

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2020 (MONTHLY BUDGET STATEMENT)

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting period ending 30 September 2020, the ten-working day reporting period expires on the 14 October 2020. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

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

3. REPORT FOR THE PERIOD ENDING 30 September 2020

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

The financial results **for the period ended 30 September 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 **R2 070.734 million** is higher than the year to date target of **R1 853.106 million** and the expenditure for the period is **R2 051.448 million**, which is higher than the year to date target of **R1 718.837 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

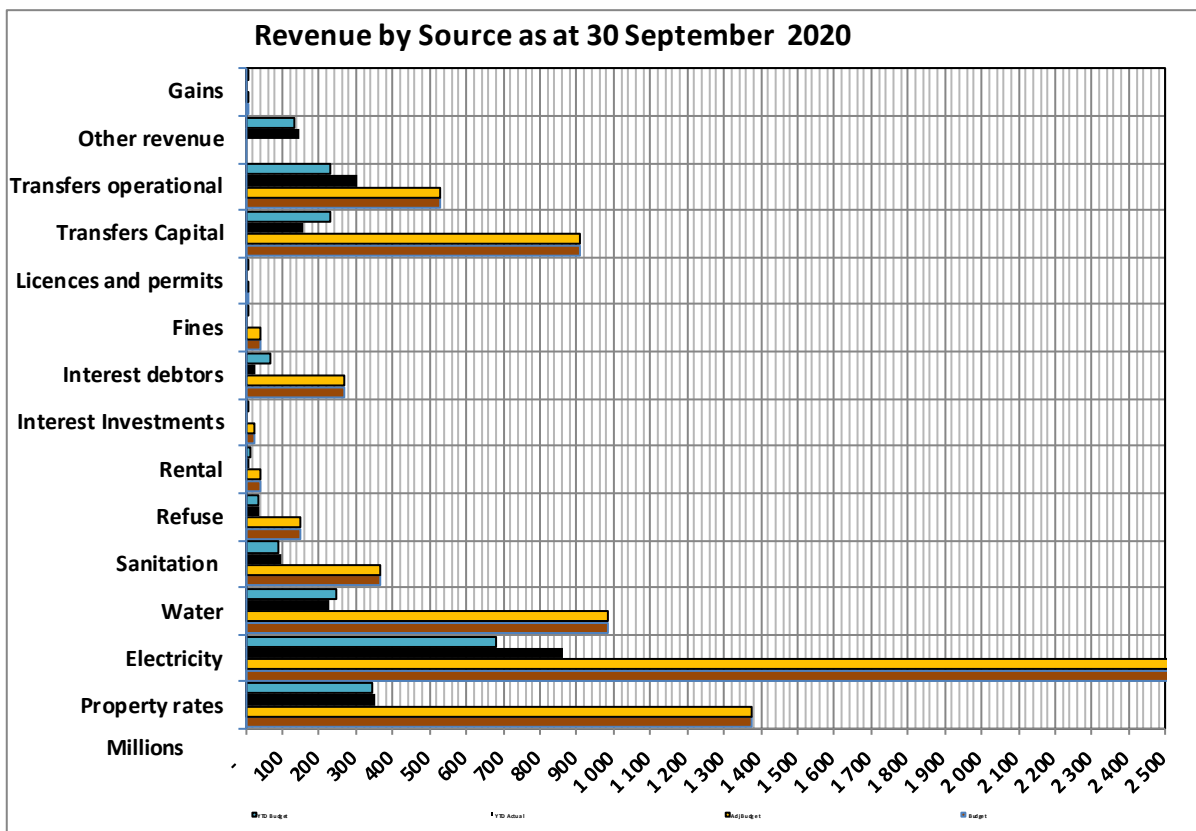
Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1 334 854	1 376 320	1 376 320	117 692	352 972	344 080	8 892	3%	1 376 320
Service charges - electricity revenue		2 698 129	2 724 997	2 724 997	274 179	863 507	681 249	182 258	27%	2 724 997
Service charges - water revenue		833 393	983 100	983 100	41 932	229 749	245 775	(16 026)	-7%	983 100
Service charges - sanitation revenue		357 634	364 526	364 526	32 192	96 374	91 132	5 242	6%	364 526
Service charges - refuse revenue		134 652	148 264	148 264	11 844	35 468	37 066	(1 599)	-4%	148 264
Rental of facilities and equipment		32 396	42 366	42 366	2 726	8 473	10 592	(2 119)	-20%	42 366
Interest earned - external investments		15 064	22 915	22 915	2 509	5 464	5 729	(265)	-5%	22 915
Interest earned - outstanding debtors		274 802	269 971	269 971	25 875	28 981	67 493	(38 511)	-57%	269 971
Dividends received		3	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		4 959	38 920	38 920	159	276	9 730	(9 454)	-97%	38 920
Licences and permits		1 203	477	477	50	274	119	154	129%	477
Agency services										
Transfers and subsidies		740 621	910 524	910 524	-	301 217	227 631	73 586	32%	910 524
Other revenue		485 145	529 684	529 684	12 605	147 979	132 421	15 558	12%	529 684
Gains		5 028	360	360	1	1	90	(89)	-99%	360
Total Revenue (excluding capital transfers and contributions)		6 917 882	7 412 427	7 412 427	521 764	2 070 734	1 853 106	217 628	12%	7 412 427
Expenditure By Type										
Employee related costs		2 056 969	2 103 205	2 103 205	181 504	571 370	525 804	45 566	9%	2 103 205
Remuneration of councillors		67 084	71 976	71 976	5 357	16 241	17 994	(1 753)	-10%	71 976
Debt impairment		(30 328)	1 114 764	1 114 764	88 562	513 828	278 691	235 137	84%	1 114 764
Depreciation & asset impairment		904 367	325 234	325 234	10 926	32 778	81 309	(48 530)	-60%	325 234
Finance charges		190 929	222 333	222 333	6 102	8 755	55 583	(46 828)	-84%	222 333
Bulk purchases		2 038 431	2 208 863	2 208 863	195 016	734 225	552 216	182 009	33%	2 208 863
Other materials		75 823	55 872	64 072	10 089	15 851	14 788	1 063	7%	64 072
Contracted services		540 372	456 389	446 389	45 679	86 120	113 098	(26 978)	-24%	446 389
Transfers and subsidies		5 548	2 241	2 241	-	-	560	(560)	-100%	2 241
Other expenditure		260 053	314 449	316 249	12 486	72 196	78 794	(6 598)	-8%	316 249
Losses		5 125	-	-	82	82	-	82	#DIV/0!	-
Total Expenditure		6 114 372	6 875 325	6 875 325	555 802	2 051 448	1 718 837	332 610	19%	6 875 325
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		803 510	537 103	537 103	(34 038)	19 287	134 269	(114 983)	(0)	537 103
(National / Provincial and District)		478 117	911 532	911 532	-	154 144	227 883	(73 739)	(0)	911 532
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		7 916	11 933	11 933	738	911	2 983	(2 073)	(0)	11 933
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135			1 460 567
Taxation										
Surplus/(Deficit) after taxation		1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135			1 460 567
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135			1 460 567
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135			1 460 567

The major revenue variances against the original budget are:

- Property rates - Favourable variance of R8.892 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 R182.258 million (27%) for the period, due to higher user’s consumption than budget.
- Water revenue – Unfavourable variance of -R16.026 million (-7%) for the period due to lower user’s consumption than budget.
- Services charges: Sanitation revenue- Favourable variance of R5.242 million (6%) for the period. Target exceeded.
- Services charges: Refuse revenue – Unfavourable variance -R1.599 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 -R2.119 million (-20%) 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 –R264 538.76 (-5%) for the period due to lower investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Unfavourable variance of -R38.511 million (-57%) for the period, due to an increase in the debtor's book for the month and non-allocation of debtor's receipts due to incomplete information.
- Fines - Unfavourable variance of –R9.454 million (-97%) 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 R73.586 million (32%) for the period due to a once off tranche for four months as against a monthly apportionment of the budget received for the month.
- Other revenue- Favourable variance of R15.558 million (12%) – more revenue collected than anticipated for the month.

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



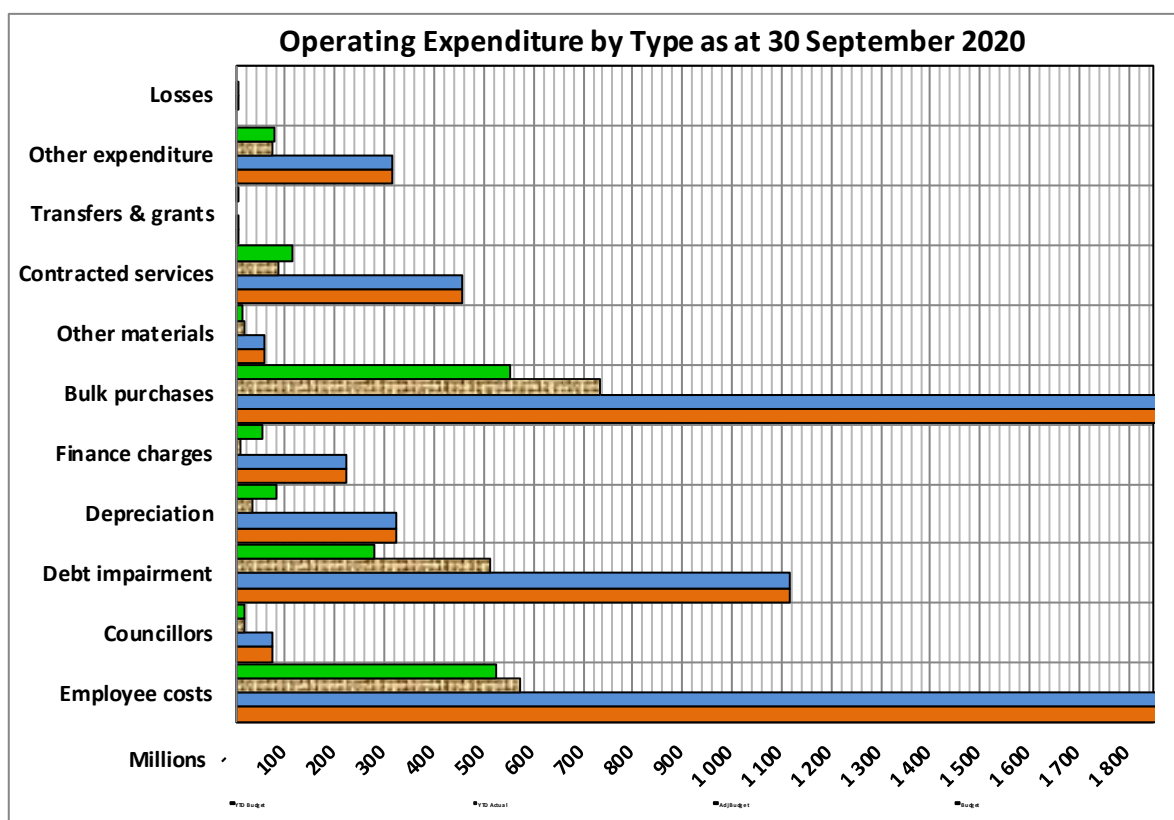
The major operating expenditure variances against the original budget are:

Employee related costs – Unfavourable variance of R45.566 million (9%) on the year to date original budget. The overspending on overtime to date is R36.516 million (Budget R5 million vs Actual R41.516 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	-	-	5 106	-	67 729	67 729	100,00%
CORPORATE SERVICES	-	665 862	520 090	-	1 185 952	1 185 952	100,00%
FINANCE	-	-	-	-	-	-	0,00%
SOCIAL SERVICES	3 284 301	3 384 301	2 177 456	821 075	5 377 420	4 556 345	84,73%
PLANNING	-	-	(5 903)	-	-	-	0,00%
FRESH PRODUCE MARKET	-	880 000	84 160	-	237 632	237 632	100,00%
HUMAN SETTLEMENTS	-	-	90 210	-	216 529	216 529	0,00%
ENGINEERING SERVICES	3 698 436	3 698 436	1 810 948	924 609	4 835 194	3 910 585	80,88%
WATER	3 063 622	3 113 622	2 031 458	765 906	5 344 740	4 578 835	0,00%
WASTE AND FLEET MANAGEMENT	9 953 641	9 953 641	5 102 174	2 488 410	14 467 814	11 979 403	82,80%
STRATEGIC PROJECTS	-	-	207 909	-	499 518	499 518	100,00%
NALEDI	-	-	-	-	-	-	0,00%
SOUTPAN	-	-	52 969	-	187 486	187 486	100,00%
CENTLEC	-	-	2 560 025	-	9 083 621	9 083 621	100,00%
TOTAL OVERTIME	20 000 000	21 695 862	14 636 602	5 000 000	41 516 726	36 516 726	87,96%

- Debt impairment – Unfavourable variance R235.137 million (84%) due to processing of provision of bad debts and the billing integration for the month.
- Depreciation – Favourable variance -R48.530 million (-60%) due to processing of actual depreciation for the month as per the asset register.
- Finance charges – Favourable variance of -R46.828 million (-84%) due to non-accrual of finance costs for the period.
- Bulk purchases – Unfavourable variance R182.009 million (33%) due to electricity that are higher than targeted for the month.
- Other materials – Unfavourable variance R1.063 million (7%) overspending due to higher needs for materials and supplies by all the departments.
- Contracted services - Favourable variance of -R26.978 million (-24%) due to underspending on repairs and maintenance for the month and the implementation of cost containment measures.
- Other expenditure - Favourable variance -R6.598 million (-8%) - underspending due to the implementation of cost containment measures and limitations on the current budget.

