

12 February 2020

THE CITY MANAGER  
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JANUARY 2020 (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 January 2020, the ten-working day reporting period expires on the 14 February 2020. 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 January 2020**

This report is based upon financial information, as at 31 January 2020 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the period ended 31 January 2020** are summarised as follows:

**Statement of Financial Performance (SFP) (Annexure B – Table C4)**

SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source. The total revenue excludes capital transfers and contributions, and expenditure is by type. The actual year to date revenue for the period of **R 4 024.527 million** is lower than the year to date target of **R 4 042.933 million** and the expenditure for the period is **R 4 471.128 million**, which is 11% higher than the year to date target of **R 4 035.293 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

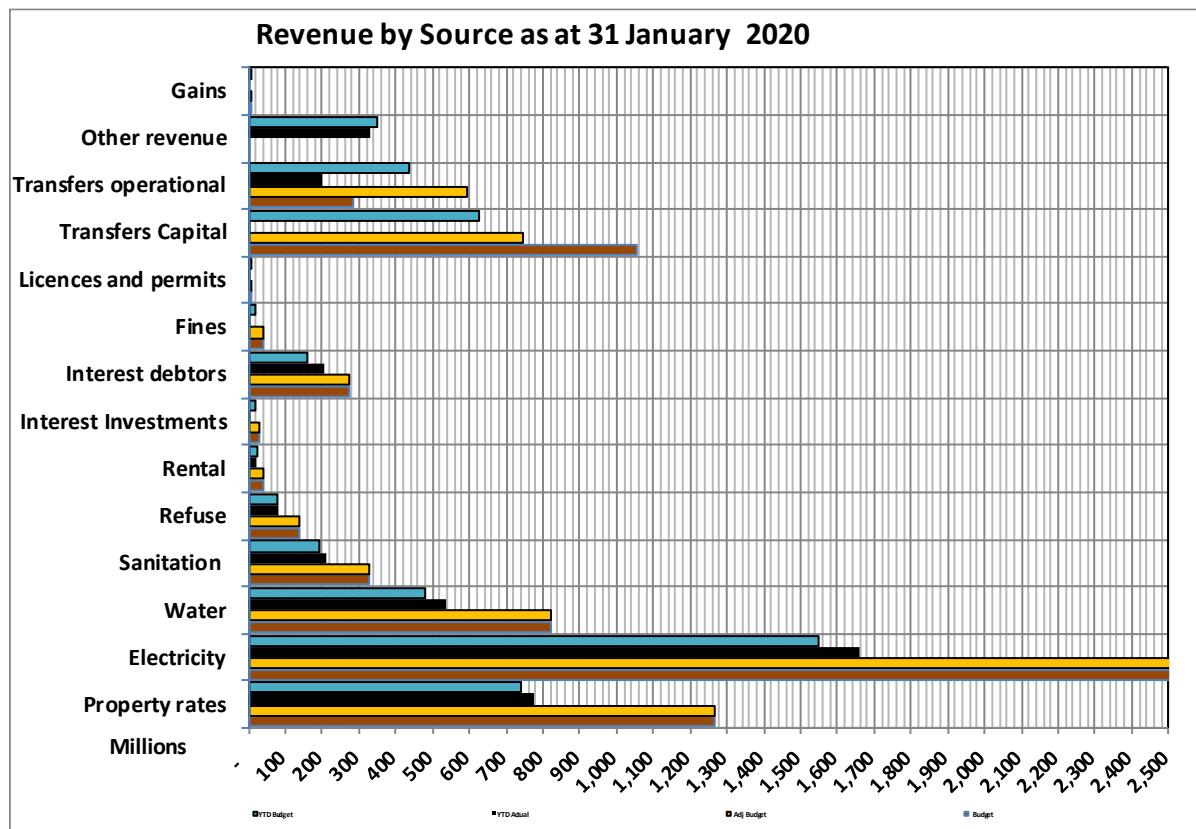
Description	Ref	2018/19		Budget Year 2019/20					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		1,209,977	1,266,538	1,266,538	112,829	775,031	738,814	36,217	5%
Service charges - electricity revenue		2,529,042	2,670,702	2,620,853	193,551	1,658,037	1,549,601	108,436	7%
Service charges - water revenue		797,862	823,392	823,392	85,743	537,791	480,312	57,480	12%
Service charges - sanitation revenue		323,383	327,615	327,615	30,099	208,861	191,109	17,753	9%
Service charges - refuse revenue		120,876	135,207	135,207	11,334	78,547	78,871	(324)	0%
Rental of facilities and equipment		45,993	42,556	42,366	2,768	19,234	24,793	(5,559)	-22%
Interest earned - external investments		20,724	27,497	27,497	802	6,817	16,040	(9,223)	-57%
Interest earned - outstanding debtors		293,674	275,561	275,561	31,958	205,946	160,744	45,203	28%
Dividends received		1	1	1	—	3	0	3	785%
Fines, penalties and forfeits		61,184	38,631	23,147	434	2,603	19,954	(17,351)	-87%
Licences and permits		328	549	477	42	941	308	633	205%
Agency services		788,626	745,494	745,494	—	198,611	434,872	(236,261)	-54%
Transfers and subsidies		619,668	595,551	595,021	17,076	332,105	347,316	(15,211)	-4%
Other revenue		19,787	344	344	—	—	201	(201)	-100%
Gains on disposal of PPE									344
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>6,831,127</b>	<b>6,949,638</b>	<b>6,883,513</b>	<b>486,635</b>	<b>4,024,527</b>	<b>4,042,933</b>	<b>(18,407)</b>	<b>0%</b>
<b>Expenditure By Type</b>									
Employee related costs		2,044,842	2,065,238	2,087,797	178,427	1,230,680	1,208,486	22,194	2%
Remuneration of councillors		64,434	69,547	69,547	5,385	37,536	40,569	(3,034)	-7%
Debt impairment		766,338	390,477	817,307	102,271	632,866	387,840	245,026	63%
Depreciation & asset impairment		965,071	401,249	401,249	10,926	485,063	234,062	251,001	107%
Finance charges		176,596	245,946	233,946	24,868	77,160	138,969	(61,808)	-44%
Bulk purchases		2,429,652	2,309,091	2,299,644	249,888	1,533,122	1,345,395	187,726	14%
Other materials		71,664	89,839	87,489	5,845	39,424	49,090	(9,666)	-20%
Contracted services		703,176	809,455	605,739	28,929	285,335	395,435	(110,100)	-28%
Transfers and subsidies		7,799	7,938	7,938	—	3,696	4,631	(934)	-20%
Other expenditure		611,102	431,015	376,551	19,853	146,247	230,818	(84,571)	-37%
Loss on disposal of PPE		18,824	—	—	—	—	—	—	—
<b>Total Expenditure</b>		<b>7,859,498</b>	<b>6,819,795</b>	<b>6,987,208</b>	<b>626,392</b>	<b>4,471,128</b>	<b>4,035,293</b>	<b>435,834</b>	<b>11%</b>
<b>Surplus/(Deficit)</b>		<b>(1,028,371)</b>	<b>129,843</b>	<b>(103,695)</b>	<b>(139,757)</b>	<b>(446,601)</b>	<b>7,640</b>	<b>(454,241)</b>	<b>(0)</b>
Transfers and subsidies - capital (in-kind allocations)		774,278	1,077,940	1,077,940	(72,269)	—	628,798	(628,798)	(0)
(National / Provincial and District)		21,913	11,408	11,408	48	2,860	6,655	(3,795)	(0)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		23,181	1,219,191	985,653	(211,978)	(443,742)	643,093	—	985,653
Transfers and subsidies - capital (in-kind - all)		23,181	1,219,191	985,653	(211,978)	(443,742)	643,093	—	985,653
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(232,181)</b>	<b>1,219,191</b>	<b>985,653</b>	<b>(211,978)</b>	<b>(443,742)</b>	<b>643,093</b>		<b>985,653</b>
Taxation									
<b>Surplus/(Deficit) after taxation</b>		<b>(232,181)</b>	<b>1,219,191</b>	<b>985,653</b>	<b>(211,978)</b>	<b>(443,742)</b>	<b>643,093</b>		<b>985,653</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(232,181)</b>	<b>1,219,191</b>	<b>985,653</b>	<b>(211,978)</b>	<b>(443,742)</b>	<b>643,093</b>		<b>985,653</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>		<b>(232,181)</b>	<b>1,219,191</b>	<b>985,653</b>	<b>(211,978)</b>	<b>(443,742)</b>	<b>643,093</b>		<b>985,653</b>

The major revenue variances against the special adjustment budget are:

- Property rates - Favourable variance of R36.217 million (5%) for the period due to more properties being billed for period than budgeted and the number of new developments and supplementary valuation role.
- Electricity – Favourable variance of R108.436 million (7%) for the year, due to higher user's consumption than budget during winter seasons.
- Water revenue – Favourable variance of R57.480 million (12%) for the year, due to higher user's consumption than budget as a result of new developments in the city.
- Services charges: Sanitation revenue- Favourable variance of R17.753 million (9%) for the period. Target exceeded.
- Services charges: Refuse revenue – Unfavourable variance -R 5.559 million (-22%) due to less use of municipal facilities than anticipated and lower collection of rental income from municipal flats and housing.
- Rental of facilities and equipment – Unfavourable variance of -R 5.559 million (-22%) due to less use of municipal facilities than anticipated and lower collection of rental income from municipal flats and housing.
- Interest earned – External investments - Unfavourable variance of -9.223 million (-57%) for the period due to lower investment and cash balances than anticipated

- Interest earned on Outstanding debtors - Favourable variance of R45.203 million (28%) for the period, due to an increase in the debtor's book.
- Fines - Unfavourable variance of -R17.351 million (-87%) 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 and deficiencies in internal control measures;
- Government Grants and subsidies – Operating: Unfavourable variance of -R231.261 million for the period, a once off tranche for four months as against a monthly apportionment of the budget. Set off against 2019/20 equitable Share because of 2017/18 unspent grants. Second tranche of the 2019/20 Equitable Share withheld because of 2018/19 unspent grants.
- Other revenue- Favourable variance of R15.211 million (4%) – less revenue collected than anticipated and receiving of the second tranche of the fuel levy.

The following charts compare the actual revenue against the special adjustment;



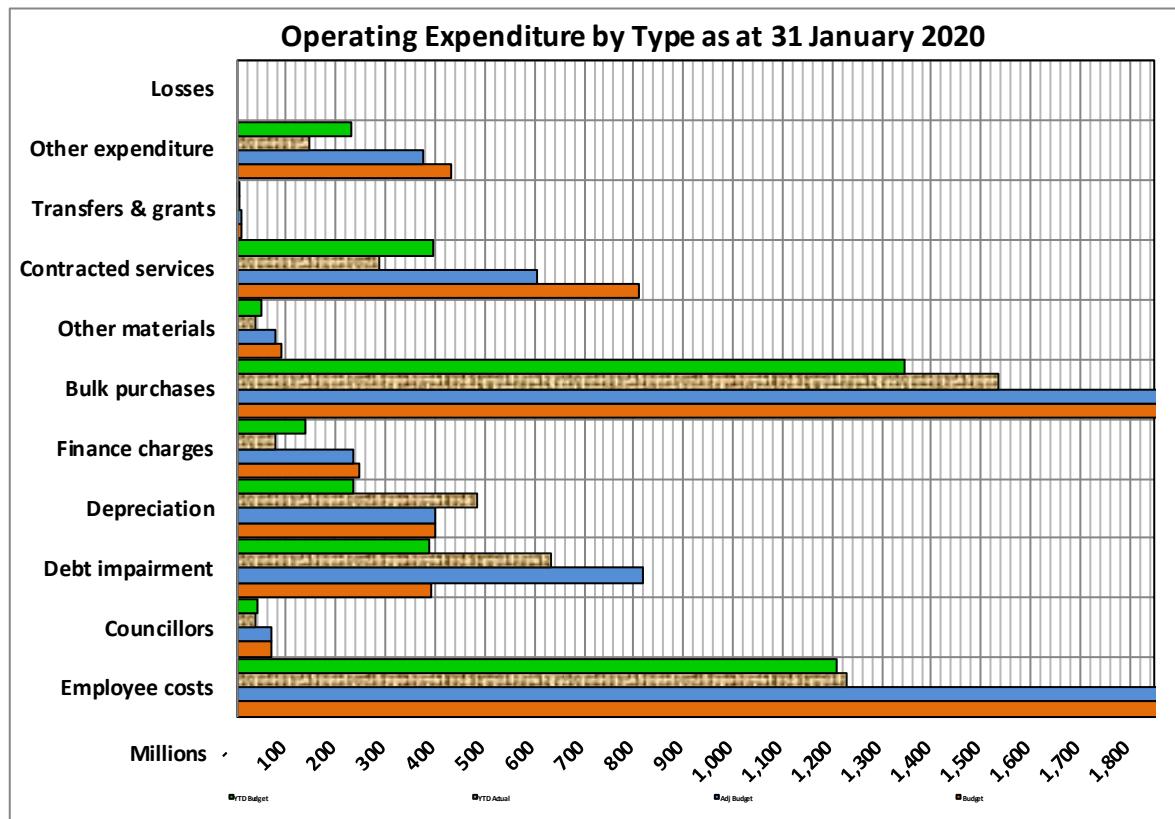
The major operating expenditure variances against the special adjustment budget are:

Employee related costs – Unfavourable variance of R22.194 million (2%) on the year to date special adjustment budget. The variance is mainly due to a proportionate savings on unfilled vacancies of R27.018 million over the seven months period. There is a direct linkage between the unfilled vacancies and the overspending on overtime to date of R49.212 million (Budget R56.501 million vs Actual R105.714 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	ADJUSTMENT BUDGET	CURRENT MONTH	YTD BUDGET	YTD MOVEMENT	VARIANCE	PERCENTAGE	PROJECTED OVERTIME
CITY MANAGER OPERATIONS	51,749	51,749	5,114	30,187	205,272	175,085	85.29%	351,895
EXECUTIVE MAYOR	2,589,622	2,589,622	760,973	1,510,613	4,449,038	2,938,425	66.05%	7,626,921
CORPORATE SERVICES	2,714,946	3,444,946	558,862	1,583,719	3,503,809	1,920,090	54.80%	6,006,529
FINANCE	87,919	87,919	-	51,286	-	(51,286)	0.00%	-
SOCIAL SERVICES	15,966,045	20,672,515	3,057,445	9,313,526	15,565,410	6,251,884	40.17%	26,683,560
FRESH PRODUCE MARKET	598,171	598,171	101,873	348,933	624,244	275,311	44.10%	1,070,132
HUMAN SETTLEMENTS	248,323	248,323	52,804	144,855	426,152	281,297	0.00%	730,547
ENGINEERING SERVICES	18,478,912	18,478,912	2,642,724	10,779,365	14,242,778	3,463,413	24.32%	24,416,191
WATER	13,099,343	13,099,343	2,149,452	7,641,283	10,856,642	3,215,358	29.62%	18,611,386
WASTE AND FLEET MANAGEMENT	9,796,044	17,333,046	5,510,915	5,714,359	36,982,984	31,268,625	84.55%	63,399,402
STRATEGIC PROJECTS	62,297	62,297	14,015	36,340	49,164	12,824	26.08%	84,281
NALEDI	1,868,406	1,868,406	336,427	1,089,904	1,918,810	828,906	43.20%	3,289,388
SOUTPAN	613,495	613,495	79,335	357,872	691,175	333,303	48.22%	1,184,872
CENTLEC	30,685,221	30,685,221	3,778,653	17,899,712	16,199,306	(1,700,407)	-10.50%	27,770,238
<b>TOTAL OVERTIME</b>	<b>96,860,493</b>	<b>109,833,965</b>	<b>19,048,590</b>	<b>56,501,954</b>	<b>105,714,783</b>	<b>49,212,828</b>	<b>46.55%</b>	<b>181,225,341</b>

- Debt impairment – Unfavourable variance due to processing of billing integration and provisions for bad debt journals for the month.
- Depreciation – Unfavourable variance R251.001 million due to processing of actual depreciation for the month as per the asset register.
- Finance charges – Favourable variance of -R61.808 million (44%) – due to non-accrual of finance costs and dividends paid by the entity for the period.
- Bulk purchases – Unfavourable variance R187.726 million (14%) bulk purchases for water are higher than targeted for the month, due to higher usage during this month and the winter season.
- Other materials – Favourable variance -R9.666 million (-20%) due to underspending and the implementation of cost containment measures.
- Contracted services - Favourable variance of -R110.100 million (-28%) due to under spending on repairs and maintenance for the month and the implementation of the special adjustment budget.
- Other expenditure - Favourable variance -R84.571 million (-37%), mainly due to under spending and the implementation of cost containment measures.

The following charts compare the actual expenditure against the special adjustment budget;

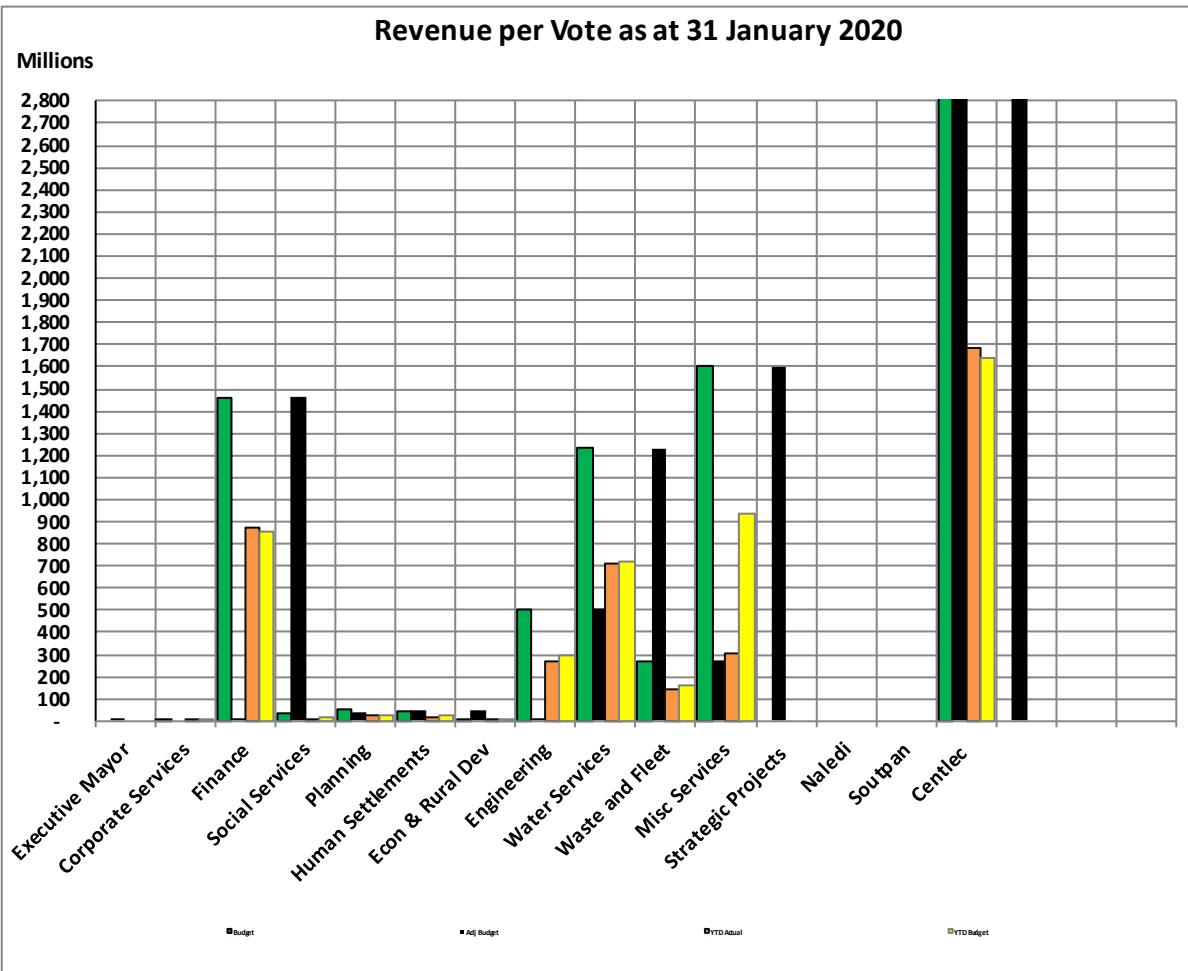


The table below shows the revenue and expenditure per vote:

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

Vote Description R thousands	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
<b>Revenue by Vote</b>	1									
Vote 01 - Office Of The City Manager		0	1	1	-	0	0	(0)	-30,7%	1
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		6 980	11 645	11 645	43	2 573	5 823	(3 250)	-55,8%	11 645
Vote 04 - Finance		1 438 509	1 462 291	1 462 291	38 548	749 113	731 145	17 968	2,5%	1 462 291
Vote 05 - Social Services		63 900	38 225	38 225	611	6 625	19 112	(12 488)	-65,3%	38 225
Vote 06 - Planning		37 203	50 467	50 467	361	17 093	25 233	(8 141)	-32,3%	50 467
Vote 07 - Human Settlement And Housing		43 840	46 608	46 608	(146)	14 544	23 304	(8 760)	-37,6%	46 608
Vote 08 - Economic And Rural Development		5	311	311	(0)	155	156	(1)	-0,4%	311
Vote 09 - Engineering		479 274	505 309	505 309	11 068	230 153	252 654	(22 501)	-8,9%	505 309
Vote 10 - Water		1 151 795	1 233 155	1 233 155	42 007	607 567	616 577	(9 011)	-1,5%	1 233 155
Vote 11 - Waste And Fleet Management		347 960	271 636	271 636	4 363	132 135	135 818	(3 683)	-2,7%	271 636
Vote 12 - Miscellaneous		1 445 510	1 600 804	1 600 804	114 048	368 700	800 402	(431 702)	-53,9%	1 600 804
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		3	-	-	-	-	-	-	-	-
Vote 15 - Other		2 612 339	2 818 535	2 818 535	210 039	1 484 316	1 409 267	75 049	5,3%	2 818 535
<b>Total Revenue by Vote</b>	2	7 627 317	8 038 986	8 038 986	420 942	3 612 973	4 019 492	(406 519)	-10,1%	8 038 986
<b>Expenditure by Vote</b>	1									
Vote 01 - Office Of The City Manager		121 872	113 378	105 579	9 561	54 652	54 740	(88)	-0,2%	105 579
Vote 02 - Office Of The Executive Mayor		238 691	267 513	259 417	17 056	124 959	131 733	(6 774)	-5,1%	259 417
Vote 03 - Corporate Services		357 978	353 659	311 438	25 616	140 127	166 275	(26 149)	-15,7%	311 438
Vote 04 - Finance		248 633	193 518	173 242	23 010	141 972	91 691	50 282	54,8%	173 242
Vote 05 - Social Services		553 285	527 983	489 058	41 561	251 820	254 262	(2 442)	-1,0%	489 058
Vote 06 - Planning		90 329	97 911	95 499	5 616	32 656	48 353	(15 697)	-32,5%	95 499
Vote 07 - Human Settlement And Housing		103 906	150 598	144 805	10 174	61 654	73 851	(12 197)	-16,5%	144 805
Vote 08 - Economic And Rural Development		32 155	41 808	39 699	2 708	13 097	20 377	(7 280)	-35,7%	39 699
Vote 09 - Engineering		1 008 842	634 274	592 502	73 801	450 677	306 695	143 982	46,9%	592 502
Vote 10 - Water		1 655 445	1 097 483	1 229 497	100 148	967 276	581 745	385 530	66,3%	1 229 497
Vote 11 - Waste And Fleet Management		441 204	387 176	353 325	30 041	219 883	185 126	34 757	18,8%	353 325
Vote 12 - Miscellaneous		361 768	247 988	530 548	13 367	60 509	194 634	(134 125)	-68,9%	530 548
Vote 13 - Strategic Projects		51 289	54 394	54 394	4 522	26 163	27 197	(1 034)	-3,8%	54 394
Vote 14 - Naledi And Soutpan		53 185	52 899	52 899	5 113	28 760	26 450	2 310	8,7%	52 899
Vote 15 - Other		2 540 916	2 599 213	2 527 891	97 409	1 270 532	1 281 778	(11 246)	-0,9%	2 527 891
<b>Total Expenditure by Vote</b>	2	7 859 498	6 819 795	6 959 795	459 703	3 844 736	3 444 907	399 829	11,6%	6 959 795
<b>Surplus/ (Deficit) for the year</b>	2	(232 181)	1 219 191	1 079 191	(38 761)	(231 764)	574 585	(806 349)	-140,3%	1 079 191

The following charts compare the actual revenue and expenditure per vote against the special adjustment 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’.

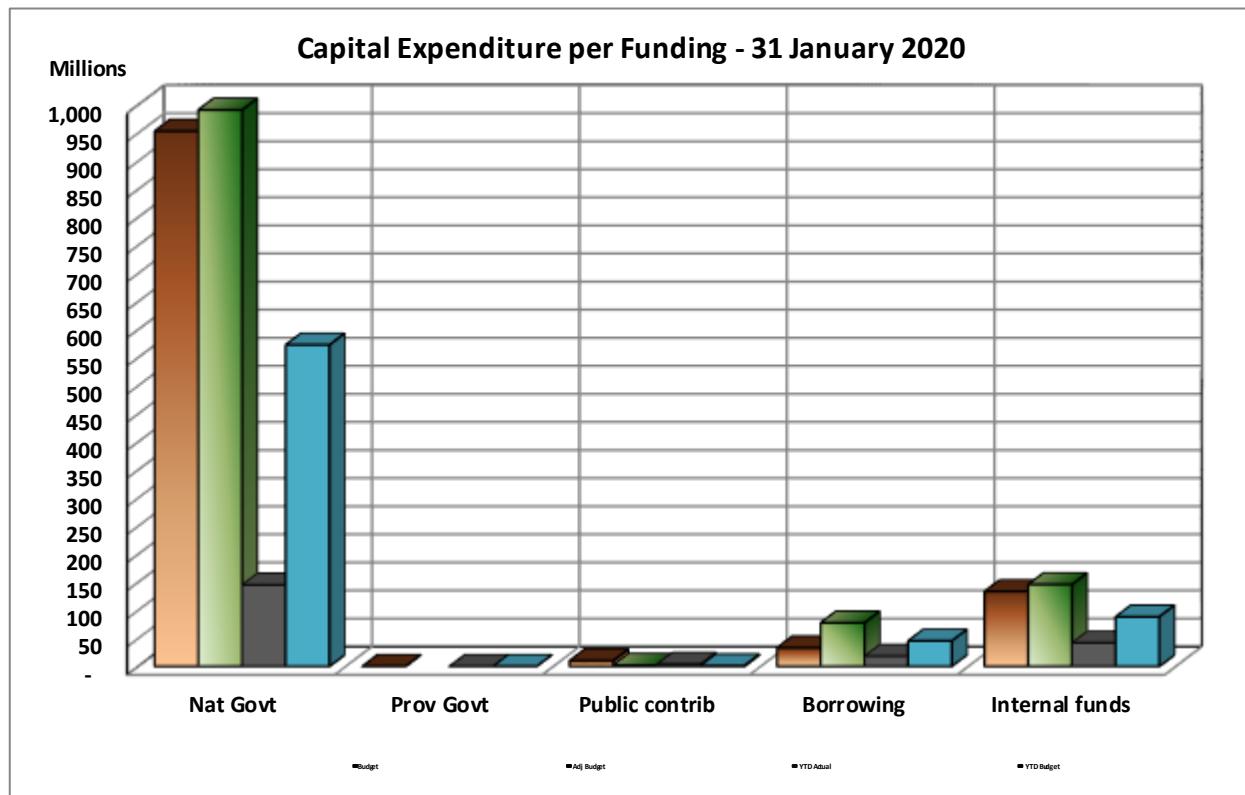
The actual spending for the period is 29.58% (**R209.277 million**) on the year to date budgeted target of **R707.486 million**. On an annual basis we have thus spent only 18.34% (**R209.277 million**) of the year to date expenditure versus the special adjustment budget of **R1 141.073 million**.

