

14 AUGUST 2020

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 July 2020 (MONTHLY BUDGET STATEMENT)

1. PURPOSE

To comply with section 71 of the MFMA, by providing a monthly statement on the implementation of the budget and the financial state of affairs for the municipality to the Executive Mayor, as legislated.

2. STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

Section 71 of the MFMA requires that:

The accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the **mayor of the municipality**, and the relevant **National and Provincial Treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain details for that month and for the financial year up to the end of that month.

For the reporting period ending 31 July 2020, the ten-working day reporting period expires on the 17 August 2020. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

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

3. REPORT FOR THE PERIOD ENDING 31 July 2020

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

The financial results **for the period ended 31 July 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 848.684 million** is higher than the year to date target of **R 617.702 million** and the expenditure for the period is **R 1 320.796 million**, which is higher than the year to date target of **R 572.946 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

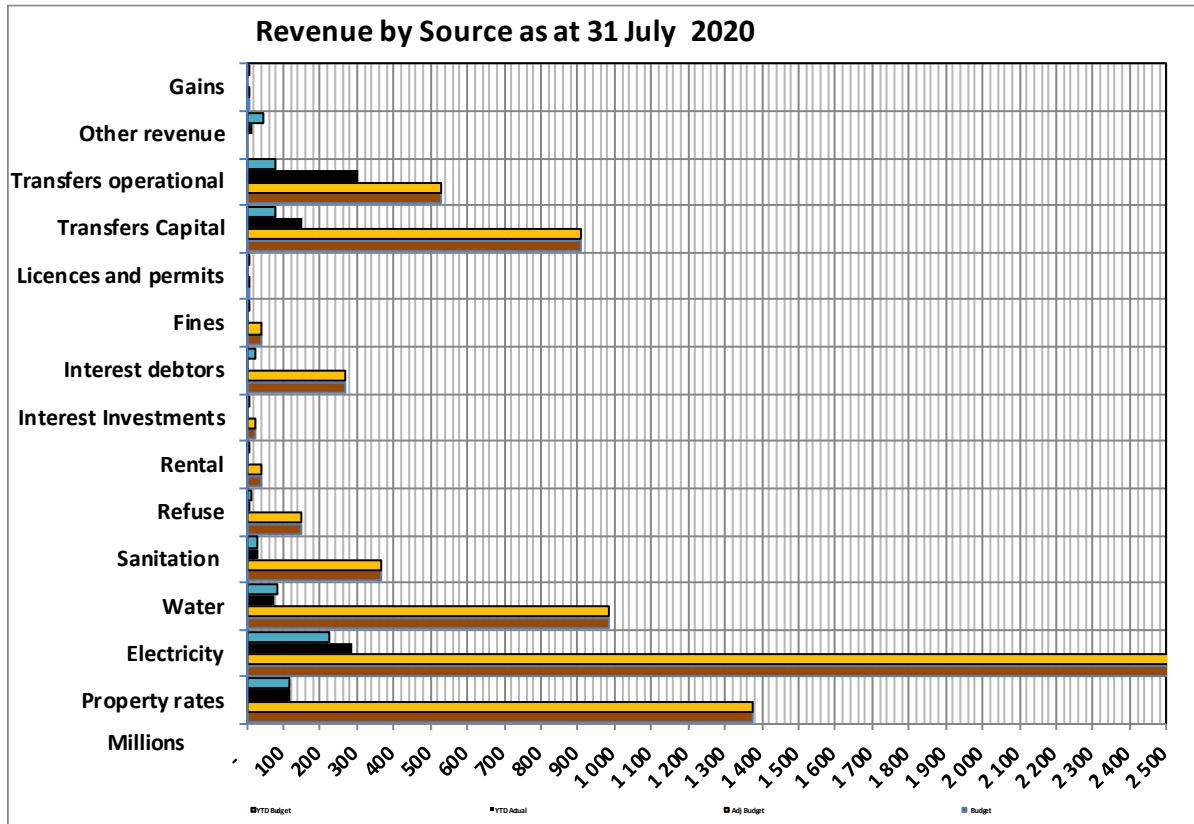
Description	Ref	2019/20		Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue By Source									
Property rates		1 334 854	1 376 320	1 376 320	117 664	117 664	114 693	2 971	3%
Service charges - electricity revenue		2 698 129	2 724 997	2 724 997	289 573	289 573	227 083	62 490	28%
Service charges - water revenue		831 904	983 100	983 100	76 740	76 740	81 925	(5 185)	-6%
Service charges - sanitation revenue		357 634	364 526	364 526	31 897	31 897	30 377	1 519	5%
Service charges - refuse revenue		134 652	148 264	148 264	11 833	11 833	12 355	(522)	-4%
Rental of facilities and equipment		32 433	42 366	42 366	2 707	2 707	3 531	(824)	-23%
Interest earned - external investments		15 064	22 915	22 915	1 245	1 245	1 910	(665)	-35%
Interest earned - outstanding debtors		272 753	269 971	269 971	1 639	1 639	22 498	(20 859)	-93%
Dividends received		3	1	1	-	-	0	(0)	-100%
Fines, penalties and forfeits		4 959	38 920	38 920	9	9	3 243	(3 234)	-100%
Licences and permits		1 203	477	477	46	46	40	7	16%
Agency services		455 879	910 524	910 524	301 217	301 217	75 877	225 340	297%
Transfers and subsidies		515 145	529 684	529 684	14 114	14 114	44 140	(30 026)	-68%
Other revenue		3 903	360	360	-	-	30	(30)	-100%
Gains									
Total Revenue (excluding capital transfers and contributions)		6 658 516	7 412 427	7 412 427	848 684	848 684	617 702	230 982	37%
Expenditure By Type									
Employee related costs		2 074 946	2 103 205	2 103 205	174 718	174 718	175 268	(551)	0%
Remuneration of councillors		64 954	71 976	71 976	5 503	5 503	5 998	(495)	-8%
Debt impairment		987 187	1 114 764	1 114 764	336 693	336 693	92 897	243 796	262%
Depreciation & asset impairment		646 577	325 234	325 234	10 926	10 926	27 103	(16 177)	-60%
Finance charges		221 267	222 333	222 333	1 395	1 395	18 528	(17 133)	-92%
Bulk purchases		2 048 020	2 208 863	2 208 863	749 798	749 798	184 072	565 726	307%
Other materials		75 786	55 872	55 872	2 811	2 811	4 656	(1 845)	-40%
Contracted services		525 591	456 389	456 389	4 706	4 706	38 033	(33 326)	-88%
Transfers and subsidies		5 548	2 241	2 241	-	-	187	(187)	-100%
Other expenditure		254 044	314 449	314 449	34 246	34 246	26 205	8 041	31%
Losses		2 294	-	-	-	-	-	-	-
Total Expenditure		6 906 215	6 875 325	6 875 325	1 320 796	1 320 796	572 946	747 850	131%
Surplus/(Deficit)		(247 699)	537 103	537 103	(472 111)	(472 111)	44 756	(516 868)	(0)
(transfers and subsidies - capital (in-kind all))		-	911 532	911 532	150 919	150 919	75 961	74 958	0
(National / Provincial and District)		7 916	11 933	11 933	-	-	994	(994)	(0)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)									11 933
Transfers and subsidies - capital (in-kind - all)		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712		
Surplus/(Deficit) after capital transfers & contributions									1 460 567
Taxation		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712		
Surplus/(Deficit) after taxation									1 460 567
Attributable to minorities		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712		
Surplus/(Deficit) attributable to municipality									1 460 567
Share of surplus/ (deficit) of associate		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712		
Surplus/ (Deficit) for the year		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712		1 460 567

The major revenue variances against the original budget are:

- Property rates - Favourable variance of R2.971 million (3%) 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 R62.490 million (28%) for the period, due to higher user's consumption than budget.
- Water revenue – Unfavourable variance of -R5.185 million (-6%) for the period, but performance is on target.
- Services charges: Sanitation revenue- Favourable variance of R1.519 million (5%) for the period. Target exceeded.
- Services charges: Refuse revenue – Unfavourable variance -R522 202.70 (-4%) 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 823 643.79 (-23%) 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 –R664 907.93 (-35%) for the period due to lower investment and cash balances than anticipated
- Interest earned on Outstanding debtors - Unfavourable variance of -R20.859 million (-93%) for the period, due to a decrease in the debtor's book for the month and bad debts written off.
- Fines - Unfavourable variance of –R3.234 million (-100%) is mainly due to the non-accrual of traffic fines for the period. 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: Favourable variance of R225.340 million (297%) for the period due to a once off tranche for four months as against a monthly apportionment of the budget received for the month of July with regards to the Equitable Share.
- Other revenue- Unfavourable variance of -R30.026 million (-68%) – less revenue collected than anticipated and implementation of the lockdown period.

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



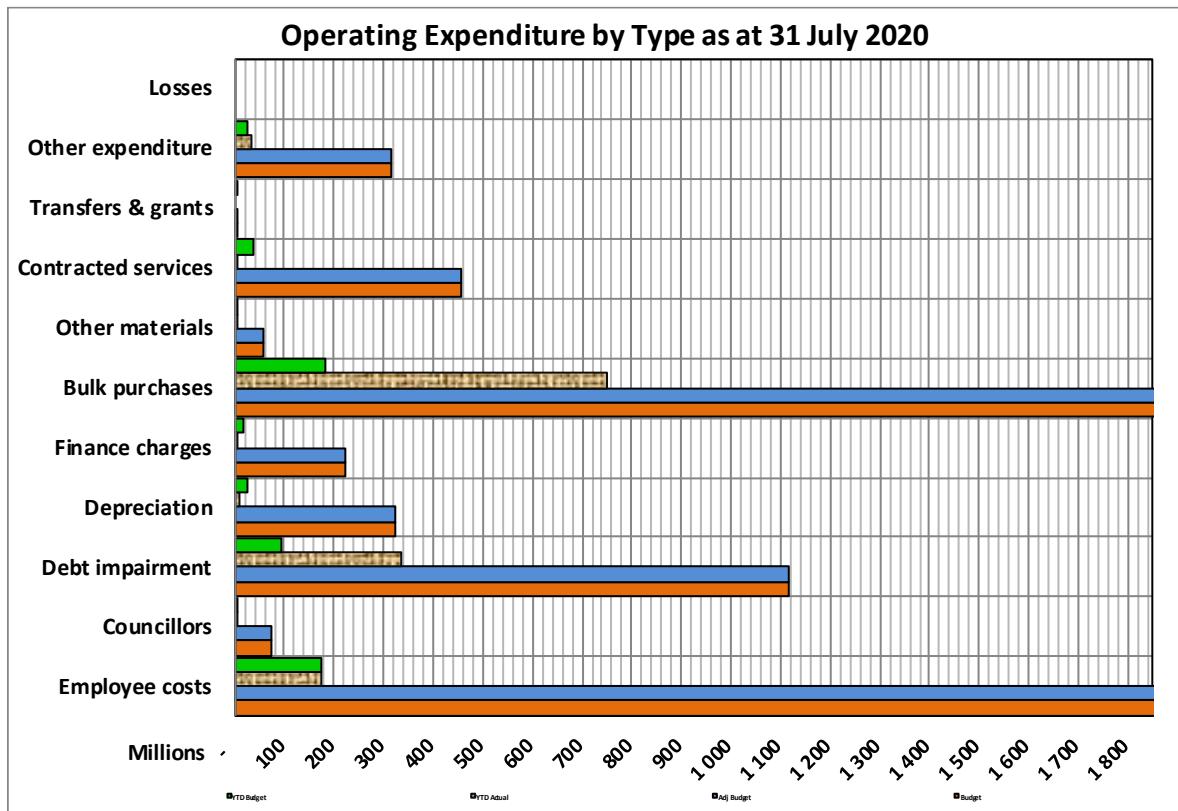
The major operating expenditure variances against the original budget are:

Employee related costs – Favourable variance of R550 531.53 million (0%) on the year to date original budget. The overspending on overtime to date is R9.911 million (Budget R1.666 million vs Actual R11.577 million). The overspending for the period 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
CITY MANAGER OPERATIONS	-	-	13 090	-	13 090	13 090	100,00%
EXECUTIVE MAYOR	-	-	35 463	-	35 463	35 463	100,00%
CORPORATE SERVICES	-	-	356 614	-	356 614	356 614	100,00%
FINANCE	-	-	-	-	-	-	0,00%
SOCIAL SERVICES	3 284 301	3 284 301	1 625 125	273 692	1 625 125	1 351 433	83,16%
FRESH PRODUCE MARKET	-	415 000	9 316	-	9 316	9 316	100,00%
HUMAN SETTLEMENTS	-	-	44 250	-	44 250	44 250	0,00%
ENGINEERING SERVICES	3 698 436	3 698 436	1 288 866	308 203	1 288 866	980 663	76,09%
WATER	3 063 622	3 063 622	1 438 025	255 302	1 438 025	1 182 723	82,25%
WASTE AND FLEET MANAGEMENT	9 953 641	9 953 641	4 602 288	829 470	4 602 288	3 772 818	81,98%
STRATEGIC PROJECTS	-	-	6 803	-	6 803	6 803	100,00%
NALEDI	-	-	107 679	-	107 679	107 679	100,00%
SOUTPAN	-	-	17 416	-	17 416	17 416	100,00%
CENTLEC	-	-	2 032 881	-	2 032 881	2 032 881	100,00%
TOTAL OVERTIME	20 000 000	20 415 000	11 577 815	1 666 667	11 577 815	9 911 148	85,60%

- Debt impairment – Unfavourable variance R243.796 million (262%) due to processing of provision of bad debts and the billing integration for the month.
- Depreciation – Favourable variance -R16.177 million (-60%) due to processing of actual depreciation for the month as per the asset register.
- Finance charges – Favourable variance of –R17.133 million (-92%) – due to non-accrual of finance costs for the period.
- Bulk purchases – Unfavourable variance R565.726 million (307%) due to bulk purchases for electricity that are higher than targeted for the month and the processing of journals for provision of water for this month.
- Other materials – Favourable variance –R1.845 million (-40%) due to underspending and the implementation of cost containment measures during this period.
- Contracted services - Favourable variance of-R33.326 million (-88%) due to underspending on repairs and maintenance for the month and the implementation of cost containment measures.
- Other expenditure - Unfavourable variance R8.041 million (31%), mainly due to overspending on insurance premiums and the cell phone contract account of the city.

