

11 SEPTEMBER 2020

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 AUGUST 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 August 2020, the ten-working day reporting period expires on the 14 September 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 August 2020

This report is based upon financial information, as at 31 August 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 August 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 **R1 548.970 million** is higher than the year to date target of **R1 235.404 million** and the expenditure for the period is **R 1 495.645 million**, which is higher than the year to date target of **R1 145.892 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

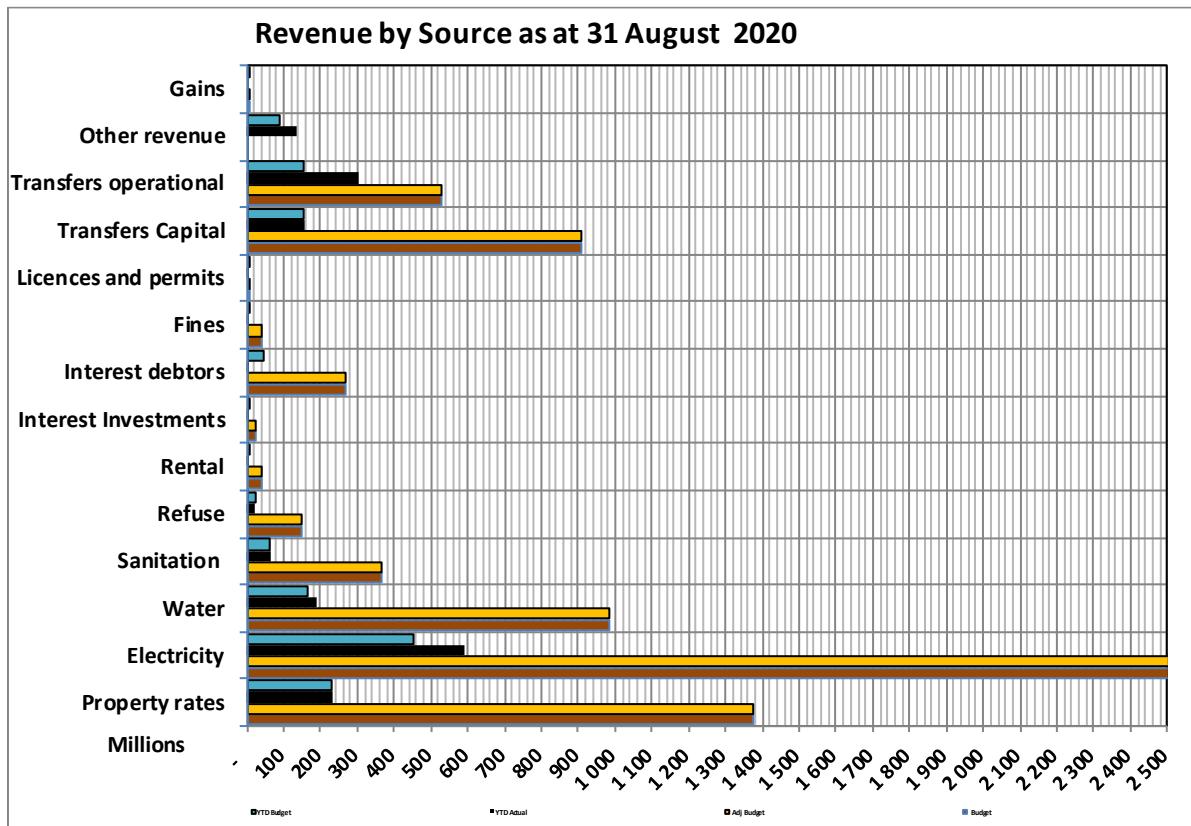
Description	Ref	2019/20		Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue By Source									
Property rates		1 334 854	1 376 320	1 376 320	117 616	235 280	229 387	5 894	3%
Service charges - electricity revenue		2 698 129	2 724 997	2 724 997	299 754	589 328	454 166	135 162	30%
Service charges - water revenue		833 393	983 100	983 100	111 076	187 817	163 850	23 967	15%
Service charges - sanitation revenue		357 634	364 526	364 526	32 285	64 181	60 754	3 427	6%
Service charges - refuse revenue		134 652	148 264	148 264	11 791	23 624	24 711	(1 087)	-4%
Rental of facilities and equipment		32 433	42 366	42 366	3 040	5 747	7 061	(1 314)	-19%
Interest earned - external investments		15 064	22 915	22 915	1 710	2 955	3 819	(864)	-23%
Interest earned - outstanding debtors		274 802	269 971	269 971	1 467	3 106	44 995	(41 889)	-93%
Dividends received		3	1	1	-	-	0	(0)	-100%
Fines, penalties and forfeits		4 959	38 920	38 920	109	118	6 487	(6 369)	-98%
Licences and permits		1 203	477	477	178	224	80	144	181%
Agency services		735 867	910 524	910 524	-	301 217	151 754	149 463	98%
Transfers and subsidies		485 145	529 684	529 684	121 260	135 374	88 281	47 093	53%
Gains		3 903	360	360	-	-	60	(60)	-100%
Total Revenue (excluding capital transfers and contributions)		6 912 042	7 412 427	7 412 427	700 286	1 548 970	1 235 404	313 566	25%
Expenditure By Type									
Employee related costs		2 057 088	2 103 205	2 103 205	215 149	389 867	350 536	39 331	11%
Remuneration of councillors		67 084	71 976	71 976	5 382	10 885	11 996	(1 111)	-9%
Debt impairment		(30 328)	1 114 764	1 114 764	88 573	425 265	185 794	239 471	129%
Depreciation & asset impairment		646 577	325 234	325 234	10 926	21 852	54 206	(32 353)	-60%
Finance charges		190 963	222 333	222 333	1 258	2 653	37 055	(34 403)	-93%
Bulk purchases		2 038 784	2 208 863	2 208 863	(210 589)	539 209	368 144	171 066	46%
Other materials		75 823	55 872	55 872	2 951	5 763	9 312	(3 550)	-38%
Contracted services		537 650	456 389	456 389	35 735	40 441	76 065	(35 624)	-47%
Transfers and subsidies		5 548	2 241	2 241	-	-	373	(373)	-100%
Other expenditure		260 625	314 449	314 449	25 464	59 710	52 409	7 301	14%
Losses		2 294	-	-	-	-	-	-	-
Total Expenditure		5 852 107	6 875 325	6 875 325	174 850	1 495 645	1 145 892	349 754	31%
Surplus/(Deficit)		1 059 934	537 103	537 103	525 436	53 325	89 513	(36 188)	(0)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	911 532	911 532	3 225	154 144	151 922	2 222	0
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		7 916	11 933	11 933	172	172	1 989	(1 816)	(0)
Transfers and subsidies - capital (in-kind - all)		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424	-	1 460 567
Surplus/(Deficit) after capital transfers & contributions		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424		
Taxation								-	
Surplus/(Deficit) after taxation		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424		1 460 567
Attributable to minorities									
Surplus/(Deficit) attributable to municipality		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424		1 460 567
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424		1 460 567

The major revenue variances against the original budget are:

- Property rates - Favourable variance of R5.894 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 R135.162 million (30%) for the period, due to higher user's consumption than budget.
- Water revenue – Favourable variance of R23.967 million (15%) for the period due to higher user's consumption than budget.
- Services charges: Sanitation revenue- Favourable variance of R3.427 million (6%) for the period. Target exceeded.
- Services charges: Refuse revenue – Unfavourable variance -R1.087 million (-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 -R1.314 million (-19%) 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 –R864 303.07 (-23%) for the period due to lower investment and cash balances than anticipated
- Interest earned on Outstanding debtors - Unfavourable variance of -R41.889 million (-93%) for the period, due to a increase in the debtor's book for the month and non-allocation of debtors receipts due to incomplete information.
- Fines - Unfavourable variance of –R6.369 million (-98%) 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 R149.463 million (98%) 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 August with regards to the Equitable Share.
- Other revenue- Favourable variance of R47.093 million (53%) – more revenue collected than anticipated and a monthly apportionment of the budget received with regards to the Fuel Levy for the month of August.

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



The major operating expenditure variances against the original budget are:

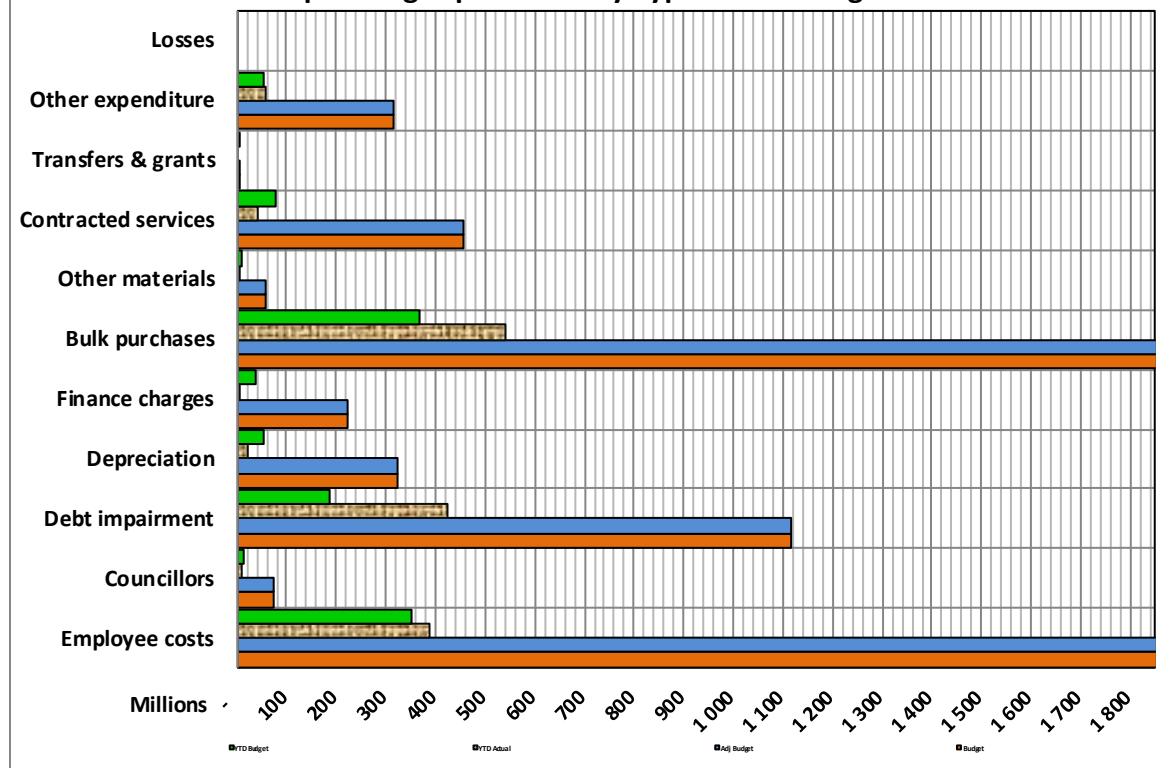
Employee related costs – Unfavourable variance of R39.331 million (11%) on the year to date original budget. The overspending on overtime to date is R23.546 million (Budget R3.333 million vs Actual R26.880 million). The overspending for the period to date on overtime will result in unauthorised expenditure 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	100,00%
EXECUTIVE MAYOR	-	-	27 161	-	62 623	62 623	100,00%
CORPORATE SERVICES	-	-	309 247	-	665 862	665 862	100,00%
FINANCE	-	-	-	-	-	-	0,00%
SOCIAL SERVICES	3 284 301	3 284 301	1 574 840	547 384	3 199 965	2 652 581	82,89%
PLANNING	-	-	-	-	5 903	5 903	100,00%
FRESH PRODUCE MARKET	-	415 000	144 156	-	153 472	153 472	100,00%
HUMAN SETTLEMENTS	-	-	82 070	-	126 319	126 319	0,00%
ENGINEERING SERVICES	6 762 058	6 762 058	3 610 638	1 127 010	6 337 528	5 210 518	82,22%
WATER	-	-	-	-	-	-	0,00%
WASTE AND FLEET MANAGEMENT	9 953 641	9 953 641	4 763 352	1 658 940	9 365 640	7 706 699	82,29%
STRATEGIC PROJECTS	-	-	8 992	-	15 795	15 795	100,00%
NALEDI	-	-	168 135	-	275 814	275 814	100,00%
SOUTPAN	-	-	117 101	-	134 517	134 517	100,00%
CENTLEC	-	-	4 490 715	-	6 523 596	6 523 596	100,00%
TOTAL OVERTIME	20 000 000	20 415 000	15 296 406	3 333 333	26 880 124	23 546 790	87,60%

- Debt impairment – Unfavourable variance R239.471 million (129%) due to processing of provision of bad debts and the billing integration for the month.
- Depreciation – Favourable variance -R32.353 million (-60%) due to processing of actual depreciation for the month as per the asset register.
- Finance charges – Favourable variance of –R34.403 million (-93%) – due to non-accrual of finance costs for the period.
- Bulk purchases – Unfavourable variance R171.066 million (46%) due to electricity that are higher than targeted for the month and the processing of correction journals for provision of water for this month.
- Other materials – Favourable variance –R3.550 million (-38%) due to underspending and the implementation of cost containment measures during this period.
- Contracted services - Favourable variance of-R35.624 million (-47%) due to underspending on repairs and maintenance for the month and the implementation of cost containment measures.
- Other expenditure - Unfavourable variance R7.301 million (14%) - overspending on insurance premiums, the cell phone contract account of the city and membership fees are due to the limitations on the current budget.

