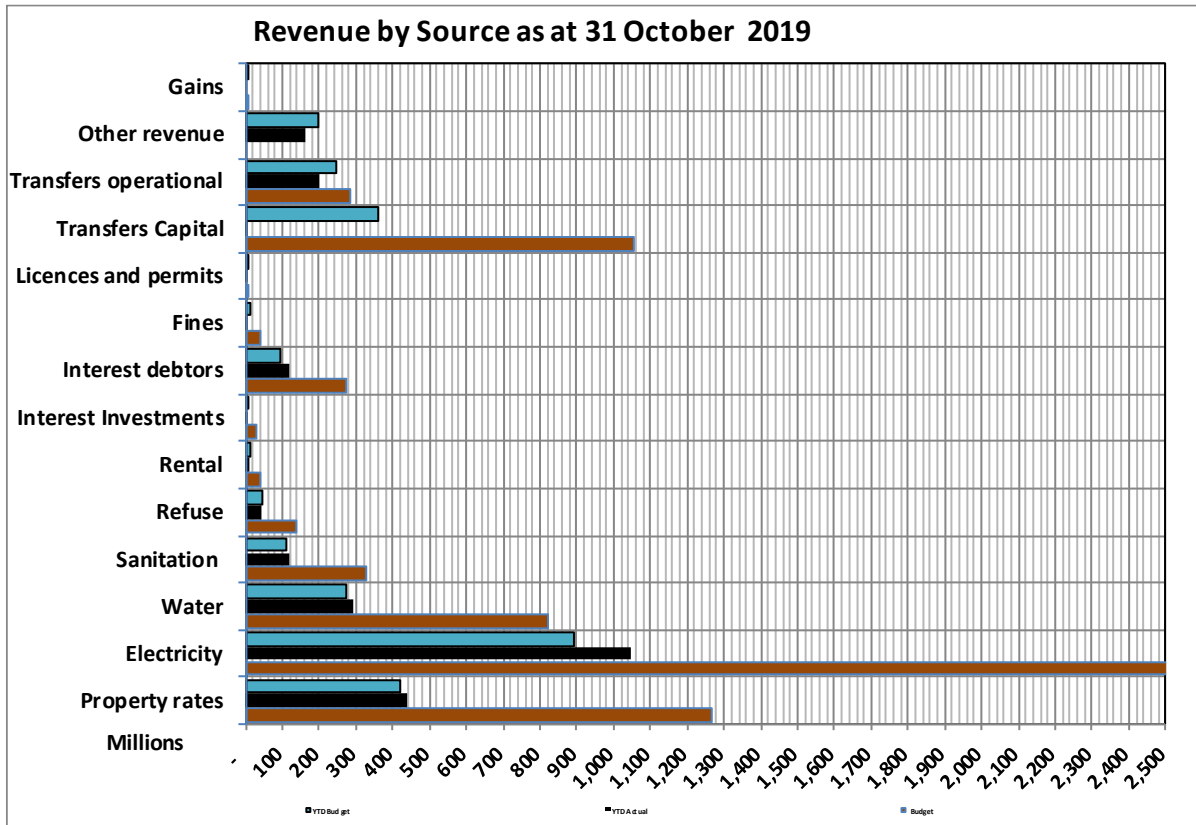
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1,209,977	1,266,538	1,266,538	104,873	437,415	422,179	15,236	4%	1,266,538
Service charges - electricity revenue		2,529,042	2,670,702	2,670,702	205,919	1,046,084	890,234	155,850	18%	2,670,702
Service charges - water revenue		797,862	823,392	823,392	17,193	294,659	274,464	20,196	7%	823,392
Service charges - sanitation revenue		323,383	327,615	327,615	30,053	118,975	109,205	9,770	9%	327,615
Service charges - refuse revenue		120,876	135,207	135,207	11,235	44,737	45,069	(332)	-1%	135,207
Rental of facilities and equipment		45,993	42,556	42,556	2,612	10,914	14,185	(3,271)	-23%	42,556
Interest earned - external investments		20,724	27,497	27,497	1,422	5,380	9,166	(3,786)	-41%	27,497
Interest earned - outstanding debtors		293,674	275,561	275,561	25,687	117,533	91,854	25,680	28%	275,561
Dividends received		1	1	1	—	3	0	3	1448%	1
Fines, penalties and forfeits		61,184	38,631	38,631	364	1,448	12,877	(11,429)	-89%	38,631
Licences and permits		328	549	549	87	185	183	2	1%	549
Agency services								—		
Transfers and subsidies		788,626	745,494	745,494	—	198,611	248,498	(49,887)	-20%	745,494
Other revenue		612,221	595,551	595,551	15,804	164,717	198,517	(33,800)	-17%	595,551
Gains on disposal of PPE		19,787	344	344	—	—	115	(115)	-100%	344
Total Revenue (excluding capital transfers and contributions)		6,823,680	6,949,638	6,949,638	415,249	2,440,661	2,316,545	124,116	5%	6,949,638
Expenditure By Type										
Employee related costs		2,043,276	2,065,238	2,065,238	169,969	706,112	688,415	17,697	3%	2,065,238
Remuneration of councillors		64,376	69,547	69,547	5,316	21,435	23,182	(1,748)	-8%	69,547
Debt impairment		894,770	390,477	390,477	36,483	457,560	130,159	327,401	252%	390,477
Depreciation & asset impairment		954,232	401,249	401,249	10,926	247,995	133,750	114,245	85%	401,249
Finance charges		130,144	245,946	245,946	4,800	9,453	81,982	(72,529)	-88%	245,946
Bulk purchases		2,429,652	2,309,091	2,309,091	(72,635)	897,402	769,697	127,705	17%	2,309,091
Other materials		70,547	89,839	88,428	7,339	23,315	29,790	(6,475)	-22%	88,428
Contracted services		634,567	809,455	802,013	37,658	153,495	268,548	(115,053)	-43%	802,013
Transfers and subsidies		7,799	7,938	7,938	1,245	2,843	2,646	197	7%	7,938
Other expenditure		596,909	431,015	439,867	18,181	87,054	145,102	(58,048)	-40%	439,867
Loss on disposal of PPE		77,292	—	—	—	—	—	—		—
Total Expenditure		7,903,565	6,819,795	6,819,795	219,283	2,606,665	2,273,271	333,393	15%	6,819,795
Surplus/(Deficit)		(1,079,885)	129,843	129,843	195,966	(166,004)	43,274	(209,278)	(0)	129,843
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial and District)		774,278	1,077,940	1,077,940	—	—	359,313	(359,313)	(0)	1,077,940
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		21,913	11,408	11,408	1,419	2,586	3,803	(1,217)	(0)	11,408
Transfers and subsidies - capital (in-kind - all)								—		
Surplus/(Deficit) after capital transfers & contributions		(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390			1,219,191
Taxation								—		
Surplus/(Deficit) after taxation		(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390			1,219,191
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390			1,219,191
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390			1,219,191

The major revenue variances against the original budget are:

- Property rates - Favourable variance of R15.236 million (4%) for the period due to more properties being billed for period than budgeted. Target exceeded.
- Electricity – Favourable variance of R155.850 million (18%) for the year, due to higher user's consumption than budget.
- Water revenue – Favourable variance of R20.196 million (7%) for the year, due to higher user's consumption than budget.
- Services charges: Sanitation revenue- Favourable variance of R9.770 million (9%) for the period. Target exceeded.
- Services charges: Refuse revenue – Performance is on target.
- Rental of facilities and equipment – Unfavourable variance of –R 3.271 million (-23%) due to less use of municipal facilities than anticipated.
- Interest earned – External investments - Unfavourable variance of –3.786 million (-41%) for the period due to lower investment and cash balances than anticipated
- Interest earned on Outstanding debtors - Favourable variance of R25.680 million (28%) for the period, due to an increase in the debtor's book.

- Fines - Unfavourable variance of –R11.429 million (-89%) 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 -R49.887 million for the period, a once off tranche for four months as against a monthly apportionment of the budget.
- Other revenue- Unfavourable variance of -R33.800 million (-17%) – less revenue collected than anticipated.

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



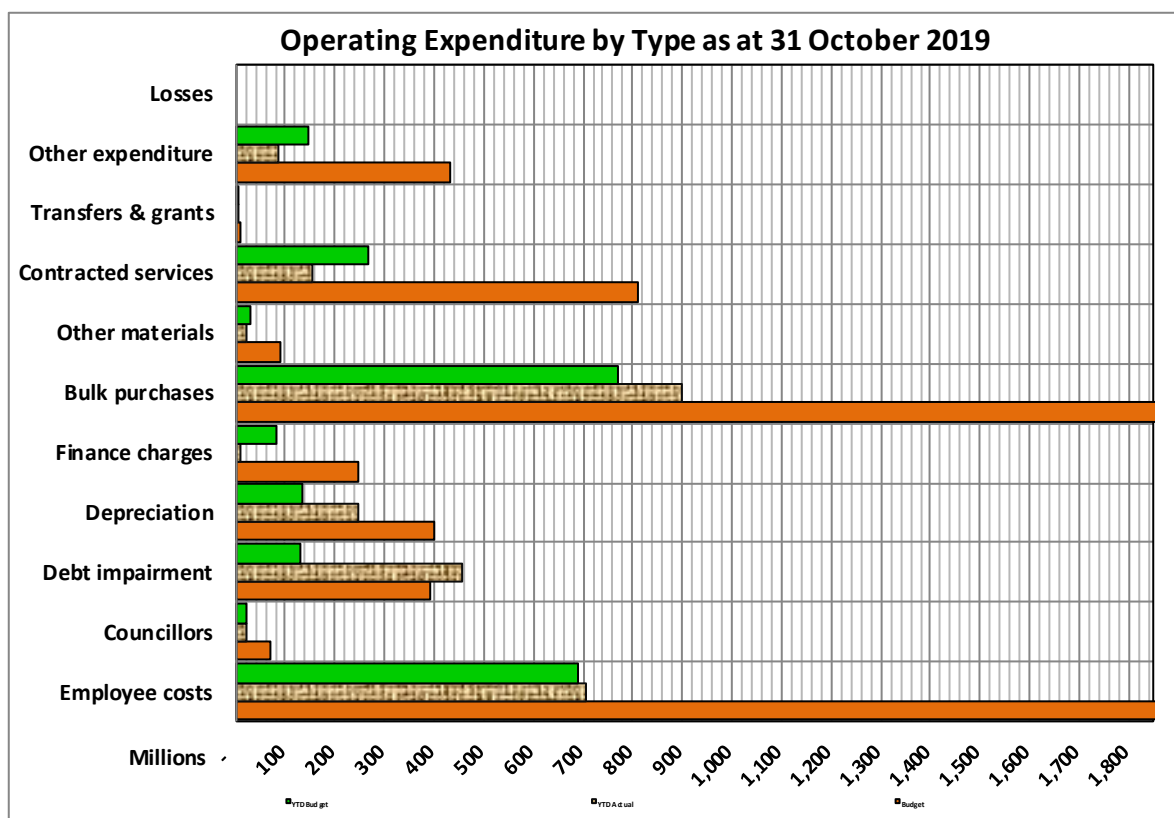
The major operating expenditure variances against the original budget are:

Employee related costs – Unfavourable variance of R17.697 million (3%) on the year to date original budget. The variance is mainly due to a proportionate savings on unfilled vacancies of R14.388 million over the four months period and is mainly due to an overspending on overtime for the month of R32.085 million (Budget R32.286 million vs Actual R64.372 million). The projected overspending for the year to date on overtime will result in unauthorised expenditure in most of the votes.

OVERTIME PER DEPARTMENT	ORIGINAL BUDGET	CURRENT MONTH	YTD BUDGET	YTD MOVEMENT	VARIANCE	PERCENTAGE
CITY MANAGER OPERATIONS	51,749	17,970	17,250	138,137	120,888	87.51%
EXECUTIVE MAYOR	2,589,622	63,107	863,207	2,243,428	1,380,221	61.52%
CORPORATE SERVICES	2,714,946	366,492	904,982	1,957,568	1,052,586	53.77%
FINANCE	87,919	-	29,306	-	(29,306)	0.00%
SOCIAL SERVICES	15,966,045	1,925,069	5,322,015	8,693,487	3,371,472	38.78%
FRESH PRODUCE MARKET	598,171	79,703	199,390	347,094	147,703	42.55%
HUMAN SETTLEMENTS	248,323	70,357	82,774	288,897	206,123	0.00%
ENGINEERING SERVICES	18,478,912	1,940,364	6,159,637	8,417,066	2,257,429	26.82%
WATER	13,099,343	1,192,747	4,366,448	6,333,908	1,967,461	31.06%
WASTE AND FLEET MANAGEMENT	9,796,044	5,661,865	3,265,348	25,901,974	22,636,626	87.39%
STRATEGIC PROJECTS	62,297	5,731	20,766	23,284	2,518	10.81%
NALEDI	1,868,406	266,653	622,802	1,110,602	487,800	43.92%
SOUTPAN	613,495	111,965	204,498	449,954	245,455	54.55%
CENTLEC	30,685,221	1,939,214	10,228,407	8,467,190	(1,761,217)	-20.80%
TOTAL OVERTIME	96,860,493	13,641,237	32,286,831	64,372,589	32,085,758	49.84%

- Debt impairment – Unfavourable variance due to processing of billing integration journals for the month.
- Depreciation – Unfavourable variance R114.245 million due to processing of provision journals for the month by the parent municipality.
- Finance charges – Favourable variance of –R72.529 million (88%) – due to non-accrual of finance costs for the period.
- Bulk purchases – Unfavourable variance R127.705 million (17%) bulk purchases are higher than targeted for the month, due to higher usage during the winter season.
- Other materials – Favourable variance –R6.475 million (-22%) due to underspending and cost containment measures.
- Contracted services - Favourable variance of –R115.053 million (-43%) due to under spending on repairs and maintenance for the month.
- Other expenditure - Favourable variance –R58.048 million (-40%), mainly due to under spending and cost containment measures.

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

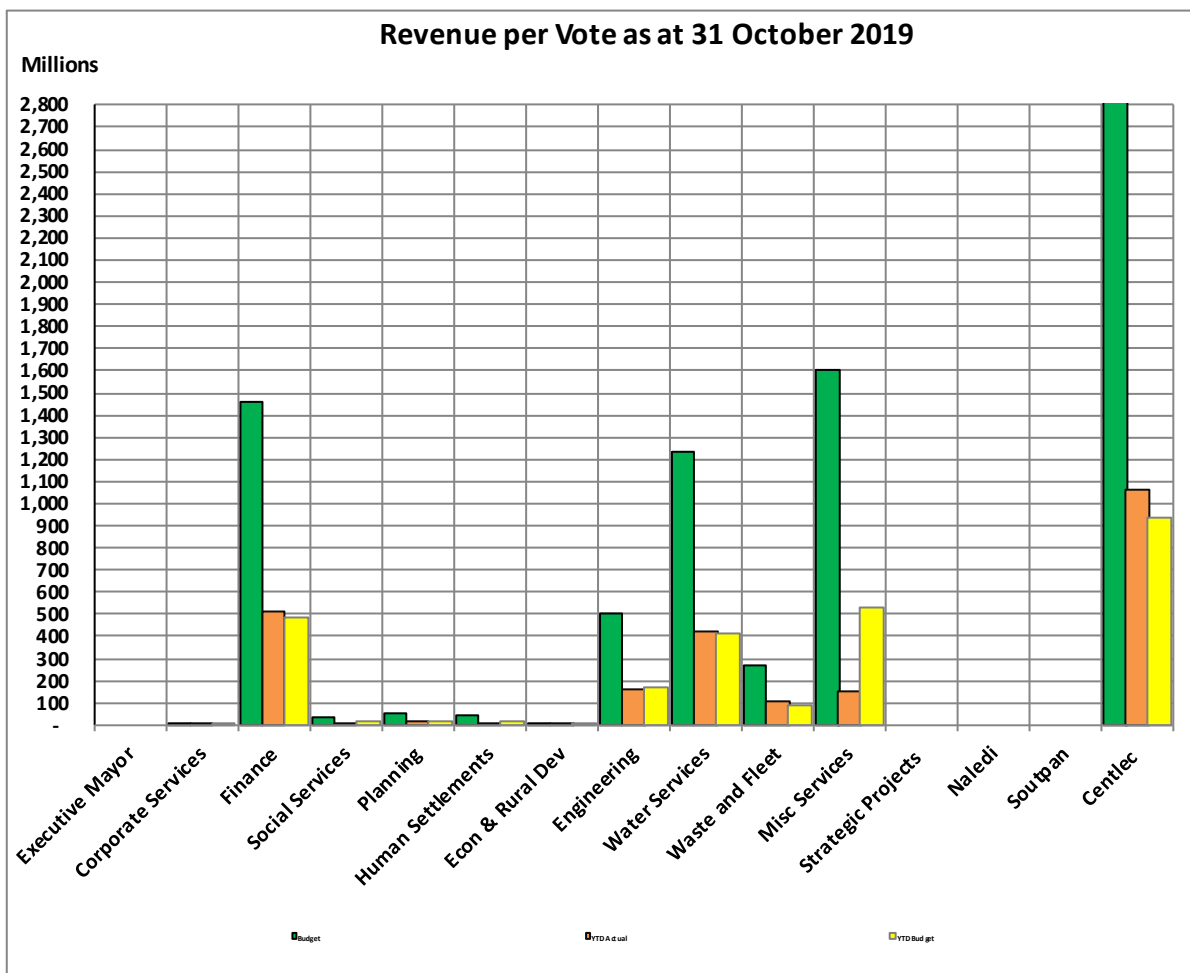


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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	1	1	0	0	0	0	3.9%	1
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		6,980	11,645	11,645	526	2,452	3,882	(1,430)	-36.8%	11,645
Vote 04 - Finance		1,438,509	1,462,291	1,462,291	109,407	507,952	487,430	20,522	4.2%	1,462,291
Vote 05 - Social Services		63,899	38,225	38,225	1,248	4,641	12,742	(8,101)	-63.6%	38,225
Vote 06 - Planning		37,203	50,467	50,467	3,689	12,628	16,822	(4,195)	-24.9%	50,467
Vote 07 - Human Settlement And Housing		43,840	46,608	46,608	2,222	9,250	15,536	(6,285)	-40.5%	46,608
Vote 08 - Economic And Rural Development		5	311	311	100	101	104	(3)	-2.8%	311
Vote 09 - Engineering		479,274	505,309	505,309	33,934	163,770	168,436	(4,666)	-2.8%	505,309
Vote 10 - Water		1,151,795	1,233,155	1,233,155	30,838	422,003	411,052	10,951	2.7%	1,233,155
Vote 11 - Waste And Fleet Management		340,514	271,636	271,636	12,898	106,233	90,545	15,687	17.3%	271,636
Vote 12 - Miscellaneous		1,445,510	1,600,804	1,600,804	11,385	152,144	533,601	(381,457)	-71.5%	1,600,804
Vote 13 - Strategic Projects		-	-	-	-	-	-	-		-
Vote 14 - Naledi And Soutpan		3	-	-	-	-	-	-		-
Vote 15 - Centlec(SOC)		2,612,339	2,818,535	2,818,535	210,419	1,062,074	939,512	122,562	13.0%	2,818,535
Total Revenue by Vote	2	7,619,870	8,038,986	8,038,986	416,667	2,443,247	2,679,661	(236,414)	-8.8%	8,038,986
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		121,799	113,378	113,378	9,130	34,726	37,793	(3,067)	-8.1%	113,378
Vote 02 - Office Of The Executive Mayor		237,772	267,513	267,513	17,459	89,700	89,171	529	0.6%	267,513
Vote 03 - Corporate Services		355,487	353,659	353,659	19,670	87,665	117,887	(30,222)	-25.6%	353,659
Vote 04 - Finance		248,156	193,518	193,518	17,467	100,762	64,507	36,256	56.2%	193,518
Vote 05 - Social Services		547,266	527,983	527,983	34,435	159,518	175,995	(16,477)	-9.4%	527,983
Vote 06 - Planning		89,955	97,911	97,911	5,056	21,492	32,637	(11,145)	-34.1%	97,911
Vote 07 - Human Settlement And Housing		103,059	150,598	150,598	8,976	41,171	50,200	(9,028)	-18.0%	150,598
Vote 08 - Economic And Rural Development		32,082	41,808	41,808	2,049	8,034	13,936	(5,902)	-42.3%	41,808
Vote 09 - Engineering		998,564	634,274	634,274	23,886	245,037	211,425	33,612	15.9%	634,274
Vote 10 - Water		1,637,639	1,097,483	1,097,483	154,043	747,877	365,828	382,049	104.4%	1,097,483
Vote 11 - Waste And Fleet Management		425,805	387,176	387,176	37,714	151,815	129,059	22,756	17.6%	387,176
Vote 12 - Miscellaneous		452,275	247,988	247,988	8,389	33,388	82,663	(49,274)	-59.6%	247,988
Vote 13 - Strategic Projects		51,112	54,394	54,394	4,395	17,098	18,132	(1,033)	-5.7%	54,394
Vote 14 - Naledi And Soutpan		52,429	52,899	52,899	4,867	19,172	17,633	1,538	8.7%	52,899
Vote 15 - Centlec(SOC)		2,550,167	2,599,213	2,599,213	(128,256)	849,208	866,405	(17,197)	-2.0%	2,599,213
Total Expenditure by Vote	2	7,903,565	6,819,795	6,819,795	219,283	2,606,665	2,273,271	333,393	14.7%	6,819,795
Surplus/ (Deficit) for the year	2	(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390	(569,808)	-140.2%	1,219,191