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

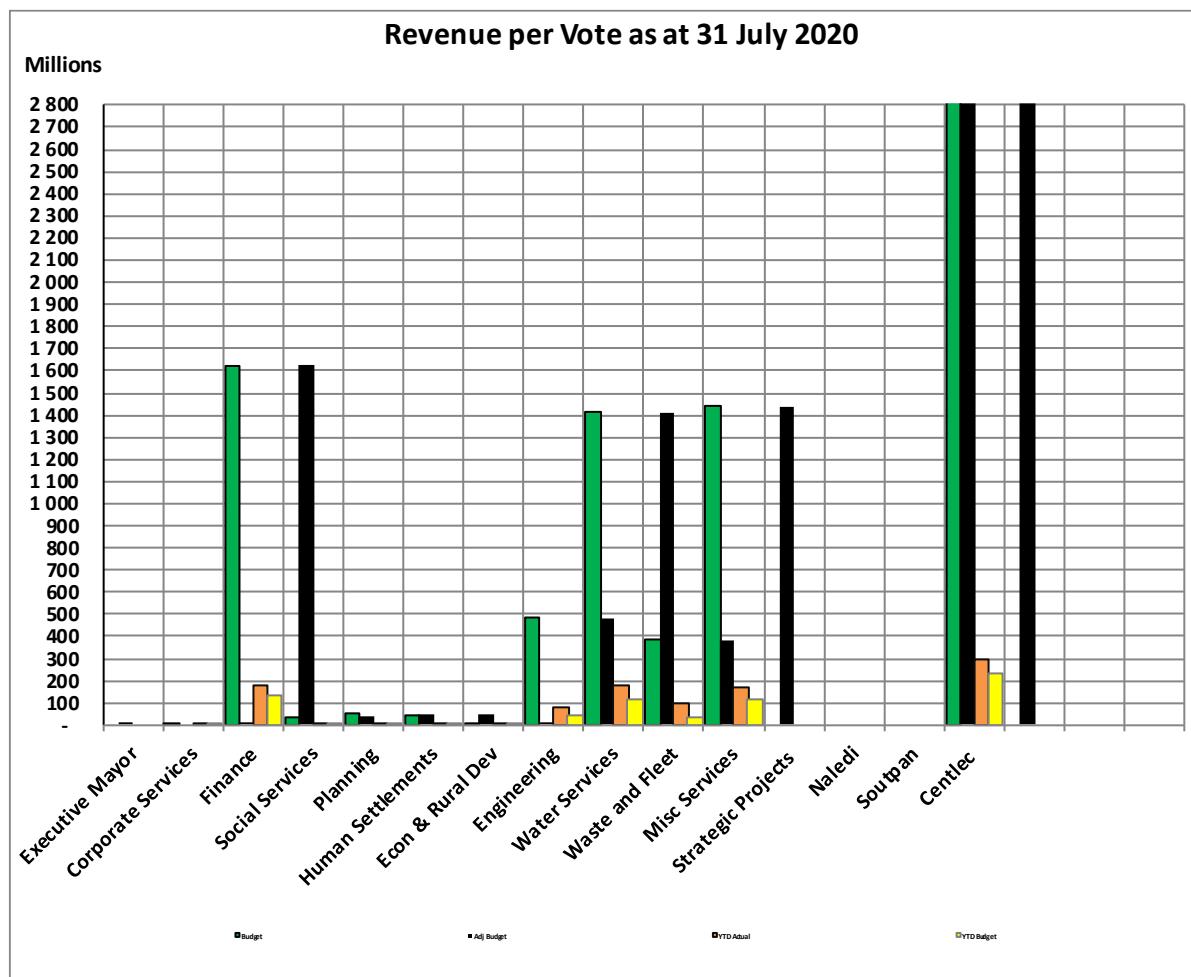


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01

Vote Description R thousands	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 01 - Office Of The City Manager	1	0	12 301	12 301	—	—	1 025	(1 025)	-100,0%	12 301
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services		4 559	10 900	10 900	2	2	908	(906)	-99,8%	10 900
Vote 04 - Finance		1 502 300	1 626 220	1 626 220	181 445	181 445	135 518	45 927	33,9%	1 626 220
Vote 05 - Social Services		11 764	37 434	37 434	681	681	3 119	(2 439)	-78,2%	37 434
Vote 06 - Planning		36 182	50 496	50 496	2 771	2 771	4 208	(1 437)	-34,1%	50 496
Vote 07 - Human Settlement And Housing		29 264	46 608	46 608	2 411	2 411	3 884	(1 473)	-37,9%	46 608
Vote 08 - Economic And Rural Development		317	311	311	27	27	26	1	4,1%	311
Vote 09 - Engineering		458 675	484 350	484 350	76 831	76 831	40 363	36 468	90,4%	484 350
Vote 10 - Water		1 118 083	1 412 165	1 412 165	179 213	179 213	117 680	61 533	52,3%	1 412 165
Vote 11 - Waste And Fleet Management		276 090	382 948	382 948	95 260	95 260	31 912	63 347	198,5%	382 948
Vote 12 - Miscellaneous		483 620	1 437 122	1 437 122	168 512	168 512	119 760	48 752	40,7%	1 437 122
Vote 13 - Strategic Projects		—	—	—	—	—	—	—	—	—
Vote 14 - Naledi And Soutpan		—	—	—	—	—	—	—	—	—
Vote 15 - Other		2 745 577	2 835 037	2 835 037	292 451	292 451	236 253	56 198	23,8%	2 835 037
Total Revenue by Vote	2	6 666 431	8 335 892	8 335 892	999 603	999 603	694 658	304 946	43,9%	8 335 892
Expenditure by Vote										
Vote 01 - Office Of The City Manager	1	107 167	143 741	143 741	3 771	3 771	11 979	(8 208)	-68,5%	143 741
Vote 02 - Office Of The Executive Mayor		226 424	255 104	255 104	16 725	16 725	21 259	(4 533)	-21,3%	255 104
Vote 03 - Corporate Services		271 229	258 125	258 125	18 971	18 971	21 511	(2 539)	-11,8%	258 125
Vote 04 - Finance		212 386	288 505	288 505	48 567	48 567	24 042	24 525	102,0%	288 505
Vote 05 - Social Services		501 464	455 468	455 468	31 278	31 278	37 956	(6 678)	-17,6%	455 468
Vote 06 - Planning		101 409	97 052	97 052	4 635	4 635	8 088	(3 453)	-42,7%	97 052
Vote 07 - Human Settlement And Housing		121 230	143 767	143 767	9 012	9 012	11 981	(2 969)	-24,8%	143 767
Vote 08 - Economic And Rural Development		23 257	33 864	33 864	1 507	1 507	2 822	(1 315)	-46,6%	33 864
Vote 09 - Engineering		685 654	501 410	501 410	40 575	40 575	41 784	(1 210)	-2,9%	501 410
Vote 10 - Water		1 179 575	1 383 121	1 383 121	753 398	753 398	115 260	638 138	553,7%	1 383 121
Vote 11 - Waste And Fleet Management		400 483	334 696	334 696	41 594	41 594	27 892	13 702	49,1%	334 696
Vote 12 - Miscellaneous		404 358	409 781	409 781	25 915	25 915	34 148	(8 234)	-24,1%	409 781
Vote 13 - Strategic Projects		51 908	58 197	58 197	4 525	4 525	4 850	(325)	-6,7%	58 197
Vote 14 - Naledi And Soutpan		57 236	65 730	65 730	4 475	4 475	5 478	(1 002)	-18,3%	65 730
Vote 15 - Other		2 562 434	2 446 764	2 446 764	315 848	315 848	203 897	111 951	54,9%	2 446 764
Total Expenditure by Vote	2	6 906 215	6 875 325	6 875 325	1 320 796	1 320 796	572 946	747 850	130,5%	6 875 325
Surplus/ (Deficit) for the year	2	(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712	(442 904)	-363,9%	1 460 567

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



Capital Expenditure Report (Annexure B – Table C5)

The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output ‘type’.

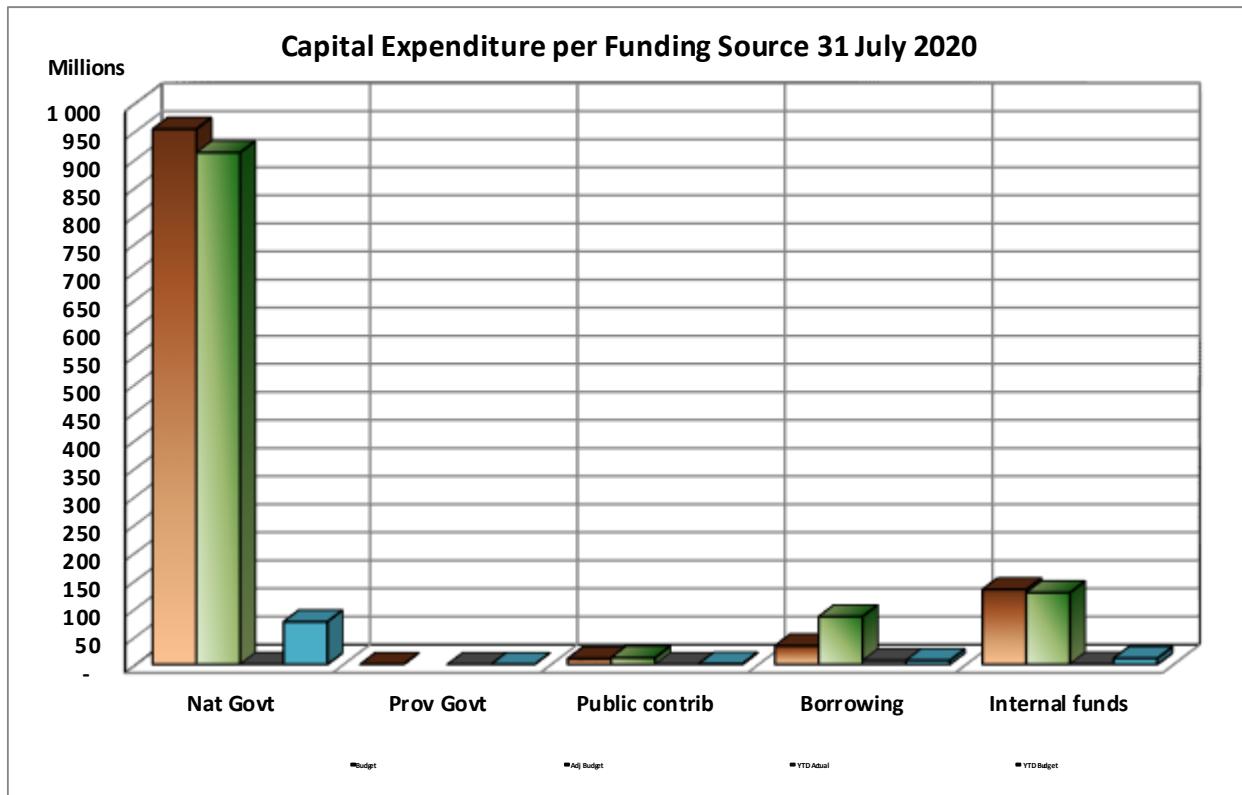
The actual spending for the period is **9.01% (R8.531 million)** on the year to date budgeted target of **R94.713 million**. On an annual basis we have thus spent only **0.75% (R8.531 million)** of the year to date expenditure versus the original budget of **R1 136.562 million**.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Original Budget 2020/21	YTD Budget July 2020/21	YTD Actual July 2020/21	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
Capital Expenditure	1 136 562	94 714	8 531	(86 182)
Capital Financing				
National Government	911 531	75 961	321	(75 640)
Public Contributions	11 932	994	196	(798)
Borrowing	85 179	7 098	7 153	55
Internally Generated Funds	127 918	10 660	861	(9 800)
Financing Total	1 136 562	94 714	8 531	(86 182)

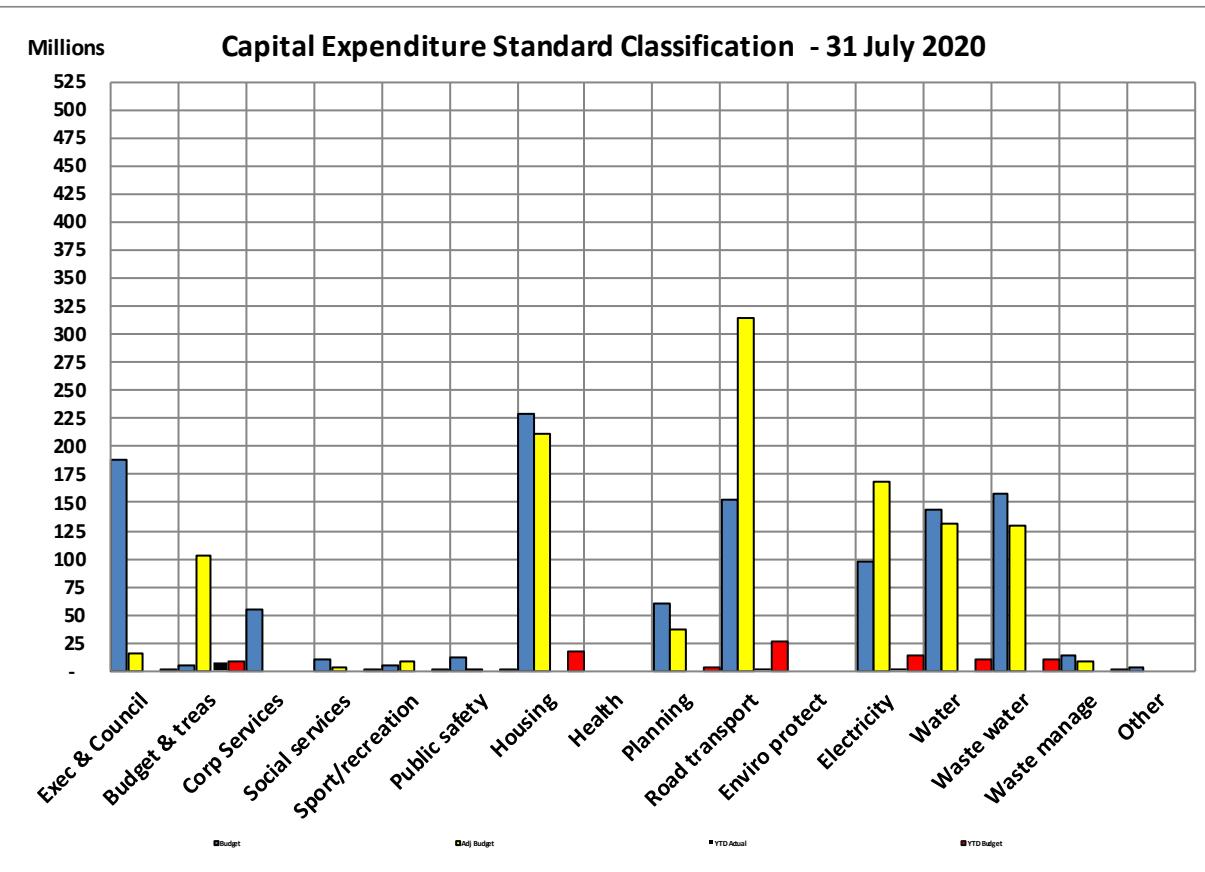
The following chart indicates the capital expenditure financing.



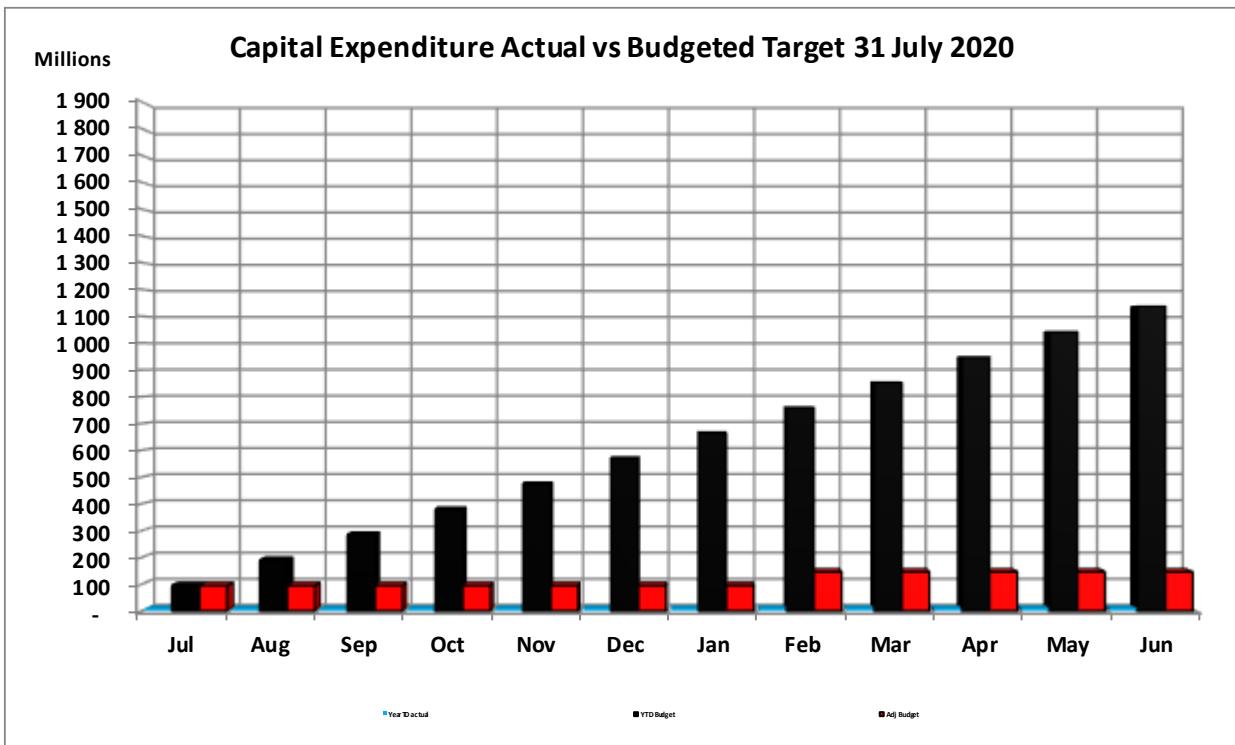
The status of year-to-date capital expenditure compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R2.816 million less than budget target)
Community and public safety	(R18.759 million less than budget target)
Economic and environmental services	(R28.982 million less than budget target)
Electricity	(R13.062 million more than budget target)
Water	(R10.968 million less than budget target)
Wastewater management	(R10.846 million less than budget target)
Waste management	(R750 0024.00 less than budget target)

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



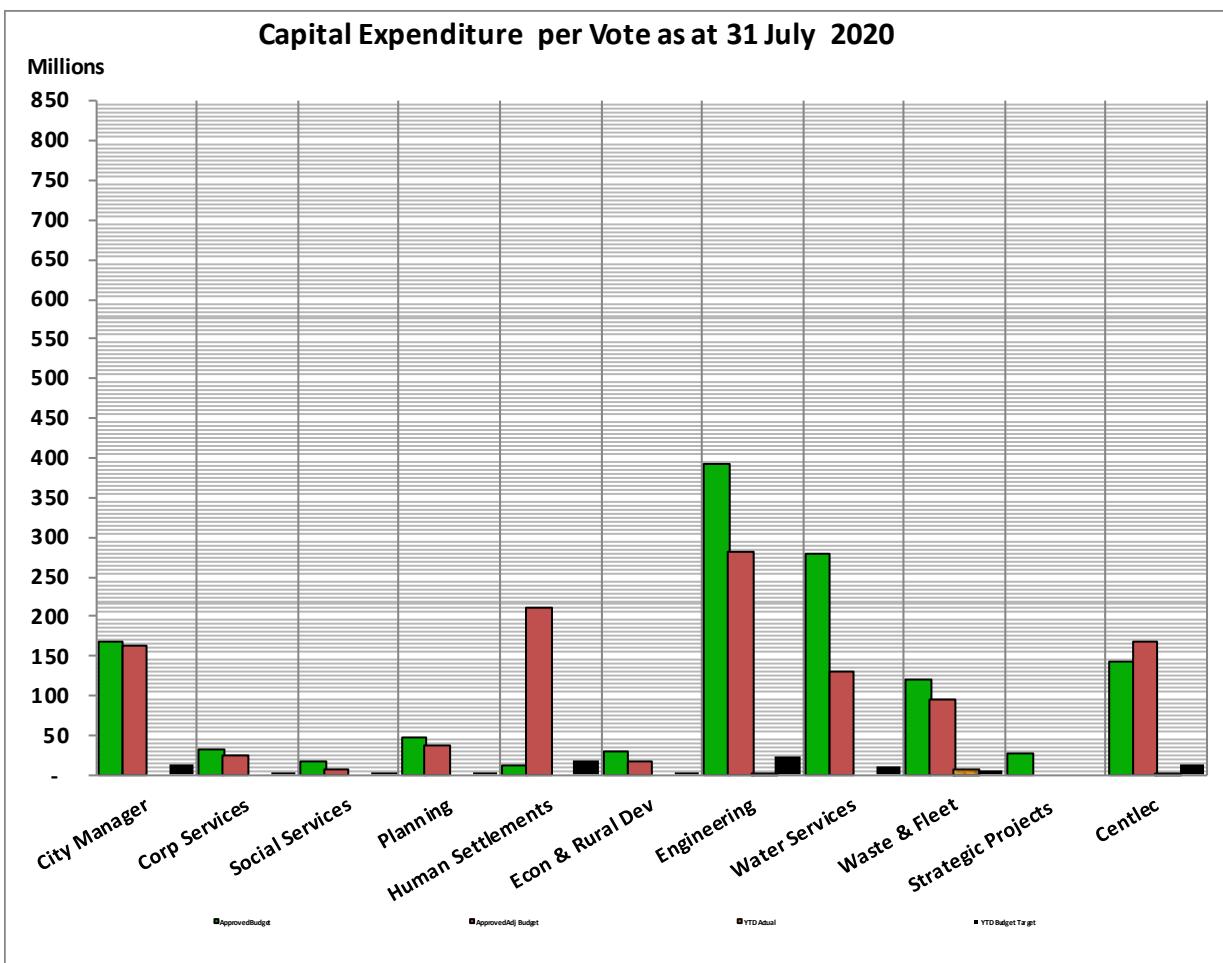
The following chart compares the year to date actual expenditure with the year to date original budget (target).



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

Capital Expenditure per Vote	Approved Budget	YTD Actual	YTD Budget Target	Percentage on Original Budget
City Manager	163 126 292	-	13 593 863	0,00%
Corp Services	25 768 667	-	2 147 394	0,00%
Finance	-	-	-	0,00%
Social Services	6 068 396	-	505 701	0,00%
Planning	37 126 122	-	3 093 847	0,00%
Human Settlements	211 265 482	-	17 605 468	0,00%
Econ & Rural Dev	16 450 000	-	1 370 834	0,00%
Engineering	281 528 107	321 131	23 460 700	0,11%
Water Services	131 616 854	-	10 968 079	0,00%
Waste & Fleet	94 179 491	7 153 508	7 153 508	7,60%
Strategic Projects	-	-	-	0,00%
Centlec	169 432 828	1 056 983	14 119 420	0,62%
	1 136 562 239	8 531 622	94 018 814	0,75%

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



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

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

The CFS report for the period ending 31 July 2020 indicates a closing balance (cash and cash equivalents) of R704.416 million (30 June 2020 – R438.251 million) which comprises of the following:

• Bank balance and cash	R10.332 (Mangaung) ABSA
• Bank balance and cash	R196.104 million (Mangaung) NEDBANK
• Bank balance and cash	R22.176 million (Centlec)
• Bank balance and cash	R4.616 million (Market)
• Investment deposits	R471.182 million (Mangaung)
• Investment deposits	R5 017.31 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R149.018 million**, resulting in an **R57.263 million (62%)** favourable variance, as compared to a year target of **R91.755 million**;
- Service charges reflect a year to date amount cash collection of **R305.768 million**, resulting in an **-R62.404 million (-17%)** unfavourable variance, as compared to a year target of **R368.172 million**.
- Other revenue reflects a year to date amount of **R96.671 million**, resulting in an **R132.497 million (370%)** favourable variance, as compared to a year target of **R-35.825 million**.
- Operating grants and subsidies show a year to date received amount of **R301.217 million** compared to a year to date target of **R75.877 million** resulting in **R225.340 million (297%)** favourable variance. (Variance due to grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R211.472 million** compared to a year to date target of **R62.367 million** resulting in **R149.105 million (239%)** favourable variance due to grant receipt apportionment quarterly vs monthly budget);
- Interest show a year to date amount of **R2.694 million** compared to a year target of **R1.910 million**, indicating **R784 234.80 (41%)** favourable variance.