The summary report indicates the following:

#### **Summary Statement of Capital Expenditure - Financing**

Description	Special Adjusted Budget 2019/20	YTD Budget January	YTD Actual	Variance YTD
	R'000	R'000	January 2020 R'000	R'000
Capital Expenditure	1 141 073	707 486	209 277	(498 209)
<b>Capital Financing</b>				
National Government	957 671	572 608	145 286	(427 321)
Public Contributions	2 059	1 201	4 025	2 824
Borrowing	77 708	45 330	18 192	(27 138)
Internally Generated Funds	103 636	88 348	41 774	(46 574)
<b>Financing Total</b>	<b>1 141 073</b>	<b>707 486</b>	<b>209 277</b>	<b>(498 209)</b>

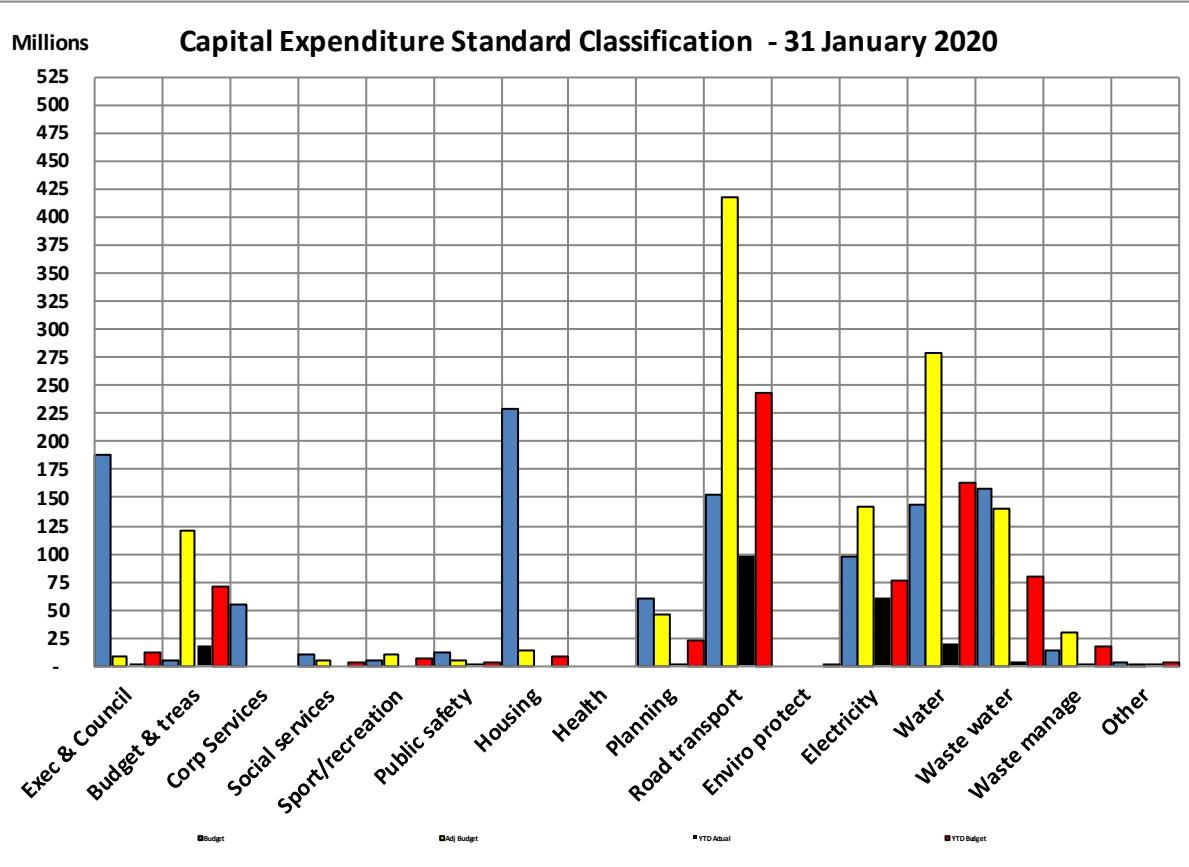
The following chart indicates the capital expenditure financing.



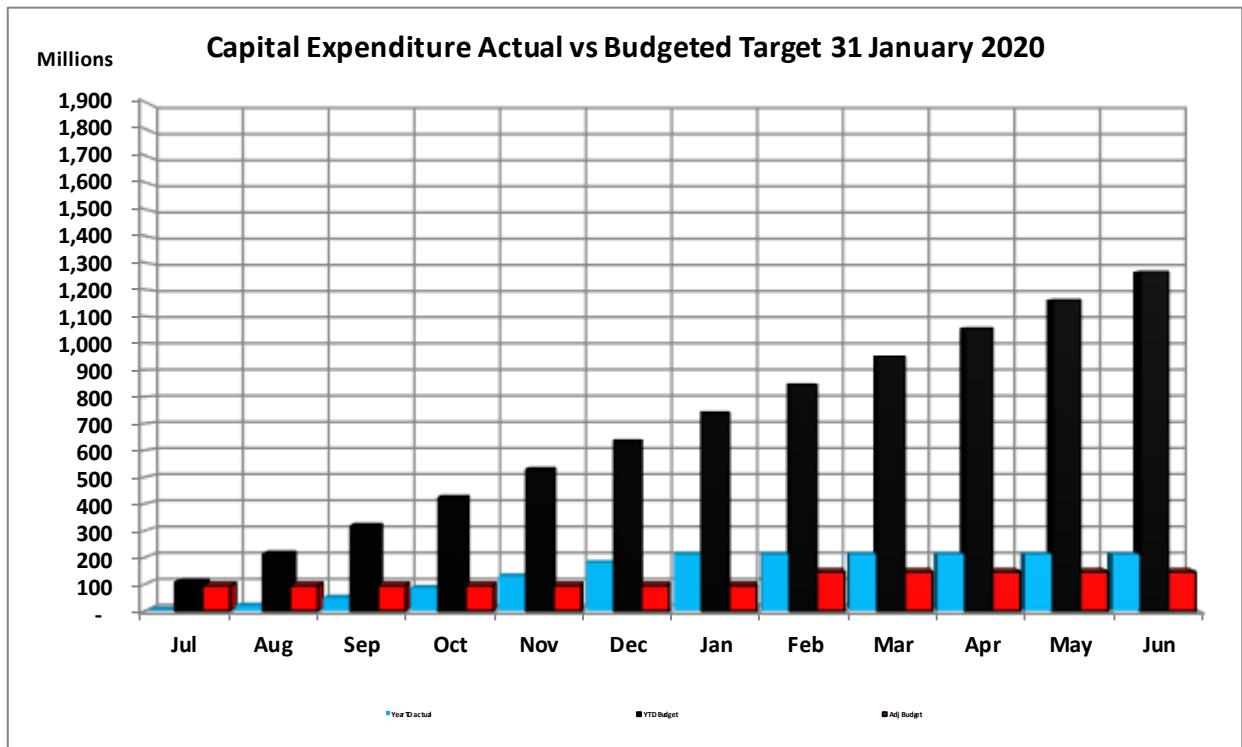
The status of year-to-date capital expenditure compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R62.590 million less than budget target)
Community and public safety	(R19.744 million less than budget target)
Economic and environmental services	(R164.548 million less than budget target)
Electricity	(R14.877 million less than budget target)
Water	(R143.464 million less than budget target)
Waste water management	(R75.817 million less than budget target)
Waste management	(R16.024 million less than budget target)

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



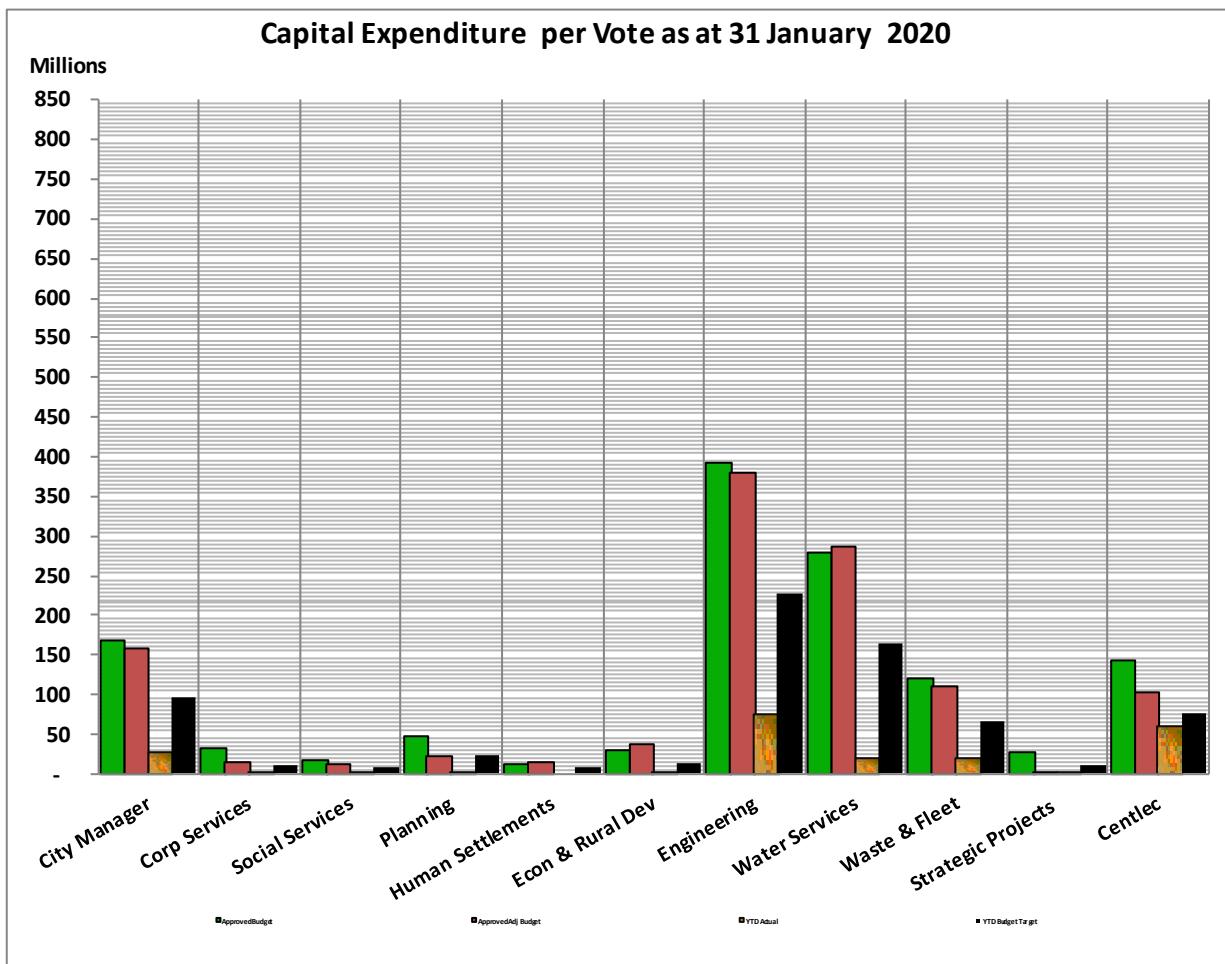
The following chart compares the year to date actual expenditure with the year to date special adjustment budget (target).