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

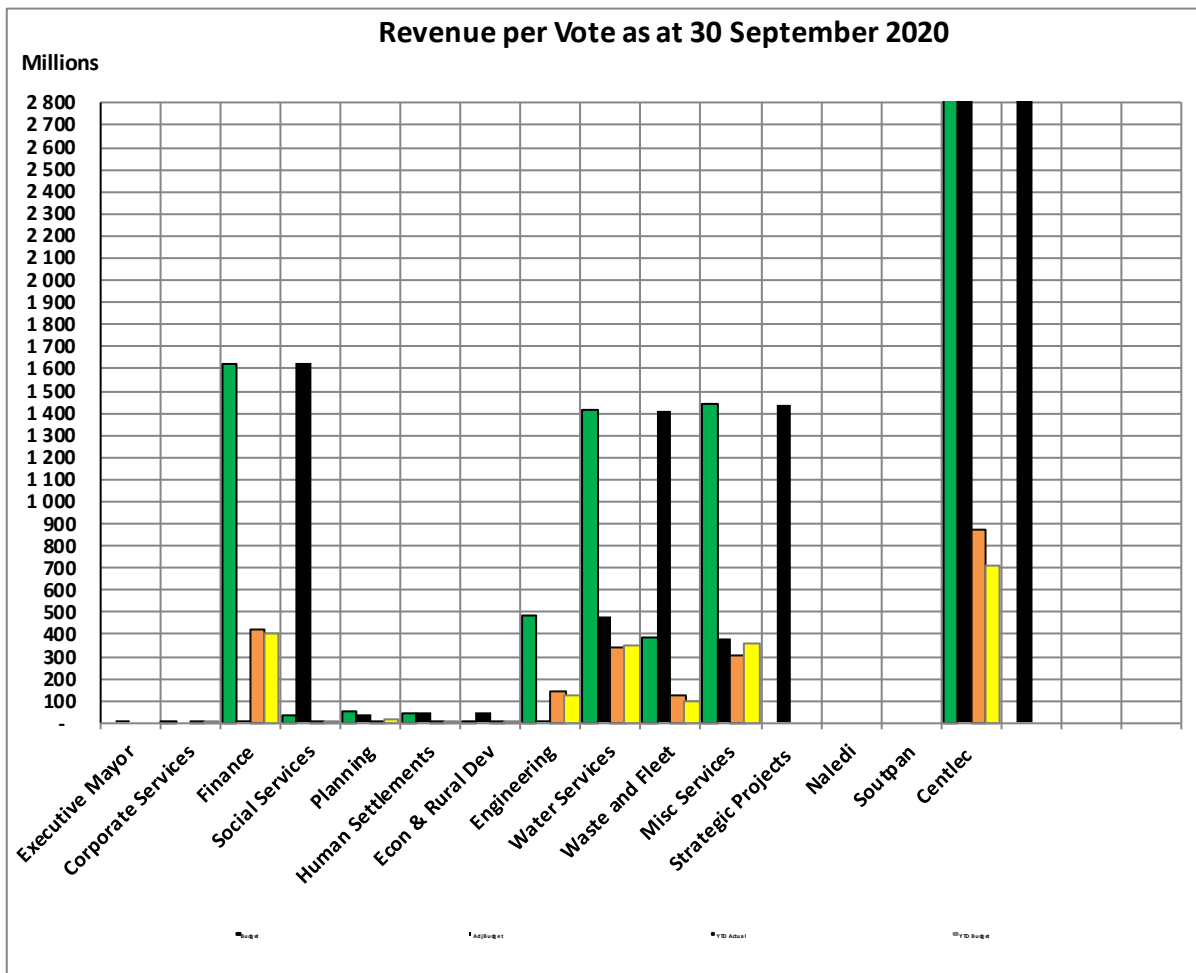


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03

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										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	12 301	12 301	-	-	3 075	(3 075)	-100,0%	12 301
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		4 521	10 900	10 900	4	8	2 725	(2 717)	-99,7%	10 900
Vote 04 - Finance		1 521 229	1 626 220	1 626 220	126 003	424 648	406 555	18 093	4,5%	1 626 220
Vote 05 - Social Services		11 764	37 434	37 434	806	2 500	9 358	(6 859)	-73,3%	37 434
Vote 06 - Planning		36 182	50 496	50 496	893	6 998	12 624	(5 626)	-44,6%	50 496
Vote 07 - Human Settlement And Housing		30 389	46 608	46 608	2 689	7 859	11 652	(3 793)	-32,6%	46 608
Vote 08 - Economic And Rural Development		317	311	311	27	81	78	3	4,1%	311
Vote 09 - Engineering		567 918	484 350	484 350	35 645	144 692	121 088	23 605	19,5%	484 350
Vote 10 - Water		1 219 493	1 412 165	1 412 165	52 885	343 122	353 041	(9 919)	-2,8%	1 412 165
Vote 11 - Waste And Fleet Management		273 219	382 948	382 948	13 255	120 299	95 737	24 562	25,7%	382 948
Vote 12 - Miscellaneous		993 306	1 437 122	1 437 122	12 443	302 408	359 281	(56 873)	-15,8%	1 437 122
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		2 745 577	2 835 037	2 835 037	277 851	873 175	708 759	164 416	23,2%	2 835 037
Total Revenue by Vote	2	7 403 914	8 335 892	8 335 892	522 502	2 225 789	2 083 973	141 816	6,8%	8 335 892
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		107 229	143 741	143 741	15 324	27 598	35 936	(8 337)	-23,2%	143 741
Vote 02 - Office Of The Executive Mayor		228 449	255 104	255 104	17 576	70 241	63 776	6 465	10,1%	255 104
Vote 03 - Corporate Services		288 427	258 125	258 125	17 476	53 483	64 532	(11 049)	-17,1%	258 125
Vote 04 - Finance		226 064	288 505	288 505	21 236	87 952	72 127	15 825	21,9%	288 505
Vote 05 - Social Services		525 967	455 468	455 468	39 164	102 331	113 868	(11 537)	-10,1%	455 468
Vote 06 - Planning		102 616	97 052	97 052	5 821	17 161	24 263	(7 102)	-29,3%	97 052
Vote 07 - Human Settlement And Housing		110 991	143 767	143 767	9 044	26 552	35 942	(9 390)	-26,1%	143 767
Vote 08 - Economic And Rural Development		23 610	33 864	33 864	2 547	5 627	8 466	(2 839)	-33,5%	33 864
Vote 09 - Engineering		773 982	501 410	501 410	27 523	89 536	125 353	(35 817)	-28,6%	501 410
Vote 10 - Water		519 739	1 383 121	1 383 121	152 072	533 968	345 781	188 188	54,4%	1 383 121
Vote 11 - Waste And Fleet Management		392 915	334 696	334 696	33 447	101 550	83 675	17 875	21,4%	334 696
Vote 12 - Miscellaneous		142 747	409 781	409 781	29 060	81 782	102 445	(20 664)	-20,2%	409 781
Vote 13 - Strategic Projects		51 919	58 197	58 197	4 583	13 449	14 549	(1 100)	-7,6%	58 197
Vote 14 - Naledi And Soutpan		57 282	65 730	65 730	5 055	14 477	16 433	(1 956)	-11,9%	65 730
Vote 15 - Other		2 562 434	2 446 764	2 446 764	175 874	825 740	611 692	214 048	35,0%	2 446 764
Total Expenditure by Vote	2	6 114 372	6 875 325	6 875 325	555 802	2 051 448	1 718 837	332 610	19,4%	6 875 325
Surplus/ (Deficit) for the year	2	1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135	(190 794)	-52,3%	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)

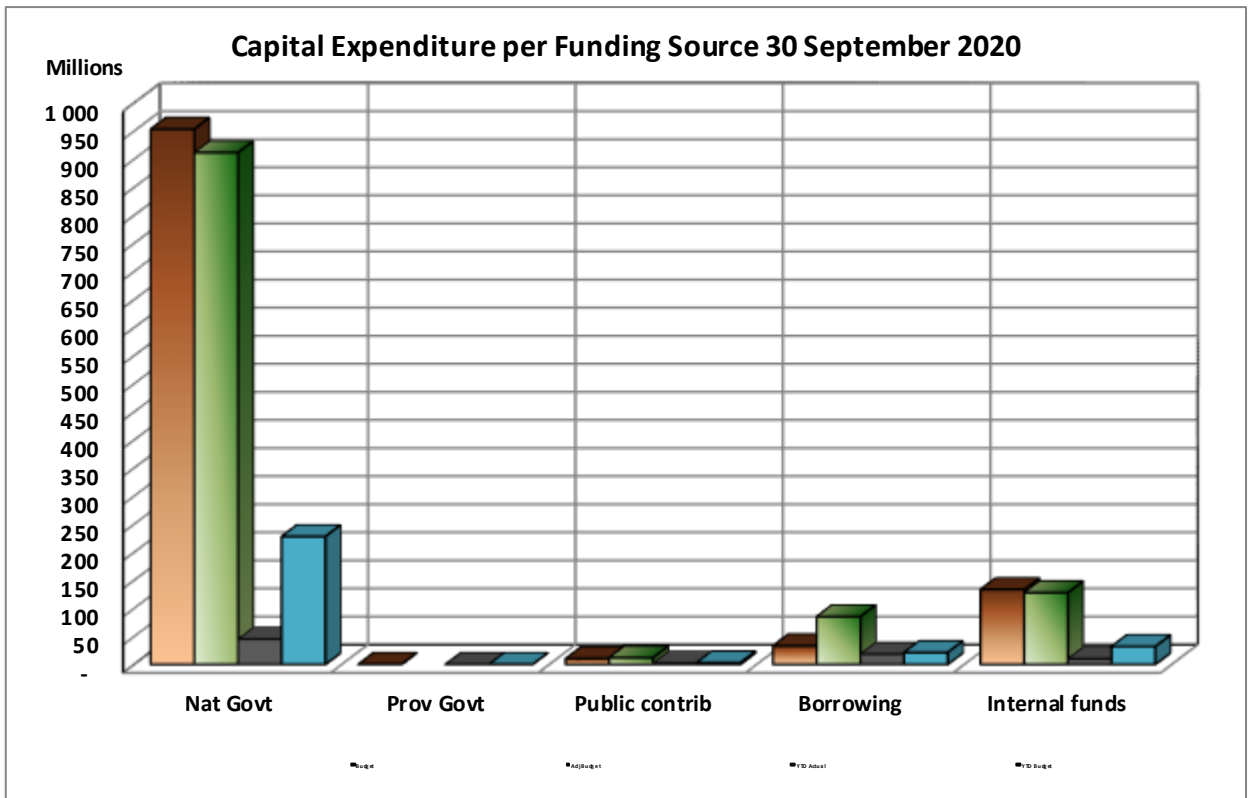
The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output 'type'. The actual spending for the period is 26.59% (**R75.564 million**) on the year to date budgeted target of **R284.140 million**. On an annual basis we have thus spent only 6.65% (**R75.564 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 R'000	YTD Budget September 2020/21 R'000	YTD Actual September 2020/21 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 136 562	284 140	75 564	(208 577)
Capital Financing				
National Government	911 531	227 883	45 002	(182 881)
Public Contributions	11 932	2 983	2 223	(760)
Borrowing	85 179	21 294	18 415	(2 879)
Internally Generated Funds	127 918	31 979	9 922	(22 057)
Financing Total	1 136 562	284 140	75 564	(208 577)

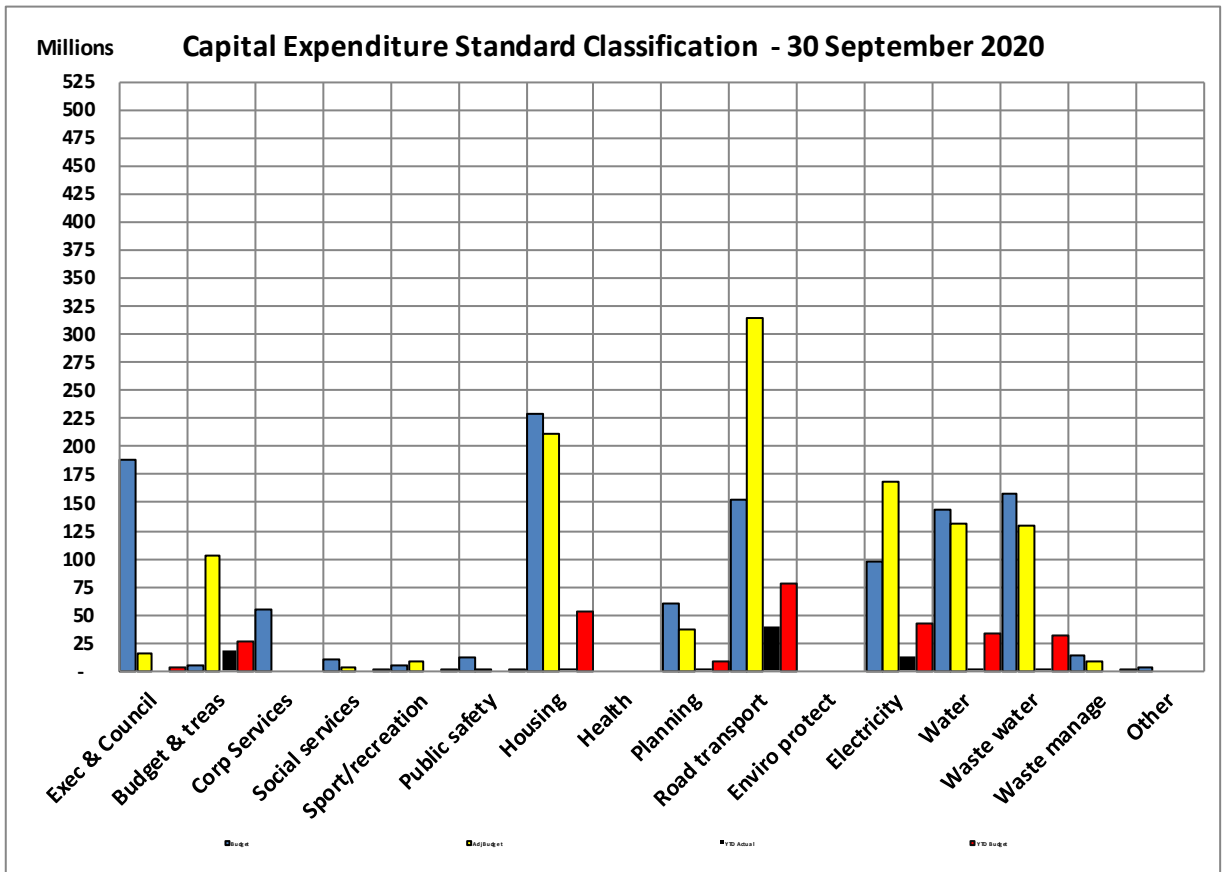
The following chart indicates the capital expenditure financing.