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



Capital Expenditure Report (Annexure B – Table C5)

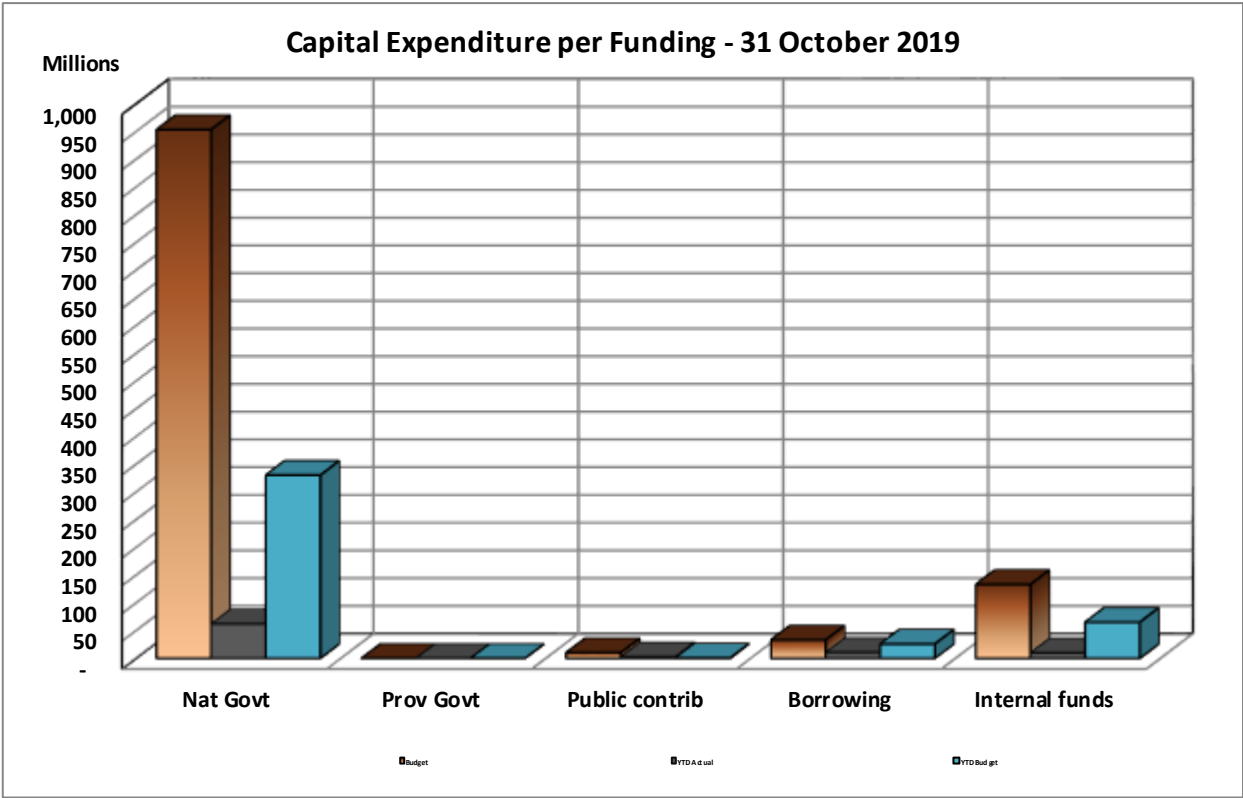
The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is 20.27% (**R85.559 million**) on the year to date budgeted target of **R422.087 million**. On an annual basis we have thus spent only 6.76% (**R85.559 million**) of the year to date expenditure versus the original budget of **R1 266.261 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Original Budget 2019/20 R'000	YTD Budget October 2019 R'000	YTD Actual October 2019 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 266 261	422 087	85 559	(336 528)
Capital Financing				
National Government	985 339	330 397	62 063	(268 334)
Public Contributions	2 059	686	2 690	2 004
Borrowing	77 708	25 903	10 788	(15 114)
Internally Generated Funds	201 155	65 102	10 017	(55 085)
Financing Total	1 266 261	422 087	85 559	(336 528)

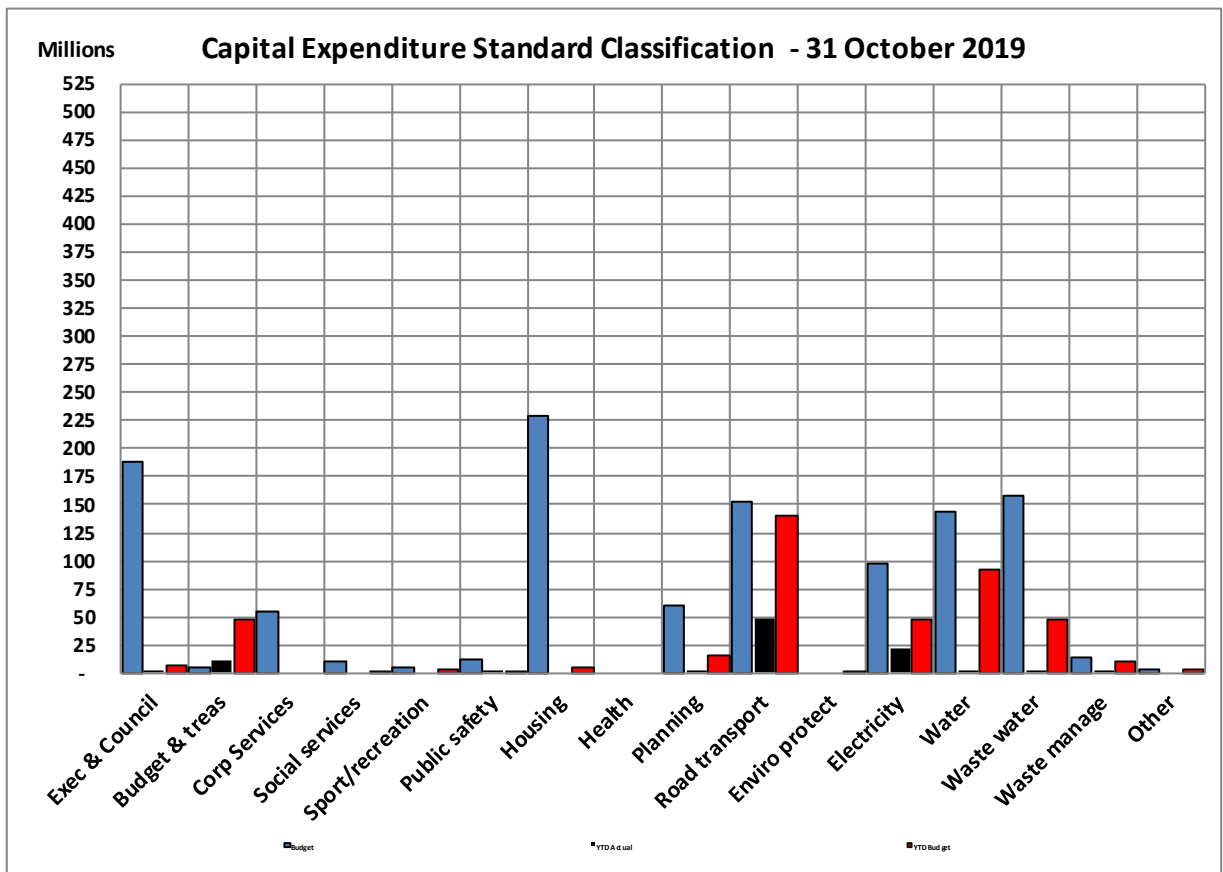
The following chart indicates the capital expenditure financing.



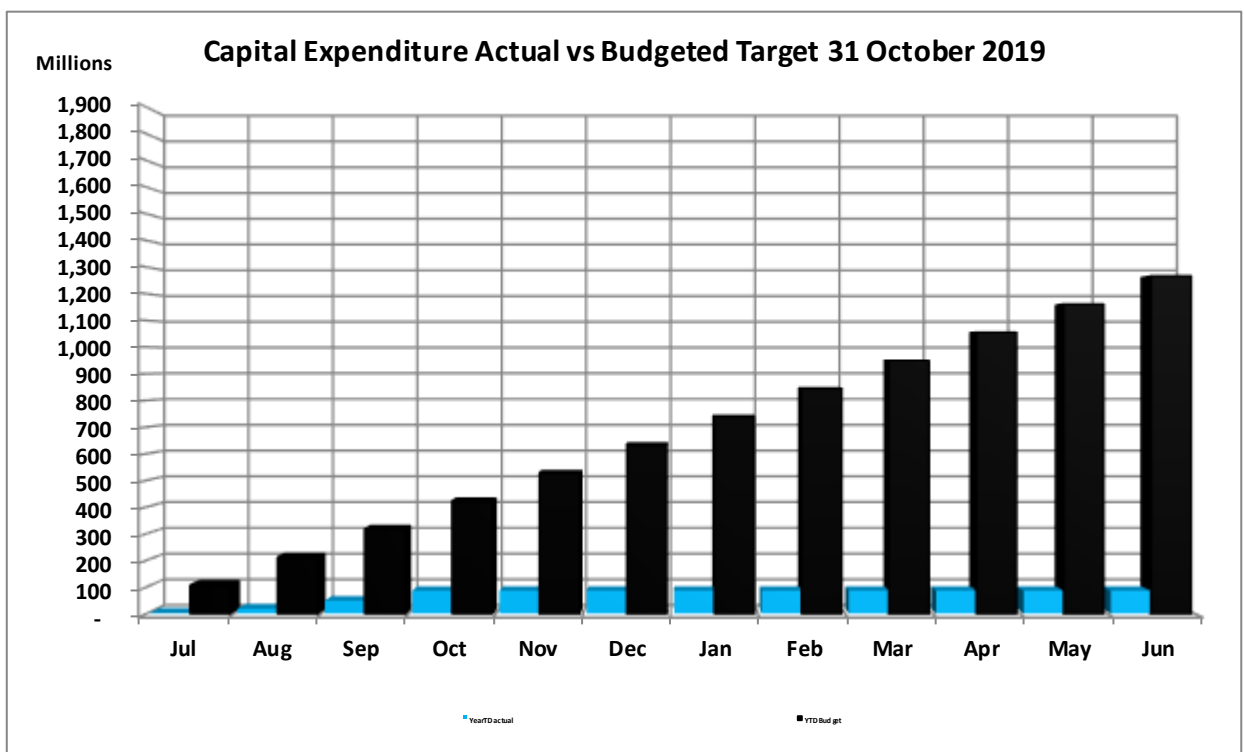
The status of year-to-date capital expenditure compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R43.976 million less than budget target)
Community and public safety	(R11.811 million less than budget target)
Economic and environmental services	(R105.534 million less than budget target)
Electricity	(R25.382 million less than budget target)
Water	(R91.450 million less than budget target)
Waste water management	(R45.770 million less than budget target)
Waste management	(R9.705 million less than budget target)

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



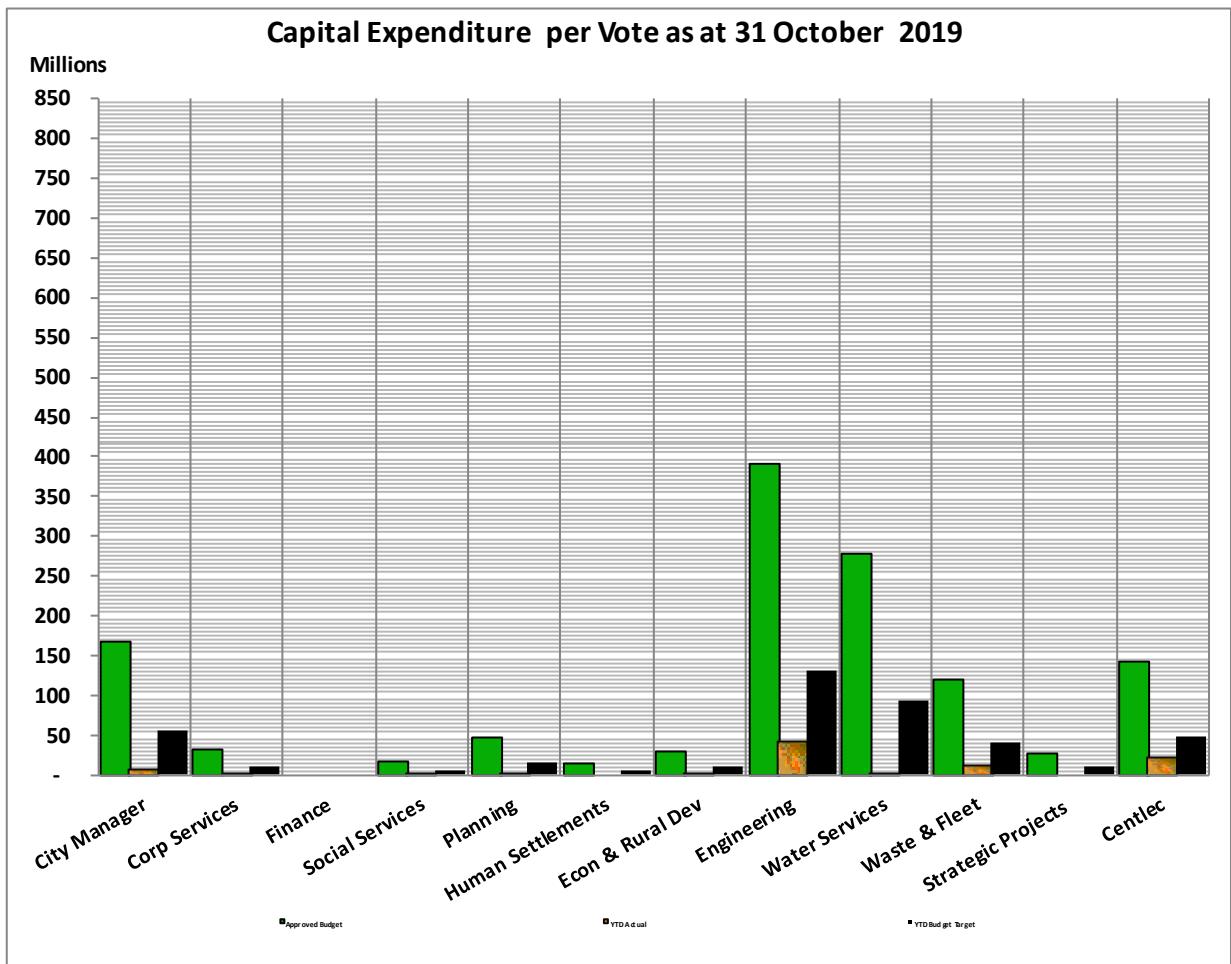
The following chart compares the year to date actual expenditure with the year to date original budget (target).



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

Capital Expenditure per Vote	Approved Budget	YTD Actual	YTD Budget Target	Percentage on Original Budget
City Manager	167,252,200	7,139,203	55,750,744	4.27%
Corp Services	32,300,000	153,907	10,766,680	0.48%
Finance	-	-	-	0.00%
Social Services	17,330,000	90,869	5,776,692	0.52%
Planning	47,525,000	667,038	15,841,672	1.40%
Human Settlements	13,075,847	-	4,358,616	0.00%
Econ & Rural Dev	29,381,000	261,632	9,793,684	0.89%
Engineering	391,555,263	42,823,655	130,518,508	10.94%
Water Services	278,000,000	1,217,049	92,666,700	0.44%
Waste & Fleet	119,523,453	11,148,394	39,841,204	9.33%
Strategic Projects	28,000,000	-	9,333,336	0.00%
Centlec	142,318,113	22,057,246	47,439,432	15.50%
	1,266,260,876	85,558,995	422,087,268	6.76%

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



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

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

The CFS report for the period ending 31 October 2019 indicates a closing balance (cash and cash equivalents) of R130.069 million (30 September 2019 – R148.841 million) which comprises of the following:

• Bank balance and cash	R2.027 million (Mangaung) ABSA
• Bank balance and cash	R26.020 million (Mangaung) NEDBANK
• Bank balance and cash	R26.043 million (Centlec)
• Bank balance and cash	R5.071 million (Market)
• Investment deposits	R70.884 million (Mangaung)
• Investment deposits	R21 673.37 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R355.428 million**, resulting in an **R17.685 million** favourable variances, as compared to a year target of **R337.743 million**;
- Service charges reflect a year to date amount cash collection of **R1 348.299 million**, resulting in an **R286.877 million (27%)** favourable variance, as compared to a year target of **R1 061.422 million**.
- Other revenue reflects a year to date amount of **R268.112 million**, resulting in an **R200.812 million** favourable variances, as compared to a year target of **R67.299 million**.
- Operating grants and subsidies show a year to date receipted amount of **R305.449 million** compared to a year target of **R376.509 million** resulting in **R71.058 million** unfavourable variances. (Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R205.542 million** compared to a year to date target of **R367.980 million** resulting in **R162.438 million** unfavourable variances due grant receipt apportionment quarterly vs monthly budget);
- Interest show a year to date amount of **R13.284 million** compared to a year target of **R68.003 million**, indicating **–R54.719 million** unfavourable variances.