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

Capital Expenditure per Vote	Approved Budget	Approved Adj Budget	YTD Actual	YTD Budget Target	Percentage on Original Budget
City Manager	167,252,200	158,702,200	27,687,129	96,138,802	17.45%
Corp Services	32,300,000	15,300,000	575,535	12,050,023	3.76%
Social Services	17,330,000	12,543,000	255,869	8,384,294	2.04%
Planning	47,525,000	21,475,000	1,752,766	23,381,259	8.16%
Human Settlements	13,075,847	16,075,847	-	8,127,578	0.00%
Econ & Rural Dev	29,381,000	37,701,600	2,502,004	14,588,214	6.64%
Engineering	391,555,263	380,305,263	75,358,712	226,532,389	19.82%
Water Services	278,000,000	286,250,000	20,077,673	163,541,725	7.01%
Waste & Fleet	119,523,453	110,092,923	19,585,049	66,671,185	17.79%
Strategic Projects	28,000,000	779,400	87,010	11,796,571	11.16%
Centlec	142,318,113	101,838,113	61,395,353	76,272,339	60.29%
	1,266,260,876	1,141,063,346	209,277,101	707,484,381	18.34%

The following chart compares the year to date actual expenditure with the year to date special adjustment 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 January 2020 indicates a closing balance (cash and cash equivalents) of R171.022 million (31 December 2019 – R129.687 million) which comprises of the following:

• Bank balance and cash	R2.451 million (Mangaung) ABSA
• Bank balance and cash	R42.014 million (Mangaung) NEDBANK
• Bank balance and cash	R91.602 million (Centlec)
• Bank balance and cash	R5.356 million (Market)
• Investment deposits	R25.419 million (Mangaung)
• Investment deposits	R24 548.25 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R690.792 million**, resulting in an **R99.741 million** favourable variances, as compared to a year target of **R591.051 million**;
- Service charges reflect a year to date amount cash collection of **R2 229.528 million**, resulting in an **R372.039 million (23%)** favourable variance, as compared to a year target of **R1 857.489 million**.
- Other revenue reflects a year to date amount of **R377.189 million**, resulting in an **R259.415 million** favourable variances, as compared to a year target of **R117.774 million**.
- Operating grants and subsidies show a year to date received amount of **R409.287 million** compared to a year target of **R658.887 million** resulting in **R249.600 million** unfavourable variances. (Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R277.811 million** compared to a year to date target of **R643.965 million** resulting in **R366.154 million** unfavourable variances due grant receipt apportionment quarterly vs monthly budget);
- Interest show a year to date amount of **R23.502 million** compared to a year target of **R119.005 million**, indicating **-R95.503 million** unfavourable variances.

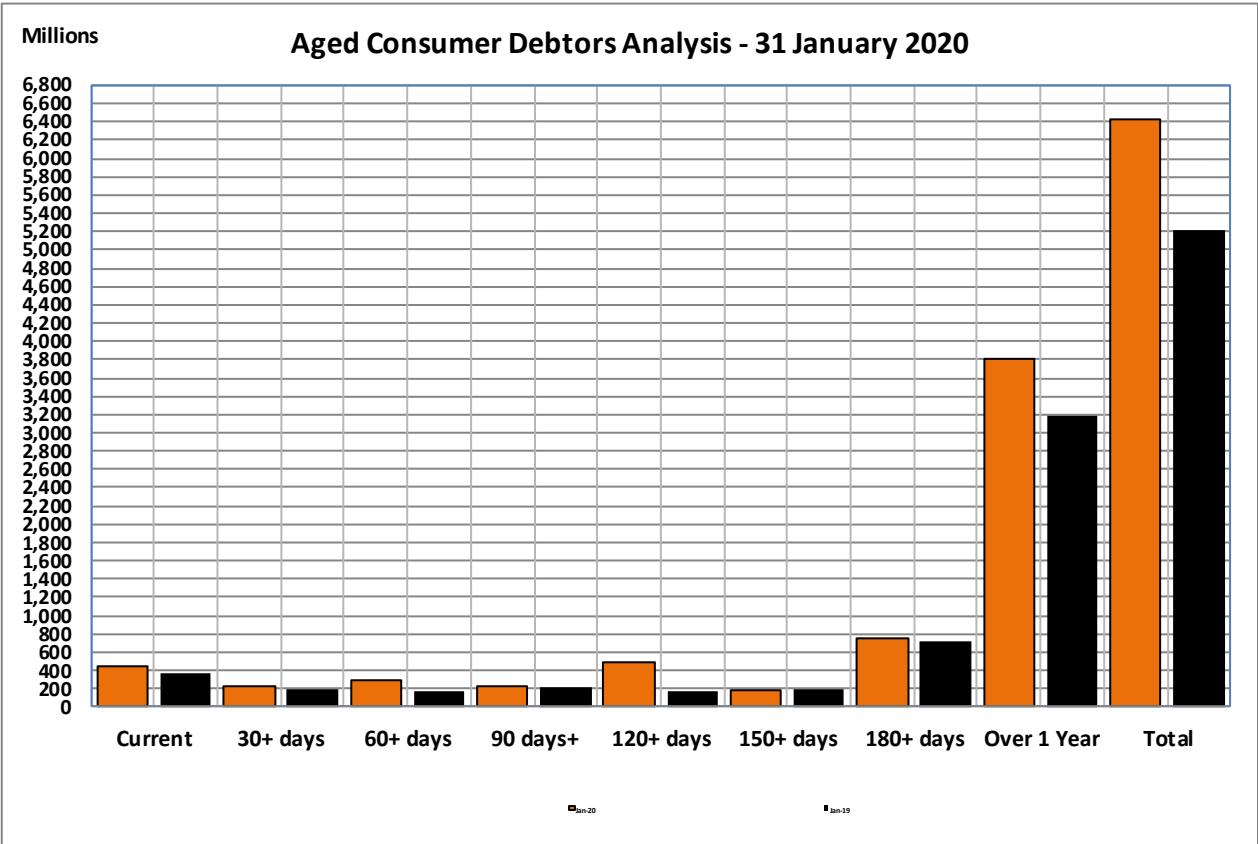
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **-R 3 646.991 million (R227.968 million** unfavourable variance) compared to a year to date target of **-R3 419.023 million** mainly due to accrued creditors at the end June 2019, paid in July;
- Capital payments indicate a year to date amount of **R209.277 million (R338.093 million** favourable variance) compared to a target of **R547.370 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 **-R64.660 million** compared to a year target of **-R143.469 million**, resulting in a variance of **R78.809 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R4.630 million** Unfavourable variance) compared to a target of **R4.630 million**.
- Repayment of borrowing indicates a year to date amount of **-R90.801 (R28.754 million** unfavourable variance) compared to a target of **R62.047 million** due to the repayment of borrowings due.

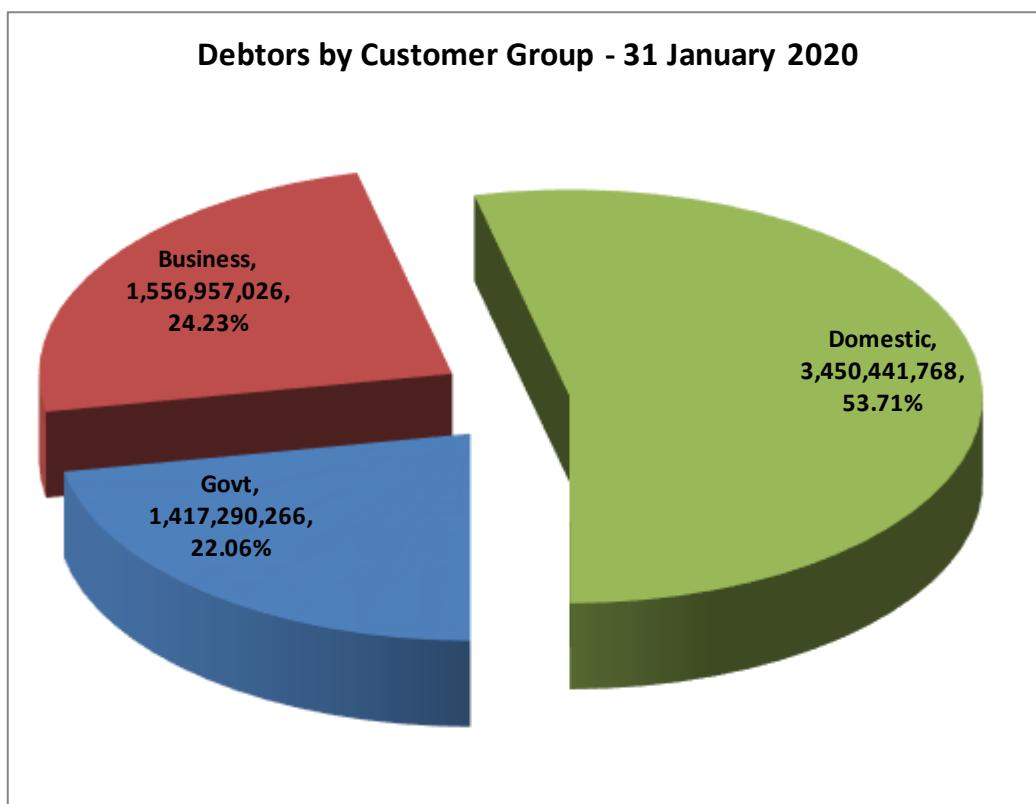
### Outstanding Debtors Report (Annexure B – Table SC3)

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.

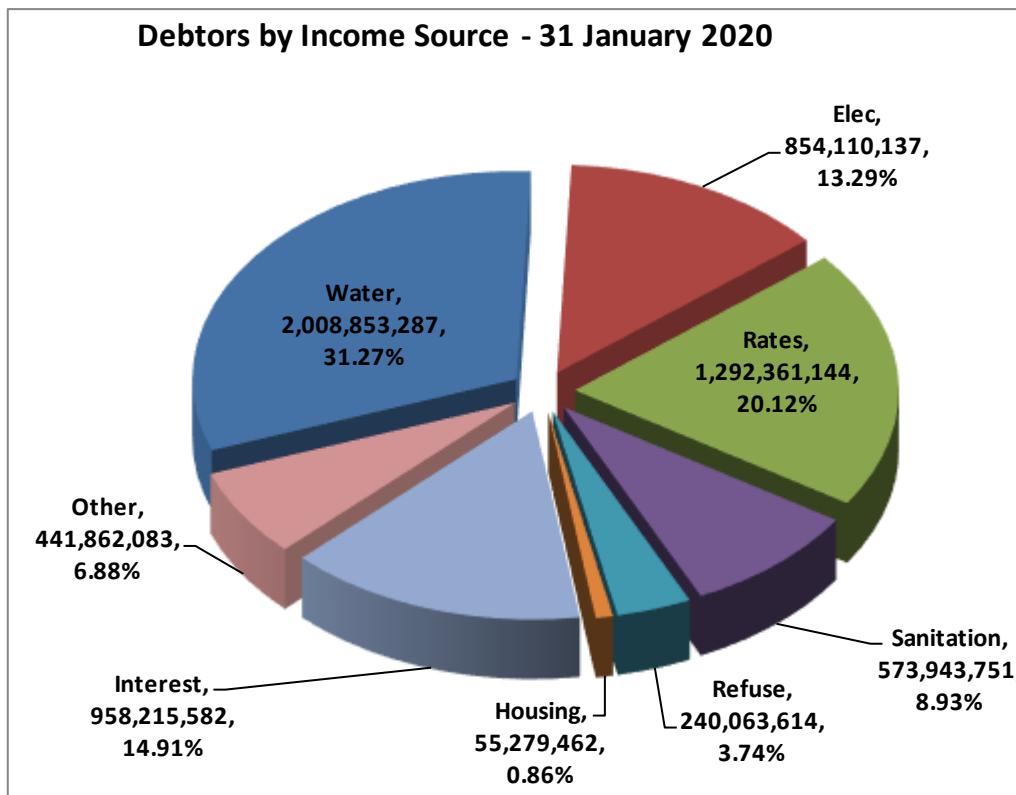
The debtors balance as at 31 January 2020 is **R6 424.689 million** (31 December 2019 – **R6 302.972 million**), thus reflecting an increase of **R121.717 million** (1.93%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R3 807.813 million (R3 722.122 million – December 2019) is outstanding in this category (1 year and older), with R2 377.827 million attributable to households, an increase of R56.316 thousand (2.43%) from the balance of R2 321.511 million in December 2019.



The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source



#### Outstanding Creditors Report (Annexure B – Table SC4)

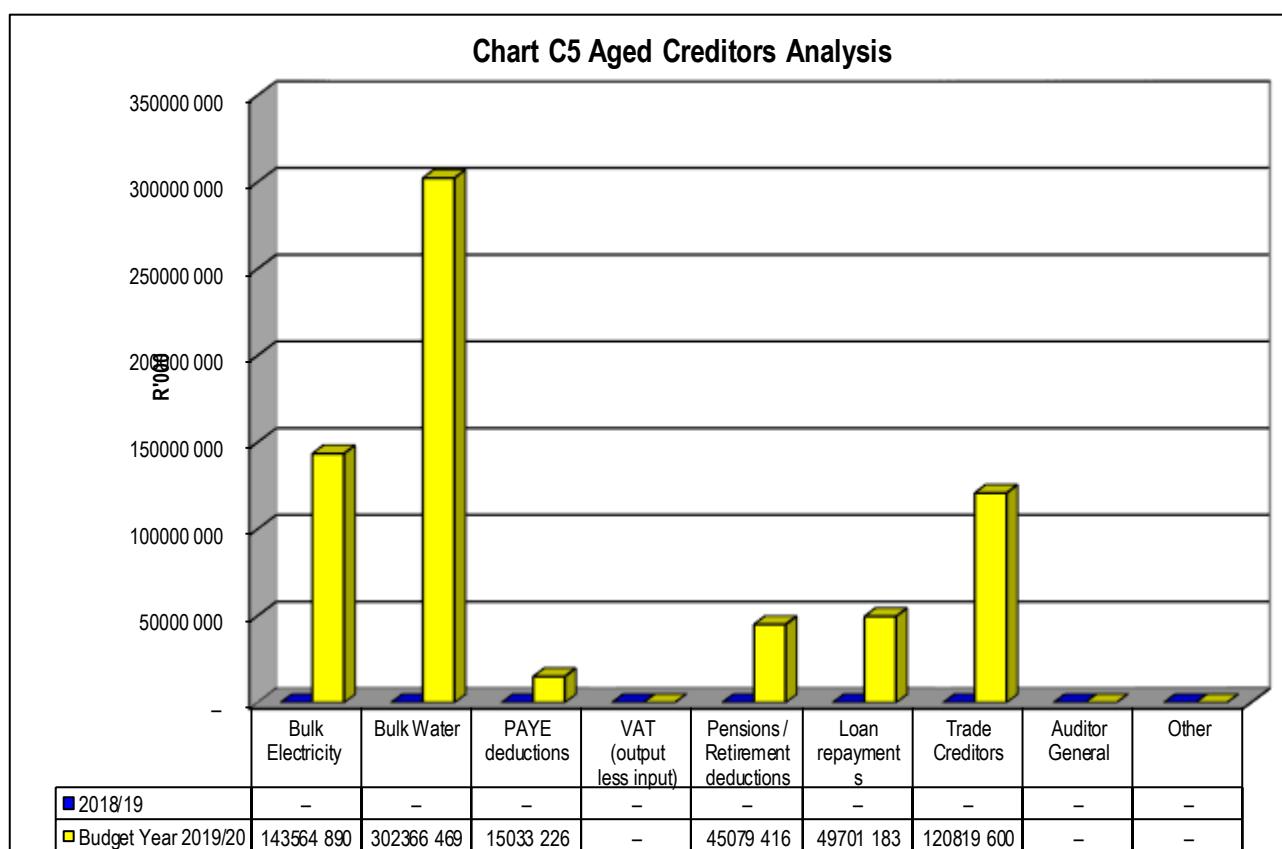
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R589.536 million** compared to an amount of **R543.526 million** in October. The increase of **R46.010 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	December 2019 R'000	January 2020 R'000
Bulk electricity	138 804	143 565
Trade creditors Centlec	27 118	33 419
Bulk water	238 168	302 366
Salaries/PAYE	88 844	15 033
Pensions Deductions	-	45 079
Other	-	49 701
Trade creditors Mangaung	96 601	87 400
<b>Total</b>	<b>589 536</b>	<b>676 565</b>