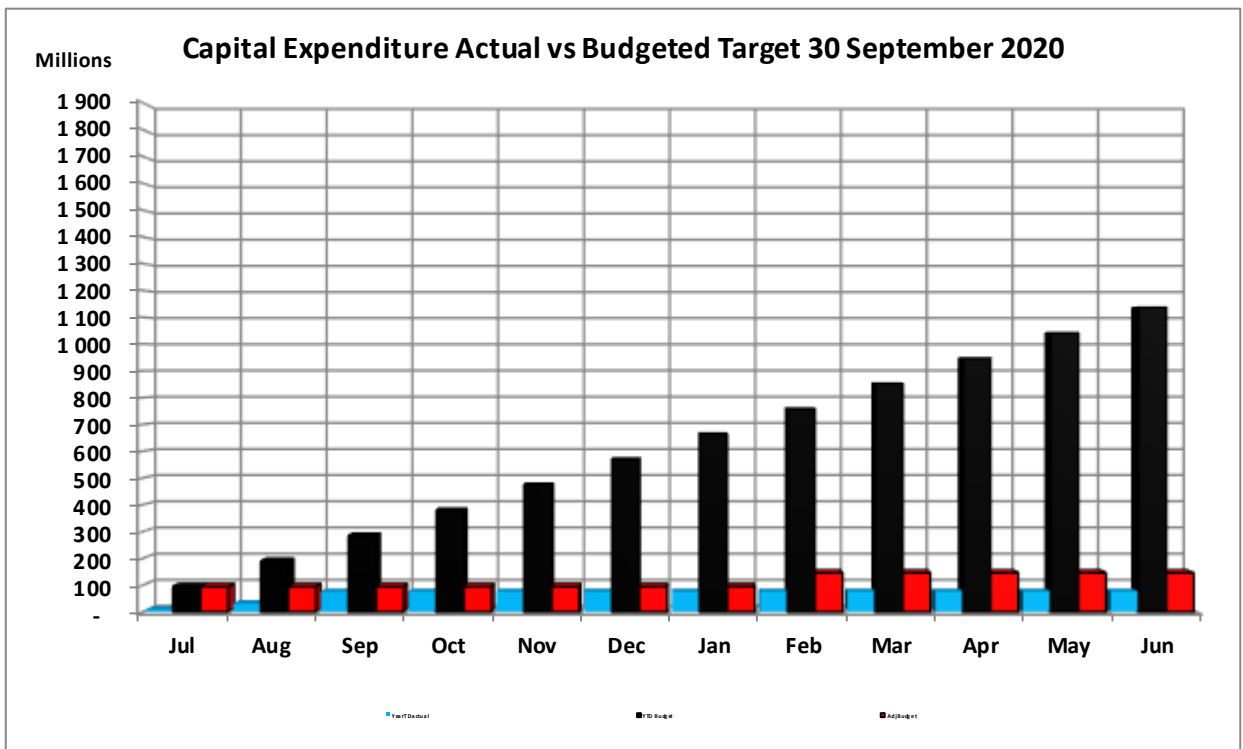
The status of year-to-date capital expenditure compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R11.492 million less than budget target)
Community and public safety	(R53.436 million less than budget target)
Economic and environmental services	(R48.894 million less than budget target)
Electricity	(R30.212 million less than budget target)
Water	(R31.482 million less than budget target)
Wastewater management	(R30.810 million less than budget target)
Waste management	(R2.250 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.



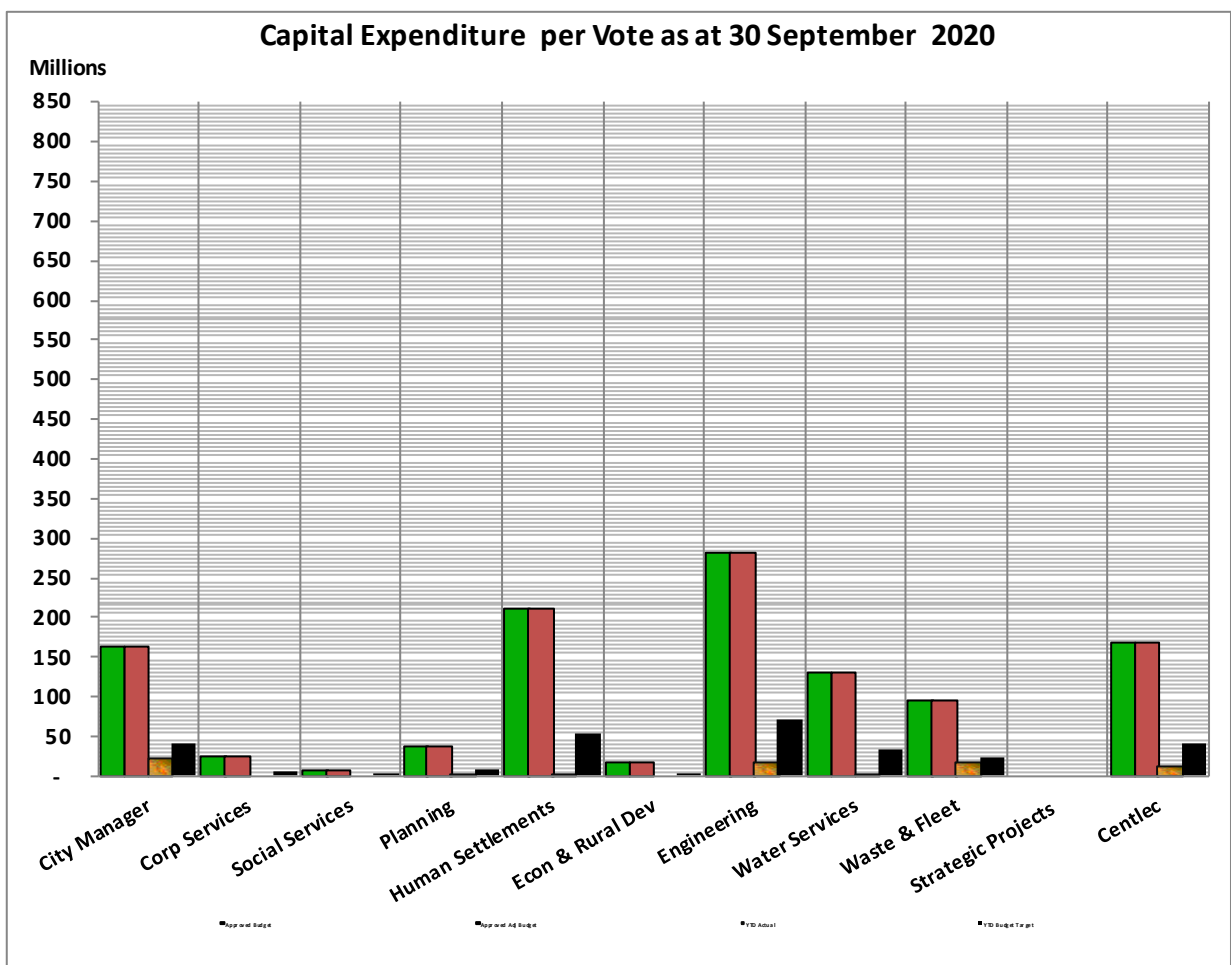
The following chart compares the year to date actual expenditure with the year to date original budget (target).



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	22 129 242	40 781 589	13,57%
Corp Services	25 768 667	-	6 442 182	0,00%
Social Services	6 068 396	-	1 517 103	0,00%
Planning	37 126 122	13 876	9 281 541	0,04%
Human Settlements	211 265 482	2 839 444	52 816 404	1,34%
Econ & Rural Dev	16 450 000	-	4 112 502	0,00%
Engineering	281 528 107	18 597 811	70 382 100	6,61%
Water Services	131 616 854	1 421 867	32 904 237	1,08%
Waste & Fleet	94 179 491	18 415 484	23 544 879	19,55%
Strategic Projects	-	-	-	0,00%
Centlec	169 432 828	12 146 295	42 358 260	7,17%
	1 136 562 239	75 564 020	284 140 797	6,65%

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 30 September 2020 indicates a closing balance (cash and cash equivalents) of R548.065 million (31 August 2020 – R717.861 million) which comprises of the following:

- Bank balance and cash R2.991 (Mangaung) ABSA
- Bank balance and cash R23.233 million (Mangaung) NEDBANK
- Bank balance and cash R19.267 million (Centlec)
- Bank balance and cash R5.511 million (Market)
- Investment deposits R492.991 million (Mangaung)
- Investment deposits R4.070 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R395.949 million**, resulting in an **R120.685 million (44%)** favourable variance, as compared to a year target of **R275.264 million**;
- Service charges reflect a year to date amount cash collection of **R1 256.836 million**, resulting in an **R152.320 million (14%)** favourable variance, as compared to a year target of **R1 104.515 million**.
- Other revenue reflects a year to date amount of **R277.951 million**, resulting in an **R197.425 million (-276%)** favourable variance, as compared to a year target of **R-107.476 million**.
- Operating grants and subsidies show a year to date receipted amount of **R408.282 million** compared to a year to date target of **R277.631 million** resulting in **R180.651 million (79%)** 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 **R187.101 million** resulting in **R27.596 million (15%)** favourable variance due to grant receipt apportionment quarterly vs monthly budget);
- Interest show a year to date amount of **R7.395 million** compared to a year target of **R5.729 million**, indicating **R1.666 million (29%)** favourable variance.

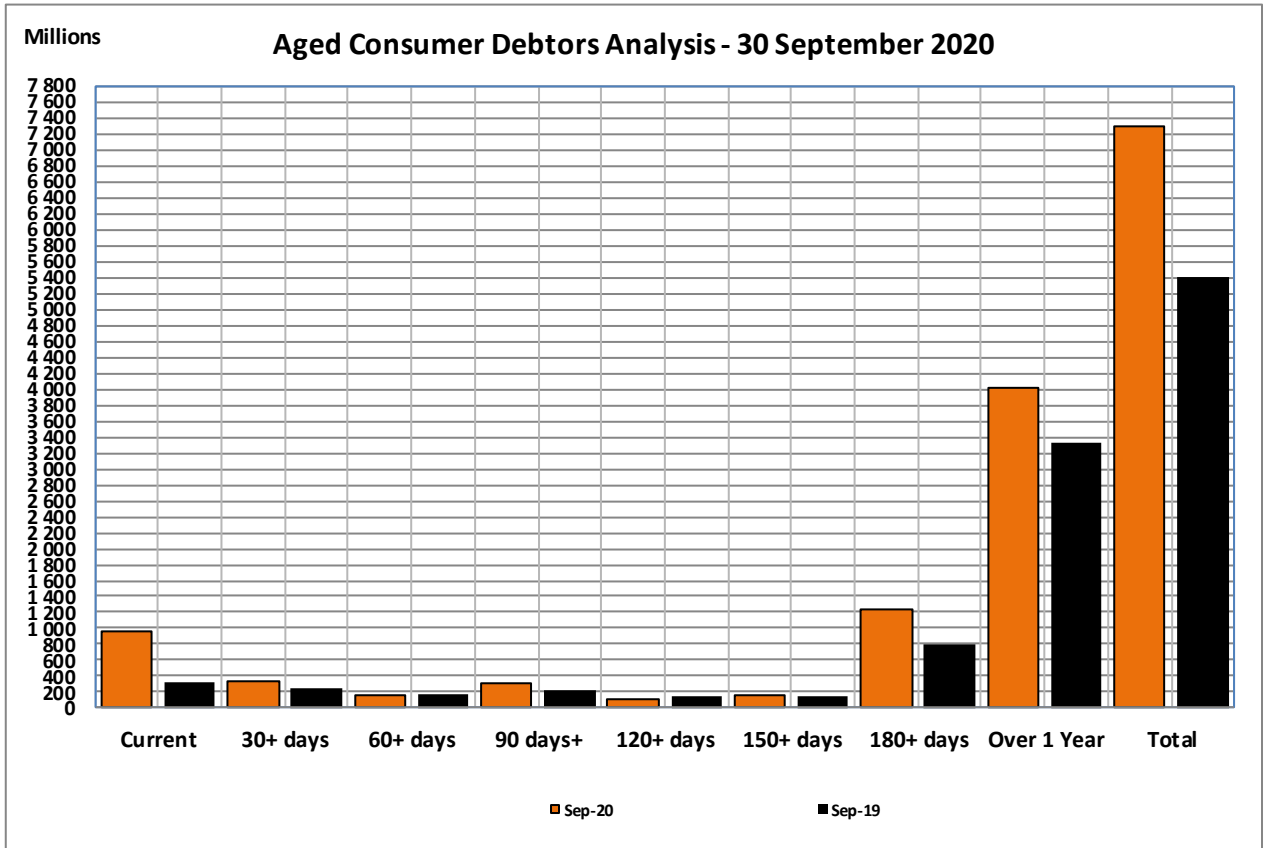
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **-R2 318.127 million (R1 014.878 million** unfavourable variance) compared to a year to date target of **-R1 303.248 million** mainly due to accrued creditors at the end June 2020, paid in July;
- Capital payments indicate a year to date amount of **R75.564 million (R208.577 million** favourable variance) compared to a target of **R284.141 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 **-R32.811 million** compared to a year target of **-R55.583 million**, resulting in a favourable variance of **R22.772 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 (R11.952 million** unfavourable variance) compared to a target of **-R29.595 million** due to the repayment of borrowings due.

