

15 JULY 2020

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 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 30 June 2020, the ten-working day reporting period expires on the 14 July 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 30 June 2020

This report is based upon financial information, as at 30 June 2020 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the period ended 30 June 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 6 656.362 million** is lower than the year to date target of **R 6 908.607 million** and the expenditure for the period is **R 7 174.956 million**, which is 10% higher than the year to date target of **R 6 538.484 million** respectively.

The summary report indicates the following:

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

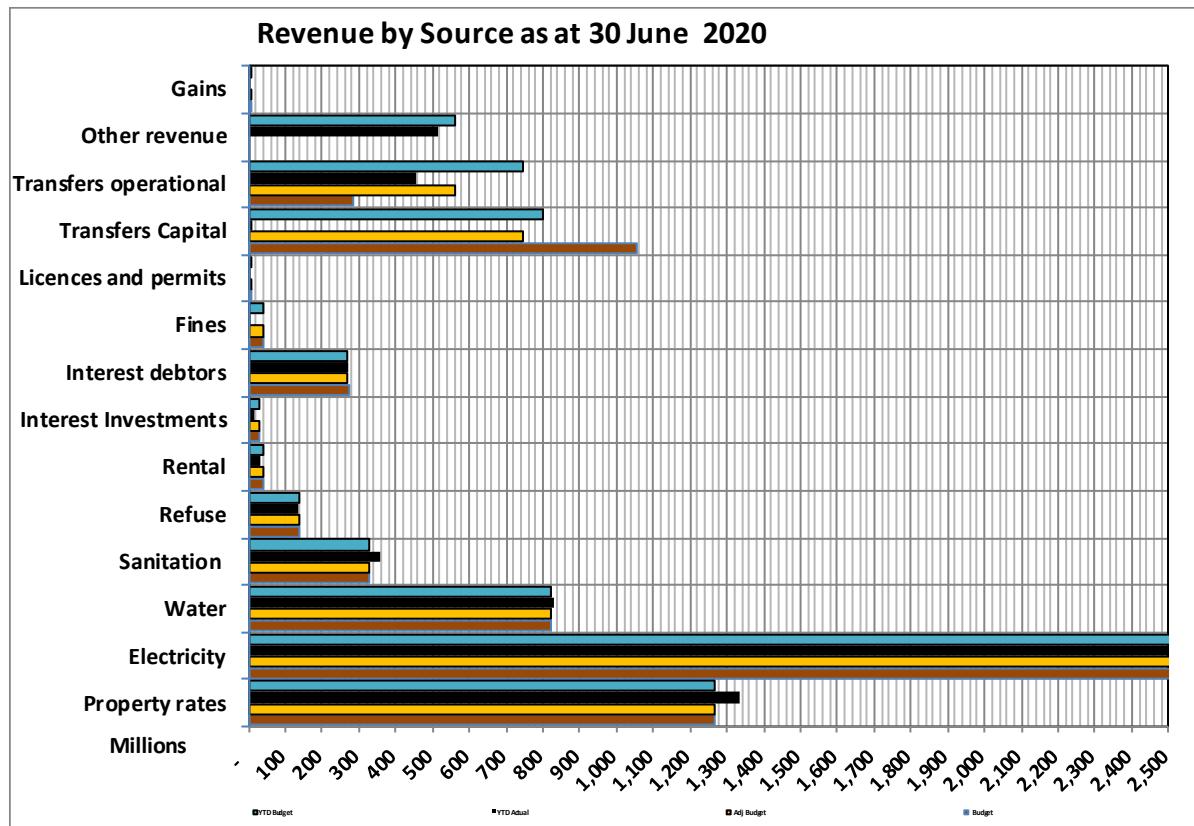
Description	Ref	2018/19		Budget Year 2019/20					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue By Source									
Property rates		1 209 977	1 266 538	1 266 538	112 055	1 334 854	1 266 538	68 316	5%
Service charges - electricity revenue		2 529 042	2 670 702	2 673 036	256 154	2 698 087	2 673 036	25 050	1%
Service charges - water revenue		797 862	823 392	823 392	(105 114)	831 904	823 392	8 513	1%
Service charges - sanitation revenue		323 383	327 615	327 615	29 529	357 634	327 615	30 019	9%
Service charges - refuse revenue		120 876	135 207	135 207	11 193	134 652	135 207	(555)	0%
Rental of facilities and equipment		45 993	42 556	42 366	2 796	32 237	42 366	(10 129)	-24%
Interest earned - external investments		20 724	27 497	27 497	1 751	14 965	27 497	(12 532)	-46%
Interest earned - outstanding debtors		293 674	275 561	269 394	423	272 753	269 394	3 359	1%
Dividends received		1	1	1	-	3	1	2	414%
Fines, penalties and forfeits		61 184	38 631	38 621	1 218	4 961	38 621	(33 660)	-87%
Licences and permits		328	549	477	42	1 203	477	726	152%
Agency services		788 626	745 494	745 494	-	455 879	745 494	(289 615)	-39%
Transfers and subsidies		605 276	595 551	558 624	12 151	513 327	558 624	(45 297)	-8%
Other revenue		34 180	344	344	3 898	3 902	344	3 558	1033%
Gains									
Total Revenue (excluding capital transfers and contributions)		6 831 127	6 949 638	6 908 607	326 097	6 656 362	6 908 607	(252 244)	-4%
Expenditure By Type									
Employee related costs		2 044 842	2 065 238	2 003 549	173 100	2 075 128	2 003 549	71 579	4%
Remuneration of councillors		64 434	69 547	65 507	5 550	64 707	65 507	(800)	-1%
Debt impairment		766 338	390 477	1 029 653	147 012	987 187	1 029 653	(42 466)	-4%
Depreciation & asset impairment		965 071	401 249	300 761	10 926	646 577	300 761	345 816	115%
Finance charges		176 596	245 946	233 946	32 526	196 194	233 946	(37 753)	-16%
Bulk purchases		2 429 652	2 309 091	1 926 040	345 721	2 455 325	1 926 040	529 286	27%
Other materials		71 664	89 839	83 090	16 506	75 559	83 090	(7 531)	-9%
Contracted services		703 176	809 455	568 655	58 454	458 845	568 655	(109 810)	-19%
Transfers and subsidies		7 799	7 938	2 353	1 181	5 548	2 353	3 195	136%
Other expenditure		607 458	431 015	324 931	13 886	207 594	324 931	(117 338)	-36%
Losses		22 469	-	-	2 272	2 293	-	2 293	#DIV/0!
Total Expenditure		7 859 498	6 819 795	6 538 484	807 134	7 174 956	6 538 484	636 472	10%
Surplus/(Deficit)		(1 028 371)	129 843	370 123	(481 037)	(518 593)	370 123	(888 716)	(0)
(Transfers and subsidies - capital (in-kind all))		774 278	1 077 940	802 240	-	-	802 240	(802 240)	(0)
(National / Provincial and District)		21 913	11 408	11 408	-	7 916	11 408	(3 492)	(0)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)									
Transfers and subsidies - capital (in-kind - all)		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771		
Surplus/(Deficit) after capital transfers & contributions									1 183 771
Taxation									
Surplus/(Deficit) after taxation		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771		1 183 771
Attributable to minorities									
Surplus/(Deficit) attributable to municipality		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771		1 183 771
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771		1 183 771

The major revenue variances against the adjustment budget are:

- Property rates - Favourable variance of R68.316 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 R25.050 million (1%) for the period. User's consumption is within the budget for the month.
- Water revenue – Favourable variance of R8.513 million (1%) for the year, due to estimates made on water accounts and cycles were partly completed during the national lockdown period. The negative impact of estimates on total water revenue were rectified during the month of June 2020 through journals on the billing system.
- Services charges: Sanitation revenue- Favourable variance of R30.019 million (9%) for the period. Target exceeded.
- Services charges: Refuse revenue – Unfavourable variance -R555 100.63 (-0%) due to lower households billed than budgeted and the implementation of the national lockdown period. Performance is on target.

- Rental of facilities and equipment – Unfavourable variance of –R 10.129 million (-24%) 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 –R12.532 million (-46%) for the period due to lower investment and cash balances than anticipated
- Interest earned on Outstanding debtors - Favourable variance of R3.359 million (1%) for the period, due to a decrease in the debtor's book for the month.
- Fines - Unfavourable variance of –R33.660 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.
- Licences and permits – Favourable variance due to the implementation and roll out of licences and permits to SMME's.
- Government Grants and subsidies – Operating: Unfavourable variance of -R289.615 million (-39%) 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.
- Other revenue- Unfavourable variance of -R45.297 million (-8%) – less revenue collected than anticipated and implementation of the lockdown period.

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



The major operating expenditure variances against the adjustment budget are:

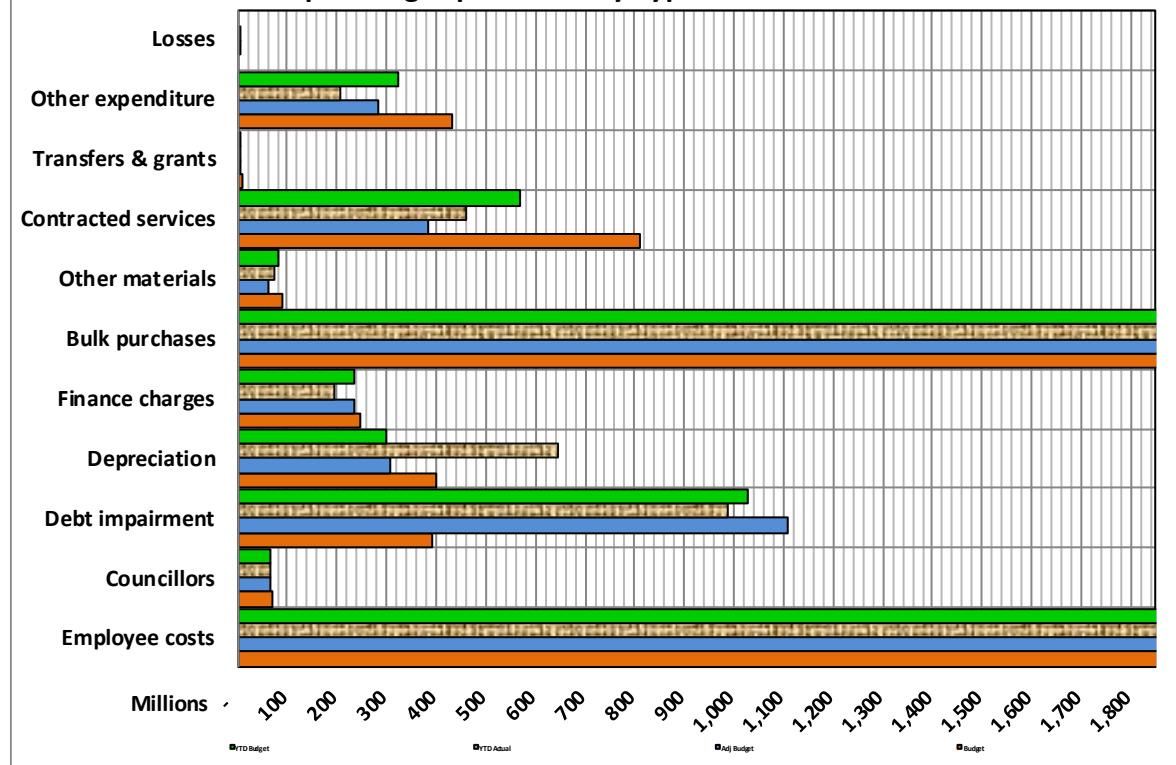
Employee related costs – Unfavourable variance of R71.579 million (4%) on the year to date adjustment budget. The variance is mainly due to a proportionate savings on unfilled vacancies over the twelve months period. There is a direct linkage between the unfilled vacancies and the overspending on overtime to date of R71.601 million (Budget R96.860 million vs Actual R168.462 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	50,724	-	51,749	213,486	161,737	75.76%	213,486
EXECUTIVE MAYOR	2,589,622	5,048,869	58,818	2,589,622	5,463,866	2,874,244	52.60%	5,463,866
CORPORATE SERVICES	2,714,946	2,880,404	301,521	2,714,946	5,233,486	2,518,540	48.12%	5,233,486
FINANCE	87,919	63,275	-	87,919	-	(87,919)	0.00%	-
SOCIAL SERVICES	15,966,045	20,915,300	2,065,424	15,966,045	23,870,592	7,904,547	33.11%	23,870,592
FRESH PRODUCE MARKET	598,171	746,122	180,619	598,171	989,081	390,910	39.52%	989,081
HUMAN SETTLEMENTS	248,323	245,906	65,331	248,323	635,940	387,617	0.00%	635,940
ENGINEERING SERVICES	18,478,912	18,159,555	1,912,555	18,478,912	21,625,723	3,146,811	14.55%	21,625,723
WATER	13,099,343	12,861,504	2,237,361	13,099,343	18,566,868	5,467,525	29.45%	18,566,868
WASTE AND FLEET MANAGEMENT	9,796,044	46,197,808	6,658,305	9,796,044	59,712,554	49,916,510	83.59%	59,712,554
STRATEGIC PROJECTS	62,297	59,941	17,686	62,297	108,671	46,374	42.67%	108,671
NALEDI	1,868,406	1,856,933	256,530	1,868,406	3,226,851	1,358,445	42.10%	3,226,851
SOUTPAN	613,495	613,402	92,685	613,495	1,080,664	467,169	43.23%	1,080,664
CENTLEC	30,685,221	25,772,799	1,988,795	30,685,221	27,734,277	(2,950,944)	-10.64%	27,734,277
TOTAL OVERTIME	96,860,493	135,472,542	15,835,630	96,860,493	168,462,059	71,601,566	42.50%	168,462,059

- Debt impairment – Favourable variance –R42.466 million (-4%) due to processing of reversal journals on bad debt write offs from the previous financial year only processed this year and the increase on impairment during the adjustment budget process and adjustment of the collection rate to 82%.
- Depreciation – Unfavourable variance R345.816 million (115%) due to processing of actual depreciation for the month as per the asset register.
- Finance charges – Favourable variance of –R37.753 million (-16%) – due to accrual of finance costs for the period.
- Bulk purchases – Unfavourable variance R529.286 million (27%) bulk purchases for electricity are higher than targeted for the month, due to higher usage during this month and the winter season.
- Other materials – Favourable variance –R7.531 million (-9%) due to underspending, the implementation of cost containment measures and the adjustment budget.
- Contracted services - Unfavourable variance of-R109.810 million (-19%) due to spending on repairs and maintenance for the month and the implementation of the adjustment budget.
- Other expenditure - Favourable variance –R117.338 million (-36%), mainly due to under spending and the implementation of cost containment measures.

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

Operating Expenditure by Type as at 30 June 2020

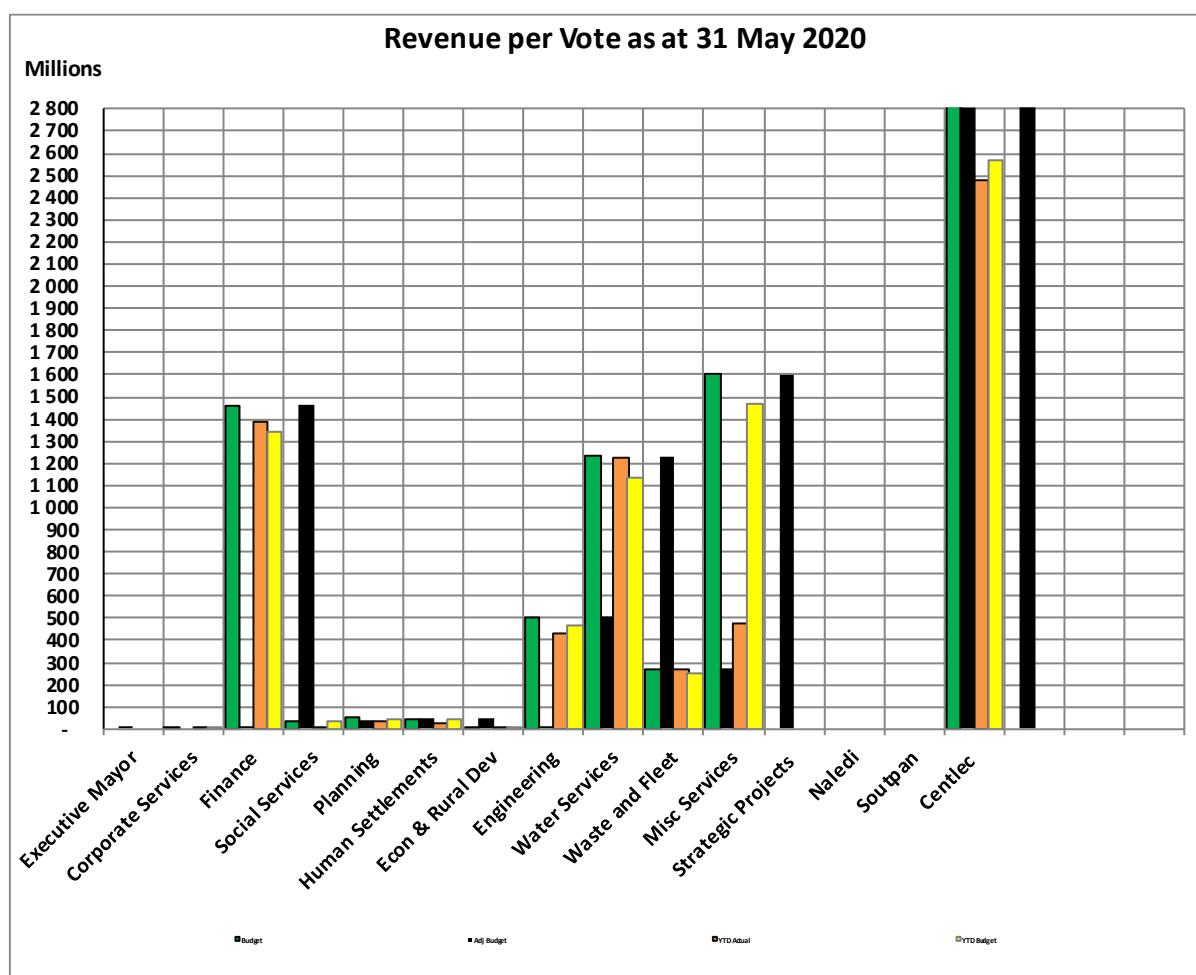


The table below shows the revenue and expenditure per vote:

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

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	1	(0)	-58.9%	1
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		6,980	11,645	11,645	505	4,559	11,645	(7,087)	-60.9%	11,645
Vote 04 - Finance		1,438,509	1,462,291	1,462,277	112,131	1,502,300	1,462,277	40,023	2.7%	1,462,277
Vote 05 - Social Services		63,900	38,225	37,434	952	11,768	37,434	(25,665)	-68.6%	37,434
Vote 06 - Planning		37,203	50,467	50,467	666	34,109	50,467	(16,358)	-32.4%	50,467
Vote 07 - Human Settlement And Housing		43,840	46,608	46,608	2,365	29,264	46,608	(17,344)	-37.2%	46,608
Vote 08 - Economic And Rural Development		5	311	311	27	317	311	6	1.9%	311
Vote 09 - Engineering		479,274	505,309	505,309	29,113	458,675	505,309	(46,634)	-9.2%	505,309
Vote 10 - Water		1,151,795	1,233,155	1,233,155	(105,656)	1,118,083	1,233,155	(115,072)	-9.3%	1,233,155
Vote 11 - Waste And Fleet Management		347,960	271,636	271,636	11,171	276,090	271,636	4,454	1.6%	271,636
Vote 12 - Miscellaneous		1,445,510	1,600,804	1,299,104	11,751	483,536	1,299,104	(815,567)	-62.8%	1,299,104
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		3	-	-	-	-	-	-	-	-
Vote 15 - Other		2,612,339	2,818,535	2,804,310	263,072	2,745,577	2,804,310	(58,733)	-2.1%	2,804,310
Total Revenue by Vote	2	7,627,317	8,038,986	7,722,255	326,097	6,664,278	7,722,255	#####	-13.7%	7,722,255
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		121,872	113,378	117,222	8,641	103,145	117,222	(14,077)	-12.0%	117,222
Vote 02 - Office Of The Executive Mayor		238,691	267,513	226,585	16,959	226,358	226,585	(227)	-0.1%	226,585
Vote 03 - Corporate Services		357,978	353,659	263,845	20,840	258,898	263,845	(4,947)	-1.9%	263,845
Vote 04 - Finance		248,633	193,518	213,215	20,404	206,437	213,215	(6,778)	-3.2%	213,215
Vote 05 - Social Services		553,285	527,983	482,126	42,814	481,046	482,126	(1,079)	-0.2%	482,126
Vote 06 - Planning		90,329	97,911	91,233	19,527	89,266	91,233	(1,966)	-2.2%	91,233
Vote 07 - Human Settlement And Housing		103,906	150,598	124,968	11,992	118,217	124,968	(6,751)	-5.4%	124,968
Vote 08 - Economic And Rural Development		32,155	41,808	24,327	1,498	23,257	24,327	(1,070)	-4.4%	24,327
Vote 09 - Engineering		1,008,842	634,274	547,954	37,240	656,731	547,954	108,777	19.9%	547,954
Vote 10 - Water		1,655,445	1,097,483	1,238,198	252,785	1,582,989	1,238,198	344,791	27.8%	1,238,198
Vote 11 - Waste And Fleet Management		441,204	387,176	358,248	29,288	383,536	358,248	25,288	7.1%	358,248
Vote 12 - Miscellaneous		361,768	247,988	471,189	53,862	373,494	471,189	(97,694)	-20.7%	471,189
Vote 13 - Strategic Projects		51,289	54,394	50,616	4,675	51,908	50,616	1,292	2.6%	50,616
Vote 14 - Naledi And Soutpan		53,185	52,899	58,155	4,717	57,236	58,155	(919)	-1.6%	58,155
Vote 15 - Other		2,540,916	2,599,213	2,270,602	281,893	2,562,434	2,270,602	291,832	12.9%	2,270,602
Total Expenditure by Vote	2	7,859,498	6,819,795	6,538,484	807,134	7,174,956	6,538,484	636,472	9.7%	6,538,484
Surplus/ (Deficit) for the year	2	(232,181)	1,219,191	1,183,771	(481,037)	(510,678)	1,183,771	#####	-143.1%	1,183,771

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



Capital Expenditure Report (Annexure B – Table C5)

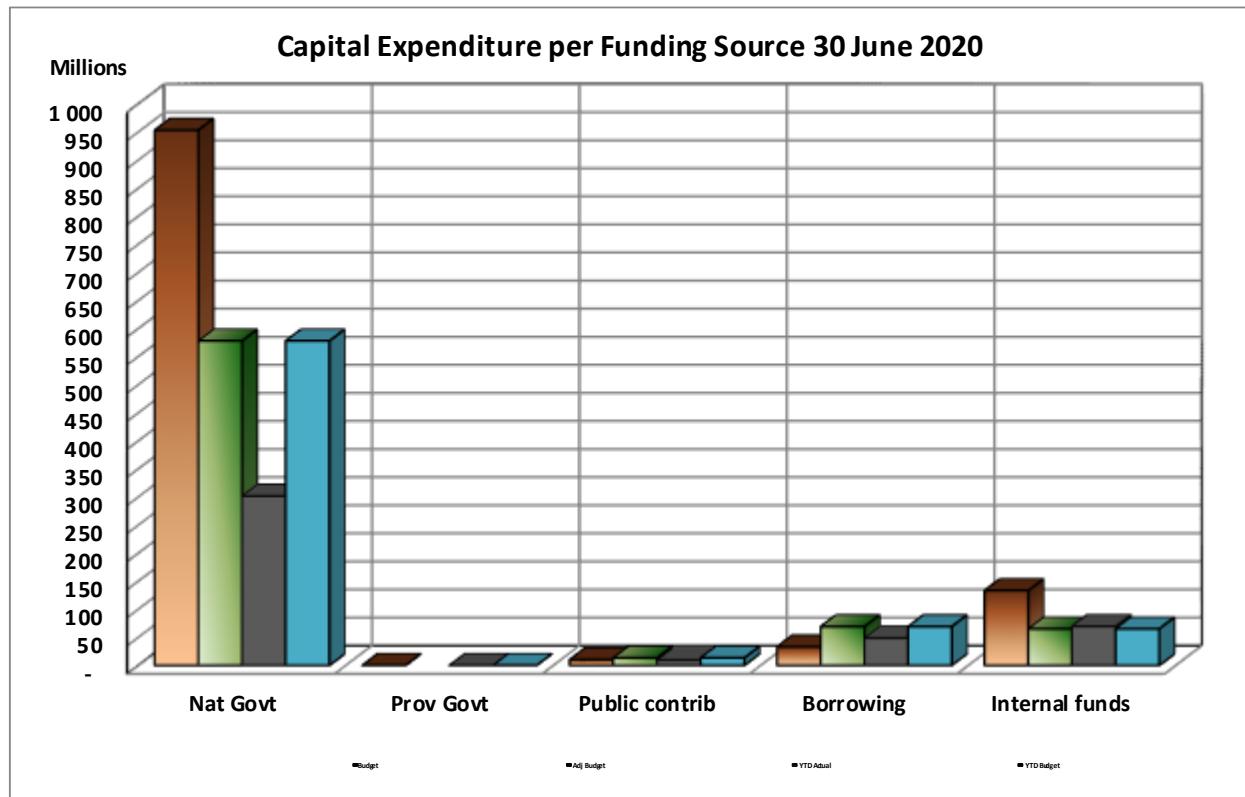
The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output ‘type’. The actual spending for the period is 59.19% (**R429.550 million**) on the year to date budgeted target of **R725.662 million**. On an annual basis we have thus spent only 59.19% (**R429.550 million**) of the year to date expenditure versus the adjustment budget of **R725.662 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Original Budget 2019/20	Adjusted Budget 2019/20	YTD Budget June 2020	YTD Actual June 2020	Variance YTD Fav / (Unfav.) R'000
	R'000	R'000	R'000	R'000	
Capital Expenditure	1 266 261	725 662	725 662	429 550	(296 112)
Capital Financing					
National Government	985 339	577 912	577 912	301 728	(276 183)
Public Contributions	2 059	13 408	13 408	9 603	(3 805)
Borrowing	77 708	69 208	69 208	48 745	(20 463)
Internally Generated Funds	201 155	65 134	65 134	69 474	4 340
Financing Total	1 266 261	725 662	725 662	429 550	(296 112)

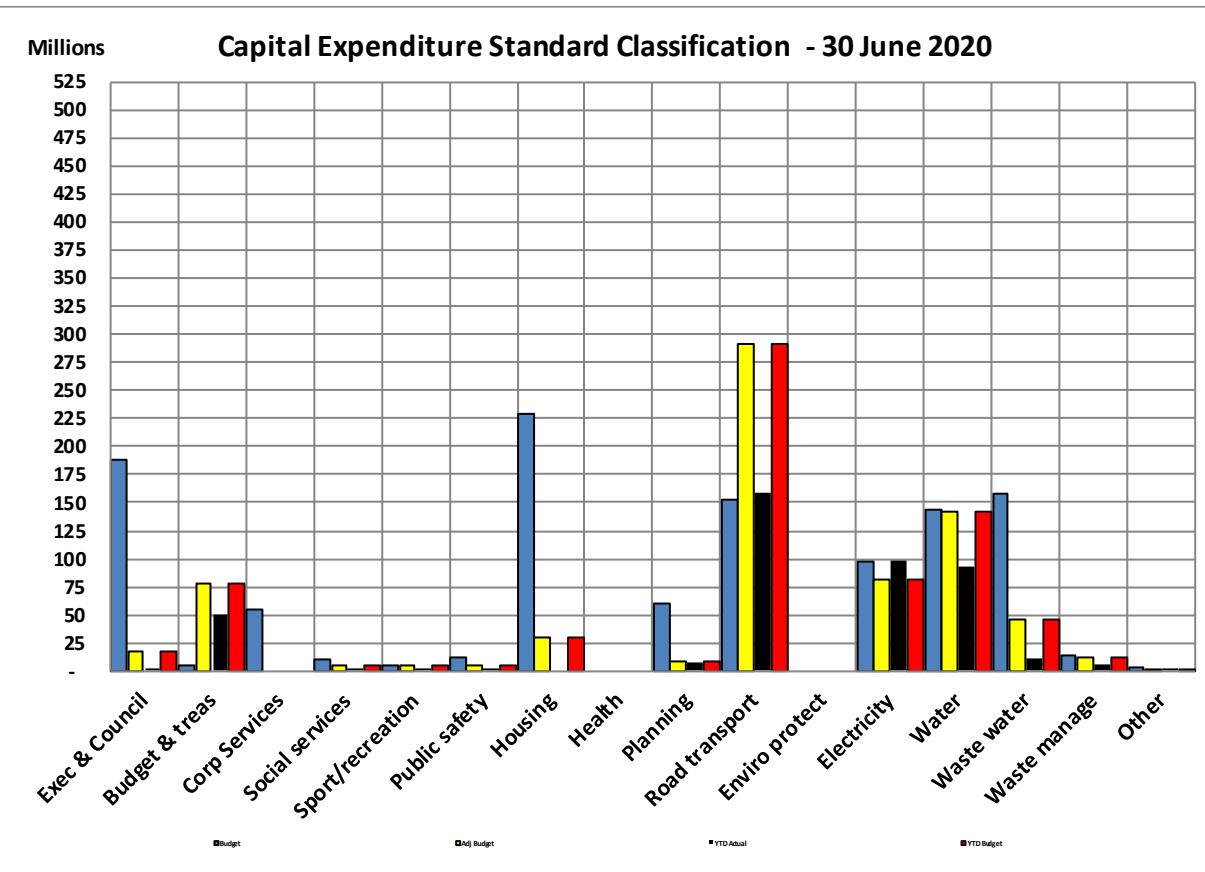
The following chart indicates the capital expenditure financing.



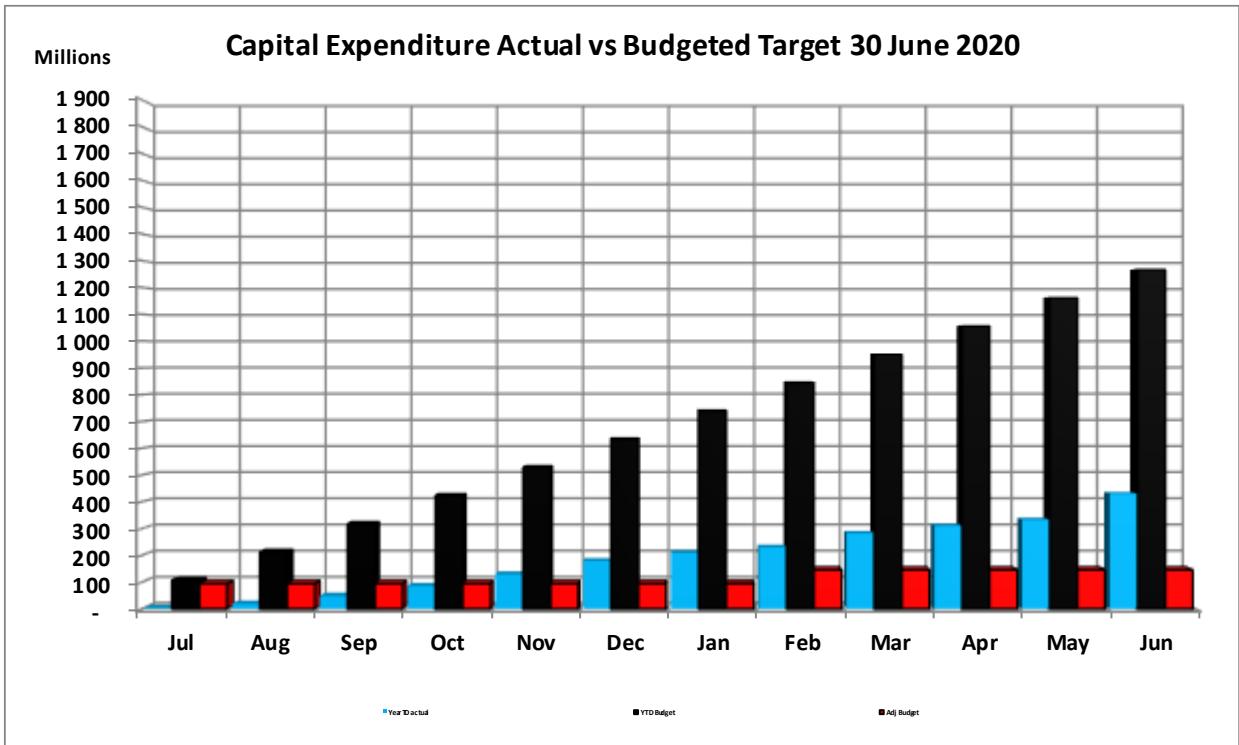
The status of year-to-date capital expenditure compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R44.433 million less than budget target)
Community and public safety	(R41.114 million less than budget target)
Economic and environmental services	(R134.693 million less than budget target)
Electricity	(R16.096 million more than budget target)
Water	(R49.610 million less than budget target)
Wastewater management	(R35.558 million less than budget target)
Waste management	(R6.218 million less than budget target)

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



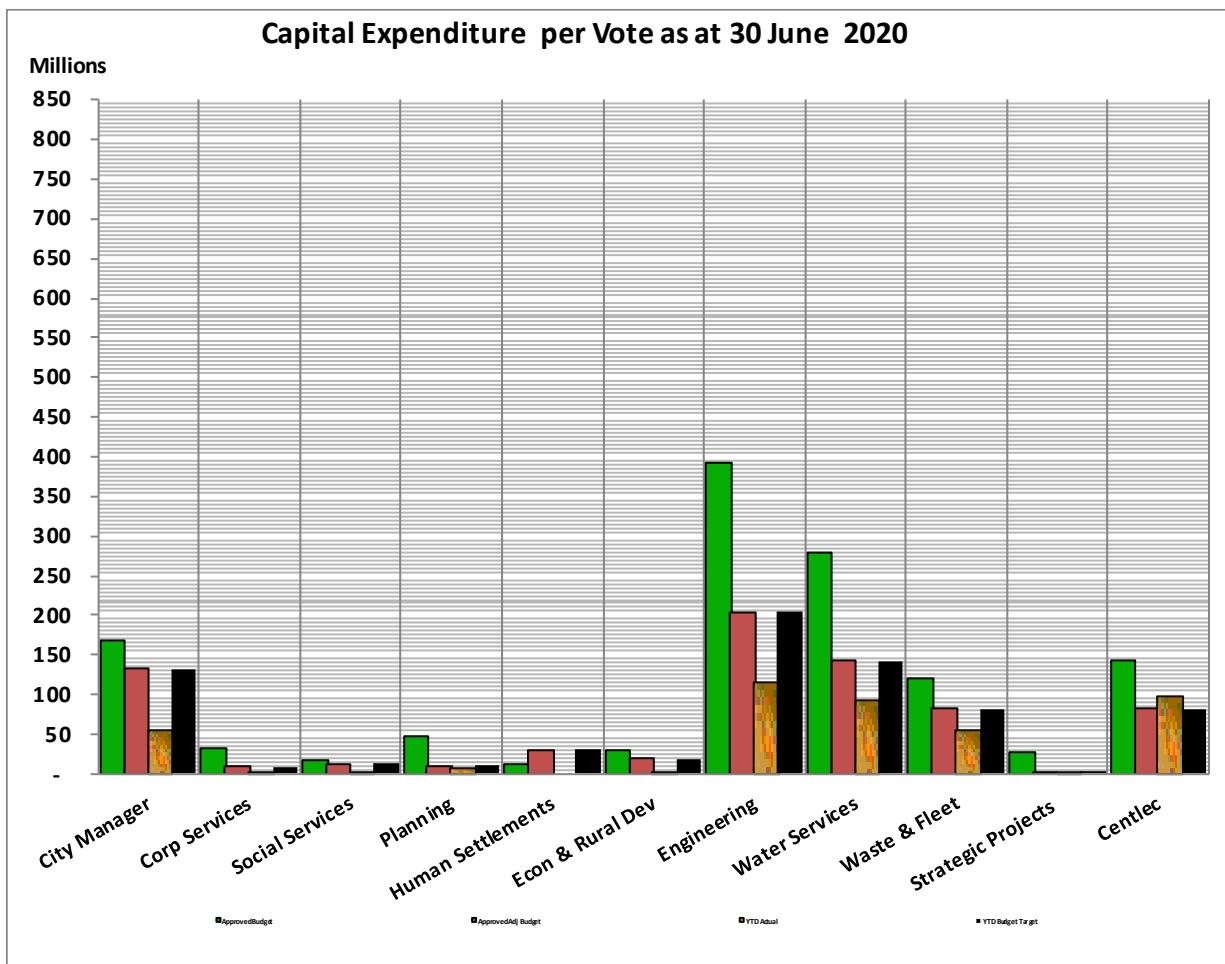
The following chart compares the year to date actual expenditure with the year to date adjustment budget (target).