\*The current portion of the amount due was R353.718 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 **R25.444 million** as at 31 January 2020 against **R26.255 million** at 31 December 2019.

## 4. FINANCIAL IMPLICATIONS

The report for the period ending 31 January 2020 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 January 2020 the operating revenue (excluding capital grants) and expenditure actual represented 58.47% and 63.99% respectively of the special adjustment budget. The outcome reflects a variance of 0.14% (favourable) and 5.66% (unfavourable) respectively, when compared to the average target of 58.33% and 58.33% (based on seven 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 January 2020 represents only 18.34% of the special adjustment budget, when compared to a target of 58.33% (7 months), a variance of 39.99 % for the year against the target.

## **5. KEY JANUARY 2020 PERFORMANCE (FINANCIAL) INDICATORS**

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

## **6. INTERDEPARTMENTAL AND CLUSTER IMPACT**

This report is prepared to achieve MFMA compliance.

## **7. COMMENTS OF THE HEAD: LEGAL SERVICES**

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

## **8. IMPLICATIONS**

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

This report is an overview of the financial results for the period ended 31 January 2020, 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 January 2020 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:

M MASISI  
GENERAL MANAGER  
BUDGET AND EXPENDITURE



DATE: 14/02/2020

SUBMITTED BY:

S E MOFOKENG  
CHIEF FINANCIAL OFFICER



DATE: 14/02/2020

**City Manager's quality certification**

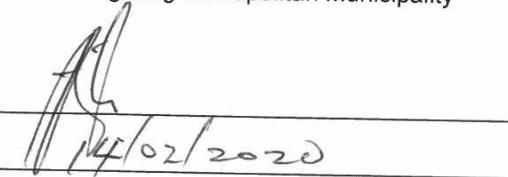
I, **Adv Tankiso Mea**, the City Manager of the Mangaung Metropolitan Municipality, hereby certify that -

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **31 January 2020** 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:

14/02/2020

## 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 December 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 7 February 2020.

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

**MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT**

## General Information and Contact Information

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Table C2C	Financial Performance (standard classification)
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Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
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Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
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Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M07 January

Description	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
<b>Financial Performance</b>									
Property rates	1 209 977	1 266 538	1 266 538	112 829	775 031	738 814	36 217	5%	1 266 538
Service charges	3 771 163	3 956 915	3 907 067	320 726	2 483 236	2 299 892	183 344	8%	3 907 067
Investment revenue	20 724	27 497	27 497	802	6 817	16 040	(9 223)	-57%	27 497
Transfers and subsidies	788 626	745 494	745 494	-	198 611	434 872	(236 261)	-54%	745 494
Other own revenue	1 040 636	953 193	936 917	52 278	560 832	553 316	7 516	1%	936 917
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>6 831 127</b>	<b>6 949 638</b>	<b>6 883 513</b>	<b>486 635</b>	<b>4 024 527</b>	<b>4 042 933</b>	<b>(18 407)</b>	<b>-0%</b>	<b>6 883 513</b>
Employee costs	2 044 842	2 065 238	2 087 797	178 427	1 230 680	1 208 486	22 194	2%	2 087 797
Remuneration of Councillors	64 434	69 547	69 547	5 385	37 536	40 569	(3 034)	-7%	69 547
Depreciation & asset impairment	965 071	401 249	401 249	10 926	485 063	234 062	251 001	107%	401 249
Finance charges	176 596	245 946	233 946	24 868	77 160	138 969	(61 808)	-44%	233 946
Materials and bulk purchases	2 501 315	2 398 930	2 387 132	255 732	1 572 545	1 394 485	178 061	13%	2 387 132
Transfers and subsidies	7 799	7 938	7 938	-	3 696	4 631	(934)	-20%	7 938
Other expenditure	2 099 440	1 630 946	1 799 598	151 053	1 064 447	1 014 092	50 355	5%	1 799 598
<b>Total Expenditure</b>	<b>7 859 498</b>	<b>6 819 795</b>	<b>6 987 208</b>	<b>626 392</b>	<b>4 471 128</b>	<b>4 035 293</b>	<b>435 834</b>	<b>11%</b>	<b>6 987 208</b>
<b>Surplus/(Deficit)</b>	<b>(1 028 371)</b>	<b>129 843</b>	<b>(103 695)</b>	<b>(139 757)</b>	<b>(446 601)</b>	<b>7 640</b>	<b>(454 241)</b>	<b>-5946%</b>	<b>(103 695)</b>
Transfers and subsidies - capital (monetary alloc)	774 278	1 077 940	1 077 940	(72 269)	-	628 798	(628 798)	-100%	1 077 940
Contributions & Contributed assets	21 913	11 408	11 408	48	2 860	6 655	(3 795)	-57%	11 408
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(232 181)</b>	<b>1 219 191</b>	<b>985 653</b>	<b>(211 978)</b>	<b>(443 742)</b>	<b>643 093</b>	<b>#####</b>	<b>-169%</b>	<b>985 653</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(232 181)</b>	<b>1 219 191</b>	<b>985 653</b>	<b>(211 978)</b>	<b>(443 742)</b>	<b>643 093</b>	<b>#####</b>	<b>-169%</b>	<b>985 653</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>822 961</b>	<b>1 266 261</b>	<b>1 141 073</b>	<b>30 416</b>	<b>209 277</b>	<b>707 486</b>	<b>(498 209)</b>	<b>-70%</b>	<b>1 141 073</b>
Capital transfers recognised	563 202	987 398	959 730	22 462	149 311	573 809	(424 498)	-74%	959 730
Borrowing	22 001	77 708	77 708	2 769	18 192	45 330	(27 138)	-60%	77 708
Internally generated funds	183 664	201 155	103 636	5 185	41 774	88 348	(46 574)	-53%	103 636
<b>Total sources of capital funds</b>	<b>768 867</b>	<b>1 266 261</b>	<b>1 141 073</b>	<b>30 416</b>	<b>209 277</b>	<b>707 486</b>	<b>(498 209)</b>	<b>-70%</b>	<b>1 141 073</b>
<b>Financial position</b>									
Total current assets	6 618 627	3 565 791	3 584 937		6 858 007				3 584 937
Total non current assets	20 422 483	19 601 305	17 766 138		19 428 603				17 766 138
Total current liabilities	8 212 723	928 463	1 252 301		8 711 382				1 252 301
Total non current liabilities	2 338 147	3 410 848	3 410 848		2 326 226				3 410 848
Community wealth/Equity	16 490 240	18 827 785	16 687 925		15 249 001				16 687 925
<b>Cash flows</b>									
Net cash from (used) operating	-	721 799	721 799	(13 571)	296 459	421 050	124 590	30%	721 799
Net cash from (used) investing	-	(771 321)	(771 321)	(30 416)	(161 277)	(449 937)	(288 660)	64%	(771 321)
Net cash from (used) financing	-	(120 884)	(120 884)	(19 861)	(90 004)	(70 516)	19 488	-28%	(120 884)
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>226 227</b>	<b>226 227</b>	<b>-</b>	<b>171 022</b>	<b>(99 404)</b>	<b>(270 426)</b>	<b>272%</b>	<b>(170 407)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	439 716	230 636	299 717	222 409	498 788	172 260	753 349	#####	6 424 689
<b>Creditors Age Analysis</b>									
Total Creditors	353 718	89 904	183 604	49 339	-	-	-	-	676 565

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2018/19		Budget Year 2019/20					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<b>Revenue - Functional</b>									
<i>Governance and administration</i>		<b>2 957 760</b>	<b>3 123 176</b>	<b>3 123 176</b>	<b>67 315</b>	<b>1 208 205</b>	<b>1 821 852</b>	(613 648)	-34%
Executive and council		5	11	11	27	182	6	175	2706%
Finance and administration		2 957 755	3 123 165	3 123 165	67 288	1 208 023	1 821 846	(613 823)	-34%
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		<b>75 090</b>	<b>64 742</b>	<b>48 543</b>	<b>2 102</b>	<b>14 588</b>	<b>35 066</b>	(20 479)	-58%
Community and social services		5 073	7 295	7 080	446	2 898	4 219	(1 322)	-31%
Sport and recreation		4 011	8 073	7 573	165	1 436	4 626	(3 190)	-69%
Public safety		55 885	24 183	8 699	593	3 843	11 526	(7 683)	-67%
Housing		10 121	25 191	25 191	898	6 411	14 695	(8 284)	-56%
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		<b>27 140</b>	<b>21 096</b>	<b>21 019</b>	<b>456</b>	<b>6 005</b>	<b>12 293</b>	(6 288)	-51%
Planning and development		9 878	20 631	20 631	442	5 695	12 035	(6 339)	-53%
Road transport		16 975	-	-	-	124	-	124	#DIV/0!
Environmental protection		286	465	388	13	186	258	(72)	-28%
<i>Trading services</i>		<b>4 566 947</b>	<b>4 828 635</b>	<b>4 778 786</b>	<b>344 542</b>	<b>2 798 589</b>	<b>2 808 395</b>	(9 806)	0%
Energy sources		2 612 339	2 818 535	2 768 687	196 952	1 681 268	1 635 837	45 431	3%
Water management		1 151 795	1 233 155	1 233 155	100 259	707 825	719 340	(11 515)	-2%
Waste water management		462 298	505 309	505 309	34 237	264 266	294 763	(30 497)	-10%
Waste management		340 514	271 636	271 636	13 095	145 229	158 454	(13 225)	-8%
<i>Other</i>	4	<b>381</b>	<b>1 337</b>	<b>1 337</b>	-	-	<b>780</b>	(780)	-100%
<b>Total Revenue - Functional</b>	2	<b>7 627 317</b>	<b>8 038 986</b>	<b>7 972 861</b>	<b>414 414</b>	<b>4 027 386</b>	<b>4 678 386</b>	(651 000)	-14%
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>		<b>1 454 027</b>	<b>1 379 996</b>	<b>1 580 811</b>	<b>130 711</b>	<b>723 022</b>	<b>880 487</b>	(157 465)	-18%
Executive and council		134 101	152 532	148 210	10 467	75 325	87 462	(12 137)	-14%
Finance and administration		1 319 926	1 227 464	1 432 601	120 244	647 697	793 025	(145 329)	-18%
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		<b>787 917</b>	<b>728 060</b>	<b>673 604</b>	<b>49 976</b>	<b>394 348</b>	<b>404 402</b>	(10 054)	-2%
Community and social services		44 414	51 165	48 903	3 657	25 098	28 995	(3 897)	-13%
Sport and recreation		319 263	224 690	213 577	12 804	134 887	126 682	8 206	6%
Public safety		330 337	309 318	276 768	26 361	169 525	168 226	1 299	1%
Housing		81 836	125 376	119 970	6 098	57 082	71 052	(13 970)	-20%
Health		12 066	17 511	14 387	1 056	7 756	9 447	(1 691)	-18%
<i>Economic and environmental services</i>		<b>683 294</b>	<b>438 095</b>	<b>414 888</b>	<b>16 066</b>	<b>329 284</b>	<b>244 157</b>	85 128	35%
Planning and development		39 122	42 287	44 502	3 196	23 802	24 832	(1 029)	-4%
Road transport		619 402	367 826	342 833	10 788	291 356	203 414	87 941	43%
Environmental protection		24 770	27 982	27 554	2 083	14 126	15 911	(1 785)	-11%
<i>Trading services</i>		<b>4 930 113</b>	<b>4 264 458</b>	<b>4 309 896</b>	<b>429 310</b>	<b>3 021 498</b>	<b>2 501 188</b>	520 310	21%
Energy sources		2 540 916	2 599 213	2 529 157	274 875	1 545 407	1 489 675	55 732	4%
Water management		1 659 067	1 100 861	1 257 567	117 109	1 086 195	695 790	390 405	56%
Waste water management		475 205	327 399	301 205	15 233	222 353	183 471	38 882	21%
Waste management		254 925	236 985	221 967	22 092	167 542	132 251	35 291	27%
<i>Other</i>		<b>4 147</b>	<b>9 186</b>	<b>8 008</b>	<b>327</b>	<b>2 976</b>	<b>5 061</b>	(2 084)	-41%
<b>Total Expenditure - Functional</b>	3	<b>7 859 498</b>	<b>6 819 795</b>	<b>6 987 208</b>	<b>626 392</b>	<b>4 471 128</b>	<b>4 035 293</b>	<b>435 834</b>	11%
<b>Surplus/ (Deficit) for the year</b>		(232 181)	1 219 191	985 653	(211 978)	(443 742)	643 093	#####	-169%
									985 653