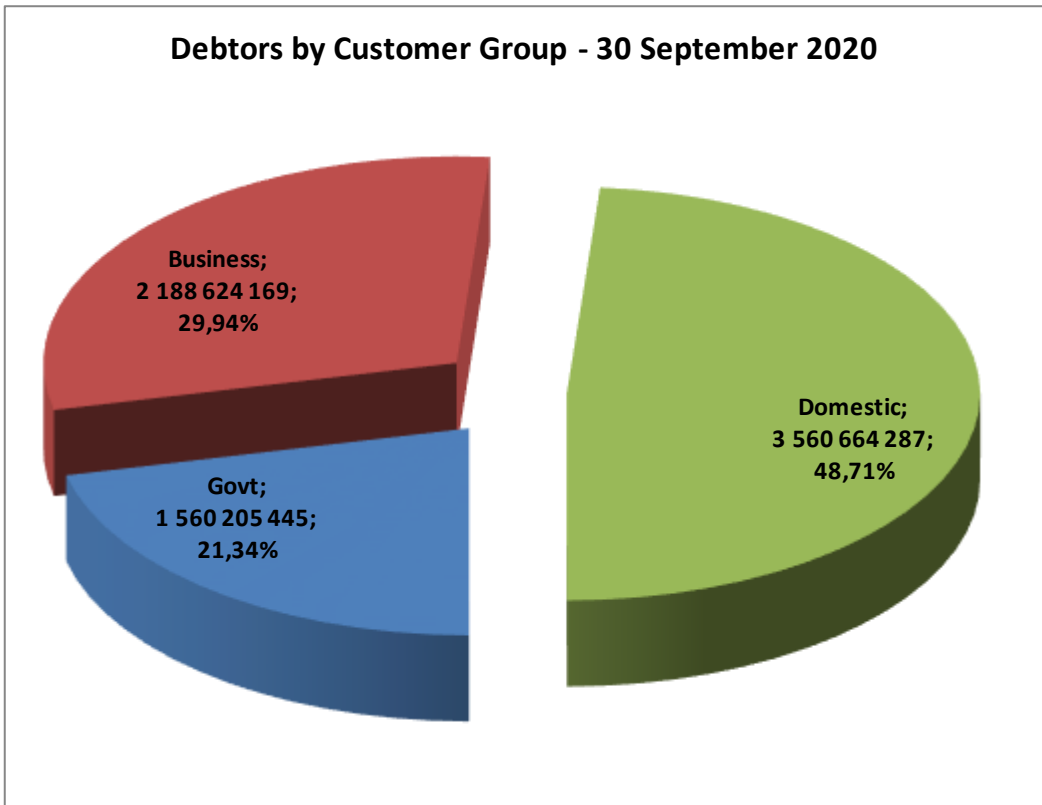
Outstanding Debtors Report (Annexure B – Table SC3)

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

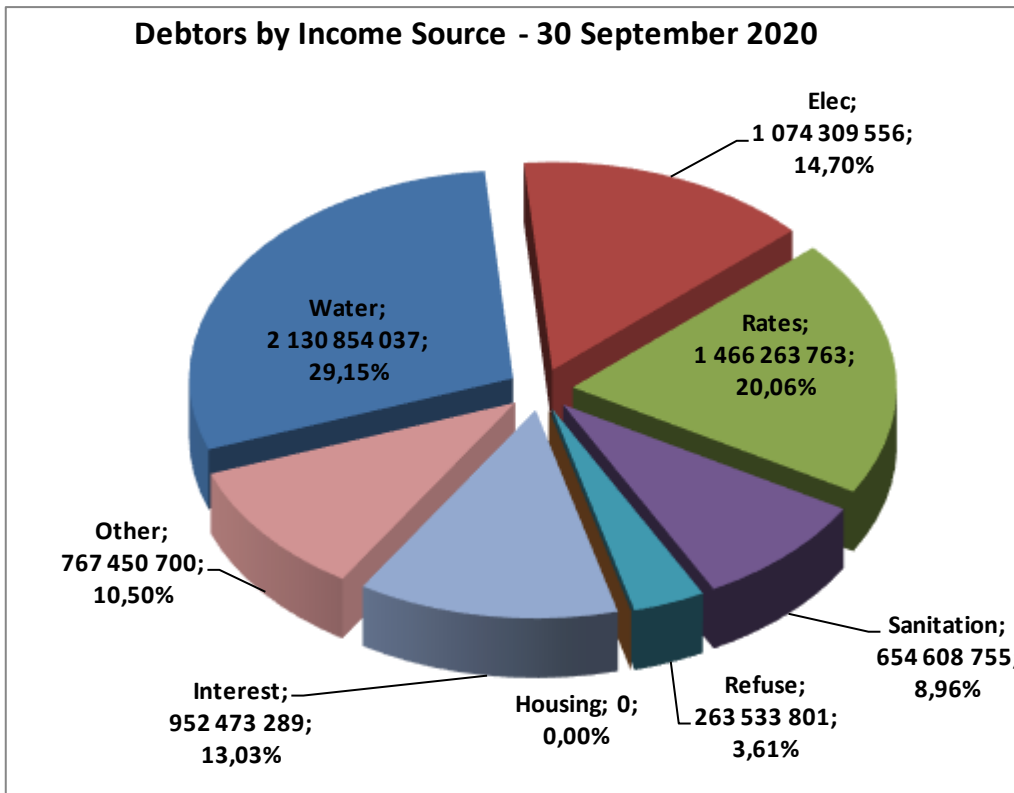
The debtors balance as at 30 September 2020 is **R7 309.494 million** (31 July 2020 – **R6 927.670 million**), thus reflecting an increase of **R381.824 million (5.22%)** for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R4 020.752 million (R3 927.019 million – July 2020) is outstanding in this category (1 year and older), with R2 477.802 million attributable to households, an increase of R48.200 million from the balance of R2 429.602 million in August 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)

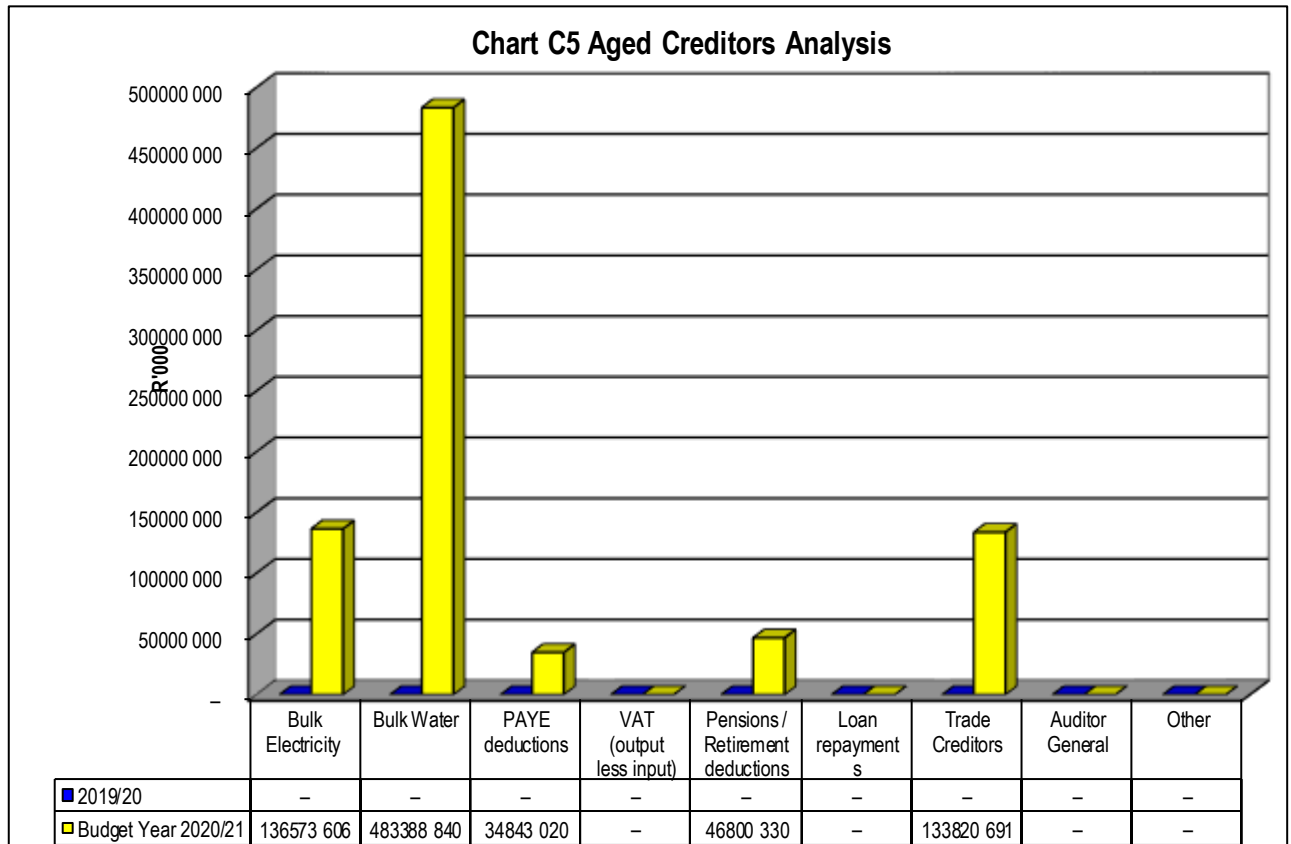
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R835.426 million** compared to an amount of **R936.658 million** in August. The decrease of **R101.232 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	August 2020	September 2020
	R'000	R'000
Bulk electricity	243 562	136 574
Trade creditors Centlec	24 875	25 422
Bulk water	524 074	483 389
Salaries/PAYE	-	34 843
Pensions Deductions	46 741	46 800
Other	-	-
Trade creditors Mangaung	92 775	108 398
Total	936 658	835 426

*The current portion of the amount due was R328.841 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 **R497.062 million** as at 30 September 2020 against **R565.862 million** at 31 August 2020.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 September 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 September 2020 the operating revenue (excluding capital grants) and expenditure actual represented 27.94% and 29.84% respectively of the original budget. The outcome reflects a variance of 2.94% (favourable) and -4.84% (unfavourable) respectively, when compared to the average target of 25% and 25% respectively (based on three months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 30 September 2020 represents only 8.78% of the original budget, when compared to a target of 25% (3 months), a variance of 16.22 % for the year against the target.

Financial Ratios

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

$$548\,064\,921 / (2\,051\,447\,634 - 513\,827\,691 - 32\,778\,426) = 0.36 \text{ months}$$

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

$$8\,573\,490\,498 / 8\,440\,578\,046 = 1:02$$

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

$$8\,754\,824 / 2\,051\,447\,634 \times 100 = 0.43\%$$

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)

$$48\,966\,009 / (15\,784\,036\,133 + 1\,571\,238\,441) = 0.28\%$$

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.

- Collection Rate: Gross Debtors Opening Balance + Billed Revenue – Gross Debtors Closing Balance – Bad Debts Written Off) + Actual Collection / Billed Revenue x 100

$$(6\,602\,539\,281 + 506\,440\,331 - 6\,988\,455\,209 - 774\,800) + 321\,050\,475 / 506\,440\,331 = 87.04\%$$

The ratio for the month is below the norm of 95% which is an indication that the Metro should implement corrective measures and ensure that the credit control policy is effective and efficient.