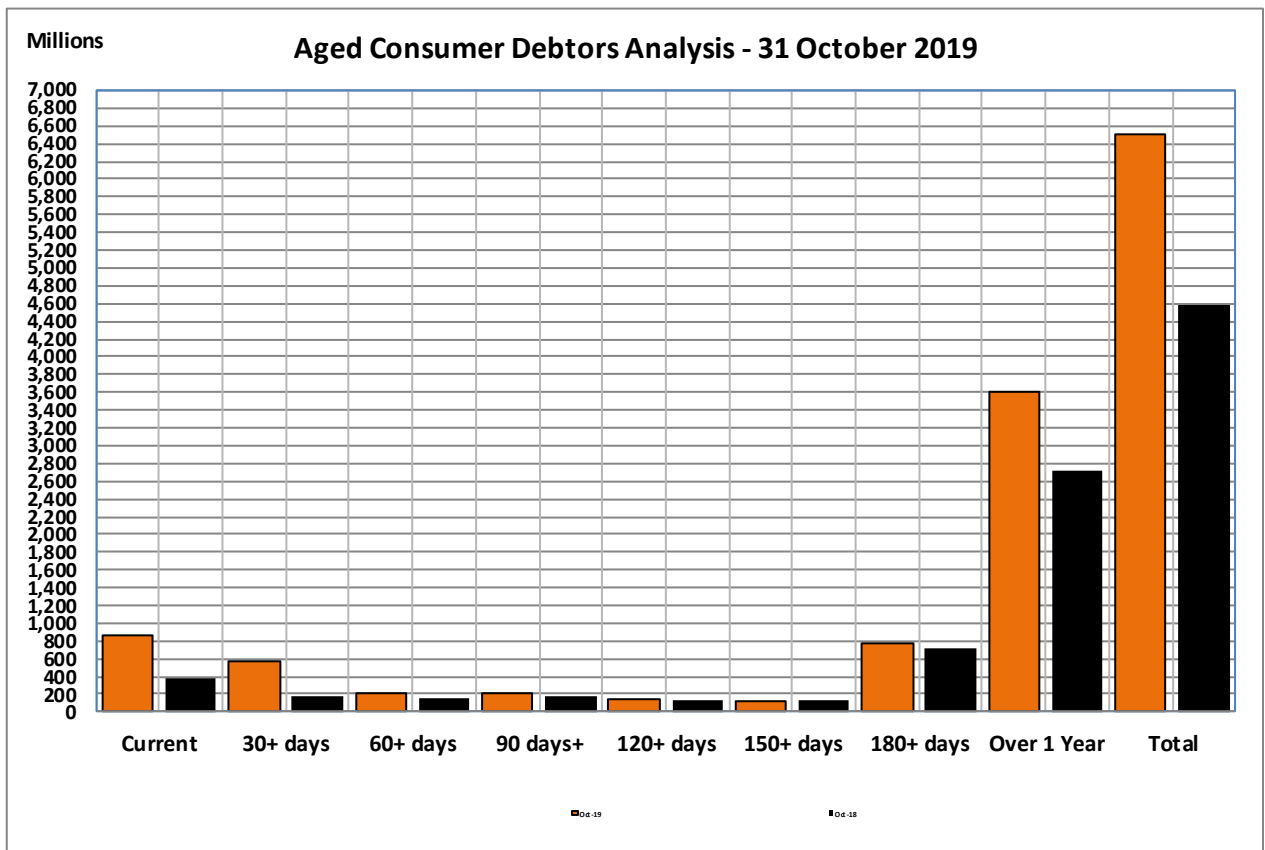
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **–R 2 387.329 million (R433.602 million** unfavourable variance) compared to a year to date target of **–R1 953.727 million** mainly due to accrued creditors at the end June 2019, paid in July;
- Capital payments indicate a year to date amount of **R85.559 million (R227.224 million** favourable variance) compared to a target of **R312.783 million** due to the slow uptake of capex projects during the first month of the year;
- Finance charges shows a year to date amount of **–R36.457 million** compared to a year target of **–R81.982 million**, resulting in a variance of **R45.525 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R2.646 million** Unfavourable variance) compared to a target of **R2.646 million**.
- Repayment of borrowing indicates a year to date amount of **–R30.945 (R4.510 million** unfavourable variance) compared to a target of **R35.455 million** due to the repayment of borrowings due.

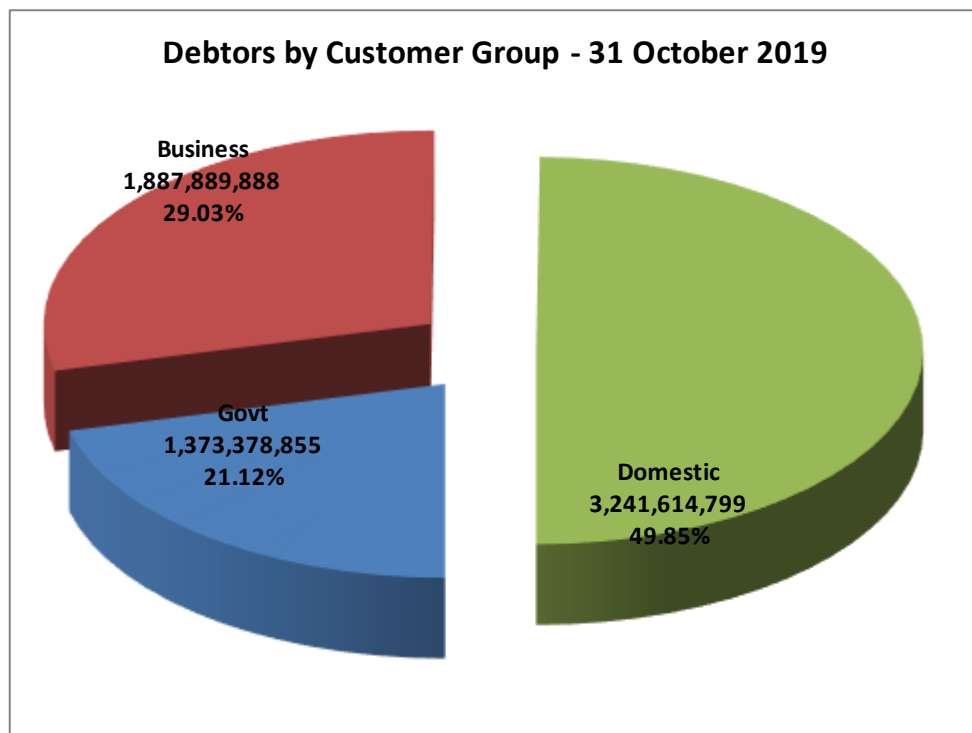
Outstanding Debtors Report (Annexure B – Table SC3)

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

The debtors balance as at 31 October 2019 is **R6 502.883 million** (30 September 2019 – **R6 125.584 million**), thus reflecting a increase of **R377.299 million** (6.16%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R3 606.039 million (R3 565.724 million – September 2019) is outstanding in this category (1 year and older), with R2 216.979 million attributable to households, an increase of R44.480 thousand (2.05%) from the balance of R2 172.499 million in September 2019.

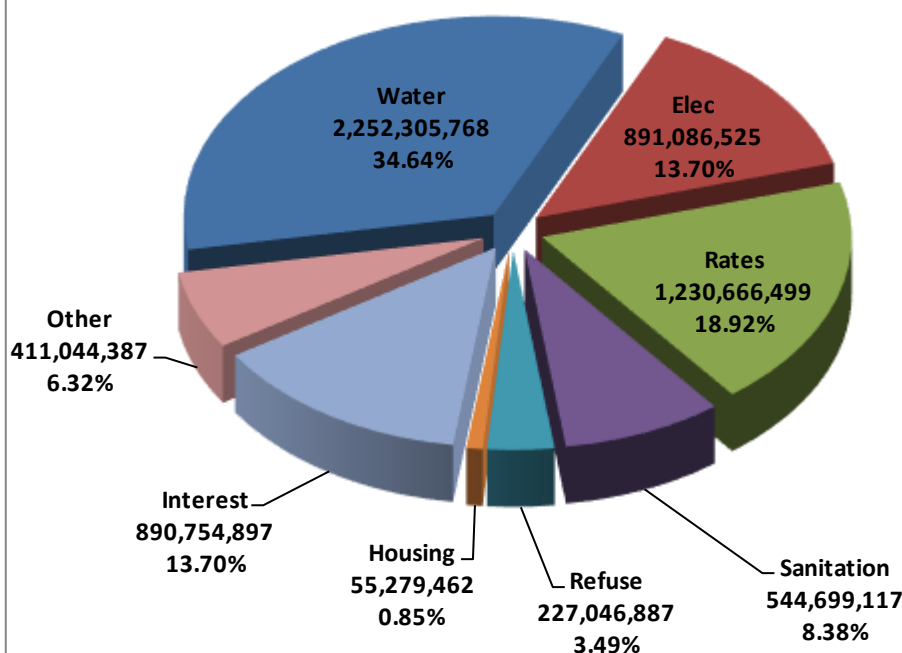


The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source

Debtors by Income Source - 31 October 2019



Outstanding Creditors Report (Annexure B – Table SC4)

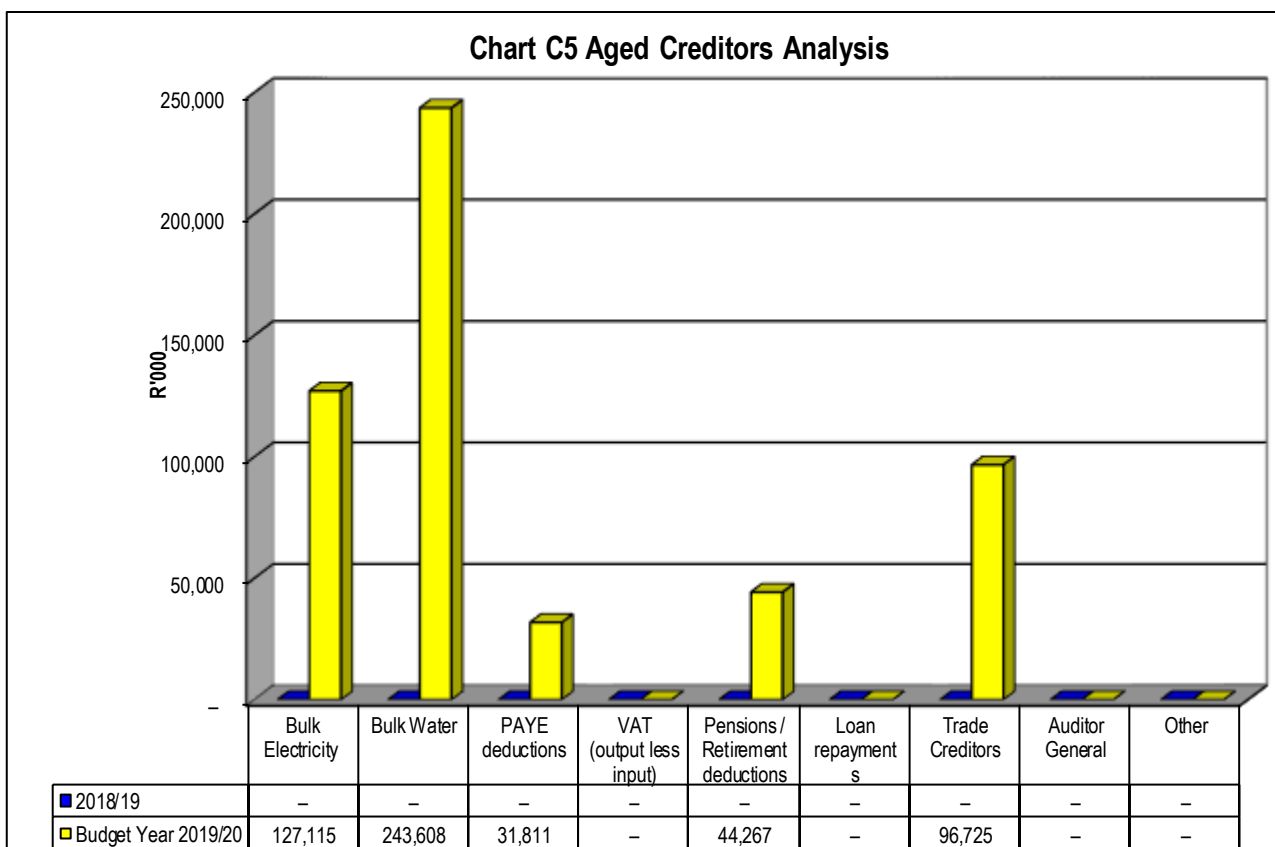
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R543.526 million** compared to an amount of **R439.015 million** in September. The increase of **R104.511 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	September 2019 R'000	October 2019 R'000
Bulk electricity	121 134	127 115
Trade creditors Centlec	16 935	5 654
Bulk water	182 906	243 608
Salaries/PAYE	49 731	31 811
Pensions Deductions	-	44 627
Other	-	-
Trade creditors Mangaung	68 308	91 070
Total	439 015	543 526

*The current portion of the amount due was R284.052 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 **R70.906 million** as at 31 October 2019 against **R88.164 million** at 30 September 2019.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 October 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 October 2019 the operating revenue (excluding capital grants) and expenditure actual represented 35.12% and 38.22% respectively of the original budget. The outcome reflects a variance of 1.79% (favourable) and 4.89% (unfavourable) respectively, when compared to the average target of 33.33% and 33.33% (based on four months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 31 October 2019 represents only 6.76% of the original budget, when compared to a target of 33% (4 months), a variance of 26.57 % for the year against the target.

5. KEY OCTOBER 2019 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

- Human Resources
Not applicable.

- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 31 October 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 31 October 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 

**M MASISI
GENERAL MANAGER
BUDGET AND EXPENDITURE**

DATE: 12/11/2019

SUBMITTED BY:



**S E MOFOKENG
CHIEF FINANCIAL OFFICER**

DATE: 12. 11. 2019.

City Manager's quality certification

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

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **31 October 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Adv. Tankiso Mea

City Manager of the Mangaung Metropolitan Municipality

Signature:  _____

Date: _____

Explanation of legal requirements

Section 71 of the MFMA requires that the monthly report should contain:

- (a) actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per **vote**;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those **allocations**, excluding expenditure on-
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
 - (i) any **material variances** from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan;
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The statement must also include:

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of **section 87(10)**.
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

Further, in terms of Government Notice 27431 dated 1 April 2005, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Investment Regulations: the following is applicable:

Reporting requirements:

9. (1) The accounting officer of a municipality or municipal entity must within 10 working days of the end of each month, as part of the section 71 report required by the Act, submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with generally recognised accounting practice the investment portfolio of that municipality or municipal entity as at the end of the month.
- (2) The report referred to in sub regulation (1) must set out at least –
 - (a) the **market value** of each investment as at the beginning of the reporting period;
 - (b) any changes to the investment portfolio during the reporting period;
 - (c) the market value of each investment as at the end of the reporting period; and
 - (d) fully accrued interest and yield for the reporting period.

[**Highlighted** requirements are further explained below].

Certain 'prescribed' municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury and for November 2018 the reports were submitted on 14 December 2018. These reports are:

- Statement of Financial Performance (OSA)
- Capital expenditure report (CAA)
- Cash Flow Statement (CFA)
- Outstanding Debtors report (AD)
- Outstanding Creditors report (AC)
- Statement of Financial Position actual (BSAC)

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of

electronic submissions have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published quarterly; therefore, it is prudent that the Executive Mayor's report be prepared on a similar basis to ensure alignment.

Section 71(1) (e) refers to a requirement to report on 'allocations' received. The term, 'allocations' refers to government grants received from other spheres of government. These are reported upon in the Statement of Financial Performance.

National Treasury has determined the definition of a 'vote'. Each municipality may determine the vote format for its expenditure, provided it also supplies Government Financial Statistical (GFS) analysis.

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 8 November 2019.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M04 October

Description	2018/19	Budget Year 2019/20							
	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	1,209,977	1,266,538	1,266,538	104,873	437,415	422,179	15,236	4%	1,266,538
Service charges	3,771,163	3,956,915	3,956,915	264,400	1,504,455	1,318,972	185,483	14%	3,956,915
Investment revenue	20,724	27,497	27,497	1,422	5,380	9,166	(3,786)	-41%	27,497
Transfers and subsidies	788,626	745,494	745,494	–	198,611	248,498	(49,887)	-20%	745,494
Other own revenue	1,033,189	953,193	953,193	44,554	294,800	317,731	(22,931)	-7%	953,193
Total Revenue (excluding capital transfers and contributions)	6,823,680	6,949,638	6,949,638	415,249	2,440,661	2,316,545	124,116	5%	6,949,638
Employee costs	2,043,276	2,065,238	2,065,238	169,969	706,112	688,415	17,697	3%	2,065,238
Remuneration of Councillors	64,376	69,547	69,547	5,316	21,435	23,182	(1,748)	-8%	69,547
Depreciation & asset impairment	954,232	401,249	401,249	10,926	247,995	133,750	114,245	85%	401,249
Finance charges	130,144	245,946	245,946	4,800	9,453	81,982	(72,529)	-88%	245,946
Materials and bulk purchases	2,500,199	2,398,930	2,397,519	(65,296)	920,717	799,487	121,230	15%	2,397,519
Transfers and subsidies	7,799	7,938	7,938	1,245	2,843	2,646	197	7%	7,938
Other expenditure	2,203,538	1,630,946	1,632,357	92,321	698,109	543,809	154,301	28%	1,632,357
Total Expenditure	7,903,565	6,819,795	6,819,795	219,283	2,606,665	2,273,271	333,393	15%	6,819,795
Surplus/(Deficit)	(1,079,885)	129,843	129,843	195,966	(166,004)	43,274	(209,278)	-484%	129,843
Transfers and subsidies - capital (monetary alloc	774,278	1,077,940	1,077,940	–	–	359,313	(359,313)	-100%	1,077,940
Contributions & Contributed assets	21,913	11,408	11,408	1,419	2,586	3,803	(1,217)	-32%	11,408
Surplus/(Deficit) after capital transfers & contributions	(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390	(569,808)	-140%	1,219,191
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390	(569,808)	-140%	1,219,191
Capital expenditure & funds sources									
Capital expenditure	894,480	1,266,261	1,266,261	37,275	85,559	422,087	(336,528)	-80%	1,266,261
Capital transfers recognised	609,323	987,398	993,248	27,376	64,753	331,083	(266,330)	-80%	993,248
Borrowing	22,001	77,708	77,708	5,145	10,788	25,903	(15,114)	-58%	77,708
Internally generated funds	183,446	201,155	195,305	4,754	10,017	65,102	(55,085)	-85%	195,305
Total sources of capital funds	814,770	1,266,261	1,266,261	37,275	85,559	422,087	(336,528)	-80%	1,266,261
Financial position									
Total current assets	6,595,313	3,565,791	3,565,791		7,025,881				3,565,791
Total non current assets	20,337,030	19,601,305	19,601,305		19,394,772				19,601,305
Total current liabilities	8,322,627	928,463	928,463		8,812,522				928,463
Total non current liabilities	2,244,839	3,410,848	3,410,848		2,245,890				3,410,848
Community wealth/Equity	16,364,877	18,827,785	18,827,785		15,362,241				18,827,785
Cash flows									
Net cash from (used) operating	–	721,799	721,799	10,626	72,328	240,600	168,271	70%	721,799
Net cash from (used) investing	–	(771,321)	(771,321)	(37,275)	(37,559)	(257,107)	(219,548)	85%	(771,321)
Net cash from (used) financing	–	(120,884)	(120,884)	(919)	(30,544)	(40,295)	(9,751)	24%	(120,884)
Cash/cash equivalents at the month/year end	–	226,227	226,227	–	130,070	(56,802)	(186,872)	329%	(170,407)
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	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	284,052	88,285	128,767	42,422	–	–	–	–	543,526