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

Operating Expenditure by Type as at 31 August 2020

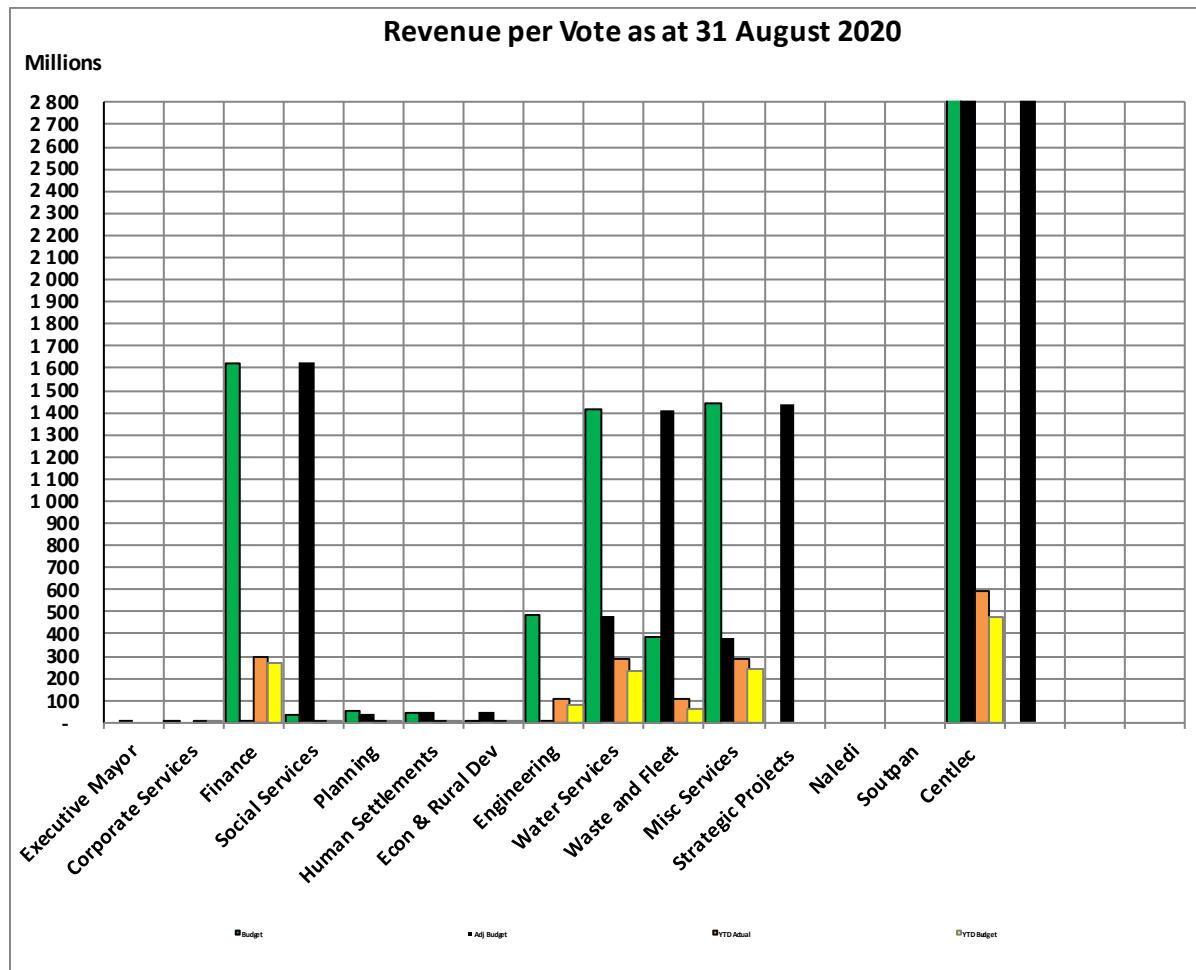


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02

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	1									
Vote 01 - Office Of The City Manager		0	12 301	12 301	—	—	2 050	(2 050)	-100,0%	12 301
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services		4 559	10 900	10 900	2	4	1 817	(1 813)	-99,8%	10 900
Vote 04 - Finance		1 521 229	1 626 220	1 626 220	117 199	298 644	271 037	27 608	10,2%	1 626 220
Vote 05 - Social Services		11 764	37 434	37 434	1 013	1 693	6 239	(4 546)	-72,9%	37 434
Vote 06 - Planning		36 182	50 496	50 496	3 334	6 105	8 416	(2 311)	-27,5%	50 496
Vote 07 - Human Settlement And Housing		29 264	46 608	46 608	2 758	5 170	7 768	(2 598)	-33,4%	46 608
Vote 08 - Economic And Rural Development		317	311	311	27	54	52	2	4,1%	311
Vote 09 - Engineering		567 918	484 350	484 350	32 217	109 047	80 725	28 322	35,1%	484 350
Vote 10 - Water		1 219 493	1 412 165	1 412 165	111 023	290 236	235 361	54 876	23,3%	1 412 165
Vote 11 - Waste And Fleet Management		273 219	382 948	382 948	11 783	107 043	63 825	43 218	67,7%	382 948
Vote 12 - Miscellaneous		510 436	1 437 122	1 437 122	121 453	289 965	239 520	50 445	21,1%	1 437 122
Vote 13 - Strategic Projects		—	—	—	—	—	—	—	—	—
Vote 14 - Naledi And Soutpan		—	—	—	—	—	—	—	—	—
Vote 15 - Other		2 745 577	2 835 037	2 835 037	302 873	595 324	472 506	122 818	26,0%	2 835 037
Total Revenue by Vote	2	6 919 957	8 335 892	8 335 892	703 683	1 703 286	1 389 315	313 971	22,6%	8 335 892
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		107 229	143 741	143 741	8 504	12 275	23 957	(11 682)	-48,8%	143 741
Vote 02 - Office Of The Executive Mayor		228 466	255 104	255 104	35 940	52 665	42 518	10 148	23,9%	255 104
Vote 03 - Corporate Services		271 976	258 125	258 125	17 035	36 007	43 021	(7 015)	-16,3%	258 125
Vote 04 - Finance		218 551	288 505	288 505	18 149	66 716	48 084	18 632	38,7%	288 505
Vote 05 - Social Services		504 871	455 468	455 468	31 889	63 167	75 912	(12 745)	-16,8%	455 468
Vote 06 - Planning		101 474	97 052	97 052	6 705	11 340	16 175	(4 836)	-29,9%	97 052
Vote 07 - Human Settlement And Housing		110 991	143 767	143 767	8 496	17 508	23 961	(6 454)	-26,9%	143 767
Vote 08 - Economic And Rural Development		23 257	33 864	33 864	1 574	3 081	5 644	(2 563)	-45,4%	33 864
Vote 09 - Engineering		614 718	501 410	501 410	21 439	62 013	83 569	(21 555)	-25,8%	501 410
Vote 10 - Water		486 473	1 383 121	1 383 121	(371 502)	381 896	230 520	151 376	65,7%	1 383 121
Vote 11 - Waste And Fleet Management		369 686	334 696	334 696	26 509	68 103	55 783	12 320	22,1%	334 696
Vote 12 - Miscellaneous		142 781	409 781	409 781	26 806	52 721	68 297	(15 576)	-22,8%	409 781
Vote 13 - Strategic Projects		51 919	58 197	58 197	4 342	8 866	9 700	(833)	-8,6%	58 197
Vote 14 - Naledi And Soutpan		57 282	65 730	65 730	4 946	9 421	10 955	(1 534)	-14,0%	65 730
Vote 15 - Other		2 562 434	2 446 764	2 446 764	334 018	649 866	407 795	242 072	59,4%	2 446 764
Total Expenditure by Vote	2	5 852 107	6 875 325	6 875 325	174 850	1 495 645	1 145 892	349 754	30,5%	6 875 325
Surplus/ (Deficit) for the year	2	1 067 850	1 460 567	1 460 567	528 833	207 641	243 424	(35 783)	-14,7%	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)

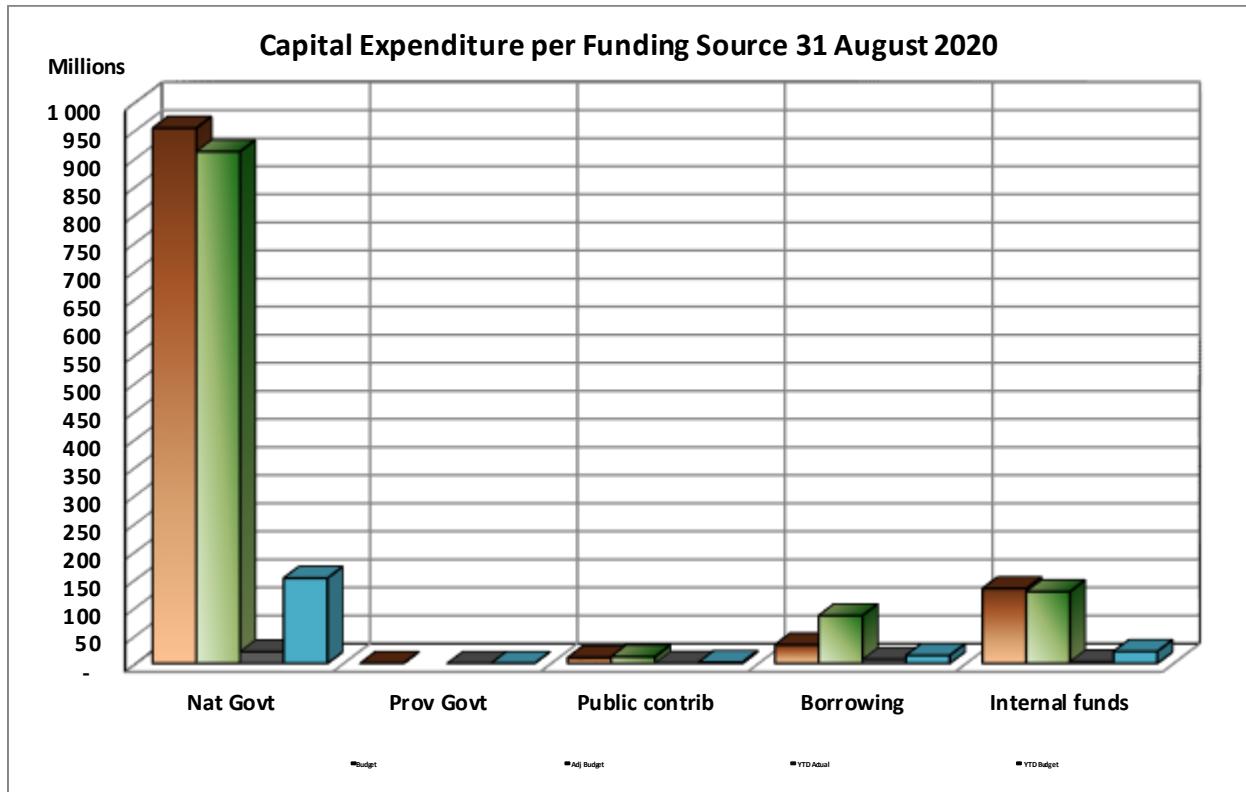
The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output ‘type’. The actual spending for the period is **R31.319 million** on the year to date budgeted target of **R189.427 million**. On an annual basis we have thus spent only 2.76% (**R31.319 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 August 2020/21	YTD Actual August 2020/21	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
Capital Expenditure	1 136 562	189 427	31 319	(158 108)
Capital Financing				
National Government	911 531	151 922	20 765	(131 158)
Public Contributions	11 932	1 989	338	(1 651)
Borrowing	85 179	14 197	7 154	(7 043)
Internally Generated Funds	127 918	21 320	3 063	(18 257)
Financing Total	1 136 562	189 427	31 319	(158 108)

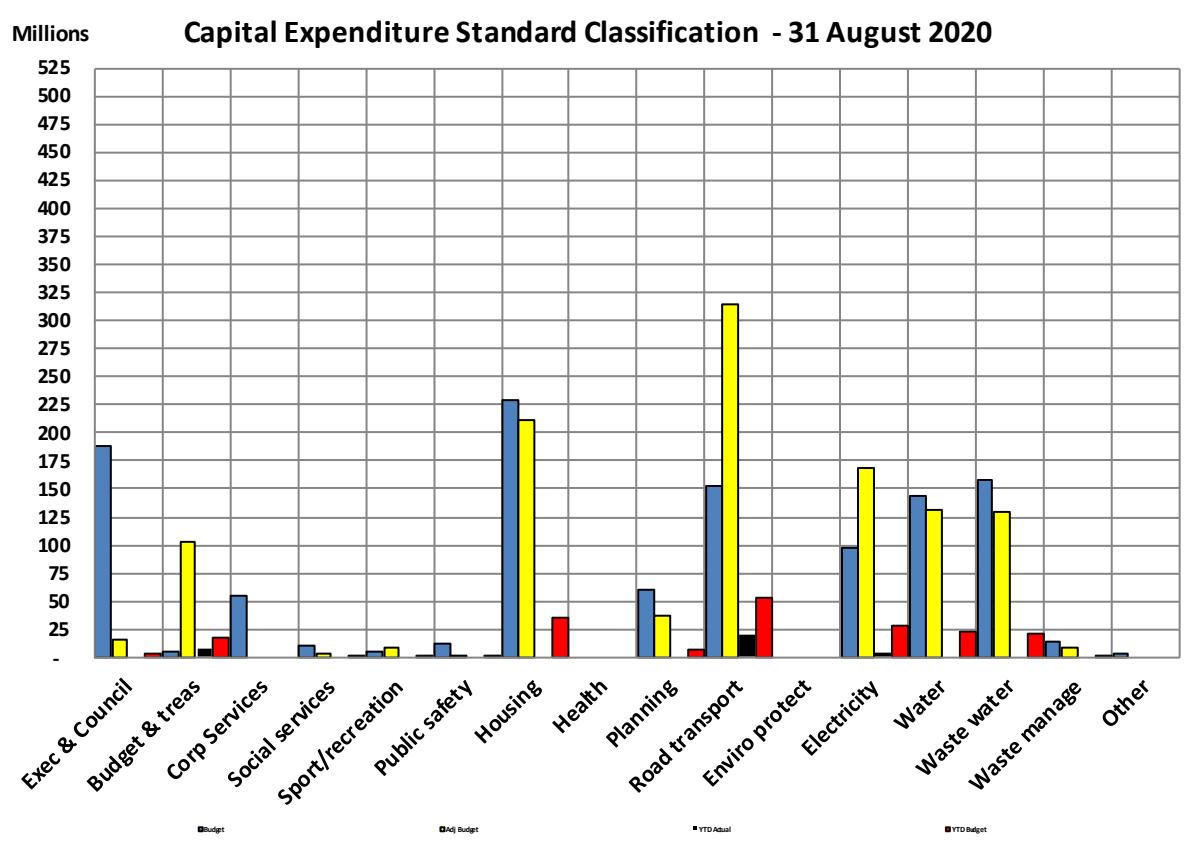
The following chart indicates the capital expenditure financing.



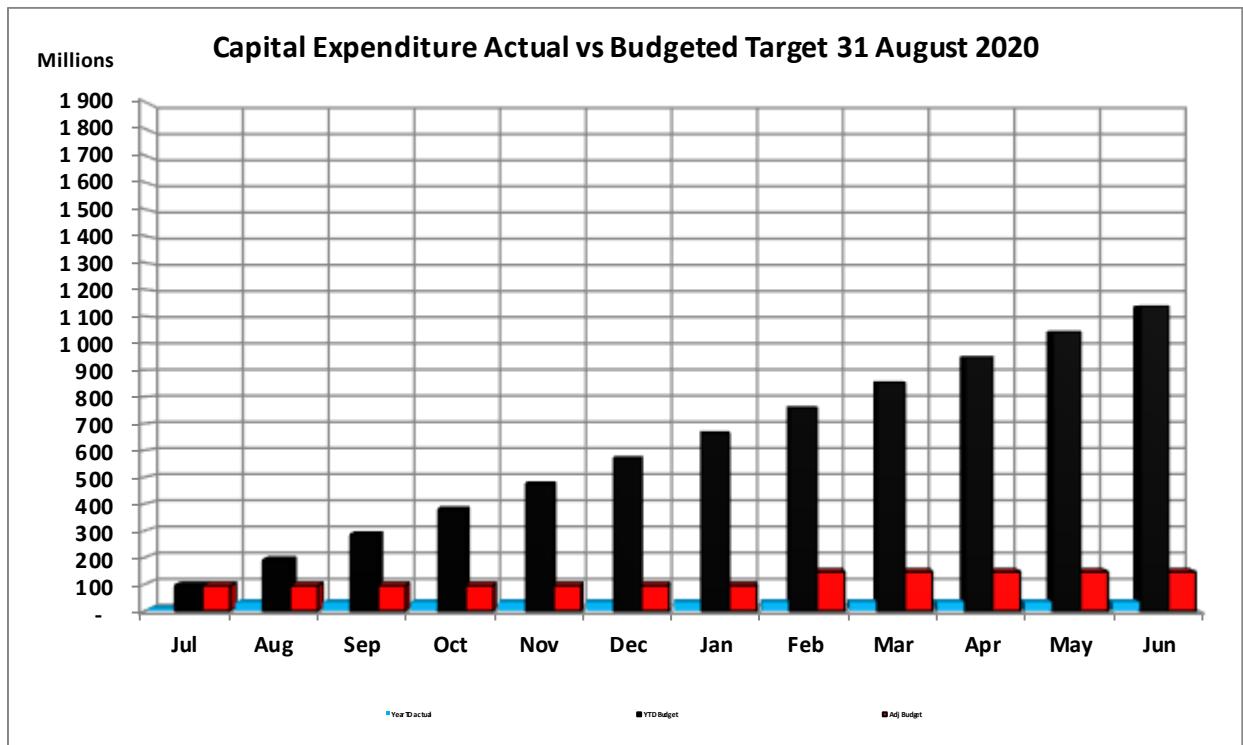
The status of year-to-date capital expenditure compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R12.785 million less than budget target)
Community and public safety	(R37.517 million less than budget target)
Economic and environmental services	(R37.841 million less than budget target)
Electricity	(R24.838 million more than budget target)
Water	(R21.936 million less than budget target)
Wastewater management	(R21.691 million less than budget target)
Waste management	(R1.500 million less than budget target)

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



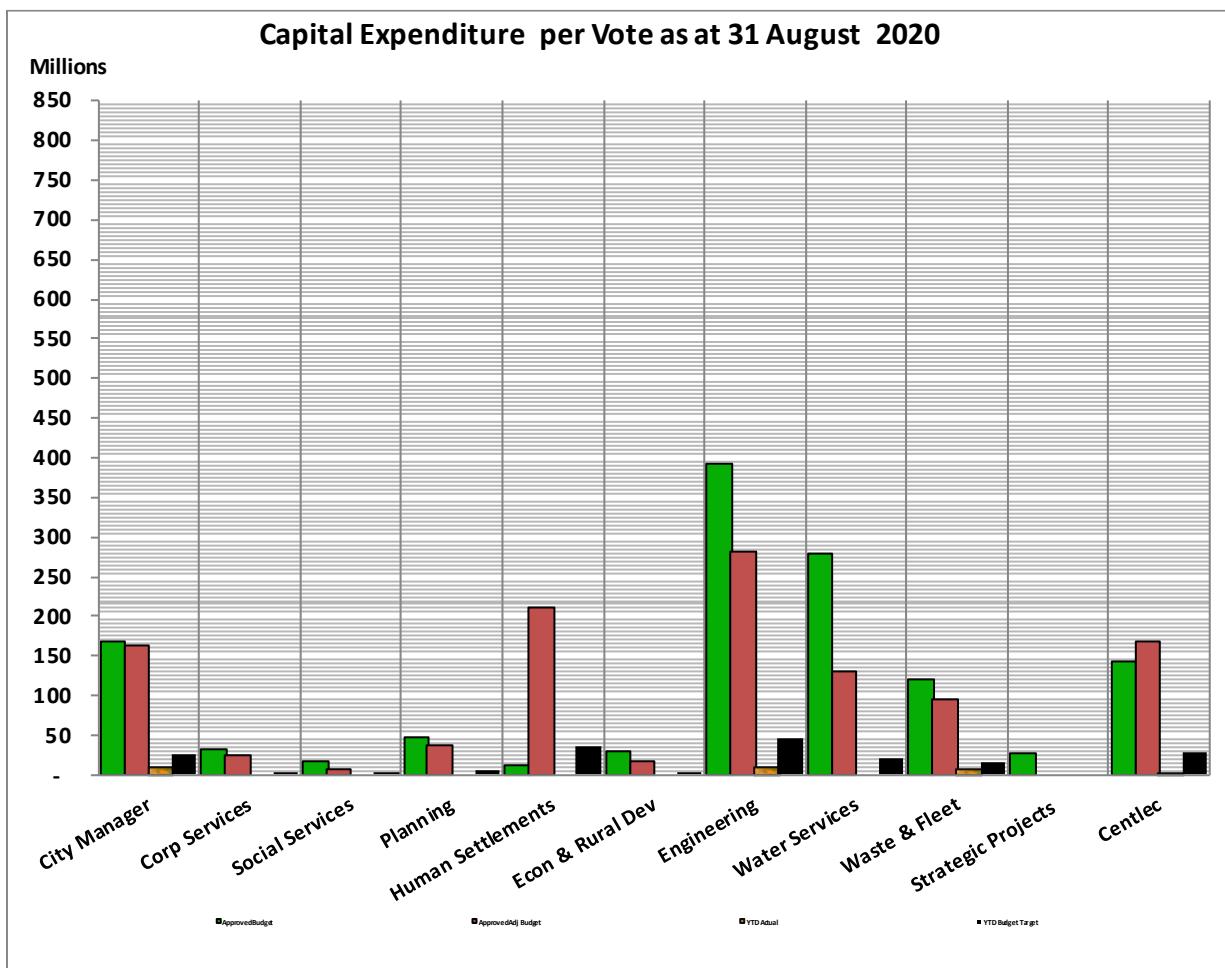
The following chart compares the year to date actual expenditure with the year to date original budget (target).