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	132 822 200	54 496 942	132 822 200	41,03%
Corp Services	32 300 000	8 841 194	2 460 870	8 851 194	27,83%
Social Services	17 330 000	12 504 691	2 636 997	12 504 691	21,09%
Planning	47 525 000	10 184 218	7 130 367	10 184 218	70,01%
Human Settlements	13 075 847	30 290 000	-	30 290 000	0,00%
Econ & Rural Dev	29 381 000	19 701 600	2 502 004	19 701 600	12,70%
Engineering	391 555 263	204 476 900	114 878 379	204 476 900	56,18%
Water Services	278 000 000	142 605 946	92 996 190	142 605 946	65,21%
Waste & Fleet	119 523 453	81 798 111	54 617 476	81 798 111	66,77%
Strategic Projects	28 000 000	779 400	87 010	779 400	11,16%
Centlec	142 318 113	81 647 708	97 743 709	81 647 708	119,71%
	1 266 260 876	725 651 968	429 549 944	725 661 968	59,20%

The following chart compares the year to date actual expenditure with the year to date 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 30 June 2020 indicates a closing balance (cash and cash equivalents) of R438.251 million (31 May 2020 – R571.850 million) which comprises of the following:

• Bank balance and cash	R769 186.31 (Mangaung) ABSA
• Bank balance and cash	R40.668 million (Mangaung) NEDBANK
• Bank balance and cash	R37.113 million (Centlec)
• Bank balance and cash	R5.926 million (Market)
• Investment deposits	R353.768 million (Mangaung)
• Investment deposits	R5 008.16 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R1 204.184 million**, resulting in an **R190.954 million (19%)** favourable variances, as compared to a year target of **R1 013.230 million**;
- Service charges reflect a year to date amount cash collection of **R3 593.651 million**, resulting in an **R409.384 million (13%)** favourable variance, as compared to a year target of **R3 184.267 million**.
- Other revenue reflects a year to date amount of **R1 092.994 million**, resulting in an **R891.096 million (441%)** favourable variances, as compared to a year target of **R201.898 million**.
- Operating grants and subsidies show a year to date received amount of **R772.893 million** compared to a year target of **R1 129.521 million** resulting in **-R356.628 million (-32%)** unfavourable variances. (Variance due grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R758.233 million** compared to a year to date target of **R1 103.940 million** resulting in **-R345.707 million (-31%)** unfavourable variances due grant receipt apportionment quarterly vs monthly budget);
- Interest show a year to date amount of **R35.920 million** compared to a year target of **R204.009 million**, indicating **-R168.088 million (-82%)** unfavourable variances.

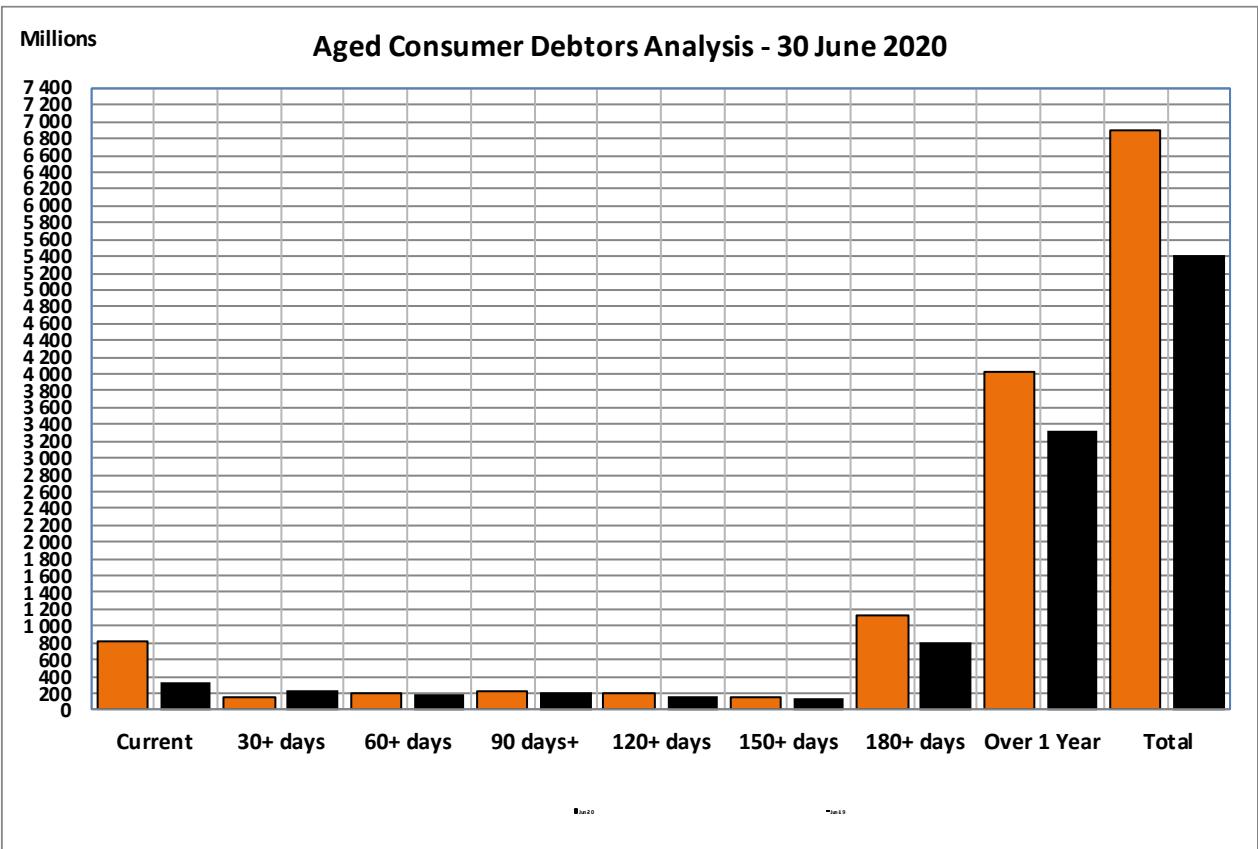
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **-R 6 407.609 million (R546.427 million** unfavourable variance) compared to a year to date target of **-R5 861.181 million** mainly due to accrued creditors at the end June 2019, paid in July;
- Capital payments indicate a year to date amount of **R429.550 million (R508.799 million** favourable variance) compared to a target of **R938.349 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 **-R149.186 million** compared to a year target of **-R245.946 million**, resulting in a variance of **-R96.760 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R7.938 million** Unfavourable variance) compared to a target of **-R7.938 million**.
- Repayment of borrowing indicates a year to date amount of **-R208.178 (R101.812 million** unfavourable variance) compared to a target of **-R106.366 million** due to the repayment of borrowings due.

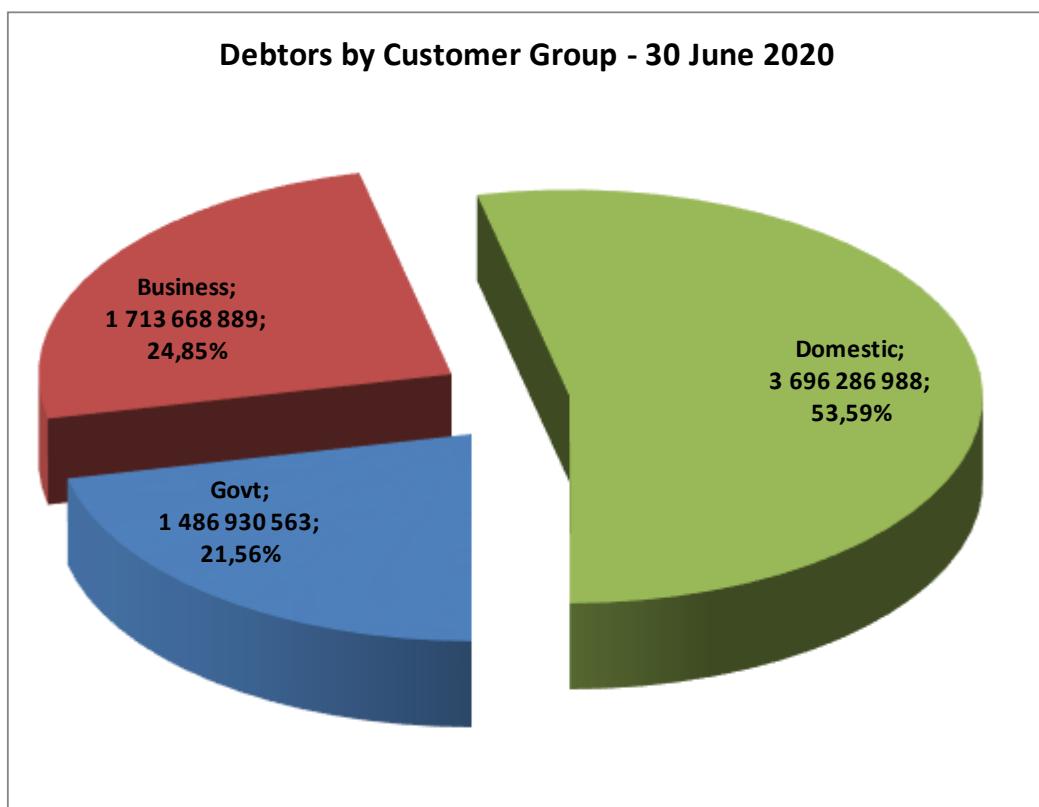
Outstanding Debtors Report (Annexure B – Table SC3)

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

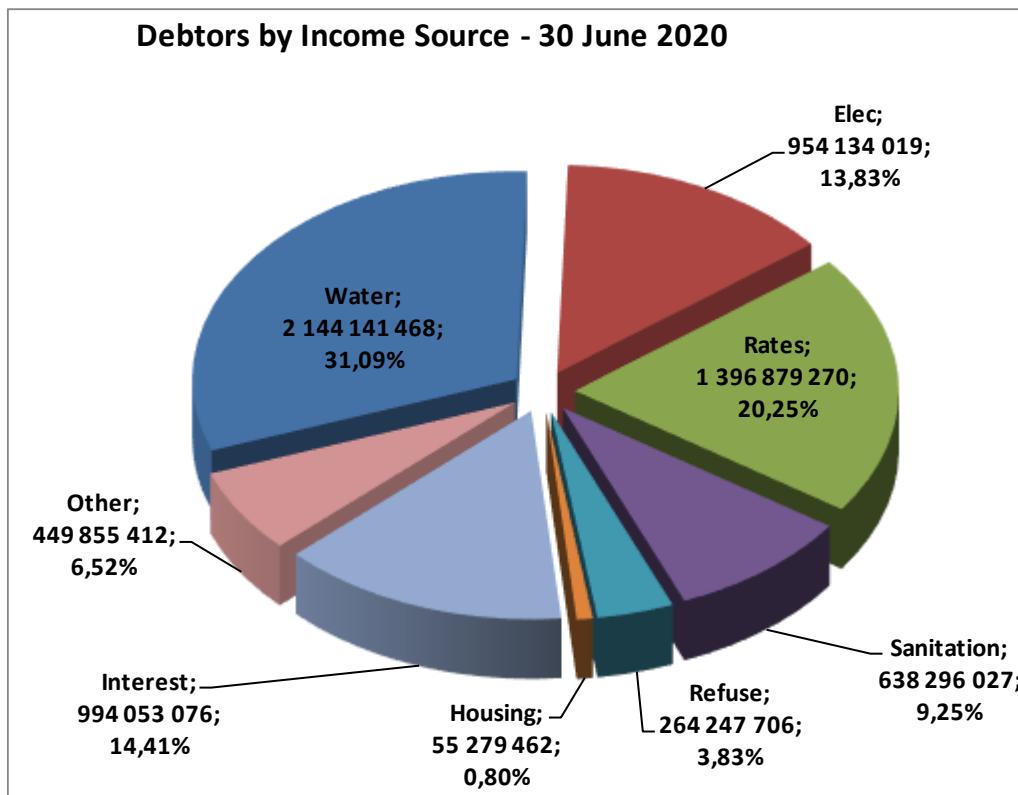
The debtors balance as at 30 June 2020 is **R6 896.886 million** (31 May 2020 – **R7 059.626 million**), thus reflecting a decrease of **R162.740 million** (2.36%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R4 018.949 million (R4 142.429 million – May 2020) is outstanding in this category (1 year and older), with R2 546.389 million attributable to households, a decrease of R15.068 million from the balance of R2 561.457 million in May 2020.



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)

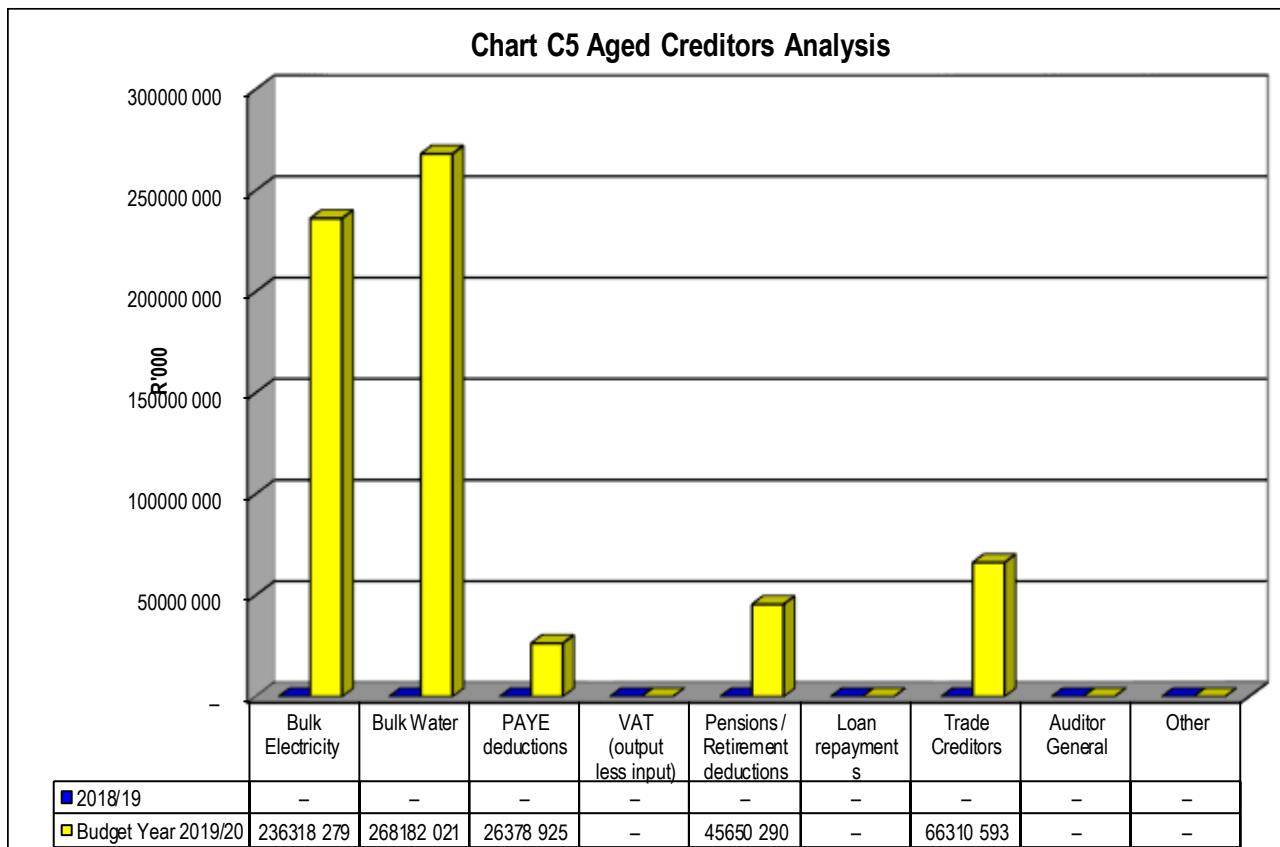
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R642.840 million** compared to an amount of **R722.677 million** in May. The decrease of **R79.837 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	May 2020 R'000	June 2020 R'000
Bulk electricity	127 827	236 318
Trade creditors Centlec	9 194	11 244
Bulk water	452 044	268 182
Salaries/PAYE	69 430	26 379
Pensions Deductions	-	45 650
Other	-	-
Trade creditors Mangaung	64 181	55 066
Total	722 677	642 840

*The current portion of the amount due was R400.814 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 **R353.774 million** as at 30 June 2020 against **R523.116 million** at 31 May 2020.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 June 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 June 2020 the operating revenue (excluding capital grants) and expenditure actual represented 96.35% and 109.73% respectively of the adjustment budget. The outcome reflects a variance of 3.65% (unfavourable) and -9.73% (unfavourable) respectively, when compared to the average target of 100% and 100% respectively (based on twelve months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 30 June 2020 represents only 59.19% of the adjustment budget, when compared to a target of 100% (12 months), a variance of 40.81 % for the year against the target.