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2018/19		Budget Year 2019/20					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<b>Revenue - Functional</b>									
<i>Municipal governance and administration</i>		2 957 760	3 123 176	3 123 176	67 315	1 208 205	1 821 852	(613 648)	-34%
Executive and council		5	11	11	27	182	6	175	0
<i>Municipal Manager, Town Secretary and Chief Executive</i>		5	11	11	27	182	6	175	0
Finance and administration		2 957 755	3 123 165	3 123 165	67 288	1 208 023	1 821 846	(613 823)	(0)
<i>Administrative and Corporate Support</i>		619	5	5	—	—	3	(3)	(0)
<i>Finance</i>		2 883 400	3 063 089	3 063 089	60 164	1 177 977	1 786 802	(608 825)	(0)
<i>Fleet Management</i>		7 446	—	—	—	—	—	—	—
<i>Human Resources</i>		5 247	8 813	8 813	487	2 539	5 141	(2 602)	(0)
<i>Information Technology</i>		—	5	5	—	—	3	(3)	(0)
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		27 325	29 836	29 836	5 269	17 109	17 404	(295)	(0)
<i>Property Services</i>		33 719	21 416	21 416	1 367	10 398	12 493	(2 095)	(0)
Internal audit		—	—	—	—	—	—	—	—
<b>Community and public safety</b>		75 090	64 742	48 543	2 102	14 588	35 066	(20 479)	(0)
Community and social services		5 073	7 295	7 080	446	2 898	4 219	(1 322)	(0)
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 677	5 756	5 756	320	1 982	3 358	(1 375)	(0)
<i>Libraries and Archives</i>		1 385	1 511	1 315	125	905	849	56	0
<i>Museums and Art Galleries</i>		11	27	9	—	11	13	(2)	(0)
Sport and recreation		4 011	8 073	7 573	165	1 436	4 626	(3 190)	(0)
<i>Community Parks (including Nurseries)</i>		1 404	2 304	2 304	2	466	1 344	(878)	(0)
<i>Recreational Facilities</i>		654	1 070	570	75	276	541	(265)	(0)
<i>Sports Grounds and Stadiums</i>		1 953	4 699	4 699	88	695	2 741	(2 046)	(0)
Public safety		55 885	24 183	8 699	593	3 843	11 526	(7 683)	(0)
<i>Civil Defence</i>		13	22	22	2	11	13	(2)	(0)
<i>Fire Fighting and Protection</i>		1 058	1 090	1 090	92	481	636	(155)	(0)
<i>Police Forces, Traffic and Street Parking Control</i>		54 814	23 071	7 587	499	3 351	10 878	(7 527)	(0)
Housing		10 121	25 191	25 191	898	6 411	14 695	(8 284)	(0)
<i>Housing</i>		10 121	25 191	25 191	898	6 411	14 695	(8 284)	(0)
Health		—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		27 140	21 096	21 019	456	6 005	12 293	(6 288)	(0)
Planning and development		9 878	20 631	20 631	442	5 695	12 035	(6 339)	(0)
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		9 878	20 631	20 631	442	5 695	12 035	(6 339)	(0)
Road transport		16 975	—	—	—	124	—	124	#DIV/0!
<i>Roads</i>		16 975	—	—	—	124	—	124	#DIV/0!
Environmental protection		286	465	388	13	186	258	(72)	(0)
<i>Pollution Control</i>		286	465	388	13	186	258	(72)	(0)
<b>Trading services</b>		4 566 947	4 828 635	4 778 786	344 542	2 798 589	2 808 395	(9 806)	(0)
Energy sources		2 612 339	2 818 535	2 768 687	196 952	1 681 268	1 635 837	45 431	0
<i>Electricity</i>		2 612 339	2 818 535	2 768 687	196 952	1 681 268	1 635 837	45 431	0
Water management		1 151 795	1 233 155	1 233 155	100 259	707 825	719 340	(11 515)	(0)
<i>Water Distribution</i>		1 151 795	1 233 155	1 233 155	100 259	707 825	719 340	(11 515)	(0)
Waste water management		462 298	505 309	505 309	34 237	264 266	294 763	(30 497)	(0)
<i>Sewerage</i>		462 298	505 309	505 309	34 237	264 266	294 763	(30 497)	(0)
Waste management		340 514	271 636	271 636	13 095	145 229	158 454	(13 225)	(0)
<i>Solid Waste Disposal (Landfill Sites)</i>		1	49	49	—	0	29	(28)	(0)
<i>Solid Waste Removal</i>		340 513	271 587	271 587	13 095	145 229	158 426	(13 197)	(0)
<b>Other</b>		381	1 337	1 337	—	—	780	(780)	(0)
Air Transport		381	1 037	1 037	—	—	605	(605)	(0)
Tourism		—	300	300	—	—	175	(175)	(0)
<b>Total Revenue - Functional</b>	2	7 627 317	8 038 986	7 972 861	414 414	4 027 386	4 678 386	(651 000)	(0)
									7 972 861



MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07

Vote Description R thousands	Ref	2018/19		Budget Year 2019/20					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Revenue by Vote</b>	1								
Vote 01 - Office Of The City Manager		0	1	1	-	0	0	(0)	-40,6%
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		6 980	11 645	11 645	557	3 130	6 793	(3 664)	-53,9%
Vote 04 - Finance		1 438 509	1 462 291	1 462 291	121 964	871 077	853 003	18 074	2,1%
Vote 05 - Social Services		63 900	38 225	21 949	1 147	7 772	19 585	(11 813)	-60,3%
Vote 06 - Planning		37 203	50 467	50 467	5 712	22 804	29 439	(6 635)	-22,5%
Vote 07 - Human Settlement And Housing		43 840	46 608	46 608	2 265	16 809	27 188	(10 379)	-38,2%
Vote 08 - Economic And Rural Development		5	311	311	27	182	181	0	0,2%
Vote 09 - Engineering		479 274	505 309	505 309	34 237	264 390	294 763	(30 373)	-10,3%
Vote 10 - Water		1 151 795	1 233 155	1 233 155	100 259	707 825	719 340	(11 515)	-1,6%
Vote 11 - Waste And Fleet Management		347 960	271 636	271 636	13 095	145 229	158 454	(13 225)	-8,3%
Vote 12 - Miscellaneous		1 445 510	1 600 804	1 600 804	(61 800)	306 900	933 802	(626 902)	-67,1%
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		3	-	-	-	-	-	-	-
Vote 15 - CENTLEC(SOC)		2 612 339	2 818 535	2 768 687	196 952	1 681 268	1 635 837	45 431	2,8%
<b>Total Revenue by Vote</b>	2	<b>7 627 317</b>	<b>8 038 986</b>	<b>7 972 861</b>	<b>414 414</b>	<b>4 027 386</b>	<b>4 678 386</b>	<b>(651 000)</b>	<b>-13,9%</b>
<b>Expenditure by Vote</b>	1								
Vote 01 - Office Of The City Manager		121 872	113 378	114 129	7 699	62 351	64 638	(2 287)	-3,5%
Vote 02 - Office Of The Executive Mayor		238 691	267 513	259 417	17 261	142 219	153 014	(10 794)	-7,1%
Vote 03 - Corporate Services		357 978	353 659	309 438	18 026	158 153	190 136	(31 983)	-16,8%
Vote 04 - Finance		248 633	193 518	173 232	10 592	152 564	105 281	47 283	44,9%
Vote 05 - Social Services		553 285	527 983	489 395	40 354	292 174	293 451	(1 278)	-0,4%
Vote 06 - Planning		90 329	97 911	100 199	4 988	37 644	56 994	(19 350)	-34,0%
Vote 07 - Human Settlement And Housing		103 906	150 598	144 805	7 709	69 364	85 677	(16 313)	-19,0%
Vote 08 - Economic And Rural Development		32 155	41 808	38 337	1 753	14 850	23 371	(8 521)	-36,5%
Vote 09 - Engineering		1 008 842	634 274	581 393	21 160	471 837	352 478	119 359	33,9%
Vote 10 - Water		1 655 445	1 097 483	1 254 188	116 778	1 084 054	693 819	390 235	56,2%
Vote 11 - Waste And Fleet Management		441 204	387 176	355 655	32 638	252 521	213 548	38 974	18,3%
Vote 12 - Miscellaneous		361 768	247 988	530 548	63 510	124 019	250 620	(126 601)	-50,5%
Vote 13 - Strategic Projects		51 289	54 394	54 394	4 200	30 363	31 730	(1 367)	-4,3%
Vote 14 - Naledi And Soutpan		53 185	52 899	52 918	4 847	33 608	30 861	2 746	8,9%
Vote 15 - CENTLEC(SOC)		2 540 916	2 599 213	2 529 157	274 875	1 545 407	1 489 675	55 732	3,7%
<b>Total Expenditure by Vote</b>	2	<b>7 859 498</b>	<b>6 819 795</b>	<b>6 987 208</b>	<b>626 392</b>	<b>4 471 128</b>	<b>4 035 293</b>	<b>435 834</b>	<b>10,8%</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(232 181)</b>	<b>1 219 191</b>	<b>985 653</b>	<b>(211 978)</b>	<b>(443 742)</b>	<b>643 093</b>	<b>#####</b>	<b>-169,0%</b>
									<b>985 653</b>





**MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January**

Description R thousands	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
<b>Revenue By Source</b>										
Property rates		1 209 977	1 266 538	1 266 538	112 829	775 031	738 814	36 217	5%	1 266 538
Service charges - electricity revenue		2 529 042	2 670 702	2 620 853	193 551	1 658 037	1 549 601	108 436	7%	2 620 853
Service charges - water revenue		797 862	823 392	823 392	85 743	537 791	480 312	57 480	12%	823 392
Service charges - sanitation revenue		323 383	327 615	327 615	30 099	208 861	191 109	17 753	9%	327 615
Service charges - refuse revenue		120 876	135 207	135 207	11 334	78 547	78 871	(324)	0%	135 207
Rental of facilities and equipment		45 993	42 556	42 366	2 768	19 234	24 793	(5 559)	-22%	42 366
Interest earned - external investments		20 724	27 497	27 497	802	6 817	16 040	(9 223)	-57%	27 497
Interest earned - outstanding debtors		293 674	275 561	275 561	31 958	205 946	160 744	45 203	28%	275 561
Dividends received		1	1	1	—	3	0	3	785%	1
Fines, penalties and forfeits		61 184	38 631	23 147	434	2 603	19 954	(17 351)	-87%	23 147
Licences and permits		328	549	477	42	941	308	633	205%	477
Agency services		788 626	745 494	745 494	—	198 611	434 872	(236 261)	-54%	745 494
Transfers and subsidies		619 668	595 551	595 021	17 076	332 105	347 316	(15 211)	-4%	595 021
Other revenue		19 787	344	344	—	—	201	(201)	-100%	344
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>6 831 127</b>	<b>6 949 638</b>	<b>6 883 513</b>	<b>486 635</b>	<b>4 024 527</b>	<b>4 042 933</b>	<b>(18 407)</b>	<b>0%</b>	<b>6 883 513</b>
<b>Expenditure By Type</b>										
Employee related costs		2 044 842	2 065 238	2 087 797	178 427	1 230 680	1 208 486	22 194	2%	2 087 797
Remuneration of councillors		64 434	69 547	69 547	5 385	37 536	40 569	(3 034)	-7%	69 547
Debt impairment		766 338	390 477	817 307	102 271	632 866	387 840	245 026	63%	817 307
Depreciation & asset impairment		965 071	401 249	401 249	10 926	485 063	234 062	251 001	107%	401 249
Finance charges		176 596	245 946	233 946	24 868	77 160	138 969	(61 808)	-44%	233 946
Bulk purchases		2 429 652	2 309 091	2 299 644	249 888	1 533 122	1 345 395	187 726	14%	2 299 644
Other materials		71 664	89 839	87 489	5 845	39 424	49 090	(9 666)	-20%	87 489
Contracted services		703 176	809 455	605 739	28 929	285 335	395 435	(110 100)	-28%	605 739
Transfers and subsidies		7 799	7 938	7 938	—	3 696	4 631	(934)	-20%	7 938
Other expenditure		611 102	431 015	376 551	19 853	146 247	230 818	(84 571)	-37%	376 551
Loss on disposal of PPE		18 824	—	—	—	—	—	—	—	—
<b>Total Expenditure</b>		<b>7 859 498</b>	<b>6 819 795</b>	<b>6 987 208</b>	<b>626 392</b>	<b>4 471 128</b>	<b>4 035 293</b>	<b>435 834</b>	<b>11%</b>	<b>6 987 208</b>
<b>Surplus/(Deficit)</b>		<b>(1 028 371)</b>	<b>129 843</b>	<b>(103 695)</b>	<b>(139 757)</b>	<b>(446 601)</b>	<b>7 640</b>	<b>(454 241)</b>	<b>(0)</b>	<b>(103 695)</b>
Transfers and subsidies - capital (in-kind allocations) (National / Provincial and District)		774 278	1 077 940	1 077 940	(72 269)	—	628 798	(628 798)	(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	48	2 860	6 655	(3 795)	(0)	11 408
Transfers and subsidies - capital (in-kind - all)		(232 181)	1 219 191	985 653	(211 978)	(443 742)	643 093	—	—	985 653
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(232 181)</b>	<b>1 219 191</b>	<b>985 653</b>	<b>(211 978)</b>	<b>(443 742)</b>	<b>643 093</b>			<b>985 653</b>
Taxation		(232 181)	1 219 191	985 653	(211 978)	(443 742)	643 093			985 653
<b>Surplus/(Deficit) after taxation</b>		<b>(232 181)</b>	<b>1 219 191</b>	<b>985 653</b>	<b>(211 978)</b>	<b>(443 742)</b>	<b>643 093</b>			<b>985 653</b>
Attributable to minorities		(232 181)	1 219 191	985 653	(211 978)	(443 742)	643 093			985 653
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(232 181)</b>	<b>1 219 191</b>	<b>985 653</b>	<b>(211 978)</b>	<b>(443 742)</b>	<b>643 093</b>			<b>985 653</b>
Share of surplus/ (deficit) of associate		(232 181)	1 219 191	985 653	(211 978)	(443 742)	643 093			985 653
<b>Surplus/ (Deficit) for the year</b>		<b>(232 181)</b>	<b>1 219 191</b>	<b>985 653</b>	<b>(211 978)</b>	<b>(443 742)</b>	<b>643 093</b>			<b>985 653</b>



**MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M07**  
**January**

R thousand	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 %
<b>Capital expenditure - Municipal Vote</b>											
<b>Expenditure of multi-year capital appropriation</b>	1										
<b>Vote 01 - Office Of The City Manager</b>		21 703	79 277	59 277	-	-	11 154	42 912	(31 758)	-74%	59 277
01.4 - Transport Unit		21 703	79 277	59 277	-	-	11 154	42 912	(31 758)	-74%	59 277
<b>Vote 02 - Office Of The Executive Mayor</b>		-	-	-	-	-	-	-	-	-	-
<b>Vote 03 - Corporate Services</b>		5	-	-	-	-	-	-	-	-	-
03.22 - Administration Management		5	-	-	-	-	-	-	-	-	-
<b>Vote 04 - Finance</b>		(219)	-	-	-	-	-	-	-	-	-
04.34 - Accounting And Reporting		(219)	-	-	-	-	-	-	-	-	-
<b>Vote 05 - Social Services</b>		-	7 500	3 338	-	-	-	2 952	(2 952)	-100%	3 338
05.17 - Traffic Operations		-	2 400	2 400	-	-	-	1 400	(1 400)	-100%	2 400
05.28 - Nature Resource Management - Zoo		-	1 500	-	-	-	-	313	(313)	-100%	-
05.37 - Parks - Horticultural Central		-	1 800	475	-	-	-	829	(829)	-100%	475
05.38 - Parks - Horticultural North		-	800	463	-	-	-	411	(411)	-100%	463
05.39 - Parks - Horticultural South		-	500	-	-	-	-	0	(0)	-100%	-
05.40 - Parks - Horticultural East		-	500	-	-	-	-	0	(0)	-100%	-
<b>Vote 06 - Planning</b>		1 135	18 975	5 225	-	-	-	6 381	(6 381)	-100%	5 225
06.3 - Urban Design		1 135	8 625	2 875	-	-	-	1 677	(1 677)	-100%	2 875
06.9 - Architectural Services		-	10 350	2 350	-	-	-	4 704	(4 704)	-100%	2 350
<b>Vote 07 - Human Settlement And Housing</b>		7 669	-	-	-	-	-	-	-	-	-
07.32 - Thaba Nchu		1 190	-	-	-	-	-	-	-	-	-
07.33 - Botshabelo		6 479	-	-	-	-	-	-	-	-	-
<b>Vote 08 - Economic And Rural Development</b>		-	6 500	-	-	-	-	1 354	(1 354)	-100%	-
08.3 - Tourism		-	1 500	-	-	-	-	313	(313)	-100%	-
08.5 - Smme's		-	5 000	-	-	-	-	1 042	(1 042)	-100%	-
<b>Vote 09 - Engineering</b>		-	224 500	233 199	4 351	58 419	134 918	(76 499)	-57%	233 199	
09.9 - Engineering Services		-	161 000	168 049	4 351	54 458	97 602	(43 143)	-44%	168 049	
09.10 - Purification And Sanitation		-	48 000	49 650	-	3 960	28 275	(24 315)	-86%	49 650	
09.13 - Botshabelo Sewer Reticulation		-	15 500	15 500	-	-	9 042	(9 042)	-100%	15 500	
<b>Vote 10 - Water</b>		-	255 500	236 300	-	2 190	141 842	(139 652)	-98%	236 300	
10.2 - Bulk Water Services		-	17 500	11 900	-	-	8 608	(8 608)	-100%	11 900	
10.5 - Water Reticulation Bloemfontein		-	179 000	171 000	-	-	99 750	(99 750)	-100%	171 000	
10.6 - Water Reticulation Thaba Nchu		-	18 000	18 000	-	2 190	10 500	(8 310)	-79%	18 000	
10.7 - Water Reticulation Botshabelo		-	41 000	35 400	-	-	22 983	(22 983)	-100%	35 400	
<b>Vote 11 - Waste And Fleet Management</b>		-	-	-	-	-	-	-	-	-	-
<b>Vote 12 - Miscellaneous</b>		-	-	-	-	-	-	-	-	-	-
<b>Vote 13 - Strategic Projects</b>		-	-	-	-	-	-	-	-	-	-
<b>Vote 14 - Naledi And Soutpan</b>		-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - CENTLEC(SOC)</b>		26 207	30 170	30 170	3 969	28 267	17 599	10 667	61%	30 170	
15.20 - Human Resource Development		79	821	821	22	48	479	(431)	-90%	821	
15.22 - Revenue And Customer Management		496	1 173	1 173	8	2 428	684	1 743	255%	1 173	
15.26 - Planning		23 649	26 059	26 059	3 930	22 514	15 201	7 313	48%	26 059	
15.27 - Network Services		354	-	-	-	-	-	-	-	-	
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		(390)	-	-	-	2 280	-	2 280	#DIV/0!	-	
15.29 - .		1 271	2 117	2 117	-	966	1 235	(270)	-22%	2 117	
15.35 - Facilities Management		502	-	-	9	25	-	25	#DIV/0!	-	
15.37 - Electricity Supply: Kopanong		138	-	-	-	7	-	7	#DIV/0!	-	
15.38 - Electricity Supply: Mohokare		108	-	-	-	-	-	-	-	-	
<b>Total multi-year capital expenditure</b>		56 501	622 422	567 509	8 320	100 029	347 959	(247 930)	-71%	567 509	



**MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M07 January**

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		43 577	6 622	234 413	145 578	234 413
Call investment deposits		84 409	224 472	224 472	25 444	224 472
Consumer debtors		2 385 706	2 569 678	2 361 033	2 495 713	2 361 033
Other debtors		2 701 635	–	–	2 793 906	–
Current portion of long-term receivables		782 034	275	275	762 034	275
Inventory		621 266	764 742	764 742	635 332	764 742
<b>Total current assets</b>		<b>6 618 627</b>	<b>3 565 791</b>	<b>3 584 937</b>	<b>6 858 007</b>	<b>3 584 937</b>
<b>Non current assets</b>						
Long-term receivables		867 122	1 714 785	4 805	937 126	4 805
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		17 157 357	15 942 610	15 818 422	16 096 688	15 818 422
Biological		–	–	–	–	–
Intangible		91 986	96 333	95 333	88 770	95 333
Other non-current assets		734 402	263 139	263 139	734 402	263 139
<b>Total non current assets</b>		<b>20 422 483</b>	<b>19 601 305</b>	<b>17 766 138</b>	<b>19 428 603</b>	<b>17 766 138</b>
<b>TOTAL ASSETS</b>		<b>27 041 111</b>	<b>23 167 096</b>	<b>21 351 074</b>	<b>26 286 609</b>	<b>21 351 074</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		224 012	160 265	160 265	224 012	160 265
Consumer deposits		152 369	146 662	146 662	162 020	146 662
Trade and other payables		6 906 528	251 056	574 895	7 395 536	574 895
Provisions		929 814	370 480	370 480	929 814	370 480
<b>Total current liabilities</b>		<b>8 212 723</b>	<b>928 463</b>	<b>1 252 301</b>	<b>8 711 382</b>	<b>1 252 301</b>
<b>Non current liabilities</b>						
Borrowing		1 501 199	1 501 270	1 501 270	1 477 475	1 501 270
Provisions		836 949	1 909 579	1 909 579	848 751	1 909 579
<b>Total non current liabilities</b>		<b>2 338 147</b>	<b>3 410 848</b>	<b>3 410 848</b>	<b>2 326 226</b>	<b>3 410 848</b>
<b>TOTAL LIABILITIES</b>		<b>10 550 871</b>	<b>4 339 311</b>	<b>4 663 150</b>	<b>11 037 609</b>	<b>4 663 150</b>
<b>NET ASSETS</b>	2	<b>16 490 240</b>	<b>18 827 785</b>	<b>16 687 925</b>	<b>15 249 001</b>	<b>16 687 925</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		14 073 839	16 733 993	13 984 419	12 832 600	13 984 419
Reserves		2 416 401	2 093 792	2 703 506	2 416 401	2 703 506
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>16 490 240</b>	<b>18 827 785</b>	<b>16 687 925</b>	<b>15 249 001</b>	<b>16 687 925</b>

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M07 January

Description R thousands	Ref 1	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		–	1 013 230	1 013 230	114 605	690 792	591 051	99 741	17%	
Service charges		–	3 184 267	3 184 267	594 825	2 229 528	1 857 489	372 039	20%	
Other revenue		–	201 898	201 898	27 484	377 189	117 774	259 415	220%	
Government - operating		–	1 129 521	1 129 521	–	409 287	658 887	(249 600)	-38%	
Government - capital		–	1 103 940	1 103 940	–	277 811	643 965	(366 154)	-57%	
Interest		–	204 009	204 009	2 898	23 502	119 005	(95 503)	-80%	
Dividends		–	1	1	–	–	0	(0)	-100%	
<b>Payments</b>										
Suppliers and employees		–	(5 861 181)	(5 861 181)	(750 706)	(3 646 991)	(3 419 023)	227 968	-7%	
Finance charges		–	(245 946)	(245 946)	(2 677)	(64 660)	(143 469)	(78 809)	55%	
Transfers and Grants		–	(7 938)	(7 938)	–	–	(4 630)	(4 630)	100%	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	<b>721 799</b>	<b>721 799</b>	<b>(13 571)</b>	<b>296 459</b>	<b>421 050</b>	<b>124 590</b>	<b>30%</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		–	206 360	206 360	–	–	120 377	(120 377)	–	
Decrease (increase) in non-current debtors		–	–	–	–	–	–	–	-100%	
Decrease (increase) other non-current receivables		–	(39 332)	(39 332)	–	48 000	(22 944)	70 944	-309%	
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	
<b>Payments</b>										
Capital assets		–	(938 349)	(938 349)	(30 416)	(209 277)	(547 370)	(338 093)	62%	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	<b>(771 321)</b>	<b>(771 321)</b>	<b>(30 416)</b>	<b>(161 277)</b>	<b>(449 937)</b>	<b>(288 660)</b>	<b>64%</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–	–	
Borrowing long term/refinancing		–	(14 518)	(14 518)	139	797	(8 469)	9 266	-109%	
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	
<b>Payments</b>										
Repayment of borrowing		–	(106 366)	(106 366)	(20 000)	(90 801)	(62 047)	28 754	-46%	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		–	<b>(120 884)</b>	<b>(120 884)</b>	<b>(19 861)</b>	<b>(90 004)</b>	<b>(70 516)</b>	<b>19 488</b>	<b>-28%</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		–	(170 407)	(170 407)	(63 849)	45 178	(99 404)	–	(170 407)	
Cash/cash equivalents at month/year end:		–	396 634	396 634	125 844	–	–	–	–	
		–	226 227	226 227	–	171 022	(99 404)	–	(170 407)	

MAN Mangaung - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	36,217	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	108,436	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	57,480	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	17,753	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-324	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-5,559	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-9,223	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	45,203	Favourable variance and still on target	None. Performance is on target
	Fines	-17,351	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	633	Favourable variance	None. Performance is on target
	Transfers recognised - operational	-236,261	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	-15,211	Unfavourable variance	None. Performance is on target
	Gains on disposal of PPE	-201	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	22,194	Unfavourable variance due to unfilled vacancies and overspend	None. Performance is on target
	Remuneration of councillors	-3,034	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	245,026	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	251,001	Unfavourable variance due to accrual of depreciation provisions	Manual provision of impairment provision.
	Finance charges	-61,808	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	187,726	Unfavourable variance	
	Other materials	-9,666	Favourable variance	
	Contracted services	-110,100	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-934	Favourable variance	
	Other expenditure	-84,571	Favourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-498,209	Unfavourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	-51,101	Favourable variance - less revenue collected than anticipated	
	Expenditure	-7,904	Unfavourable variance - more spent than targeted	Monitor of spending on services.
	Capital	-17,533	Favourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2,2%	9,5%	9,1%	1,7%	4,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		2,7%	6,1%	6,8%	8,7%	6,8%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52,3%	10,2%	13,4%	59,7%	13,4%
Gearing	Long Term Borrowing/ Funds & Reserves		62,1%	71,7%	55,5%	61,1%	55,5%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	80,6%	384,1%	286,3%	78,7%	286,3%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,6%	24,9%	36,6%	2,0%	36,6%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		98,6%	61,7%	34,4%	173,7%	34,4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
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%	30,3%	30,6%	30,3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8,9%	10,1%	9,2%	7,9%	9,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		16,7%	9,3%	9,2%	1,9%	4,4%
<b>IDP regulation financial viability indicators</b>							
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 - M07 January