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

Capital Expenditure per Vote	Approved Budget	YTD Actual	YTD Budget Target	Percentage on Original Budget
City Manager	163 126 292	10 727 437	27 187 726	6,58%
Corp Services	25 768 667	-	4 294 788	0,00%
Social Services	6 068 396	-	1 011 402	0,00%
Planning	37 126 122	-	6 187 694	0,00%
Human Settlements	211 265 482	-	35 210 936	0,00%
Econ & Rural Dev	16 450 000	-	2 741 668	0,00%
Engineering	281 528 107	10 037 086	46 921 400	3,57%
Water Services	131 616 854	-	21 936 158	0,00%
Waste & Fleet	94 179 491	7 153 508	15 696 586	7,60%
Strategic Projects	-	-	-	0,00%
Centlec	169 432 828	3 400 754	28 238 840	2,01%
	1 136 562 239	31 318 785	189 427 198	2,76%

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



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

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

The CFS report for the period ending 31 August 2020 indicates a closing balance (cash and cash equivalents) of R717.861 million (31 July 2020 – R704.416 million) which comprises of the following:

• Bank balance and cash	R2.348 (Mangaung) ABSA
• Bank balance and cash	R88.084 million (Mangaung) NEDBANK
• Bank balance and cash	R55.881 million (Centlec)
• Bank balance and cash	R5.685 million (Market)
• Investment deposits	R565.856 million (Mangaung)
• Investment deposits	R5 026.47 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R258.732 million**, resulting in an **R75.223 million (41%)** favourable variance, as compared to a year target of **R183.509 million**;
- Service charges reflect a year to date amount cash collection of **R903.668 million**, resulting in an **R167.325 million (23%)** favourable variance, as compared to a year target of **R736.344 million**.
- Other revenue reflects a year to date amount of **R125.775 million**, resulting in an **R197.425 million (-276%)** favourable variance, as compared to a year target of **R-71.651 million**.
- Operating grants and subsidies show a year to date received amount of **R408.282 million** compared to a year to date target of **R151.754 million** resulting in **R256.528 million (169%)** favourable variance. (Variance due to grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R214.697 million** compared to a year to date target of **R124.734 million** resulting in **R89.963 million (72%)** favourable variance due to grant receipt apportionment quarterly vs monthly budget);
- Interest show a year to date amount of **R5.036 million** compared to a year target of **R3.819 million**, indicating **R1.217 million (32%)** favourable variance.

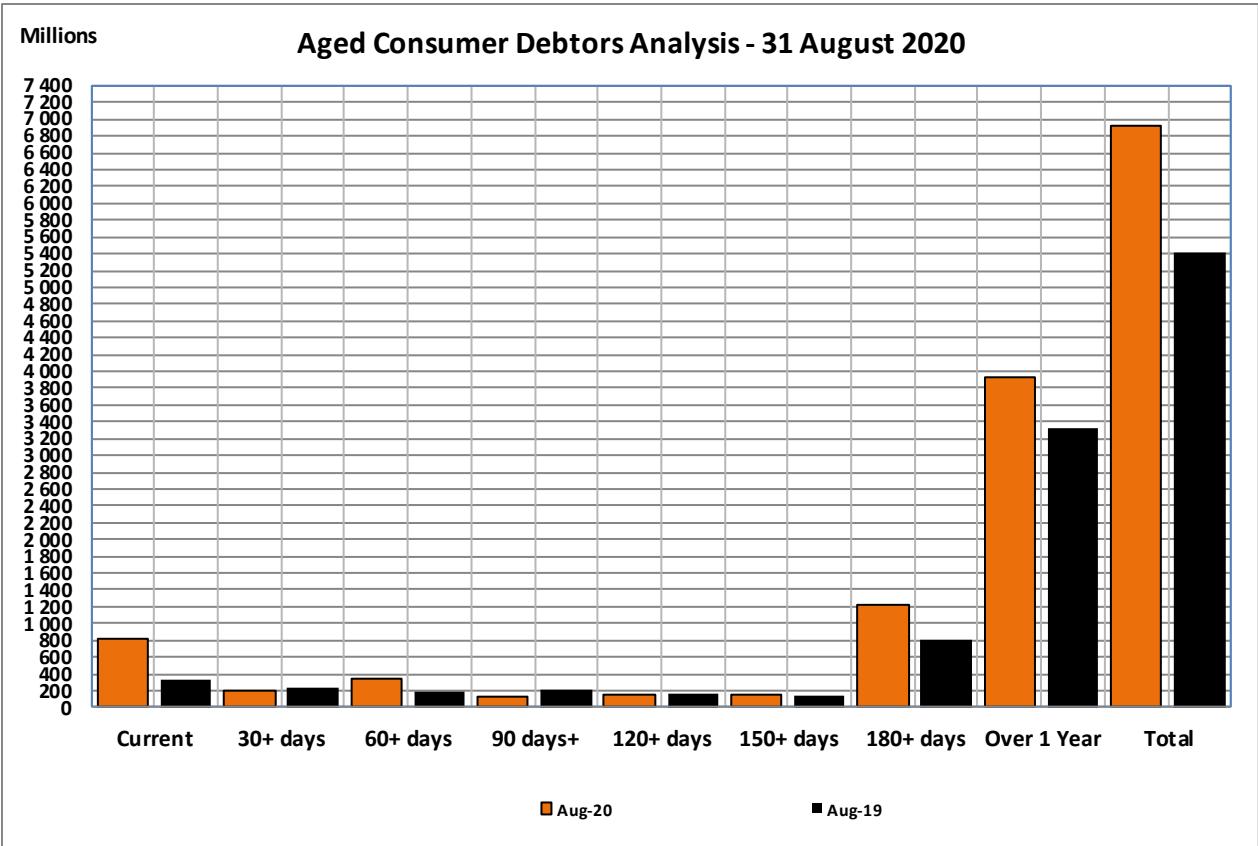
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **-R1 553.162 million (R684.330 million** unfavourable variance) compared to a year to date target of **-R868.832 million** mainly due to accrued creditors at the end June 2020, paid in July;
- Capital payments indicate a year to date amount of **R31.319 million (R158.108 million** favourable variance) compared to a target of **R189.427 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 **-R27.226 million** compared to a year target of **-R37.055 million**, resulting in a favourable variance of **R9.829 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 **-R17.643 (R2.087 million** unfavourable variance) compared to a target of **-R19.730 million** due to the repayment of borrowings due.

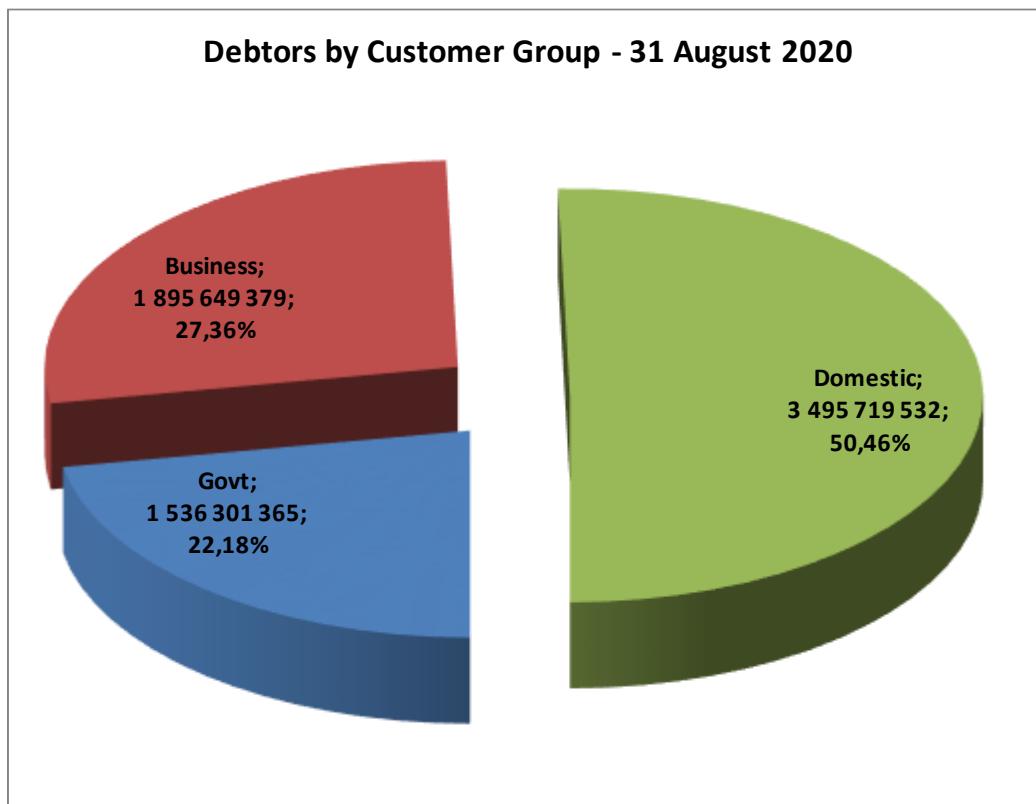
Outstanding Debtors Report (Annexure B – Table SC3)

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.

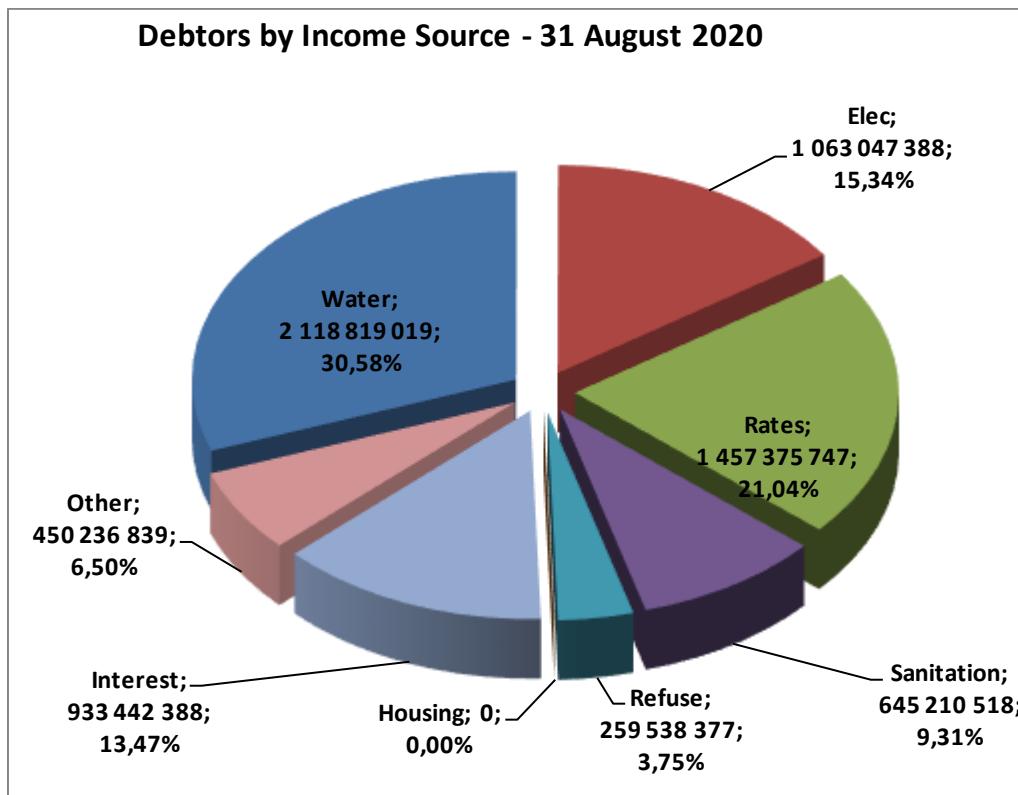
The debtors balance as at 31 August 2020 is **R6 927.670 million** (31 July 2020 – **R6 788.356 million**), thus reflecting an increase of **R139.314 million (2.01%)** for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R3 927.019 million (R3 917.896 million – July 2020) is outstanding in this category (1 year and older), with R2 429.602 million attributable to households, an increase of R1 045.494 million from the balance of R3 475.096 million in July 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)

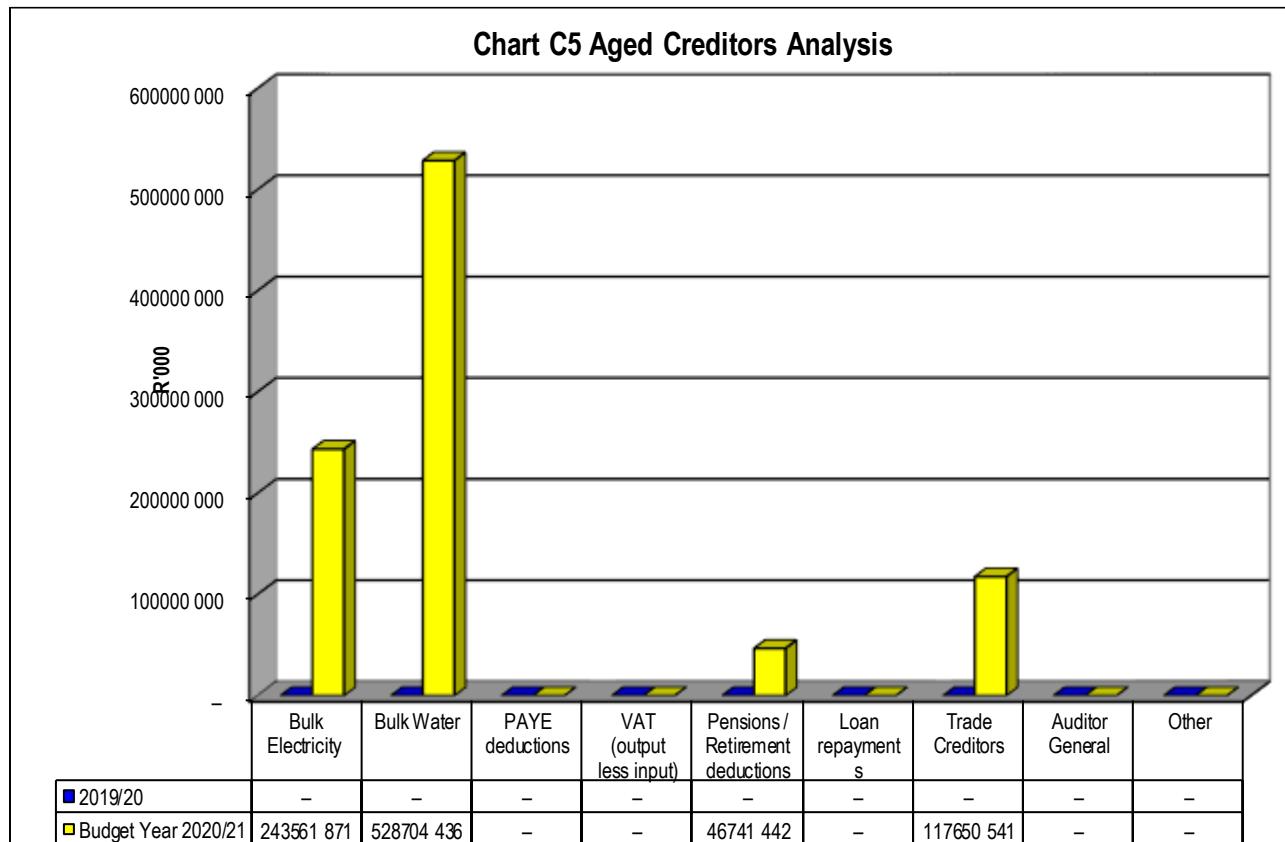
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R936.658 million** compared to an amount of **R1 002.833 million** in June. The decrease of **R66.175 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	July 2020 R'000	August 2020 R'000
Bulk electricity	246 521	243 562
Trade creditors Centlec	20 660	24 875
Bulk water	558 704	524 074
Salaries/PAYE	25 933	-
Pensions Deductions	46 592	46 741
Other	-	-
Trade creditors Mangaung	104 421	92 775
Total	1 002 833	936 658

*The current portion of the amount due was R400.479 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 **R565.862 million** as at 31 August 2020 against **R471.188 million** at 31 July 2020.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 August 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 August 2020 the operating revenue (excluding capital grants) and expenditure actual represented 20.90% and 21.75% respectively of the original budget. The outcome reflects a variance of 4.23% (favourable) and -5.08% (unfavourable) respectively, when compared to the average target of 16.67% and 16.67% respectively (based on two months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 31 August 2020 represents only 2.76% of the original budget, when compared to a target of 16.67% (2 months), a variance of 13.91 % for the year against the target.