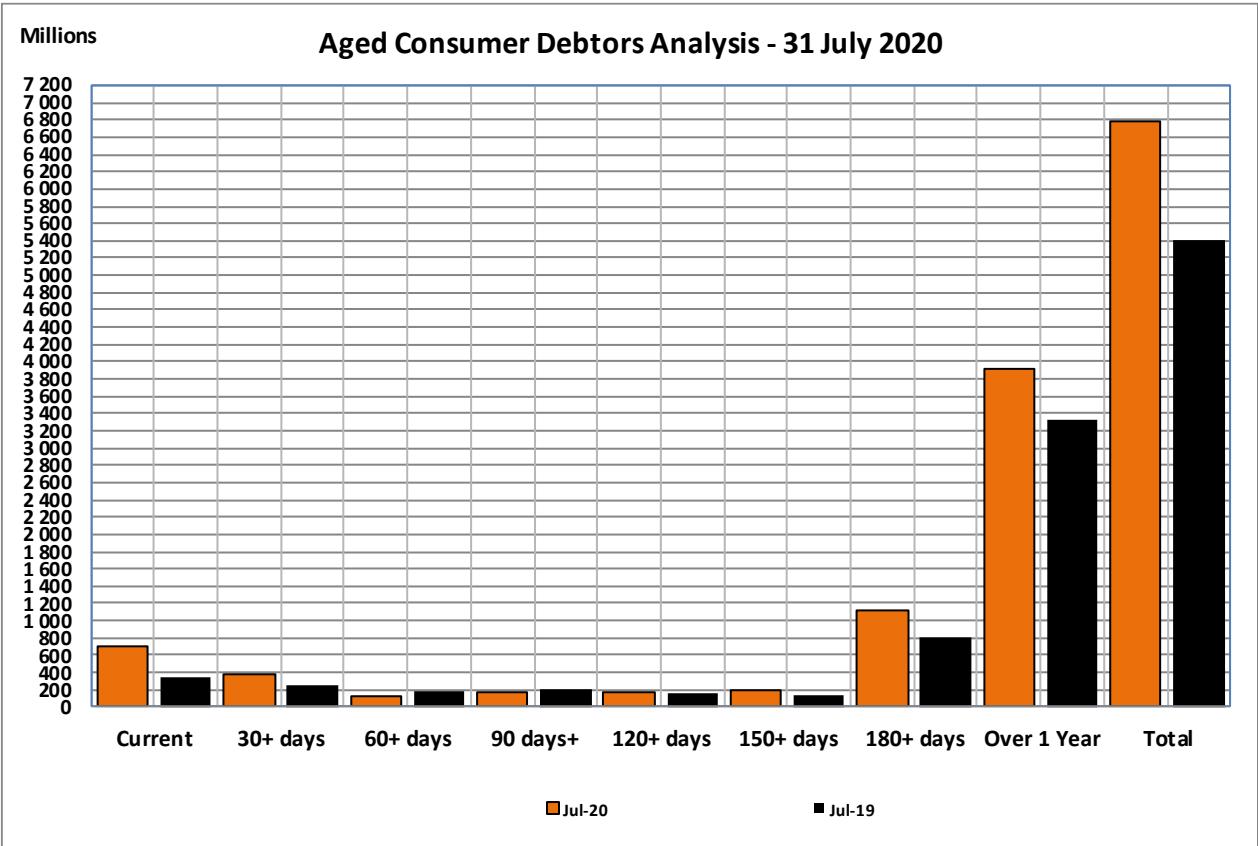
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **-R717.712 million (R283.296 million** unfavourable variance) compared to a year to date target of **R434.416 million** mainly due to accrued creditors at the end June 2020, paid in July;
- Capital payments indicate a year to date amount of **R8.532 million (R86.182 million** favourable variance) compared to a target of **R94.714 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 **-R21.747 million** compared to a year target of **-R18.528 million**, resulting in a unfavourable variance of **R40.275 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R0)** Unfavourable variance) compared to a target of **-R0**.
- Repayment of borrowing indicates a year to date amount of **-R16.543 (R26.408 million** unfavourable variance) compared to a target of **-R9.865 million** due to the repayment of borrowings due.

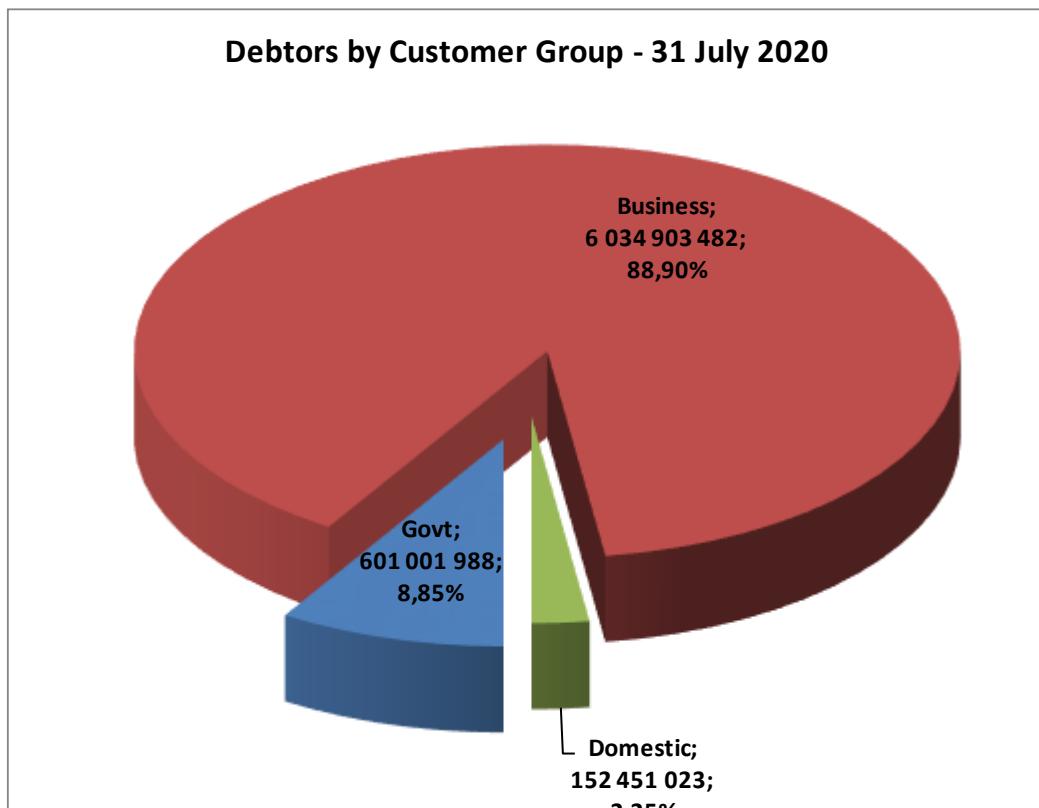
Outstanding Debtors Report (Annexure B – Table SC3)

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

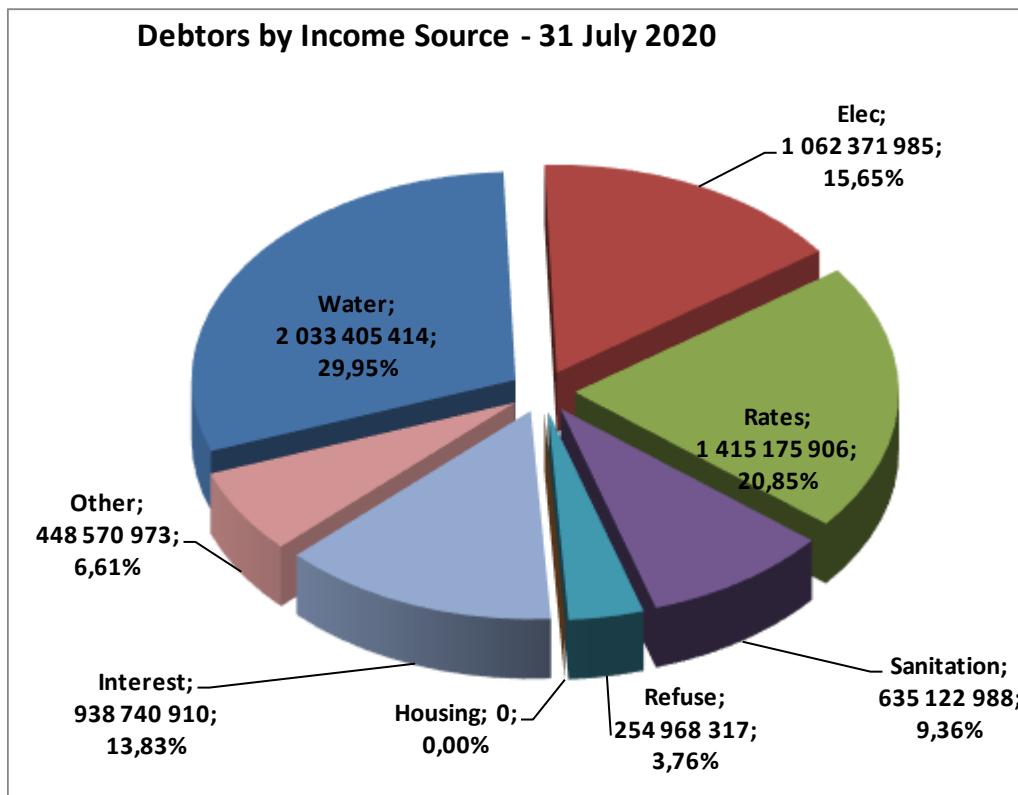
The debtors balance as at 31 July 2020 is **R6 788.356 million** (30 June 2020 – **R6 896.886 million**), thus reflecting a decrease of **R108.530 million** (1.57%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R3 917.896 million (R4 018.949 million – June 2020) is outstanding in this category (1 year and older), with R3 475.096 million attributable to business, an increase of R928.707 million from the balance of R2 546.389 million in June 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)

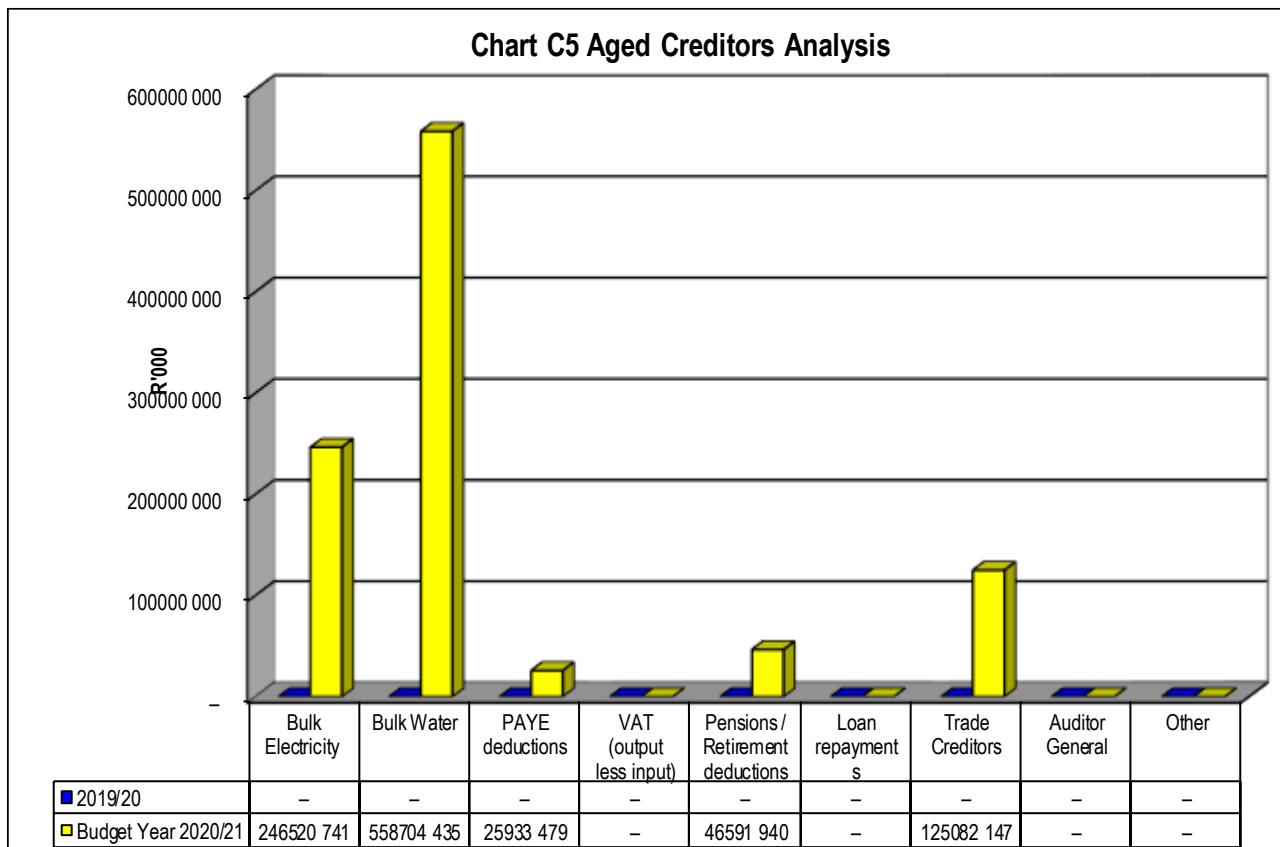
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R1 002.833 million** compared to an amount of **R642.840 million** in June. The increase of **R359.993 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	June 2020 R'000	June 2020 R'000
Bulk electricity	236 318	246 521
Trade creditors Centlec	11 244	20 660
Bulk water	268 182	558 704
Salaries/PAYE	26 379	25 933
Pensions Deductions	45 650	46 592
Other	-	-
Trade creditors Mangaung	55 066	104 421
Total	642 840	1 002 833

*The current portion of the amount due was R425.844 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 **R471.188 million** as at 31 July 2020 against **R353.774 million** at 30 June 2020.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 July 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 July 2020 the operating revenue (excluding capital grants) and expenditure actual represented 11.45% and 19.21% respectively of the original budget. The outcome reflects a variance of 3.12% (favourable) and -10.88% (unfavourable) respectively, when compared to the average target of 8.33% and 8.33% respectively (based on one month of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 31 July 2020 represents only 0.75% of the original budget, when compared to a target of 8.33% (1 month), a variance of 7.58 % for the year against the target.

Financial Ratios

- Cost Coverage Ratio – Cash and cash Equivalent/ (Total Expenditure – Non-cash items)

$$704\ 416\ 087 / (1\ 320\ 795\ 605 - 336\ 692\ 715 - 10\ 926\ 124) = 0.72 \text{ months}$$

The ratio for the month is below the norm of 1-3 months which indicates that the city is not able to meet its financial commitments.

- Current Ratio – Current Assets/Current Liabilities

$$7\ 524\ 175\ 349 / 9\ 515\ 520\ 981 = 0:79$$

The Metro is below the norm of 1:5 to 2:1 which indicates that the city is not able to pay its current or short-term obligations for this month.

- Capital Cost as % of Total Expenditure – Finance charges/ Total Expenditure

$$1\ 394\ 835 / 1\ 320\ 795\ 605 \times 100 = 0.10\%$$

The finance charges ratio is below the norm of 6% to 8% which indicates that payments on external loans are made according to repayment schedules.

- Repairs and Maintenance as % of PPE – R&M/ (PPE + Investment Property)

$$34\ 208\ 780 / 17\ 504\ 767\ 597 = 0.20\%$$

The ratio for the month is below the norm of 8% which indicates low levels of spending on repairs to existing assets thus impacting negatively on service delivery.

5. KEY JULY 2020 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

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

This report is an overview of the financial results for the period ended 31 July 2020, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

The implication of approval of this report is compliance to legislative requirements (Section 71 of the MFMA).

- Communication

In compliance to legislative requirements (Section 71 of the MFMA) this document is provided to all stakeholders by placing it on the Mangaung website.

- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION

This report complies with Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 31 July 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: 14/08/2020

SUBMITTED BY:


S E MOFOKENG
CHIEF FINANCIAL OFFICER

DATE: 14/08/2020

City Manager's quality certification

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

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **31 July 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Tankiso Mea

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: _____

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 12 August 2020.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M01 July

Description	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Financial Performance									
Property rates	1 334 854	1 376 320	1 376 320	117 664	117 664	114 693	2 971	3%	1 376 320
Service charges	4 022 319	4 220 888	4 220 888	410 044	410 044	351 741	58 303	17%	4 220 888
Investment revenue	15 064	22 915	22 915	1 245	1 245	1 910	(665)	-35%	22 915
Transfers and subsidies	455 879	910 524	910 524	301 217	301 217	75 877	225 340	297%	910 524
Other own revenue	830 400	881 780	881 780	18 515	18 515	73 482	(54 967)	-75%	881 780
Total Revenue (excluding capital transfers and contributions)	6 658 516	7 412 427	7 412 427	848 684	848 684	617 702	230 982	37%	7 412 427
Employee costs	2 074 946	2 103 205	2 103 205	174 718	174 718	175 268	(551)	-0%	2 103 205
Remuneration of Councillors	64 954	71 976	71 976	5 503	5 503	5 998	(495)	-8%	71 976
Depreciation & asset impairment	646 577	325 234	325 234	10 926	10 926	27 103	(16 177)	-60%	325 234
Finance charges	221 267	222 333	222 333	1 395	1 395	18 528	(17 133)	-92%	222 333
Materials and bulk purchases	2 123 807	2 264 734	2 264 734	752 609	752 609	188 728	563 881	299%	2 264 734
Transfers and subsidies	5 548	2 241	2 241	—	—	187	(187)	-100%	2 241
Other expenditure	1 769 116	1 885 602	1 885 602	375 645	375 645	157 134	218 511	139%	1 885 602
Total Expenditure	6 906 215	6 875 325	6 875 325	1 320 796	1 320 796	572 946	747 850	131%	6 875 325
Surplus/(Deficit)	(247 699)	537 103	537 103	(472 111)	(472 111)	44 756	(516 868)	-1155%	537 103
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	—	911 532	911 532	150 919	150 919	75 961	###	99%	911 532
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	7 916	11 933	11 933	—	—	994	(994)	-100%	11 933
Surplus/(Deficit) after capital transfers & contributions	(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712	(442 904)	-364%	1 460 567
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712	(442 904)	-364%	1 460 567
Capital expenditure & funds sources									
Capital expenditure	454 538	1 136 562	1 136 562	8 532	8 532	94 714	(86 182)	-91%	1 136 562
Capital transfers recognised	332 929	923 464	923 464	518	518	76 955	(76 438)	-99%	923 464
Borrowing	48 745	85 179	85 179	7 154	7 154	7 098	55	1%	85 179
Internally generated funds	72 864	127 919	127 919	860	860	10 660	(9 800)	-92%	127 919
Total sources of capital funds	454 538	1 136 562	1 136 562	8 532	8 532	94 714	(86 182)	-91%	1 136 562
Financial position									
Total current assets	7 300 864	3 188 258	3 188 258			7 524 175			3 188 258
Total non current assets	19 802 951	20 725 428	20 725 428			19 335 137			20 725 428
Total current liabilities	9 229 396	2 153 568	2 153 568			9 515 521			2 153 568
Total non current liabilities	2 218 482	2 984 149	2 984 149			2 219 186			2 984 149
Community wealth/Equity	15 655 938	18 775 968	18 775 968			15 124 605			18 775 968
Cash flows									
Net cash from (used) operating	1 602 370	1 335 733	1 335 733	327 381	327 381	1 017 199	689 818	68%	12 206 386
Net cash from (used) investing	(1)	1 315 736	1 311 621	(8 532)	(8 532)	(80 125)	(71 594)	89%	(961 503)
Net cash from (used) financing	(9 036)	(79 618)	(118 382)	(16 493)	(16 493)	(355)	16 138	-4546%	(4 260)
Cash/cash equivalents at the month/year end	1 721 319	2 466 537	2 423 658	—	704 416	936 719	232 302	25%	11 240 623
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	708 078	376 972	134 899	173 191	164 614	182 606	#####	#####	6 788 356
Creditors Age Analysis									
Total Creditors	425 844	70 382	73 863	155 581	146 876	130 287	—	—	1 002 833

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
		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>		2 034 854	3 122 707	3 122 707	353 647	353 647	260 226	93 422	36%	3 122 707
Executive and council		317	11	11	27	27	1	26	2816%	11
Finance and administration		2 034 537	3 122 696	3 122 696	353 620	353 620	260 225	93 396	36%	3 122 696
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		24 128	64 027	64 027	1 751	1 751	5 336	(3 585)	-67%	64 027
Community and social services		4 773	7 080	7 080	520	520	590	(70)	-12%	7 080
Sport and recreation		2 198	7 573	7 573	5	5	631	(626)	-99%	7 573
Public safety		5 693	24 183	24 183	150	150	2 015	(1 865)	-93%	24 183
Housing		11 463	25 191	25 191	1 075	1 075	2 099	(1 024)	-49%	25 191
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8 434	33 319	33 319	451	451	2 777	(2 326)	-84%	33 319
Planning and development		8 717	20 631	20 631	444	444	1 719	(1 276)	-74%	20 631
Road transport		(591)	12 300	12 300	-	-	1 025	(1 025)	-100%	12 300
Environmental protection		309	388	388	7	7	32	(25)	-78%	388
<i>Trading services</i>		4 599 016	5 114 501	5 114 501	643 754	643 754	426 208	217 546	51%	5 114 501
Energy sources		2 745 577	2 835 037	2 835 037	292 451	292 451	236 253	56 198	24%	2 835 037
Water management		1 118 083	1 412 165	1 412 165	179 213	179 213	117 680	61 533	52%	1 412 165
Waste water management		459 266	484 350	484 350	76 831	76 831	40 363	36 468	90%	484 350
Waste management		276 090	382 948	382 948	95 260	95 260	31 912	63 347	199%	382 948
<i>Other</i>	4	-	1 337	1 337	-	-	111	(111)	-100%	1 337
Total Revenue - Functional	2	6 666 431	8 335 892	8 335 892	999 603	999 603	694 658	304 946	44%	8 335 892
Expenditure - Functional										
<i>Governance and administration</i>		1 416 580	1 505 260	1 505 260	127 238	127 238	125 439	1 799	1%	1 505 260
Executive and council		126 830	148 197	148 197	10 071	10 071	12 350	(2 279)	-18%	148 197
Finance and administration		1 289 750	1 357 063	1 357 063	117 167	117 167	113 089	4 078	4%	1 357 063
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		669 231	621 678	621 678	40 703	40 703	51 807	(11 104)	-21%	621 678
Community and social services		43 075	49 330	49 330	3 135	3 135	4 111	(976)	-24%	49 330
Sport and recreation		202 898	179 151	179 151	9 398	9 398	14 929	(5 532)	-37%	179 151
Public safety		309 744	259 970	259 970	19 745	19 745	21 664	(1 919)	-9%	259 970
Housing		100 553	118 912	118 912	7 286	7 286	9 909	(2 624)	-26%	118 912
Health		12 960	14 316	14 316	1 140	1 140	1 193	(53)	-4%	14 316
<i>Economic and environmental services</i>		447 310	374 506	374 506	11 300	11 300	31 209	(19 909)	-64%	374 506
Planning and development		41 627	47 997	47 997	3 014	3 014	4 000	(986)	-25%	47 997
Road transport		380 784	295 968	295 968	6 414	6 414	24 664	(18 250)	-74%	295 968
Environmental protection		24 900	30 541	30 541	1 872	1 872	2 545	(673)	-26%	30 541
<i>Trading services</i>		4 368 408	4 367 099	4 367 099	1 141 219	1 141 219	363 926	777 294	214%	4 367 099
Energy sources		2 562 434	2 446 764	2 446 764	315 848	315 848	203 897	111 951	55%	2 446 764
Water management		1 183 147	1 392 848	1 392 848	753 658	753 658	116 071	637 587	549%	1 392 848
Waste water management		377 750	298 208	298 208	34 987	34 987	24 851	10 136	41%	298 208
Waste management		245 077	229 280	229 280	36 727	36 727	19 107	17 620	92%	229 280
<i>Other</i>		4 686	6 782	6 782	334	334	565	(231)	-41%	6 782
Total Expenditure - Functional	3	6 906 215	6 875 325	6 875 325	1 320 796	1 320 796	572 946	747 850	131%	6 875 325
Surplus/ (Deficit) for the year		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712	(442 904)	-364%	1 460 567

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2019/20		Budget Year 2020/21						
		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>		2 034 854	3 122 707	3 122 707	353 647	353 647	260 226	93 422	36%	3 122 707
Executive and council		317	11	11	27	27	1	26	0	11
<i>Municipal Manager, Town Secretary and Chief Executive</i>		317	11	11	27	27	1	26	0	11
Finance and administration		2 034 537	3 122 696	3 122 696	353 620	353 620	260 225	93 396	0	3 122 696
<i>Administrative and Corporate Support</i>		-	5	5	-	-	0	(0)	(0)	5
<i>Finance</i>		1 985 921	3 063 337	3 063 337	349 957	349 957	255 278	94 679	0	3 063 337
<i>Human Resources</i>		3 350	8 068	8 068	-	-	672	(672)	(0)	8 068
<i>Information Technology</i>		-	5	5	-	-	0	(0)	(0)	5
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		27 466	29 865	29 865	2 327	2 327	2 489	(161)	(0)	29 865
<i>Property Services</i>		17 801	21 416	21 416	1 336	1 336	1 785	(449)	(0)	21 416
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		24 128	64 027	64 027	1 751	1 751	5 336	(3 585)	(0)	64 027
Community and social services		4 773	7 080	7 080	520	520	590	(70)	(0)	7 080
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 248	5 756	5 756	375	375	480	(104)	(0)	5 756
<i>Libraries and Archives</i>		1 514	1 315	1 315	145	145	110	35	0	1 315
<i>Museums and Art Galleries</i>		11	9	9	-	-	1	(1)	(0)	9
Sport and recreation		2 198	7 573	7 573	5	5	631	(626)	(0)	7 573
<i>Community Parks (including Nurseries)</i>		474	2 304	2 304	-	-	192	(192)	(0)	2 304
<i>Recreational Facilities</i>		362	570	570	3	3	47	(44)	(0)	570
<i>Sports Grounds and Stadiums</i>		1 362	4 699	4 699	2	2	392	(390)	(0)	4 699
Public safety		5 693	24 183	24 183	150	150	2 015	(1 865)	(0)	24 183
<i>Civil Defence</i>		16	22	22	-	-	2	(2)	(0)	22
<i>Fire Fighting and Protection</i>		857	1 090	1 090	33	33	91	(58)	(0)	1 090
<i>Police Forces, Traffic and Street Parking Control</i>		4 820	23 071	23 071	117	117	1 923	(1 805)	(0)	23 071
Housing		11 463	25 191	25 191	1 075	1 075	2 099	(1 024)	(0)	25 191
<i>Housing</i>		11 463	25 191	25 191	1 075	1 075	2 099	(1 024)	(0)	25 191
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8 434	33 319	33 319	451	451	2 777	(2 326)	(0)	33 319
Planning and development		8 717	20 631	20 631	444	444	1 719	(1 276)	(0)	20 631
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		8 717	20 631	20 631	444	444	1 719	(1 276)	(0)	20 631
Road transport		(591)	12 300	12 300	-	-	1 025	(1 025)	(0)	12 300
<i>Public Transport</i>		-	12 300	12 300	-	-	1 025	(1 025)	(0)	12 300
<i>Roads</i>		(591)	-	-	-	-	-	-	-	-
Environmental protection		309	388	388	7	7	32	(25)	(0)	388
<i>Pollution Control</i>		309	388	388	7	7	32	(25)	(0)	388
Trading services		4 599 016	5 114 501	5 114 501	643 754	643 754	426 208	217 546	0	5 114 501
Energy sources		2 745 577	2 835 037	2 835 037	292 451	292 451	236 253	56 198	0	2 835 037
<i>Electricity</i>		2 745 577	2 835 037	2 835 037	292 451	292 451	236 253	56 198	0	2 835 037
Water management		1 118 083	1 412 165	1 412 165	179 213	179 213	117 680	61 533	0	1 412 165
<i>Water Distribution</i>		1 118 083	1 412 165	1 412 165	179 213	179 213	117 680	61 533	0	1 412 165
Waste water management		459 266	484 350	484 350	76 831	76 831	40 363	36 468	0	484 350
<i>Sewerage</i>		459 266	484 350	484 350	76 831	76 831	40 363	36 468	0	484 350
Waste management		276 090	382 948	382 948	95 260	95 260	31 912	63 347	0	382 948
<i>Solid Waste Disposal (Landfill Sites)</i>		0	1	1	-	-	0	(0)	(0)	1
<i>Solid Waste Removal</i>		276 090	382 947	382 947	95 260	95 260	31 912	63 347	0	382 947
Other		-	1 337	1 337	-	-	111	(111)	(0)	1 337
Air Transport		-	1 037	1 037	-	-	86	(86)	(0)	1 037
Tourism		-	300	300	-	-	25	(25)	(0)	300
Total Revenue - Functional	2	6 666 431	8 335 892	8 335 892	999 603	999 603	694 658	304 946	0	8 335 892

Expenditure - Functional									
<i>Municipal governance and administration</i>									
Executive and council		1 416 580	1 505 260	1 505 260	127 238	127 238	125 439	1 799	0
<i>Mayor and Council</i>		126 830	148 197	148 197	10 071	10 071	12 350	(2 279)	(0)
<i>Municipal Manager, Town Secretary and Chief Executive</i>		80 516	88 807	88 807	6 699	6 699	7 401	(702)	(0)
<i>Fleet Management</i>		46 314	59 390	59 390	3 373	3 373	4 949	(1 577)	(0)
Finance and administration		1 289 750	1 357 063	1 357 063	117 167	117 167	113 089	4 078	0
<i>Administrative and Corporate Support</i>		348 327	327 150	327 150	19 992	19 992	27 263	(7 271)	(0)
<i>Finance</i>		618 637	693 805	693 805	74 670	74 670	57 817	16 853	0
<i>Human Resources</i>		103 534	99 624	99 624	4 499	4 499	8 302	(3 803)	(0)
<i>Information Technology</i>		68 044	81 967	81 967	5 027	5 027	6 831	(1 804)	(0)
<i>Legal Services</i>		62 382	65 516	65 516	7 766	7 766	5 460	2 306	0
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		31 094	21 122	21 122	636	636	1 760	(1 124)	(0)
<i>Property Services</i>		29 573	35 225	35 225	2 173	2 173	2 935	(763)	(0)
<i>Risk Management</i>		20 677	24 855	24 855	1 727	1 727	2 071	(345)	(0)
Internal audit		7 483	7 798	7 798	678	678	650	28	0
		—	—	—	—	—	—	—	—
<i>Community and public safety</i>		669 231	621 678	621 678	40 703	40 703	51 807	(11 104)	(0)
Community and social services		43 075	49 330	49 330	3 135	3 135	4 111	(976)	(0)
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		16 628	19 767	19 767	1 020	1 020	1 647	(627)	(0)
<i>Libraries and Archives</i>		25 498	28 630	28 630	2 037	2 037	2 386	(349)	(0)
<i>Museums and Art Galleries</i>		949	933	933	78	78	78	0	0
Sport and recreation		202 898	179 151	179 151	9 398	9 398	14 929	(5 532)	(0)
<i>Community Parks (including Nurseries)</i>		73 273	81 882	81 882	4 836	4 836	6 824	(1 988)	(0)
<i>Recreational Facilities</i>		11 233	17 058	17 058	408	408	1 421	(1 013)	(0)
<i>Sports Grounds and Stadiums</i>		118 392	80 212	80 212	4 154	4 154	6 684	(2 531)	(0)
Public safety		309 744	259 970	259 970	19 745	19 745	21 664	(1 919)	(0)
<i>Civil Defence</i>		11 732	12 040	12 040	929	929	1 003	(74)	(0)
<i>Fire Fighting and Protection</i>		75 988	75 388	75 388	6 758	6 758	6 282	475	0
<i>Police Forces, Traffic and Street Parking Control</i>		222 024	172 542	172 542	12 058	12 058	14 379	(2 320)	(0)
Housing		100 553	118 912	118 912	7 286	7 286	9 909	(2 624)	(0)
<i>Housing</i>		100 553	118 912	118 912	7 286	7 286	9 909	(2 624)	(0)
Health		12 960	14 316	14 316	1 140	1 140	1 193	(53)	(0)
<i>Health Services</i>		12 960	14 316	14 316	1 140	1 140	1 193	(53)	(0)
<i>Economic and environmental services</i>		447 310	374 506	374 506	11 300	11 300	31 209	(19 909)	(0)
Planning and development		41 627	47 997	47 997	3 014	3 014	4 000	(986)	(0)
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		41 627	47 997	47 997	3 014	3 014	4 000	(986)	(0)
Road transport		380 784	295 968	295 968	6 414	6 414	24 664	(18 250)	(0)
<i>Public Transport</i>		69 830	91 384	91 384	660	660	7 615	(6 955)	(0)
<i>Roads</i>		310 954	204 584	204 584	5 754	5 754	17 049	(11 295)	(0)
Environmental protection		24 900	30 541	30 541	1 872	1 872	2 545	(673)	(0)
<i>Pollution Control</i>		24 900	30 541	30 541	1 872	1 872	2 545	(673)	(0)
<i>Trading services</i>		4 368 408	4 367 099	4 367 099	1 141 219	1 141 219	363 926	777 294	0
Energy sources		2 562 434	2 446 764	2 446 764	315 848	315 848	203 897	111 951	0
<i>Electricity</i>		2 562 434	2 446 764	2 446 764	315 848	315 848	203 897	111 951	0
Water management		1 183 147	1 392 848	1 392 848	753 658	753 658	116 071	637 587	0
<i>Water Distribution</i>		1 183 147	1 392 848	1 392 848	753 658	753 658	116 071	637 587	0
Waste water management		377 750	298 208	298 208	34 987	34 987	24 851	10 136	0
<i>Sewerage</i>		377 750	298 208	298 208	34 987	34 987	24 851	10 136	0
Waste management		245 077	229 280	229 280	36 727	36 727	19 107	17 620	0
<i>Solid Waste Disposal (Landfill Sites)</i>		42 260	40 637	40 637	2 403	2 403	3 386	(984)	(0)
<i>Solid Waste Removal</i>		151 036	140 749	140 749	30 284	30 284	11 729	18 554	0
<i>Street Cleaning</i>		51 780	47 894	47 894	4 040	4 040	3 991	49	0
Other		4 686	6 782	6 782	334	334	565	(231)	(0)
<i>Tourism</i>		4 686	6 782	6 782	334	334	565	(231)	(0)
Total Expenditure - Functional	3	6 906 215	6 875 325	6 875 325	1 320 796	1 320 796	572 946	747 850	0
Surplus/ (Deficit) for the year		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712	(442 904)	(0)
									1 460 567

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01

Vote Description R thousands	Ref	2019/20		Budget Year 2020/21					
		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	12 301	12 301	-	-	1 025	(1 025)	-100,0%
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		4 559	10 900	10 900	2	2	908	(906)	-99,8%
Vote 04 - Finance		1 502 300	1 626 220	1 626 220	181 445	181 445	135 518	45 927	33,9%
Vote 05 - Social Services		11 764	37 434	37 434	681	681	3 119	(2 439)	-78,2%
Vote 06 - Planning		36 182	50 496	50 496	2 771	2 771	4 208	(1 437)	-34,1%
Vote 07 - Human Settlement And Housing		29 264	46 608	46 608	2 411	2 411	3 884	(1 473)	-37,9%
Vote 08 - Economic And Rural Development		317	311	311	27	27	26	1	4,1%
Vote 09 - Engineering		458 675	484 350	484 350	76 831	76 831	40 363	36 468	90,4%
Vote 10 - Water		1 118 083	1 412 165	1 412 165	179 213	179 213	117 680	61 533	52,3%
Vote 11 - Waste And Fleet Management		276 090	382 948	382 948	95 260	95 260	31 912	63 347	198,5%
Vote 12 - Miscellaneous		483 620	1 437 122	1 437 122	168 512	168 512	119 760	48 752	40,7%
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-
Vote 15 - Other		2 745 577	2 835 037	2 835 037	292 451	292 451	236 253	56 198	23,8%
Total Revenue by Vote	2	6 666 431	8 335 892	8 335 892	999 603	999 603	694 658	304 946	43,9%
Expenditure by Vote	1								
Vote 01 - Office Of The City Manager		107 167	143 741	143 741	3 771	3 771	11 979	(8 208)	-68,5%
Vote 02 - Office Of The Executive Mayor		226 424	255 104	255 104	16 725	16 725	21 259	(4 533)	-21,3%
Vote 03 - Corporate Services		271 229	258 125	258 125	18 971	18 971	21 511	(2 539)	-11,8%
Vote 04 - Finance		212 386	288 505	288 505	48 567	48 567	24 042	24 525	102,0%
Vote 05 - Social Services		501 464	455 468	455 468	31 278	31 278	37 956	(6 678)	-17,6%
Vote 06 - Planning		101 409	97 052	97 052	4 635	4 635	8 088	(3 453)	-42,7%
Vote 07 - Human Settlement And Housing		121 230	143 767	143 767	9 012	9 012	11 981	(2 969)	-24,8%
Vote 08 - Economic And Rural Development		23 257	33 864	33 864	1 507	1 507	2 822	(1 315)	-46,6%
Vote 09 - Engineering		685 654	501 410	501 410	40 575	40 575	41 784	(1 210)	-2,9%
Vote 10 - Water		1 179 575	1 383 121	1 383 121	753 398	753 398	115 260	638 138	553,7%
Vote 11 - Waste And Fleet Management		400 483	334 696	334 696	41 594	41 594	27 892	13 702	49,1%
Vote 12 - Miscellaneous		404 358	409 781	409 781	25 915	25 915	34 148	(8 234)	-24,1%
Vote 13 - Strategic Projects		51 908	58 197	58 197	4 525	4 525	4 850	(325)	-6,7%
Vote 14 - Naledi And Soutpan		57 236	65 730	65 730	4 475	4 475	5 478	(1 002)	-18,3%
Vote 15 - Other		2 562 434	2 446 764	2 446 764	315 848	315 848	203 897	111 951	54,9%
Total Expenditure by Vote	2	6 906 215	6 875 325	6 875 325	1 320 796	1 320 796	572 946	747 850	130,5%
Surplus/ (Deficit) for the year	2	(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712	(442 904)	-363,9%
									1 460 567