5. KEY JUNE 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 30 June 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 30 June 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 TREASURY

DATE: 17/07/2020

SUBMITTED BY:


S E MOFOEKENG
CHIEF FINANCIAL OFFICER

DATE: 17/07/2020

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 **30 June 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: 17/07/2020

ANNEXURE A

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 14 July 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

<i>Main Tables</i>	<i>Consolidated Monthly Budget Statements</i>
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Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

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

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									
Financial Performance									
Property rates	1 209 977	1 266 538	1 266 538	112 055	1 334 854	1 266 538	68 316	5%	1 266 538
Service charges	3 771 163	3 956 915	3 959 250	191 762	4 022 277	3 959 250	63 027	2%	3 959 250
Investment revenue	20 724	27 497	27 497	1 751	14 965	27 497	(12 532)	-46%	27 497
Transfers and subsidies	788 626	745 494	745 494	–	455 879	745 494	(289 615)	-39%	745 494
Other own revenue	1 040 636	953 193	909 828	20 529	828 387	909 828	(81 441)	-9%	909 828
Total Revenue (excluding capital transfers and contributions)	6 831 127	6 949 638	6 908 607	326 097	6 656 362	6 908 607	(252 244)	-4%	6 908 607
Employee costs	2 044 842	2 065 238	2 003 549	173 100	2 075 128	2 003 549	71 579	4%	2 003 549
Remuneration of Councillors	64 434	69 547	65 507	5 550	64 707	65 507	(800)	-1%	65 507
Depreciation & asset impairment	965 071	401 249	300 761	10 926	646 577	300 761	345 816	115%	300 761
Finance charges	176 596	245 946	233 946	32 526	196 194	233 946	(37 753)	-16%	233 946
Materials and bulk purchases	2 501 315	2 398 930	2 009 129	362 227	2 530 884	2 009 129	521 754	26%	2 009 129
Transfers and subsidies	7 799	7 938	2 353	1 181	5 548	2 353	3 195	136%	2 353
Other expenditure	2 099 440	1 630 946	1 923 239	221 624	1 655 919	1 923 239	(267 320)	-14%	1 923 239
Total Expenditure	7 859 498	6 819 795	6 538 484	807 134	7 174 956	6 538 484	636 472	10%	6 538 484
Surplus/(Deficit)	(1 028 371)	129 843	370 123	(481 037)	(518 593)	370 123	(888 716)	-240%	370 123
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	774 278	#####	802 240	–	–	802 240	###	-100%	802 240
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	21 913	11 408	11 408	–	7 916	11 408	(3 492)	-31%	11 408
Surplus/(Deficit) after capital transfers & contributions	(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771	#####	-143%	1 183 771
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771	#####	-143%	1 183 771
Capital expenditure & funds sources									
Capital expenditure	821 867	1 266 261	725 662	97 927	429 550	725 662	(296 112)	-41%	725 662
Capital transfers recognised	562 108	987 398	591 320	83 468	311 331	591 320	(279 989)	-47%	591 320
Borrowing	22 001	77 708	69 208	10 316	48 745	69 208	(20 463)	-30%	69 208
Internally generated funds	183 664	201 155	65 134	4 143	69 474	65 134	4 340	7%	65 134
Total sources of capital funds	767 773	1 266 261	725 662	97 927	429 550	725 662	(296 112)	-41%	725 662
Financial position									
Total current assets	6 618 463	3 565 791	2 894 967		7 354 747				2 894 967
Total non current assets	19 526 140	19 601 305	20 084 360		19 992 523				20 084 360
Total current liabilities	8 211 464	928 463	2 302 365		9 445 805				2 302 365
Total non current liabilities	2 338 147	3 410 848	2 993 125		2 245 528				2 993 125
Community wealth/Equity	15 594 991	18 827 785	17 683 838		15 655 938				17 683 838
Cash flows									
Net cash from (used) operating	731 245	808 796	(4 564 856)	(43 579)	901 081	721 799	(179 282)	-25%	721 799
Net cash from (used) investing	(14)	4 114	–	(97 927)	(381 550)	(977 681)	(596 131)	61%	–
Net cash from (used) financing	(32 130)	5 708	7 809	(19 208)	(207 123)	(120 884)	86 239	-71%	(138 853)
Cash/cash equivalents at the month/year end	988 267	1 084 497	(4 440 790)	–	438 252	(376 767)	(815 019)	216%	582 946
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	812 271	154 239	191 945	233 240	195 321	153 328	#####	#####	6 896 886
Creditors Age Analysis									
Total Creditors	400 815	61 406	75 404	105 215	–	–	–	–	642 840

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

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>		2 957 760	3 123 176	2 821 462	125 364	2 032 696	2 821 462	(788 766)	-28%	2 821 462
Executive and council		5	11	11	27	317	11	306	2750%	11
Finance and administration		2 957 755	3 123 165	2 821 451	125 337	2 032 379	2 821 451	(789 071)	-28%	2 821 451
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		75 090	64 742	64 027	2 352	24 132	64 027	(39 895)	-62%	64 027
Community and social services		5 073	7 295	7 080	576	4 773	7 080	(2 307)	-33%	7 080
Sport and recreation		4 011	8 073	7 573	507	2 200	7 573	(5 373)	-71%	7 573
Public safety		55 885	24 183	24 183	358	5 696	24 183	(18 488)	-76%	24 183
Housing		10 121	25 191	25 191	910	11 463	25 191	(13 728)	-54%	25 191
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 140	21 096	21 019	681	8 434	21 019	(12 585)	-60%	21 019
Planning and development		9 878	20 631	20 631	666	8 717	20 631	(11 914)	-58%	20 631
Road transport		16 975	-	-	-	(591)	-	(591)	#DIV/0!	-
Environmental protection		286	465	388	15	309	388	(79)	-20%	388
<i>Trading services</i>		4 566 947	4 828 635	4 814 410	197 700	4 599 016	4 814 410	(215 394)	-4%	4 814 410
Energy sources		2 612 339	2 818 535	2 804 310	263 072	2 745 577	2 804 310	(58 733)	-2%	2 804 310
Water management		1 151 795	1 233 155	1 233 155	(105 656)	1 118 083	1 233 155	(115 072)	-9%	1 233 155
Waste water management		462 298	505 309	505 309	29 113	459 266	505 309	(46 043)	-9%	505 309
Waste management		340 514	271 636	271 636	11 171	276 090	271 636	4 454	2%	271 636
<i>Other</i>	4	381	1 337	1 337	-	-	1 337	(1 337)	-100%	1 337
Total Revenue - Functional	2	7 627 317	8 038 986	7 722 255	326 097	6 664 278	7 722 255	#####	-14%	7 722 255
Expenditure - Functional										
<i>Governance and administration</i>		1 454 027	1 379 996	1 425 003	141 197	1 338 635	1 425 003	(86 368)	-6%	1 425 003
Executive and council		134 101	152 532	128 472	10 303	126 579	128 472	(1 893)	-1%	128 472
Finance and administration		1 319 926	1 227 464	1 296 531	130 894	1 212 056	1 296 531	(84 475)	-7%	1 296 531
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		787 917	728 060	639 844	56 526	645 568	639 844	5 724	1%	639 844
Community and social services		44 414	51 165	45 504	4 533	43 069	45 504	(2 435)	-5%	45 504
Sport and recreation		319 263	224 690	177 243	11 194	202 915	177 243	25 672	14%	177 243
Public safety		330 337	309 318	299 599	29 363	289 092	299 599	(10 508)	-4%	299 599
Housing		81 836	125 376	104 532	10 362	97 540	104 532	(6 992)	-7%	104 532
Health		12 066	17 511	12 966	1 074	12 952	12 966	(14)	0%	12 966
<i>Economic and environmental services</i>		683 294	438 095	329 944	18 940	443 239	329 944	113 296	34%	329 944
Planning and development		39 122	42 287	44 335	5 105	41 625	44 335	(2 710)	-6%	44 335
Road transport		619 402	367 826	259 874	10 929	376 743	259 874	116 869	45%	259 874
Environmental protection		24 770	27 982	25 735	2 907	24 872	25 735	(863)	-3%	25 735
<i>Trading services</i>		4 930 113	4 264 458	4 138 961	590 145	4 742 828	4 138 961	603 866	15%	4 138 961
Energy sources		2 540 916	2 599 213	2 270 602	281 893	2 562 434	2 270 602	291 832	13%	2 270 602
Water management		1 659 067	1 100 861	1 243 211	253 052	1 586 562	1 243 211	343 350	28%	1 243 211
Waste water management		475 205	327 399	372 095	31 937	348 886	372 095	(23 209)	-6%	372 095
Waste management		254 925	236 985	253 053	23 263	244 947	253 053	(8 107)	-3%	253 053
<i>Other</i>		4 147	9 186	4 731	326	4 686	4 731	(46)	-1%	4 731
Total Expenditure - Functional	3	7 859 498	6 819 795	6 538 484	807 134	7 174 956	6 538 484	636 472	10%	6 538 484
Surplus/ (Deficit) for the year		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771	#####	-143%	1 183 771

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

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>Municipal governance and administration</i>		2 957 760	3 123 176	2 821 462	125 364	2 032 696	2 821 462	(788 766)	-28%	2 821 462
Executive and council		5	11	11	27	317	11	306	0	11
<i>Municipal Manager, Town Secretary and Chief Executive</i>		5	11	11	27	317	11	306	0	11
Finance and administration		2 957 755	3 123 165	2 821 451	125 337	2 032 379	2 821 451	(789 071)	(0)	2 821 451
<i>Administrative and Corporate Support</i>		619	5	5	—	—	5	(5)	(0)	5
<i>Finance</i>		2 883 400	3 063 089	2 761 375	123 883	1 985 837	2 761 375	(775 539)	(0)	2 761 375
<i>Fleet Management</i>		7 446	—	—	—	—	—	—	—	—
<i>Human Resources</i>		5 247	8 813	8 813	—	3 350	8 813	(5 464)	(0)	8 813
<i>Information Technology</i>		—	5	5	—	—	5	(5)	(0)	5
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		27 325	29 836	29 836	—	25 392	29 836	(4 443)	(0)	29 836
<i>Property Services</i>		33 719	21 416	21 416	1 454	17 801	21 416	(3 616)	(0)	21 416
Internal audit		—	—	—	—	—	—	—	—	—
<i>Governance Function</i>		—	—	—	—	—	—	—	—	—
Community and public safety		75 090	64 742	64 027	2 352	24 132	64 027	(39 895)	(0)	64 027
Community and social services		5 073	7 295	7 080	576	4 773	7 080	(2 307)	(0)	7 080
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 677	5 756	5 756	456	3 248	5 756	(2 508)	(0)	5 756
<i>Libraries and Archives</i>		1 385	1 511	1 315	120	1 514	1 315	199	0	1 315
<i>Museums and Art Galleries</i>		11	27	9	—	11	9	2	0	9
Sport and recreation		4 011	8 073	7 573	507	2 200	7 573	(5 373)	(0)	7 573
<i>Community Parks (including Nurseries)</i>		1 404	2 304	2 304	—	476	2 304	(1 828)	(0)	2 304
<i>Recreational Facilities</i>		654	1 070	570	3	362	570	(208)	(0)	570
<i>Sports Grounds and Stadiums</i>		1 953	4 699	4 699	504	1 362	4 699	(3 338)	(0)	4 699
Public safety		55 885	24 183	24 183	358	5 696	24 183	(18 488)	(0)	24 183
<i>Civil Defence</i>		13	22	22	—	16	22	(6)	(0)	22
<i>Fire Fighting and Protection</i>		1 058	1 090	1 090	36	857	1 090	(232)	(0)	1 090
<i>Police Forces, Traffic and Street Parking Control</i>		54 814	23 071	23 071	322	4 822	23 071	(18 249)	(0)	23 071
Housing		10 121	25 191	25 191	910	11 463	25 191	(13 728)	(0)	25 191
<i>Housing</i>		10 121	25 191	25 191	910	11 463	25 191	(13 728)	(0)	25 191
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		27 140	21 096	21 019	681	8 434	21 019	(12 585)	(0)	21 019
Planning and development		9 878	20 631	20 631	666	8 717	20 631	(11 914)	(0)	20 631
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		9 878	20 631	20 631	666	8 717	20 631	(11 914)	(0)	20 631
Road transport		16 975	—	—	—	(591)	—	(591)	#DIV/0!	—
<i>Roads</i>		16 975	—	—	—	(591)	—	(591)	#DIV/0!	—
Environmental protection		286	465	388	15	309	388	(79)	(0)	388
<i>Pollution Control</i>		286	465	388	15	309	388	(79)	(0)	388
Trading services		4 566 947	4 828 635	4 814 410	197 700	4 599 016	4 814 410	(215 394)	(0)	4 814 410
Energy sources		2 612 339	2 818 535	2 804 310	263 072	2 745 577	2 804 310	(58 733)	(0)	2 804 310
<i>Electricity</i>		2 612 339	2 818 535	2 804 310	263 072	2 745 577	2 804 310	(58 733)	(0)	2 804 310
Water management		1 151 795	1 233 155	1 233 155	(105 656)	1 118 083	1 233 155	(115 072)	(0)	1 233 155
<i>Water Distribution</i>		1 151 795	1 233 155	1 233 155	(105 656)	1 118 083	1 233 155	(115 072)	(0)	1 233 155
Waste water management		462 298	505 309	505 309	29 113	459 266	505 309	(46 043)	(0)	505 309
<i>Sewerage</i>		462 298	505 309	505 309	29 113	459 266	505 309	(46 043)	(0)	505 309
Waste management		340 514	271 636	271 636	11 171	276 090	271 636	4 454	0	271 636
<i>Solid Waste Disposal (Landfill Sites)</i>		1	49	49	—	0	49	(49)	(0)	49
<i>Solid Waste Removal</i>		340 513	271 587	271 587	11 171	276 090	271 587	4 503	0	271 587
Other		381	1 337	1 337	—	—	1 337	(1 337)	(0)	1 337
Air Transport		381	1 037	1 037	—	—	1 037	(1 037)	(0)	1 037
Tourism		—	300	300	—	—	300	(300)	(0)	300
Total Revenue - Functional	2	7 627 317	8 038 986	7 722 255	326 097	6 664 278	7 722 255	(1 057 977)	(0)	7 722 255

Expenditure - Functional									
<i>Municipal governance and administration</i>									
Executive and council		1 454 027	1 379 996	1 425 003	141 197	1 338 635	1 425 003	(86 368)	(0)
<i> Mayor and Council</i>		134 101	152 532	128 472	10 303	126 579	128 472	(1 893)	(0)
<i> Municipal Manager, Town Secretary and Chief Executive</i>		79 231	88 809	81 318	6 892	80 268	81 318	(1 050)	(0)
Finance and administration		54 870	63 724	47 154	3 411	46 311	47 154	(843)	(0)
<i> Administrative and Corporate Support</i>		1 319 926	1 227 464	1 296 531	130 894	1 212 056	1 296 531	(84 475)	(0)
<i> Finance</i>		386 933	342 587	283 844	32 034	336 333	283 844	52 489	0
<i> Fleet Management</i>		612 619	436 583	686 544	74 398	581 826	686 544	(104 718)	(0)
<i> Human Resources</i>		97 220	143 459	101 271	5 760	86 717	101 271	(14 555)	(0)
<i> Information Technology</i>		68 108	80 835	69 255	5 503	66 264	69 255	(2 992)	(0)
<i> Legal Services</i>		73 056	132 336	72 238	7 168	61 019	72 238	(11 219)	(0)
<i> Marketing, Customer Relations, Publicity and Media Co-ordination</i>		20 639	16 788	26 988	1 225	22 167	26 988	(4 821)	(0)
<i> Property Services</i>		32 409	42 210	28 672	2 556	29 571	28 672	899	0
<i> Risk Management</i>		22 070	25 221	20 436	1 631	20 677	20 436	241	0
Internal audit		6 873	7 445	7 283	620	7 483	7 283	200	0
		—	—	—	—	—	—	—	—
<i>Community and public safety</i>		787 917	728 060	639 844	56 526	645 568	639 844	5 724	0
Community and social services		44 414	51 165	45 504	4 533	43 069	45 504	(2 435)	(0)
<i> Cemeteries, Funeral Parlours and Crematoriums</i>		16 392	20 917	17 675	1 914	16 622	17 675	(1 053)	(0)
<i> Libraries and Archives</i>		27 057	29 160	26 936	2 544	25 498	26 936	(1 438)	(0)
<i> Museums and Art Galleries</i>		965	1 088	893	75	949	893	57	0
Sport and recreation		319 263	224 690	177 243	11 194	202 915	177 243	25 672	0
<i> Community Parks (including Nurseries)</i>		87 995	92 150	79 128	5 343	73 551	79 128	(5 577)	(0)
<i> Recreational Facilities</i>		11 863	21 779	17 268	454	11 232	17 268	(6 036)	(0)
<i> Sports Grounds and Stadiums</i>		219 406	110 760	80 847	5 398	118 132	80 847	37 285	0
Public safety		330 337	309 318	299 599	29 363	289 092	299 599	(10 508)	(0)
<i> Civil Defence</i>		10 753	13 087	11 554	1 096	11 732	11 554	178	0
<i> Fire Fighting and Protection</i>		121 470	79 827	75 488	6 045	75 959	75 488	472	0
<i> Police Forces, Traffic and Street Parking Control</i>		198 114	216 404	212 558	22 222	201 400	212 558	(11 158)	(0)
Housing		81 836	125 376	104 532	10 362	97 540	104 532	(6 992)	(0)
<i> Housing</i>		81 836	125 376	104 532	10 362	97 540	104 532	(6 992)	(0)
Health		12 066	17 511	12 966	1 074	12 952	12 966	(14)	(0)
<i> Health Services</i>		12 066	17 511	12 966	1 074	12 952	12 966	(14)	(0)
<i>Economic and environmental services</i>		683 294	438 095	329 944	18 940	443 239	329 944	113 296	0
Planning and development		39 122	42 287	44 335	5 105	41 625	44 335	(2 710)	(0)
<i> Town Planning, Building Regulations and Enforcement, and City Engineer</i>		39 122	42 287	44 335	5 105	41 625	44 335	(2 710)	(0)
Road transport		619 402	367 826	259 874	10 929	376 743	259 874	116 869	0
<i> Public Transport</i>		84 038	62 344	80 263	5 279	65 847	80 263	(14 416)	(0)
<i> Roads</i>		535 364	305 482	179 611	5 650	310 896	179 611	131 285	0
Environmental protection		24 770	27 982	25 735	2 907	24 872	25 735	(863)	(0)
<i> Pollution Control</i>		24 770	27 982	25 735	2 907	24 872	25 735	(863)	(0)
<i>Trading services</i>		4 930 113	4 264 458	4 138 961	590 145	4 742 828	4 138 961	603 866	0
Energy sources		2 540 916	2 599 213	2 270 602	281 893	2 562 434	2 270 602	291 832	0
<i> Electricity</i>		2 540 916	2 599 213	2 270 602	281 893	2 562 434	2 270 602	291 832	0
Water management		1 659 067	1 100 861	1 243 211	253 052	1 586 562	1 243 211	343 350	0
<i> Water Distribution</i>		1 659 067	1 100 861	1 243 211	253 052	1 586 562	1 243 211	343 350	0
Waste water management		475 205	327 399	372 095	31 937	348 886	372 095	(23 209)	(0)
<i> Sewerage</i>		475 205	327 399	372 095	31 937	348 886	372 095	(23 209)	(0)
Waste management		254 925	236 985	253 053	23 263	244 947	253 053	(8 107)	(0)
<i> Solid Waste Disposal (Landfill Sites)</i>		48 592	43 570	51 180	2 938	42 260	51 180	(8 920)	(0)
<i> Solid Waste Removal</i>		149 514	133 585	156 805	14 702	151 036	156 805	(5 769)	(0)
<i> Street Cleaning</i>		56 819	59 831	45 068	5 623	51 650	45 068	6 582	0
<i>Other</i>		4 147	9 186	4 731	326	4 686	4 731	(46)	(0)
Tourism		4 147	9 186	4 731	326	4 686	4 731	(46)	(0)
Total Expenditure - Functional	3	7 859 498	6 819 795	6 538 484	807 134	7 174 956	6 538 484	636 472	0
Surplus/ (Deficit) for the year		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771	(1 694 449)	(0)
									1 183 771