Financial Ratios

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

$$717\ 861\ 255 / (1\ 495\ 645\ 337 - 425\ 265\ 239 - 21\ 852\ 283) = 0.68 \text{ months}$$

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

$$8\ 690\ 539\ 610 / 9\ 042\ 999\ 767 = 0:96$$

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

$$2\ 652\ 789 / 1\ 495\ 645\ 337 \times 100 = 0.18\%$$

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)

$$86\ 967\ 253 / (16\ 093\ 190\ 986 + 1\ 570\ 113\ 653) = 0.49\%$$

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 AUGUST 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 August 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 August 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: 14/09/2020

SUBMITTED BY:


S E MOFOENG
CHIEF FINANCIAL OFFICER

DATE: 14/09/2020

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 August 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Adv. Tankiso Mea

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: _____

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 09 September 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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MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M02 August

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	117 616	235 280	229 387	5 894	3%	1 376 320
Service charges	4 023 808	4 220 888	4 220 888	454 906	864 950	703 481	161 468	23%	4 220 888
Investment revenue	15 064	22 915	22 915	1 710	2 955	3 819	(864)	-23%	22 915
Transfers and subsidies	735 867	910 524	910 524	–	301 217	151 754	149 463	98%	910 524
Other own revenue	802 449	881 780	881 780	126 054	144 568	146 963	(2 395)	-2%	881 780
Total Revenue (excluding capital transfers and contributions)	6 912 042	7 412 427	7 412 427	700 286	1 548 970	1 235 404	313 566	25%	7 412 427
Employee costs	2 057 088	2 103 205	2 103 205	215 149	389 867	350 536	39 331	11%	2 103 205
Remuneration of Councillors	67 084	71 976	71 976	5 382	10 885	11 996	(1 111)	-9%	71 976
Depreciation & asset impairment	646 577	325 234	325 234	10 926	21 852	54 206	(32 353)	-60%	325 234
Finance charges	190 963	222 333	222 333	1 258	2 653	37 055	(34 403)	-93%	222 333
Materials and bulk purchases	2 114 607	2 264 734	2 264 734	(207 637)	544 972	377 456	167 516	44%	2 264 734
Transfers and subsidies	5 548	2 241	2 241	–	–	373	(373)	-100%	2 241
Other expenditure	770 240	1 885 602	1 885 602	149 772	525 417	314 269	211 148	67%	1 885 602
Total Expenditure	5 852 107	6 875 325	6 875 325	174 850	1 495 645	1 145 892	349 754	31%	6 875 325
Surplus/(Deficit)	1 059 934	537 103	537 103	525 436	53 325	89 513	(36 188)	-40%	537 103
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	911 532	911 532	3 225	154 144	151 922	2 222	1%	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	172	172	1 989	(1 816)	-91%	11 933
Surplus/(Deficit) after capital transfers & contributions	1 067 850	1 460 567	1 460 567	528 833	207 641	243 424	(35 783)	-15%	1 460 567
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1 067 850	1 460 567	1 460 567	528 833	207 641	243 424	(35 783)	-15%	1 460 567
Capital expenditure & funds sources									
Capital expenditure	461 622	1 136 562	1 136 562	22 787	31 319	189 427	(158 108)	-83%	1 136 562
Capital transfers recognised	340 013	923 464	923 464	20 585	21 103	153 911	(132 808)	-86%	923 464
Borrowing	48 745	85 179	85 179	–	7 154	14 197	(7 043)	-50%	85 179
Internally generated funds	72 864	127 919	127 919	2 202	3 063	21 320	(18 257)	-86%	127 919
Total sources of capital funds	461 622	1 136 562	1 136 562	22 787	31 319	189 427	(158 108)	-83%	1 136 562
Financial position									
Total current assets	8 331 300	3 188 258	3 188 258		8 690 540				3 188 258
Total non current assets	18 502 403	20 725 428	20 725 428		19 503 275				20 725 428
Total current liabilities	8 989 668	2 153 568	2 153 568		9 043 000				2 153 568
Total non current liabilities	2 188 130	2 984 149	2 984 149		2 189 777				2 984 149
Community wealth/Equity	15 655 905	18 775 968	18 775 968		16 961 038				18 775 968
Cash flows									
Net cash from (used) operating	710	1 335 733	1 335 733	30 438	335 802	222 622	(113 179)	-51%	12 206 386
Net cash from (used) investing	(752)	1 315 736	1 311 621	(22 787)	(31 319)	(160 251)	(128 932)	80%	(961 503)
Net cash from (used) financing	(196)	(79 618)	(118 382)	(1 054)	(17 547)	(40 171)	(22 624)	56%	(4 260)
Cash/cash equivalents at the month/year end	127 748	2 466 536	2 423 658	–	717 861	22 201	(695 660)	-3133%	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	806 844	194 486	338 648	120 918	162 334	154 695	#####	#####	6 927 670
Creditors Age Analysis									
Total Creditors	400 479	67 695	69 201	152 120	247 163	–	–	–	936 658

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M02 August

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>		2 080 598	3 122 707	3 122 707	242 874	596 522	520 451	76 071	15%	3 122 707
Executive and council		317	11	11	27	54	2	52	2816%	11
Finance and administration		2 080 281	3 122 696	3 122 696	242 847	596 468	520 449	76 019	15%	3 122 696
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		24 128	64 027	64 027	1 876	3 627	10 671	(7 045)	-66%	64 027
Community and social services		4 773	7 080	7 080	713	1 233	1 180	53	4%	7 080
Sport and recreation		2 198	7 573	7 573	5	10	1 262	(1 252)	-99%	7 573
Public safety		5 693	24 183	24 183	146	297	4 031	(3 734)	-93%	24 183
Housing		11 463	25 191	25 191	1 012	2 087	4 199	(2 111)	-50%	25 191
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8 434	33 319	33 319	1 041	1 492	5 553	(4 061)	-73%	33 319
Planning and development		8 717	20 631	20 631	886	1 329	3 438	(2 109)	-61%	20 631
Road transport		(591)	12 300	12 300	5	5	2 050	(2 045)	-100%	12 300
Environmental protection		309	388	388	151	158	65	93	144%	388
<i>Trading services</i>		4 806 797	5 114 501	5 114 501	457 892	1 101 646	852 417	249 229	29%	5 114 501
Energy sources		2 745 577	2 835 037	2 835 037	302 873	595 324	472 506	122 818	26%	2 835 037
Water management		1 219 493	1 412 165	1 412 165	111 023	290 236	235 361	54 876	23%	1 412 165
Waste water management		568 509	484 350	484 350	32 212	109 043	80 725	28 317	35%	484 350
Waste management		273 219	382 948	382 948	11 783	107 043	63 825	43 218	68%	382 948
<i>Other</i>	4	-	1 337	1 337	-	-	223	(223)	-100%	1 337
Total Revenue - Functional	2	6 919 957	8 335 892	8 335 892	703 683	1 703 286	1 389 315	313 971	23%	8 335 892
Expenditure - Functional										
<i>Governance and administration</i>		1 164 714	1 505 260	1 505 370	116 514	243 752	250 888	(7 136)	-3%	1 505 370
Executive and council		128 960	148 197	148 197	10 359	20 431	24 700	(4 269)	-17%	148 197
Finance and administration		1 035 754	1 357 063	1 357 173	106 155	223 322	226 188	(2 867)	-1%	1 357 173
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		662 473	621 678	621 678	40 795	81 498	103 614	(22 115)	-21%	621 678
Community and social services		43 085	49 330	49 330	3 152	6 287	8 222	(1 935)	-24%	49 330
Sport and recreation		203 087	179 151	179 151	9 821	19 219	29 859	(10 640)	-36%	179 151
Public safety		313 025	259 970	259 970	20 119	39 864	43 328	(3 464)	-8%	259 970
Housing		90 314	118 912	118 912	6 548	13 833	19 819	(5 985)	-30%	118 912
Health		12 963	14 316	14 316	1 155	2 295	2 386	(91)	-4%	14 316
<i>Economic and environmental services</i>		447 434	374 506	374 396	17 946	29 247	62 408	(33 161)	-53%	374 396
Planning and development		41 661	47 997	47 887	4 900	7 914	7 990	(76)	-1%	47 887
Road transport		380 843	295 968	295 968	11 050	17 464	49 328	(31 864)	-65%	295 968
Environmental protection		24 930	30 541	30 541	1 996	3 868	5 090	(1 222)	-24%	30 541
<i>Trading services</i>		3 572 801	4 367 099	4 367 099	(740)	1 140 479	727 851	412 628	57%	4 367 099
Energy sources		2 562 434	2 446 764	2 446 764	334 018	649 866	407 795	242 072	59%	2 446 764
Water management		490 045	1 392 848	1 392 848	(371 260)	382 397	232 142	150 256	65%	1 392 848
Waste water management		306 815	298 208	298 208	16 023	51 011	49 701	1 309	3%	298 208
Waste management		213 507	229 280	229 280	20 479	57 205	38 214	18 992	50%	229 280
<i>Other</i>		4 686	6 782	6 782	334	669	1 130	(462)	-41%	6 782
Total Expenditure - Functional	3	5 852 107	6 875 325	6 875 325	174 850	1 495 645	1 145 892	349 754	31%	6 875 325
Surplus/ (Deficit) for the year		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424	(35 783)	-15%	1 460 567

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M02 August

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	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		2 080 598	3 122 707	3 122 707	242 874	596 522	520 451	76 071	15%	3 122 707
Executive and council		317	11	11	27	54	2	52	0	11
<i>Municipal Manager, Town Secretary and Chief Executive</i>		317	11	11	27	54	2	52	0	11
Finance and administration		2 080 281	3 122 696	3 122 696	242 847	596 468	520 449	76 019	0	3 122 696
<i>Administrative and Corporate Support</i>		-	5	5	-	-	1	(1)	(0)	5
<i>Finance</i>		2 031 665	3 063 337	3 063 337	238 653	588 609	510 556	78 053	0	3 063 337
<i>Human Resources</i>		3 350	8 068	8 068	-	-	1 345	(1 345)	(0)	8 068
<i>Information Technology</i>		-	5	5	-	-	1	(1)	(0)	5
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		27 466	29 865	29 865	2 449	4 776	4 977	(201)	(0)	29 865
<i>Property Services</i>		17 801	21 416	21 416	1 746	3 082	3 569	(487)	(0)	21 416
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		24 128	64 027	64 027	1 876	3 627	10 671	(7 045)	(0)	64 027
Community and social services		4 773	7 080	7 080	713	1 233	1 180	53	0	7 080
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 248	5 756	5 756	574	949	959	(10)	(0)	5 756
<i>Libraries and Archives</i>		1 514	1 315	1 315	139	284	219	65	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	10	1 262	(1 252)	(0)	7 573
<i>Community Parks (including Nurseries)</i>		474	2 304	2 304	0	0	384	(384)	(0)	2 304
<i>Recreational Facilities</i>		362	570	570	3	6	95	(89)	(0)	570
<i>Sports Grounds and Stadiums</i>		1 362	4 699	4 699	2	4	783	(779)	(0)	4 699
Public safety		5 693	24 183	24 183	146	297	4 031	(3 734)	(0)	24 183
<i>Civil Defence</i>		16	22	22	-	-	4	(4)	(0)	22
<i>Fire Fighting and Protection</i>		857	1 090	1 090	35	68	182	(113)	(0)	1 090
<i>Police Forces, Traffic and Street Parking Control</i>		4 820	23 071	23 071	111	228	3 845	(3 617)	(0)	23 071
Housing		11 463	25 191	25 191	1 012	2 087	4 199	(2 111)	(0)	25 191
<i>Housing</i>		11 463	25 191	25 191	1 012	2 087	4 199	(2 111)	(0)	25 191
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8 434	33 319	33 319	1 041	1 492	5 553	(4 061)	(0)	33 319
Planning and development		8 717	20 631	20 631	886	1 329	3 438	(2 109)	(0)	20 631
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		8 717	20 631	20 631	886	1 329	3 438	(2 109)	(0)	20 631
Road transport		(591)	12 300	12 300	5	5	2 050	(2 045)	(0)	12 300
<i>Public Transport</i>		-	12 300	12 300	-	-	2 050	(2 050)	(0)	12 300
<i>Roads</i>		(591)	-	-	5	5	-	5	#DIV/0!	-
Environmental protection		309	388	388	151	158	65	93	0	388
<i>Pollution Control</i>		309	388	388	151	158	65	93	0	388
Trading services		4 806 797	5 114 501	5 114 501	457 892	1 101 646	852 417	249 229	0	5 114 501
Energy sources		2 745 577	2 835 037	2 835 037	302 873	595 324	472 506	122 818	0	2 835 037
<i>Electricity</i>		2 745 577	2 835 037	2 835 037	302 873	595 324	472 506	122 818	0	2 835 037
Water management		1 219 493	1 412 165	1 412 165	111 023	290 236	235 361	54 876	0	1 412 165
<i>Water Distribution</i>		1 219 493	1 412 165	1 412 165	111 023	290 236	235 361	54 876	0	1 412 165
Waste water management		568 509	484 350	484 350	32 212	109 043	80 725	28 317	0	484 350
<i>Sewerage</i>		568 509	484 350	484 350	32 212	109 043	80 725	28 317	0	484 350
Waste management		273 219	382 948	382 948	11 783	107 043	63 825	43 218	0	382 948
<i>Solid Waste Disposal (Landfill Sites)</i>		0	1	1	-	-	0	(0)	(0)	1
<i>Solid Waste Removal</i>		273 218	382 947	382 947	11 783	107 043	63 825	43 218	0	382 947
Other		-	1 337	1 337	-	-	223	(223)	(0)	1 337
Air Transport		-	1 037	1 037	-	-	173	(173)	(0)	1 037
Tourism		-	300	300	-	-	50	(50)	(0)	300
Total Revenue - Functional	2	6 919 957	8 335 892	8 335 892	703 683	1 703 286	1 389 315	313 971	0	8 335 892

Expenditure - Functional									
<i>Municipal governance and administration</i>									
Executive and council		1 164 714	1 505 260	1 505 370	116 514	243 752	250 888	(7 136)	(0) 1 505 370
<i>Mayor and Council</i>		128 960	148 197	148 197	10 359	20 431	24 700	(4 269)	(0) 148 197
<i>Municipal Manager, Town Secretary and Chief Executive</i>		82 646	88 807	88 807	6 749	13 448	14 801	(1 353)	(0) 88 807
Finance and administration		46 314	59 390	59 390	3 610	6 983	9 898	(2 916)	(0) 59 390
<i>Administrative and Corporate Support</i>		1 035 754	1 357 063	1 357 173	106 155	223 322	226 188	(2 867)	(0) 1 357 173
<i>Finance</i>		348 300	327 150	327 260	38 912	58 903	54 536	4 368	0 327 260
<i>Fleet Management</i>		363 226	693 805	693 805	45 313	119 984	115 635	4 349	0 693 805
<i>Human Resources</i>		104 291	99 624	99 624	5 726	10 225	16 604	(6 379)	(0) 99 624
<i>Information Technology</i>		68 551	81 967	81 967	5 352	10 379	13 661	(3 282)	(0) 81 967
<i>Legal Services</i>		62 355	65 516	65 516	3 817	11 583	10 919	663	0 65 516
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		31 285	21 122	21 122	2 147	2 784	3 520	(737)	(0) 21 122
<i>Property Services</i>		29 586	35 225	35 225	2 307	4 480	5 871	(1 391)	(0) 35 225
<i>Risk Management</i>		20 677	24 855	24 855	1 948	3 674	4 143	(468)	(0) 24 855
Internal audit		7 483	7 798	7 798	633	1 311	1 300	11	0 7 798
	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		662 473	621 678	621 678	40 795	81 498	103 614	(22 115)	(0) 621 678
Community and social services		43 085	49 330	49 330	3 152	6 287	8 222	(1 935)	(0) 49 330
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		16 638	19 767	19 767	1 036	2 056	3 295	(1 238)	(0) 19 767
<i>Libraries and Archives</i>		25 498	28 630	28 630	2 037	4 074	4 772	(698)	(0) 28 630
<i>Museums and Art Galleries</i>		949	933	933	78	156	155	1	0 933
Sport and recreation		203 087	179 151	179 151	9 821	19 219	29 859	(10 640)	(0) 179 151
<i>Community Parks (including Nurseries)</i>		73 346	81 882	81 882	4 808	9 643	13 647	(4 004)	(0) 81 882
<i>Recreational Facilities</i>		11 275	17 058	17 058	589	997	2 843	(1 846)	(0) 17 058
<i>Sports Grounds and Stadiums</i>		118 466	80 212	80 212	4 425	8 579	13 369	(4 790)	(0) 80 212
Public safety		313 025	259 970	259 970	20 119	39 864	43 328	(3 464)	(0) 259 970
<i>Civil Defence</i>		11 732	12 040	12 040	997	1 927	2 007	(80)	(0) 12 040
<i>Fire Fighting and Protection</i>		76 100	75 388	75 388	6 135	12 892	12 565	327	0 75 388
<i>Police Forces, Traffic and Street Parking Control</i>		225 193	172 542	172 542	12 987	25 045	28 757	(3 712)	(0) 172 542
Housing		90 314	118 912	118 912	6 548	13 833	19 819	(5 985)	(0) 118 912
<i>Housing</i>		90 314	118 912	118 912	6 548	13 833	19 819	(5 985)	(0) 118 912
Health		12 963	14 316	14 316	1 155	2 295	2 386	(91)	(0) 14 316
<i>Health Services</i>		12 963	14 316	14 316	1 155	2 295	2 386	(91)	(0) 14 316
<i>Economic and environmental services</i>		447 434	374 506	374 396	17 946	29 247	62 408	(33 161)	(0) 374 396
Planning and development		41 661	47 997	47 887	4 900	7 914	7 990	(76)	(0) 47 887
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		41 661	47 997	47 887	4 900	7 914	7 990	(76)	(0) 47 887
Road transport		380 843	295 968	295 968	11 050	17 464	49 328	(31 864)	(0) 295 968
<i>Public Transport</i>		69 889	91 384	91 384	5 432	6 093	15 231	(9 138)	(0) 91 384
<i>Roads</i>		310 954	204 584	204 584	5 618	11 372	34 098	(22 726)	(0) 204 584
Environmental protection		24 930	30 541	30 541	1 996	3 868	5 090	(1 222)	(0) 30 541
<i>Pollution Control</i>		24 930	30 541	30 541	1 996	3 868	5 090	(1 222)	(0) 30 541
<i>Trading services</i>		3 572 801	4 367 099	4 367 099	(740)	1 140 479	727 851	412 628	0 4 367 099
Energy sources		2 562 434	2 446 764	2 446 764	334 018	649 866	407 795	242 072	0 2 446 764
<i>Electricity</i>		2 562 434	2 446 764	2 446 764	334 018	649 866	407 795	242 072	0 2 446 764
Water management		490 045	1 392 848	1 392 848	(371 260)	382 397	232 142	150 256	0 1 392 848
<i>Water Distribution</i>		490 045	1 392 848	1 392 848	(371 260)	382 397	232 142	150 256	0 1 392 848
Waste water management		306 815	298 208	298 208	16 023	51 011	49 701	1 309	0 298 208
<i>Sewerage</i>		306 815	298 208	298 208	16 023	51 011	49 701	1 309	0 298 208
Waste management		213 507	229 280	229 280	20 479	57 205	38 214	18 992	0 229 280
<i>Solid Waste Disposal (Landfill Sites)</i>		42 288	40 637	40 637	3 924	6 326	6 773	(446)	(0) 40 637
<i>Solid Waste Removal</i>		119 439	140 749	140 749	12 583	42 867	23 458	19 408	0 140 749
<i>Street Cleaning</i>		51 780	47 894	47 894	3 972	8 012	7 982	30	0 47 894
Other		4 686	6 782	6 782	334	669	1 130	(462)	(0) 6 782
<i>Tourism</i>		4 686	6 782	6 782	334	669	1 130	(462)	(0) 6 782
Total Expenditure - Functional	3	5 852 107	6 875 325	6 875 325	174 850	1 495 645	1 145 892	349 754	0 6 875 325
Surplus/ (Deficit) for the year		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424	(35 783)	(0) 1 460 567