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2018/19	Budget Year 2019/20							
		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>		2,950,314	3,123,176	3,123,176	125,393	677,164	1,041,059	(363,895)	-35%	3,123,176
Executive and council	5	11	11	11	100	101	4	97	2621%	11
Finance and administration	2,950,310	3,123,165	3,123,165	125,293	677,063	1,041,055	(363,992)	-35%		3,123,165
Internal audit	-	-	-	-	-	-	-	-		-
<i>Community and public safety</i>		75,089	64,742	64,742	2,228	8,576	21,581	(13,004)	-60%	64,742
Community and social services	5,073	7,295	7,295	406	1,684	2,431	(747)	-31%		7,295
Sport and recreation	4,011	8,073	8,073	387	902	2,691	(1,789)	-66%		8,073
Public safety	55,884	24,183	24,183	522	2,319	8,061	(5,742)	-71%		24,183
Housing	10,121	25,191	25,191	914	3,670	8,397	(4,727)	-56%		25,191
Health	-	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		27,140	21,096	21,096	957	3,511	7,032	(3,521)	-50%	21,096
Planning and development	9,878	20,631	20,631	902	3,292	6,877	(3,585)	-52%		20,631
Road transport	16,975	-	-	-	84	-	84	#DIV/0!		-
Environmental protection	286	465	465	55	135	155	(20)	-13%		465
<i>Trading services</i>		4,566,947	4,828,635	4,828,635	288,090	1,753,996	1,609,545	144,451	9%	4,828,635
Energy sources	2,612,339	2,818,535	2,818,535	210,419	1,062,074	939,512	122,562	13%		2,818,535
Water management	1,151,795	1,233,155	1,233,155	30,838	422,003	411,052	10,951	3%		1,233,155
Waste water management	462,298	505,309	505,309	33,934	163,687	168,436	(4,750)	-3%		505,309
Waste management	340,514	271,636	271,636	12,898	106,233	90,545	15,687	17%		271,636
<i>Other</i>	4	381	1,337	1,337	-	-	446	(446)	-100%	1,337
Total Revenue - Functional	2	7,619,870	8,038,986	8,038,986	416,667	2,443,247	2,679,661	(236,414)	-9%	8,038,986
Expenditure - Functional										
<i>Governance and administration</i>		1,539,827	1,379,996	1,380,916	87,766	393,580	460,103	(66,523)	-14%	1,380,916
Executive and council	133,507	152,532	152,227	10,249	42,085	50,810	(8,725)	-17%		152,227
Finance and administration	1,406,320	1,227,464	1,228,689	77,516	351,495	409,293	(57,798)	-14%		1,228,689
Internal audit	-	-	-	-	-	-	-	-		-
<i>Community and public safety</i>		779,356	728,060	727,240	44,617	216,845	242,597	(25,752)	-11%	727,240
Community and social services	44,026	51,165	51,100	3,757	14,403	17,048	(2,645)	-16%		51,100
Sport and recreation	313,661	224,690	224,690	11,656	72,569	74,897	(2,328)	-3%		224,690
Public safety	328,380	309,318	309,384	20,774	91,222	103,114	(11,892)	-12%		309,384
Housing	81,287	125,376	124,556	7,385	34,279	41,701	(7,423)	-18%		124,556
Health	12,001	17,511	17,511	1,045	4,373	5,837	(1,464)	-25%		17,511
<i>Economic and environmental services</i>		679,361	438,095	438,095	18,546	173,835	146,032	27,803	19%	438,095
Planning and development	39,011	42,287	42,287	3,220	13,680	14,096	(416)	-3%		42,287
Road transport	615,661	367,826	367,826	13,339	152,155	122,609	29,546	24%		367,826
Environmental protection	24,689	27,982	27,982	1,986	8,000	9,327	(1,327)	-14%		27,982
<i>Trading services</i>		4,900,875	4,264,458	4,264,358	67,905	1,820,538	1,421,477	399,061	28%	4,264,358
Energy sources	2,550,167	2,599,213	2,599,213	(128,256)	849,208	866,405	(17,197)	-2%		2,599,213
Water management	1,641,179	1,100,861	1,100,861	154,362	749,076	366,954	382,122	104%		1,100,861
Waste water management	468,444	327,399	327,399	16,809	116,126	109,133	6,993	6%		327,399
Waste management	241,085	236,985	236,885	24,989	106,128	78,984	27,143	34%		236,885
<i>Other</i>	4,146	9,186	9,186	450	1,866	3,062	(1,196)	-39%		9,186
Total Expenditure - Functional	3	7,903,565	6,819,795	6,819,795	219,283	2,606,665	2,273,271	333,393	15%	6,819,795
Surplus/ (Deficit) for the year		(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390	(569,808)	-140%	1,219,191

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		2,950,314	3,123,176	3,123,176	125,393	677,164	1,041,059	(363,895)	-35%	3,123,176
Executive and council	5	11	11	11	100	101	4	97	0	11
<i>Municipal Manager, Town Secretary and Chief Executive</i>	5	11	11	11	100	101	4	97	0	11
Finance and administration	2,950,310	3,123,165	3,123,165	125,293	677,063	1,041,055	(363,992)	(0)		3,123,165
<i>Administrative and Corporate Support</i>	619	5	5	–	–	2	(2)	(0)		5
<i>Finance</i>	2,883,400	3,063,089	3,063,089	120,793	660,096	1,021,030	(360,934)	(0)		3,063,089
<i>Human Resources</i>	5,247	8,813	8,813	405	2,051	2,938	(886)	(0)		8,813
<i>Information Technology</i>	–	5	5	–	–	2	(2)	(0)		5
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	27,325	29,836	29,836	2,787	9,336	9,945	(610)	(0)		29,836
<i>Property Services</i>	33,719	21,416	21,416	1,308	5,580	7,139	(1,559)	(0)		21,416
Internal audit	–	–	–	–	–	–	–	–		–
Community and public safety		75,089	64,742	64,742	2,228	8,576	21,581	(13,004)	(0)	64,742
Community and social services	5,073	7,295	7,295	406	1,684	2,431	(747)	(0)		7,295
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3,677	5,756	5,756	295	1,152	1,919	(767)	(0)		5,756
<i>Libraries and Archives</i>	1,385	1,511	1,511	110	532	504	28	0		1,511
<i>Museums and Art Galleries</i>	11	27	27	–	1	9	(8)	(0)		27
Sport and recreation	4,011	8,073	8,073	387	902	2,691	(1,789)	(0)		8,073
<i>Community Parks (including Nurseries)</i>	1,404	2,304	2,304	201	402	768	(366)	(0)		2,304
<i>Recreational Facilities</i>	654	1,070	1,070	52	63	357	(294)	(0)		1,070
<i>Sports Grounds and Stadiums</i>	1,953	4,699	4,699	134	438	1,566	(1,129)	(0)		4,699
Public safety	55,884	24,183	24,183	522	2,319	8,061	(5,742)	(0)		24,183
<i>Civil Defence</i>	13	22	22	2	7	7	(0)	(0)		22
<i>Fire Fighting and Protection</i>	1,058	1,090	1,090	84	325	363	(38)	(0)		1,090
<i>Police Forces, Traffic and Street Parking Control</i>	54,813	23,071	23,071	436	1,987	7,690	(5,703)	(0)		23,071
Housing	10,121	25,191	25,191	914	3,670	8,397	(4,727)	(0)		25,191
<i>Housing</i>	10,121	25,191	25,191	914	3,670	8,397	(4,727)	(0)		25,191
Health	–	–	–	–	–	–	–	–		–
Economic and environmental services		27,140	21,096	21,096	957	3,511	7,032	(3,521)	(0)	21,096
Planning and development	9,878	20,631	20,631	902	3,292	6,877	(3,585)	(0)		20,631
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	9,878	20,631	20,631	902	3,292	6,877	(3,585)	(0)		20,631
Road transport	16,975	–	–	–	84	–	84	#DIV/0!		–
<i>Roads</i>	16,975	–	–	–	84	–	84	#DIV/0!		–
Environmental protection	286	465	465	55	135	155	(20)	(0)		465
<i>Pollution Control</i>	286	465	465	55	135	155	(20)	(0)		465
Trading services		4,566,947	4,828,635	4,828,635	288,090	1,753,996	1,609,545	144,451	0	4,828,635
Energy sources	2,612,339	2,818,535	2,818,535	210,419	1,062,074	939,512	122,562	0		2,818,535
<i>Electricity</i>	2,612,339	2,818,535	2,818,535	210,419	1,062,074	939,512	122,562	0		2,818,535
Water management	1,151,795	1,233,155	1,233,155	30,838	422,003	411,052	10,951	0		1,233,155
<i>Water Distribution</i>	1,151,795	1,233,155	1,233,155	30,838	422,003	411,052	10,951	0		1,233,155
Waste water management	462,298	505,309	505,309	33,934	163,687	168,436	(4,750)	(0)		505,309
<i>Sewerage</i>	462,298	505,309	505,309	33,934	163,687	168,436	(4,750)	(0)		505,309
Waste management	340,514	271,636	271,636	12,898	106,233	90,545	15,687	0		271,636
<i>Solid Waste Disposal (Landfill Sites)</i>	1	49	49	–	0	16	(16)	(0)		49
<i>Solid Waste Removal</i>	340,513	271,587	271,587	12,898	106,232	90,529	15,703	0		271,587
Other		381	1,337	1,337	–	–	446	(446)	(0)	1,337
<i>Air Transport</i>	381	1,037	1,037	–	–	346	(346)	(0)		1,037
<i>Tourism</i>	–	300	300	–	–	100	(100)	(0)		300
Total Revenue - Functional	2	7,619,870	8,038,986	8,038,986	416,667	2,443,247	2,679,661	(236,414)	(0)	8,038,986

Expenditure - Functional									
Municipal governance and administration	1,539,827	1,379,996	1,380,916	87,766	393,580	460,103	(66,523)	(0)	1,380,916
Executive and council	133,507	152,532	152,227	10,249	42,085	50,810	(8,725)	(0)	152,227
<i>Mayor and Council</i>	79,005	88,809	88,809	6,372	26,826	29,603	(2,777)	(0)	88,809
<i>Municipal Manager, Town Secretary and Chief Executive</i>	54,502	63,724	63,419	3,877	15,259	21,208	(5,948)	(0)	63,419
Finance and administration	1,406,320	1,227,464	1,228,689	77,516	351,495	409,293	(57,798)	(0)	1,228,689
<i>Administrative and Corporate Support</i>	385,687	342,587	343,172	20,660	115,410	114,277	1,133	0	343,172
<i>Finance</i>	702,625	436,583	436,583	25,952	134,813	145,528	(10,715)	(0)	436,583
<i>Fleet Management</i>	95,619	143,459	143,279	12,480	31,629	47,784	(16,154)	(0)	143,279
<i>Human Resources</i>	68,036	80,835	80,835	5,145	21,913	26,945	(5,032)	(0)	80,835
<i>Information Technology</i>	72,959	132,336	132,336	5,643	18,638	44,112	(25,474)	(0)	132,336
<i>Legal Services</i>	20,638	16,788	16,788	2,927	9,505	5,596	3,909	0	16,788
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	32,158	42,210	42,210	2,441	9,950	14,070	(4,121)	(0)	42,210
<i>Property Services</i>	21,772	25,221	26,041	1,591	6,893	8,498	(1,606)	(0)	26,041
<i>Risk Management</i>	6,826	7,445	7,445	677	2,744	2,482	262	0	7,445
Internal audit	—	—	—	—	—	—	—	—	—
Community and public safety	779,356	728,060	727,240	44,617	216,845	242,597	(25,752)	(0)	727,240
Community and social services	44,026	51,165	51,100	3,757	14,403	17,048	(2,645)	(0)	51,100
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	16,051	20,917	20,852	1,204	5,438	6,965	(1,528)	(0)	20,852
<i>Libraries and Archives</i>	27,011	29,160	29,160	2,479	8,664	9,720	(1,056)	(0)	29,160
<i>Museums and Art Galleries</i>	965	1,088	1,088	75	301	363	(62)	(0)	1,088
Sport and recreation	313,661	224,690	224,690	11,656	72,569	74,897	(2,328)	(0)	224,690
<i>Community Parks (including Nurseries)</i>	85,447	92,150	92,150	5,822	27,365	30,717	(3,352)	(0)	92,150
<i>Recreational Facilities</i>	11,353	21,779	21,779	812	3,909	7,260	(3,351)	(0)	21,779
<i>Sports Grounds and Stadiums</i>	216,861	110,760	110,760	5,022	41,295	36,920	4,374	0	110,760
Public safety	328,380	309,318	309,384	20,774	91,222	103,114	(11,892)	(0)	309,384
<i>Civil Defence</i>	10,695	13,087	13,152	980	3,837	4,370	(533)	(0)	13,152
<i>Fire Fighting and Protection</i>	121,236	79,827	79,827	6,443	25,525	26,609	(1,084)	(0)	79,827
<i>Police Forces, Traffic and Street Parking Control</i>	196,450	216,404	216,404	13,351	61,860	72,135	(10,275)	(0)	216,404
Housing	81,287	125,376	124,556	7,385	34,279	41,701	(7,423)	(0)	124,556
<i>Housing</i>	81,287	125,376	124,556	7,385	34,279	41,701	(7,423)	(0)	124,556
Health	12,001	17,511	17,511	1,045	4,373	5,837	(1,464)	(0)	17,511
<i>Health Services</i>	12,001	17,511	17,511	1,045	4,373	5,837	(1,464)	(0)	17,511
Economic and environmental services	679,361	438,095	438,095	18,546	173,835	146,032	27,803	0	438,095
Planning and development	39,011	42,287	42,287	3,220	13,680	14,096	(416)	(0)	42,287
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	39,011	42,287	42,287	3,220	13,680	14,096	(416)	(0)	42,287
Road transport	615,661	367,826	367,826	13,339	152,155	122,609	29,546	0	367,826
<i>Public Transport</i>	84,028	62,344	62,344	5,996	22,041	20,781	1,260	0	62,344
<i>Roads</i>	531,633	305,482	305,482	7,343	130,113	101,828	28,286	0	305,482
Environmental protection	24,689	27,982	27,982	1,986	8,000	9,327	(1,327)	(0)	27,982
<i>Pollution Control</i>	24,689	27,982	27,982	1,986	8,000	9,327	(1,327)	(0)	27,982
Trading services	4,900,875	4,264,458	4,264,358	67,905	1,820,538	1,421,477	399,061	0	4,264,358
Energy sources	2,550,167	2,599,213	2,599,213	(128,256)	849,208	866,405	(17,197)	(0)	2,599,213
<i>Electricity</i>	2,550,167	2,599,213	2,599,213	(128,256)	849,208	866,405	(17,197)	(0)	2,599,213
Water management	1,641,179	1,100,861	1,100,861	154,362	749,076	366,954	382,122	0	1,100,861
<i>Water Distribution</i>	1,641,179	1,100,861	1,100,861	154,362	749,076	366,954	382,122	0	1,100,861
Waste water management	468,444	327,399	327,399	16,809	116,126	109,133	6,993	0	327,399
<i>Sewerage</i>	468,444	327,399	327,399	16,809	116,126	109,133	6,993	0	327,399
Waste management	241,085	236,985	236,885	24,989	106,128	78,984	27,143	0	236,885
<i>Solid Waste Disposal (Landfill Sites)</i>	47,166	43,570	51,570	6,589	15,026	15,857	(830)	(0)	51,570
<i>Solid Waste Removal</i>	140,688	133,585	133,823	13,877	73,131	44,555	28,576	0	133,823
<i>Street Cleaning</i>	53,230	59,831	51,493	4,523	17,970	18,573	(603)	(0)	51,493
Other	4,146	9,186	9,186	450	1,866	3,062	(1,196)	(0)	9,186
<i>Tourism</i>	4,146	9,186	9,186	450	1,866	3,062	(1,196)	(0)	9,186
Total Expenditure - Functional	7,903,565	6,819,795	6,819,795	219,283	2,606,665	2,273,271	333,393	0	6,819,795
Surplus/ (Deficit) for the year	(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390	(569,808)	(0)	1,219,191

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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	1	1	0	0	0	0	3.9%	1
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		6,980	11,645	11,645	526	2,452	3,882	(1,430)	-36.8%	11,645
Vote 04 - Finance		1,438,509	1,462,291	1,462,291	109,407	507,952	487,430	20,522	4.2%	1,462,291
Vote 05 - Social Services		63,899	38,225	38,225	1,248	4,641	12,742	(8,101)	-63.6%	38,225
Vote 06 - Planning		37,203	50,467	50,467	3,689	12,628	16,822	(4,195)	-24.9%	50,467
Vote 07 - Human Settlement And Housing		43,840	46,608	46,608	2,222	9,250	15,536	(6,285)	-40.5%	46,608
Vote 08 - Economic And Rural Development		5	311	311	100	101	104	(3)	-2.8%	311
Vote 09 - Engineering		479,274	505,309	505,309	33,934	163,770	168,436	(4,666)	-2.8%	505,309
Vote 10 - Water		1,151,795	1,233,155	1,233,155	30,838	422,003	411,052	10,951	2.7%	1,233,155
Vote 11 - Waste And Fleet Management		340,514	271,636	271,636	12,898	106,233	90,545	15,687	17.3%	271,636
Vote 12 - Miscellaneous		1,445,510	1,600,804	1,600,804	11,385	152,144	533,601	(381,457)	-71.5%	1,600,804
Vote 13 - Strategic Projects		-	-	-	-	-	-	-		-
Vote 14 - Naledi And Soutpan		3	-	-	-	-	-	-		-
Vote 15 - Centlec(SOC)		2,612,339	2,818,535	2,818,535	210,419	1,062,074	939,512	122,562	13.0%	2,818,535
Total Revenue by Vote	2	7,619,870	8,038,986	8,038,986	416,667	2,443,247	2,679,661	(236,414)	-8.8%	8,038,986
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		121,799	113,378	113,378	9,130	34,726	37,793	(3,067)	-8.1%	113,378
Vote 02 - Office Of The Executive Mayor		237,772	267,513	267,513	17,459	89,700	89,171	529	0.6%	267,513
Vote 03 - Corporate Services		355,487	353,659	353,659	19,670	87,665	117,887	(30,222)	-25.6%	353,659
Vote 04 - Finance		248,156	193,518	193,518	17,467	100,762	64,507	36,256	56.2%	193,518
Vote 05 - Social Services		547,266	527,983	527,983	34,435	159,518	175,995	(16,477)	-9.4%	527,983
Vote 06 - Planning		89,955	97,911	97,911	5,056	21,492	32,637	(11,145)	-34.1%	97,911
Vote 07 - Human Settlement And Housing		103,059	150,598	150,598	8,976	41,171	50,200	(9,028)	-18.0%	150,598
Vote 08 - Economic And Rural Development		32,082	41,808	41,808	2,049	8,034	13,936	(5,902)	-42.3%	41,808
Vote 09 - Engineering		998,564	634,274	634,274	23,886	245,037	211,425	33,612	15.9%	634,274
Vote 10 - Water		1,637,639	1,097,483	1,097,483	154,043	747,877	365,828	382,049	104.4%	1,097,483
Vote 11 - Waste And Fleet Management		425,805	387,176	387,176	37,714	151,815	129,059	22,756	17.6%	387,176
Vote 12 - Miscellaneous		452,275	247,988	247,988	8,389	33,388	82,663	(49,274)	-59.6%	247,988
Vote 13 - Strategic Projects		51,112	54,394	54,394	4,395	17,098	18,132	(1,033)	-5.7%	54,394
Vote 14 - Naledi And Soutpan		52,429	52,899	52,899	4,867	19,172	17,633	1,538	8.7%	52,899
Vote 15 - Centlec(SOC)		2,550,167	2,599,213	2,599,213	(128,256)	849,208	866,405	(17,197)	-2.0%	2,599,213
Total Expenditure by Vote	2	7,903,565	6,819,795	6,819,795	219,283	2,606,665	2,273,271	333,393	14.7%	6,819,795
Surplus/ (Deficit) for the year	2	(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390	(569,808)	-140.2%	1,219,191