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description R thousand	Ref	2019/20	Budget Year 2020/21								
			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	12 301	12 301	—	—	1 025	(1 025)	-100%	12 301	
01.4 - Transport Unit		—	12 300	12 300	—	—	1 025	(1 025)	-100%	12 300	
01.6 - Knowledge Management		0	1	1	—	—	0	(0)	-100%	1	
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—	
Vote 03 - Corporate Services		4 559	10 900	10 900	2	2	908	(906)	-100%	10 900	
03.3 - Operational Training		—	2 613	2 613	—	—	218	(218)	-100%	2 613	
03.4 - Administration		2 661	1 800	1 800	—	—	150	(150)	-100%	1 800	
03.9 - Employment		—	2	2	—	—	0	(0)	-100%	2	
03.10 - Payroll Management		689	3 653	3 653	—	—	304	(304)	-100%	3 653	
03.19 - Facilities Management - Stadiums		1 209	2 828	2 828	2	2	236	(234)	-99%	2 828	
03.25 - It Administration		—	5	5	—	—	0	(0)	-100%	5	
Vote 04 - Finance		1 502 300	1 626 220	1 626 220	181 445	181 445	135 518	45 927	34%	1 626 220	
04.1 - Chief Financial Officer - Administration		—	5	5	—	—	0	(0)	-100%	5	
04.7 - Treasury		787	(5)	(5)	—	—	(0)	0	-100%	(5)	
04.10 - Administration		—	(2)	(2)	—	—	(0)	0	-100%	(2)	
04.12 - Demand And Acquisition		750	1 352	1 352	131	131	113	18	16%	1 352	
04.15 - Contract And Performance Management		—	3	3	—	—	0	(0)	-100%	3	
04.17 - Logistics And Warehouse		17	2 517	2 517	—	—	210	(210)	-100%	2 517	
04.21 - Billing		66 269	73 876	73 876	(628)	(628)	6 156	(6 785)	-110%	73 876	
04.23 - Rates And Taxes		2 835	2 195	2 195	348	348	183	165	90%	2 195	
04.27 - Customer Services		36	118	118	2	2	10	(7)	-75%	118	
04.41 - Assessment Rates		1 431 607	1 546 162	1 546 162	181 592	181 592	128 847	52 746	41%	1 546 162	
Vote 05 - Social Services		11 764	37 434	37 434	681	681	3 119	(2 439)	-78%	37 434	
05.3 - Libraries And Information Services		1 514	1 315	1 315	145	145	110	35	32%	1 315	
05.4 - Arts And Culture		11	9	9	—	—	1	(1)	-100%	9	
05.6 - Environmental Health Services		309	388	388	7	7	32	(25)	-78%	388	
05.11 - Facilities Management - Swimming Pools		362	570	570	3	3	47	(44)	-94%	570	
05.12 - Facilities Management - Stadiums		153	1 872	1 872	—	—	156	(156)	-100%	1 872	
05.14 - Fire And Rescue Operations Bloemfontein		857	1 090	1 090	33	33	91	(58)	-64%	1 090	
05.17 - Traffic Operations		3 286	21 626	21 626	7	7	1 802	(1 796)	-100%	21 626	
05.22 - Parking Garage		1 534	1 446	1 446	111	111	120	(10)	-8%	1 446	
05.28 - Nature Resource Management - Zoo		400	2 073	2 073	—	—	173	(173)	-100%	2 073	
05.29 - Nature Resource Management - Nature Areas		—	74	74	—	—	6	(6)	-100%	74	
05.30 - Tempe Airport		—	1 037	1 037	—	—	86	(86)	-100%	1 037	
05.31 - Cemeteries Bloemfontein		1 392	2 021	2 021	171	171	168	3	2%	2 021	
05.32 - Cemeteries Botshabelo		1 665	3 369	3 369	200	200	281	(81)	-29%	3 369	
05.33 - Cemeteries Thaba Nchu		191	366	366	4	4	31	(26)	-86%	366	
05.34 - Parks Development		74	157	157	—	—	13	(13)	-100%	157	
05.44 - Disaster Management Operations		16	22	22	—	—	2	(2)	-100%	22	
Vote 06 - Planning		36 182	50 496	50 496	2 771	2 771	4 208	(1 437)	-34%	50 496	
06.3 - Urban Design		110	304	304	32	32	25	6	25%	304	
06.5 - Development Applications		447	848	848	42	42	71	(29)	-41%	848	
06.6 - Building Zoning Control		5 791	7 139	7 139	316	316	595	(279)	-47%	7 139	
06.7 - Enforcement Division		—	528	528	—	—	44	(44)	-100%	528	
06.8 - Outdoor Advertising		2 369	11 813	11 813	54	54	984	(930)	-94%	11 813	
06.18 - Administration And Finance		24 505	26 359	26 359	2 132	2 132	2 197	(65)	-3%	26 359	
06.19 - Business Operations		2 961	3 506	3 506	196	196	292	(97)	-33%	3 506	
Vote 07 - Human Settlement And Housing		29 264	46 608	46 608	2 411	2 411	3 884	(1 473)	-38%	46 608	
07.3 - Church Street Houses		415	357	357	34	34	30	5	16%	357	
07.4 - Hostels Mangaung		1 456	2 285	2 285	137	137	190	(54)	-28%	2 285	
07.6 - Omega Service Centre Rooms		15	15	15	1	1	1	(0)	-21%	15	
07.7 - Economic Flats		560	529	529	41	41	44	(3)	-7%	529	
07.8 - Economic Letting Scheme 1 & 2		—	167	167	—	—	14	(14)	-100%	167	
07.10 - Flats For The Aged		129	82	82	9	9	7	2	28%	82	
07.11 - Sub Economic Letting Scheme 1		1 054	1 014	1 014	69	69	85	(15)	-18%	1 014	
07.12 - Sub Economic Letting Scheme 2		269	259	259	15	15	22	(7)	-32%	259	
07.13 - Sub Economic Letting Scheme 3		140	134	134	9	9	11	(2)	-17%	134	
07.14 - Bloemhof Flats		1 907	3 251	3 251	179	179	271	(92)	-34%	3 251	
07.15 - Erlich Park Homes		3 185	3 266	3 266	473	473	272	200	74%	3 266	
07.16 - Lente Hof		(5)	237	237	—	—	20	(20)	-100%	237	
07.17 - Lourier Park Houses		(55)	2 270	2 270	(64)	(64)	189	(253)	-134%	2 270	
07.18 - Sundry Dwellings		1 204	1 168	1 168	111	111	97	13	14%	1 168	
07.20 - Stillirus		740	749	749	59	59	62	(3)	-5%	749	
07.22 - Property Rentals		16 879	16 108	16 108	1 334	1 334	1 342	(9)	-1%	16 108	
07.23 - Property Disposal		921	5 308	5 308	3	3	442	(440)	-99%	5 308	
07.27 - Eng & Property Finance Administration		449	9 409	9 409	3	3	784	(781)	-100%	9 409	
Vote 08 - Economic And Rural Development		317	311	311	27	27	26	1	4%	311	
08.3 - Tourism		—	300	300	—	—	25	(25)	-100%	300	
08.4 - Rural Development		70	—	—	—	—	—	—	—	—	
08.5 - Smme's		247	11	11	27	27	1	26	2816%	11	
Vote 09 - Engineering		458 675	484 350	484 350	76 831	76 831	40 363	36 468	90%	484 350	
09.9 - Engineering Services		(591)	—	—	—	—	—	—	—	—	
09.12 - Sanitary Services Revenue		459 248	483 878	483 878	76 831	76 831	40 323	36 508	91%	483 878	
09.13 - Bloemfontein Sewer Reticulation		18	27	27	—	—	2	(2)	-100%	27	
09.16 - Vacuum Services		—	445	445	—	—	37	(37)	-100%	445	
Vote 10 - Water		1 118 083	1 412 165	1 412 165	179 213	179 213	117 680	61 533	52%	1 412 165	
10.2 - Bulk Water Services		1 103 947	1 411 699	1 411 699	179 159	179 159	117 642	61 518	52%	1 411 699	
10.4 - Water Demand Management		14 136	466	466	54	54	39	15	38%	466	
Vote 11 - Waste And Fleet Management		276 090	382 948	382 948	95 260	95 260	31 912	63 347	199%	382 948	
11.3 - Administration		0	1	1	—	—	0	(0)	-100%	1	
11.6 - Administration		268 223	375 056	375 056	94 552	94 552	31 255	63 297	203%	375 056	
11.7 - Administration		7 867	7 892	7 892	708	708	658	50	8%	7 892	
Vote 12 - Miscellaneous		483 620	1 437 122	1 437 122	168 512	168 512	119 760	48 752	41%	1 437 122	
12.3 - Sundries		162 362	138 408	138 408	11 154	11 154	11 534	(380)	-3%	138 408	
12.6 - Governmental Transfers		321 258	1 298 714	1 298 714	157 357	157 357	108 226	49 131	45%	1 298 714	
Vote 13 - Strategic Projects		—	—	—	—	—	—	—	—	—	
Vote 14 - Naledi And Soutpan		—	—	—	—	—	—	—	—	—	
Vote 15 - Other		2 745 577	2 835 037	2 835 037	292 451	292 451	236 253	56 198	24%	2 835 037	
15.7 - Marketing & Communication		47	—	—	23	23	—	23	—	#DIV/0!	
15.13 - Revenue Management		40 981	97 221	97 221	2 880	2 880	8 102	(5 222)	-64%	97 221	
15.15 - Supply Chain Management		3 886	—	—	—	—	—	—	—	—	
15.16 - Asset Management		415	2 355	2 355	—	—	196	(196)	-100%	2 355	
15.20 - Human Resource Development		—	4 302	4 302	—	—	359	(359)	-100%	4 302	
15.22 - Revenue And Customer Management		8 139	11 194	11 194	183	183	933	(750)	-80%	11 194	
15.23 - Trading Services		2 547 275	2 719 965	2 719 965	270 566	270 566	226 664	43 902	19%	2 719 965	
15.36 - Electricity Supply: Naledi		26	—	—	—	—	—	—	—	—	
15.37 - Electricity Supply: Kopanong		67 612	—	—	8 285	8 285	—	8 285	#DIV/0!	—	
15.38 - Electricity Supply: Mohokare		32 138	—	—	3 852	3 852	—	3 852	#DIV/0!	—	
15.39 - Electricity Supply: Mantsova		45 058	—	—	6 662	6 662	—	6 662	#DIV/0!	—	
Total Revenue by Vote	2	6 666 431	8 335 892	8 335 892	999 603	999 603	694 658	304 946	44%	8 335 892	

Expenditure by Vote		1	107 167	143 741	143 741	3 771	3 771	11 979	(8 208)	-69%	143 741
Vote 01 - Office Of The City Manager			2 496	2 272	2 272	220	220	189	30	16%	2 272
01-2 - Deputy Executive Director Operations			3 127	3 723	3 723	266	266	7 615	(6 925)	-91%	91 384
01-4 - Transport Unit			1 005	6 540	6 540	353	353	346	(347)	-100%	3 723
01-6 - Environment Management			4 218	6 540	6 540	353	353	346	(347)	-100%	6 540
01-7 - Intergovernmental Relations			9 110	10 770	10 770	749	749	597	(597)	-100%	10 770
01-8 - Administrative Support			2 024	2 024	2 024	16 724	16 724	21 224	(4 493)	-17%	20 244
01-9 - Risk Management-Fraud & Corruption			1 404	1 404	1 404	2 024	2 024	1 121	(133)	-10%	1 604
01-10 - Internal Audit			47	1 305	1 305	722	722	3 673	(3 377)	-34%	1 305
02-1 - Office Of The Speaker			51 986	66 528	66 528	5 246	5 246	5 544	(5 246)	-5%	66 528
02-3 - Councils General Expences			1 024	1 024	1 024	44	44	524	(524)	-12%	5 246
02-5 - M P A C			7 270	10 089	10 089	559	559	841	(841)	-34%	10 089
02-6 - Financial Services			429	429	429	2 024	2 024	4 224	(4 224)	-42%	2 024
02-8 - Administrative Support			1 404	1 404	1 404	604	604	134	(134)	-10%	1 404
02-9 - Special Programmes			6 824	8 744	8 744	607	607	729	(729)	-12%	8 744
02-10 - Operational Training			8 219	8 744	8 744	607	607	124	(124)	-10%	8 744
02-11 - Communications			6 824	8 734	8 734	606	606	124	(124)	-10%	8 734
02-12 - Project Management			5 692	8 939	8 939	477	477	745	(745)	-36%	8 939
02-13 - Deputy Executive Mayor			12 075	12 755	12 755	903	903	1 063	(1 063)	-15%	12 755
02-14 - Executive Whip			1 023	1 023	1 023	303	303	411	(411)	-10%	1 023
02-15 - Intervention Unit			6 931	8 287	8 287	535	535	1 023	(1 023)	-23%	8 287
02-16 - Office Of The Councils Whip			1 023	1 023	1 023	113	113	1 023	(1 023)	-100%	1 023
Vote 02 - Office Of The Executive Mayor			271 229	286 233	286 233	18 971	18 971	21 241	(2 241)	-10%	286 233
02-1 - Office Of The Speaker			7 919	8 471	8 471	665	665	706	(706)	-5%	8 471
02-2 - Councils General Expences			1 011	1 011	1 011	477	477	573	(573)	-17%	1 011
02-3 - Operational Training			8 219	8 744	8 744	607	607	729	(729)	-12%	8 744
02-4 - Skills Development			1 207	1 281	1 281	99	99	107	(107)	-8%	1 281
02-5 - Environmental Administration			6 759	8 287	8 287	535	535	1 023	(1 023)	-10%	8 287
02-6 - Health Services			9 399	9 581	9 581	733	733	786	(786)	-7%	9 581
02-7 - Leisure Services			9 935	9 581	9 581	346	346	501	(501)	-35%	9 581
02-8 - Facility Improvement			6 608	8 939	8 939	477	477	745	(745)	-36%	8 939
02-9 - Employment Services			7 333	6 457	6 457	479	479	535	(535)	-18%	6 457
02-10 - Payroll Management			3 023	3 023	3 023	303	303	323	(323)	-6%	3 023
02-11 - Job Evaluation			1 960	2 026	2 026	155	155	169	(169)	-8%	2 026
02-12 - Business Services			1 023	1 023	1 023	141	141	176	(176)	-15%	1 023
02-13 - Labour Relations			13 316	11 781	11 781	916	916	982	(982)	-7%	11 781
02-14 - Financial Services			1 023	1 023	1 023	113	113	1 023	(1 023)	-100%	1 023
02-15 - Human Resources			16 048	17 484	17 484	1 291	1 291	1 457	(1 457)	-11%	17 484
02-16 - Internal Audit			1 404	1 404	1 404	216	216	410	(410)	-47%	1 404
02-17 - Office Of The Councils Whip			2 711	2 733	2 733	1 023	1 023	3 844	(3 844)	-68%	2 733
Vote 03 - Head Corporate Services Administration			31 479	32 164	32 164	6 939	6 939	6 336	(6 336)	-22%	32 164
03-1 - Head Corporate Services Administration			31 479	32 164	32 164	477	477	4 267	(4 267)	-102%	32 164
03-2 - Financial Support Division			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
03-3 - Operational Training			8 219	8 744	8 744	607	607	729	(729)	-12%	8 744
03-4 - Skills Development			1 207	1 281	1 281	99	99	107	(107)	-8%	1 281
03-5 - Environmental Administration			6 759	8 287	8 287	535	535	1 023	(1 023)	-10%	8 287
03-6 - Health Services			9 399	9 581	9 581	733	733	786	(786)	-7%	9 581
03-7 - Leisure Services			9 935	9 581	9 581	346	346	501	(501)	-35%	9 581
03-8 - Facility Improvement			6 608	8 939	8 939	477	477	745	(745)	-36%	8 939
03-9 - Employment Services			7 333	6 457	6 457	479	479	535	(535)	-18%	6 457
03-10 - Payroll Management			1 023	1 023	1 023	303	303	323	(323)	-6%	1 023
03-11 - Job Evaluation			1 960	2 026	2 026	155	155	169	(169)	-8%	2 026
03-12 - Business Services			1 023	1 023	1 023	141	141	176	(176)	-15%	1 023
03-13 - Labour Relations			13 316	11 781	11 781	916	916	982	(982)	-7%	11 781
03-14 - Financial Services			1 023	1 023	1 023	113	113	1 023	(1 023)	-100%	1 023
03-15 - Human Resources			16 048	17 484	17 484	1 291	1 291	1 457	(1 457)	-11%	17 484
03-16 - Internal Audit			1 404	1 404	1 404	216	216	410	(410)	-47%	1 404
03-17 - Office Of The Councils Whip			4 847	4 921	4 921	1 291	1 291	1 457	(1 457)	-11%	4 921
Vote 04 - Finance			212 386	216 505	216 505	48 567	48 567	24 042	(24 042)	-102%	216 505
04-1 - Financial Officer - Administration			9 920	10 953	10 953	68	68	163	(163)	-58%	10 953
04-2 - Financial Support Division			1 023	1 023	1 023	303	303	323	(323)	-6%	1 023
04-3 - Treasury			7 382	7 973	7 973	615	615	664	(664)	-7%	7 973
04-4 - Administration			1 023	1 023	1 023	303	303	323	(323)	-6%	1 023
04-5 - Financial Support And Acquisition			6 683	2 823	2 823	75	75	235	(235)	-88%	2 823
04-6 - Contract And Performance Management			2 306	2 720	2 720	191	191	227	(227)	-16%	2 720
04-7 - Financial Support And Warehouse			1 023	1 023	1 023	102	102	123	(123)	-17%	1 023
04-8 - Debt Collection			41 563	31 652	31 652	1 291	1 291	2 646	(2 646)	-51%	31 652
04-9 - Rates And Taxes			6 759	14 444	14 444	553	553	1 537	(1 537)	-64%	14 444
04-10 - Cash Management			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-11 - Debt Recovery			11 502	13 073	13 073	103	103	124	(124)	-16%	13 073
04-12 - Financial Services			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-13 - Acquisition And Control			2 233	2 233	2 233	121	121	142	(142)	-17%	2 233
04-14 - Sports Development			5 403	5 504	5 504	421	421	459	(459)	-8%	5 504
04-15 - Swimming Pools			32 353	32 402	32 402	2 565	2 565	687	(687)	-18%	32 402
04-16 - Financial Support And Reporting			1 023	1 023	1 023	102	102	123	(123)	-17%	1 023
04-17 - Control And Operations			7 192	6 939	6 939	639	639	5 753	(5 753)	-61%	6 939
04-18 - Financial Support And Reporting			7 192	6 939	6 939	639	639	5 753	(5 753)	-61%	6 939
04-19 - Assessment Rates			7 699	1 291	1 291	1 291	1 291	3 114	(3 114)	-100%	1 291
04-20 - Design And Deliv			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-21 - Environmental Management			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-22 - Engineering Services			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-23 - Financial Projects			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-24 - Financial Services			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-25 - Financial Support			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-26 - Financial Support And Investment Promotion			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-27 - Tourism			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-28 - Rural Development			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-29 - Environmental Strategic Planning			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-30 - Environmental Strategic Planning			2 167	2 167	2 167	102	102	123	(123)	-17%	2 167
04-31 - Environmental Strategic Planning			2 167	2 167							