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02

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	-	-	2 050	(2 050)	-100,0%	12 301
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		4 559	10 900	10 900	2	4	1 817	(1 813)	-99,8%	10 900
Vote 04 - Finance		1 521 229	1 626 220	1 626 220	117 199	298 644	271 037	27 608	10,2%	1 626 220
Vote 05 - Social Services		11 764	37 434	37 434	1 013	1 693	6 239	(4 546)	-72,9%	37 434
Vote 06 - Planning		36 182	50 496	50 496	3 334	6 105	8 416	(2 311)	-27,5%	50 496
Vote 07 - Human Settlement And Housing		29 264	46 608	46 608	2 758	5 170	7 768	(2 598)	-33,4%	46 608
Vote 08 - Economic And Rural Development		317	311	311	27	54	52	2	4,1%	311
Vote 09 - Engineering		567 918	484 350	484 350	32 217	109 047	80 725	28 322	35,1%	484 350
Vote 10 - Water		1 219 493	1 412 165	1 412 165	111 023	290 236	235 361	54 876	23,3%	1 412 165
Vote 11 - Waste And Fleet Management		273 219	382 948	382 948	11 783	107 043	63 825	43 218	67,7%	382 948
Vote 12 - Miscellaneous		510 436	1 437 122	1 437 122	121 453	289 965	239 520	50 445	21,1%	1 437 122
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		2 745 577	2 835 037	2 835 037	302 873	595 324	472 506	122 818	26,0%	2 835 037
Total Revenue by Vote	2	6 919 957	8 335 892	8 335 892	703 683	1 703 286	1 389 315	313 971	22,6%	8 335 892
Expenditure by Vote										
Vote 01 - Office Of The City Manager	1	107 229	143 741	143 741	8 504	12 275	23 957	(11 682)	-48,8%	143 741
Vote 02 - Office Of The Executive Mayor		228 466	255 104	255 104	35 940	52 665	42 518	10 148	23,9%	255 104
Vote 03 - Corporate Services		271 976	258 125	258 125	17 035	36 007	43 021	(7 015)	-16,3%	258 125
Vote 04 - Finance		218 551	288 505	288 505	18 149	66 716	48 084	18 632	38,7%	288 505
Vote 05 - Social Services		504 871	455 468	455 468	31 889	63 167	75 912	(12 745)	-16,8%	455 468
Vote 06 - Planning		101 474	97 052	97 052	6 705	11 340	16 175	(4 836)	-29,9%	97 052
Vote 07 - Human Settlement And Housing		110 991	143 767	143 767	8 496	17 508	23 961	(6 454)	-26,9%	143 767
Vote 08 - Economic And Rural Development		23 257	33 864	33 864	1 574	3 081	5 644	(2 563)	-45,4%	33 864
Vote 09 - Engineering		614 718	501 410	501 410	21 439	62 013	83 569	(21 555)	-25,8%	501 410
Vote 10 - Water		486 473	1 383 121	1 383 121	(371 502)	381 896	230 520	151 376	65,7%	1 383 121
Vote 11 - Waste And Fleet Management		369 686	334 696	334 696	26 509	68 103	55 783	12 320	22,1%	334 696
Vote 12 - Miscellaneous		142 781	409 781	409 781	26 806	52 721	68 297	(15 576)	-22,8%	409 781
Vote 13 - Strategic Projects		51 919	58 197	58 197	4 342	8 866	9 700	(833)	-8,6%	58 197
Vote 14 - Naledi And Soutpan		57 282	65 730	65 730	4 946	9 421	10 955	(1 534)	-14,0%	65 730
Vote 15 - Other		2 562 434	2 446 764	2 446 764	334 018	649 866	407 795	242 072	59,4%	2 446 764
Total Expenditure by Vote	2	5 852 107	6 875 325	6 875 325	174 850	1 495 645	1 145 892	349 754	30,5%	6 875 325
Surplus/ (Deficit) for the year	2	1 067 850	1 460 567	1 460 567	528 833	207 641	243 424	(35 783)	-14,7%	1 460 567

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

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 thousand											
Revenue by Vote	1										
Vote 01 - Office Of The City Manager		0	12 301	12 301	-	-	2 050	(2 050)	-100%	12 301	
01.4 - Transport Unit		-	12 300	12 300	-	-	2 050	(2 050)	-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	4	1 817	(1 813)	-100%	10 900		
03.3 - Operational Training		-	2 613	2 613	-	-	435	(435)	-100%	2 613	
03.4 - Administration	2 661	1 800	1 800	-	-	-	300	(300)	-100%	1 800	
03.9 - Employment		-	2	2	-	-	0	(0)	-100%	2	
03.10 - Payroll Management	689	3 653	3 653	-	-	-	609	(609)	-100%	3 653	
03.19 - Facilities Management - Stadiums	1 209	2 828	2 828	2	4	471	(468)	-99%	2 828		
03.25 - IL Administration		-	5	5	-	-	1	(1)	-100%	5	
Vote 04 - Finance	1 521 229	1 626 220	1 626 220	117 199	298 644	271 037	27 608	10%	1 626 220		
04.1 - Chief Financial Officer - Administration	-	5	5	-	-	1	(1)	-100%	5		
04.7 - Treasury	787	(5)	(5)	-	-	(1)	1	-100%	(5)		
04.10 - Administration	-	(2)	(2)	-	-	(0)	0	-100%	(2)		
04.12 - Demand And Acquisition	750	1 352	1 352	29	160	225	(65)	-29%	1 352		
04.15 - Contract And Performance Management	-	3	3	-	-	0	(0)	-100%	3		
04.17 - Logistics And Warehouse	17	2 517	2 517	-	-	420	(420)	-100%	2 517		
04.21 - Billing	66 269	73 876	73 876	(671)	(1 300)	12 313	(13 612)	-111%	73 876		
04.23 - Rates And Taxes	2 835	2 195	2 195	224	571	366	206	56%	2 195		
04.27 - Customer Services	36	118	118	2	4	20	(16)	-80%	118		
04.41 - Assessment Rates	1 450 535	1 546 162	1 546 162	117 616	299 209	257 694	41 515	16%	1 546 162		
Vote 05 - Social Services	11 764	37 434	37 434	1 013	1 693	6 239	(4 546)	-73%	37 434		
05.3 - Libraries And Information Services	1 514	1 315	1 315	139	284	219	65	29%	1 315		
05.4 - Arts And Culture	11	9	9	-	-	1	(1)	-100%	9		
05.6 - Environmental Health Services	309	388	388	151	158	65	93	144%	388		
05.11 - Facilities Management - Swimming Pools	362	570	570	3	6	95	(89)	-94%	570		
05.12 - Facilities Management - Stadiums	153	1 872	1 872	-	-	312	(312)	-100%	1 872		
05.14 - Fire And Rescue Operations Bloemfontein	857	1 090	1 090	35	68	182	(113)	-62%	1 090		
05.17 - Traffic Operations	3 286	21 626	21 626	16	23	3 604	(3 582)	-99%	21 626		
05.22 - Parking Garage	1 534	1 446	1 446	95	206	241	(35)	-15%	1 446		
05.28 - Nature Resource Management - Zoo	400	2 073	2 073	0	0	346	(346)	-100%	2 073		
05.29 - Nature Resource Management - Nature Areas	-	74	74	-	-	12	(12)	-100%	74		
05.30 - Tempe Airport	-	1 037	1 037	-	-	173	(173)	-100%	1 037		
05.31 - Cemeteries Bloemfontein	1 392	2 021	2 021	241	413	337	76	22%	2 021		
05.32 - Cemeteries Botshabelo	1 665	3 369	3 369	315	515	562	(47)	-8%	3 369		
05.33 - Cemeteries Thaba Nchu	191	366	366	18	22	61	(39)	-64%	366		
05.34 - Parks Development	74	157	157	-	-	26	(26)	-100%	157		
05.44 - Disaster Management Operations	16	22	22	-	-	4	(4)	-100%	22		
Vote 06 - Planning	36 182	50 496	50 496	3 334	6 105	8 416	(2 311)	-27%	50 496		
06.3 - Urban Design	110	304	304	0	32	51	(19)	-37%	304		
06.5 - Development Applications	447	848	848	24	65	141	(76)	-54%	848		
06.6 - Building Zoning Control	5 791	7 139	7 139	663	979	1 190	(211)	-18%	7 139		
06.7 - Enforcement Division	-	528	528	-	-	88	(88)	-100%	528		
06.8 - Outdoor Advertising	2 369	11 813	11 813	199	253	1 969	(1 716)	-87%	11 813		
06.18 - Administration And Finance	24 505	26 359	26 359	2 255	4 387	4 393	(6)	0%	26 359		
06.19 - Business Operations	2 961	3 506	3 506	194	390	584	(195)	-33%	3 506		
Vote 07 - Human Settlement And Housing	29 264	46 608	46 608	2 758	5 170	7 768	(2 598)	-33%	46 608		
07.3 - Church Street Houses	415	357	357	34	69	60	9	16%	357		
07.4 - Hostels Mangaung	1 456	2 285	2 285	137	273	381	(108)	-28%	2 285		
07.6 - Omega Service Centre Rooms	15	15	15	1	2	2	(1)	-21%	15		
07.7 - Economic Flats	560	529	529	41	82	88	(6)	-7%	529		
07.8 - Economic Letting Scheme 1 & 2	-	167	167	-	-	28	(28)	-100%	167		
07.10 - Flats For The Aged	129	82	82	9	18	14	4	28%	82		
07.11 - Sub Economic Letting Scheme 1	1 054	1 014	1 014	69	139	169	(30)	-18%	1 014		
07.12 - Sub Economic Letting Scheme 2	269	259	259	15	29	43	(14)	-32%	259		
07.13 - Sub Economic Letting Scheme 3	140	134	134	9	19	22	(4)	-17%	134		
07.14 - Bloemhof Flats	1 907	3 251	3 251	182	361	542	(181)	-33%	3 251		
07.15 - Erlich Park Homes	3 185	3 266	3 266	403	876	544	332	61%	3 266		
07.16 - Lente Hof	(5)	237	237	(3)	(3)	39	(43)	-108%	237		
07.17 - Lourier Park Houses	(55)	2 270	2 270	(45)	(109)	378	(487)	-129%	2 270		
07.18 - Sundry Dwellings	1 204	1 168	1 168	96	207	195	12	6%	1 168		
07.20 - Stilirius	740	749	749	61	120	125	(4)	-4%	749		
07.22 - Property Rentals	16 879	16 108	16 108	1 732	3 066	2 685	381	14%	16 108		
07.23 - Property Disposal	921	5 308	5 308	14	17	885	(868)	-98%	5 308		
07.27 - Bng & Property Finance Administration	449	9 409	9 409	3	6	1 568	(1 563)	-100%	9 409		
Vote 08 - Economic And Rural Development	317	311	311	27	54	52	2	4%	311		
08.3 - Tourism	-	300	300	-	-	50	(50)	-100%	300		
08.4 - Rural Development	70	-	-	-	-	-	-	-	-		
08.5 - Smme's	247	11	11	27	54	2	52	2816%	11		
Vote 09 - Engineering	567 918	484 350	484 350	32 217	109 047	80 725	28 322	35%	484 350		
09.9 - Engineering Services	(591)	-	-	5	5	-	5	#DIV/0!	-		
09.12 - Sanitary Services Revenue	568 491	483 878	483 878	32 212	109 043	80 646	28 396	35%	483 878		
09.13 - Bloemfontein Sewer Reticulation	18	27	27	-	-	5	(5)	-100%	27		
09.16 - Vacuum Services	-	445	445	-	-	74	(74)	-100%	445		
Vote 10 - Water	1 219 493	1 412 165	1 412 165	111 023	290 236	235 361	54 876	23%	1 412 165		
10.2 - Bulk Water Services	1 212 810	1 411 699	1 411 699	110 861	290 020	235 283	54 737	23%	1 411 699		
10.4 - Water Demand Management	6 682	466	466	163	216	78	139	178%	466		
Vote 11 - Waste And Fleet Management	273 219	382 948	382 948	11 783	107 043	63 825	43 218	68%	382 948		
11.3 - Administration	0	1	1	-	-	0	(0)	-100%	1		
11.6 - Administration	265 351	375 056	375 056	11 076	105 627	62 509	43 118	69%	375 056		
11.7 - Administration	7 867	7 892	7 892	708	1 416	1 315	100	8%	7 892		
Vote 12 - Miscellaneous	510 436	1 437 122	1 437 122	121 453	289 965	239 520	50 445	21%	1 437 122		
12.3 - Sundries	132 363	138 408	138 408	11 624	22 779	23 068	(289)	-1%	138 408		
12.6 - Governmental Transfers	378 073	1 298 714	1 298 714	109 829	267 186	216 452	50 734	23%	1 298 714		
Vote 13 - Strategic Projects	-	-	-	-	-	-	-	-	-		
Vote 14 - Naledi And Soutpan	-	-	-	-	-	-	-	-	-		
Vote 15 - Other	2 745 577	2 835 037	2 835 037	302 873	595 324	472 506	122 818	26%	2 835 037		
15.7 - Marketing & Communication	47	-	-	-	23	-	23	#DIV/0!	-		
15.13 - Revenue Management	40 981	97 221	97 221	3 053	5 933	16 204	(10 271)	-63%	97 221		
15.14 - Budget & Compliance	-	-	-	-	-	-	-	-	-		
15.15 - Supply Chain Management	3 886	-	-	-	-	-	-	-	-		
15.16 - Asset Management	415	2 355	2 355	-	-	392	(392)	-100%	2 355		
15.20 - Human Resource Development	-	4 302	4 302	-	-	717	(717)	-100%	4 302		
15.21 - Executive Manager - Retail	-	-	-	-	-	-	-	-	-		
15.22 - Revenue And Customer Management	8 139	11 194	11 194	1 083	1 266	1 866	(600)	-32%	11 194		
15.23 - Trading Services	2 547 275	2 719 965	2 719 965	281 293	551 858	453 327	98 531	22%	2 719 965		
15.36 - Electricity Supply: Naledi	26	-	-	-	-	-	-	-	-		
15.37 - Electricity Supply: Kopanong	67 612	-	-	8 186	16 471	-	16 471	#DIV/0!	-		
15.38 - Electricity Supply: Mohokare	32 138	-	-	3 212	7 064	-	7 064	#DIV/0!	-		
15.39 - Electricity Supply: Mantsoapa	45 058	-	-	6 047	12 709	-	12 709	#DIV/0!	-		
Total Revenue by Vote	2	6 919 957	8 335 892	8 335 892	703 683	1 703 286	1 389 315	313 971	23%	8 335 892	