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	0	0	0	0	4%	1
01.6 - Knowledge Management		0	1	1	0	0	0	0	4%	1
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		6,980	11,645	11,645	526	2,452	3,882	(1,430)	-37%	11,645
03.3 - Operational Training		409	3,358	3,358	-	-	1,119	(1,119)	-100%	3,358
03.4 - Administration		2,992	1,800	1,800	405	1,363	600	763	127%	1,800
03.9 - Employment		62	2	2	-	-	1	(1)	-100%	2
03.10 - Payroll Management		1,783	3,653	3,653	-	689	1,218	(529)	-43%	3,653
03.19 - Facilities Management - Stadiums		1,733	2,828	2,828	121	400	943	(542)	-58%	2,828
03.25 - It Administration		-	5	5	-	-	2	(2)	-100%	5
Vote 04 - Finance		1,438,509	1,462,291	1,462,291	109,407	507,952	487,430	20,522	4%	1,462,291
04.1 - Chief Financial Officer - Administration		619	5	5	-	-	2	(2)	-100%	5
04.7 - Treasury		557	5	5	-	-	2	(2)	-100%	5
04.10 - Administration		-	2	2	-	-	1	(1)	-100%	2
04.12 - Demand And Acquisition		1,285	-	-	-	-	-	-	-	-
04.13 - Demand And Acquisition		-	1,352	1,352	115	320	451	(130)	-29%	1,352
04.14 - Contract And Performance Management		-	3	3	-	-	1	(1)	-100%	3
04.17 - Logistics And Warehouse		109	2,517	2,517	-	-	839	(839)	-100%	2,517
04.20 - Billing		1	-	-	-	-	-	-	-	-
04.21 - Billing		78,323	73,876	73,876	4,067	26,880	24,625	2,255	9%	73,876
04.22 - Rates And Taxes		-	2,195	2,195	348	1,167	732	435	59%	2,195
04.23 - Rates And Taxes		2,538	-	-	-	-	-	-	-	-
04.26 - Customer Services		37	-	-	-	-	-	-	-	-
04.27 - Customer Services		-	118	118	5	18	39	(21)	-53%	118
04.40 - Assessment Rates		1,209,977	1,382,219	1,382,219	104,873	479,567	460,740	18,827	4%	1,382,219
04.41 - Assessment Rates		145,061	-	-	-	-	-	-	-	-
Vote 05 - Social Services		63,899	38,225	38,225	1,248	4,641	12,742	(8,101)	-64%	38,225
05.3 - Libraries And Information Services		1,385	1,511	1,511	110	532	504	28	6%	1,511
05.4 - Arts And Culture		11	27	27	-	1	9	(8)	-93%	27
05.6 - Environmental Health Services		286	459	459	55	135	153	(18)	-12%	459
05.7 - Laboratory		-	3	3	-	-	1	(1)	-100%	3
05.8 - Pest And Vector Control		-	2	2	-	-	1	(1)	-100%	2
05.11 - Facilities Management - Swimming Pools		652	1,070	1,070	52	63	357	(294)	-82%	1,070
05.12 - Facilities Management - Stadiums		221	1,872	1,872	13	37	624	(586)	-94%	1,872
05.14 - Fire And Rescue Operations Bloemfontein		1,058	1,090	1,090	84	325	363	(38)	-10%	1,090
05.17 - Traffic Operations		53,505	21,626	21,626	313	1,373	7,209	(5,836)	-81%	21,626
05.22 - Parking Garage		1,308	1,446	1,446	124	614	482	132	27%	1,446
05.28 - Nature Resource Management - Zoo		1,344	2,073	2,073	142	342	691	(349)	-50%	2,073
05.29 - Nature Resource Management - Nature Areas		-	74	74	-	-	25	(25)	-100%	74
05.30 - Tempe Airport		381	1,037	1,037	-	-	346	(346)	-100%	1,037
05.31 - Cemeteries Bloemfontein		1,636	2,021	2,021	163	580	674	(93)	-14%	2,021
05.32 - Cemeteries Botshabelo		1,811	3,369	3,369	111	502	1,123	(621)	-55%	3,369
05.33 - Cemeteries Thaba Nchu		230	366	366	21	69	122	(53)	-43%	366
05.34 - Parks Development		59	157	157	59	59	52	7	13%	157
05.44 - Disaster Management Operations		13	22	22	2	7	7	(0)	-1%	22
Vote 06 - Planning		37,203	50,467	50,467	3,689	12,628	16,822	(4,195)	-25%	50,467
06.3 - Urban Design		158	304	304	3	19	101	(82)	-81%	304
06.5 - Development Applications		795	848	848	79	185	283	(97)	-34%	848
06.6 - Building Zoning Control		6,634	7,139	7,139	690	2,352	2,380	(27)	-1%	7,139
06.7 - Enforcement Division		-	528	528	-	-	176	(176)	-100%	528
06.8 - Outdoor Advertising		2,292	11,813	11,813	130	735	3,938	(3,202)	-81%	11,813
06.18 - Administration And Finance		24,316	26,359	26,359	2,496	8,262	8,786	(525)	-6%	26,359
06.19 - Business Operations		3,008	3,477	3,477	292	1,074	1,159	(85)	-7%	3,477
Vote 07 - Human Settlement And Housing		43,840	46,608	46,608	2,222	9,250	15,536	(6,285)	-40%	46,608
07.3 - Church Street Houses		382	357	357	31	169	119	50	42%	357
07.4 - Hostels Mangaung		1,256	2,285	2,285	123	472	762	(290)	-38%	2,285
07.6 - Omega Service Centre Rooms		14	15	15	1	5	5	0	4%	15
07.7 - Economic Flats		500	529	529	47	187	176	11	6%	529
07.8 - Economic Letting Scheme 1 & 2		-	167	167	-	-	56	(56)	-100%	167
07.10 - Flats For The Aged		118	82	82	11	43	27	16	57%	82
07.11 - Sub Economic Letting Scheme 1		958	1,014	1,014	88	351	338	13	4%	1,014
07.12 - Sub Economic Letting Scheme 2		245	259	259	22	90	86	4	4%	259
07.13 - Sub Economic Letting Scheme 3		127	134	134	12	47	45	2	4%	134
07.14 - Bloemhof Flats		1,648	3,251	3,251	146	587	1,084	(497)	-46%	3,251
07.15 - Erlich Park Homes		2,911	3,266	3,266	262	1,073	1,089	(16)	-1%	3,266
07.16 - Lente Hof		(14)	237	237	-	-	79	(79)	-100%	237
07.17 - Louer Park Houses		-	2,270	2,270	(9)	(36)	757	(793)	-105%	2,270
07.18 - Sundry Dwellings		1,050	1,168	1,168	103	402	389	13	3%	1,168
07.20 - Stillrus		689	749	749	58	252	250	2	1%	749
07.22 - Property Rentals		29,664	16,108	16,108	1,255	5,388	5,369	18	0%	16,108
07.23 - Property Disposal		282	5,308	5,308	54	192	1,769	(1,577)	-89%	5,308
07.26 - Land Banking And Development		3,773	-	-	-	-	-	-	-	-
07.27 - Bng & Property Finance Administration		238	9,409	9,409	20	27	3,136	(3,109)	-99%	9,409
Vote 08 - Economic And Rural Development		5	311	311	100	101	104	(3)	-3%	311
08.3 - Tourism		-	300	300	-	-	100	(100)	-100%	300
08.4 - Rural Development		-	-	-	70	70	-	70	#DIV/0!	-
08.5 - Smme's		5	11	11	30	31	4	27	741%	11
Vote 09 - Engineering		479,274	505,309	505,309	33,934	163,770	168,436	(4,666)	-3%	505,309
09.9 - Engineering Services		16,975	-	-	-	84	-	84	#DIV/0!	-
09.11 - Sanitary Services Revenue		462,213	504,843	504,843	33,934	163,687	168,281	(4,595)	-3%	504,843
09.12 - Bloemfontein Sewer Reticulation		86	21	21	-	-	7	(7)	-100%	21
09.15 - Vacuum Services		-	445	445	-	-	148	(148)	-100%	445
Vote 10 - Water		1,151,795	1,233,155	1,233,155	30,838	422,003	411,052	10,951	3%	1,233,155
10.2 - Bulk Water Services		1,148,091	1,233,155	1,233,155	25,142	401,012	411,052	(10,039)	-2%	1,233,155
10.4 - Water Demand Management		3,704	-	-	5,697	20,991	-	20,991	#DIV/0!	-
Vote 11 - Waste And Fleet Management		340,514	271,636	271,636	12,898	106,233	90,545	15,687	17%	271,636
11.3 - Administration		1	49	49	-	0	16	(16)	-98%	49
11.6 - Administration		332,433	262,342	262,342	12,236	103,569	87,447	16,122	18%	262,342
11.7 - Administration		8,080	9,196	9,196	662	2,663	3,065	(402)	-13%	9,196
11.8 - Administration		0	24	24	-	-	8	(8)	-100%	24
11.9 - Administration		-	24	24	-	-	8	(8)	-100%	24
Vote 12 - Miscellaneous		1,445,510	1,600,804	1,600,804	11,385	152,144	533,601	(381,457)	-71%	1,600,804
12.3 - Sundries		19,192	138,408	138,408	11,385	44,061	46,136	(2,076)	-4%	138,408
12.4 - Sundries		224,009	-	-	-	-	-	-	-	-
12.5 - Governmental Transfers		1,202,309	-	-	-	-	-	-	-	-
12.6 - Governmental Transfers		-	1,462,395	1,462,395	-	108,083	487,465	(379,382)	-78%	1,462,395
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		3	-	-	-	-	-	-	-	-
Vote 15 - Centlec(SOC)		2,612,339	2,818,535	2,818,535	210,419	1,062,074	939,512	122,562	13%	2,818,535
15.7 - Marketing & Communication		-	-	-	47	-	-	47	#DIV/0!	-
15.13 - Revenue Management		75,911	135,577	135,577	4,451	15,283	45,192	(29,909)	-66%	135,577
15.15 - Supply Chain Management		3,060	-	-	-	5	-	5	#DIV/0!	-
15.16 - Asset Management		1,358	2,251	2,251	-	415	750	(335)	-45%	2,251
15.20 - Human Resource Development		416	4,113	4,113	-	-	1,371	(1,371)	-100%	4,113
15.22 - Revenue And Customer Management		5,060	10,702	10,702	733	2,038	3,567	(1,530)	-43%	10,702
15.23 - Trading Services		2,395,833	2,665,892	2,665,892	193,726	989,094	888,631	100,463	11%	2,665,892
15.36 - Electricity Supply: Naledi		82	-	-	-	-	-	-	-	-
15.37 - Electricity Supply: Kopanong		62,136	-	-	5,639	26,605	-	26,605	#DIV/0!	-
15.38 - Electricity Supply: Mokare		27,828	-	-	2,758	12,816	-	12,816	#DIV/0!	-
15.39 - Electricity Supply: Mantsopa		40,656	-	-	3,114	15,771	-	15,771	#DIV/0!	-
Total Revenue by Vote	2	7,619,870	8,038,986	8,038,986	416,667	2,443,247	2,679,661	(236,414)	-9%	8,038,986

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MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Municipal Council - Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 10/01/2020										
Description	Ref	2018/19	Budget Year 2019/20							
		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		1,209,977	1,266,538	1,266,538	104,873	437,415	422,179	15,236	4%	1,266,538
Service charges - electricity revenue		2,529,042	2,670,702	2,670,702	205,919	1,046,084	890,234	155,850	18%	2,670,702
Service charges - water revenue		797,862	823,392	823,392	17,193	294,659	274,464	20,196	7%	823,392
Service charges - sanitation revenue		323,383	327,615	327,615	30,053	118,975	109,205	9,770	9%	327,615
Service charges - refuse revenue		120,876	135,207	135,207	11,235	44,737	45,069	(332)	-1%	135,207
Rental of facilities and equipment		45,993	42,556	42,556	2,612	10,914	14,185	(3,271)	-23%	42,556
Interest earned - external investments		20,724	27,497	27,497	1,422	5,380	9,166	(3,786)	-41%	27,497
Interest earned - outstanding debtors		293,674	275,561	275,561	25,687	117,533	91,854	25,680	28%	275,561
Dividends received		1	1	1	-	3	0	3	1448%	1
Fines, penalties and forfeits		61,184	38,631	38,631	364	1,448	12,877	(11,429)	-89%	38,631
Licences and permits		328	549	549	87	185	183	2	1%	549
Agency services								-		
Transfers and subsidies		788,626	745,494	745,494	-	198,611	248,498	(49,887)	-20%	745,494
Other revenue		612,221	595,551	595,551	15,804	164,717	198,517	(33,800)	-17%	595,551
Gains on disposal of PPE		19,787	344	344	-	-	115	(115)	-100%	344
Total Revenue (excluding capital transfers and contributions)		6,823,680	6,949,638	6,949,638	415,249	2,440,661	2,316,545	124,116	5%	6,949,638
Expenditure By Type										
Employee related costs		2,043,276	2,065,238	2,065,238	169,969	706,112	688,415	17,697	3%	2,065,238
Remuneration of councillors		64,376	69,547	69,547	5,316	21,435	23,182	(1,748)	-8%	69,547
Debt impairment		894,770	390,477	390,477	36,483	457,560	130,159	327,401	252%	390,477
Depreciation & asset impairment		954,232	401,249	401,249	10,926	247,995	133,750	114,245	85%	401,249
Finance charges		130,144	245,946	245,946	4,800	9,453	81,982	(72,529)	-88%	245,946
Bulk purchases		2,429,652	2,309,091	2,309,091	(72,635)	897,402	769,697	127,705	17%	2,309,091
Other materials		70,547	89,839	88,428	7,339	23,315	29,790	(6,475)	-22%	88,428
Contracted services		634,567	809,455	802,013	37,658	153,495	268,548	(115,053)	-43%	802,013
Transfers and subsidies		7,799	7,938	7,938	1,245	2,843	2,646	197	7%	7,938
Other expenditure		596,909	431,015	439,867	18,181	87,054	145,102	(58,048)	-40%	439,867
Loss on disposal of PPE		77,292	-	-	-	-	-	-		-
Total Expenditure		7,903,565	6,819,795	6,819,795	219,283	2,606,665	2,273,271	333,393	15%	6,819,795
Surplus/(Deficit)		(1,079,885)	129,843	129,843	195,966	(166,004)	43,274	(209,278)	(0)	129,843
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		774,278	1,077,940	1,077,940	-	-	359,313	(359,313)	(0)	1,077,940
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		21,913	11,408	11,408	1,419	2,586	3,803	(1,217)	(0)	11,408
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390			1,219,191
Taxation								-		
Surplus/(Deficit) after taxation		(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390			1,219,191
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390			1,219,191
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(283,694)	1,219,191	1,219,191	197,385	(163,418)	406,390			1,219,191

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M04 October

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		21,703	79,277	79,277	–	5,091	26,426	(21,335)	-81%	79,277
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		5	–	–	–	–	–	–	–	–
Vote 04 - Finance		(219)	–	–	–	–	–	–	–	–
Vote 05 - Social Services		–	7,500	6,500	–	–	2,167	(2,167)	-100%	6,500
Vote 06 - Planning		1,135	18,975	13,225	–	–	4,408	(4,408)	-100%	13,225
Vote 07 - Human Settlement And Housing		7,669	–	–	–	–	–	–	–	–
Vote 08 - Economic And Rural Development		–	6,500	6,500	–	–	2,167	(2,167)	-100%	6,500
Vote 09 - Engineering		–	224,500	224,500	12,810	34,677	74,833	(40,157)	-54%	224,500
Vote 10 - Water		–	255,500	247,500	522	1,217	82,500	(81,283)	-99%	247,500
Vote 11 - Waste And Fleet Management		–	–	–	–	–	–	–	–	–
Vote 12 - Miscellaneous		–	–	–	–	–	–	–	–	–
Vote 13 - Strategic Projects		–	–	–	–	–	–	–	–	–
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–	–	–
Vote 15 - Centlec(SOC)		25,974	30,170	30,170	6,972	15,439	10,057	5,383	54%	30,170
Total Capital Multi-year expenditure	4,7	56,267	622,422	607,672	20,304	56,423	202,558	(146,134)	-72%	607,672
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		70,350	87,975	87,975	975	2,049	29,325	(27,276)	-93%	87,975
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		6,115	32,300	32,300	154	154	10,767	(10,613)	-99%	32,300
Vote 04 - Finance		435	–	–	–	–	–	–	–	–
Vote 05 - Social Services		24,452	9,830	10,830	91	91	3,610	(3,519)	-97%	10,830
Vote 06 - Planning		10,629	28,550	34,300	95	667	11,433	(10,766)	-94%	34,300
Vote 07 - Human Settlement And Housing		97,141	13,076	13,076	–	–	4,359	(4,359)	-100%	13,076
Vote 08 - Economic And Rural Development		6,603	22,881	22,881	262	262	7,627	(7,365)	-97%	22,881
Vote 09 - Engineering		246,598	167,055	167,055	6,432	8,147	55,685	(47,538)	-85%	167,055
Vote 10 - Water		184,316	22,500	30,500	–	–	10,167	(10,167)	-100%	30,500
Vote 11 - Waste And Fleet Management		26,705	119,523	119,523	5,158	11,148	39,841	(28,693)	-72%	119,523
Vote 12 - Miscellaneous		–	–	–	–	–	–	–	–	–
Vote 13 - Strategic Projects		8,294	28,000	28,000	–	–	9,333	(9,333)	-100%	28,000
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–	–	–
Vote 15 - Centlec(SOC)		156,575	112,148	112,148	3,804	6,618	37,383	(30,765)	-82%	112,148
Total Capital single-year expenditure	4	838,213	643,839	658,589	16,971	29,136	219,530	(190,394)	-87%	658,589
Total Capital Expenditure		894,480	1,266,261	1,266,261	37,275	85,559	422,087	(336,528)	-80%	1,266,261
Capital Expenditure - Functional Classification										
Governance and administration		40,306	165,704	165,704	5,574	11,259	55,235	(43,976)	-80%	165,704
Executive and council		5,407	20,681	20,681	262	262	6,894	(6,632)	-96%	20,681
Finance and administration		34,899	145,023	145,023	5,312	10,997	48,341	(37,344)	-77%	145,023
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		131,941	35,706	35,706	91	91	11,902	(11,811)	-99%	35,706
Community and social services		18,035	5,000	5,000	–	–	1,667	(1,667)	-100%	5,000
Sport and recreation		9,095	11,900	11,900	–	–	3,967	(3,967)	-100%	11,900
Public safety		–	5,730	5,730	91	91	1,910	(1,819)	-95%	5,730
Housing		104,810	13,076	13,076	–	–	4,359	(4,359)	-100%	13,076
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		203,150	465,187	465,187	17,862	49,528	155,062	(105,534)	-68%	465,187
Planning and development		10,803	45,425	45,425	95	643	15,142	(14,498)	-96%	45,425
Road transport		192,332	418,262	418,262	17,768	48,885	139,421	(90,536)	-65%	418,262
Environmental protection		15	1,500	1,500	–	–	500	(500)	-100%	1,500
Trading services		517,887	590,963	590,963	13,748	24,681	196,988	(172,307)	-87%	590,963
Energy sources		182,548	142,318	142,318	10,777	22,057	47,439	(25,382)	-54%	142,318
Water management		184,316	278,000	278,000	522	1,217	92,667	(91,450)	-99%	278,000
Waste water management		146,318	140,545	140,545	2,450	1,078	46,848	(45,770)	-98%	140,545
Waste management		4,704	30,100	30,100	–	329	10,033	(9,705)	-97%	30,100
Other		1,196	8,700	8,700	–	–	2,900	(2,900)	-100%	8,700
Total Capital Expenditure - Functional Classification	3	894,480	1,266,261	1,266,261	37,275	85,559	422,087	(336,528)	-80%	1,266,261
Funded by:										
National Government		598,748	985,339	991,189	26,329	62,063	330,397	(268,334)	-81%	991,189
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		10,575	2,059	2,059	1,047	2,690	686	2,004	292%	2,059
Transfers recognised - capital		609,323	987,398	993,248	27,376	64,753	331,083	(266,330)	-80%	993,248
Borrowing	6	22,001	77,708	77,708	5,145	10,788	25,903	(15,114)	-58%	77,708
Internally generated funds		183,446	201,155	195,305	4,754	10,017	65,102	(55,085)	-85%	195,305
Total Capital Funding		814,770	1,266,261	1,266,261	37,275	85,559	422,087	(336,528)	-80%	1,266,261