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description R thousands	Ref	2019/20		Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue By Source									
Property rates		1 334 854	1 376 320	1 376 320	117 664	117 664	114 693	2 971	3%
Service charges - electricity revenue		2 698 129	2 724 997	2 724 997	289 573	289 573	227 083	62 490	28%
Service charges - water revenue		831 904	983 100	983 100	76 740	76 740	81 925	(5 185)	-6%
Service charges - sanitation revenue		357 634	364 526	364 526	31 897	31 897	30 377	1 519	5%
Service charges - refuse revenue		134 652	148 264	148 264	11 833	11 833	12 355	(522)	-4%
Rental of facilities and equipment		32 433	42 366	42 366	2 707	2 707	3 531	(824)	-23%
Interest earned - external investments		15 064	22 915	22 915	1 245	1 245	1 910	(665)	-35%
Interest earned - outstanding debtors		272 753	269 971	269 971	1 639	1 639	22 498	(20 859)	-93%
Dividends received		3	1	1	—	—	0	(0)	-100%
Fines, penalties and forfeits		4 959	38 920	38 920	9	9	3 243	(3 234)	-100%
Licences and permits		1 203	477	477	46	46	40	7	16%
Agency services							—		
Transfers and subsidies		455 879	910 524	910 524	301 217	301 217	75 877	225 340	297%
Other revenue		515 145	529 684	529 684	14 114	14 114	44 140	(30 026)	-68%
Gains		3 903	360	360	—	—	30	(30)	-100%
Total Revenue (excluding capital transfers and contributions)		6 658 516	7 412 427	7 412 427	848 684	848 684	617 702	230 982	37%
Expenditure By Type									
Employee related costs		2 074 946	2 103 205	2 103 205	174 718	174 718	175 268	(551)	0%
Remuneration of councillors		64 954	71 976	71 976	5 503	5 503	5 998	(495)	-8%
Debt impairment		987 187	1 114 764	1 114 764	336 693	336 693	92 897	243 796	262%
Depreciation & asset impairment		646 577	325 234	325 234	10 926	10 926	27 103	(16 177)	-60%
Finance charges		221 267	222 333	222 333	1 395	1 395	18 528	(17 133)	-92%
Bulk purchases		2 048 020	2 208 863	2 208 863	749 798	749 798	184 072	565 726	307%
Other materials		75 786	55 872	55 872	2 811	2 811	4 656	(1 845)	-40%
Contracted services		525 591	456 389	456 389	4 706	4 706	38 033	(33 326)	-88%
Transfers and subsidies		5 548	2 241	2 241	—	—	187	(187)	-100%
Other expenditure		254 044	314 449	314 449	34 246	34 246	26 205	8 041	31%
Losses		2 294	—	—	—	—	—	—	—
Total Expenditure		6 906 215	6 875 325	6 875 325	1 320 796	1 320 796	572 946	747 850	131%
Surplus/(Deficit)		(247 699)	537 103	537 103	(472 111)	(472 111)	44 756	(516 868)	(0)
Transfers and subsidies - Capital (interimary allocations)		—	911 532	911 532	150 919	150 919	75 961	74 958	0
(National / Provincial and District)									911 532
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		7 916	11 933	11 933	—	—	994	(994)	(0)
Transfers and subsidies - capital (in-kind - all)								—	11 933
Surplus/(Deficit) after capital transfers & contributions		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712		
Taxation								—	
Surplus/(Deficit) after taxation		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712		
Attributable to minorities									1 460 567
Surplus/(Deficit) attributable to municipality		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712		
Share of surplus/ (deficit) of associate									1 460 567
Surplus/ (Deficit) for the year		(239 783)	1 460 567	1 460 567	(321 192)	(321 192)	121 712		
									1 460 567

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2019/20		Budget Year 2020/21						
		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		55 626	163 126	163 126	-	-	13 594	(13 594)	-100%	163 126
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Finance		-	-	-	-	-	-	-	-	-
Vote 05 - Social Services		-	-	-	-	-	-	-	-	-
Vote 06 - Planning		-	-	-	-	-	-	-	-	-
Vote 07 - Human Settlement And Housing		-	-	-	-	-	-	-	-	-
Vote 08 - Economic And Rural Development		-	-	-	-	-	-	-	-	-
Vote 09 - Engineering		120 929	281 528	281 528	321	321	23 461	(23 140)	-99%	281 528
Vote 10 - Water		106 344	131 617	131 617	-	-	10 968	(10 968)	-100%	131 617
Vote 11 - Waste And Fleet Management		54 617	94 179	94 179	7 154	7 154	7 848	(695)	-9%	94 179
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		87	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		97 744	169 433	169 433	1 057	1 057	14 119	(13 062)	-93%	169 433
Total Capital Multi-year expenditure	4,7	435 348	839 884	839 884	8 532	8 532	69 990	(61 459)	-88%	839 884
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		2 461	25 769	25 769	-	-	2 147	(2 147)	-100%	25 769
Vote 04 - Finance		-	-	-	-	-	-	-	-	-
Vote 05 - Social Services		6 191	6 068	6 068	-	-	506	(506)	-100%	6 068
Vote 06 - Planning		7 130	37 126	37 126	-	-	3 094	(3 094)	-100%	37 126
Vote 07 - Human Settlement And Housing		-	211 265	211 265	-	-	17 605	(17 605)	-100%	211 265
Vote 08 - Economic And Rural Development		3 408	16 450	16 450	-	-	1 371	(1 371)	-100%	16 450
Vote 09 - Engineering		-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-
Vote 11 - Waste And Fleet Management		-	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	19 190	296 679	296 679	-	-	24 723	(24 723)	-100%	296 679
Total Capital Expenditure		454 538	1 136 562	1 136 562	8 532	8 532	94 714	(86 182)	-91%	1 136 562
Capital Expenditure - Functional Classification										
Governance and administration		51 495	119 629	119 629	7 154	7 154	9 969	(2 816)	-28%	119 629
Executive and council		1 779	16 450	16 450	-	-	1 371	(1 371)	-100%	16 450
Finance and administration		49 716	103 179	103 179	7 154	7 154	8 598	(1 445)	-17%	103 179
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		8 076	225 103	225 103	-	-	18 759	(18 759)	-100%	225 103
Community and social services		1 880	3 000	3 000	-	-	250	(250)	-100%	3 000
Sport and recreation		2 665	9 187	9 187	-	-	766	(766)	-100%	9 187
Public safety		3 531	1 650	1 650	-	-	138	(138)	-100%	1 650
Housing		-	211 265	211 265	-	-	17 605	(17 605)	-100%	211 265
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		170 843	351 634	351 634	321	321	29 303	(28 982)	-99%	351 634
Planning and development		7 107	37 126	37 126	-	-	3 094	(3 094)	-100%	37 126
Road transport		163 736	314 508	314 508	321	321	26 209	(25 888)	-99%	314 508
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		222 494	440 197	440 197	1 057	1 057	36 683	(35 626)	-97%	440 197
Energy sources		97 744	169 433	169 433	1 057	1 057	14 119	(13 062)	-93%	169 433
Water management		106 344	131 617	131 617	-	-	10 968	(10 968)	-100%	131 617
Waste water management		12 819	130 147	130 147	-	-	10 846	(10 846)	-100%	130 147
Waste management		5 588	9 000	9 000	-	-	750	(750)	-100%	9 000
Other		1 629	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	454 538	1 136 562	1 136 562	8 532	8 532	94 714	(86 182)	-91%	1 136 562
Funded by:										
National Government		323 326	911 532	911 532	321	321	75 961	(75 640)	-100%	911 532
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Sector, Other)		9 603	11 933	11 933	197	197	994	(798)	-80%	11 933
Transfers recognised - capital		332 929	923 464	923 464	518	518	76 955	(76 438)	-99%	923 464
Borrowing	6	48 745	85 179	85 179	7 154	7 154	7 098	55	1%	85 179
Internally generated funds		72 864	127 919	127 919	860	860	10 660	(9 800)	-92%	127 919
Total Capital Funding		454 538	1 136 562	1 136 562	8 532	8 532	94 714	(86 182)	-91%	1 136 562

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M01 July

R thousand	Vote Description	Ref	2019/20	Budget Year 2020/21							
				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		55 626	163 126	163 126	-	-	-	13 594	(13 594)	-100%	163 126
01.4 - Transport Unit		55 626	163 126	163 126	-	-	-	13 594	(13 594)	-100%	163 126
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 05 - Social Services		-	-	-	-	-	-	-	-	-	-
Vote 06 - Planning		-	-	-	-	-	-	-	-	-	-
Vote 07 - Human Settlement And Housing		-	-	-	-	-	-	-	-	-	-
Vote 08 - Economic And Rural Development		-	-	-	-	-	-	-	-	-	-
Vote 09 - Engineering		120 929	281 528	281 528	321	321	23 461	(23 140)	-99%	281 528	
09.9 - Engineering Services		108 110	151 381	151 381	321	321	12 615	(12 294)	-97%	151 381	
09.10 - Transport Unit		-	-	-	-	-	-	-	-	-	-
09.11 - Purification And Sanitation		12 819	130 147	130 147	-	-	10 846	(10 846)	-100%	130 147	
Vote 10 - Water		106 344	131 617	131 617	-	-	10 968	(10 968)	-100%	131 617	
10.2 - Bulk Water Services		7 402	50 508	64 796	-	-	5 400	(5 400)	-100%	64 796	
10.4 - Water Demand Management		94 907	81 109	66 821	-	-	5 568	(5 568)	-100%	66 821	
10.6 - Water Reticulation Thaba Nchu		4 036	-	-	-	-	-	-	-	-	-
Vote 11 - Waste And Fleet Management		54 617	94 179	94 179	7 154	7 154	7 848	(695)	-9%	94 179	
11.2 - Administration		1 453	2 939	2 939	-	-	245	(245)	-100%	2 939	
11.3 - Administration		4 134	6 061	6 061	-	-	505	(505)	-100%	6 061	
11.11 - Fleet Maintenance		49 030	85 179	85 179	7 154	7 154	7 098	55	1%	85 179	
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		87	-	-	-	-	-	-	-	-	-
13.9 - Projects Implementation Unit		87	-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		97 744	169 433	169 433	1 057	1 057	14 119	(13 062)	-93%	169 433	
15.20 - Human Resource Development		68	519	519	-	-	43	(43)	-100%	519	
15.22 - Revenue And Customer Management		16 709	12 911	12 911	725	725	1 076	(351)	-33%	12 911	
15.26 - Planning		57 518	104 644	104 644	185	185	8 720	(8 536)	-98%	104 644	
15.27 - Network Services		6 606	5 952	5 952	56	56	496	(440)	-89%	5 952	
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		3 102	2 115	2 115	-	-	176	(176)	-100%	2 115	
15.29 - .		10 811	32 711	32 711	-	-	2 726	(2 726)	-100%	32 711	
15.32 - Fleet & Security Management		-	7 296	7 296	-	-	608	(608)	-100%	7 296	
15.34 - Power Generation		169	1 946	1 946	-	-	162	(162)	-100%	1 946	
15.35 - Facilities Management		966	1 339	1 339	80	80	112	(32)	-29%	1 339	
15.37 - Electricity Supply: Kopanong		1 020	-	-	12	12	-	12	#DIV/0!	-	
15.38 - Electricity Supply: Mohokare		140	-	-	-	-	-	-	-	-	
15.39 - Electricity Supply: Mantsopa		636	-	-	-	-	-	-	-	-	
Total multi-year capital expenditure		435 348	839 884	839 884	8 532	8 532	69 990	(61 459)	-88%	839 884	

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 01 - Office Of The City Manager	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	2 461	25 769	25 769	-	-	-	2 147	(2 147)	-100%	25 769
03.19 - Facilities Management - Stadiums	1 885	7 769	7 769	-	-	-	647			7 769
03.22 - Administration Management	576	18 000	18 000	-	-	-	1 500			18 000
Vote 04 - Finance	-	-	-	-	-	-	-	-	-	-
Vote 05 - Social Services	6 191	6 068	6 068	-	-	-	506	(506)	-100%	6 068
05.14 - Fire And Rescue Operations Bloemfontein	353	-	-	-	-	-	-			-
05.17 - Traffic Operations	-	1 650	1 650	-	-	-	138			1 650
05.25 - Law Enforcement Operations	3 178	-	-	-	-	-	-			-
05.28 - Nature Resource Management - Zoo	-	500	500	-	-	-	42			500
05.29 - Nature Resource Management - Nature Areas	215	-	-	-	-	-	-			-
05.31 - Cemeteries Bloemfontein	1 880	3 000	3 000	-	-	-	250			3 000
05.34 - Parks Development	564	-	-	-	-	-	-			-
05.39 - Parks - Horticultural South	-	459	459	-	-	-	38			459
05.40 - Parks - Horticultural East	-	459	459	-	-	-	38			459
Vote 06 - Planning	7 130	37 126	37 126	-	-	-	3 094	(3 094)	-100%	37 126
06.3 - Urban Design	6 580	11 847	11 847	-	-	-	987	(987)	-100%	11 847
06.9 - Architectural Services	-	25 279	25 279	-	-	-	2 107	(2 107)	-100%	25 279
06.12 - Design And Development	527	-	-	-	-	-	-			-
06.19 - Business Operations	24	-	-	-	-	-	-			-
Vote 07 - Human Settlement And Housing	-	211 265	211 265	-	-	-	17 605	(17 605)	-100%	211 265
07.30 - Bloemfontein South	-	87 286	87 286	-	-	-	7 274			87 286
07.31 - Bloemfontein North	-	45 860	45 860	-	-	-	3 822			45 860
07.32 - Thaba Nchu	-	24 610	24 610	-	-	-	2 051			24 610
07.33 - Botshabelo	-	53 510	53 510	-	-	-	4 459			53 510
Vote 08 - Economic And Rural Development	3 408	16 450	16 450	-	-	-	1 371	(1 371)	-100%	16 450
08.1 - Administration And Strategic Support	-	10 000	10 000	-	-	-	833	(833)	-100%	10 000
08.3 - Tourism	1 629	-	-	-	-	-	-			-
08.4 - Rural Development	543	-	-	-	-	-	-			-
08.5 - Smme's	1 236	6 450	6 450	-	-	-	538	(538)	-100%	6 450
Vote 09 - Engineering	-	-	-	-	-	-	-			-
Vote 10 - Water	-	-	-	-	-	-	-			-
Vote 11 - Waste And Fleet Management	-	-	-	-	-	-	-			-
Vote 12 - Miscellaneous	-	-	-	-	-	-	-			-
Vote 13 - Strategic Projects	-	-	-	-	-	-	-			-
Vote 14 - Naledi And Soutpan	-	-	-	-	-	-	-			-
Vote 15 - Other	-	-	-	-	-	-	-			-
Total single-year capital expenditure	19 190	296 679	296 679	-	-	-	24 723	(24 723)	(0)	296 679
Total Capital Expenditure	454 538	1 136 562	1 136 562	8 532	8 532	94 714	(86 182)	(0)	1 136 562	

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7 353	193 429	193 429	233 228	193 429
Call investment deposits		352 375	–	–	471 188	–
Consumer debtors		2 681 338	2 249 620	2 249 620	2 542 934	2 249 620
Other debtors		2 874 615	128 062	128 062	2 893 129	128 062
Current portion of long-term receivables		742 034	–	–	742 034	–
Inventory		643 149	617 147	617 147	641 663	617 147
Total current assets		7 300 864	3 188 258	3 188 258	7 524 175	3 188 258
Non current assets						
Long-term receivables		987 122	4 070	4 070	997 128	4 070
Investments		104	–	–	104	–
Investment property		1 570 114	1 570 114	1 570 114	1 570 114	1 570 114
Investments in Associate		1 400	–	–	1 400	–
Property, plant and equipment		16 412 069	18 321 522	18 321 522	15 934 654	18 321 522
Biological		–	–	–	–	–
Intangible		97 742	95 306	95 306	97 337	95 306
Other non-current assets		734 402	734 417	734 417	734 402	734 417
Total non current assets		19 802 951	20 725 428	20 725 428	19 335 137	20 725 428
TOTAL ASSETS		27 103 815	23 913 686	23 913 686	26 859 312	23 913 686
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		224 012	–	–	224 012	–
Consumer deposits		161 406	122 642	122 642	161 554	122 642
Trade and other payables		7 914 164	1 571 485	1 571 485	8 200 141	1 571 485
Provisions		929 814	459 442	459 442	929 814	459 442
Total current liabilities		9 229 396	2 153 568	2 153 568	9 515 521	2 153 568
Non current liabilities						
Borrowing		1 367 569	987 952	987 952	1 366 484	987 952
Provisions		850 913	1 996 198	1 996 198	852 703	1 996 198
Total non current liabilities		2 218 482	2 984 149	2 984 149	2 219 186	2 984 149
TOTAL LIABILITIES		11 447 877	5 137 718	5 137 718	11 734 707	5 137 718
NET ASSETS	2	15 655 938	18 775 968	18 775 968	15 124 605	18 775 968
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 239 536	16 282 808	16 282 808	12 708 203	16 282 808
Reserves		2 416 401	2 493 161	2 493 161	2 416 401	2 493 161
TOTAL COMMUNITY WEALTH/EQUITY	2	15 655 938	18 775 968	18 775 968	15 124 605	18 775 968