5. KEY SEPTEMBER 2020 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

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

This report is an overview of the financial results for the period ended 30 September 2020, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

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

- Communication

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

- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION


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

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 30 September 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:

PP. 
M MASISI
GENERAL MANAGER
BUDGET AND TREASURY

DATE: 13/10/2020

SUBMITTED BY:


S E MOFOKENG
CHIEF FINANCIAL OFFICER

DATE: 13/10/2020

City Manager's quality certification

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

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial period ending **30 September 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Tankiso Mea

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: _____

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

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MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M03 September

Description	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									
Financial Performance									
Property rates	1 334 854	1 376 320	1 376 320	117 692	352 972	344 080	8 892	3%	1 376 320
Service charges	4 023 808	4 220 888	4 220 888	360 147	1 225 097	1 055 222	169 875	16%	4 220 888
Investment revenue	15 064	22 915	22 915	2 509	5 464	5 729	(265)	-5%	22 915
Transfers and subsidies	740 621	910 524	910 524	-	301 217	227 631	73 586	32%	910 524
Other own revenue	803 536	881 780	881 780	41 416	185 984	220 445	(34 461)	-16%	881 780
Total Revenue (excluding capital transfers and contributions)	6 917 882	7 412 427	7 412 427	521 764	2 070 734	1 853 106	217 628	12%	7 412 427
Employee costs	2 056 969	2 103 205	2 103 205	181 504	571 370	525 804	45 566	9%	2 103 205
Remuneration of Councillors	67 084	71 976	71 976	5 357	16 241	17 994	(1 753)	-10%	71 976
Depreciation & asset impairment	904 367	325 234	325 234	10 926	32 778	81 309	(48 530)	-60%	325 234
Finance charges	190 929	222 333	222 333	6 102	8 755	55 583	(46 828)	-84%	222 333
Materials and bulk purchases	2 114 254	2 264 734	2 272 934	205 104	750 076	567 004	183 072	32%	2 272 934
Transfers and subsidies	5 548	2 241	2 241	-	-	560	(560)	-100%	2 241
Other expenditure	775 222	1 885 602	1 877 402	146 809	672 226	470 583	201 643	43%	1 877 402
Total Expenditure	6 114 372	6 875 325	6 875 325	555 802	2 051 448	1 718 837	332 610	19%	6 875 325
Surplus/(Deficit)	803 510	537 103	537 103	(34 038)	19 287	134 269	(114 983)	-86%	537 103
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	478 117	911 532	911 532	-	154 144	227 883	###	-32%	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	738	911	2 983	(2 073)	-69%	11 933
Surplus/(Deficit) after capital transfers & contributions	1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135	(190 794)	-52%	1 460 567
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135	(190 794)	-52%	1 460 567
Capital expenditure & funds sources									
Capital expenditure	460 896	1 136 562	1 136 562	44 245	75 564	284 141	(208 577)	-73%	1 136 562
Capital transfers recognised	341 294	923 464	923 464	26 123	47 226	230 866	(183 640)	-80%	923 464
Borrowing	48 745	85 179	85 179	11 262	18 415	21 295	(2 879)	-14%	85 179
Internally generated funds	70 857	127 919	127 919	6 860	9 923	31 980	(22 057)	-69%	127 919
Total sources of capital funds	460 896	1 136 562	1 136 562	44 245	75 564	284 141	(208 577)	-73%	1 136 562
Financial position									
Total current assets	8 340 140	3 188 258	3 188 258		8 573 490				3 188 258
Total non current assets	18 012 840	20 725 428	20 725 428		19 204 751				20 725 428
Total current liabilities	8 508 025	2 153 568	2 153 568		8 440 578				2 153 568
Total non current liabilities	2 188 130	2 984 149	2 984 149		2 191 563				2 984 149
Community wealth/Equity	15 656 825	18 775 968	18 775 968		17 146 101				18 775 968
Cash flows									
Net cash from (used) operating	710	1 335 733	1 335 733	(135 210)	210 172	333 933	123 761	37%	12 206 386
Net cash from (used) investing	(752)	1 315 736	1 311 621	(44 245)	(75 564)	(240 376)	(164 812)	69%	(961 503)
Net cash from (used) financing	(8)	(79 618)	(118 382)	78	(17 469)	(60 256)	(42 787)	71%	(4 260)
Cash/cash equivalents at the month/year end	127 936	2 466 536	2 423 658	-	548 065	33 302	(514 763)	-1546%	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	971 778	339 584	163 485	322 525	112 273	152 939	#####	#####	7 309 494
Creditors Age Analysis									
Total Creditors	328 841	89 739	67 974	147 026	201 847	-	-	-	835 426

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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>		2 564 593	3 122 707	3 122 707	140 015	736 537	780 677	(44 140)	-6%	3 122 707
Executive and council		317	11	11	27	81	3	78	2816%	11
Finance and administration		2 564 276	3 122 696	3 122 696	139 988	736 456	780 674	(44 218)	-6%	3 122 696
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		24 090	64 027	64 027	1 934	5 561	16 007	(10 446)	-65%	64 027
Community and social services		4 773	7 080	7 080	571	1 803	1 770	34	2%	7 080
Sport and recreation		2 161	7 573	7 573	11	21	1 893	(1 872)	-99%	7 573
Public safety		5 693	24 183	24 183	205	502	6 046	(5 544)	-92%	24 183
Housing		11 463	25 191	25 191	1 147	3 234	6 298	(3 064)	-49%	25 191
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8 434	33 319	33 319	916	2 408	8 330	(5 922)	-71%	33 319
Planning and development		8 717	20 631	20 631	893	2 222	5 158	(2 936)	-57%	20 631
Road transport		(591)	12 300	12 300	-	5	3 075	(3 070)	-100%	12 300
Environmental protection		309	388	388	23	181	97	84	86%	388
<i>Trading services</i>		4 806 797	5 114 501	5 114 501	379 637	1 481 283	1 278 625	202 658	16%	5 114 501
Energy sources		2 745 577	2 835 037	2 835 037	277 851	873 175	708 759	164 416	23%	2 835 037
Water management		1 219 493	1 412 165	1 412 165	52 885	343 122	353 041	(9 919)	-3%	1 412 165
Waste water management		568 509	484 350	484 350	35 645	144 688	121 088	23 600	19%	484 350
Waste management		273 219	382 948	382 948	13 255	120 299	95 737	24 562	26%	382 948
<i>Other</i>	4	-	1 337	1 337	-	-	334	(334)	-100%	1 337
Total Revenue - Functional	2	7 403 914	8 335 892	8 335 892	522 502	2 225 789	2 083 973	141 816	7%	8 335 892
Expenditure - Functional										
<i>Governance and administration</i>		1 195 866	1 505 260	1 505 380	110 406	354 158	376 338	(22 180)	-6%	1 505 380
Executive and council		129 312	148 197	148 197	11 200	31 630	37 050	(5 419)	-15%	148 197
Finance and administration		1 066 554	1 357 063	1 357 183	99 206	322 528	339 289	(16 761)	-5%	1 357 183
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		700 433	621 678	621 471	48 760	130 258	155 400	(25 142)	-16%	621 471
Community and social services		44 191	49 330	49 453	3 023	9 310	12 345	(3 035)	-25%	49 453
Sport and recreation		237 888	179 151	178 667	9 726	28 945	44 740	(15 795)	-35%	178 667
Public safety		315 090	259 970	259 964	27 782	67 646	64 992	2 654	4%	259 964
Housing		90 314	118 912	118 912	7 111	20 944	29 728	(8 784)	-30%	118 912
Health		12 950	14 316	14 474	1 118	3 413	3 595	(182)	-5%	14 474
<i>Economic and environmental services</i>		565 039	374 506	374 593	24 013	53 259	93 627	(40 368)	-43%	374 593
Planning and development		42 240	47 997	47 887	3 259	11 173	11 979	(806)	-7%	47 887
Road transport		497 825	295 968	295 968	18 121	35 586	73 992	(38 407)	-52%	295 968
Environmental protection		24 974	30 541	30 738	2 632	6 500	7 655	(1 155)	-15%	30 738
<i>Trading services</i>		3 648 349	4 367 099	4 367 099	372 180	1 512 659	1 091 777	420 882	39%	4 367 099
Energy sources		2 562 434	2 446 764	2 446 764	175 874	825 740	611 692	214 048	35%	2 446 764
Water management		523 312	1 392 848	1 392 848	152 327	534 725	348 212	186 512	54%	1 392 848
Waste water management		349 097	298 208	298 208	21 669	72 680	74 552	(1 873)	-3%	298 208
Waste management		213 506	229 280	229 280	22 309	79 514	57 320	22 194	39%	229 280
<i>Other</i>		4 686	6 782	6 782	444	1 113	1 696	(582)	-34%	6 782
Total Expenditure - Functional	3	6 114 372	6 875 325	6 875 325	555 802	2 051 448	1 718 837	332 610	19%	6 875 325
Surplus/ (Deficit) for the year		1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135	(190 794)	-52%	1 460 567

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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										
Municipal governance and administration		2 564 593	3 122 707	3 122 707	140 015	736 537	780 677	(44 140)	-6%	3 122 707
Executive and council		317	11	11	27	81	3	78	0	11
<i>Municipal Manager, Town Secretary and Chief Executive</i>		317	11	11	27	81	3	78	0	11
Finance and administration		2 564 276	3 122 696	3 122 696	139 988	736 456	780 674	(44 218)	(0)	3 122 696
<i>Administrative and Corporate Support</i>		-	5	5	-	-	1	(1)	(0)	5
<i>Finance</i>		2 514 535	3 063 337	3 063 337	138 446	727 055	765 834	(38 779)	(0)	3 063 337
<i>Human Resources</i>		3 350	8 068	8 068	-	-	2 017	(2 017)	(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	-	4 776	7 466	(2 690)	(0)	29 865
<i>Property Services</i>		18 926	21 416	21 416	1 542	4 625	5 354	(730)	(0)	21 416
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		24 090	64 027	64 027	1 934	5 561	16 007	(10 446)	(0)	64 027
Community and social services		4 773	7 080	7 080	571	1 803	1 770	34	0	7 080
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 248	5 756	5 756	444	1 393	1 439	(46)	(0)	5 756
<i>Libraries and Archives</i>		1 514	1 315	1 315	127	411	329	82	0	1 315
<i>Museums and Art Galleries</i>		11	9	9	-	-	2	(2)	(0)	9
Sport and recreation		2 161	7 573	7 573	11	21	1 893	(1 872)	(0)	7 573
<i>Community Parks (including Nurseries)</i>		474	2 304	2 304	0	0	576	(576)	(0)	2 304
<i>Recreational Facilities</i>		362	570	570	7	13	142	(129)	(0)	570
<i>Sports Grounds and Stadiums</i>		1 324	4 699	4 699	4	8	1 175	(1 167)	(0)	4 699
Public safety		5 693	24 183	24 183	205	502	6 046	(5 544)	(0)	24 183
<i>Civil Defence</i>		16	22	22	-	-	5	(5)	(0)	22
<i>Fire Fighting and Protection</i>		857	1 090	1 090	72	140	272	(133)	(0)	1 090
<i>Police Forces, Traffic and Street Parking Control</i>		4 820	23 071	23 071	134	362	5 768	(5 406)	(0)	23 071
Housing		11 463	25 191	25 191	1 147	3 234	6 298	(3 064)	(0)	25 191
<i>Housing</i>		11 463	25 191	25 191	1 147	3 234	6 298	(3 064)	(0)	25 191
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8 434	33 319	33 319	916	2 408	8 330	(5 922)	(0)	33 319
Planning and development		8 717	20 631	20 631	893	2 222	5 158	(2 936)	(0)	20 631
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		8 717	20 631	20 631	893	2 222	5 158	(2 936)	(0)	20 631
Road transport		(591)	12 300	12 300	-	5	3 075	(3 070)	(0)	12 300
<i>Public Transport</i>		-	12 300	12 300	-	-	3 075	(3 075)	(0)	12 300
<i>Roads</i>		(591)	-	-	-	5	-	5	#DIV/0!	-
Environmental protection		309	388	388	23	181	97	84	0	388
<i>Pollution Control</i>		309	388	388	23	181	97	84	0	388
Trading services		4 806 797	5 114 501	5 114 501	379 637	1 481 283	1 278 625	202 658	0	5 114 501
Energy sources		2 745 577	2 835 037	2 835 037	277 851	873 175	708 759	164 416	0	2 835 037
<i>Electricity</i>		2 745 577	2 835 037	2 835 037	277 851	873 175	708 759	164 416	0	2 835 037
Water management		1 219 493	1 412 165	1 412 165	52 885	343 122	353 041	(9 919)	(0)	1 412 165
<i>Water Distribution</i>		1 219 493	1 412 165	1 412 165	52 885	343 122	353 041	(9 919)	(0)	1 412 165
Waste water management		568 509	484 350	484 350	35 645	144 688	121 088	23 600	0	484 350
<i>Sewerage</i>		568 509	484 350	484 350	35 645	144 688	121 088	23 600	0	484 350
Waste management		273 219	382 948	382 948	13 255	120 299	95 737	24 562	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	13 255	120 299	95 737	24 562	0	382 947
Other		-	1 337	1 337	-	-	334	(334)	(0)	1 337
<i>Air Transport</i>		-	1 037	1 037	-	-	259	(259)	(0)	1 037
<i>Tourism</i>		-	300	300	-	-	75	(75)	(0)	300
Total Revenue - Functional	2	7 403 914	8 335 892	8 335 892	522 502	2 225 789	2 083 973	141 816	0	8 335 892