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

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 %
Revenue by Vote	1								
Vote 01 - Office Of The City Manager		0	1	1	-	0	1	(0)	-58,9%
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		6 980	11 645	11 645	505	4 559	11 645	(7 087)	-60,9%
Vote 04 - Finance		1 438 509	1 462 291	1 462 277	112 131	1 502 300	1 462 277	40 023	2,7%
Vote 05 - Social Services		63 900	38 225	37 434	952	11 768	37 434	(25 665)	-68,6%
Vote 06 - Planning		37 203	50 467	50 467	666	34 109	50 467	(16 358)	-32,4%
Vote 07 - Human Settlement And Housing		43 840	46 608	46 608	2 365	29 264	46 608	(17 344)	-37,2%
Vote 08 - Economic And Rural Development		5	311	311	27	317	311	6	1,9%
Vote 09 - Engineering		479 274	505 309	505 309	29 113	458 675	505 309	(46 634)	-9,2%
Vote 10 - Water		1 151 795	1 233 155	1 233 155	(105 656)	1 118 083	1 233 155	(115 072)	-9,3%
Vote 11 - Waste And Fleet Management		347 960	271 636	271 636	11 171	276 090	271 636	4 454	1,6%
Vote 12 - Miscellaneous		1 445 510	1 600 804	1 299 104	11 751	483 536	1 299 104	(815 567)	-62,8%
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		3	-	-	-	-	-	-	-
Vote 15 - Other		2 612 339	2 818 535	2 804 310	263 072	2 745 577	2 804 310	(58 733)	-2,1%
Total Revenue by Vote	2	7 627 317	8 038 986	7 722 255	326 097	6 664 278	7 722 255	#####	-13,7%
Expenditure by Vote	1								
Vote 01 - Office Of The City Manager		121 872	113 378	117 222	8 641	103 145	117 222	(14 077)	-12,0%
Vote 02 - Office Of The Executive Mayor		238 691	267 513	226 585	16 959	226 358	226 585	(227)	-0,1%
Vote 03 - Corporate Services		357 978	353 659	263 845	20 840	258 898	263 845	(4 947)	-1,9%
Vote 04 - Finance		248 633	193 518	213 215	20 404	206 437	213 215	(6 778)	-3,2%
Vote 05 - Social Services		553 285	527 983	482 126	42 814	481 046	482 126	(1 079)	-0,2%
Vote 06 - Planning		90 329	97 911	91 233	19 527	89 266	91 233	(1 966)	-2,2%
Vote 07 - Human Settlement And Housing		103 906	150 598	124 968	11 992	118 217	124 968	(6 751)	-5,4%
Vote 08 - Economic And Rural Development		32 155	41 808	24 327	1 498	23 257	24 327	(1 070)	-4,4%
Vote 09 - Engineering		1 008 842	634 274	547 954	37 240	656 731	547 954	108 777	19,9%
Vote 10 - Water		1 655 445	1 097 483	1 238 198	252 785	1 582 989	1 238 198	344 791	27,8%
Vote 11 - Waste And Fleet Management		441 204	387 176	358 248	29 288	383 536	358 248	25 288	7,1%
Vote 12 - Miscellaneous		361 768	247 988	471 189	53 862	373 494	471 189	(97 694)	-20,7%
Vote 13 - Strategic Projects		51 289	54 394	50 616	4 675	51 908	50 616	1 292	2,6%
Vote 14 - Naledi And Soutpan		53 185	52 899	58 155	4 717	57 236	58 155	(919)	-1,6%
Vote 15 - Other		2 540 916	2 599 213	2 270 602	281 893	2 562 434	2 270 602	291 832	12,9%
Total Expenditure by Vote	2	7 859 498	6 819 795	6 538 484	807 134	7 174 956	6 538 484	636 472	9,7%
Surplus/ (Deficit) for the year	2	(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771	#####	-143,1%
									1 183 771

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

Vote Description R thousand	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
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	—	0	1	(0)	-59%	1
01.6 - Knowledge Management	0	0	1	1	—	0	1	(0)	-59%	1
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services	6 980	11 645	11 645	505	4 559	11 645	(7 087)	-61%	11 645	
03.3 - Operational Training	409	3 358	3 358	—	—	3 358	(3 358)	-100%	3 358	
03.4 - Administration	2 992	1 800	1 800	—	2 661	1 800	861	48%	1 800	
03.9 - Employment	62	2	2	—	—	2	(2)	-100%	2	
03.10 - Payroll Management	1 783	3 653	3 653	—	689	3 653	(2 964)	-81%	3 653	
03.19 - Facilities Management - Stadiums	1 733	2 828	2 828	505	1 209	2 828	(1 619)	-57%	2 828	
03.25 - It Administration	—	5	5	—	—	5	(5)	-100%	5	
Vote 04 - Finance	1 438 509	1 462 291	1 462 277	112 131	1 502 300	1 462 277	40 023	3%	1 462 277	
04.1 - Chief Financial Officer - Administration	619	5	5	—	—	5	(5)	-100%	5	
04.7 - Treasury	557	5	(5)	787	787	(5)	792	-15843%	(5)	
04.10 - Administration	—	2	(2)	—	—	(2)	2	-100%	(2)	
04.12 - Demand And Acquisition	1 285	—	—	—	—	—	—	—	—	
04.13 - Demand And Acquisition	—	1 352	1 352	43	750	1 352	(601)	-44%	1 352	
04.14 - Contract And Performance Management	—	3	3	—	—	3	(3)	-100%	3	
04.17 - Logistics And Warehouse	109	2 517	2 517	17	17	2 517	(2 501)	-99%	2 517	
04.20 - Billing	1	—	—	—	—	—	—	—	—	
04.21 - Billing	78 323	73 876	73 876	(1 009)	66 269	73 876	(7 607)	-10%	73 876	
04.22 - Rates And Taxes	—	2 195	2 195	235	2 835	2 195	639	29%	2 195	
04.23 - Rates And Taxes	2 538	—	—	—	—	—	—	—	—	
04.26 - Customer Services	37	—	—	—	—	—	—	—	—	
04.27 - Customer Services	—	118	118	3	36	118	(82)	-70%	118	
04.40 - Assessment Rates	1 209 977	1 382 219	1 382 219	112 055	1 431 607	1 382 219	49 388	4%	1 382 219	
04.41 - Assessment Rates	145 061	—	—	—	—	—	—	—	—	
Vote 05 - Social Services	63 900	38 225	37 434	952	11 768	37 434	(25 665)	-69%	37 434	
05.3 - Libraries And Information Services	1 385	1 511	1 315	120	1 514	1 315	199	15%	1 315	
05.4 - Arts And Culture	11	27	9	—	11	9	2	24%	9	
05.6 - Environmental Health Services	286	459	388	15	309	388	(79)	-20%	388	
05.7 - Laboratory	—	3	—	—	—	—	—	—	—	
05.8 - Pest And Vector Control	—	2	—	—	—	—	—	—	—	
05.11 - Facilities Management - Swimming Pools	652	1 070	570	3	362	570	(208)	-36%	570	
05.12 - Facilities Management - Stadiums	221	1 872	1 872	(0)	153	1 872	(1 719)	-92%	1 872	
05.14 - Fire And Rescue Operations Bloemfontein	1 058	1 090	1 090	36	857	1 090	(232)	-21%	1 090	
05.17 - Traffic Operations	53 505	21 626	21 626	165	3 288	21 626	(18 338)	-85%	21 626	
05.22 - Parking Garage	1 309	1 446	1 446	157	1 534	1 446	89	6%	1 446	
05.28 - Nature Resource Management - Zoo	1 344	2 073	2 073	—	402	2 073	(1 671)	-81%	2 073	
05.29 - Nature Resource Management - Nature Areas	—	74	74	—	—	74	(74)	-100%	74	
05.30 - Tempe Airport	381	1 037	1 037	—	—	1 037	(1 037)	-100%	1 037	
05.31 - Cemeteries Bloemfontein	1 636	2 021	2 021	200	1 392	2 021	(629)	-31%	2 021	
05.32 - Cemeteries Botshabelo	1 811	3 369	3 369	239	1 665	3 369	(1 704)	-51%	3 369	
05.33 - Cemeteries Thaba Nchu	230	366	366	17	191	366	(175)	-48%	366	
05.34 - Parks Development	59	157	157	—	74	157	(83)	-53%	157	
05.44 - Disaster Management Operations	13	22	22	—	16	22	(6)	-28%	22	
Vote 06 - Planning	37 203	50 467	50 467	666	34 109	50 467	(16 358)	-32%	50 467	
06.3 - Urban Design	158	304	304	3	110	304	(195)	-64%	304	
06.5 - Development Applications	795	848	848	80	447	848	(400)	-47%	848	
06.6 - Building Zoning Control	6 634	7 139	7 139	539	5 791	7 139	(1 348)	-19%	7 139	
06.7 - Enforcement Division	—	528	528	—	—	528	(528)	-100%	528	
06.8 - Outdoor Advertising	2 292	11 813	11 813	45	2 369	11 813	(9 444)	-80%	11 813	
06.18 - Administration And Finance	24 316	26 359	26 359	—	22 673	26 359	(3 686)	-14%	26 359	
06.19 - Business Operations	3 008	3 477	3 477	—	2 720	3 477	(757)	-22%	3 477	
Vote 07 - Human Settlement And Housing	43 840	46 608	46 608	2 365	29 264	46 608	(17 344)	-37%	46 608	
07.3 - Church Street Houses	382	357	357	31	415	357	58	16%	357	
07.4 - Hostels Mangaung	1 256	2 285	2 285	122	1 456	2 285	(829)	-36%	2 285	
07.6 - Omega Service Centre Rooms	14	15	15	1	15	15	1	4%	15	
07.7 - Economic Flats	500	529	529	47	560	529	32	6%	529	
07.8 - Economic Letting Scheme 1 & 2	—	167	167	—	—	167	(167)	-100%	167	
07.10 - Flats For The Aged	118	82	82	11	129	82	47	57%	82	
07.11 - Sub Economic Letting Scheme 1	958	1 014	1 014	88	1 054	1 014	40	4%	1 014	
07.12 - Sub Economic Letting Scheme 2	245	259	259	22	269	259	11	4%	259	
07.13 - Sub Economic Letting Scheme 3	127	134	134	12	140	134	6	4%	134	
07.14 - Bloemhof Flats	1 648	3 251	3 251	152	1 907	3 251	(1 344)	-41%	3 251	
07.15 - Erlich Park Homes	2 911	3 266	3 266	262	3 185	3 266	(81)	-2%	3 266	
07.16 - Lente Hof	(14)	237	237	—	(5)	237	(242)	-102%	237	
07.17 - Lourier Park Houses	—	2 270	2 270	—	(55)	2 270	(2 325)	-102%	2 270	
07.18 - Sundry Dwellings	1 050	1 168	1 168	100	1 204	1 168	35	3%	1 168	
07.20 - Stillirus	689	749	749	59	740	749	(10)	-1%	749	
07.22 - Property Rentals	29 664	16 108	16 108	1 261	16 879	16 108	771	5%	16 108	
07.23 - Property Disposal	282	5 308	5 308	193	921	5 308	(4 387)	-83%	5 308	
07.26 - Land Banking And Development	3 773	—	—	—	—	—	—	—	—	
07.27 - Bng & Property Finance Administration	238	9 409	9 409	3	449	9 409	(8 960)	-95%	9 409	
Vote 08 - Economic And Rural Development	5	311	311	27	317	311	6	2%	311	
08.3 - Tourism	—	300	300	—	—	300	(300)	-100%	300	
08.4 - Rural Development	—	—	—	—	70	—	70	#DIV/0!	—	
08.5 - Smme's	5	11	11	27	247	11	236	2124%	11	
Vote 09 - Engineering	479 274	505 309	505 309	29 113	458 675	505 309	(46 634)	-9%	505 309	
09.9 - Engineering Services	16 975	—	—	(591)	—	(591)	#DIV/0!	—	—	
09.12 - Sanitary Services Revenue	462 213	504 843	504 843	29 113	459 248	504 843	(45 595)	-9%	504 843	
09.13 - Bloemfontein Sewer Reticulation	86	21	21	—	18	21	(2)	-11%	21	
09.16 - Vacuum Services	—	445	445	—	445	445	(445)	-100%	445	
Vote 10 - Water	1 151 795	1 233 155	1 233 155	(105 656)	1 118 083	1 233 155	(115 072)	-9%	1 233 155	
10.2 - Bulk Water Services	1 148 091	1 233 155	1 233 155	(105 787)	1 103 947	1 233 155	(129 208)	-10%	1 233 155	
10.4 - Water Demand Management	3 704	—	—	131	14 136	—	14 136	#DIV/0!	—	
Vote 11 - Waste And Fleet Management	347 960	271 636	271 636	11 171	276 090	271 636	4 454	2%	271 636	
11.3 - Administration	1	49	49	—	0	49	(49)	-99%	49	
11.6 - Administration	332 433	262 342	262 342	10 517	268 223	262 342	5 881	2%	262 342	
11.7 - Administration	8 080	9 196	9 196	654	7 867	9 196	(1 329)	-14%	9 196	
11.8 - Administration	0	24	24	—	—	24	(24)	-100%	24	
11.9 - Administration	—	24	24	—	—	24	(24)	-100%	24	
11.11 - Fleet Maintenance	7 446	—	—	—	—	—	—	—	—	
Vote 12 - Miscellaneous	1 445 510	1 600 804	1 299 104	11 751	483 536	1 299 104	(815 567)	-63%	1 299 104	
12.3 - Sundries	19 192	138 408	138 408	11 751	162 278	138 408	23 870	17%	138 408	
12.4 - Sundries	224 009	—	—	—	—	—	—	—	—	
12.5 - Governmental Transfers	1 202 309	—	—	—	—	—	—	—	—	
12.6 - Governmental Transfers	—	1 462 395	1 160 695	—	321 258	1 160 695	(839 437)	-72%	1 160 695	
Vote 13 - Strategic Projects	—	—	—	—	—	—	—	—	—	
Vote 14 - Naledi And Soutpan	3	—	—	—	—	—	—	—	—	
Vote 15 - Other	2 612 339	2 818 535	2 804 310	263 072	2 745 577	2 804 310	(58 733)	-2%	2 804 310	
15.7 - Marketing & Communication	—	—	—	—	47	—	47	#DIV/0!	—	
15.13 - Revenue Management	75 911	135 577	119 017	1 775	40 981	119 017	(78 037)	-66%	119 017	
15.15 - Supply Chain Management	3 060	—	—	3 881	3 886	—	3 886	#DIV/0!	—	
15.16 - Asset Management	1 358	2 251	2 251	—	415	2 251	(1 836)	-82%	2 251	
15.20 - Human Resource Development	416	4 113	4 113	—	—	4 113	(4 113)	-100%	4 113	
15.22 - Revenue And Customer Management	5 060	10 702	10 702	308	8 139	10 702	(2 563)	-24%	10 702	
15.23 - Trading Services	2 390 352	2 665 892	2 668 227	242 662	2 547 275	2 668 227	(120 951)	-5%	2 668 227	
15										

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

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
Revenue By Source										
Property rates		1 209 977	1 266 538	1 266 538	112 055	1 334 854	1 266 538	68 316	5%	1 266 538
Service charges - electricity revenue		2 529 042	2 670 702	2 673 036	256 154	2 698 087	2 673 036	25 050	1%	2 673 036
Service charges - water revenue		797 862	823 392	823 392	(105 114)	831 904	823 392	8 513	1%	823 392
Service charges - sanitation revenue		323 383	327 615	327 615	29 529	357 634	327 615	30 019	9%	327 615
Service charges - refuse revenue		120 876	135 207	135 207	11 193	134 652	135 207	(555)	0%	135 207
Rental of facilities and equipment		45 993	42 556	42 366	2 796	32 237	42 366	(10 129)	-24%	42 366
Interest earned - external investments		20 724	27 497	27 497	1 751	14 965	27 497	(12 532)	-46%	27 497
Interest earned - outstanding debtors		293 674	275 561	269 394	423	272 753	269 394	3 359	1%	269 394
Dividends received		1	1	1	—	3	1	2	414%	1
Fines, penalties and forfeits		61 184	38 631	38 621	1 218	4 961	38 621	(33 660)	-87%	38 621
Licences and permits		328	549	477	42	1 203	477	726	152%	477
Agency services								—		
Transfers and subsidies		788 626	745 494	745 494	—	455 879	745 494	(289 615)	-39%	745 494
Other revenue		605 276	595 551	558 624	12 151	513 327	558 624	(45 297)	-8%	558 624
Gains		34 180	344	344	3 898	3 902	344	3 558	1033%	344
Total Revenue (excluding capital transfers and contributions)		6 831 127	6 949 638	6 908 607	326 097	6 656 362	6 908 607	(252 244)	-4%	6 908 607
Expenditure By Type										
Employee related costs		2 044 842	2 065 238	2 003 549	173 100	2 075 128	2 003 549	71 579	4%	2 003 549
Remuneration of councillors		64 434	69 547	65 507	5 550	64 707	65 507	(800)	-1%	65 507
Debt impairment		766 338	390 477	1 029 653	147 012	987 187	1 029 653	(42 466)	-4%	1 029 653
Depreciation & asset impairment		965 071	401 249	300 761	10 926	646 577	300 761	345 816	115%	300 761
Finance charges		176 596	245 946	233 946	32 526	196 194	233 946	(37 753)	-16%	233 946
Bulk purchases		2 429 652	2 309 091	1 926 040	345 721	2 455 325	1 926 040	529 286	27%	1 926 040
Other materials		71 664	89 839	83 090	16 506	75 559	83 090	(7 531)	-9%	83 090
Contracted services		703 176	809 455	568 655	58 454	458 845	568 655	(109 810)	-19%	568 655
Transfers and subsidies		7 799	7 938	2 353	1 181	5 548	2 353	3 195	136%	2 353
Other expenditure		607 458	431 015	324 931	13 886	207 594	324 931	(117 338)	-36%	324 931
Losses		22 469	—	—	2 272	2 293	—	2 293	#DIV/0!	—
Total Expenditure		7 859 498	6 819 795	6 538 484	807 134	7 174 956	6 538 484	636 472	10%	6 538 484
Surplus/(Deficit)										
Transfers and subsidies - Capital (interimary allocations)		(1 028 371)	129 843	370 123	(481 037)	(518 593)	370 123	(888 716)	(0)	370 123
(National / Provincial and District)		774 278	1 077 940	802 240	—	—	802 240	(802 240)	(0)	802 240
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		21 913	11 408	11 408	—	7 916	11 408	(3 492)	(0)	11 408
Transfers and subsidies - capital (in-kind - all)		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771			1 183 771
Surplus/(Deficit) after capital transfers & contributions		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771			1 183 771
Taxation		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771			1 183 771
Surplus/(Deficit) after taxation		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771			1 183 771
Attributable to minorities		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771			1 183 771
Surplus/(Deficit) attributable to municipality		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771			1 183 771
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(232 181)	1 219 191	1 183 771	(481 037)	(510 678)	1 183 771			1 183 771