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July

Description R thousands	Ref 1	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	1 101 056	1 101 056	149 018	149 018	91 755	57 263	62%	
Service charges		–	4 418 062	4 418 062	305 768	305 768	368 172	(62 404)	-17%	
Other revenue		–	(429 904)	(429 904)	96 671	96 671	(35 825)	132 497	-370%	
Transfers and Subsidies - Operational		–	910 524	910 524	301 217	301 217	75 877	225 340	297%	
Transfers and Subsidies - Capital		–	748 405	748 405	211 472	211 472	62 367	149 105	239%	
Interest		–	22 915	22 915	2 694	2 694	1 910	784	41%	
Dividends		–	1	1	–	–	0	(0)	-100%	
Payments										
Suppliers and employees		1 602 370	(5 212 994)	(5 212 994)	(717 712)	(717 712)	(434 416)	283 296	-65%	
Finance charges		–	(222 333)	(222 333)	(21 747)	(21 747)	(18 528)	3 220	-17%	
Transfers and Grants		–	–	–	–	–	–	–	–	
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 602 370	1 335 733	1 335 733	327 381	327 381	111 311	(216 070)	-194%	12 206 386
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	175 059	175 059	–	–	14 588	(14 588)	-100%	
Decrease (increase) in non-current receivables		(0)	4 219	–	–	–	–	–	–	
Decrease (increase) in non-current investments		(1)	(104)	–	–	–	–	–	–	
Payments										
Capital assets		–	1 136 562	1 136 562	(8 532)	(8 532)	(94 714)	(86 182)	91%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1)	1 315 736	1 311 621	(8 532)	(8 532)	(80 125)	(71 594)	89%	(961 503)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–	–	
Borrowing long term/refinancing								–	–	
Increase (decrease) in consumer deposits		(9 036)	38 764	–	50	50	(10 220)	10 270	-100%	
Payments										
Repayment of borrowing		–	(118 382)	(118 382)	(16 543)	(16 543)	(9 865)	6 678	-68%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9 036)	(79 618)	(118 382)	(16 493)	(16 493)	(20 085)	(3 592)	18%	(4 260)
NET INCREASE/ (DECREASE) IN CASH HELD		1 593 333	2 571 852	2 528 973	302 356	302 356	11 101			11 240 623
Cash/cash equivalents at beginning:		127 986	(105 315)	(105 315)		402 060				
Cash/cash equivalents at month/year end:		1 721 319	2 466 537	2 423 658		704 416	11 101			11 240 623

MAN Mangaung - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
	Property rates	2,971	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	62,490	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-5,185	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	1,519	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-522	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-824	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-665	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	-20,859	Favourable variance and still on target	None. Performance is on target
	Fines	-3,234	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	7	Favourable variance	None. Performance is on target
	Transfers recognised - operational	225,340	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	-30,026	Unfavourable variance	None. Performance is on target
	Gains on disposal of PPE	-30	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	-551	Favourable variance	None. Performance is on target
	Remuneration of councillors	-495	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	243,796	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-16,177	Unfavourable variance due to accrual of depreciation provisions	Manual provision of impairment provision.
	Finance charges	-17,133	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	565,726	Unfavourable variance	
	Other materials	-1,845	Favourable variance	
	Contracted services	-33,326	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-1,870	Favourable variance	
3	<u>Capital Expenditure</u>			
	Projects	-86,182	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	35,602	Favourable variance - less revenue collected than anticipated	
	Expenditure	99,345	Favourable variance - more spent than targeted	Monitor of spending on services.
	Capital	-13,212	Unfavourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3,2%	8,0%	8,0%	0,1%	4,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		10,7%	7,5%	7,5%	83,8%	7,5%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		60,7%	13,6%	13,6%	64,7%	13,6%
Gearing	Long Term Borrowing/ Funds & Reserves		56,6%	39,6%	39,6%	56,6%	39,6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	79,1%	148,0%	148,0%	79,1%	148,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		3,9%	9,0%	9,0%	7,4%	9,0%
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		109,4%	32,1%	32,1%	845,5%	32,1%
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%	32,0%	32,0%	0,0%	32,0%
Employee costs	Employee costs/Total Revenue - capital revenue		31,2%	28,4%	28,4%	20,6%	28,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8,3%	6,4%	6,4%	4,0%	6,4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,0%	7,4%	7,4%	0,2%	4,0%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	2370,0%	2370,0%	0,0%	2370,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	7740,0%	7740,0%	0,0%	7740,0%
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 - M01 July

Description R thousands	NT Code	Budget Year 2020/21										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	193 562	50 980	40 498	51 370	53 914	58 964	247 976	1 336 141	2 033 405	1 748 365	-	1 199 526
Trade and Other Receivables from Exchange Transactions - Electricity	1300	171 568	245 611	20 523	22 854	21 396	15 629	27 852	536 939	1 062 372	624 670	701	236 188
Receivables from Non-exchange Transactions - Property Rates	1400	265 222	52 878	48 137	42 878	39 649	38 055	246 000	682 358	1 415 176	1 048 939	-	564 138
Receivables from Exchange Transactions - Waste Water Management	1500	54 265	19 076	17 877	16 649	15 717	15 173	90 504	405 862	635 123	543 905	-	257 022
Receivables from Exchange Transactions - Waste Management	1600	18 837	6 706	6 274	6 038	5 720	5 501	29 320	176 572	254 968	223 151	-	158 572
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	15 267
Interest on Arrear Debtor Accounts	1810	11	1	1	27 536	26 818	26 636	141 979	715 759	938 741	938 728	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4 611	1 720	1 590	5 868	1 399	22 647	346 470	64 266	448 571	440 650	-	27 616
Total By Income Source	2000	708 078	376 972	134 899	173 191	164 614	182 606	1 130 101	3 917 896	6 788 356	5 568 408	701	2 458 331
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	33 761	220 068	8 076	9 438	9 293	3 592	4 084	312 691	601 002	339 098		
Commercial	2300	657 862	155 072	125 789	162 851	154 435	178 298	1 125 501	3 475 096	6 034 903	5 096 181		
Households	2400	16 455	1 832	1 035	902	886	716	516	130 108	152 451	133 129	701	2 458 331
Total By Customer Group	2600	708 078	376 972	134 899	173 191	164 614	182 606	1 130 101	3 917 896	6 788 356	5 568 408	701	2 458 331

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2020/21								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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	246 521								246 521
Bulk Water	0200	89 338	61 282	55 529	75 392	146 876	130 287			558 704
PAYE deductions	0300	25 933								25 933
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500	46 592								46 592
Loan repayments	0600									-
Trade Creditors	0700	17 459	9 100	18 334	80 189					125 082
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	425 844	70 382	73 863	155 581	146 876	130 287	-	-	1 002 833

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July									
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		67	3,70%	24 482	67	24 548
Standard Bank Call 1		call	call account		–	0,00%	–	–	–
Standard Bank Call 2		call	call account		–	0,00%	–	–	–
Standard Bank Call 3		call	call account		–	0,00%	–	–	–
Standard Bank Call 4		call	call account		–	0,00%	–	–	–
Standard Bank Call 5		call	call account		–	0,00%	–	–	–
Nedbank		call	call account		0	0,00%	9	0	9
Nedbank		call	call account		1	3,55%	363	1	364
Nedbank		call	call account		51	3,55%	489	50 051	50 540
Nedbank		call	call account		612	3,55%	213 997	83 515	297 512
Nedbank		call	call account		19	3,55%	6 245	(866)	5 379
Nedbank		call	call account		290	3,55%	96 823	(13 924)	82 899
Nedbank		call	call account		32	3,55%	9 964	(31)	9 933
Municipality sub-total					1 071		352 370	118 812	471 183
Entities									
Centlec(SOC)		February 201	Call Account	n/a		6,2%	5		5
TOTAL INVESTMENTS AND INTEREST	2				1 071		352 375	118 812	471 188

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2019/20		Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
RECEIPTS:											
Operating Transfers and Grants											
National Government:	1,2	455 879	906 024	906 024	301 217	301 217	75 502	225 715	299,0%	906 024	
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-	
Equitable Share		455 879	800 260	800 260	301 217	301 217	66 688	234 529	351,7%	800 260	
Expanded Public Works Programme Integrated Grant		-	1 843	1 843	-	-	154	(154)	-100,0%	1 843	
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-	
Integrated City Development Grant		-	-	-	-	-	-	-	-	-	
Local Government Financial Management Grant		3	-	2 200	2 200	-	-	183	(183)	-100,0%	2 200
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-	
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-	
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-	
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Public Transport Network Grant		-	79 084	79 084	-	-	6 590	(6 590)	-100,0%	79 084	
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Urban Settlement Development Grant		-	22 638	22 638	-	-	1 886	(1 886)	-100,0%	22 638	
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-	-	-	
Provincial Government:		-	-	-	-	-	-	-	-	-	
Library Services	[insert description]	-	-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
[insert description]	[insert description]	-	-	-	-	-	-	-	-	-	
Other grant providers:		-	4 500	4 500	-	-	375	(375)	-100,0%	4 500	
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-	
Free State Arts and Cultural Council		-	2 000	2 000	-	-	167	(167)	-100,0%	2 000	
National Skills Fund		-	2 500	2 500	-	-	208	(208)	-100,0%	2 500	
Unspecified	[insert description]	-	-	-	-	-	-	-	-	-	
Total Operating Transfers and Grants	5	455 879	910 524	910 524	301 217	301 217	75 877	225 340	297,0%	910 524	
Capital Transfers and Grants											
National Government:	[insert description]	-	911 532	911 532	150 919	150 919	75 961	74 958	98,7%	911 532	
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-	
Integrated City Development Grant		-	6 450	6 450	-	-	538	(538)	-100,0%	6 450	
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-	
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-	
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-	
Municipal Human Settlement		-	-	-	-	-	-	-	-	-	
Municipal Water Infrastructure Grant		-	-	-	-	-	-	-	-	-	
Neighbourhood Development Partnership Grant		-	10 000	10 000	-	-	833	(833)	-100,0%	10 000	
Public Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-	
Public Transport Network Grant		-	163 126	163 126	-	-	13 594	(13 594)	-100,0%	163 126	
Urban Settlement Development Grant		-	731 955	731 955	150 919	150 919	60 996	89 923	147,4%	731 955	
WIFI Connectivity		-	-	-	-	-	-	-	-	-	
Provincial Government:		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
[insert description]		-	-	-	-	-	-	-	-	-	
Other grant providers:		7 916	11 933	11 933	-	-	994	(994)	-100,0%	11 933	
[insert description]	[insert description]	-	-	-	-	-	-	-	-	-	
Developers Contribution		7 916	11 933	11 933	-	-	994	(994)	-100,0%	11 933	
Unspecified		-	-	-	-	-	-	-	-	-	
Total Capital Transfers and Grants	5	7 916	923 464	923 464	150 919	150 919	76 955	73 964	96,1%	923 464	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	463 795	1 833 989	1 833 989	452 136	452 136	152 832	299 304	195,8%	1 833 989	

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2019/20		Budget Year 2020/21							
		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:		430 590	528 259	507 112	20 504	20 504	42 260	(21 756)	-51,5%	507 112	
Equitable Share		266 017	307 115	307 115	19 836	19 836	25 593	(5 757)	-22,5%	307 115	
Expanded Public Works Programme Integrated Grant		994	-	-	7	7	-	7	-	-	
Local Government Financial Management Grant		33 189	81 476	81 476	0	0	6 790	(6 790)	-100,0%	81 476	
Municipal Disaster Relief Grant		12 091	-	-	-	-	-	-	-	-	
Public Transport Network Grant		69 171	91 384	91 384	660	660	7 615	(6 955)	-91,3%	91 384	
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Urban Settlement Development Grant		49 129	48 284	27 138	-	-	2 261	(2 261)	-100,0%	27 138	
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-	-	-	
Provincial Government:		-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	
Free State Arts and Cultural Council		660	2 094	2 094	-	-	174	(174)	-100,0%	2 094	
Total operating expenditure of Transfers and Grants:		430 590	528 259	507 112	20 504	20 504	42 260	(21 756)	-51,5%	507 112	
Capital expenditure of Transfers and Grants											
National Government:		323 326	911 532	911 532	321	321	75 961	(75 640)	-99,6%	911 532	
Integrated City Development Grant		1 236	6 450	6 450	-	-	538	(538)	-100,0%	6 450	
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-	
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-	
Municipal Disaster Relief Grant		-	4 763	4 763	-	-	397	(397)	-100,0%	4 763	
Municipal Human Settlement		-	-	-	-	-	-	-	-	-	
Neighbourhood Development Partnership Grant		87	10 000	10 000	-	-	833	(833)	-100,0%	10 000	
Public Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-	
Public Transport Network Grant		55 626	163 126	163 126	-	-	13 594	(13 594)	-100,0%	163 126	
Urban Settlement Development Grant		266 377	727 193	727 193	321	321	60 599	(60 278)	-99,5%	727 193	
Provincial Government:		-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		9 603	11 933	11 933	197	197	994	(798)	-80,2%	11 933	
Unspecified		9 603	11 933	11 933	197	197	994	(798)	-80,2%	11 933	
Total capital expenditure of Transfers and Grants		332 929	923 464	923 464	518	518	76 955	(76 438)	-99,3%	923 464	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		763 519	1 451 723	1 430 577	21 021	21 021	119 215	(98 194)	-82,4%	1 430 577	

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	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 - M01 July

Summary of Employee and Councillor remuneration	Ref	2019/20		Budget Year 2020/21						
		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		45 573	51 100	51 100	3 932	3 932	4 258	(327)	-8%	51 100
Pension and UIF Contributions		1 731	1 998	1 998	144	144	166	(22)	-13%	1 998
Medical Aid Contributions		692	639	639	59	59	53	5	10%	639
Motor Vehicle Allowance		—	826	826	—	—	69	(69)	-100%	826
Cellphone Allowance		4 447	4 808	4 808	343	343	401	(58)	-14%	4 808
Housing Allowances		74	79	79	6	6	7	(0)	-7%	79
Other benefits and allowances		12 437	12 526	12 526	1 020	1 020	1 044	(24)	-2%	12 526
Sub Total - Councillors		64 954	71 976	71 976	5 503	5 503	5 998	(495)	-8%	71 976
% increase	4	10,8%	10,8%	10,8%						10,8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		12 444	19 962	19 962	1 034	1 034	1 664	(629)	-38%	19 962
Pension and UIF Contributions		881	1 939	1 939	73	73	162	(88)	-55%	1 939
Medical Aid Contributions		407	440	440	37	37	37	0	0%	440
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		770	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		1 656	1 654	1 654	138	138	138	0	0%	1 654
Cellphone Allowance		178	190	190	15	15	16	(1)	-7%	190
Housing Allowances		—	276	276	—	—	23	(23)	-100%	276
Other benefits and allowances		1	1	1	0	0	0	(0)	-1%	1
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		16 336	24 462	24 462	1 297	1 297	2 039	(741)	-36%	24 462
% increase	4	49,7%	49,7%	49,7%						49,7%
Other Municipal Staff										
Basic Salaries and Wages		968 115	1 177 672	1 177 257	82 996	82 996	98 105	(15 109)	-15%	1 177 257
Pension and UIF Contributions		152 959	109 738	109 738	13 297	13 297	9 145	4 152	45%	109 738
Medical Aid Contributions		83 606	93 945	93 945	7 217	7 217	7 829	(612)	-8%	93 945
Overtime		829	53	68	17	17	6	11	199%	68
Performance Bonus		72 692	72 994	72 994	4 992	4 992	6 083	(1 091)	-18%	72 994
Motor Vehicle Allowance		100 131	110 973	110 973	8 148	8 148	9 248	(1 100)	-12%	110 973
Cellphone Allowance		2 700	2 692	2 692	215	215	224	(9)	-4%	2 692
Housing Allowances		5 006	4 961	4 961	443	443	414	29	7%	4 961
Other benefits and allowances		173 975	32 717	33 117	12 671	12 671	2 760	9 911	359%	33 117
Payments in lieu of leave		18 272	25 107	25 107	2 092	2 092	2 092	(0)	0%	25 107
Long service awards		7 220	1 622	1 622	979	979	135	844	624%	1 622
Post-retirement benefit obligations	2	40 026	48 507	48 507	4 077	4 077	4 042	35	1%	48 507
Sub Total - Other Municipal Staff		1 625 532	1 680 981	1 680 981	137 143	137 143	140 083	(2 939)	-2%	1 680 981
% increase	4	3,4%	3,4%	3,4%						3,4%
Total Parent Municipality		1 706 822	1 777 420	1 777 420	143 943	143 943	148 119	(4 176)	-3%	1 777 420
Unpaid salary, allowances & benefits in arrears:					4,1%	4,1%				4,1%
Board Members of Entities										
Basic Salaries and Wages		597	1 832	1 832	50	50	153	(103)	-67%	1 832
Sub Total - Board Members of Entities	2	597	1 832	1 832	50	50	153	(103)	-67%	1 832
% increase	4	206,7%	206,7%	206,7%						206,7%
Senior Managers of Entities										
Basic Salaries and Wages		3 474	12 662	12 662	—	—	1 055	(1 055)	-100%	12 662
Pension and UIF Contributions		4	445	445	—	—	37	(37)	-100%	445
Medical Aid Contributions		43	114	114	—	—	9	(9)	-100%	114
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	527	527	—	—	44	(44)	-100%	527
Cellphone Allowance		24	126	126	—	—	10	(10)	-100%	126
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		0	0	0	—	—	0	(0)	-100%	0
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		3 544	13 874	13 874	—	—	1 156	(1 156)	-100%	13 874
% increase	4	291,5%	291,5%	291,5%						291,5%
Other Staff of Entities										
Basic Salaries and Wages		254 753	248 175	248 175	21 793	21 793	20 681	1 112	5%	248 175
Pension and UIF Contributions		43 328	39 444	39 444	3 807	3 807	3 287	520	16%	39 444
Medical Aid Contributions		24 822	34 733	34 733	2 153	2 153	2 894	(742)	-26%	34 733
Overtime		2 617	161	161	212	212	13	198	1479%	161
Performance Bonus		18 804	18 612	18 612	1 685	1 685	1 551	134	9%	18 612
Motor Vehicle Allowance		25 762	21 991	21 991	2 169	2 169	1 833	336	18%	21 991
Cellphone Allowance		854	898	898	73	73	75	(2)	-3%	898
Housing Allowances		1 766	1 668	1 668	156	156	139	17	12%	1 668
Other benefits and allowances		54 086	7 186	7 186	4 169	4 169	599	3 570	596%	7 186
Payments in lieu of leave		1 839	8 970	8 970	—	—	747	(747)	-100%	8 970
Long service awards		306	217	217	10	10	18	(8)	-43%	217
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		428 936	382 055	382 055	36 227	36 227	31 838	4 389	14%	382 055
% increase	4	-10,9%	-10,9%	-10,9%						-10,9%
Total Municipal Entities		433 078	397 761	397 761	36 277	36 277	33 147	3 130	9%	397 761
TOTAL SALARY, ALLOWANCES & BENEFITS		2 139 899	2 175 181	2 175 181	180 220	180 220	181 266	(1 046)	-1%	2 175 181
% increase	4	1,6%	1,6%	1,6%						1,6%
TOTAL MANAGERS AND STAFF		2 074 348	2 101 373	2 101 373	174 668	174 668	175 115	(448)	0%	2 101 373