Total Expenditure by Vote	
6 906 215	6 875 325
1 320 796	572 946
1 320 796	747 856
6 875 325	6 875 325

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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 Source										
Property rates		1 334 854	1 376 320	1 376 320	117 616	235 280	229 387	5 894	3%	1 376 320
Service charges - electricity revenue		2 698 129	2 724 997	2 724 997	299 754	589 328	454 166	135 162	30%	2 724 997
Service charges - water revenue		833 393	983 100	983 100	111 076	187 817	163 850	23 967	15%	983 100
Service charges - sanitation revenue		357 634	364 526	364 526	32 285	64 181	60 754	3 427	6%	364 526
Service charges - refuse revenue		134 652	148 264	148 264	11 791	23 624	24 711	(1 087)	-4%	148 264
Rental of facilities and equipment		32 433	42 366	42 366	3 040	5 747	7 061	(1 314)	-19%	42 366
Interest earned - external investments		15 064	22 915	22 915	1 710	2 955	3 819	(864)	-23%	22 915
Interest earned - outstanding debtors		274 802	269 971	269 971	1 467	3 106	44 995	(41 889)	-93%	269 971
Dividends received		3	1	1	—	—	0	(0)	-100%	1
Fines, penalties and forfeits		4 959	38 920	38 920	109	118	6 487	(6 369)	-98%	38 920
Licences and permits		1 203	477	477	178	224	80	144	181%	477
Agency services								—		
Transfers and subsidies		735 867	910 524	910 524	—	301 217	151 754	149 463	98%	910 524
Other revenue		485 145	529 684	529 684	121 260	135 374	88 281	47 093	53%	529 684
Gains		3 903	360	360	—	—	60	(60)	-100%	360
Total Revenue (excluding capital transfers and contributions)		6 912 042	7 412 427	7 412 427	700 286	1 548 970	1 235 404	313 566	25%	7 412 427
Expenditure By Type										
Employee related costs		2 057 088	2 103 205	2 103 205	215 149	389 867	350 536	39 331	11%	2 103 205
Remuneration of councillors		67 084	71 976	71 976	5 382	10 885	11 996	(1 111)	-9%	71 976
Debt impairment		(30 328)	1 114 764	1 114 764	88 573	425 265	185 794	239 471	129%	1 114 764
Depreciation & asset impairment		646 577	325 234	325 234	10 926	21 852	54 206	(32 353)	-60%	325 234
Finance charges		190 963	222 333	222 333	1 258	2 653	37 055	(34 403)	-93%	222 333
Bulk purchases		2 038 784	2 208 863	2 208 863	(210 589)	539 209	368 144	171 066	46%	2 208 863
Other materials		75 823	55 872	55 872	2 951	5 763	9 312	(3 550)	-38%	55 872
Contracted services		537 650	456 389	456 389	35 735	40 441	76 065	(35 624)	-47%	456 389
Transfers and subsidies		5 548	2 241	2 241	—	—	373	(373)	-100%	2 241
Other expenditure		260 625	314 449	314 449	25 464	59 710	52 409	7 301	14%	314 449
Losses		2 294	—	—	—	—	—	—	—	—
Total Expenditure		5 852 107	6 875 325	6 875 325	174 850	1 495 645	1 145 892	349 754	31%	6 875 325
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		1 059 934	537 103	537 103	525 436	53 325	89 513	(36 188)	(0)	537 103
(National / Provincial and District)		—	911 532	911 532	3 225	154 144	151 922	2 222	0	911 532
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		7 916	11 933	11 933	172	172	1 989	(1 816)	(0)	11 933
Transfers and subsidies - capital (in-kind - all)		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424	—	—	1 460 567
Surplus/(Deficit) after capital transfers & contributions		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424			1 460 567
Taxation										
Surplus/(Deficit) after taxation		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424			1 460 567
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424			1 460 567
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		1 067 850	1 460 567	1 460 567	528 833	207 641	243 424			1 460 567

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

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	10 727	10 727	27 188	(16 460)	-61%	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		127 096	281 528	281 528	9 716	10 037	46 921	(36 884)	-79%	281 528
Vote 10 - Water		107 262	131 617	131 617	-	-	21 936	(21 936)	-100%	131 617
Vote 11 - Waste And Fleet Management		54 617	94 179	94 179	-	7 154	15 697	(8 543)	-54%	94 179
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		87	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		97 744	169 433	169 433	2 344	3 401	28 239	(24 838)	-88%	169 433
Total Capital Multi-year expenditure	4,7	442 432	839 884	839 884	22 787	31 319	139 981	(108 662)	-78%	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	-	-	4 295	(4 295)	-100%	25 769
Vote 04 - Finance		-	-	-	-	-	-	-	-	-
Vote 05 - Social Services		6 191	6 068	6 068	-	-	1 011	(1 011)	-100%	6 068
Vote 06 - Planning		7 130	37 126	37 126	-	-	6 188	(6 188)	-100%	37 126
Vote 07 - Human Settlement And Housing		-	211 265	211 265	-	-	35 211	(35 211)	-100%	211 265
Vote 08 - Economic And Rural Development		3 408	16 450	16 450	-	-	2 742	(2 742)	-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	-	-	49 446	(49 446)	-100%	296 679
Total Capital Expenditure		461 622	1 136 562	1 136 562	22 787	31 319	189 427	(158 108)	-83%	1 136 562
Capital Expenditure - Functional Classification										
Governance and administration		51 495	119 629	119 629	-	7 154	19 938	(12 785)	-64%	119 629
Executive and council		1 779	16 450	16 450	-	-	2 742	(2 742)	-100%	16 450
Finance and administration		49 716	103 179	103 179	-	7 154	17 197	(10 043)	-58%	103 179
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		8 076	225 103	225 103	-	-	37 517	(37 517)	-100%	225 103
Community and social services		1 880	3 000	3 000	-	-	500	(500)	-100%	3 000
Sport and recreation		2 665	9 187	9 187	-	-	1 531	(1 531)	-100%	9 187
Public safety		3 531	1 650	1 650	-	-	275	(275)	-100%	1 650
Housing		-	211 265	211 265	-	-	35 211	(35 211)	-100%	211 265
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		177 010	351 634	351 634	20 443	20 765	58 606	(37 841)	-65%	351 634
Planning and development		7 107	37 126	37 126	-	-	6 188	(6 188)	-100%	37 126
Road transport		169 903	314 508	314 508	20 443	20 765	52 418	(31 653)	-60%	314 508
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		223 412	440 197	440 197	2 344	3 401	73 366	(69 965)	-95%	440 197
Energy sources		97 744	169 433	169 433	2 344	3 401	28 239	(24 838)	-88%	169 433
Water management		107 262	131 617	131 617	-	-	21 936	(21 936)	-100%	131 617
Waste water management		12 819	130 147	130 147	-	-	21 691	(21 691)	-100%	130 147
Waste management		5 588	9 000	9 000	-	-	1 500	(1 500)	-100%	9 000
Other		1 629	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	461 622	1 136 562	1 136 562	22 787	31 319	189 427	(158 108)	-83%	1 136 562
Funded by:										
National Government		330 410	911 532	911 532	20 443	20 765	151 922	(131 158)	-86%	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	141	338	1 989	(1 651)	-83%	11 933
Transfers recognised - capital		340 013	923 464	923 464	20 585	21 103	153 911	(132 808)	-86%	923 464
Borrowing	6	48 745	85 179	85 179	-	7 154	14 197	(7 043)	-50%	85 179
Internally generated funds		72 864	127 919	127 919	2 202	3 063	21 320	(18 257)	-86%	127 919
Total Capital Funding		461 622	1 136 562	1 136 562	22 787	31 319	189 427	(158 108)	-83%	1 136 562

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M02 August

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 %
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 01 - Office Of The City Manager		55 626	163 126	163 126	10 727	10 727	27 188	(16 460)	-61%	163 126
01.4 - Transport Unit		55 626	163 126	163 126	10 727	10 727	27 188	(16 460)	-61%	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		127 096	281 528	281 528	9 716	10 037	46 921	(36 884)	-79%	281 528
09.9 - Engineering Services		114 277	151 381	151 381	9 716	10 037	25 230	(15 193)	-60%	151 381
09.11 - Purification And Sanitation		12 819	130 147	130 147	-	-	21 691	(21 691)	-100%	130 147
Vote 10 - Water		107 262	131 617	131 617	-	-	21 936	(21 936)	-100%	131 617
10.2 - Bulk Water Services		7 402	50 508	64 796	-	-	10 799	(10 799)	-100%	64 796
10.4 - Water Demand Management		95 824	81 109	66 821	-	-	11 137	(11 137)	-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	15 697	(8 543)	-54%	94 179
11.2 - Administration		1 453	2 939	2 939	-	-	490	(490)	-100%	2 939
11.3 - Administration		4 134	6 061	6 061	-	-	1 010	(1 010)	-100%	6 061
11.11 - Fleet Maintenance		49 030	85 179	85 179	-	7 154	14 197	(7 043)	-50%	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	2 344	3 401	28 239	(24 838)	-88%	169 433
15.20 - Human Resource Development		68	519	519	-	-	87	(87)	-100%	519
15.22 - Revenue And Customer Management		16 709	12 911	12 911	445	1 170	2 152	(982)	-46%	12 911
15.26 - Planning		57 518	104 644	104 644	1 852	2 037	17 441	(15 404)	-88%	104 644
15.27 - Network Services		6 606	5 952	5 952	-	56	992	(936)	-94%	5 952
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		3 102	2 115	2 115	46	46	353	(306)	-87%	2 115
15.29 - .		10 811	32 711	32 711	-	-	5 452	(5 452)	-100%	32 711
15.32 - Fleet & Security Management		-	7 296	7 296	-	-	1 216	(1 216)	-100%	7 296
15.34 - Power Generation		169	1 946	1 946	-	-	324	(324)	-100%	1 946
15.35 - Facilities Management		966	1 339	1 339	-	80	223	(143)	-64%	1 339
15.37 - Electricity Supply: Kopanong		1 020	-	-	-	12	-	12	#DIV/0!	-
15.38 - Electricity Supply: Mohokare		140	-	-	-	-	-	-	-	-
15.39 - Electricity Supply: Mantsopa		636	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		442 432	839 884	839 884	22 787	31 319	139 981	(108 662)	-78%	839 884

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
	1									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	2 461	25 769	25 769	-	-	4 295	(4 295)	-100%	25 769	
03.19 - Facilities Management - Stadiums	1 885	7 769	7 769	-	-	1 295			7 769	
03.22 - Administration Management	576	18 000	18 000	-	-	3 000			18 000	
Vote 04 - Finance	-	-	-	-	-	-	-	-	-	-
Vote 05 - Social Services	6 191	6 068	6 068	-	-	1 011	(1 011)	-100%	6 068	
05.14 - Fire And Rescue Operations Bloemfontein	353	-	-	-	-	-	-	-	-	
05.17 - Traffic Operations	-	1 650	1 650	-	-	275			1 650	
05.25 - Law Enforcement Operations	3 178	-	-	-	-	-	-	-	-	
05.28 - Nature Resource Management - Zoo	-	500	500	-	-	83			500	
05.29 - Nature Resource Management - Nature Areas	215	-	-	-	-	-	-	-	-	
05.31 - Cemeteries Bloemfontein	1 880	3 000	3 000	-	-	500			3 000	
05.34 - Parks Development	564	-	-	-	-	-	-	-	-	
05.39 - Parks - Horticultural South	-	459	459	-	-	77			459	
05.40 - Parks - Horticultural East	-	459	459	-	-	77			459	
Vote 06 - Planning	7 130	37 126	37 126	-	-	6 188	(6 188)	-100%	37 126	
06.3 - Urban Design	6 580	11 847	11 847	-	-	1 975	(1 975)	-100%	11 847	
06.9 - Architectural Services	-	25 279	25 279	-	-	4 213	(4 213)	-100%	25 279	
06.12 - Design And Development	527	-	-	-	-	-	-	-	-	
06.19 - Business Operations	24	-	-	-	-	-	-	-	-	
Vote 07 - Human Settlement And Housing	-	211 265	211 265	-	-	35 211	(35 211)	-100%	211 265	
07.30 - Bloemfontein South	-	87 286	87 286	-	-	14 548			87 286	
07.31 - Bloemfontein North	-	45 860	45 860	-	-	7 643			45 860	
07.32 - Thaba Nchu	-	24 610	24 610	-	-	4 102			24 610	
07.33 - Botshabelo	-	53 510	53 510	-	-	8 918			53 510	
Vote 08 - Economic And Rural Development	3 408	16 450	16 450	-	-	2 742	(2 742)	-100%	16 450	
08.1 - Administration And Strategic Support	-	10 000	10 000	-	-	1 667	(1 667)	-100%	10 000	
08.3 - Tourism	1 629	-	-	-	-	-	-	-	-	
08.4 - Rural Development	543	-	-	-	-	-	-	-	-	
08.5 - Smme's	1 236	6 450	6 450	-	-	1 075	(1 075)	-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	-	-	49 446	(49 446)	(0)	296 679	
Total Capital Expenditure	461 622	1 136 562	1 136 562	22 787	31 319	189 427	(158 108)	(0)	1 136 562	

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August

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	152 000	193 429
Call investment deposits		352 375	–	–	565 862	–
Consumer debtors		3 739 364	2 249 620	2 249 620	3 659 841	2 249 620
Other debtors		2 877 025	128 062	128 062	2 960 213	128 062
Current portion of long-term receivables		712 034	–	–	712 034	–
Inventories		643 149	617 147	617 147	640 590	617 147
Total current assets		8 331 300	3 188 258	3 188 258	8 690 540	3 188 258
Non current assets						
Long-term receivables		987 122	4 070	4 070	1 007 134	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		15 111 521	18 321 522	18 321 522	16 093 191	18 321 522
Biological		–	–	–	–	–
Intangible		97 742	95 306	95 306	96 931	95 306
Other non-current assets		734 402	734 417	734 417	734 402	734 417
Total non current assets		18 502 403	20 725 428	20 725 428	19 503 275	20 725 428
TOTAL ASSETS		26 833 703	23 913 686	23 913 686	28 193 815	23 913 686
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		224 012	–	–	224 012	–
Consumer deposits		161 406	122 642	122 642	161 149	122 642
Trade and other payables		7 674 437	1 571 485	1 571 485	7 728 025	1 571 485
Provisions		929 814	459 442	459 442	929 814	459 442
Total current liabilities		8 989 668	2 153 568	2 153 568	9 043 000	2 153 568
Non current liabilities						
Borrowing		1 337 264	987 952	987 952	1 335 084	987 952
Provisions		850 866	1 996 198	1 996 198	854 693	1 996 198
Total non current liabilities		2 188 130	2 984 149	2 984 149	2 189 777	2 984 149
TOTAL LIABILITIES		11 177 798	5 137 718	5 137 718	11 232 776	5 137 718
NET ASSETS	2	15 655 905	18 775 968	18 775 968	16 961 038	18 775 968
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 238 139	16 282 808	16 282 808	14 543 272	16 282 808
Reserves		2 417 766	2 493 161	2 493 161	2 417 766	2 493 161
TOTAL COMMUNITY WEALTH/EQUITY	2	15 655 905	18 775 968	18 775 968	16 961 038	18 775 968

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

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		1 039	1 101 056	1 101 056	109 714	258 732	183 509	75 223	41%	
Service charges		3 467	4 418 062	4 418 062	597 900	903 668	736 344	167 325	23%	
Other revenue		632	(429 904)	(429 904)	29 103	125 775	(71 651)	197 425	-276%	
Transfers and Subsidies - Operational		745	910 524	910 524	107 065	408 282	151 754	256 528	169%	
Transfers and Subsidies - Capital		687	748 405	748 405	3 225	214 697	124 734	89 963	72%	
Interest		27	22 915	22 915	2 342	5 036	3 819	1 217	32%	
Dividends		0	1	1	-	-	0	(0)	-100%	
Payments										
Suppliers and employees		(5 651)	(5 212 994)	(5 212 994)	(813 433)	(1 553 162)	(868 832)	684 330	-79%	
Finance charges		(234)	(222 333)	(222 333)	(5 479)	(27 226)	(37 055)	(9 829)	27%	
Transfers and Grants		(2)	-	-	-	-	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		710	1 335 733	1 335 733	30 438	335 802	222 622	(113 179)	-51%	
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	175 059	175 059	-	-	29 177	(29 177)	-100%	
Decrease (increase) in non-current receivables		0	4 219	-	-	-	-	-	-	
Decrease (increase) in non-current investments		(0)	(104)	-	-	-	-	-	-	
Payments										
Capital assets		(752)	1 136 562	1 136 562	(22 787)	(31 319)	(189 427)	(158 108)	83%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(752)	1 315 736	1 311 621	(22 787)	(31 319)	(160 251)	(128 932)	80%	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(8)	38 764	-	47	97	(20 440)	20 537	-100%	
Payments										
Repayment of borrowing		(188)	(118 382)	(118 382)	(1 100)	(17 643)	(19 730)	(2 087)	11%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(196)	(79 618)	(118 382)	(1 054)	(17 547)	(40 171)	(22 624)	56%	
NET INCREASE/ (DECREASE) IN CASH HELD		(238)	2 571 851	2 528 973	6 597	286 936	22 201			
Cash/cash equivalents at beginning:		127 986	(105 315)	(105 315)		430 925				
Cash/cash equivalents at month/year end:		127 748	2 466 536	2 423 658		717 861	22 201		11 240 623	
									11 240 623	