Expenditure - Functional									
Municipal governance and administration	1 195 866	1 505 260	1 505 380	110 406	354 158	376 338	(22 180)	(0)	1 505 380
Executive and council	129 312	148 197	148 197	11 200	31 630	37 050	(5 419)	(0)	148 197
<i>Mayor and Council</i>	82 646	88 807	88 807	6 717	20 165	22 202	(2 037)	(0)	88 807
<i>Municipal Manager, Town Secretary and Chief Executive</i>	46 666	59 390	59 390	4 483	11 465	14 848	(3 382)	(0)	59 390
Finance and administration	1 066 554	1 357 063	1 357 183	99 206	322 528	339 289	(16 761)	(0)	1 357 183
<i>Administrative and Corporate Support</i>	372 555	327 150	327 331	21 420	80 323	81 815	(1 492)	(0)	327 331
<i>Finance</i>	370 706	693 805	693 805	50 427	170 411	173 452	(3 041)	(0)	693 805
<i>Fleet Management</i>	103 248	99 624	99 624	10 860	21 085	24 906	(3 821)	(0)	99 624
<i>Human Resources</i>	68 549	81 967	81 992	5 118	15 497	20 494	(4 998)	(0)	81 992
<i>Information Technology</i>	61 751	65 516	65 516	3 705	15 288	16 379	(1 091)	(0)	65 516
<i>Legal Services</i>	31 434	21 122	21 037	2 491	5 274	5 272	2	0	21 037
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	30 150	35 225	35 225	2 543	7 023	8 806	(1 784)	(0)	35 225
<i>Property Services</i>	20 677	24 855	24 855	1 933	5 607	6 214	(607)	(0)	24 855
<i>Risk Management</i>	7 483	7 798	7 798	709	2 020	1 950	70	0	7 798
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	700 433	621 678	621 471	48 760	130 258	155 400	(25 142)	(0)	621 471
Community and social services	44 191	49 330	49 453	3 023	9 310	12 345	(3 035)	(0)	49 453
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	17 744	19 767	19 757	986	3 043	4 941	(1 898)	(0)	19 757
<i>Libraries and Archives</i>	25 498	28 630	28 763	1 959	6 033	7 171	(1 138)	(0)	28 763
<i>Museums and Art Galleries</i>	949	933	933	78	234	233	1	0	933
Sport and recreation	237 888	179 151	178 667	9 726	28 945	44 740	(15 795)	(0)	178 667
<i>Community Parks (including Nurseries)</i>	78 495	81 882	81 461	4 687	14 330	20 429	(6 099)	(0)	81 461
<i>Recreational Facilities</i>	11 986	17 058	17 058	401	1 398	4 264	(2 867)	(0)	17 058
<i>Sports Grounds and Stadiums</i>	147 406	80 212	80 149	4 639	13 218	20 047	(6 829)	(0)	80 149
Public safety	315 090	259 970	259 964	27 782	67 646	64 992	2 654	0	259 964
<i>Civil Defence</i>	11 732	12 040	12 040	1 096	3 023	3 010	13	0	12 040
<i>Fire Fighting and Protection</i>	76 100	75 388	75 350	6 754	19 646	18 843	803	0	75 350
<i>Police Forces, Traffic and Street Parking Control</i>	227 259	172 542	172 574	19 932	44 978	43 139	1 839	0	172 574
Housing	90 314	118 912	118 912	7 111	20 944	29 728	(8 784)	(0)	118 912
<i>Housing</i>	90 314	118 912	118 912	7 111	20 944	29 728	(8 784)	(0)	118 912
Health	12 950	14 316	14 474	1 118	3 413	3 595	(182)	(0)	14 474
<i>Health Services</i>	12 950	14 316	14 474	1 118	3 413	3 595	(182)	(0)	14 474
Economic and environmental services	565 039	374 506	374 593	24 013	53 259	93 627	(40 368)	(0)	374 593
Planning and development	42 240	47 997	47 887	3 259	11 173	11 979	(806)	(0)	47 887
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	42 240	47 997	47 887	3 259	11 173	11 979	(806)	(0)	47 887
Road transport	497 825	295 968	295 968	18 121	35 586	73 992	(38 407)	(0)	295 968
<i>Public Transport</i>	69 889	91 384	91 384	11 941	18 034	22 846	(4 812)	(0)	91 384
<i>Roads</i>	427 936	204 584	204 584	6 180	17 552	51 146	(33 594)	(0)	204 584
Environmental protection	24 974	30 541	30 738	2 632	6 500	7 655	(1 155)	(0)	30 738
<i>Pollution Control</i>	24 974	30 541	30 738	2 632	6 500	7 655	(1 155)	(0)	30 738
Trading services	3 648 349	4 367 099	4 367 099	372 180	1 512 659	1 091 777	420 882	0	4 367 099
Energy sources	2 562 434	2 446 764	2 446 764	175 874	825 740	611 692	214 048	0	2 446 764
<i>Electricity</i>	2 562 434	2 446 764	2 446 764	175 874	825 740	611 692	214 048	0	2 446 764
Water management	523 312	1 392 848	1 392 848	152 327	534 725	348 212	186 512	0	1 392 848
<i>Water Distribution</i>	523 312	1 392 848	1 392 848	152 327	534 725	348 212	186 512	0	1 392 848
Waste water management	349 097	298 208	298 208	21 669	72 680	74 552	(1 873)	(0)	298 208
<i>Sewerage</i>	349 097	298 208	298 208	21 669	72 680	74 552	(1 873)	(0)	298 208
Waste management	213 506	229 280	229 280	22 309	79 514	57 320	22 194	0	229 280
<i>Solid Waste Disposal (Landfill Sites)</i>	42 288	40 637	42 637	5 281	11 608	10 359	1 248	0	42 637
<i>Solid Waste Removal</i>	119 439	140 749	140 749	12 613	55 480	35 187	20 292	0	140 749
<i>Street Cleaning</i>	51 778	47 894	45 894	4 415	12 427	11 774	654	0	45 894
Other	4 686	6 782	6 782	444	1 113	1 696	(582)	(0)	6 782
<i>Tourism</i>	4 686	6 782	6 782	444	1 113	1 696	(582)	(0)	6 782
Total Expenditure - Functional	6 114 372	6 875 325	6 875 325	555 802	2 051 448	1 718 837	332 610	0	6 875 325
Surplus/ (Deficit) for the year	1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135	(190 794)	(0)	1 460 567

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03

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										
Revenue by Vote										
Vote 01 - Office Of The City Manager	1	0	12 301	12 301	-	-	3 075	(3 075)	-100,0%	12 301
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		4 521	10 900	10 900	4	8	2 725	(2 717)	-99,7%	10 900
Vote 04 - Finance		1 521 229	1 626 220	1 626 220	126 003	424 648	406 555	18 093	4,5%	1 626 220
Vote 05 - Social Services		11 764	37 434	37 434	806	2 500	9 358	(6 859)	-73,3%	37 434
Vote 06 - Planning		36 182	50 496	50 496	893	6 998	12 624	(5 626)	-44,6%	50 496
Vote 07 - Human Settlement And Housing		30 389	46 608	46 608	2 689	7 859	11 652	(3 793)	-32,6%	46 608
Vote 08 - Economic And Rural Development		317	311	311	27	81	78	3	4,1%	311
Vote 09 - Engineering		567 918	484 350	484 350	35 645	144 692	121 088	23 605	19,5%	484 350
Vote 10 - Water		1 219 493	1 412 165	1 412 165	52 885	343 122	353 041	(9 919)	-2,8%	1 412 165
Vote 11 - Waste And Fleet Management		273 219	382 948	382 948	13 255	120 299	95 737	24 562	25,7%	382 948
Vote 12 - Miscellaneous		993 306	1 437 122	1 437 122	12 443	302 408	359 281	(56 873)	-15,8%	1 437 122
Vote 13 - Strategic Projects		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		2 745 577	2 835 037	2 835 037	277 851	873 175	708 759	164 416	23,2%	2 835 037
Total Revenue by Vote	2	7 403 914	8 335 892	8 335 892	522 502	2 225 789	2 083 973	141 816	6,8%	8 335 892
Expenditure by Vote										
Vote 01 - Office Of The City Manager	1	107 229	143 741	143 741	15 324	27 598	35 936	(8 337)	-23,2%	143 741
Vote 02 - Office Of The Executive Mayor		228 449	255 104	255 104	17 576	70 241	63 776	6 465	10,1%	255 104
Vote 03 - Corporate Services		288 427	258 125	258 125	17 476	53 483	64 532	(11 049)	-17,1%	258 125
Vote 04 - Finance		226 064	288 505	288 505	21 236	87 952	72 127	15 825	21,9%	288 505
Vote 05 - Social Services		525 967	455 468	455 468	39 164	102 331	113 868	(11 537)	-10,1%	455 468
Vote 06 - Planning		102 616	97 052	97 052	5 821	17 161	24 263	(7 102)	-29,3%	97 052
Vote 07 - Human Settlement And Housing		110 991	143 767	143 767	9 044	26 552	35 942	(9 390)	-26,1%	143 767
Vote 08 - Economic And Rural Development		23 610	33 864	33 864	2 547	5 627	8 466	(2 839)	-33,5%	33 864
Vote 09 - Engineering		773 982	501 410	501 410	27 523	89 536	125 353	(35 817)	-28,6%	501 410
Vote 10 - Water		519 739	1 383 121	1 383 121	152 072	533 968	345 781	188 188	54,4%	1 383 121
Vote 11 - Waste And Fleet Management		392 915	334 696	334 696	33 447	101 550	83 675	17 875	21,4%	334 696
Vote 12 - Miscellaneous		142 747	409 781	409 781	29 060	81 782	102 445	(20 664)	-20,2%	409 781
Vote 13 - Strategic Projects		51 919	58 197	58 197	4 583	13 449	14 549	(1 100)	-7,6%	58 197
Vote 14 - Naledi And Soutpan		57 282	65 730	65 730	5 055	14 477	16 433	(1 956)	-11,9%	65 730
Vote 15 - Other		2 562 434	2 446 764	2 446 764	175 874	825 740	611 692	214 048	35,0%	2 446 764
Total Expenditure by Vote	2	6 114 372	6 875 325	6 875 325	555 802	2 051 448	1 718 837	332 610	19,4%	6 875 325
Surplus/ (Deficit) for the year	2	1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135	(190 794)	-52,3%	1 460 567

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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 Source										
Property rates		1 334 854	1 376 320	1 376 320	117 692	352 972	344 080	8 892	3%	1 376 320
Service charges - electricity revenue		2 698 129	2 724 997	2 724 997	274 179	863 507	681 249	182 258	27%	2 724 997
Service charges - water revenue		833 393	983 100	983 100	41 932	229 749	245 775	(16 026)	-7%	983 100
Service charges - sanitation revenue		357 634	364 526	364 526	32 192	96 374	91 132	5 242	6%	364 526
Service charges - refuse revenue		134 652	148 264	148 264	11 844	35 468	37 066	(1 599)	-4%	148 264
Rental of facilities and equipment		32 396	42 366	42 366	2 726	8 473	10 592	(2 119)	-20%	42 366
Interest earned - external investments		15 064	22 915	22 915	2 509	5 464	5 729	(265)	-5%	22 915
Interest earned - outstanding debtors		274 802	269 971	269 971	25 875	28 981	67 493	(38 511)	-57%	269 971
Dividends received		3	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		4 959	38 920	38 920	159	276	9 730	(9 454)	-97%	38 920
Licences and permits		1 203	477	477	50	274	119	154	129%	477
Agency services										
Transfers and subsidies		740 621	910 524	910 524	-	301 217	227 631	73 586	32%	910 524
Other revenue		485 145	529 684	529 684	12 605	147 979	132 421	15 558	12%	529 684
Gains		5 028	360	360	1	1	90	(89)	-99%	360
Total Revenue (excluding capital transfers and contributions)		6 917 882	7 412 427	7 412 427	521 764	2 070 734	1 853 106	217 628	12%	7 412 427
Expenditure By Type										
Employee related costs		2 056 969	2 103 205	2 103 205	181 504	571 370	525 804	45 566	9%	2 103 205
Remuneration of councillors		67 084	71 976	71 976	5 357	16 241	17 994	(1 753)	-10%	71 976
Debt impairment		(30 328)	1 114 764	1 114 764	88 562	513 828	278 691	235 137	84%	1 114 764
Depreciation & asset impairment		904 367	325 234	325 234	10 926	32 778	81 309	(48 530)	-60%	325 234
Finance charges		190 929	222 333	222 333	6 102	8 755	55 583	(46 828)	-84%	222 333
Bulk purchases		2 038 431	2 208 863	2 208 863	195 016	734 225	552 216	182 009	33%	2 208 863
Other materials		75 823	55 872	64 072	10 089	15 851	14 788	1 063	7%	64 072
Contracted services		540 372	456 389	446 389	45 679	86 120	113 098	(26 978)	-24%	446 389
Transfers and subsidies		5 548	2 241	2 241	-	-	560	(560)	-100%	2 241
Other expenditure		260 053	314 449	316 249	12 486	72 196	78 794	(6 598)	-8%	316 249
Losses		5 125	-	-	82	82	-	82	#DIV/0!	-
Total Expenditure		6 114 372	6 875 325	6 875 325	555 802	2 051 448	1 718 837	332 610	19%	6 875 325
Surplus/(Deficit)										
Transfers and Subsidies - Capital (monetary allocations)		803 510	537 103	537 103	(34 038)	19 287	134 269	(114 983)	(0)	537 103
(National / Provincial and District)		478 117	911 532	911 532	-	154 144	227 883	(73 739)	(0)	911 532
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		7 916	11 933	11 933	738	911	2 983	(2 073)	(0)	11 933
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135			1 460 567
Taxation										
Surplus/(Deficit) after taxation		1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135			1 460 567
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135			1 460 567
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		1 289 542	1 460 567	1 460 567	(33 300)	174 341	365 135			1 460 567