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M04 October

Vote Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
Vote 01 - Office Of The City Manager		21,703	79,277	79,277	-	5,091	26,426	(21,335)	-81%
01.4 - Transport Unit		21,703	79,277	79,277	-	5,091	26,426	(21,335)	-81%
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		5	-	-	-	-	-	-	-
Vote 04 - Finance		(219)	-	-	-	-	-	-	-
04.34 - Accounting And Reporting		(219)	-	-	-	-	-	-	-
Vote 05 - Social Services		-	7,500	6,500	-	-	2,167	(2,167)	-100%
05.17 - Traffic Operations		-	2,400	2,400	-	-	800	(800)	-100%
05.28 - Nature Resource Management - Zoo		-	1,500	1,500	-	-	500	(500)	-100%
05.37 - Parks - Horticultural Central		-	1,800	1,800	-	-	600	(600)	-100%
05.38 - Parks - Horticultural North		-	800	800	-	-	267	(267)	-100%
05.39 - Parks - Horticultural South		-	500	-	-	-	0	(0)	-100%
05.40 - Parks - Horticultural East		-	500	-	-	-	0	(0)	-100%
Vote 06 - Planning		1,135	18,975	13,225	-	-	4,408	(4,408)	-100%
06.3 - Urban Design		1,135	8,625	2,875	-	-	958	(958)	-100%
06.9 - Architectural Services		-	10,350	10,350	-	-	3,450	(3,450)	-100%
Vote 07 - Human Settlement And Housing		7,669	-	-	-	-	-	-	-
07.32 - Thaba Nchu		1,190	-	-	-	-	-	-	-
07.33 - Botshabelo		6,479	-	-	-	-	-	-	-
Vote 08 - Economic And Rural Development		-	6,500	6,500	-	-	2,167	(2,167)	-100%
08.3 - Tourism		-	1,500	1,500	-	-	500	(500)	-100%
08.5 - Smme's		-	5,000	5,000	-	-	1,667	(1,667)	-100%
Vote 09 - Engineering		-	224,500	224,500	12,810	34,677	74,833	(40,157)	-54%
09.9 - Engineering Services		-	161,000	161,000	11,782	33,599	53,667	(20,068)	-37%
09.10 - Purification And Sanitation		-	48,000	48,000	1,027	1,078	16,000	(14,922)	-93%
09.13 - Botshabelo Sewer Reticulation		-	15,500	15,500	-	-	5,167	(5,167)	-100%
Vote 10 - Water		-	255,500	247,500	522	1,217	82,500	(81,283)	-99%
10.2 - Bulk Water Services		-	17,500	17,500	-	-	5,833	(5,833)	-100%
10.5 - Water Reticulation Bloemfontein		-	179,000	171,000	-	-	57,000	(57,000)	-100%
10.6 - Water Reticulation Thaba Nchu		-	18,000	18,000	522	1,217	6,000	(4,783)	-80%
10.7 - Water Reticulation Botshabelo		-	41,000	41,000	-	-	13,667	(13,667)	-100%
Vote 11 - Waste And Fleet Management		-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-
Vote 15 - Centlec(SOC)		25,974	30,170	30,170	6,972	15,439	10,057	5,383	54%
15.20 - Human Resource Development		79	821	821	-	26	274	(248)	-91%
15.22 - Revenue And Customer Management		496	1,173	1,173	210	2,108	391	1,717	439%
15.26 - Planning		23,649	26,059	26,059	6,280	12,317	8,686	3,630	42%
15.27 - Network Services		354	-	-	-	-	-	-	-
15.29 - .		(390)	-	-	-	-	-	-	-
15.35 - Facilities Management		1,038	2,117	2,117	482	966	706	260	37%
15.37 - Electricity Supply: Kopanong		502	-	-	-	16	-	16	#DIV/0!
15.38 - Electricity Supply: Mohokare		138	-	-	-	7	-	7	#DIV/0!
15.39 - Electricity Supply: Mantsopa		108	-	-	-	-	-	-	-
Total multi-year capital expenditure		56,267	622,422	607,672	20,304	56,423	202,558	(146,134)	-72%

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation		1						-		
Vote 01 - Office Of The City Manager		70,350	87,975	87,975	975	2,049	29,325	(27,276)	-93%	87,975
01.4 - Transport Unit		70,350	87,975	87,975	975	2,049	29,325	(27,276)	-93%	87,975
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		6,115	32,300	32,300	154	154	10,767	(10,613)	-99%	32,300
03.19 - Facilities Management - Stadiums		2,679	6,800	6,800	-	-	2,267			6,800
03.22 - Administration Management		3,436	25,500	25,500	154	154	8,500			25,500
Vote 04 - Finance		435	-	-	-	-	-	-		-
04.35 - Accounting And Reporting		435	-	-	-	-	-	-		-
Vote 05 - Social Services		24,452	9,830	10,830	91	91	3,610	(3,519)	-97%	10,830
05.6 - Environmental Health Services		-	1,500	1,500	-	-	500	(500)	-100%	1,500
05.14 - Fire And Rescue Operations Bloemfontein		-	680	680	91	91	227			680
05.17 - Traffic Operations		-	450	450	-	-	150			450
05.25 - Law Enforcement Operations		-	2,200	2,200	-	-	733			2,200
05.29 - Nature Resource Management - Nature Areas		5,459	-	-	-	-	-			-
05.31 - Cemeteries Bloemfontein		18,035	5,000	5,000	-	-	1,667			5,000
05.34 - Parks Development		958	-	-	-	-	-			-
05.39 - Parks - Horticultural South		-	-	500	-	-	167			500
05.40 - Parks - Horticultural East		-	-	500	-	-	167			500
Vote 06 - Planning		10,629	28,550	34,300	95	667	11,433	(10,766)	-94%	34,300
06.3 - Urban Design		9,286	5,750	11,500	95	643	3,833	(3,190)	-83%	11,500
06.9 - Architectural Services		270	20,700	20,700	-	-	6,900	(6,900)	-100%	20,700
06.12 - Design And Development		113	-	-	-	-	-			-
06.15 - Environmental Strategic Planning		15	-	-	-	-	-			-
06.19 - Business Operations		946	2,100	2,100	-	24	700			2,100
Vote 07 - Human Settlement And Housing		97,141	13,076	13,076	-	-	4,359	(4,359)	-100%	13,076
07.30 - Bloemfontein South		63,768	13,076	13,076	-	-	4,359			13,076
07.32 - Thaba Nchu		71	-	-	-	-	-			-
07.33 - Botshabelo		33,303	-	-	-	-	-			-
Vote 08 - Economic And Rural Development		6,603	22,881	22,881	262	262	7,627	(7,365)	-97%	22,881
08.3 - Tourism		1,196	7,200	7,200	-	-	2,400	(2,400)	-100%	7,200
08.4 - Rural Development		2,121	7,400	7,400	-	-	2,467	(2,467)	-100%	7,400
08.5 - Smme's		3,286	8,281	8,281	262	262	2,760	(2,499)	-91%	8,281
Vote 09 - Engineering		246,598	167,055	167,055	6,432	8,147	55,685	(47,538)	-85%	167,055
09.9 - Engineering Services		100,279	90,010	90,010	5,010	8,147	30,003	(21,856)	-73%	90,010
09.10 - Purification And Sanitation		146,318	77,045	77,045	1,422	-	25,682			77,045
Vote 10 - Water		184,316	22,500	30,500	-	-	10,167	(10,167)	-100%	30,500
10.2 - Bulk Water Services		59,074	22,500	12,500	-	-	4,773	(4,773)	-100%	12,500
10.4 - Water Demand Management		125,242	-	10,000	-	-	2,727	(2,727)	-100%	10,000
10.5 - Water Reticulation Bloemfontein		-	-	8,000	-	-	2,667	(2,667)	-100%	8,000
Vote 11 - Waste And Fleet Management		26,705	119,523	119,523	5,158	11,148	39,841	(28,693)	-72%	119,523
11.2 - Administration		4,704	2,000	2,000	-	-	667	(667)	-100%	2,000
11.3 - Administration		-	25,600	25,600	-	329	8,533	(8,205)	-96%	25,600
11.8 - Administration		-	2,500	2,500	-	-	833	(833)	-100%	2,500
11.11 - Fleet Maintenance		22,001	86,173	86,173	5,158	10,820	28,725			86,173
11.12 - Engineering Support		-	250	250	-	-	83			250
11.13 - Diverse Workshop Support		-	3,000	3,000	-	-	1,000			3,000
Vote 12 - Miscellaneous		-	-	-	-	-	-	-		-
Vote 13 - Strategic Projects		8,294	28,000	28,000	-	-	9,333	(9,333)	-100%	28,000
13.4 - Projects Implementation Unit		8,294	28,000	28,000	-	-	9,333	(9,333)	-100%	28,000
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-		-
Vote 15 - Centlec(SOC)		156,575	112,148	112,148	3,804	6,618	37,383	(30,765)	-82%	112,148
15.20 - Human Resource Development		12,498	-	-	-	-	-			-
15.22 - Revenue And Customer Management		10,482	28,145	28,145	1,877	3,052	9,382			28,145
15.26 - Planning		97,074	25,357	25,357	1,235	1,869	8,452			25,357
15.27 - Network Services		2,621	13,765	13,765	15	520	4,588			13,765
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		2,207	-	-	591	874	-			-
15.29 - .		18,114	38,080	38,080	-	-	12,693			38,080
15.32 - Fleet & Security Management		4,207	5,592	5,592	-	-	1,864			5,592
15.34 - Power Generation		3,222	1,209	1,209	3	3	403			1,209
15.35 - Facilities Management		2,185	-	-	-	-	-			-
15.37 - Electricity Supply: Kopanong		1,874	-	-	83	142	-			-
15.38 - Electricity Supply: Mohokare		779	-	-	-	46	-			-
15.39 - Electricity Supply: Mantsopa		1,311	-	-	-	111	-			-
Total single-year capital expenditure		838,213	643,839	658,589	16,971	29,136	219,530	(190,394)	(0)	658,589
Total Capital Expenditure		894,480	1,266,261	1,266,261	37,275	85,559	422,087	(336,528)	(0)	1,266,261

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		43,577	6,622	6,622	59,163	6,622
Call investment deposits		84,409	224,472	224,472	70,906	224,472
Consumer debtors		2,362,131	2,569,678	2,569,678	2,740,963	2,569,678
Other debtors		2,701,635	–	–	2,741,337	–
Current portion of long-term receivables		782,034	275	275	782,034	275
Inventory		621,527	764,742	764,742	631,478	764,742
Total current assets		6,595,313	3,565,791	3,565,791	7,025,881	3,565,791
Non current assets						
Long-term receivables		867,122	1,714,785	1,714,785	907,143	1,714,785
Investments		104	–	–	104	–
Investment property		1,570,114	1,584,439	1,584,439	1,570,114	1,584,439
Investments in Associate		1,400	–	–	1,400	–
Property, plant and equipment		17,222,094	15,942,610	15,942,610	16,241,625	15,942,610
Biological		–	–	–	–	–
Intangible		95,410	96,333	96,333	93,600	96,333
Other non-current assets		580,786	263,139	263,139	580,786	263,139
Total non current assets		20,337,030	19,601,305	19,601,305	19,394,772	19,601,305
TOTAL ASSETS		26,932,343	23,167,096	23,167,096	26,420,653	23,167,096
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		229,869	160,265	160,265	229,869	160,265
Consumer deposits		152,369	146,662	146,662	159,881	146,662
Trade and other payables		6,866,144	251,056	251,056	7,348,528	251,056
Provisions		1,074,244	370,480	370,480	1,074,244	370,480
Total current liabilities		8,322,627	928,463	928,463	8,812,522	928,463
Non current liabilities						
Borrowing		1,498,339	1,501,270	1,501,270	1,494,458	1,501,270
Provisions		746,500	1,909,579	1,909,579	751,432	1,909,579
Total non current liabilities		2,244,839	3,410,848	3,410,848	2,245,890	3,410,848
TOTAL LIABILITIES		10,567,466	4,339,311	4,339,311	11,058,412	4,339,311
NET ASSETS	2	16,364,877	18,827,785	18,827,785	15,362,241	18,827,785
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13,948,476	16,733,993	16,733,993	12,945,839	16,733,993
Reserves		2,416,401	2,093,792	2,093,792	2,416,401	2,093,792
TOTAL COMMUNITY WEALTH/EQUITY	2	16,364,877	18,827,785	18,827,785	15,362,241	18,827,785

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2018/19	Budget Year 2019/20							
		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		–	1,013,230	1,013,230	65,141	355,428	337,743	17,685	5%	1,013,230
Service charges		–	3,184,267	3,184,267	322,722	1,348,299	1,061,422	286,877	27%	3,184,267
Other revenue		–	201,898	201,898	184,593	268,112	67,299	200,812	298%	201,898
Government - operating		–	1,129,521	1,129,521	–	305,449	376,507	(71,058)	-19%	1,129,521
Government - capital		–	1,103,940	1,103,940	–	205,542	367,980	(162,438)	-44%	1,103,940
Interest		–	204,009	204,009	2,458	13,284	68,003	(54,719)	-80%	204,009
Dividends		–	1	1	–	–	–	–		1
Payments										
Suppliers and employees		–	(5,861,181)	(5,861,181)	(561,807)	(2,387,329)	(1,953,727)	433,602	-22%	(5,861,181)
Finance charges		–	(245,946)	(245,946)	(2,479)	(36,457)	(81,982)	(45,525)	56%	(245,946)
Transfers and Grants		–	(7,938)	(7,938)	–	–	(2,646)	(2,646)	100%	(7,938)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	721,799	721,799	10,626	72,328	240,600	168,271	70%	721,799
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (Increase) in non-current debtors		–	206,360	206,360	–	–	68,787	(68,787)	-100%	206,360
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	(39,332)	(39,332)	–	48,000	(13,111)	61,111	-466%	(39,332)
Payments										
Capital assets		–	(938,349)	(938,349)	(37,275)	(85,559)	(312,783)	(227,224)	73%	(938,349)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(771,321)	(771,321)	(37,275)	(37,559)	(257,107)	(219,548)	85%	(771,321)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	(14,518)	(14,518)	81	401	(4,839)	5,241	-108%	(14,518)
Payments										
Repayment of borrowing		–	(106,366)	(106,366)	(1,000)	(30,945)	(35,455)	(4,510)	13%	(106,366)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(120,884)	(120,884)	(919)	(30,544)	(40,295)	(9,751)	24%	(120,884)
NET INCREASE/ (DECREASE) IN CASH HELD		–	(170,407)	(170,407)	(27,568)	4,226	(56,802)			(170,407)
Cash/cash equivalents at beginning:		–	396,634	396,634		125,844				
Cash/cash equivalents at month/year end:		–	226,227	226,227		130,070	(56,802)			(170,407)

MAN Mangaung - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	15.236	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	155.850	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	20.196	Unfavourable variance due to less water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	9.770	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-332	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-3.271	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-3.786	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	25.680	Favourable variance and still on target	None. Performance is on target
	Fines	-11.429	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	2	Favourable variance	None. Performance is on target
	Transfers recognised - operational	-49.887	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	-33.800	Favourable variance	
	Gains on disposal of PPE	-115	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	17.697	Unfavourable variance due to unfilled vacancies and overspend	None. Performance is on target
	Remuneration of councillors	-1.748	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	327.401	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	114.245	Unfavourable variance due to accrual of depreciation provision	Manual provision of impairment provision.
	Finance charges	-72.529	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	127.705	Unfavourable variance	
	Other materials	-6.475	Favourable variance	
	Contracted services	-115.053	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	197	Favourable variance	
	Other expenditure	-58.048	Favourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-336.528	Unfavourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	61.534	Favourable variance - less revenue collected than anticipated	
	Expenditure	-61.312	Unfavourable variance - more spent than targeted	Monitor of spending on services.
	Capital	-26.655	Favourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

Description of financial indicator		Basis of calculation	Ref	2018/19	Budget Year 2019/20			
				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			1.6%	9.5%	9.5%	0.4%	4.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants			2.5%	6.1%	6.1%	12.6%	6.1%
<u>Safety of Capital</u>								
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves			52.5%	10.2%	10.2%	59.1%	10.2%
Gearing	Long Term Borrowing/ Funds & Reserves			62.0%	71.7%	71.7%	61.8%	71.7%
<u>Liquidity</u>								
Current Ratio	Current assets/current liabilities	1		79.2%	384.1%	384.1%	79.7%	384.1%
Liquidity Ratio	Monetary Assets/Current Liabilities			1.5%	24.9%	24.9%	1.5%	24.9%
<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			98.4%	61.7%	61.7%	293.8%	61.7%
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%	8.0%	8.0%	0.0%	8.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2		0.0%	33.0%	33.0%	0.0%	33.0%
Employee costs	Employee costs/Total Revenue - capital revenue			29.9%	29.7%	29.7%	28.9%	29.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue			7.7%	10.1%	10.0%	7.2%	10.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue			15.9%	9.3%	9.3%	0.4%	4.5%
<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%	7600.0%	7600.0%	0.0%	7600.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure			0.0%	120.0%	120.0%	0.0%	120.0%