MAN Mangaung - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
	Property rates	5,894	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	135,162	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	23,967	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	3,427	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-1,087	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-1,314	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-864	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	-41,889	Favourable variance and still on target	None. Performance is on target
	Fines	-6,369	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	144	Favourable variance	None. Performance is on target
	Transfers recognised - operational	149,463	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	47,093	Unfavourable variance	None. Performance is on target
	Gains on disposal of PPE	-60	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	39,331	Favourable variance	None. Performance is on target
	Remuneration of councillors	-1,111	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	239,471	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-32,353	Unfavourable variance due to accrual of depreciation provision	Manual provision of impairment provision.
	Finance charges	-34,403	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	171,066	Unfavourable variance	
	Other materials	-3,550	Favourable variance	
	Contracted services	-35,624	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-373	Favourable variance	
	Other expenditure	7,301	Unfavourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-158,108	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	82,992	Favourable variance - less revenue collected than anticipated	
	Expenditure	216,297	Favourable variance - more spent than targeted	Monitor of spending on services.
	Capital	-25,125	Unfavourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

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		3,3%	8,0%	8,0%	0,2%	4,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		10,6%	7,5%	7,5%	22,8%	7,5%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		59,0%	13,6%	13,6%	54,8%	13,6%
Gearing	Long Term Borrowing/ Funds & Reserves		55,3%	39,6%	39,6%	55,2%	39,6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	92,7%	148,0%	148,0%	96,1%	148,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		4,0%	9,0%	9,0%	7,9%	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		120,3%	32,1%	32,1%	538,4%	32,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		170,8%	748,5%	748,5%	186,3%	748,5%
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		29,8%	28,4%	28,4%	25,2%	28,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8,1%	6,4%	6,4%	5,6%	6,4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12,1%	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 - M02 August

Description R thousands	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.lo 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	241 639	66 521	47 304	38 488	49 998	52 541	269 280	1 353 048	2 118 819	1 763 355	-	1 199 526
Trade and Other Receivables from Exchange Transactions - Electricity	1300	204 519	48 208	216 914	14 084	16 033	14 680	61 820	486 789	1 063 047	593 406	701	236 188
Receivables from Non-exchange Transactions - Property Rates	1400	279 925	52 176	48 660	43 911	41 252	38 594	256 182	696 678	1 457 376	1 076 616	-	564 138
Receivables from Exchange Transactions - Waste Water Management	1500	56 086	19 047	17 873	16 953	16 062	15 296	92 579	411 314	645 211	552 205	-	257 022
Receivables from Exchange Transactions - Waste Management	1600	19 494	6 694	6 254	5 961	5 804	5 541	29 725	180 065	259 538	227 096	-	158 572
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	15 267
Interest on Arrear Debtor Accounts	1810	31	3	1	1	27 356	26 655	145 644	733 750	933 442	933 407	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	5 150	1 836	1 643	1 520	5 829	1 388	367 496	65 375	450 237	441 608	-	27 616
Total By Income Source	2000	806 844	194 486	338 648	120 918	162 334	154 695	1 222 726	3 927 019	6 927 670	5 587 692	701	2 458 331
2019/20 - totals only											-	-	
Debtors Age Analysis By Customer Group													
Organs of State	2200	205 922	34 819	224 885	25 469	31 901	31 334	238 573	743 398	1 536 301	1 070 676		
Commercial	2300	327 041	70 103	51 633	38 000	48 775	40 225	565 853	754 019	1 895 649	1 446 872		
Households	2400	273 881	89 564	62 130	57 449	81 658	83 136	418 299	2 429 602	3 495 720	3 070 145	701	2 458 331
Total By Customer Group	2600	806 844	194 486	338 648	120 918	162 334	154 695	1 222 726	3 927 019	6 927 670	5 587 692	701	2 458 331

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	243 562									243 562
Bulk Water	0200	89 338	61 282	55 529	75 392	247 163					528 704
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500	46 741									46 741
Loan repayments	0600										-
Trade Creditors	0700	20 837	6 413	13 672	76 729						117 651
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	400 479	67 695	69 201	152 120	247 163	-	-	-	936 658	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID R thousands	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
Municipality									
Absa Call Account 1		call	call account		67	3,70%	24 548	67	24 615
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		69	3,55%	364	50 069	50 433
Nedbank		call	call account		152	3,55%	50 540	152	50 692
Nedbank		call	call account		893	3,55%	297 512	(5 634)	291 877
Nedbank		call	call account		18	3,55%	5 379	3 243	8 622
Nedbank		call	call account		395	3,55%	82 899	46 747	129 646
Nedbank		call	call account		30	3,55%	9 933	30	9 963
Municipality sub-total					1 624		471 183	94 674	565 857
Entities									
Centlec(SOC)		February 201	Call Account	n/a		6,2%	5		5
TOTAL INVESTMENTS AND INTEREST	2				1 624		471 188	94 674	565 862

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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:	1,2									
Operating Transfers and Grants										
National Government:										
Energy Efficiency and Demand Side Management Grant		735 867	906 024	906 024	-	301 217	151 004	150 213	99,5%	906 024
Equitable Share		735 867	800 260	800 260	-	301 217	133 377	167 840	125,8%	800 260
Expanded Public Works Programme Integrated Grant		-	1 843	1 843	-	-	307	(307)	-100,0%	1 843
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	3	-	2 200	2 200	-	-	367	(367)	-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	-	-	13 181	(13 181)	-100,0%	79 084
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	22 638	22 638	-	-	3 773	(3 773)	-100,0%	22 638
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Library Services		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	4 500	4 500	-	-	750	(750)	-100,0%	4 500
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
Free State Arts and Cultural Council		-	2 000	2 000	-	-	333	(333)	-100,0%	2 000
National Skills Fund		-	2 500	2 500	-	-	417	(417)	-100,0%	2 500
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	735 867	910 524	910 524	-	301 217	151 754	149 463	98,5%	910 524
Capital Transfers and Grants										
National Government:		-	911 532	911 532	3 225	154 144	151 922	2 222	1,5%	911 532
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	6 450	6 450	3 225	3 225	1 075	2 150	200,0%	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	-	-	1 667	(1 667)	-100,0%	10 000
Public Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	163 126	163 126	-	-	27 188	(27 188)	-100,0%	163 126
Urban Settlement Development Grant		-	731 955	731 955	-	150 919	121 993	28 926	23,7%	731 955
WIFI Connectivity		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		7 916	11 933	11 933	172	172	1 989	(1 816)	-91,3%	11 933
[insert description]		7 916	11 933	11 933	172	172	1 989	(1 816)	-91,3%	11 933
Developers Contribution		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	7 916	923 464	923 464	3 397	154 316	153 911	406	0,3%	923 464
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	743 783	1 833 989	1 833 989	3 397	455 533	305 665	149 869	49,0%	1 833 989

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:		432 812	528 259	507 112	48 675	69 178	84 519	(15 341)	-18,2%	507 112	
Equitable Share		268 062	307 115	307 115	39 011	58 847	51 186	7 661	15,0%	307 115	
Expanded Public Works Programme Integrated Grant		995	—	—	7	14	—	14	—	—	
Local Government Financial Management Grant		33 280	81 476	81 476	352	352	13 579	(13 227)	-97,4%	81 476	
Municipal Disaster Relief Grant		12 116	—	—	—	—	—	—	—	—	
Public Transport Network Grant		69 230	91 384	91 384	5 432	6 093	15 231	(9 138)	-60,0%	91 384	
Public Transport Network Operations Grant [Schedule 5B]		—	—	—	—	—	—	—	—	—	
Urban Settlement Development Grant		49 129	48 284	27 138	3 872	3 872	4 523	(651)	-14,4%	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	—	—	349	(349)	-100,0%	2 094	
Total operating expenditure of Transfers and Grants:		432 812	528 259	507 112	48 675	69 178	84 519	(15 341)	-18,2%	507 112	
<u>Capital expenditure of Transfers and Grants</u>											
National Government:		330 410	911 532	911 532	20 443	20 765	151 922	(131 158)	-86,3%	911 532	
Integrated City Development Grant		1 236	6 450	6 450	—	—	1 075	(1 075)	-100,0%	6 450	
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	—	
Metro Informal Settlements Partnership Grant		—	—	—	—	—	—	—	—	—	
Municipal Disaster Relief Grant		—	4 763	—	—	—	361	(361)	-100,0%	—	
Municipal Human Settlement		—	—	—	—	—	—	—	—	—	
Neighbourhood Development Partnership Grant		87	10 000	10 000	—	—	1 667	(1 667)	-100,0%	10 000	
Public Transport Infrastructure Grant		—	—	—	—	—	—	—	—	—	
Public Transport Network Grant		55 626	163 126	163 126	10 727	10 727	27 188	(16 460)	-60,5%	163 126	
Urban Settlement Development Grant		273 461	727 193	731 955	9 716	10 037	121 632	(111 595)	-91,7%	731 955	
Provincial Government:		—	—	—	—	—	—	—	—	—	
District Municipality:		—	—	—	—	—	—	—	—	—	
Other grant providers:		9 603	11 933	11 933	141	338	1 989	(1 651)	-83,0%	11 933	
Unspecified		9 603	11 933	11 933	141	338	1 989	(1 651)	-83,0%	11 933	
Total capital expenditure of Transfers and Grants		340 013	923 464	923 464	20 585	21 103	153 911	(132 808)	-86,3%	923 464	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		772 825	1 451 723	1 430 577	69 259	90 281	238 430	(148 149)	-62,1%	1 430 577	

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

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 - M02 August

Summary of Employee and Councillor remuneration 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
		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		47 470	51 100	51 100	3 856	7 788	8 517	(729)	-9%	51 100
Pension and UIF Contributions		1 731	1 998	1 998	138	282	333	(51)	-15%	1 998
Medical Aid Contributions		692	639	639	57	116	107	9	9%	639
Motor Vehicle Allowance		–	826	826	–	–	138	(138)	-100%	826
Cellphone Allowance		4 447	4 808	4 808	335	678	801	(124)	-15%	4 808
Housing Allowances		74	79	79	6	12	13	(1)	-7%	79
Other benefits and allowances		12 670	12 526	12 526	989	2 009	2 088	(79)	-4%	12 526
Sub Total - Councillors		67 084	71 976	71 976	5 382	10 885	11 996	(1 111)	-9%	71 976
% increase	4		7,3%	7,3%						7,3%
Senior Managers of the Municipality										
Basic Salaries and Wages		12 444	19 962	19 962	1 034	2 068	3 327	(1 259)	-38%	19 962
Pension and UIF Contributions		881	1 939	1 939	73	147	323	(176)	-55%	1 939
Medical Aid Contributions		407	440	440	37	73	73	0	0%	440
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		770	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 656	1 654	1 654	138	276	276	0	0%	1 654
Cellphone Allowance		178	190	190	15	30	32	(2)	-7%	190
Housing Allowances		–	276	276	–	–	46	(46)	-100%	276
Other benefits and allowances		1	1	1	0	0	0	(0)	-1%	1
Sub Total - Senior Managers of Municipality		16 336	24 462	24 462	1 297	2 594	4 077	(1 483)	-36%	24 462
% increase	4		49,7%	49,7%						49,7%
Other Municipal Staff										
Basic Salaries and Wages		968 218	1 177 672	1 177 357	85 892	168 888	196 219	(27 331)	-14%	1 177 357
Pension and UIF Contributions		152 960	109 738	109 738	13 282	26 579	18 290	8 289	45%	109 738
Medical Aid Contributions		83 609	93 945	93 945	7 217	14 434	15 658	(1 224)	-8%	93 945
Overtime		830	53	68	31	48	11	36	320%	68
Performance Bonus		72 832	72 994	72 994	8 833	13 825	12 166	1 659	14%	72 994
Motor Vehicle Allowance		99 898	110 973	110 873	8 431	16 578	18 487	(1 908)	-10%	110 873
Cellphone Allowance		2 704	2 692	2 692	215	430	449	(19)	-4%	2 692
Housing Allowances		5 009	4 961	4 961	446	888	827	61	7%	4 961
Other benefits and allowances		174 069	32 717	33 117	13 862	26 533	5 520	21 013	381%	33 117
Payments in lieu of leave		–	25 107	25 107	2 092	4 185	4 185	(0)	0%	25 107
Long service awards		7 432	1 622	1 622	587	1 566	270	1 296	479%	1 622
Post-retirement benefit obligations		40 026	48 507	48 507	4 064	8 141	8 084	57	1%	48 507
Sub Total - Other Municipal Staff		1 607 587	1 680 981	1 680 981	144 951	282 095	280 165	1 929	1%	1 680 981
% increase	4		4,6%	4,6%						4,6%
Total Parent Municipality		1 691 007	1 777 420	1 777 420	151 630	295 573	296 238	(665)	0%	1 777 420
Unpaid salary, allowances & benefits in arrears:			– ...	– ...						– ...
Board Members of Entities										
Basic Salaries and Wages		597	1 832	1 832	100	149	305	(156)	-51%	1 832
Sub Total - Board Members of Entities		2 597	1 832	1 832	100	149	305	(156)	-51%	1 832
% increase	4		206,7%	206,7%						206,7%
Senior Managers of Entities										
Basic Salaries and Wages		3 474	12 662	12 662	–	–	2 110	(2 110)	-100%	12 662
Pension and UIF Contributions		4	445	445	–	–	74	(74)	-100%	445
Medical Aid Contributions		43	114	114	–	–	19	(19)	-100%	114
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	527	527	–	–	88	(88)	-100%	527
Cellphone Allowance		24	126	126	–	–	21	(21)	-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		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		3 544	13 874	13 874	–	–	2 312	(2 312)	-100%	13 874
% increase	4		291,5%	291,5%						291,5%
Other Staff of Entities										
Basic Salaries and Wages		254 753	248 175	248 175	41 074	62 867	41 363	21 504	52%	248 175
Pension and UIF Contributions		43 328	39 444	39 444	7 076	10 883	6 574	4 309	66%	39 444
Medical Aid Contributions		24 822	34 733	34 733	3 995	6 148	5 789	359	6%	34 733
Overtime		2 617	161	161	334	546	27	519	1936%	161
Performance Bonus		18 804	18 612	18 612	4 129	5 814	3 102	2 712	87%	18 612
Motor Vehicle Allowance		25 762	21 991	21 991	3 886	6 055	3 665	2 390	65%	21 991
Cellphone Allowance		854	898	898	144	217	150	67	45%	898
Housing Allowances		1 766	1 668	1 668	279	435	278	157	56%	1 668
Other benefits and allowances		54 173	7 186	7 186	7 874	12 043	1 198	10 845	905%	7 186
Payments in lieu of leave		1 839	8 970	8 970	–	–	1 495	(1 495)	-100%	8 970
Long service awards		306	217	217	10	21	36	(15)	-43%	217
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		429 024	382 055	382 055	68 801	105 029	63 676	41 353	65%	382 055
% increase	4		-10,9%	-10,9%						-10,9%
Total Municipal Entities		433 165	397 761	397 761	68 901	105 178	66 294	38 884	59%	397 761
TOTAL SALARY, ALLOWANCES & BENEFITS		2 124 172	2 175 181	2 175 181	220 531	400 751	362 532	38 219	11%	2 175 181
% increase	4		2,4%	2,4%						2,4%
TOTAL MANAGERS AND STAFF		2 056 491	2 101 373	2 101 373	215 050	389 718	350 231	39 487	11%	2 101 373