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M03 September

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	11 402	22 129	40 782	(18 652)	-46%	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		128 377	281 528	281 528	8 561	18 598	70 382	(51 784)	-74%	281 528
Vote 10 - Water		107 262	131 617	131 617	1 422	1 422	32 904	(31 482)	-96%	131 617
Vote 11 - Waste And Fleet Management		54 442	94 179	94 179	11 262	18 415	23 545	(5 129)	-22%	94 179
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects		87	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		97 744	169 433	169 433	8 746	12 146	42 358	(30 212)	-71%	169 433
Total Capital Multi-year expenditure	4,7	443 538	839 884	839 884	41 392	72 711	209 971	(137 260)	-65%	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		2 019	25 769	25 769	-	-	6 442	(6 442)	-100%	25 769
Vote 04 - Finance		-	-	-	-	-	-	-	-	-
Vote 05 - Social Services		4 801	6 068	6 068	-	-	1 517	(1 517)	-100%	6 068
Vote 06 - Planning		7 130	37 126	37 126	14	14	9 282	(9 268)	-100%	37 126
Vote 07 - Human Settlement And Housing		-	211 265	211 265	2 839	2 839	52 816	(49 977)	-95%	211 265
Vote 08 - Economic And Rural Development		3 408	16 450	16 450	-	-	4 113	(4 113)	-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	17 358	296 679	296 679	2 853	2 853	74 170	(71 316)	-96%	296 679
Total Capital Expenditure		460 896	1 136 562	1 136 562	44 245	75 564	284 141	(208 577)	-73%	1 136 562
Capital Expenditure - Functional Classification										
Governance and administration		51 319	119 629	119 629	11 262	18 415	29 907	(11 492)	-38%	119 629
Executive and council		1 779	16 450	16 450	-	-	4 113	(4 113)	-100%	16 450
Finance and administration		49 540	103 179	103 179	11 262	18 415	25 795	(7 379)	-29%	103 179
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6 244	225 103	225 103	2 839	2 839	56 276	(53 436)	-95%	225 103
Community and social services		1 880	3 000	3 000	-	-	750	(750)	-100%	3 000
Sport and recreation		2 223	9 187	9 187	-	-	2 297	(2 297)	-100%	9 187
Public safety		2 141	1 650	1 650	-	-	413	(413)	-100%	1 650
Housing		-	211 265	211 265	2 839	2 839	52 816	(49 977)	-95%	211 265
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		178 291	351 634	351 634	18 250	39 015	87 909	(48 894)	-56%	351 634
Planning and development		7 107	37 126	37 126	14	14	9 282	(9 268)	-100%	37 126
Road transport		171 184	314 508	314 508	18 236	39 001	78 627	(39 626)	-50%	314 508
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		223 412	440 197	440 197	11 894	15 295	110 049	(94 755)	-86%	440 197
Energy sources		97 744	169 433	169 433	8 746	12 146	42 358	(30 212)	-71%	169 433
Water management		107 262	131 617	131 617	1 422	1 422	32 904	(31 482)	-96%	131 617
Waste water management		12 819	130 147	130 147	1 726	1 726	32 537	(30 810)	-95%	130 147
Waste management		5 588	9 000	9 000	-	-	2 250	(2 250)	-100%	9 000
Other		1 629	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	460 896	1 136 562	1 136 562	44 245	75 564	284 141	(208 577)	-73%	1 136 562
Funded by:										
National Government		331 691	911 532	911 532	24 238	45 002	227 883	(182 881)	-80%	911 532
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		9 603	11 933	11 933	1 885	2 224	2 983	(760)	-25%	11 933
Transfers recognised - capital		341 294	923 464	923 464	26 123	47 226	230 866	(183 640)	-80%	923 464
Borrowing	6	48 745	85 179	85 179	11 262	18 415	21 295	(2 879)	-14%	85 179
Internally generated funds		70 857	127 919	127 919	6 860	9 923	31 980	(22 057)	-69%	127 919
Total Capital Funding		460 896	1 136 562	1 136 562	44 245	75 564	284 141	(208 577)	-73%	1 136 562

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M03 September

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
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation 1										
Vote 01 - Office Of The City Manager		55 626	163 126	163 126	11 402	22 129	40 782	(18 652)	-46%	163 126
01.4 - Transport Unit		55 626	163 126	163 126	11 402	22 129	40 782	(18 652)	-46%	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		128 377	281 528	281 528	8 561	18 598	70 382	(51 784)	-74%	281 528
09.9 - Engineering Services		115 558	151 381	151 381	6 834	16 871	37 845	(20 974)	-55%	151 381
09.11 - Purification And Sanitation		12 819	130 147	130 147	1 726	1 726	32 537	(30 810)	-95%	130 147
Vote 10 - Water		107 262	131 617	131 617	1 422	1 422	32 904	(31 482)	-96%	131 617
10.2 - Bulk Water Services		7 402	50 508	64 796	-	-	16 199	(16 199)	-100%	64 796
10.4 - Water Demand Management		95 824	81 109	66 821	1 422	1 422	16 705	(15 283)	-91%	66 821
10.6 - Water Reticulation Thaba Nchu		4 036	-	-	-	-	-	-	-	-
Vote 11 - Waste And Fleet Management		54 442	94 179	94 179	11 262	18 415	23 545	(5 129)	-22%	94 179
11.2 - Administration		1 453	2 939	2 939	-	-	735	(735)	-100%	2 939
11.3 - Administration		4 134	6 061	6 061	-	-	1 515	(1 515)	-100%	6 061
11.11 - Fleet Maintenance		48 854	85 179	85 179	11 262	18 415	21 295	(2 879)	-14%	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	8 746	12 146	42 358	(30 212)	-71%	169 433
15.20 - Human Resource Development		68	519	519	-	-	130	(130)	-100%	519
15.22 - Revenue And Customer Management		16 709	12 911	12 911	2 330	3 500	3 228	272	8%	12 911
15.26 - Planning		57 518	104 644	104 644	3 454	5 491	26 161	(20 670)	-79%	104 644
15.27 - Network Services		6 606	5 952	5 952	-	56	1 488	(1 432)	-96%	5 952
15.28 - S/Hem F/State & Other Mun(Tha Nchu & Bots)		3 102	2 115	2 115	1	47	529	(481)	-91%	2 115
15.29 -		10 811	32 711	32 711	2 908	2 908	8 178	(5 270)	-64%	32 711
15.32 - Fleet & Security Management		-	7 296	7 296	-	-	1 824	(1 824)	-100%	7 296
15.34 - Power Generation		169	1 946	1 946	-	-	486	(486)	-100%	1 946
15.35 - Facilities Management		966	1 339	1 339	-	80	335	(255)	-76%	1 339
15.37 - Electricity Supply: Kopanong		1 020	-	-	-	12	-	12	#DIV/0!	-
15.38 - Electricity Supply: Mohokare		140	-	-	53	53	-	53	#DIV/0!	-
15.39 - Electricity Supply: Mantsopa		636	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		443 538	839 884	839 884	41 392	72 711	209 971	(137 260)	-65%	839 884

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services	2 019	25 769	25 769	-	-	6 442	(6 442)	-100%	25 769	
03.19 - Facilities Management - Stadiums	1 443	7 769	7 769	-	-	1 942	-	-	7 769	
03.22 - Administration Management	576	18 000	18 000	-	-	4 500	-	-	18 000	
Vote 04 - Finance		-	-	-	-	-	-	-	-	
Vote 05 - Social Services	4 801	6 068	6 068	-	-	1 517	(1 517)	-100%	6 068	
05.14 - Fire And Rescue Operations Bloemfontein	353	-	-	-	-	-	-	-	-	
05.17 - Traffic Operations	-	1 650	1 650	-	-	413	-	-	1 650	
05.25 - Law Enforcement Operations	1 789	-	-	-	-	-	-	-	-	
05.28 - Nature Resource Management - Zoo	-	500	500	-	-	125	-	-	500	
05.29 - Nature Resource Management - Nature Areas	215	-	-	-	-	-	-	-	-	
05.31 - Cemeteries Bloemfontein	1 880	3 000	3 000	-	-	750	-	-	3 000	
05.34 - Parks Development	564	-	-	-	-	-	-	-	-	
05.39 - Parks - Horticultural South	-	459	459	-	-	115	-	-	459	
05.40 - Parks - Horticultural East	-	459	459	-	-	115	-	-	459	
Vote 06 - Planning	7 130	37 126	37 126	14	14	9 282	(9 282)	-100%	37 126	
06.3 - Urban Design	6 580	11 847	11 847	-	-	2 962	(2 962)	-100%	11 847	
06.9 - Architectural Services	-	25 279	25 279	14	14	6 320	(6 306)	-100%	25 279	
06.12 - Design And Development	527	-	-	-	-	-	-	-	-	
06.19 - Business Operations	24	-	-	-	-	-	-	-	-	
Vote 07 - Human Settlement And Housing		211 265	211 265	2 839	2 839	52 816	(49 977)	-95%	211 265	
07.30 - Bloemfontein South	-	87 286	87 286	1 164	1 164	21 822	-	-	87 286	
07.31 - Bloemfontein North	-	45 860	45 860	867	867	11 465	-	-	45 860	
07.32 - Thaba Nchu	-	24 610	24 610	-	-	6 153	-	-	24 610	
07.33 - Botshabelo	-	53 510	53 510	808	808	13 378	-	-	53 510	
Vote 08 - Economic And Rural Development	3 408	16 450	16 450	-	-	4 113	(4 113)	-100%	16 450	
08.1 - Administration And Strategic Support	-	10 000	10 000	-	-	2 500	(2 500)	-100%	10 000	
08.3 - Tourism	1 629	-	-	-	-	-	-	-	-	
08.4 - Rural Development	543	-	-	-	-	-	-	-	-	
08.5 - Smme's	1 236	6 450	6 450	-	-	1 613	(1 613)	-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		17 358	296 679	296 679	2 853	2 853	74 170	(71 316)	(0)	296 679
Total Capital Expenditure		460 896	1 136 562	1 136 562	44 245	75 564	284 141	(208 577)	(0)	1 136 562

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03 September

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	51 003	193 429
Call investment deposits		352 375	–	–	497 062	–
Consumer debtors		3 739 364	2 249 620	2 249 620	3 702 098	2 249 620
Other debtors		2 877 306	128 062	128 062	2 960 558	128 062
Current portion of long-term receivables		712 034	–	–	712 034	–
Inventory		651 707	617 147	617 147	650 736	617 147
Total current assets		8 340 140	3 188 258	3 188 258	8 573 490	3 188 258
Non current assets						
Long-term receivables		987 122	4 070	4 070	1 017 140	4 070
Investments		104	–	–	104	–
Investment property		1 571 238	1 570 114	1 570 114	1 571 238	1 570 114
Investments in Associate		1 400	–	–	1 400	–
Property, plant and equipment		14 620 928	18 321 522	18 321 522	15 784 036	18 321 522
Biological		–	–	–	–	–
Intangible		97 646	95 306	95 306	96 431	95 306
Other non-current assets		734 402	734 417	734 417	734 402	734 417
Total non current assets		18 012 840	20 725 428	20 725 428	19 204 751	20 725 428
TOTAL ASSETS		26 352 980	23 913 686	23 913 686	27 778 241	23 913 686
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		224 012	–	–	224 012	–
Consumer deposits		161 406	122 642	122 642	165 766	122 642
Trade and other payables		7 192 793	1 571 485	1 571 485	7 120 986	1 571 485
Provisions		929 814	459 442	459 442	929 814	459 442
Total current liabilities		8 508 025	2 153 568	2 153 568	8 440 578	2 153 568
Non current liabilities						
Borrowing		1 337 264	987 952	987 952	1 335 089	987 952
Provisions		850 866	1 996 198	1 996 198	856 474	1 996 198
Total non current liabilities		2 188 130	2 984 149	2 984 149	2 191 563	2 984 149
TOTAL LIABILITIES		10 696 155	5 137 718	5 137 718	10 632 141	5 137 718
NET ASSETS	2	15 656 825	18 775 968	18 775 968	17 146 101	18 775 968
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 239 059	16 282 808	16 282 808	14 728 334	16 282 808
Reserves		2 417 766	2 493 161	2 493 161	2 417 766	2 493 161
TOTAL COMMUNITY WEALTH/EQUITY	2	15 656 825	18 775 968	18 775 968	17 146 101	18 775 968