Description R thousands	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	104 333	80 305	69 374	50 287	49 612	59 662	229 638	1 365 643	2 008 853	1 754 842	-	1 199 526
Trade and Other Receivables from Exchange Transactions - Electricity	1300	141 879	33 047	21 848	17 515	40 880	27 807	95 932	475 202	854 110	657 336	701	236 188
Receivables from Non-exchange Transactions - Property Rates	1400	98 325	59 934	123 868	50 328	42 345	38 933	192 133	686 494	1 292 361	1 010 233	-	564 138
Receivables from Exchange Transactions - Waste Water Management	1500	30 709	19 612	29 395	15 899	14 827	13 776	66 817	382 910	573 944	494 228	-	257 022
Receivables from Exchange Transactions - Waste Management	1600	10 982	7 440	6 512	6 026	5 738	5 489	25 492	172 386	240 064	215 130	-	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	29 201	27 571	26 942	26 307	25 952	24 678	132 771	664 792	958 216	874 501	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	23 974	2 217	21 241	2 126	319 434	1 915	10 567	60 387	441 862	394 429	-	27 616
<b>Total By Income Source</b>	<b>2000</b>	<b>439 716</b>	<b>230 636</b>	<b>299 717</b>	<b>222 409</b>	<b>498 788</b>	<b>172 260</b>	<b>753 349</b>	<b>3 807 813</b>	<b>6 424 689</b>	<b>5 454 619</b>	<b>701</b>	<b>2 458 331</b>
<b>2018/19 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	84 962	46 294	127 727	45 161	61 656	52 256	229 071	770 164	1 417 290	1 158 308		
Commercial	2300	193 495	59 784	72 734	39 096	354 600	31 509	145 917	659 821	1 556 957	1 230 943		
Households	2400	161 260	124 558	99 256	138 152	82 532	88 495	378 360	2 377 827	3 450 442	3 065 367	701	2 458 331
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>439 716</b>	<b>230 636</b>	<b>299 717</b>	<b>222 409</b>	<b>498 788</b>	<b>172 260</b>	<b>753 349</b>	<b>3 807 813</b>	<b>6 424 689</b>	<b>5 454 619</b>	<b>701</b>	<b>2 458 331</b>

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description R thousands	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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	143 565									143 565
Bulk Water	0200	64 198	70 754	167 414							302 366
PAYE deductions	0300	15 033									15 033
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500	45 079									45 079
Loan repayments	0600	49 701									49 701
Trade Creditors	0700	36 140	19 150	16 190	49 339						120 820
Auditor General	0800										-
Other	0900										-
<b>Total By Customer Type</b>	<b>1000</b>	<b>353 718</b>	<b>89 904</b>	<b>183 604</b>	<b>49 339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>676 565</b>	<b>-</b>

**MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January**

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					
<b>Municipality</b>									
Absa Call Account 1		call	call account		0	6,58%	6	0	6
Absa Call Account 2		call	call account		0	6,61%	22	0	22
Absa Call Account 3		call	call account		2	6,58%	315	2	317
Absa Call Account 4		call	call account		0	6,75%	6	0	6
Absa Call Account 5		call	call account		3	6,75%	795	3	798
Absa Call Account 6		call	call account		112	6,20%	22 577	112	22 689
Absa Call Account 7		call	call account		0	6,80%	46	0	46
Standard Bank Call 1		call	call account		0	5,25%	14	0	14
Nedbank		call	call account		4	6,50%	785	(776)	9
First National Bank Call 1		call	call account		3	6,60%	557	3	560
First National Bank Call 2		call	call account		0	6,75%	21	0	21
Standard Bank Call 2		call	call account		0	6,65%	45	0	45
Standard Bank Call 3		call	call account		0	6,65%	6	0	6
Standard Bank Call 4		call	call account		3	6,65%	469	3	472
Standard Bank Call 5		call	call account		2	6,65%	390	2	392
Nedbank		call	call account		0	6,55%	4	0	4
Nedbank		call	call account		1	6,55%	171	(159)	12
<b>Municipality sub-total</b>					129		26 230	(811)	25 419
<b>Entities</b>									
Centlec(SOC)		February 201	Call Account	n/a		6,2%	24		25
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>129</b>		<b>26 254</b>	<b>(811)</b>	<b>25 444</b>

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>										
Energy Efficiency and Demand Side Management Grant		790 514	744 631	744 631	-	198 611	434 368	(235 757)	-54,3%	744 631
Equitable Share		683 500	735 867	735 867	-	198 611	429 256	(230 645)	-53,7%	735 867
Expanded Public Works Programme Integrated Grant		920	2 764	2 764	-	-	1 612	(1 612)	-100,0%	2 764
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	3	6 690	6 000	6 000	-	-	3 500	(3 500)	-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		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Library Services		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		1 917	5 245	5 245	-	-	3 060	(3 060)	-100,0%	5 245
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
Free State Arts and Cultural Council		1 917	2 000	2 000	-	-	1 167	(1 167)	-100,0%	2 000
National Skills Fund		-	3 245	3 245	-	-	1 893	(1 893)	-100,0%	3 245
Unspecified		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	792 431	749 876	749 876	-	198 611	437 428	(238 817)	-54,6%	749 876
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>										
Energy Efficiency and Demand Side Management Grant		774 278	1 077 940	1 077 940	(72 269)	-	628 798	(628 798)	-100,0%	1 077 940
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		3 779	6 781	6 781	(3 390)	-	3 956	(3 956)	-100,0%	6 781
Metro Informal Settlements Partnership Grant		15 450	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		9 116	28 000	28 000	-	-	16 333	(16 333)	-100,0%	28 000
Public Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		203 520	229 596	229 596	(68 879)	-	133 931	(133 931)	-100,0%	229 596
Urban Settlement Development Grant		542 413	813 563	813 563	-	-	474 578	(474 578)	-100,0%	813 563
WIFI Connectivity		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	11 408	11 408	48	2 860	6 655	(3 795)	-57,0%	11 408
[insert description]		-	11 408	11 408	48	2 860	6 655	(3 795)	-57,0%	11 408
Developers Contribution		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	774 278	1 089 348	1 089 348	(72 221)	2 860	635 453	(632 594)	-99,6%	1 089 348
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	1 566 709	1 839 224	1 839 224	(72 221)	201 471	1 072 881	(871 410)	-81,2%	1 839 224



MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

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







MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M07 January

Month R thousands	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b><u>Monthly expenditure performance trend</u></b>									
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	99 341	43 075	128 634	521 428	392 793	75,3%	10%
December	102 719	105 522	99 341	50 227	178 861	620 768	441 907	71,2%	14%
January	62 658	105 522	86 718	30 416	209 277	707 486	498 209	70,4%	17%
February	67 807	105 522	86 718	—		794 204	—		
March	69 796	105 522	86 718	—		880 921	—		
April	51 519	105 522	86 718	—		967 639	—		
May	91 534	105 522	86 718	—		1 054 357	—		
June	263 022	105 522	86 717	—		1 141 073	—		
<b>Total Capital expenditure</b>	<b>894 480</b>	<b>1 266 261</b>	<b>1 141 073</b>	<b>209 277</b>					



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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>338 079</b>	<b>128 664</b>	<b>135 914</b>	<b>7 613</b>	<b>22 406</b>	<b>77 346</b>	<b>54 940</b>	<b>71,0%</b>	<b>135 914</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 318	28 519	24 619	11	1 561	15 986	14 425	90,2%	24 619
HV Substations		1 521	5 000	4 600	-	105	2 850	2 745	96,3%	4 600
MV Networks		648	16 541	13 841	-	882	9 199	8 318	90,4%	13 841
LV Networks		2 149	6 978	6 178	11	574	3 937	3 363	85,4%	6 178
Water Supply Infrastructure		174 045	31 600	55 650	7 602	20 845	23 525	2 680	11,4%	55 650
Water Treatment Works		-	5 000	5 000	-	-	2 917	2 917	100,0%	5 000
Bulk Mains		174 045	26 600	50 650	7 602	20 845	20 608	(237)	-1,1%	50 650
Sanitation Infrastructure		159 716	68 545	55 645	-	-	37 835	37 835	100,0%	55 645
Reticulation		124 021	62 545	49 645	-	-	34 335	34 335	100,0%	49 645
Waste Water Treatment Works		35 695	6 000	6 000	-	-	3 500	3 500	100,0%	6 000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>23 224</b>	<b>7 384</b>	<b>9 466</b>	<b>-</b>	<b>542</b>	<b>4 655</b>	<b>4 113</b>	<b>88,4%</b>	<b>9 466</b>
Community Facilities		22 267	7 384	7 384	-	542	4 308	3 766	87,4%	7 384
Cemeteries/Crematoria		18 035	5 000	5 000	-	-	2 917	2 917	100,0%	5 000
Markets		946	-	-	-	-	-	-	-	-
Stalls		3 286	2 384	2 384	-	542	1 391	849	61,0%	2 384
Sport and Recreation Facilities		958	-	2 082	-	-	347	347	100,0%	2 082
Outdoor Facilities		958	-	2 082	-	-	347	347	100,0%	2 082
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>17 196</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		17 196	-	-	-	-	-	-	-	-
Municipal Offices		17 196	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		<b>3 342</b>	<b>9 900</b>	<b>4 900</b>	<b>-</b>	<b>-</b>	<b>4 108</b>	<b>4 108</b>	<b>100,0%</b>	<b>4 900</b>
Machinery and Equipment		3 342	9 900	4 900	-	-	4 108	4 108	100,0%	4 900
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	381 841	145 948	150 280	7 613	22 948	86 109	63 161	73,4%	150 280



<b>MAN Mangaung - Contact Information</b>				
<b>A. GENERAL INFORMATION</b>				
<b>Municipality</b>	<b>MAN Mangaung</b>			
<b>Grade</b>	6			
<b>Province</b>	<b>FREE STATE</b>			
<b>Web Address</b>	<a href="http://mangaung.co.za">mangaung.co.za</a>			
<b>B. CONTACT INFORMATION</b>				
<b>Postal address:</b>				
P.O. Box	3704			
City / Town	Bloemfontein			
Postal Code	9300			
<b>Street address</b>				
Building	Bram Fischer Building			
Street No. & Name	5 De Villiers Street			
City / Town	Bloemfontein			
Postal Code	9301			
<b>General Contacts</b>				
Telephone number	051 405 8911			
Fax number	051 405 8101			
<b>C. POLITICAL LEADERSHIP</b>				
<b>Speaker:</b>	<b>Secretary/PA to the Speaker:</b>			
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	<a href="mailto:mxolisi.siyonzana@mangaung.co.za">mxolisi.siyonzana@mangaung.co.za</a>		E-mail address	<a href="mailto:ntombizanele.manzi@mangaung.co.za">ntombizanele.manzi@mangaung.co.za</a>
<b>Mayor/Executive Mayor:</b>	<b>Secretary/PA to the Mayor/Executive Mayor:</b>			
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	<a href="mailto:olly.mlamleli@mangaung.co.za">olly.mlamleli@mangaung.co.za</a>		E-mail address	<a href="mailto:lethokuhle.mathebula@mangaung.co.za">lethokuhle.mathebula@mangaung.co.za</a>
<b>Deputy Mayor/Executive Mayor:</b>	<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>			
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	<a href="mailto:lebohang.masoetsa@mangaung.co.za">lebohang.masoetsa@mangaung.co.za</a>		E-mail address	<a href="mailto:charmaine.oliphant@mangaung.co.za">charmaine.oliphant@mangaung.co.za</a>
<b>D. MANAGEMENT LEADERSHIP</b>				
<b>Municipal Manager:</b>	<b>Secretary/PA to the Municipal Manager:</b>			
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	<a href="mailto:tankiso.mea@mangaung.co.za">tankiso.mea@mangaung.co.za</a>		E-mail address	<a href="mailto:lethole.monyeke@mangaung.co.za">lethole.monyeke@mangaung.co.za</a>
<b>Chief Financial Officer</b>	<b>Secretary/PA to the Chief Financial Officer</b>			
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	<a href="mailto:sabata.mofokeng@mangaung.co.za">sabata.mofokeng@mangaung.co.za</a>		E-mail address	<a href="mailto:petunia.ramagaga@mangaung.co.za">petunia.ramagaga@mangaung.co.za</a>
<b>Official responsible for submitting financial information</b>				
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	<a href="mailto:mathapelo.masisi@mangaung.co.za">mathapelo.masisi@mangaung.co.za</a>			
<b>Official responsible for submitting financial information</b>				
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	<a href="mailto:arrie.bartnis@mangaung.co.za">arrie.bartnis@mangaung.co.za</a>			
<b>Official responsible for submitting financial information</b>				
ID Number				
Title				
Name				
Telephone number				
Cell number				
Fax number				
E-mail address				