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description R thousands	Ref 1	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	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	109 714	91 755	91 755	91 755	91 755	91 755	91 755	91 755	91 755	91 755	91 755	16 532	1 101 056	1 111 624	1 245 799
Service charges - electricity revenue	246 310	544 884	259 445	259 445	259 445	259 445	259 445	259 445	259 445	259 445	259 445	259 445	(12 859)	3 113 342	3 428 910	3 598 547
Service charges - water revenue	31 118	28 791	73 844	73 844	73 844	73 844	73 844	73 844	73 844	73 844	73 844	73 844	161 624	886 132	983 451	1 096 000
Service charges - sanitation revenue	20 470	17 460	24 340	24 340	24 340	24 340	24 340	24 340	24 340	24 340	24 340	24 340	35 091	292 084	292 977	338 468
Service charges - refuse	7 870	6 765	10 542	10 542	10 542	10 542	10 542	10 542	10 542	10 542	10 542	10 542	16 991	126 504	140 241	153 944
Rental of facilities and equipment	43	38	3 606	3 606	3 606	3 606	3 606	3 606	3 606	3 606	3 606	3 606	10 735	43 269	45 345	47 522
Interest earned - external investments	78	45	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	5 606	22 915	24 015	25 168
Interest earned - outstanding debtors	2 616	2 297											(4 913)			
Dividends received	-	-	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Fines, penalties and forfeits	8	16	3 243	3 243	3 243	3 243	3 243	3 243	3 243	3 243	3 243	3 243	9 706	38 920	40 788	42 746
Licences and permits	6	151	40	40	40	40	40	40	40	40	40	40	(38)	477	500	524
Agency services	-	-											-			
Transfers and Subsidies - Operational	301 217	107 065	75 877	75 877	75 877	75 877	75 877	75 877	75 877	75 877	75 877	75 877	(180 651)	910 524	848 560	925 630
Other revenue	96 614	28 898	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(253 654)	(512 570)	(817 087)	(832 400)
Cash Receipts by Source	855 368	846 125	501 888	501 888	501 888	501 888	501 888	501 888	501 888	501 888	501 888	501 888	(195 829)	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	3 225	62 367	62 367	62 367	62 367	62 367	62 367	62 367	62 367	62 367	62 367	(27 596)	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	43 765	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	47	-	-	-	-	-	-	-	-	-	-	(97)	-	5 887	6 169
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	1 066 890	849 397	578 843	578 843	578 843	578 843	578 843	578 843	578 843	578 843	578 843	578 843	(179 757)	6 946 119	7 024 402	7 563 387
Cash Payments by Type																
Employee related costs	210 871	125 250	181 265	181 265	181 265	181 265	181 265	181 265	181 265	181 265	181 265	181 265	207 674	2 175 181	2 378 353	2 504 026
Remuneration of councillors	5 553	5 432											(10 984)			
Interest paid	21 747	5 479	18 528	18 528	18 528	18 528	18 528	18 528	18 528	18 528	18 528	18 528	28 357	222 333	199 458	181 001
Bulk purchases - Electricity	189 094	462 310	143 378	143 378	143 378	143 378	143 378	143 378	143 378	143 378	143 378	143 378	(221 271)	1 720 532	1 881 718	1 972 040
Bulk purchases - Water & Sewer	52 174	61 248	40 694	40 694	40 694	40 694	40 694	40 694	40 694	40 694	40 694	40 694	8 661	488 331	520 072	553 877
Other materials	14 060	5 162											(19 222)			
Contracted services	69 489	30 469											(99 959)			
Grants and subsidies paid - other municipalities	-	-											-			
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses	173 773	121 347	69 079	69 079	69 079	69 079	69 079	69 079	69 079	69 079	69 079	69 079	(87 883)	828 950	950 314	985 550
Cash Payments by Type	736 761	816 697	452 944	452 944	452 944	452 944	452 944	452 944	452 944	452 944	452 944	452 944	(194 627)	5 433 327	5 929 915	6 196 494
Other Cash Flows/Payments by Type																
Capital assets	37 397	15 939	94 714	94 714	94 714	94 714	94 714	94 714	94 714	94 714	94 714	94 714	230 805	1 136 562	1 180 261	1 123 556
Repayment of borrowing	16 543	1 100	9 865	9 865	9 865	9 865	9 865	9 865	9 865	9 865	9 865	9 865	11 952	118 382	131 522	145 979
Other Cash Flows/Payments	2 698	2 215											(4 913)			
Total Cash Payments by Type	793 399	835 952	557 523	557 523	557 523	557 523	557 523	557 523	557 523	557 523	557 523	557 523	43 217	6 690 270	7 241 699	7 466 029
NET INCREASE/(DECREASE) IN CASH HELD	273 491	13 445	21 321	21 321	21 321	21 321	21 321	21 321	21 321	21 321	21 321	21 321	(222 974)	255 848	(217 297)	97 358
Cash/cash equivalents at the monthly/year beginning:	430 925	704 416	717 861	739 182	760 503	12 544	12 544	12 544	12 544	12 544	12 544	12 544	(8 776)	(105 315)	193 429	308 156
Cash/cash equivalents at the monthly/year end:	704 416	717 861	739 182	760 503	12 544	12 544	12 544	12 544	12 544	12 544	12 544	12 544	(210 430)	150 533	(23 868)	405 514

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M02 Aug

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	117 616	235 280	229 387	5 894	3%	1 376 320
Service charges - electricity revenue		144 288	639	639	17 471	36 299	106	36 192	34009%	639
Service charges - water revenue		833 393	983 100	983 100	111 076	187 817	163 850	23 967	15%	983 100
Service charges - sanitation revenue		357 634	364 526	364 526	32 285	64 181	60 754	3 427	6%	364 526
Service charges - refuse revenue		134 652	148 264	148 264	11 791	23 624	24 711	(1 087)	-4%	148 264
Rental of facilities and equipment		32 433	42 366	42 366	3 040	5 747	7 061	(1 314)	-19%	42 366
Interest earned - external investments		12 204	18 408	18 408	1 640	2 808	3 068	(260)	-8%	18 408
Interest earned - outstanding debtors		250 718	256 863	256 863	(774)	(1 400)	42 811	(44 211)	-103%	256 863
Dividends received		3	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		858	10 590	10 590	0	0	1 765	(1 765)	-100%	10 590
Licences and permits		1 203	477	477	178	224	80	144	181%	477
Agency services										
Transfers and subsidies		735 867	910 524	910 524	-	301 217	151 754	149 463	98%	910 524
Other revenue		477 778	513 117	513 117	120 690	134 244	85 519	48 724	57%	513 117
Gains		18	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		4 315 902	4 625 197	4 625 197	415 013	990 040	770 866	219 174	28%	4 625 197
Expenditure By Type										
Employee related costs		1 623 923	1 705 444	1 705 444	146 248	284 689	284 242	447	0%	1 705 444
Remuneration of councillors		67 084	71 976	71 976	5 382	10 885	11 996	(1 111)	-9%	71 976
Debt impairment		(39 217)	1 106 042	1 106 042	87 770	423 661	184 340	239 320	130%	1 106 042
Depreciation & asset impairment		515 463	251 086	251 086	-	-	41 848	(41 848)	-100%	251 086
Finance charges		120 909	102 276	102 276	1 253	2 643	17 046	(14 403)	-84%	102 276
Bulk purchases		340 636	488 331	488 331	(439 041)	57 185	81 388	(24 203)	-30%	488 331
Other materials		47 608	31 175	31 175	1 536	2 595	5 196	(2 601)	-50%	31 175
Contracted services		424 138	346 634	346 634	22 423	26 397	57 773	(31 375)	-54%	346 634
Transfers and subsidies		5 548	2 241	2 241	-	-	373	(373)	-100%	2 241
Other expenditure		216 421	253 868	253 868	22 639	51 917	42 312	9 605	23%	253 868
Losses		199	-	-	-	-	-	-	-	-
Total Expenditure		3 322 713	4 359 072	4 359 072	(151 790)	859 973	726 515	133 457	18%	4 359 072
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		993 189	266 125	266 125	566 804	130 067	44 351	85 717	193%	266 125
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	854 032	854 032	3 225	154 144	142 339	11 805	8%	854 032
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		993 189	1 120 156	1 120 156	570 029	284 211	186 689	97 522	52%	1 120 156
Surplus/(Deficit) after taxation		993 189	1 120 156	1 120 156	570 029	284 211	186 689	97 522	52%	1 120 156

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M02 August

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	285 445	559 103	476 110	82 992	17%	2 856 663
Total Operating Revenue	1	2 604 055	2 856 663	2 856 663	285 445	559 103	476 110	82 992	17%	2 856 663
Expenditure By Municipal Entity										
Centlec		2 529 394	2 516 253	2 516 253	326 640	635 673	419 376	216 297	52%	2 516 253
Total Operating Expenditure	2	2 529 394	2 516 253	2 516 253	326 640	635 673	419 376	216 297	52%	2 516 253
Surplus/ (Deficit) for the yr/period		74 661	340 411	340 411	(41 195)	(76 570)	56 734	299 289	528%	340 411
Capital Expenditure By Municipal Entity										
Centlec		95 948	171 083	171 083	2 344	3 389	28 514	(25 125)	-88%	171 083
Total Capital Expenditure	3	95 948	171 083	171 083	2 344	3 389	28 514	(25 125)	-88%	171 083

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M02 August

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	22 787	31 319	189 427	158 108	83,5%	3%
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	31 319					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M02

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		248 757	503 414	503 414	12 060	12 578	83 902	71 325	85,0%	503 414
Roads Infrastructure		114 277	197 851	197 851	9 716	10 037	32 975	22 938	69,6%	197 851
Roads		–	7 470	7 470	–	–	1 245	1 245	100,0%	7 470
Road Structures		114 277	189 429	189 429	9 716	10 037	31 572	21 534	68,2%	189 429
Road Furniture		–	953	953	–	–	159	159	100,0%	953
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		69 199	111 738	111 738	2 344	2 540	18 623	16 083	86,4%	111 738
Power Plants		–	1 813	1 813	–	–	302	302	100,0%	1 813
HV Substations		–	16 335	16 335	–	–	2 722	2 722	100,0%	16 335
MV Networks		11 604	8 851	8 851	1 575	1 575	1 475	(100)	-6,8%	8 851
LV Networks		57 595	84 739	84 739	769	966	14 123	13 158	93,2%	84 739
Water Supply Infrastructure		51 072	118 739	118 739	–	–	19 790	19 790	100,0%	118 739
Distribution		51 072	118 739	118 739	–	–	19 790	19 790	100,0%	118 739
Sanitation Infrastructure		8 534	56 086	56 086	–	–	9 348	9 348	100,0%	56 086
Reticulation		8 534	56 086	56 086	–	–	9 348	9 348	100,0%	56 086
Solid Waste Infrastructure		5 675	19 000	19 000	–	–	3 167	3 167	100,0%	19 000
Landfill Sites		5 675	18 082	18 082	–	–	3 014	3 014	100,0%	18 082
Waste Transfer Stations		–	918	918	–	–	153	153	100,0%	918
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		17 557	65 921	65 921	–	80	10 987	10 907	99,3%	65 921
Community Facilities		15 645	65 402	65 402	–	80	10 900	10 821	99,3%	65 402
Centres		8 522	34 718	34 718	–	80	5 786	5 707	98,6%	34 718
Fire/Ambulance Stations		–	14 419	14 419	–	–	2 403	2 403	100,0%	14 419
Parks		–	918	918	–	–	153	153	100,0%	918
Public Open Space		7 123	14 847	14 847	–	–	2 475	2 475	100,0%	14 847
Nature Reserves		–	500	500	–	–	83	83	100,0%	500
Sport and Recreation Facilities		1 912	519	519	–	–	87	87	100,0%	519
Outdoor Facilities		1 912	519	519	–	–	87	87	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	3 540	2 816	79,5%	21 243
Computer Equipment		7 062	21 243	21 243	–	725	3 540	2 816	79,5%	21 243
Furniture and Office Equipment		169	132	132	–	–	22	22	100,0%	132
Furniture and Office Equipment		169	132	132	–	–	22	22	100,0%	132
Machinery and Equipment		3 801	2 254	2 254	–	–	376	376	100,0%	2 254
Machinery and Equipment		3 801	2 254	2 254	–	–	376	376	100,0%	2 254
Transport Assets		104 371	254 377	254 377	10 727	17 881	42 396	24 515	57,8%	254 377
Transport Assets		104 371	254 377	254 377	10 727	17 881	42 396	24 515	57,8%	254 377
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	381 717	847 342	847 342	22 787	31 263	141 224	109 961	77,9%	847 342

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

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	43 163	43 107	99,9%	258 978
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 732	7 509	7 509	-	56	1 252	1 196	95,5%	7 509
HV Substations		564	907	907	-	-	151	151	100,0%	907
MV Networks		1 504	4 731	4 731	-	-	788	788	100,0%	4 731
LV Networks		665	1 872	1 872	-	56	312	256	82,1%	1 872
Water Supply Infrastructure		56 169	144 998	144 998	-	-	24 166	24 166	100,0%	144 998
Water Treatment Works		650	953	953	-	-	159	159	100,0%	953
Bulk Mains		55 519	144 046	144 046	-	-	24 008	24 008	100,0%	144 046
Sanitation Infrastructure		4 330	106 471	106 471	-	-	17 745	17 745	100,0%	106 471
Reticulation		4 330	106 471	106 471	-	-	17 745	17 745	100,0%	106 471
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		3 681	8 287	8 287	-	-	1 381	1 381	100,0%	8 287
Community Facilities		3 116	8 287	8 287	-	-	1 381	1 381	100,0%	8 287
Cemeteries/Crematoria		1 880	3 000	3 000	-	-	500	500	100,0%	3 000
Markets		-	1 837	1 837	-	-	306	306	100,0%	1 837
Stalls		1 236	3 450	3 450	-	-	575	575	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	-	-	376	376	100,0%	2 255
Operational Buildings		-	2 255	2 255	-	-	376	376	100,0%	2 255
Municipal Offices		-	2 255	2 255	-	-	376	376	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	-	-	824	824	100,0%	4 942
Machinery and Equipment		1 885	4 942	4 942	-	-	824	824	100,0%	4 942
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	68 797	274 462	274 462	-	56	45 744	45 688	99,9%	274 462

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02

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		389 611	307 874	307 874	41 794	67 096	51 313	(15 783)	-30,8%	307 874
Roads Infrastructure		56 575	61 072	61 072	3 973	7 970	10 179	2 209	21,7%	61 072
Road Structures		52 498	57 334	57 334	3 616	7 366	9 556	2 189	22,9%	57 334
Road Furniture		4 077	3 738	3 738	357	604	623	19	3,1%	3 738
Storm water Infrastructure		3 694	3 462	3 462	296	565	577	12	2,1%	3 462
Drainage Collection		3 694	3 462	3 462	296	565	577	12	2,1%	3 462
Electrical Infrastructure		96 494	83 821	83 821	16 012	24 126	13 970	(10 156)	-72,7%	83 821
Power Plants		90 581	77 099	77 099	15 329	22 996	12 850	(10 147)	-79,0%	77 099
HV Substations		5 559	6 722	6 722	683	1 130	1 120	(9)	-0,8%	6 722
LV Networks		355	-	-	-	-	-	-	-	-
Water Supply Infrastructure		130 437	101 164	101 164	14 798	24 180	16 861	(7 319)	-43,4%	101 164
Boreholes		362	326	326	-	-	54	54	100,0%	326
Water Treatment Works		79 065	69 885	69 885	7 030	13 410	11 648	(1 762)	-15,1%	69 885
Bulk Mains		50 939	30 840	30 840	7 768	10 770	5 140	(5 630)	-109,5%	30 840
Distribution Points		72	113	113	-	-	19	19	100,0%	113
Sanitation Infrastructure		102 411	58 355	58 355	6 714	10 255	9 726	(529)	-5,4%	58 355
Reticulation		1 055	575	575	-	-	96	96	100,0%	575
Waste Water Treatment Works		93 268	48 608	48 608	6 714	10 255	8 101	(2 154)	-26,6%	48 608
Toilet Facilities		8 088	9 173	9 173	-	-	1 529	1 529	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	-	-	238	238	100,0%	1 431
Community Facilities		24	37	37	-	-	6	6	100,0%	37
Cemeteries/Crematoria		24	35	35	-	-	6	6	100,0%	35
Purls		-	1	1	-	-	0	0	100,0%	1
Sport and Recreation Facilities		1 125	1 394	1 394	-	-	232	232	100,0%	1 394
Outdoor Facilities		1 125	1 394	1 394	-	-	232	232	100,0%	1 394
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		71 844	74 615	74 615	5 436	10 368	12 436	2 068	16,6%	74 615
Operational Buildings		71 844	74 615	74 615	5 436	10 368	12 436	2 068	16,6%	74 615
Municipal Offices		71 844	74 615	74 615	5 436	10 368	12 436	2 068	16,6%	74 615
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		19 806	6 587	6 587	867	1 197	1 098	(99)	-9,1%	6 587
Furniture and Office Equipment		19 806	6 587	6 587	867	1 197	1 098	(99)	-9,1%	6 587
Machinery and Equipment		12 901	17 338	17 338	90	332	2 890	2 558	88,5%	17 338
Machinery and Equipment		12 901	17 338	17 338	90	332	2 890	2 558	88,5%	17 338
Transport Assets		63 416	68 006	68 006	4 571	7 975	11 334	3 360	29,6%	68 006
Transport Assets		63 416	68 006	68 006	4 571	7 975	11 334	3 360	29,6%	68 006
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	558 728	475 851	475 851	52 758	86 967	79 309	(7 658)	-9,7%	475 851

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	FREE STATE		
Web Address	mangaung.co.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram Fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number	051 405 8911		
Fax number	051 405 8101		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Mxolisi Ashford Siyonzana	Name	N Manzi
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number	082 821 9300	Cell number	082 496 1640
Fax number	405 8676 051	Fax number	051 405 8676
E-mail address	mxolisi.siyonzana@mangaung.co.za	E-mail address	ntombizanele.manzi@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	SM Mlamleli	Name	L Mathebula
Telephone number	051 405 8494	Telephone number	051 405 8494
Cell number	082 888 3302 / 082 417 6928	Cell number	060 961 3708
Fax number		Fax number	
E-mail address	olly.mlamleli@mangaung.co.za	E-mail address	lethokuhle.mathebula@mangaung.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	LA Masoetsa	Name	CN Oliphant
Telephone number	051 405 8640	Telephone number	051 405 8409
Cell number	071 688 9000	Cell number	061 405 6094
Fax number		Fax number	
E-mail address	lebohang.masoetsa@mangaung.co.za	E-mail address	charmaine.oliphant@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Adv Tankiso Mea	Name	LA Monyeke
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	073 362 8764
Fax number	051 405 8741	Fax number	051 405 8101
E-mail address	tankiso.mea@mangaung.co.za	E-mail address	lethole.monyeke@mangaung.co.za
Chief Financial Officer:		Secretary/PA to the Chief Financial Officer:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	S E Mofokeng	Name	Petunia Ramagaga
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number	083 456 5823	Cell number	083 419 6673
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	sabata.mofokeng@mangaung.co.za	E-mail address	petunia.ramagaga@mangaung.co.za
Official responsible for submitting financial information			
ID Number			
Title	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			