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

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	39 505	3 638	18 769	39 505	(20 736)	-52%	39 505
Vote 02 - Office Of The Executive Mayor or		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		5	-	-	-	-	-	-	-	-
Vote 04 - Finance		(219)	-	-	-	-	-	-	-	-
Vote 05 - Social Services		-	7 500	2 400	-	-	2 400	(2 400)	-100%	2 400
Vote 06 - Planning		1 135	18 975	2 375	-	1 514	2 375	(861)	-36%	2 375
Vote 07 - Human Settlement And Housing		7 669	-	-	-	-	-	-	-	-
Vote 08 - Economic And Rural Development		-	6 500	-	-	-	-	-	-	-
Vote 09 - Engineering		-	224 500	120 749	4 884	83 799	120 749	(36 949)	-31%	120 749
Vote 10 - Water		-	255 500	18 631	4 449	8 379	18 631	(10 251)	-55%	18 631
Vote 11 - Waste And Fleet Management		-	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		26 207	30 170	43 456	2 576	48 117	43 456	4 661	11%	43 456
Total Capital Multi-year expenditure	4,7	56 501	622 422	227 115	15 547	160 579	227 115	(66 536)	-29%	227 115
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		70 350	87 975	93 317	11 940	35 728	93 317	(57 590)	-62%	93 317
Vote 02 - Office Of The Executive Mayor or		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		6 115	32 300	8 841	753	2 461	8 841	(6 380)	-72%	8 841
Vote 04 - Finance		435	-	10	-	-	10	(10)	-100%	10
Vote 05 - Social Services		24 452	9 830	10 105	1 290	2 637	10 105	(7 468)	-74%	10 105
Vote 06 - Planning		10 629	28 550	7 809	527	5 616	7 809	(2 193)	-28%	7 809
Vote 07 - Human Settlement And Housing		95 155	13 076	30 290	-	-	30 290	(30 290)	-100%	30 290
Vote 08 - Economic And Rural Development		6 590	22 881	19 702	-	2 502	19 702	(17 200)	-87%	19 702
Vote 09 - Engineering		235 282	167 055	83 728	10 042	31 079	83 728	(52 649)	-63%	83 728
Vote 10 - Water		124 553	22 500	123 975	42 938	84 617	123 975	(39 359)	-32%	123 975
Vote 11 - Waste And Fleet Management		26 705	119 523	81 798	11 933	54 617	81 798	(27 181)	-33%	81 798
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		8 294	28 000	779	-	87	779	(692)	-89%	779
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		156 805	112 148	38 192	2 959	49 627	38 192	11 435	30%	38 192
Total Capital single-year expenditure	4	765 366	643 839	498 547	82 381	268 971	498 547	(229 576)	-46%	498 547
Total Capital Expenditure		821 867	1 266 261	725 662	97 927	429 550	725 662	(296 112)	-41%	725 662
Capital Expenditure - Functional Classification										
Governance and administration		40 294	165 704	95 234	10 316	50 801	95 234	(44 433)	-47%	95 234
Executive and council		5 394	20 681	17 702	-	1 085	17 702	(16 617)	-94%	17 702
Finance and administration		34 899	145 023	77 532	10 316	49 716	77 532	(27 816)	-36%	77 532
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		129 954	35 706	45 636	2 042	4 522	45 636	(41 114)	-90%	45 636
Community and social services		18 035	5 000	5 900	413	1 505	5 900	(4 395)	-74%	5 900
Sport and recreation		9 095	11 900	4 923	1 532	2 665	4 923	(2 258)	-46%	4 923
Public safety		-	5 730	4 523	97	353	4 523	(4 170)	-92%	4 523
Housing		102 824	13 076	30 290	-	-	30 290	(30 290)	100%	30 290
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		203 150	465 187	300 233	29 505	165 540	300 233	(134 693)	-45%	300 233
Planning and development		10 803	45 425	9 434	527	7 107	9 434	(2 328)	-25%	9 434
Road transport		192 332	418 262	290 799	28 979	158 433	290 799	(132 366)	-46%	290 799
Environmental protection		15	1 500	-	-	-	-	-	-	-
Trading services		447 272	590 963	282 559	56 063	207 269	282 559	(75 290)	-27%	282 559
Energy sources		183 012	142 318	81 648	5 535	97 744	81 648	16 096	20%	81 648
Water management		124 553	278 000	142 606	47 386	92 996	142 606	(49 610)	-35%	142 606
Waste water management		135 003	140 545	46 500	1 525	10 942	46 500	(35 558)	-76%	46 500
Waste management		4 704	30 100	11 805	1 617	5 588	11 805	(6 218)	-53%	11 805
Other		1 196	8 700	2 000	-	1 417	2 000	(583)	-29%	2 000
Total Capital Expenditure - Functional Classification	3	821 867	1 266 261	725 662	97 927	429 550	725 662	(296 112)	-41%	725 662
Funded by:										
National Government		551 533	985 339	577 912	81 011	301 728	577 912	(276 183)	-48%	577 912
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Sector, Other)		10 575	2 059	13 408	2 457	9 603	13 408	(3 805)	-28%	13 408
Transfers recognised - capital		562 108	987 398	591 320	83 468	311 331	591 320	(279 989)	-47%	591 320
Borrowing	6	22 001	77 708	69 208	10 316	48 745	69 208	(20 463)	-30%	69 208
Internally generated funds		183 664	201 155	65 134	4 143	69 474	65 134	4 340	7%	65 134
Total Capital Funding		767 773	1 266 261	725 662	97 927	429 550	725 662	(296 112)	-41%	725 662

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

Vote Description R thousand	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	39 505	3 638	18 769	39 505	(20 736)	-52%	39 505
01.4 - Transport Unit		21 703	79 277	39 505	3 638	18 769	39 505	(20 736)	-52%	39 505
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	2 400	-	-	2 400	(2 400)	-100%	2 400
05.17 - Traffic Operations		-	2 400	2 400	-	-	2 400	(2 400)	-100%	2 400
05.28 - Nature Resource Management - Zoo		-	1 500	-	-	-	-	-	-	-
05.37 - Parks - Horticultural Central		-	1 800	-	-	-	-	-	-	-
05.38 - Parks - Horticultural North		-	800	-	-	-	-	-	-	-
05.39 - Parks - Horticultural South		-	500	-	-	-	-	-	-	-
05.40 - Parks - Horticultural East		-	500	-	-	-	-	-	-	-
Vote 06 - Planning		1 135	18 975	2 375	-	1 514	2 375	(861)	-36%	2 375
06.3 - Urban Design		1 135	8 625	2 375	-	1 514	2 375	(861)	-36%	2 375
06.9 - Architectural Services		-	10 350	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
08.3 - Tourism		-	1 500	-	-	-	-	-	-	-
08.5 - Smme's		-	5 000	-	-	-	-	-	-	-
Vote 09 - Engineering		-	224 500	120 749	4 884	83 799	120 749	(36 949)	-31%	120 749
09.9 - Engineering Services		-	161 000	97 549	4 884	76 083	97 549	(21 465)	-22%	97 549
09.10 - Transport Unit		-	-	-	-	-	-	-	-	-
09.11 - Purification And Sanitation		-	48 000	23 200	-	7 716	23 200	(15 484)	-67%	23 200
09.14 - Botshabelo Sewer Reticulation		-	15 500	-	-	-	-	-	-	-
Vote 10 - Water		-	255 500	18 631	4 449	8 379	18 631	(10 251)	-55%	18 631
10.2 - Bulk Water Services		-	17 500	8 300	4 344	4 344	8 300	(3 956)	-48%	8 300
10.5 - Water Reticulation Bloemfontein		-	179 000	4 000	-	-	4 000	(4 000)	-100%	4 000
10.6 - Water Reticulation Thaba Nchu		-	18 000	6 331	105	4 036	6 331	(2 295)	-36%	6 331
10.7 - Water Reticulation Botshabelo		-	41 000	-	-	-	-	-	-	-
Vote 11 - Waste And Fleet Management		-	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		26 207	30 170	43 456	2 576	48 117	43 456	4 661	11%	43 456
15.20 - Human Resource Development		79	821	821	-	68	821	(753)	-92%	821
15.22 - Revenue And Customer Management		496	1 173	5 145	119	5 960	5 145	815	16%	5 145
15.26 - Planning		23 649	26 059	35 372	2 457	33 535	35 372	(1 837)	-5%	35 372
15.27 - Network Services		354	-	-	-	-	-	-	-	-
15.29 - .		(390)	-	-	-	7 557	-	7 557	#DIV/0!	-
15.35 - Facilities Management		1 271	2 117	2 117	-	966	2 117	(1 152)	-54%	2 117
15.37 - Electricity Supply: Kopanong		502	-	-	-	25	-	25	#DIV/0!	-
15.38 - Electricity Supply: Mohokare		138	-	-	-	7	-	7	#DIV/0!	-
15.39 - Electricity Supply: Mantsope		108	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		56 501	622 422	227 115	15 547	160 579	227 115	(66 536)	-29%	227 115

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
	1	70 350	87 975	93 317	11 940	35 728	93 317	(57 590)	-62%	93 317
Vote 01 - Office Of The City Manager		70 350	87 975	93 317	11 940	35 728	93 317	(57 590)	-62%	93 317
01.4 - Transport Unit		70 350	87 975	93 317	11 940	35 728	93 317	(57 590)	-62%	93 317
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		6 115	32 300	8 841	753	2 461	8 841	(6 380)	-72%	8 841
03.19 - Facilities Management - Stadiums		2 679	6 800	2 841	753	1 885	2 841			2 841
03.22 - Administration Management		3 436	25 500	6 000	-	576	6 000			6 000
Vote 04 - Finance		435	-	10	-	-	10	(10)	-100%	10
04.35 - Accounting And Reporting		435	-	10	-	-	10			10
Vote 05 - Social Services		24 452	9 830	10 105	1 290	2 637	10 105	(7 468)	-74%	10 105
05.6 - Environmental Health Services		-	1 500	-	-	-	-	-	-	-
05.14 - Fire And Rescue Operations Bloemfontein		-	680	473	97	353	473			473
05.17 - Traffic Operations		-	450	450	-	-	450			450
05.25 - Law Enforcement Operations		-	2 200	1 200	-	-	1 200			1 200
05.29 - Nature Resource Management - Nature Areas		5 459	-	-	215	215	-			-
05.31 - Cemeteries Bloemfontein		18 035	5 000	5 900	413	1 505	5 900			5 900
05.34 - Parks Development		958	-	2 082	564	564	2 082			2 082
Vote 06 - Planning		10 629	28 550	7 809	527	5 616	7 809	(2 193)	-28%	7 809
06.3 - Urban Design		9 286	5 750	6 529	-	5 066	6 529	(1 463)	-22%	6 529
06.9 - Architectural Services		270	20 700	-	-	-	-	-	-	-
06.12 - Design And Development		113	-	530	527	527	530			530
06.15 - Environmental Strategic Planning		15	-	-	-	-	-			-
06.19 - Business Operations		946	2 100	750	-	24	750			750
Vote 07 - Human Settlement And Housing		95 155	13 076	30 290	-	-	30 290	(30 290)	-100%	30 290
07.30 - Bloemfontein South		61 782	13 076	6 320	-	-	6 320			6 320
07.31 - Bloemfontein North		-	-	8 000	-	-	8 000			8 000
07.32 - Thaba Nchu		71	-	-	-	-	-			-
07.33 - Botshabelo		33 303	-	15 970	-	-	15 970			15 970
Vote 08 - Economic And Rural Development		6 590	22 881	19 702	-	2 502	19 702	(17 200)	-87%	19 702
08.1 - Administration And Strategic Support		-	-	9 221	-	-	9 221	(9 221)	-100%	9 221
08.3 - Tourism		1 196	7 200	2 000	-	1 417	2 000	(583)	-29%	2 000
08.4 - Rural Development		2 109	7 400	1 700	-	543	1 700	(1 157)	-68%	1 700
08.5 - Smme's		3 286	8 281	6 781	-	542	6 781	(6 239)	-92%	6 781
Vote 09 - Engineering		235 282	167 055	83 728	10 042	31 079	83 728	(52 649)	-63%	83 728
09.9 - Engineering Services		100 279	90 010	60 428	8 517	27 853	60 428	(32 575)	-54%	60 428
09.11 - Purification And Sanitation		135 003	77 045	23 300	1 525	3 226	23 300			23 300
Vote 10 - Water		124 553	22 500	123 975	42 938	84 617	123 975	(39 359)	-32%	123 975
10.2 - Bulk Water Services		47 545	22 500	6 240	650	3 058	6 240	(3 182)	-51%	6 240
10.4 - Water Demand Management		77 008	-	117 235	42 287	81 559	117 235	(35 677)	-30%	117 235
10.5 - Water Reticulation Bloemfontein		-	-	500	-	-	500	(500)	-100%	500
Vote 11 - Waste And Fleet Management		26 705	119 523	81 798	11 933	54 617	81 798	(27 181)	-33%	81 798
11.2 - Administration		4 704	2 000	2 421	714	1 453	2 421	(968)	-40%	2 421
11.3 - Administration		-	25 600	8 884	903	4 134	8 884	(4 750)	-53%	8 884
11.8 - Administration		-	2 500	500	-	-	500	(500)	-100%	500
11.11 - Fleet Maintenance		22 001	86 173	69 493	10 316	49 030	69 493			69 493
11.12 - Engineering Support		-	250	-	-	-	-			-
11.13 - Diverse Workshop Support		-	3 000	500	-	-	500			500
Vote 12 - Miscellaneous		-	-	-	-	-	-			-
Vote 13 - Strategic Projects		8 294	28 000	779	-	87	779	(692)	-89%	779
13.9 - Projects Implementation Unit		8 294	28 000	779	-	87	779	(692)	-89%	779
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-			-
Vote 15 - Other		156 805	112 148	38 192	2 959	49 627	38 192	11 435	30%	38 192
15.20 - Human Resource Development		7 020	-	-	-	-	-			-
15.22 - Revenue And Customer Management		15 727	28 145	11 453	232	10 749	11 453			11 453
15.26 - Planning		97 538	25 357	24 148	1 878	23 983	24 148			24 148
15.27 - Network Services		2 621	13 765	571	165	6 606	571			571
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		2 207	-	-	444	3 102	-			-
15.29 - .		18 114	38 080	499	-	3 254	499			499
15.32 - Fleet & Security Management		4 207	5 592	1 312	-	-	1 312			1 312
15.34 - Power Generation		3 222	1 209	209	117	169	209			209
15.35 - Facilities Management		2 185	-	-	-	-	-			-
15.37 - Electricity Supply: Kopanong		1 874	-	-	80	995	-			-
15.38 - Electricity Supply: Mohokare		779	-	-	41	133	-			-
15.39 - Electricity Supply: Mantsoha		1 311	-	-	-	636	-			-
Total single-year capital expenditure		765 366	643 839	498 547	82 381	268 971	498 547	(229 576)	(0)	498 547
Total Capital Expenditure		821 867	1 266 261	725 662	97 927	429 550	725 662	(296 112)	(0)	725 662

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

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	(109 781)	84 478	(109 781)
Call investment deposits		84 409	224 472	–	353 774	–
Consumer debtors		2 385 706	2 569 678	2 259 539	2 668 376	2 259 539
Other debtors		2 701 471	–	128 062	2 862 937	128 062
Current portion of long-term receivables		782 034	275	–	742 034	–
Inventory		621 266	764 742	617 147	643 149	617 147
Total current assets		6 618 463	3 565 791	2 894 967	7 354 747	2 894 967
Non current assets						
Long-term receivables		867 122	1 714 785	4 070	987 122	4 070
Investments		104	–	–	104	–
Investment property		1 570 114	1 584 439	1 570 114	1 570 114	1 570 114
Investments in Associate		1 400	–	–	1 400	–
Property, plant and equipment		16 261 013	15 942 610	17 680 453	16 601 640	17 680 453
Biological		–	–	–	–	–
Intangible		91 986	96 333	95 306	97 742	95 306
Other non-current assets		734 402	263 139	734 417	734 402	734 417
Total non current assets		19 526 140	19 601 305	20 084 360	19 992 523	20 084 360
TOTAL ASSETS		26 144 603	23 167 096	22 979 327	27 347 270	22 979 327
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		224 012	160 265	–	224 012	–
Consumer deposits		152 369	146 662	138 853	161 406	138 853
Trade and other payables		6 905 269	251 056	1 704 070	8 130 573	1 704 070
Provisions		929 814	370 480	459 442	929 814	459 442
Total current liabilities		8 211 464	928 463	2 302 365	9 445 805	2 302 365
Non current liabilities						
Borrowing		1 501 199	1 501 270	986 852	1 394 615	986 852
Provisions		836 949	1 909 579	2 006 273	850 913	2 006 273
Total non current liabilities		2 338 147	3 410 848	2 993 125	2 245 528	2 993 125
TOTAL LIABILITIES		10 549 612	4 339 311	5 295 489	11 691 332	5 295 489
NET ASSETS	2	15 594 991	18 827 785	17 683 838	15 655 938	17 683 838
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 178 590	16 733 993	15 190 677	13 239 536	15 190 677
Reserves		2 416 401	2 093 792	2 493 161	2 416 401	2 493 161
TOTAL COMMUNITY WEALTH/EQUITY	2	15 594 991	18 827 785	17 683 838	15 655 938	17 683 838

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

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 %	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1 013 230	1 013 230	111 198	112 113	1 204 184	1 013 230	190 954	19%	
Service charges		3 184 267	3 184 267	271 608	312 690	3 593 651	3 184 267	409 384	13%	
Other revenue		201 898	201 898	90 148	265 734	1 092 994	201 898	891 096	441%	
Transfers and Subsidies - Operational		1 129 521	1 129 521	-	-	772 893	1 129 521	(356 628)	-32%	
Transfers and Subsidies - Capital		1 103 940	1 103 940	-	-	758 233	1 103 940	(345 707)	-31%	
Interest		204 009	204 009	4 108	2 619	35 920	204 009	(168 088)	-82%	
Dividends		1	1	-	-	-	-	-	-	
Payments										
Suppliers and employees		(5 921 225)	(5 774 185)	(4 805 420)	(726 220)	(6 407 609)	(5 861 181)	546 427	-9%	
Finance charges		(176 596)	(245 946)	(233 946)	(10 515)	(149 186)	(245 946)	(96 760)	39%	
Transfers and Grants		(7 938)	(7 938)	(2 553)	-	-	(7 938)	(7 938)	100%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		731 245	808 796	(4 564 856)	(43 579)	901 081	721 799	(179 282)	-25%	
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		(19)	4 218	-	-	-	-	-	-	
Decrease (increase) in non-current investments		4	(104)	-	-	48 000	(39 332)	87 332	-222%	
Payments										
Capital assets		-	-	-	(97 927)	(429 550)	(938 349)	(508 799)	54%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14)	4 114	-	(97 927)	(381 550)	(977 681)	(596 131)	61%	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(41)	5 708	7 809	30	1 055	(14 518)	15 573	-107%	
Payments										
Repayment of borrowing		(32 090)	-	-	(19 237)	(208 178)	(106 366)	101 812	-96%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(32 130)	5 708	7 809	(19 208)	(207 123)	(120 884)	86 239	-71%	
NET INCREASE/ (DECREASE) IN CASH HELD		699 100	818 618	(4 557 047)	(160 714)	312 408	(376 767)			
Cash/cash equivalents at beginning:		289 167	265 879	116 257		125 844				
Cash/cash equivalents at month/year end:		988 267	1 084 497	(4 440 790)		438 252	(376 767)		582 946	

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
	Property rates	68,318	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	25,050	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	8,513	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	30,019	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-555	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-10,129	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-12,532	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	3,359	Favourable variance and still on target	None. Performance is on target
	Fines	-33,660	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	726	Favourable variance	None. Performance is on target
	Transfers recognised - operational	-289,615	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	-45,297	Unfavourable variance	None. Performance is on target
	Gains on disposal of PPE	3,558	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	71,579	Unfavourable variance due to unfilled vacancies and overspend	None. Performance is on target
	Remuneration of councillors	-800	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	-42,466	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	345,816	Unfavourable variance due to accrual of depreciation provisions	Manual provision of impairment provision.
	Finance charges	-37,753	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	529,286	Unfavourable variance	
	Other materials	-7,531	Favourable variance	
	Contracted services	-109,810	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	3,195	Favourable variance	
3	<u>Capital Expenditure</u>			
	Projects	-296,112	Unfavourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	-221,879	Favourable variance - less revenue collected than anticipated	
	Expenditure	199,104	Unfavourable variance - more spent than targeted	Monitor of spending on services.
	Capital	11,450	Favourable variance	Improvement on capital spending.