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description		NT Code	Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	466,071	59,683	66,070	44,936	53,010	37,022	243,555	1,281,959	2,252,306	1,660,482	-	1,199,526		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	131,877	72,205	37,491	26,426	18,047	16,950	90,471	497,618	891,087	649,513	701	236,188		
Receivables from Non-exchange Transactions - Property Rates	1400	170,371	59,084	47,244	45,392	35,885	34,366	197,457	640,869	1,230,666	953,968	-	564,138		
Receivables from Exchange Transactions - Waste Water Management	1500	42,126	19,294	16,447	14,885	11,948	11,458	69,185	359,356	544,699	466,831	-	257,022		
Receivables from Exchange Transactions - Waste Management	1600	10,709	7,392	6,401	5,871	4,581	4,372	26,403	161,318	227,047	202,546	-	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	27,176	26,775	25,449	25,095	23,634	23,016	129,977	609,634	890,755	811,355	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	3,750	324,199	10,677	2,244	998	2,348	11,544	55,285	411,044	72,419	-	27,616		
Total By Income Source	2000	852,393	569,141	210,317	218,769	148,103	129,532	768,591	3,606,039	6,502,884	4,871,033	701	2,458,331		
2018/19 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	143,001	64,820	56,116	52,151	41,262	42,744	220,635	752,650	1,373,379	1,109,443	-	-		
Commercial	2300	559,155	399,306	53,010	32,656	26,686	25,894	154,773	636,409	1,887,890	876,419	-	-		
Households	2400	150,238	105,015	101,191	133,961	80,154	60,894	393,183	2,216,979	3,241,615	2,885,171	701	2,458,331		
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	852,393	569,141	210,317	218,769	148,103	129,532	768,591	3,606,039	6,502,884	4,871,033	701	2,458,331		

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

MAN Managing - Supporting Table 004 Monthly Budget Statement - aged creditors - m04 October											
Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	127,115								127,115	
Bulk Water	0200	60,702	65,573	117,333						243,608	
PAYE deductions	0300	31,811								31,811	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	44,267								44,267	
Loan repayments	0600									-	
Trade Creditors	0700	20,157	22,711	11,435	42,422					96,725	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	284,052	88,285	128,767	42,422	-	-	-	-	543,526	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Absa Call Account 1		call	call account		1	6.58%	214	1	216
Absa Call Account 2		call	call account		7	6.61%	1,407	7	1,414
Absa Call Account 3		call	call account		51	6.58%	22,479	(22,168)	312
Absa Call Account 4		call	call account		2	6.75%	352	2	354
Absa Call Account 5		call	call account		4	6.75%	783	4	787
Absa Call Account 6		call	call account		112	6.20%	22,242	112	22,355
Absa Call Account 7		call	call account		24	6.80%	4,306	24	4,330
Standard Bank Call 1		call	call account		0	5.25%	13	0	13
Nedbank		call	call account		21	6.50%	3,744	21	3,765
First National Bank Call 1		call	call account		4	6.60%	687	4	691
First National Bank Call 2		call	call account		0	6.75%	21	(0)	21
Standard Bank Call 2		call	call account		0	6.65%	44	0	45
Standard Bank Call 3		call	call account		1	6.65%	155	1	156
Standard Bank Call 4		call	call account		3	6.65%	462	3	464
Standard Bank Call 5		call	call account		29	6.65%	5,338	29	5,367
Nedbank		call	call account		29	6.55%	25,423	(24,971)	452
Nedbank		call	call account		144	6.55%		30,144	30,144
Municipality sub-total					432		87,672	(16,787)	70,885
Entities									
Centlec(SOC)		February 201	Call Account	n/a	20	6.2%	491	(470)	22
TOTAL INVESTMENTS AND INTEREST	2				453		88,163	(17,256)	70,906

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		790,514	744,631	744,631	–	198,611	248,210	(49,599)	-20.0%	744,631
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Equitable Share		683,500	735,867	735,867	–	198,611	245,289	(46,678)	-19.0%	735,867
Expanded Public Works Programme Integrated Grant		920	2,764	2,764	–	–	921	(921)	-100.0%	2,764
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant	3	6,690	6,000	6,000	–	–	2,000	(2,000)	-100.0%	6,000
Municipal Demarcation Transition Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		99,404	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
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:		1,917	5,245	5,245	–	–	1,748	(1,748)	-100.0%	5,245
Education Training and Development Practices SETA		–	–	–	–	–	–	–	–	–
Free State Arts and Cultural Council		1,917	2,000	2,000	–	–	667	(667)	-100.0%	2,000
National Skills Fund		–	3,245	3,245	–	–	1,082	(1,082)	-100.0%	3,245
Unspecified		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	792,431	749,876	749,876	–	198,611	249,959	(51,348)	-20.5%	749,876
Capital Transfers and Grants										
National Government:		774,278	1,077,940	1,077,940	–	–	359,313	(359,313)	-100.0%	1,077,940
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		3,779	6,781	6,781	–	–	2,260	(2,260)	-100.0%	6,781
Integrated National Electrification Programme Grant		15,450	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		9,116	28,000	28,000	–	–	9,333	(9,333)	-100.0%	28,000
Public Transport Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant		203,520	229,596	229,596	–	–	76,532	(76,532)	-100.0%	229,596
Urban Settlement Development Grant		542,413	813,563	813,563	–	–	271,188	(271,188)	-100.0%	813,563
WiFi Connectivity		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	11,408	11,408	1,419	2,586	3,803	(1,217)	-32.0%	11,408
[insert description]		–	–	–	–	–	–	–	–	–
Developers Contribution		–	11,408	11,408	1,419	2,586	3,803	(1,217)	-32.0%	11,408
Unspecified		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	774,278	1,089,348	1,089,348	1,419	2,586	363,116	(360,530)	-99.3%	1,089,348
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,566,709	1,839,224	1,839,224	1,419	201,197	613,075	(411,878)	-67.2%	1,839,224

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description		Ref	2018/19	Budget Year 2019/20							
			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:			435,216	640,602	640,602	27,704	128,844	213,535	(84,690)	-39.7%	640,602
Equitable Share			278,542	318,159	318,159	20,592	102,406	106,054	(3,647)	-3.4%	318,159
Expanded Public Works Programme Integrated Grant			920	-	-	493	493	-	493		-
Local Government Financial Management Grant			58,076	247,190	247,190	(263)	-	82,397	(82,397)	-100.0%	247,190
Municipal Disaster Relief Grant			8,254	-	-	-	-	-	-		-
Public Transport Infrastructure Grant			-	-	-	-	-	-	-		-
Public Transport Network Grant			80,631	50,846	50,846	5,992	21,933	16,949	4,984	29.4%	50,846
Public Transport Network Operations Grant [Schedule 5B]			-	-	-	-	-	-	-		-
Urban Settlement Development Grant			8,793	24,407	24,407	890	4,013	8,136	(4,123)	-50.7%	24,407
WiFi Grant [Department of Telecommunications and Postal Services]			-	-	-	-	-	-	-		-
Provincial Government:			-	-	-	-	-	-	-		-
District Municipality:			-	-	-	-	-	-	-		-
Other grant providers:			2,076	2,000	2,000	-	-	667	(667)	-100.0%	2,000
Free State Arts and Cultural Council			1,745	2,000	2,000	-	-	667	(667)	-100.0%	2,000
Unspecified			331	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:			437,292	642,602	642,602	27,704	128,844	214,201	(85,357)	-39.8%	642,602
Capital expenditure of Transfers and Grants											
National Government:			598,748	985,339	991,189	26,329	62,063	330,397	(268,334)	-81.2%	991,189
Integrated City Development Grant			3,286	6,781	6,781	262	262	2,260	(1,999)	-88.4%	6,781
Integrated National Electrification Programme Grant			13,822	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant			-	8,000	-	-	-	0	(0)	-100.0%	-
Municipal Disaster Relief Grant			-	-	-	-	-	-	-		-
Municipal Human Settlement			-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant			8,294	28,000	28,000	-	-	9,333	(9,333)	-100.0%	28,000
Public Transport Infrastructure Grant			-	-	-	-	-	-	-		-
Public Transport Network Grant			92,053	167,252	167,252	975	7,139	55,751	(48,612)	-87.2%	167,252
Urban Settlement Development Grant			481,293	775,306	789,156	25,092	54,662	263,052	(208,390)	-79.2%	789,156
Provincial Government:			-	-	-	-	-	-	-		-
District Municipality:			-	-	-	-	-	-	-		-
Other grant providers:			10,575	2,059	2,059	1,047	2,690	686	2,004	292.1%	2,059
Unspecified			10,575	2,059	2,059	1,047	2,690	686	2,004	292.1%	2,059
Total capital expenditure of Transfers and Grants			609,323	987,398	993,248	27,376	64,753	331,083	(266,330)	-80.4%	993,248
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			1,046,615	1,630,000	1,635,850	55,080	193,598	545,284	(351,686)	-64.5%	1,635,850

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		44,850	49,757	49,757	3,730	15,003	16,586	(1,582)	-10%	49,757
Pension and UIF Contributions		1,761	1,867	1,867	145	580	622	(42)	-7%	1,867
Medical Aid Contributions		577	598	598	56	225	199	25	13%	598
Motor Vehicle Allowance		0	772	772	—	—	257	(257)	-100%	772
Cellphone Allowance		4,392	4,774	4,774	350	1,422	1,591	(169)	-11%	4,774
Housing Allowances		65	74	74	6	25	25	(0)	0%	74
Other benefits and allowances		12,731	11,706	11,706	1,030	4,179	3,902	277	7%	11,706
Sub Total - Councillors		64,376	69,547	69,547	5,316	21,435	23,182	(1,748)	-8%	69,547
% increase	4		8.0%	8.0%						8.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		11,676	18,656	18,656	1,040	4,159	6,219	(2,060)	-33%	18,656
Pension and UIF Contributions		844	1,812	1,812	73	294	604	(311)	-51%	1,812
Medical Aid Contributions		291	411	411	31	125	137	(12)	-9%	411
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		737	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		1,496	1,546	1,804	138	552	544	8	1%	1,804
Cellphone Allowance		162	178	178	15	59	59	—	—	178
Housing Allowances		—	258	—	—	—	57	(57)	-100%	—
Other benefits and allowances		1	1	1	0	0	0	0	4%	1
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		15,207	22,862	22,862	1,297	5,189	7,621	(2,432)	-32%	22,862
% increase	4		50.3%	50.3%						50.3%
Other Municipal Staff										
Basic Salaries and Wages		874,894	1,101,727	1,097,848	79,259	317,276	366,796	(49,520)	-14%	1,097,848
Pension and UIF Contributions		149,268	102,703	102,703	13,359	53,600	34,235	19,366	57%	102,703
Medical Aid Contributions		79,291	87,795	87,795	6,749	27,073	29,265	(2,192)	-7%	87,795
Overtime		137,571	59,511	59,511	10,854	52,467	19,837	32,630	164%	59,511
Performance Bonus		74,631	68,628	68,628	5,842	25,624	22,876	2,748	12%	68,628
Motor Vehicle Allowance		97,039	103,105	103,105	8,048	33,556	34,368	(812)	-2%	103,105
Cellphone Allowance		2,768	2,615	2,615	219	1,037	872	166	19%	2,615
Housing Allowances		4,254	4,650	4,650	403	1,589	1,550	39	3%	4,650
Other benefits and allowances		61,413	31,978	35,800	3,482	20,694	11,100	9,594	86%	35,800
Payments in lieu of leave		54,973	23,465	23,465	1,955	7,822	7,822	—	—	23,465
Long service awards		8,110	1,442	1,499	385	2,561	487	2,074	426%	1,499
Post-retirement benefit obligations	2	72,366	45,333	45,333	3,989	15,838	15,111	727	5%	45,333
Sub Total - Other Municipal Staff		1,616,578	1,632,953	1,632,953	134,542	559,139	544,319	14,820	3%	1,632,953
% increase	4		1.0%	1.0%						1.0%
Total Parent Municipality		1,696,161	1,725,362	1,725,362	141,156	585,763	575,122	10,640	2%	1,725,362
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		406	1,751	1,751	50	199	584	(385)	-66%	1,751
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities	2	406	1,751	1,751	50	199	584	(385)	-66%	1,751
% increase	4		331.2%	331.2%						331.2%
Senior Managers of Entities										
Basic Salaries and Wages		3,478	12,845	12,845	289	1,158	4,282	(3,124)	-73%	12,845
Pension and UIF Contributions		4	426	426	0	1	142	(141)	-99%	426
Medical Aid Contributions		43	109	109	4	14	36	(22)	-61%	109
Motor Vehicle Allowance		—	541	541	—	—	180	(180)	-100%	541
Cellphone Allowance		24	128	128	2	8	43	(35)	-81%	128
Other benefits and allowances		0	0	0	0	0	0	(0)	-8%	0
Sub Total - Senior Managers of Entities		3,549	14,048	14,048	295	1,181	4,683	(3,502)	-75%	14,048
% increase	4		295.9%	295.9%						295.9%
Other Staff of Entities										
Basic Salaries and Wages		233,439	226,470	226,470	20,663	83,340	75,490	7,850	10%	226,470
Pension and UIF Contributions		40,172	37,576	37,576	3,613	14,471	12,526	1,946	16%	37,576
Medical Aid Contributions		21,811	33,120	33,120	1,993	7,979	11,040	(3,061)	-28%	33,120
Overtime		38,947	37,350	37,350	2,788	11,906	12,450	(544)	-4%	37,350
Performance Bonus		18,047	18,199	18,199	539	5,383	6,066	(683)	-11%	18,199
Motor Vehicle Allowance		24,047	21,618	21,618	2,160	8,625	7,206	1,419	20%	21,618
Cellphone Allowance		842	894	894	70	283	298	(15)	-5%	894
Housing Allowances		1,510	1,651	1,651	140	608	550	58	10%	1,651
Other benefits and allowances		17,891	6,870	6,870	1,639	6,879	2,290	4,588	200%	6,870
Payments in lieu of leave		8,684	9,154	9,154	161	742	3,051	(2,309)	-76%	9,154
Long service awards		2,147	723	723	19	189	241	(52)	-22%	723
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		407,537	393,624	393,624	33,785	140,404	131,209	9,196	7%	393,624
% increase	4		-3.4%	-3.4%						-3.4%
Total Municipal Entities		411,491	409,423	409,423	34,130	141,785	136,475	5,309	4%	409,423
TOTAL SALARY, ALLOWANCES & BENEFITS		2,107,652	2,134,785	2,134,785	175,285	727,547	711,597	15,950	2%	2,134,785
% increase	4		1.3%	1.3%						1.3%
TOTAL MANAGERS AND STAFF		2,042,870	2,063,487	2,063,487	169,919	705,913	687,831	18,082	3%	2,063,487

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	1	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2019/20	+1 2020/21	+2 2021/22
Cash Receipts By Source																
Property rates		92,746	112,730	84,811	65,141	84,436	84,436	84,436	84,436	84,436	84,436	84,436	66,751	1,013,230	1,091,323	1,223,544
Service charges - electricity revenue		257,991	298,198	285,494	284,794	181,950	181,950	181,950	181,950	181,950	181,950	181,950	(216,726)	2,183,402	2,314,403	2,453,264
Service charges - water revenue		34,844	35,269	33,600	22,834	52,551	52,551	52,551	52,551	52,551	52,551	52,551	136,206	630,608	645,422	668,597
Service charges - sanitation revenue		17,956	21,276	19,484	10,930	21,841	21,841	21,841	21,841	21,841	21,841	21,841	39,559	262,092	282,112	322,069
Service charges - refuse		6,582	7,460	7,423	4,164	9,014	9,014	9,014	9,014	9,014	9,014	9,014	19,440	108,166	119,917	133,004
Rental of facilities and equipment		136	606	159	122	1,833	1,833	1,833	1,833	1,833	1,833	1,833	8,140	21,992	23,180	24,432
Interest earned - external investments		501	829	324	188	1,833	1,833	1,833	1,833	1,833	1,833	1,833	7,323	21,998	23,229	24,530
Interest earned - outstanding debtors		2,786	3,647	2,739	2,269	15,168	15,168	15,168	15,168	15,168	15,168	15,168	64,396	182,011	191,929	202,389
Dividends received		-	-	-	-	0	0	0	0	0	0	0	0	1	1	1
Fines, penalties and forfeits		506	158	149	171	2,462	2,462	2,462	2,462	2,462	2,462	2,462	11,326	29,544	31,819	34,218
Licences and permits		32	29	25	58	37	37	37	37	37	37	37	38	439	463	488
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		198,611	106,838	-	-	94,127	94,127	94,127	94,127	94,127	94,127	94,127	165,185	1,129,521	1,128,814	1,215,254
Other revenue		31,965	26,860	22,893	184,242	12,494	12,494	12,494	12,494	12,494	12,494	12,494	(203,492)	149,923	152,882	156,003
Cash Receipts by Source		644,659	613,900	457,101	574,912	477,744	477,744	477,744	477,744	477,744	477,744	477,744	98,146	5,732,925	6,005,493	6,457,791
Other Cash Flows by Source																
Transfer receipts - capital		202,151	3,391	-	-	91,995	91,995	91,995	91,995	91,995	91,995	91,995	254,433	1,103,940	1,116,949	1,190,866
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		70	153	97	81	(1,210)	(1,210)	(1,210)	(1,210)	(1,210)	(1,210)	(1,210)	(6,451)	(14,518)	(14,104)	(14,104)
Receipt of non-current debtors		-	-	-	-	17,197	17,197	17,197	17,197	17,197	17,197	17,197	85,983	206,360	114,526	120,710
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		23,000	-	25,000	-	(3,278)	(3,278)	(3,278)	(3,278)	(3,278)	(3,278)	(3,278)	(64,388)	(39,332)	(89,793)	(94,641)
Total Cash Receipts by Source		869,880	617,444	482,198	574,993	582,448	582,448	582,448	582,448	582,448	582,448	582,448	367,724	6,989,375	7,133,071	7,660,623
Cash Payments by Type																
Employee related costs		165,322	164,342	170,747	164,745	164,265	164,265	164,265	164,265	164,265	164,265	164,265	156,167	1,971,175	2,083,720	2,201,471
Remuneration of councillors		5,481	5,416	5,371	5,366	5,796	5,796	5,796	5,796	5,796	5,796	5,796	7,344	69,547	73,303	77,261
Interest paid		29,806	1,914	2,258	2,479	20,496	20,496	20,496	20,496	20,496	20,496	20,496	66,021	245,946	224,354	202,481
Bulk purchases - Electricity		183,482	34,929	346,898	190,191	137,805	137,805	137,805	137,805	137,805	137,805	137,805	(66,477)	1,653,654	1,752,874	1,858,046
Bulk purchases - Water & Sewer		38,924	41,582	27,547	-	47,323	47,323	47,323	47,323	47,323	47,323	47,323	128,563	567,879	589,624	633,084
Other materials		6,193	12,832	4,525	11,759	6,785	6,785	6,785	6,785	6,785	6,785	6,785	(1,385)	81,416	87,155	92,690
Contracted services		66,068	73,917	45,845	33,578	71,704	71,704	71,704	71,704	71,704	71,704	71,704	139,111	860,444	899,155	950,140
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	661	661	661	661	661	661	661	3,307	7,938	8,521	9,014
General expenses		129,552	108,470	59,635	146,780	32,309	32,309	32,309	32,309	32,309	32,309	32,309	(282,894)	387,703	406,822	434,023
Cash Payments by Type		624,829	443,401	662,826	554,897	487,142	487,142	487,142	487,142	487,142	487,142	487,142	149,758	5,845,703	6,125,528	6,458,212
Other Cash Flows/Payments by Type																
Capital assets		70,445	28,706	32,469	28,479	78,196	78,196	78,196	78,196	78,196	78,196	78,196	230,880	938,349	949,407	1,012,236
Repayment of borrowing		27,930	1,025	990	1,000	8,864	8,864	8,864	8,864	8,864	8,864	8,864	13,374	106,366	118,382	131,522
Other Cash Flows/Payments		15,485	6,303	32,117	9,389	22,447	22,447	22,447	22,447	22,447	22,447	22,447	48,940	269,363	(80,184)	36,955
Total Cash Payments by Type		738,689	479,434	728,402	593,765	596,648	596,648	596,648	596,648	596,648	596,648	596,648	442,952	7,159,781	7,113,132	7,638,925
NET INCREASE/(DECREASE) IN CASH HELD		131,191	138,009	(246,204)	(18,772)	(14,201)	(14,201)	(14,201)	(14,201)	(14,201)	(14,201)	(14,201)	(75,228)	(170,407)	19,939	21,698
Cash/cash equivalents at the month/year beginning:		125,844	257,036	395,045	148,841	130,070	115,869	101,669	87,468	73,267	59,067	44,866	30,666	125,844	(44,562)	(24,623)
Cash/cash equivalents at the month/year end:		257,036	395,045	148,841	130,070	115,869	101,669	87,468	73,267	59,067	44,866	30,666	(44,562)	(44,562)	(24,623)	(2,926)