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description R thousands	Ref 1	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Cash Receipts By Source																	
Property rates	149 018	91 755	91 755	91 755	91 755	91 755	91 755	91 755	91 755	91 755	91 755	91 755	34 492	1 101 056	1 111 624	1 245 799	
Service charges - electricity revenue	246 310	259 445	259 445	259 445	259 445	259 445	259 445	259 445	259 445	259 445	259 445	259 445	272 581	3 113 342	3 428 910	3 598 547	
Service charges - water revenue	31 118	73 844	73 844	73 844	73 844	73 844	73 844	73 844	73 844	73 844	73 844	73 844	116 571	886 132	983 451	1 096 000	
Service charges - sanitation revenue	20 470	24 340	24 340	24 340	24 340	24 340	24 340	24 340	24 340	24 340	24 340	24 340	28 211	292 084	292 977	338 468	
Service charges - refuse	7 870	10 542	10 542	10 542	10 542	10 542	10 542	10 542	10 542	10 542	10 542	10 542	13 214	126 504	140 241	153 944	
Rental of facilities and equipment	43	3 606	3 606	3 606	3 606	3 606	3 606	3 606	3 606	3 606	3 606	3 606	7 168	43 269	45 345	47 522	
Interest earned - external investments	78	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	3 741	22 915	24 015	25 168	
Interest earned - outstanding debtors	2 616												(2 616)				
Dividends received	-	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	
Fines, penalties and forfeits	8	3 243	3 243	3 243	3 243	3 243	3 243	3 243	3 243	3 243	3 243	3 243	6 479	38 920	40 788	42 746	
Licences and permits	6	40	40	40	40	40	40	40	40	40	40	40	73	477	500	524	
Agency services	-												-				
Transfers and Subsidies - Operational	301 217	75 877	75 877	75 877	75 877	75 877	75 877	75 877	75 877	75 877	75 877	75 877	(149 463)	910 524	848 560	925 630	
Other revenue	96 614	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(182 042)	(512 570)	(817 087)	(832 400)	
Cash Receipts by Source	855 368	501 888	501 888	501 888	501 888	501 888	501 888	501 888	501 888	501 888	501 888	501 888	148 408	6 022 654	6 099 325	6 641 951	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	211 472	62 367	62 367	62 367	62 367	62 367	62 367	62 367	62 367	62 367	62 367	62 367	(86 738)	748 405	759 318	772 911	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public	-	14 588	14 588	14 588	14 588	14 588	14 588	14 588	14 588	14 588	14 588	14 588	29 177	175 059	159 872	142 356	
Proceeds on Disposal of Fixed and Intangible Assets	-												-				
Short term loans	-												-				
Borrowing long term/refinancing	-												-				
Increase (decrease) in consumer deposits	50	-	-	-	-	-	-	-	-	-	-	-	(50)	-	5 887	6 169	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	1 066 890	578 843	578 843	578 843	578 843	578 843	578 843	578 843	578 843	578 843	578 843	578 843	90 797	6 946 119	7 024 402	7 563 387	
Cash Payments by Type																	
Employee related costs	210 871	181 265	181 265	181 265	181 265	181 265	181 265	181 265	181 265	181 265	181 265	181 265	151 659	2 175 181	2 378 353	2 504 026	
Remuneration of councillors	5 553												(5 553)				
Interest paid	21 747	18 528	18 528	18 528	18 528	18 528	18 528	18 528	18 528	18 528	18 528	18 528	15 308	222 333	199 458	181 001	
Bulk purchases - Electricity	189 094	143 378	143 378	143 378	143 378	143 378	143 378	143 378	143 378	143 378	143 378	143 378	97 661	1 720 532	1 881 718	1 972 040	
Bulk purchases - Water & Sewer	52 174	40 694	40 694	40 694	40 694	40 694	40 694	40 694	40 694	40 694	40 694	40 694	29 215	488 331	520 072	553 877	
Other materials	14 060												(14 060)				
Contracted services	69 489												(69 489)				
Grants and subsidies paid - other municipalities	-												-				
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses	173 773	69 079	69 079	69 079	69 079	69 079	69 079	69 079	69 079	69 079	69 079	69 079	(35 615)	828 950	950 314	985 550	
Cash Payments by Type	736 761	452 944	452 944	452 944	452 944	452 944	452 944	452 944	452 944	452 944	452 944	452 944	169 127	5 435 327	5 929 915	6 196 494	
Other Cash Flows/Payments by Type																	
Capital assets	37 397	94 714	94 714	94 714	94 714	94 714	94 714	94 714	94 714	94 714	94 714	94 714	152 030	1 136 562	1 180 261	1 123 556	
Repayment of borrowing	16 543	9 865	9 865	9 865	9 865	9 865	9 865	9 865	9 865	9 865	9 865	9 865	3 187	118 382	131 522	145 979	
Other Cash Flows/Payments	2 698												(2 698)				
Total Cash Payments by Type	793 399	557 523	557 523	557 523	557 523	557 523	557 523	557 523	557 523	557 523	557 523	557 523	321 646	6 690 270	7 241 699	7 466 029	
NET INCREASE/(DECREASE) IN CASH HELD	273 491	21 321	21 321	21 321	21 321	21 321	21 321	21 321	21 321	21 321	21 321	21 321	(230 850)	255 848	(217 297)	97 358	
Cash/cash equivalents at the monthly/year beginning:	430 925	704 416	(8 776)	(8 776)	(8 776)	(8 776)	(8 776)	(8 776)	(8 776)	(8 776)	(8 776)	(8 776)	(8 776)	(105 315)	193 429	308 156	
Cash/cash equivalents at the monthly/year end:	704 416	725 737	12 544	12 544	12 544	12 544	12 544	12 544	12 544	12 544	12 544	12 544	(218 305)	150 533	(23 868)	405 514	

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M01 Jul

Description	Ref	2019/20		Budget Year 2020/21						
		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		1 334 854	1 376 320	1 376 320	117 664	117 664	114 693	2 971	3%	1 376 320
Service charges - electricity revenue		144 288	639	639	18 828	18 828	53	18 774	35283%	639
Service charges - water revenue		831 904	983 100	983 100	76 740	76 740	81 925	(5 185)	-6%	983 100
Service charges - sanitation revenue		357 634	364 526	364 526	31 897	31 897	30 377	1 519	5%	364 526
Service charges - refuse revenue		134 652	148 264	148 264	11 833	11 833	12 355	(522)	-4%	148 264
Rental of facilities and equipment		32 433	42 366	42 366	2 707	2 707	3 531	(824)	-23%	42 366
Interest earned - external investments		12 204	18 408	18 408	1 167	1 167	1 534	(367)	-24%	18 408
Interest earned - outstanding debtors		248 669	256 863	256 863	(626)	(626)	21 405	(22 032)	-103%	256 863
Dividends received		3	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		858	10 590	10 590	0	0	883	(883)	-100%	10 590
Licences and permits		1 203	477	477	46	46	40	7	16%	477
Agency services		455 879	910 524	910 524	301 217	301 217	75 877	225 340	297%	910 524
Transfers and subsidies		507 778	513 117	513 117	13 553	13 553	42 760	(29 206)	-68%	513 117
Gains		17	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution		4 062 377	4 625 197	4 625 197	575 027	575 027	385 433	189 594	49%	4 625 197
Expenditure By Type										
Employee related costs		1 641 868	1 705 444	1 705 444	138 441	138 441	142 121	(3 681)	-3%	1 705 444
Remuneration of councillors		64 954	71 976	71 976	5 503	5 503	5 998	(495)	-8%	71 976
Debt impairment		977 937	1 106 042	1 106 042	335 890	335 890	92 170	243 720	264%	1 106 042
Depreciation & asset impairment		515 463	251 086	251 086	-	-	20 924	(20 924)	-100%	251 086
Finance charges		151 213	102 276	102 276	1 390	1 390	8 523	(7 133)	-84%	102 276
Bulk purchases		349 873	488 331	488 331	496 226	496 226	40 694	455 532	1119%	488 331
Other materials		47 571	31 175	31 175	1 060	1 060	2 598	(1 538)	-59%	31 175
Contracted services		412 080	346 634	346 634	3 975	3 975	28 886	(24 912)	-86%	346 634
Transfers and subsidies		5 548	2 241	2 241	-	-	187	(187)	-100%	2 241
Other expenditure		209 842	253 868	253 868	29 278	29 278	21 156	8 122	38%	253 868
Losses		199	-	-	-	-	-	-	-	-
Total Expenditure		4 376 548	4 359 072	4 359 072	1 011 763	1 011 763	363 258	648 505	179%	4 359 072
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(314 171)	266 125	266 125	(436 736)	(436 736)	22 175	(458 912)	-2069%	266 125
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	854 032	854 032	150 919	150 919	71 169	79 750	112%	854 032
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(314 171)	1 120 156	1 120 156	(285 817)	(285 817)	93 345	(379 162)	-406%	1 120 156
Taxation								-		
Surplus/(Deficit) after taxation		(314 171)	1 120 156	1 120 156	(285 817)	(285 817)	93 345	(379 162)	-406%	1 120 156

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July

Description	Ref	2019/20		Budget Year 2020/21						
		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		2 604 055	2 856 663	2 856 663	273 658	273 658	238 055	35 602	15%	2 856 663
Total Operating Revenue	1	2 604 055	2 856 663	2 856 663	273 658	273 658	238 055	35 602	15%	2 856 663
Expenditure By Municipal Entity										
Centlec		2 529 667	2 516 253	2 516 253	309 033	309 033	209 688	99 345	47%	2 516 253
Total Operating Expenditure	2	2 529 667	2 516 253	2 516 253	309 033	309 033	209 688	99 345	47%	2 516 253
Surplus/ (Deficit) for the yr/period		74 388	340 411	340 411	(35 375)	(35 375)	28 367	134 947	476%	340 411
Capital Expenditure By Municipal Entity										
Centlec		95 948	171 083	171 083	1 045	1 045	14 257	(13 212)	-93%	171 083
Total Capital Expenditure	3	95 948	171 083	171 083	1 045	1 045	14 257	(13 212)	-93%	171 083

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July

Month R thousands	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<u>Monthly expenditure performance trend</u>									
July	2 776	94 714	94 714	8 532	8 532	94 714	86 182	91,0%	1%
August	15 816	94 714	94 714	–		189 427	–		
September	29 692	94 714	94 714	–		284 141	–		
October	37 275	94 714	94 714	–		378 854	–		
November	43 075	94 714	94 714	–		473 568	–		
December	50 227	94 714	94 714	–		568 282	–		
January	30 416	94 714	94 714	–		662 995	–		
February	20 413	94 714	94 714	–		757 709	–		
March	51 948	94 714	94 714	–		852 422	–		
April	28 010	94 714	94 714	–		947 136	–		
May	21 975	94 714	94 714	–		1 041 850	–		
June	118 796	94 714	94 713	–		1 136 562	–		
Total Capital expenditure	450 419	1 136 562	1 136 562	8 532					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		241 672	503 414	503 414	518	518	41 951	41 433	98,8%	503 414
Roads Infrastructure		108 110	197 851	197 851	321	321	16 488	16 166	98,1%	197 851
Roads		–	7 470	7 470	–	–	622	622	100,0%	7 470
Road Structures		108 110	189 429	189 429	321	321	15 786	15 465	98,0%	189 429
Road Furniture		–	953	953	–	–	79	79	100,0%	953
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		69 199	111 738	111 738	197	197	9 311	9 115	97,9%	111 738
Power Plants		–	1 813	1 813	–	–	151	151	100,0%	1 813
HV Substations		–	16 335	16 335	–	–	1 361	1 361	100,0%	16 335
MV Networks		11 604	8 851	8 851	–	–	738	738	100,0%	8 851
LV Networks		57 595	84 739	84 739	197	197	7 062	6 865	97,2%	84 739
Water Supply Infrastructure		50 154	118 739	118 739	–	–	9 895	9 895	100,0%	118 739
Distribution		50 154	118 739	118 739	–	–	9 895	9 895	100,0%	118 739
Sanitation Infrastructure		8 534	56 086	56 086	–	–	4 674	4 674	100,0%	56 086
Reticulation		8 534	56 086	56 086	–	–	4 674	4 674	100,0%	56 086
Solid Waste Infrastructure		5 675	19 000	19 000	–	–	1 583	1 583	100,0%	19 000
Landfill Sites		5 675	18 082	18 082	–	–	1 507	1 507	100,0%	18 082
Waste Transfer Stations		–	918	918	–	–	77	77	100,0%	918
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		17 557	65 921	65 921	80	80	5 493	5 414	98,6%	65 921
Community Facilities		15 645	65 402	65 402	80	80	5 450	5 371	98,5%	65 402
Centres		8 522	34 718	34 718	80	80	2 893	2 813	97,2%	34 718
Fire/Ambulance Stations		–	14 419	14 419	–	–	1 202	1 202	100,0%	14 419
Parks		–	918	918	–	–	77	77	100,0%	918
Public Open Space		7 123	14 847	14 847	–	–	1 237	1 237	100,0%	14 847
Nature Reserves		–	500	500	–	–	42	42	100,0%	500
Sport and Recreation Facilities		1 912	519	519	–	–	43	43	100,0%	519
Outdoor Facilities		1 912	519	519	–	–	43	43	100,0%	519
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Computer Equipment		7 062	21 243	21 243	725	725	1 770	1 045	59,0%	21 243
Computer Equipment		7 062	21 243	21 243	725	725	1 770	1 045	59,0%	21 243
Furniture and Office Equipment		169	132	132	–	–	11	11	100,0%	132
Furniture and Office Equipment		169	132	132	–	–	11	11	100,0%	132
Machinery and Equipment		3 801	2 254	2 254	–	–	188	188	100,0%	2 254
Machinery and Equipment		3 801	2 254	2 254	–	–	188	188	100,0%	2 254
Transport Assets		104 371	254 377	254 377	7 154	7 154	21 198	14 045	66,3%	254 377
Transport Assets		104 371	254 377	254 377	7 154	7 154	21 198	14 045	66,3%	254 377
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	374 633	847 342	847 342	8 476	8 476	70 612	62 136	88,0%	847 342

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	2019/20		Budget Year 2020/21						
		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		63 231	258 978	258 978	56	56	21 582	21 526	99,7%	258 978
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 732	7 509	7 509	56	56	626	570	91,1%	7 509
HV Substations		564	907	907	-	-	76	76	100,0%	907
MV Networks		1 504	4 731	4 731	-	-	394	394	100,0%	4 731
LV Networks		665	1 872	1 872	56	56	156	100	64,3%	1 872
Water Supply Infrastructure		56 169	144 998	144 998	-	-	12 083	12 083	100,0%	144 998
Water Treatment Works		650	953	953	-	-	79	79	100,0%	953
Bulk Mains		55 519	144 046	144 046	-	-	12 004	12 004	100,0%	144 046
Sanitation Infrastructure		4 330	106 471	106 471	-	-	8 873	8 873	100,0%	106 471
Reticulation		4 330	106 471	106 471	-	-	8 873	8 873	100,0%	106 471
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		3 681	8 287	8 287	-	-	691	691	100,0%	8 287
Community Facilities		3 116	8 287	8 287	-	-	691	691	100,0%	8 287
Cemeteries/Crematoria		1 880	3 000	3 000	-	-	250	250	100,0%	3 000
Markets		-	1 837	1 837	-	-	153	153	100,0%	1 837
Stalls		1 236	3 450	3 450	-	-	288	288	100,0%	3 450
Sport and Recreation Facilities		564	-	-	-	-	-	-	-	-
Outdoor Facilities		564	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	2 255	2 255	-	-	188	188	100,0%	2 255
Operational Buildings		-	2 255	2 255	-	-	188	188	100,0%	2 255
Municipal Offices		-	2 255	2 255	-	-	188	188	100,0%	2 255
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		1 885	4 942	4 942	-	-	412	412	100,0%	4 942
Machinery and Equipment		1 885	4 942	4 942	-	-	412	412	100,0%	4 942
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	68 797	274 462	274 462	56	56	22 872	22 816	99,8%	274 462

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2019/20		Budget Year 2020/21						
		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		388 096	307 874	307 874	25 302	25 302	25 656	354	1,4%	307 874
Roads Infrastructure		56 575	61 072	61 072	3 997	3 997	5 089	1 092	21,5%	61 072
Road Structures		52 498	57 334	57 334	3 750	3 750	4 778	1 028	21,5%	57 334
Road Furniture		4 077	3 738	3 738	247	247	311	64	20,6%	3 738
Storm water Infrastructure		3 694	3 462	3 462	269	269	288	20	6,9%	3 462
Drainage Collection		3 694	3 462	3 462	269	269	288	20	6,9%	3 462
Electrical Infrastructure		96 494	83 821	83 821	8 114	8 114	6 985	(1 128)	-16,2%	83 821
Power Plants		90 581	77 099	77 099	7 667	7 667	6 425	(1 242)	-19,3%	77 099
HV Substations		5 559	6 722	6 722	446	446	560	114	20,3%	6 722
LV Networks		355	—	—	—	—	—	—	—	—
Water Supply Infrastructure		130 437	101 164	101 164	9 382	9 382	8 430	(952)	-11,3%	101 164
Boreholes		362	326	326	—	—	27	27	100,0%	326
Water Treatment Works		79 065	69 885	69 885	6 380	6 380	5 824	(556)	-9,6%	69 885
Bulk Mains		50 939	30 840	30 840	3 002	3 002	2 570	(432)	-16,8%	30 840
Distribution Points		72	113	113	—	—	9	9	100,0%	113
Sanitation Infrastructure		100 896	58 355	58 355	3 541	3 541	4 863	1 322	27,2%	58 355
Reticulation		1 055	575	575	—	—	48	48	100,0%	575
Waste Water Treatment Works		91 753	48 608	48 608	3 541	3 541	4 051	510	12,6%	48 608
Toilet Facilities		8 088	9 173	9 173	—	—	764	764	100,0%	9 173
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	1	1	—	—	0	0	100,0%	1
Data Centres		—	1	1	—	—	0	0	100,0%	1
Community Assets		1 149	1 431	1 431	—	—	119	119	100,0%	1 431
Community Facilities		24	37	37	—	—	3	3	100,0%	37
Cemeteries/Crematoria		24	35	35	—	—	3	3	100,0%	35
Parks		—	1	1	—	—	0	0	100,0%	1
Sport and Recreation Facilities		1 125	1 394	1 394	—	—	116	116	100,0%	1 394
Outdoor Facilities		1 125	1 394	1 394	—	—	116	116	100,0%	1 394
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Other assets		71 844	74 615	74 615	4 932	4 932	6 218	1 286	20,7%	74 615
Operational Buildings		71 844	74 615	74 615	4 932	4 932	6 218	1 286	20,7%	74 615
Municipal Offices		71 844	74 615	74 615	4 932	4 932	6 218	1 286	20,7%	74 615
Housing		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		18 463	6 587	6 587	330	330	549	219	39,9%	6 587
Furniture and Office Equipment		18 463	6 587	6 587	330	330	549	219	39,9%	6 587
Machinery and Equipment		12 786	17 338	17 338	241	241	1 445	1 203	83,3%	17 338
Machinery and Equipment		12 786	17 338	17 338	241	241	1 445	1 203	83,3%	17 338
Transport Assets		63 416	68 006	68 006	3 403	3 403	5 667	2 264	39,9%	68 006
Transport Assets		63 416	68 006	68 006	3 403	3 403	5 667	2 264	39,9%	68 006
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1	555 754	475 851	475 851	34 209	34 209	39 654	5 446	13,7%	475 851

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		