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

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1,8%	9,5%	8,2%	2,7%	4,6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		2,7%	6,1%	9,5%	11,3%	9,5%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		55,3%	10,2%	15,2%	62,3%	15,2%
Gearing	Long Term Borrowing/ Funds & Reserves		62,1%	71,7%	39,6%	57,7%	39,6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	80,6%	384,1%	125,7%	77,9%	125,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,6%	24,9%	-4,8%	4,6%	-4,8%
Revenue Management							
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%	34,6%	109,1%	34,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	29,0%	31,2%	29,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8,9%	10,1%	8,5%	8,0%	8,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		16,7%	9,3%	7,7%	2,9%	4,3%
IDP regulation financial viability indicators							
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 - M12 June

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		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	150 531	47 921	59 340	61 598	66 406	53 559	271 352	1 433 433	2 144 141	1 886 349	-	1 199 526
Trade and Other Receivables from Exchange Transactions - Electricity	1300	313 015	25 099	25 694	22 652	16 562	13 019	19 822	518 272	954 134	590 326	701	236 188
Receivables from Non-exchange Transactions - Property Rates	1400	274 120	52 241	46 006	41 867	39 222	37 228	234 597	671 598	1 396 879	1 024 512	-	564 138
Receivables from Exchange Transactions - Waste Water Management	1500	51 273	19 733	18 421	16 879	16 120	15 429	89 795	410 647	638 296	548 869	-	257 022
Receivables from Exchange Transactions - Waste Management	1600	18 034	7 063	6 707	6 280	6 007	5 714	30 009	184 434	264 248	232 444	-	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	6	1	29 308	28 540	28 293	26 698	146 189	735 019	994 053	964 738	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4 979	1 672	5 931	1 505	22 712	1 681	345 830	65 546	449 855	437 274	-	27 616
Total By Income Source	2000	812 271	154 239	191 945	233 240	195 321	153 328	1 137 593	4 018 949	6 896 886	5 738 431	701	2 458 331
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	399 869	27 326	32 686	32 467	28 552	25 245	187 090	753 696	1 486 931	1 027 050	-	-
Commercial	2300	197 838	54 101	60 942	49 555	70 726	42 256	519 388	718 864	1 713 669	1 400 788	-	-
Households	2400	214 564	72 812	98 317	151 218	96 044	85 827	431 115	2 546 389	3 696 287	3 310 593	701	2 458 331
Total By Customer Group	2600	812 271	154 239	191 945	233 240	195 321	153 328	1 137 593	4 018 949	6 896 886	5 738 431	701	2 458 331

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

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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	236 318	-	-	-	-	-	-	-	236 318	-
Bulk Water	0200	61 282	55 529	75 392	75 979	-	-	-	-	268 182	-
PAYE deductions	0300	26 379	-	-	-	-	-	-	-	26 379	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	45 650	-	-	-	-	-	-	-	45 650	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	31 185	5 876	12	29 237	-	-	-	-	66 311	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	400 815	61 406	75 404	105 215	-	-	-	-	642 840	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands				Yrs/Months					
Municipality									
Absa Call Account 1		call	call account		63	3,70%	24 417	1 463	25 880
Standard Bank Call 1		call	call account		0	4,00%	14	(14)	-
Standard Bank Call 2		call	call account		0	4,15%	46	(46)	-
Standard Bank Call 3		call	call account		0	4,40%	6	(6)	-
Standard Bank Call 4		call	call account		7	4,40%	474	(474)	-
Standard Bank Call 5		call	call account		6	4,40%	394	(394)	-
Nedbank		call	call account		0	3,80%	9	0	9
Nedbank		call	call account		31	3,80%	10 331	(9 969)	363
Nedbank		call	call account		80	3,80%	37 409	(36 920)	489
Nedbank		call	call account		855	3,80%	309 690	(95 693)	213 997
Nedbank		call	call account		19	3,80%	6 225	19	6 245
Nedbank		call	call account		356	3,80%	124 163	(27 340)	96 823
Nedbank		call	call account		31	3,80%	9 933	31	9 964
Municipality sub-total					1 449		523 111	(169 342)	353 769
Entities									
Centlec(SOC)		February 201	Call Account	n/a		6,2%	5		5
TOTAL INVESTMENTS AND INTEREST	2				1 449		523 116	(169 342)	353 774

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

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:		786 709	740 249	740 249	-	455 879	740 249	(284 370)	-38,4%	740 249
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		683 500	735 867	735 867	-	455 879	735 867	(279 988)	-38,0%	735 867
Expanded Public Works Programme Integrated Grant		460	1 382	1 382	-	-	1 382	(1 382)	-100,0%	1 382
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	3	3 345	3 000	3 000	-	-	3 000	(3 000)	-100,0%	3 000
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]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
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	-	-	5 245	(5 245)	-100,0%	5 245
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
Free State Arts and Cultural Council		1 917	2 000	2 000	-	-	2 000	(2 000)	-100,0%	2 000
National Skills Fund		-	3 245	3 245	-	-	3 245	(3 245)	-100,0%	3 245
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	788 626	745 494	745 494	-	455 879	745 494	(289 615)	-38,8%	745 494
Capital Transfers and Grants										
National Government:		774 278	1 077 940	802 240	-	-	802 240	(802 240)	-100,0%	802 240
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		3 779	6 781	6 781	-	-	6 781	(6 781)	-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	-	-	28 000	(28 000)	-100,0%	28 000
Public Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		203 520	229 596	229 596	-	-	229 596	(229 596)	-100,0%	229 596
Urban Settlement Development Grant		542 413	813 563	537 863	-	-	537 863	(537 863)	-100,0%	537 863
WiFi Connectivity		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	11 408	11 408	-	7 916	11 408	(3 492)	-30,6%	11 408
[insert description]		-	11 408	11 408	-	7 916	11 408	(3 492)	-30,6%	11 408
Developers Contribution		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	774 278	1 089 348	813 648	-	7 916	813 648	(805 732)	-99,0%	813 648
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 562 904	1 834 842	1 559 142	-	463 795	1 559 142	(1 095 348)	-70,3%	1 559 142

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

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:		418 785	517 007	537 138	58 497	392 881	537 138	(144 257)	-26,9%	537 138	
Equitable Share		279 524	318 159	263 496	22 554	265 913	263 496	2 416	0,9%	263 496	
Expanded Public Works Programme Integrated Grant		460	-	776	116	994	776	218	28,1%	776	
Local Government Financial Management Grant		49 907	123 595	113 394	10 471	17 617	113 394	(95 777)	-84,5%	113 394	
Municipal Disaster Relief Grant		8 254	-	13 225	-	-	13 225	(13 225)	-100,0%	13 225	
Public Transport Network Grant		-	50 846	66 448	5 218	65 335	66 448	(1 113)	-1,7%	66 448	
Public Transport Network Operations Grant [Schedule 5B]		80 640	-	-	-	-	-	-	-	-	
Urban Settlement Development Grant		-	24 407	79 798	20 137	43 021	79 798	(36 776)	-46,1%	79 798	
WiFi Grant [Department of Telecommunications and Postal Services]		-	-	-	-	-	-	-	-	-	
Provincial Government:		-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	
Free State Arts and Cultural Council		1 745	2 000	2 000	330	660	2 000	(1 340)	-67,0%	2 000	
Total operating expenditure of Transfers and Grants:		418 785	517 007	537 138	58 497	392 881	537 138	(144 257)	-26,9%	537 138	
Capital expenditure of Transfers and Grants											
National Government:		551 533	985 339	577 912	81 011	301 728	577 912	(276 183)	-47,8%	577 912	
Integrated City Development Grant		3 286	6 781	6 781	-	542	6 781	(6 239)	-92,0%	6 781	
Integrated National Electrification Programme Grant		13 822	-	-	-	-	-	-	-	-	
Metro Informal Settlements Partnership Grant		-	8 000	14 500	-	-	14 500	(14 500)	-100,0%	14 500	
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-	
Municipal Human Settlement		-	-	-	-	-	-	-	-	-	
Neighbourhood Development Partnership Grant		8 294	28 000	10 000	-	87	10 000	(9 913)	-99,1%	10 000	
Public Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-	
Public Transport Network Grant		92 053	167 252	132 822	15 578	54 497	132 822	(78 325)	-59,0%	132 822	
Urban Settlement Development Grant		434 078	775 306	413 808	65 433	246 602	413 808	(167 206)	-40,4%	413 808	
Provincial Government:		-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		10 575	2 059	13 408	2 457	9 603	13 408	(3 805)	-28,4%	13 408	
Unspecified		10 575	2 059	13 408	2 457	9 603	13 408	(3 805)	-28,4%	13 408	
Total capital expenditure of Transfers and Grants		562 108	987 398	591 320	83 468	311 331	591 320	(279 989)	-47,3%	591 320	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		980 893	1 504 405	1 128 457	141 965	704 212	1 128 457	(424 246)	-37,6%	1 128 457	

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

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 - M12 June

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	4	44 891	49 757	46 727	3 960	45 573	46 727	(1 154)	-2%	46 727
Pension and UIF Contributions		1 762	1 867	1 747	148	1 731	1 747	(16)	-1%	1 747
Medical Aid Contributions		586	598	578	60	692	578	114	20%	578
Motor Vehicle Allowance		0	772	222	—	—	222	(222)	-100%	222
Cellphone Allowance		4 389	4 774	4 464	346	4 200	4 464	(264)	-6%	4 464
Housing Allowances		65	74	64	6	74	64	10	16%	64
Other benefits and allowances		12 741	11 706	11 706	1 030	12 437	11 706	731	6%	11 706
Sub Total - Councillors		64 434	69 547	65 507	5 550	64 707	65 507	(800)	-1%	65 507
% increase		7,9%	1,7%							1,7%
Senior Managers of the Municipality		3								
Basic Salaries and Wages	3	11 676	18 656	12 191	1 034	12 444	12 191	253	2%	12 191
Pension and UIF Contributions		844	1 812	888	73	881	888	(7)	-1%	888
Medical Aid Contributions		291	411	388	37	407	388	19	5%	388
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		839	—	535	—	770	535	236	44%	535
Motor Vehicle Allowance		1 496	1 546	1 618	138	1 656	1 618	38	2%	1 618
Cellphone Allowance		162	178	174	15	178	174	4	2%	174
Housing Allowances		—	258	—	—	—	—	—	—	—
Other benefits and allowances		1	1	1	0	1	1	0	0%	1
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		15 309	22 862	15 794	1 297	16 336	15 794	542	3%	15 794
% increase		49,3%	3,2%							3,2%
Other Municipal Staff		4								
Basic Salaries and Wages	4	917 512	1 101 727	927 011	78 435	945 041	927 011	18 030	2%	927 011
Pension and UIF Contributions		153 507	102 703	160 047	13 037	159 388	160 047	(659)	0%	160 047
Medical Aid Contributions		79 305	87 795	81 712	7 152	83 606	81 712	1 893	2%	81 712
Overtime		150 447	59 511	102 673	12 942	129 841	102 673	27 168	26%	102 673
Performance Bonus		75 243	68 628	76 620	6 420	72 692	76 620	(3 928)	-5%	76 620
Motor Vehicle Allowance		97 378	103 105	98 908	8 431	100 131	98 908	1 223	1%	98 908
Cellphone Allowance		2 873	2 615	2 902	362	2 947	2 902	45	2%	2 902
Housing Allowances		4 256	4 650	4 734	399	4 811	4 734	76	2%	4 734
Other benefits and allowances		64 095	31 978	61 812	6 321	61 739	61 812	(73)	0%	61 812
Payments in lieu of leave		54 973	23 465	18 272	657	18 272	18 272	—	—	18 272
Long service awards		8 231	1 442	6 827	500	7 220	6 827	394	6%	6 827
Post-retirement benefit obligations		11 470	45 333	38 333	2 060	40 026	38 333	1 692	4%	38 333
Sub Total - Other Municipal Staff		1 619 290	1 632 953	1 579 852	136 718	1 625 714	1 579 852	45 862	3%	1 579 852
% increase		0,8%	-2,4%							-2,4%
Total Parent Municipality		1 699 034	1 725 362	1 661 153	143 566	1 706 757	1 661 153	45 604	3%	1 661 153
Unpaid salary, allowances & benefits in arrears:		—	—	—	—	—	—	—	—	—
Board Members of Entities	2									
Basic Salaries and Wages	2	406	1 751	1 751	50	597	1 751	(1 154)	-66%	1 751
Sub Total - Board Members of Entities		406	1 751	1 751	50	597	1 751	(1 154)	-66%	1 751
% increase		331,2%	331,2%							331,2%
Senior Managers of Entities		4								
Basic Salaries and Wages	4	3 284	12 845	12 105	289	3 474	12 105	(8 631)	-71%	12 105
Pension and UIF Contributions		4	426	426	0	4	426	(422)	-99%	426
Medical Aid Contributions		43	109	109	4	43	109	(66)	-61%	109
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	541	504	—	—	504	(504)	-100%	504
Cellphone Allowance		24	128	120	2	24	120	(96)	-80%	120
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		0	0	0	0	0	0	(0)	-2%	0
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		3 354	14 048	13 264	295	3 544	13 264	(9 720)	-73%	13 264
% increase		318,8%	295,4%							295,4%
Other Staff of Entities		4								
Basic Salaries and Wages	4	230 231	226 470	231 341	20 574	252 553	231 341	21 211	9%	231 341
Pension and UIF Contributions		40 177	37 576	37 937	3 604	43 328	37 937	5 391	14%	37 937
Medical Aid Contributions		21 807	33 120	32 955	2 146	24 822	32 955	(8 133)	-25%	32 955
Overtime		39 890	37 350	32 800	2 893	38 621	32 800	5 821	18%	32 800
Performance Bonus		18 047	18 199	17 177	1 417	18 804	17 177	1 626	9%	17 177
Motor Vehicle Allowance		24 139	21 618	20 793	2 098	25 762	20 793	4 969	24%	20 793
Cellphone Allowance		857	894	854	73	854	854	(1)	0%	854
Housing Allowances		1 421	1 651	1 609	146	1 766	1 609	157	10%	1 609
Other benefits and allowances		18 171	6 870	8 259	1 778	20 281	8 259	12 023	146%	8 259
Payments in lieu of leave		9 594	9 154	8 575	—	1 839	8 575	(6 736)	-79%	8 575
Long service awards		2 147	723	586	10	306	586	(280)	-48%	586
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		406 482	393 624	392 887	34 739	428 936	392 887	36 049	9%	392 887
% increase		-3,2%	-3,3%							-3,3%
Total Municipal Entities		410 242	409 423	407 903	35 084	433 078	407 903	25 175	6%	407 903
TOTAL SALARY, ALLOWANCES & BENEFITS		2 109 276	2 134 785	2 069 056	178 650	2 139 835	2 069 056	70 779	3%	2 069 056
% increase		4	—	1,2%	-1,9%	—	—	—	—	-1,9%
TOTAL MANAGERS AND STAFF		2 044 436	2 063 487	2 001 797	173 050	2 074 531	2 001 797	72 733	4%	2 001 797

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

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	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	2019/20	+1 2020/21	+2 2021/22	
Cash Receipts By Source																	
Property rates		92 746	112 730	84 811	65 141	100 740	120 019	114 605	111 198	100 254	89 633	100 193	112 113	1 013 230	1 091 323	1 223 544	
Service charges - electricity revenue		257 991	298 198	285 494	284 794	216 433	257 437	219 756	202 534	254 694	182 849	205 891	262 203	2 183 402	2 314 403	2 453 264	
Service charges - water revenue		34 844	35 269	33 600	22 834	40 925	30 310	33 992	38 733	33 727	17 270	23 867	28 366	630 608	645 422	668 597	
Service charges - sanitation revenue		17 956	21 276	19 484	10 930	21 151	22 434	17 347	22 087	16 475	13 005	15 094	16 352	262 092	282 112	322 069	
Service charges - refuse		6 582	7 460	7 423	4 164	7 894	6 949	6 600	8 254	6 228	4 937	5 789	5 769	108 166	119 917	133 004	
Rental of facilities and equipment		136	606	159	122	172	516	122	157	73	439	41	39	21 992	23 180	24 432	
Interest earned - external investments		501	829	324	188	101	107	283	371	199	134	67	78	21 998	23 229	24 530	
Interest earned - outstanding debtors		2 786	3 647	2 739	2 269	4 141	2 971	2 615	3 737	2 529	1 210	1 552	2 540	182 011	191 929	202 389	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	
Fines, penalties and forfeits		506	158	149	171	403	100	317	465	182	26	34	112	29 544	31 819	34 218	
Licences and permits		32	29	25	58	30	236	21	33	23	1	54	14	439	463	488	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		198 611	106 838	-	-	-	103 838	-	-	363 606	-	-	-	1 129 521	1 128 814	1 215 254	
Other revenue		31 965	26 860	22 893	184 242	74 090	6 048	27 024	89 494	45 063	143 098	170 887	265 569	149 923	152 882	156 003	
Cash Receipts by Source		644 659	613 900	457 101	574 912	466 079	550 965	422 682	477 063	823 052	452 603	523 470	693 157	5 732 925	6 005 493	6 457 791	
Other Cash Flows by Source														-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		202 151	3 391	-	-	72 269	-	-	-	480 422	-	-	-	1 103 940	1 116 949	1 190 866	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		70	153	97	81	137	120	139	109	99	-	20	30	(14 518)	(14 104)	(14 104)	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		23 000	-	25 000	-	-	-	-	-	-	-	-	-	(39 332)	(89 793)	(94 641)	
Total Cash Receipts by Source		869 880	617 444	482 198	574 993	538 486	551 086	422 820	477 172	1 303 573	452 603	523 491	693 186	6 783 015	7 018 545	7 539 912	
Cash Payments by Type														-	-	-	
Employee related costs		165 322	164 342	170 747	164 745	163 292	174 449	165 921	167 291	177 877	205 738	113 887	164 974	1 971 175	2 083 720	2 201 471	
Remuneration of councillors		5 481	5 416	5 371	5 366	5 407	5 408	5 435	5 406	5 406	5 408	5 600	5 600	69 547	73 303	77 261	
Interest paid		29 806	1 914	2 258	2 479	22 338	3 188	2 677	11 886	18 250	42 930	945	10 515	245 946	224 354	202 481	
Bulk purchases - Electricity		183 482	34 929	346 898	190 191	141 693	154 680	53 386	148 676	203 734	118 216	144 071	197 868	1 653 654	1 752 874	1 858 046	
Bulk purchases - Water & Sewer		38 924	41 582	27 547	-	25 797	38 262	-	-	-	-	-	-	13 043	567 879	589 624	633 084
Other materials		6 193	12 832	4 525	11 759	4 039	3 304	14 657	7 204	9 220	6 267	16 984	11 225	81 416	87 155	92 690	
Contracted services		66 068	73 917	45 845	33 578	35 458	35 031	17 373	20 870	58 648	19 748	31 900	29 842	860 444	899 155	950 140	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	7 938	8 521	9 014	
General expenses		129 552	108 470	59 635	146 780	80 251	65 894	64 927	105 089	47 313	249 257	173 321	302 330	387 703	406 822	434 023	
Cash Payments by Type		624 829	443 401	662 826	554 897	478 276	480 216	324 377	466 423	520 449	647 563	486 708	735 397	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	35 674	41 717	19 236	10 588	51 891	22 626	15 310	70 811	938 349	949 407	1 012 236	
Repayment of borrowing		27 930	1 025	990	1 000	39 856	-	20 000	23 361	21 343	42 003	11 432	19 237	106 366	118 382	131 522	
Other Cash Flows/Payments		15 485	6 303	32 117	9 389	9 007	5 207	17 872	5 983	16 325	7 962	6 044	1 338	269 363	(80 184)	36 955	
Total Cash Payments by Type		738 689	479 434	728 402	593 765	562 813	527 140	381 485	506 354	610 007	720 154	519 495	826 784	7 159 781	7 113 132	7 638 925	
NET INCREASE/(DECREASE) IN CASH HELD		131 191	138 009	(246 204)	(18 772)	(24 328)	23 946	41 335	(29 182)	693 566	(267 551)	3 996	(133 598)	(376 766)	(94 586)	(99 013)	
Cash/cash equivalents at the month/year beginning:		125 844	257 036	395 045	148 841	130 070	105 742	129 687	171 022	141 840	835 405	567 854	571 850	463 045	28 050	29 397	
Cash/cash equivalents at the month/year end:		257 036	395 045	148 841	130 070	105 742	129 687	171 022	141 840	835 405	567 854	571 850	438 252	86 279	(66 536)	(69 616)	