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M04 Oct

Description	Ref	2018/19	Budget Year 2019/20							
		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		1,209,977	1,266,538	1,266,538	104,873	437,415	422,179	15,236	4%	1,266,538
Service charges - electricity revenue		131,110	609	609	11,562	55,331	203	55,127	27144%	609
Service charges - water revenue		797,862	823,392	823,392	17,193	294,659	274,464	20,196	7%	823,392
Service charges - sanitation revenue		323,383	327,615	327,615	30,053	118,975	109,205	9,770	9%	327,615
Service charges - refuse revenue		120,876	135,207	135,207	11,235	44,737	45,069	(332)	-1%	135,207
Rental of facilities and equipment		45,993	42,556	42,556	2,612	10,914	14,185	(3,271)	-23%	42,556
Interest earned - external investments		16,457	18,408	18,408	1,234	3,782	6,136	(2,354)	-38%	18,408
Interest earned - outstanding debtors		262,842	256,863	256,863	23,348	108,495	85,621	22,874	27%	256,863
Dividends received		1	1	1	-	3	0	3	1448%	1
Fines, penalties and forfeits		5,204	10,600	10,600	70	73	3,533	(3,460)	-98%	10,600
Licences and permits		328	549	549	87	185	183	2	1%	549
Agency services								-		
Transfers and subsidies		788,626	745,494	745,494	-	198,611	248,498	(49,887)	-20%	745,494
Other revenue		589,797	493,052	493,052	15,179	161,813	164,351	(2,537)	-2%	493,052
Gains on disposal of PPE		17,911	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contribution)		4,310,367	4,120,884	4,120,884	217,445	1,434,992	1,373,628	61,364	4%	4,120,884
Expenditure By Type										
Employee related costs		1,631,785	1,655,815	1,655,815	135,839	564,328	551,940	12,388	2%	1,655,815
Remuneration of councillors		64,376	69,547	69,547	5,316	21,435	23,182	(1,748)	-8%	69,547
Debt impairment		915,503	381,170	381,170	35,708	454,458	127,057	327,401	258%	381,170
Depreciation & asset impairment		821,991	322,031	322,031	-	204,290	107,344	96,946	90%	322,031
Finance charges		120,803	125,892	125,892	4,796	9,435	41,964	(32,529)	-78%	125,892
Bulk purchases		928,041	567,879	567,879	116,109	326,459	189,293	137,167	72%	567,879
Other materials		40,621	55,425	54,014	4,404	12,805	18,319	(5,514)	-30%	54,014
Contracted services		473,579	621,189	613,747	31,406	104,836	205,792	(100,957)	-49%	613,747
Transfers and subsidies		7,799	7,938	7,938	1,245	2,843	2,646	197	7%	7,938
Other expenditure		303,690	334,753	343,605	16,221	74,368	113,014	(38,646)	-34%	343,605
Loss on disposal of PPE		72,102	-	-	-	-	-	-		-
Total Expenditure		5,380,290	4,141,638	4,141,638	351,044	1,775,257	1,380,551	394,706	29%	4,141,638
Surplus/(Deficit)		(1,069,923)	(20,754)	(20,754)	(133,599)	(340,264)	(6,923)	(333,341)	4815%	(20,754)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		774,278	1,077,940	1,077,940	-	-	359,313	(359,313)	-100%	1,077,940
(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		(295,645)	1,057,186	1,057,186	(133,599)	(340,264)	352,390	(692,655)	-197%	1,057,186
Taxation								-		
Surplus/(Deficit) after taxation		(295,645)	1,057,186	1,057,186	(133,599)	(340,264)	352,390	(692,655)	-197%	1,057,186

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M04 October

Financial Management - Supporting Table 007 - Monthly Budget Statement - Summary of Municipal Entities - 1st Quarter										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
Centlec		2,535,225	2,840,161	2,840,161	199,223	1,008,255	946,720	61,534	6%	2,840,161
Total Operating Revenue	1	2,535,225	2,840,161	2,840,161	199,223	1,008,255	946,720	61,534	6%	2,840,161
<u>Expenditure By Municipal Entity</u>										
Centlec		2,523,275	2,678,157	2,678,157	(131,761)	831,408	892,720	(61,312)	-7%	2,678,157
Total Operating Expenditure	2	2,523,275	2,678,157	2,678,157	(131,761)	831,408	892,720	(61,312)	-7%	2,678,157
Surplus/ (Deficit) for the yr/period		11,951	162,005	162,005	330,984	176,847	54,000	222	0%	162,005
<u>Capital Expenditure By Municipal Entity</u>										
Centlec		177,835	145,168	145,168	10,694	21,735	48,389	(26,655)	-55%	145,168
Total Capital Expenditure	3	177,835	145,168	145,168	10,694	21,735	48,389	(26,655)	-55%	145,168

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M04 October

Month	2018/19	Budget Year 2019/20							
	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	10,100	105,522	105,522	2,776	2,776	105,522	102,746	97.4%	0%
August	24,704	105,522	105,522	15,816	18,592	211,044	192,452	91.2%	1%
September	28,829	105,522	105,522	29,692	48,284	316,565	268,282	84.7%	4%
October	80,273	105,522	105,522	37,275	85,559	422,087	336,528	79.7%	7%
November	41,518	105,522	105,522	–		527,609	–		
December	102,719	105,522	105,522	–		633,131	–		
January	62,658	105,522	105,522	–		738,653	–		
February	67,807	105,522	105,522	–		844,175	–		
March	69,796	105,522	105,522	–		949,696	–		
April	51,519	105,522	105,522	–		1,055,218	–		
May	91,534	105,522	105,522	–		1,160,740	–		
June	263,022	105,522	105,521	–		1,266,261	–		
Total Capital expenditure	894,480	1,266,261	1,266,261	85,559					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M04

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		267,844	679,436	679,436	27,081	61,050	226,479	165,428	73.0%	679,436
Roads Infrastructure		100,279	258,510	258,510	16,793	41,746	86,170	44,425	51.6%	258,510
Roads		–	8,000	8,000	–	–	2,667	2,667	100.0%	8,000
Road Structures		100,279	250,510	250,510	16,793	41,746	83,503	41,758	50.0%	250,510
Storm water Infrastructure		–	500	500	–	–	167	167	100.0%	500
Drainage Collection		–	500	500	–	–	167	167	100.0%	500
Electrical Infrastructure		124,853	47,826	47,826	8,739	16,732	15,942	(790)	-5.0%	47,826
Power Plants		591	1,000	1,000	–	–	333	333	100.0%	1,000
HV Substations		72,956	592	592	–	–	197	197	100.0%	592
MV Networks		17,104	2,381	2,381	37	181	794	613	77.2%	2,381
LV Networks		34,203	43,854	43,854	8,703	16,551	14,618	(1,933)	-13.2%	43,854
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	224,500	224,500	–	–	74,833	74,833	100.0%	224,500
Bulk Mains		–	53,000	53,000	–	–	17,667	17,667	100.0%	53,000
Distribution		–	171,500	171,500	–	–	57,167	57,167	100.0%	171,500
Sanitation Infrastructure		29,713	88,000	88,000	1,549	2,244	29,333	27,089	92.3%	88,000
Reticulation		29,713	88,000	88,000	1,549	2,244	29,333	27,089	92.3%	88,000
Solid Waste Infrastructure		12,998	60,100	60,100	–	329	20,033	19,705	98.4%	60,100
Landfill Sites		12,998	58,100	58,100	–	329	19,367	19,038	98.3%	58,100
Waste Transfer Stations		–	2,000	2,000	–	–	667	667	100.0%	2,000
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		20,434	82,860	82,860	577	1,635	27,620	25,985	94.1%	82,860
Community Facilities		14,975	72,439	72,439	577	1,609	24,146	22,537	93.3%	72,439
Centres		968	12,467	12,467	482	966	4,156	3,190	76.8%	12,467
Clinics/Care Centres		–	1,500	1,500	–	–	500	500	100.0%	1,500
Fire/Ambulance Stations		270	20,700	20,700	–	–	6,900	6,900	100.0%	20,700
Parks		–	1,000	1,000	–	–	333	333	100.0%	1,000
Public Open Space		13,726	33,772	33,772	95	643	11,257	10,614	94.3%	33,772
Nature Reserves		12	3,000	3,000	–	–	1,000	1,000	100.0%	3,000
Sport and Recreation Facilities		5,459	10,421	10,421	–	26	3,474	3,448	99.3%	10,421
Outdoor Facilities		5,459	10,421	10,421	–	26	3,474	3,448	99.3%	10,421
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other assets		3,222	–	–	–	–	–	–	–	–
Operational Buildings		3,222	–	–	–	–	–	–	–	–
Municipal Offices		3,222	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		18,781	–	–	–	–	–	–	–	–
Licences and Rights		18,781	–	–	–	–	–	–	–	–
Computer Software and Applications		6,204	–	–	–	–	–	–	–	–
Unspecified		12,577	–	–	–	–	–	–	–	–
Computer Equipment		1,924	32,818	32,818	364	2,262	10,939	8,677	79.3%	32,818
Computer Equipment		1,924	32,818	32,818	364	2,262	10,939	8,677	79.3%	32,818
Furniture and Office Equipment		2,847	209	209	3	3	70	67	95.8%	209
Furniture and Office Equipment		2,847	209	209	3	3	70	67	95.8%	209
Machinery and Equipment		15	7,510	7,595	104	107	2,513	2,406	95.7%	7,595
Machinery and Equipment		15	7,510	7,595	104	107	2,513	2,406	95.7%	7,595
Transport Assets		115,678	250,240	250,240	6,120	17,928	83,413	65,486	78.5%	250,240
Transport Assets		115,678	250,240	250,240	6,120	17,928	83,413	65,486	78.5%	250,240
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	430,746	1,053,074	1,053,159	34,249	82,985	351,034	268,049	76.4%	1,053,159

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		410,049	128,664	128,664	1,573	1,106	42,888	41,782	97.4%	128,664
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4,318	28,519	28,519	151	1,032	9,506	8,475	89.1%	28,519
<i>HV Substations</i>		1,521	5,000	5,000	-	105	1,667	1,561	93.7%	5,000
<i>MV Networks</i>		648	16,541	16,541	136	407	5,514	5,107	92.6%	16,541
<i>LV Networks</i>		2,149	6,978	6,978	15	520	2,326	1,806	77.7%	6,978
Water Supply Infrastructure		235,794	31,600	31,600	-	74	10,533	10,459	99.3%	31,600
<i>Water Treatment Works</i>		-	5,000	5,000	-	-	1,667	1,667	100.0%	5,000
<i>Bulk Mains</i>		235,794	26,600	26,600	-	74	8,867	8,792	99.2%	26,600
Sanitation Infrastructure		169,937	68,545	68,545	1,422	-	22,848	22,848	100.0%	68,545
<i>Reticulation</i>		134,242	62,545	62,545	1,422	-	20,848	20,848	100.0%	62,545
<i>Waste Water Treatment Works</i>		35,695	6,000	6,000	-	-	2,000	2,000	100.0%	6,000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		23,224	7,384	7,384	262	262	2,461	2,200	89.4%	7,384
Community Facilities		22,267	7,384	7,384	262	262	2,461	2,200	89.4%	7,384
<i>Cemeteries/Crematoria</i>		18,035	5,000	5,000	-	-	1,667	1,667	100.0%	5,000
<i>Markets</i>		946	-	-	-	-	-	-	-	-
<i>Stalls</i>		3,286	2,384	2,384	262	262	795	533	67.1%	2,384
Sport and Recreation Facilities		958	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		958	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		17,196	-	-	-	-	-	-	-	-
Operational Buildings		17,196	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		17,196	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		3,342	9,900	9,900	-	-	3,300	3,300	100.0%	9,900
Machinery and Equipment		3,342	9,900	9,900	-	-	3,300	3,300	100.0%	9,900
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	453,812	145,948	145,948	1,835	1,368	48,649	47,282	97.2%	145,948

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		349,619	399,237	399,237	29,482	118,627	133,079	14,452	10.9%	399,237
Roads Infrastructure		60,427	90,770	90,770	5,504	19,833	30,257	10,423	34.4%	90,770
Road Structures		57,000	84,810	84,810	5,214	18,555	28,270	9,715	34.4%	84,810
Road Furniture		3,427	5,960	5,960	290	1,278	1,987	708	35.6%	5,960
Storm water Infrastructure		3,534	8,507	8,507	310	1,305	2,836	1,531	54.0%	8,507
Drainage Collection		3,534	8,507	8,507	310	1,305	2,836	1,531	54.0%	8,507
Electrical Infrastructure		96,863	87,525	87,525	7,706	31,413	29,175	(2,238)	-7.7%	87,525
Power Plants		90,116	81,068	81,068	7,146	29,306	27,023	(2,284)	-8.5%	81,068
HV Substations		6,295	6,447	6,447	552	2,057	2,149	92	4.3%	6,447
LV Networks		452	10	10	7	50	3	(47)	-1374.2%	10
Water Supply Infrastructure		128,270	128,792	128,792	10,038	47,023	42,931	(4,092)	-9.5%	128,792
Boreholes		-	1,505	1,505	-	362	502	140	27.9%	1,505
Water Treatment Works		112,047	92,517	92,517	6,129	27,284	30,839	3,555	11.5%	92,517
Bulk Mains		14,322	33,844	33,844	3,909	19,249	11,281	(7,968)	-70.6%	33,844
Distribution		-	609	609	-	-	203	203	100.0%	609
Distribution Points		1,901	317	317	-	129	106	(23)	-22.0%	317
Sanitation Infrastructure		60,524	83,625	83,625	5,925	19,053	27,875	8,822	31.6%	83,625
Reticulation		-	3,058	3,058	-	-	1,019	1,019	100.0%	3,058
Waste Water Treatment Works		53,110	62,666	62,666	3,549	16,677	20,889	4,211	20.2%	62,666
Outfall Sewers		1,202	-	-	-	-	-	-	-	-
Toilet Facilities		6,212	17,900	17,900	2,376	2,376	5,967	3,591	60.2%	17,900
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	19	19	-	-	6	6	100.0%	19
Data Centres		-	19	19	-	-	6	6	100.0%	19
Community Assets		1,441	4,258	3,758	81	555	1,364	809	59.3%	3,758
Community Facilities		41	188	188	12	12	63	50	80.1%	188
Cemeteries/Crematoria		41	141	141	12	12	47	35	73.4%	141
PurIs		0	47	47	-	-	16	16	100.0%	47
Sport and Recreation Facilities		1,401	4,070	3,570	68	542	1,301	759	58.3%	3,570
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1,401	4,070	3,570	68	542	1,301	759	58.3%	3,570
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		65,176	112,211	112,211	5,573	23,328	37,404	14,076	37.6%	112,211
Operational Buildings		65,176	112,211	112,211	5,573	23,328	37,404	14,076	37.6%	112,211
Municipal Offices		65,176	112,211	112,211	5,573	23,328	37,404	14,076	37.6%	112,211
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		13,455	25,497	25,497	3,369	7,497	8,499	1,002	11.8%	25,497
Furniture and Office Equipment		13,455	25,497	25,497	3,369	7,497	8,499	1,002	11.8%	25,497
Machinery and Equipment		24,877	71,671	71,671	1,037	2,255	23,890	21,635	90.6%	71,671
Machinery and Equipment		24,877	71,671	71,671	1,037	2,255	23,890	21,635	90.6%	71,671
Transport Assets		70,405	85,903	85,723	7,572	22,920	28,598	5,679	19.9%	85,723
Transport Assets		70,405	85,903	85,723	7,572	22,920	28,598	5,679	19.9%	85,723
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	524,973	698,778	698,098	47,114	175,182	232,835	57,653	24.8%	698,098

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	FREE STATE		
Web Address	mangaung.co.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram Fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number	051 405 8911		
Fax number	051 405 8101		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Mxolisi Ashford Siyonzana	Name	N Manzi
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number	082 821 9300	Cell number	082 496 1640
Fax number	405 8676 051	Fax number	051 405 8676
E-mail address	mxolisi.siyonzana@mangaung.co.za	E-mail address	ntombizanele.manzi@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	SM Mlamleli	Name	L Mathebula
Telephone number	051 405 8494	Telephone number	051 405 8494
Cell number	082 888 3302 / 082 417 6928	Cell number	060 961 3708
Fax number		Fax number	
E-mail address	olly.mlamleli@mangaung.co.za	E-mail address	lethokuhle.mathebula@mangaung.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	LA Masoetsa	Name	CN Oliphant
Telephone number	051 405 8640	Telephone number	051 405 8409
Cell number	071 688 9000	Cell number	061 405 6094
Fax number		Fax number	
E-mail address	lebohang.masoetsa@mangaung.co.za	E-mail address	charmaine.oliphant@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Adv Tankiso Mea	Name	LA Monyeke
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	073 362 8764
Fax number	051 405 8741	Fax number	051 405 8101
E-mail address	tankiso.me@mangaung.co.za	E-mail address	lethole.monyeke@mangaung.co.za
Chief Financial Officer		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	Ms		
Name	M Masisi		
Telephone number	051 405 8627		
Cell number	834 651 527		
Fax number	051 405 8787		
E-mail address	mathapelo.masisi@mangaung.co.za		
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	Arrie Bartnis		
Telephone number	051 405 8501		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.bartnis@mangaung.co.za		
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			