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

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	112 055	1 334 854	1 266 538	68 316	5%	1 266 538
Service charges - electricity revenue		136 591	609	609	13 450	144 246	609	143 637	23575%	609
Service charges - water revenue		797 862	823 392	823 392	(105 114)	831 904	823 392	8 513	1%	823 392
Service charges - sanitation revenue		323 383	327 615	327 615	29 529	357 634	327 615	30 019	9%	327 615
Service charges - refuse revenue		120 876	135 207	135 207	11 193	134 652	135 207	(555)	0%	135 207
Rental of facilities and equipment		45 993	42 556	42 366	2 796	32 237	42 366	(10 129)	-24%	42 366
Interest earned - external investments		16 457	18 408	18 408	1 751	12 105	18 408	(6 303)	-34%	18 408
Interest earned - outstanding debtors		262 842	256 863	256 863	(802)	248 669	256 863	(8 195)	-3%	256 863
Dividends received		1	1	1	-	3	1	2	414%	1
Fines, penalties and forfeits		5 204	10 600	10 590	787	858	10 590	(9 732)	-92%	10 590
Licences and permits		328	549	477	42	1 203	477	726	152%	477
Agency services										
Transfers and subsidies		788 626	745 494	745 494	-	455 879	745 494	(289 615)	-39%	745 494
Other revenue		585 911	493 052	492 518	11 600	505 960	492 518	13 442	3%	492 518
Gains		29 243	-	-	17	17	-	17	#DIV/0!	-
Total Revenue (excluding capital transfers and contribution)		4 323 296	4 120 884	4 120 079	77 305	4 060 221	4 120 079	(59 858)	-1%	4 120 079
Expenditure By Type										
Employee related costs		1 634 600	1 655 815	1 595 646	138 015	1 642 050	1 595 646	46 404	3%	1 595 646
Remuneration of councillors		64 434	69 547	65 507	5 550	64 707	65 507	(800)	-1%	65 507
Debt impairment		818 546	381 170	1 020 403	146 251	977 937	1 020 403	(42 466)	-4%	1 020 403
Depreciation & asset impairment		830 020	322 031	229 874	-	515 463	229 874	285 590	124%	229 874
Finance charges		167 255	125 892	113 892	27 522	126 139	113 892	12 247	11%	113 892
Bulk purchases		928 041	567 879	384 526	139 635	757 178	384 526	372 651	97%	384 526
Other materials		40 621	55 425	54 874	14 377	47 344	54 874	(7 531)	-14%	54 874
Contracted services		543 615	621 189	453 632	51 656	345 335	453 632	(108 297)	-24%	453 632
Transfers and subsidies		7 799	7 938	2 353	1 181	5 548	2 353	3 195	136%	2 353
Other expenditure		302 291	334 753	287 217	8 128	163 393	287 217	(123 824)	-43%	287 217
Losses		15 332	-	-	198	198	-	198	#DIV/0!	-
Total Expenditure		5 352 553	4 141 638	4 207 923	532 514	4 645 292	4 207 923	437 368	10%	4 207 923
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(1 029 257)	(20 754)	(87 845)	(455 209)	(585 070)	(87 845)	(497 226)	566%	(87 845)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) Transfers and subsidies - capital (in-kind - all)		774 278	1 077 940	776 240	-	776 240	(776 240)	-100%	776 240	-
Surplus/(Deficit) after capital transfers & contributions		(254 979)	1 057 186	688 395	(455 209)	(585 070)	688 395	(1 273 466)	-185%	688 395
Taxation										
Surplus/(Deficit) after taxation		(254 979)	1 057 186	688 395	(455 209)	(585 070)	688 395	(1 273 466)	-185%	688 395

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

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 Municipal Entity										
Centlec		2 529 743	2 840 161	2 825 936	248 792	2 604 057	2 825 936	(221 879)	-8%	2 825 936
Total Operating Revenue	1	2 529 743	2 840 161	2 825 936	248 792	2 604 057	2 825 936	(221 879)	-8%	2 825 936
Expenditure By Municipal Entity										
Centlec		2 506 945	2 678 157	2 330 561	274 620	2 529 664	2 330 561	199 104	9%	2 330 561
Total Operating Expenditure	2	2 506 945	2 678 157	2 330 561	274 620	2 529 664	2 330 561	199 104	9%	2 330 561
Surplus/ (Deficit) for the yr/period		22 799	162 005	495 375	(25 828)	74 393	495 375	(22 776)	-5%	495 375
Capital Expenditure By Municipal Entity										
Centlec		178 299	145 168	84 498	5 413	95 948	84 498	11 450	14%	84 498
Total Capital Expenditure	3	178 299	145 168	84 498	5 413	95 948	84 498	11 450	14%	84 498

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

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 %
<u>Monthly expenditure performance trend</u>									
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	61 936	20 413	229 690	769 422	539 732	70,1%	18%
March	69 796	105 522	61 936	51 948	281 638	831 359	549 721	66,1%	22%
April	51 519	105 522	61 936	28 010	309 648	893 295	583 647	65,3%	24%
May	91 534	105 522	(30 081)	21 975	331 623	998 817	667 194	66,8%	26%
June	263 022	105 522	(137 552)	97 927	429 550	1 104 339	674 789	61,1%	34%
Total Capital expenditure	894 480	1 266 261	725 662	429 550					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		268 308	679 436	379 552	48 345	231 172	379 552	148 380	39,1%
Roads Infrastructure		100 279	258 510	158 477	13 401	103 937	158 477	54 540	34,4%
Roads		–	8 000	500	–	–	500	500	100,0%
Road Structures		100 279	250 510	157 977	13 401	103 937	157 977	54 040	34,2%
Storm water Infrastructure		–	500	–	–	–	–	–	–
Drainage Collection		–	500	–	–	–	–	–	–
Electrical Infrastructure		125 317	47 826	69 832	5 043	69 199	69 832	633	0,9%
Power Plants		591	1 000	–	–	–	–	–	–
HV Substations		72 956	592	312	–	–	312	312	100,0%
MV Networks		17 104	2 381	14 000	1 656	11 604	14 000	2 396	17,1%
LV Networks		34 667	43 854	55 520	3 388	57 595	55 520	(2 074)	-3,7%
Water Supply Infrastructure		–	224 500	92 937	28 179	44 268	92 937	48 669	52,4%
Bulk Mains		–	53 000	17 000	–	–	17 000	17 000	100,0%
Distribution		–	171 500	75 937	28 179	44 268	75 937	31 669	41,7%
Sanitation Infrastructure		29 713	88 000	36 001	105	8 094	36 001	27 907	77,5%
Reticulation		29 713	88 000	36 001	105	8 094	36 001	27 907	77,5%
Solid Waste Infrastructure		12 998	60 100	22 305	1 617	5 675	22 305	16 631	74,6%
Landfill Sites		12 998	58 100	21 805	1 617	5 675	21 805	16 131	74,0%
Waste Transfer Stations		–	2 000	500	–	–	500	500	100,0%
Rail Infrastructure		–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–
Community Assets		20 422	82 860	21 139	215	17 345	21 139	3 794	17,9%
Community Facilities		14 963	72 439	18 318	–	15 645	18 318	2 673	14,6%
Centres		968	12 467	2 117	–	8 522	2 117	(6 405)	-302,5%
Clinics/Care Centres		–	1 500	–	–	–	–	–	–
Fire/Ambulance Stations		270	20 700	–	–	–	–	–	–
Parks		–	1 000	–	–	–	–	–	–
Public Open Space		13 726	33 772	15 001	–	7 123	15 001	7 878	52,5%
Nature Reserves		–	3 000	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	1 200	–	–	1 200	1 200	100,0%
Sport and Recreation Facilities		5 459	10 421	2 821	215	1 700	2 821	1 121	39,7%
Outdoor Facilities		5 459	10 421	2 821	215	1 700	2 821	1 121	39,7%
Heritage assets		–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–
Other assets		3 456	–	–	–	–	–	–	–
Operational Buildings		3 456	–	–	–	–	–	–	–
Municipal Offices		3 456	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–
Biological or Cultivated Assets		18 548	–	–	–	–	–	–	–
Licences and Rights		18 548	–	–	–	–	–	–	–
Computer Software and Applications		11 449	–	–	–	–	–	–	–
Unspecified		7 099	–	–	–	–	–	–	–
Computer Equipment		1 924	32 818	11 955	646	7 062	11 955	4 893	40,9%
Computer Equipment		1 924	32 818	11 955	646	7 062	11 955	4 893	40,9%
Furniture and Office Equipment		2 847	209	219	117	169	219	50	22,8%
Furniture and Office Equipment		2 847	209	219	117	169	219	50	22,8%
Machinery and Equipment		15	7 510	4 792	97	622	4 792	4 170	87,0%
Machinery and Equipment		15	7 510	4 792	97	622	4 792	4 170	87,0%
Transport Assets		115 678	250 240	201 830	25 894	103 242	201 830	98 588	48,8%
Transport Assets		115 678	250 240	201 830	25 894	103 242	201 830	98 588	48,8%
Land		–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	431 197	1 053 074	619 488	75 314	359 613	619 488	259 876	42,0%
									619 488

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		336 984	128 664	92 452	20 633	54 332	92 452	38 120	41,2%	92 452
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 318	28 519	1 744	5	2 732	1 744	(988)	-56,7%	1 744
HV Substations		1 521	5 000	-	-	564	-	(564)	#DIV/0!	-
MV Networks		648	16 541	1 173	-	1 504	1 173	(330)	-28,2%	1 173
LV Networks		2 149	6 978	571	5	665	571	(94)	-16,4%	571
Water Supply Infrastructure		174 045	31 600	70 308	19 103	48 707	70 308	21 601	30,7%	70 308
Water Treatment Works		-	5 000	1 000	650	650	1 000	350	35,0%	1 000
Bulk Mains		174 045	26 600	69 308	18 452	48 057	69 308	21 251	30,7%	69 308
Sanitation Infrastructure		158 621	68 545	20 400	1 525	2 893	20 400	17 507	85,8%	20 400
Reticulation		122 926	62 545	20 400	1 525	2 893	20 400	17 507	85,8%	20 400
Waste Water Treatment Works		35 695	6 000	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		23 224	7 384	10 366	978	2 611	10 366	7 755	74,8%	10 366
Community Facilities		22 267	7 384	8 284	413	2 047	8 284	6 237	75,3%	8 284
Cemeteries/Crematoria		18 035	5 000	5 900	413	1 505	5 900	4 395	74,5%	5 900
Markets		946	-	-	-	-	-	-	-	-
Stalls		3 286	2 384	2 384	-	542	2 384	1 842	77,3%	2 384
Sport and Recreation Facilities		958	-	2 082	564	564	2 082	1 518	72,9%	2 082
Outdoor Facilities		958	-	2 082	564	564	2 082	1 518	72,9%	2 082
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		17 196	-	-	-	-	-	-	-	-
Operational Buildings		17 196	-	-	-	-	-	-	-	-
Municipal Offices		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	2 841	753	1 885	2 841	956	33,6%	2 841
Machinery and Equipment		3 342	9 900	2 841	753	1 885	2 841	956	33,6%	2 841
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	380 747	145 948	105 660	22 363	58 829	105 660	46 831	44,3%	105 660

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12

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		407 048	399 237	395 503	36 821	368 844	395 503	26 659	6,7%	395 503
Roads Infrastructure		63 870	90 770	57 709	3 767	56 575	57 709	1 134	2,0%	57 709
Road Structures		60 246	84 810	53 741	3 462	52 498	53 741	1 244	2,3%	53 741
Road Furniture		3 624	5 960	3 967	305	4 077	3 967	(110)	-2,8%	3 967
Storm water Infrastructure		3 617	8 507	3 628	301	3 694	3 628	(66)	-1,8%	3 628
Drainage Collection		3 617	8 507	3 628	301	3 694	3 628	(66)	-1,8%	3 628
Electrical Infrastructure		94 800	87 525	89 337	7 612	96 494	89 337	(7 157)	-8,0%	89 337
Power Plants		88 117	81 068	82 304	7 033	90 581	82 304	(8 277)	-10,1%	82 304
HV Substations		6 230	6 447	7 033	526	5 559	7 033	1 474	21,0%	7 033
LV Networks		452	10	-	52	355	-	(355)	#DIV/0!	-
Water Supply Infrastructure		181 393	128 792	132 499	12 181	127 163	132 499	5 335	4,0%	132 499
Boreholes		-	1 505	373	-	362	373	11	3,1%	373
Water Treatment Works		165 169	92 517	73 390	6 829	79 065	73 390	(5 675)	-7,7%	73 390
Bulk Mains		14 322	33 844	58 607	5 352	47 665	58 607	10 942	18,7%	58 607
Distribution		-	609	-	-	-	-	-	-	-
Distribution Points		1 901	317	129	-	72	129	57	44,5%	129
Sanitation Infrastructure		63 369	83 625	112 331	12 961	84 918	112 331	27 412	24,4%	112 331
Reticulation		-	3 058	1 095	-	1 055	1 095	40	3,6%	1 095
Waste Water Treatment Works		55 956	62 666	95 755	12 961	75 775	95 755	19 980	20,9%	95 755
Outfall Sewers		1 202	-	-	-	-	-	-	-	-
Toilet Facilities		6 212	17 900	15 481	-	8 088	15 481	7 392	47,8%	15 481
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	19	1	-	-	1	1	100,0%	1
Data Centres		-	19	1	-	-	1	1	100,0%	1
Community Assets		1 441	4 258	1 633	321	1 464	1 633	169	10,3%	1 633
Community Facilities		41	188	42	-	24	42	18	42,5%	42
Cemeteries/Crematoria		41	141	40	-	24	40	16	40,2%	40
Purls		0	47	2	-	-	2	2	100,0%	2
Sport and Recreation Facilities		1 401	4 070	1 591	321	1 440	1 591	151	9,5%	1 591
Outdoor Facilities		1 401	4 070	1 591	321	1 440	1 591	151	9,5%	1 591
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		67 654	112 211	79 476	6 526	71 844	79 476	7 632	9,6%	79 476
Operational Buildings		67 654	112 211	79 476	6 526	71 844	79 476	7 632	9,6%	79 476
Municipal Offices		67 654	112 211	79 476	6 526	71 844	79 476	7 632	9,6%	79 476
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		24 984	25 497	19 688	2 685	17 846	19 688	1 842	9,4%	19 688
Furniture and Office Equipment		24 984	25 497	19 688	2 685	17 846	19 688	1 842	9,4%	19 688
Machinery and Equipment		35 098	71 671	20 933	1 710	12 839	20 933	8 094	38,7%	20 933
Machinery and Equipment		35 098	71 671	20 933	1 710	12 839	20 933	8 094	38,7%	20 933
Transport Assets		71 654	85 903	68 193	7 163	62 655	68 193	5 538	8,1%	68 193
Transport Assets		71 654	85 903	68 193	7 163	62 655	68 193	5 538	8,1%	68 193
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	607 879	698 778	585 427	55 225	535 491	585 427	49 935	8,5%	585 427

MAN Mangaung - Contact Information		
A. GENERAL INFORMATION		
Municipality	MAN Mangaung	
Grade	6	
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	
Name	Mxolisi Ashford Siyonzana	
Telephone number	051 405 8667	
Cell number	082 821 9300	
Fax number	405 8676 051	
E-mail address	mxolisi.siyonzana@mangaung.co.za	
Mayor/Executive Mayor:	Secretary/PA to the Mayor/Executive Mayor:	
ID Number	ID Number	
Title	Ms	
Name	SM Mlamleli	
Telephone number	051 405 8494	
Cell number	082 888 3302 / 082 417 6928	
Fax number		
E-mail address	olly.mlamleli@mangaung.co.za	
Deputy Mayor/Executive Mayor:	Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	ID Number	
Title	Mr	
Name	LA Masoetsa	
Telephone number	051 405 8640	
Cell number	071 688 9000	
Fax number		
E-mail address	lebohang.masoetsa@mangaung.co.za	
D. MANAGEMENT LEADERSHIP		
Municipal Manager:	Secretary/PA to the Municipal Manager:	
ID Number	ID Number	
Title	Mr	
Name	Adv Tankiso Mea	
Telephone number	051 405 8621	
Cell number		
Fax number	051 405 8741	
E-mail address	tankiso.me@mangaung.co.za	
Chief Financial Officer	Secretary/PA to the Chief Financial Officer	
ID Number	ID Number	
Title	Mr	
Name	S E Mofokeng	
Telephone number	051 405 8625	
Cell number	083 456 5823	
Fax number	051 405 8787	
E-mail address	sabata.mofokeng@mangaung.co.za	
Official responsible for submitting financial information		
ID Number		
Title	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		