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1 039	1 101 056	1 101 056	137 217	395 949	275 264	120 685	44%	1 101 056
Service charges		3 467	4 418 062	4 418 062	353 167	1 256 836	1 104 515	152 320	14%	4 418 062
Other revenue		632	(429 904)	(429 904)	152 177	277 951	(107 476)	385 427	-359%	(429 904)
Transfers and Subsidies - Operational		745	910 524	910 524	-	408 282	227 631	180 651	79%	910 524
Transfers and Subsidies - Capital		687	748 405	748 405	-	214 697	187 101	27 596	15%	748 405
Interest		27	22 915	22 915	2 359	7 395	5 729	1 666	29%	22 915
Dividends		0	1	1	-	-	0	(0)	-100%	1
Payments										
Suppliers and employees		(5 651)	(5 212 994)	(5 212 994)	(774 546)	(2 318 127)	(1 303 248)	#####	-78%	5 212 994
Finance charges		(234)	(222 333)	(222 333)	(5 585)	(32 811)	(55 583)	(22 772)	41%	222 333
Transfers and Grants		(2)	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		710	1 335 733	1 335 733	(135 210)	210 172	333 933	123 761	37%	12 206 386
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	175 059	175 059	-	-	43 765	(43 765)	-100%	175 059
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	(44 245)	(75 564)	(284 141)	(208 577)	73%	(1 136 562)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(752)	1 315 736	1 311 621	(44 245)	(75 564)	(240 376)	(164 812)	69%	(961 503)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(8)	38 764	-	78	175	(30 660)	30 835	-101%	(122 642)
Payments										
Repayment of borrowing		-	(118 382)	(118 382)	-	(17 643)	(29 595)	(11 952)	40%	118 382
NET CASH FROM/(USED) FINANCING ACTIVITIES		(8)	(79 618)	(118 382)	78	(17 469)	(60 256)	(42 787)	71%	(4 260)
NET INCREASE/ (DECREASE) IN CASH HELD		(50)	2 571 851	2 528 973	(179 378)	117 140	33 302			11 240 623
Cash/cash equivalents at beginning:		127 986	(105 315)	(105 315)		430 925				
Cash/cash equivalents at month/year end:		127 936	2 466 536	2 423 658		548 065	33 302			11 240 623

MAN Mangaung - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	8,892	Favourable variance due to more billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	182,258	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-16,026	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	5,242	Favourable variance	None. Performance is on target
	Service charges - refuse revenue	-1,599	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-2,119	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-265	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	-38,511	Favourable variance and still on target	None. Performance is on target
	Fines	-9,454	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	154	Favourable variance	None. Performance is on target
	Transfers recognised - operational	73,586	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	15,558	Unfavourable variance	
	Gains on disposal of PPE	-89	Unfavourable variance but still on target	
2	Expenditure By Type			
	Employee related costs	45,566	Favourable variance	None. Performance is on target
	Remuneration of councillors	-1,753	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	235,137	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-48,530	Unfavourable variance due to accrual of depreciation provision	Manual provision of impairment provision.
	Finance charges	-46,828	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	182,009	Unfavourable variance	
	Other materials	1,063	Favourable variance	
	Contracted services	-26,978	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-560	Favourable variance	
	Other expenditure	-6,598	Unfavourable variance	None
3	Capital Expenditure			
	Projects	-208,577	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	Municipal Entities			
	Revenue	111,481	Favourable variance - less revenue collected than anticipated	
	Expenditure	191,364	Favourable variance - more spent than targeted	Monitor of spending on services.
	Capital	-30,689	Unfavourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

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		3,1%	8,0%	8,0%	0,4%	4,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		10,6%	7,5%	7,5%	24,4%	7,5%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		55,9%	13,6%	13,6%	50,6%	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	98,0%	148,0%	148,0%	101,6%	148,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		4,2%	9,0%	9,0%	6,5%	9,0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					87,0%	
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		120,2%	32,1%	32,1%	405,3%	32,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	8,0%	8,0%	0,0%	8,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	32,0%	32,0%	0,0%	32,0%
Employee costs	Employee costs/Total Revenue - capital revenue		29,7%	28,4%	28,4%	27,6%	28,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8,1%	6,4%	6,4%	6,6%	6,4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15,8%	7,4%	7,4%	0,4%	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 - M03 September

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	183 850	95 934	63 652	44 931	37 214	47 314	275 451	1 382 509	2 130 854	1 787 418	-	1 199 526
Trade and Other Receivables from Exchange Transactions - Electricity	1300	200 789	61 281	26 979	208 111	11 240	12 735	46 145	507 030	1 074 310	785 261	701	236 188
Receivables from Non-exchange Transactions - Property Rates	1400	166 822	152 974	47 283	45 148	40 779	38 979	264 328	709 951	1 466 264	1 099 185	-	564 138
Receivables from Exchange Transactions - Waste Water Management	1500	55 792	20 483	17 577	16 851	15 893	15 392	94 076	418 546	654 609	560 758	-	257 022
Receivables from Exchange Transactions - Waste Management	1600	19 405	7 178	6 211	5 919	5 699	5 575	29 993	183 555	263 534	230 740	-	158 572
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	15 267
Interest on Arrear Debtor Accounts	1810	23 781	2	3	1	1	27 177	149 084	752 425	952 473	928 688	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	321 339	1 734	1 780	1 565	1 447	5 767	367 082	66 736	767 451	442 597	-	27 616
Total By Income Source	2000	971 778	339 584	163 485	322 525	112 273	152 939	1 226 158	4 020 752	7 309 494	5 834 647	701	2 458 331
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	94 001	153 223	34 554	220 634	25 394	31 765	233 023	767 612	1 560 205	1 278 428	-	-
Commercial	2300	605 949	76 097	45 739	44 177	32 570	42 795	565 960	775 338	2 188 624	1 460 839	-	-
Households	2400	271 828	110 264	83 192	57 714	54 309	78 380	427 175	2 477 802	3 560 664	3 095 380	701	2 458 331
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	971 778	339 584	163 485	322 525	112 273	152 939	1 226 158	4 020 752	7 309 494	5 834 647	701	2 458 331

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2020/21									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	136 574	-	-	-	-	-	-	-	-	136 574	-
Bulk Water	0200	89 338	61 282	55 529	75 392	201 847	-	-	-	-	483 389	-
PAYE deductions	0300	34 843	-	-	-	-	-	-	-	-	34 843	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	46 800	-	-	-	-	-	-	-	-	46 800	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	21 285	28 456	12 445	71 635	-	-	-	-	-	133 821	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	328 841	89 739	67 974	147 026	201 847	-	-	-	-	835 426	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of	Type of	Expiry date	Accrued	Yield for the	Market	Change in	Market
		Investment	Investment	of	interest for	month 1	value at	market	value at end
R thousands		Yrs/Months		investment	the month	(%)	beginning	value	of the
							of the		month
							month		
Municipality									
Absa Call Account 1		call	call account		65	3,70%	24 615	65	24 680
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		47	0,00%	9	47	56
Nedbank		call	call account		147	3,55%	50 433	147	50 580
Nedbank		call	call account		134	3,55%	50 692	(39 866)	10 826
Nedbank		call	call account		828	3,55%	291 877	(12 808)	279 069
Nedbank		call	call account		25	3,55%	8 622	25	8 647
Nedbank		call	call account		348	3,55%	129 646	(20 504)	109 142
Nedbank		call	call account		29	3,55%	9 963	29	9 992
Municipality sub-total					1 623		565 857	(72 865)	492 991
Entities									
Centtec(SOC)		February 201	Call Account	n/a	6	6,2%	5	4 066	4 071
TOTAL INVESTMENTS AND INTEREST	2				1 629		565 862	(68 799)	497 062

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		739 861	906 024	906 024	-	301 217	226 506	74 711	33,0%	906 024
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		735 867	800 260	800 260	-	301 217	200 065	101 152	50,6%	800 260
Expanded Public Works Programme Integrated Grant		994	1 843	1 843	-	-	461	(461)	-100,0%	1 843
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	3	3 000	2 200	2 200	-	-	550	(550)	-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	-	-	19 771	(19 771)	-100,0%	79 084
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	22 638	22 638	-	-	5 659	(5 659)	-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:		759	4 500	4 500	-	-	1 125	(1 125)	-100,0%	4 500
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
Free State Arts and Cultural Council		759	2 000	2 000	-	-	500	(500)	-100,0%	2 000
National Skills Fund		-	2 500	2 500	-	-	625	(625)	-100,0%	2 500
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	740 621	910 524	910 524	-	301 217	227 631	73 586	32,3%	910 524
Capital Transfers and Grants										
National Government:		478 117	911 532	911 532	-	154 144	227 883	(73 739)	-32,4%	911 532
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		1 317	6 450	6 450	-	3 225	1 613	1 613	100,0%	6 450
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		99	10 000	10 000	-	-	2 500	(2 500)	-100,0%	10 000
Public Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		142 133	163 126	163 126	-	-	40 782	(40 782)	-100,0%	163 126
Urban Settlement Development Grant		334 568	731 955	731 955	-	150 919	182 989	(32 070)	-17,5%	731 955
WiFi Connectivity		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		7 916	11 933	11 933	738	911	2 983	(2 073)	-69,5%	11 933
[insert description]		-	-	-	-	-	-	-	-	-
Developers Contribution		7 916	11 933	11 933	738	911	2 983	(2 073)	-69,5%	11 933
Unspecified		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	486 032	923 464	923 464	738	155 055	230 866	(75 812)	-32,8%	923 464
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 226 653	1 833 989	1 833 989	738	456 272	458 497	(2 226)	-0,5%	1 833 989

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		434 913	528 259	507 112	29 935	99 113	126 779	(27 665)	-21,8%	507 112
Equitable Share		270 163	307 115	307 115	21 041	79 888	76 779	3 109	4,0%	307 115
Expanded Public Works Programme Integrated Grant		995	-	-	7	21	-	21	-	-
Local Government Financial Management Grant		33 280	81 476	81 476	30	382	20 369	(19 987)	-98,1%	81 476
Municipal Disaster Relief Grant		12 116	-	8 000	5 771	5 771	800	4 971	621,4%	8 000
Public Transport Network Grant		69 230	91 384	83 384	6 170	12 262	22 046	(9 784)	-44,4%	83 384
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		49 129	48 284	27 138	(3 084)	788	6 784	(5 996)	-88,4%	27 138
WiFi Grant [Department of Telecommunications and Postal Services]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Free State Arts and Cultural Council</i>		660	2 094	2 094	-	-	523	(523)	-100,0%	2 094
Total operating expenditure of Transfers and Grants:		434 913	528 259	507 112	29 935	99 113	126 779	(27 665)	-21,8%	507 112
Capital expenditure of Transfers and Grants										
National Government:		331 691	911 532	911 532	24 238	45 002	227 883	(182 881)	-80,3%	911 532
Integrated City Development Grant		1 236	6 450	6 450	-	-	1 613	(1 613)	-100,0%	6 450
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	4 763	-	-	-	325	(325)	-100,0%	-
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		87	10 000	10 000	-	-	2 500	(2 500)	-100,0%	10 000
Public Transport Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		55 626	163 126	163 126	11 402	22 129	40 782	(18 652)	-45,7%	163 126
Urban Settlement Development Grant		274 742	727 193	731 955	12 836	22 873	182 664	(159 791)	-87,5%	731 955
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		9 603	11 933	11 933	1 885	2 224	2 983	(760)	-25,5%	11 933
Unspecified		9 603	11 933	11 933	1 885	2 224	2 983	(760)	-25,5%	11 933
Total capital expenditure of Transfers and Grants		341 294	923 464	923 464	26 123	47 226	230 866	(183 640)	-79,5%	923 464
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		776 207	1 451 723	1 430 577	56 058	146 339	357 645	(211 306)	-59,1%	1 430 577

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
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 - M03 September

Summary of Employee and Councillor remuneration	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		47 470	51 100	51 100	3 839	11 627	12 775	(1 148)	-9%	51 100
Pension and UIF Contributions		1 731	1 998	1 998	130	412	499	(88)	-18%	1 998
Medical Aid Contributions		692	639	639	57	173	160	13	8%	639
Motor Vehicle Allowance		-	826	826	-	-	206	(206)	-100%	826
Cellphone Allowance		4 447	4 808	4 808	335	1 013	1 202	(189)	-16%	4 808
Housing Allowances		74	79	79	6	19	20	(1)	-7%	79
Other benefits and allowances		12 670	12 526	12 526	989	2 998	3 131	(133)	-4%	12 526
Sub Total - Councillors		67 084	71 976	71 976	5 357	16 241	17 994	(1 753)	-10%	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	3 103	4 991	(1 888)	-38%	19 962
Pension and UIF Contributions		881	1 939	1 939	73	220	485	(265)	-55%	1 939
Medical Aid Contributions		407	440	440	37	110	110	0	0%	440
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		770	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 656	1 654	1 930	138	414	441	(27)	-6%	1 930
Cellphone Allowance		178	190	190	15	44	48	(3)	-7%	190
Housing Allowances		-	276	-	-	-	41	(41)	-100%	-
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	3 892	6 116	(2 224)	-36%	24 462
% increase	4		49,7%	49,7%						49,7%
Other Municipal Staff										
Basic Salaries and Wages		968 218	1 177 672	1 175 877	85 242	254 130	294 185	(40 055)	-14%	1 175 877
Pension and UIF Contributions		152 960	109 738	109 738	13 280	39 860	27 435	12 425	45%	109 738
Medical Aid Contributions		83 609	93 945	93 952	7 221	21 655	23 487	(1 832)	-8%	93 952
Overtime		820	53	140	50	98	24	73	302%	140
Performance Bonus		72 832	72 994	73 030	6 605	20 430	18 252	2 177	12%	73 030
Motor Vehicle Allowance		99 898	110 973	110 727	8 163	24 741	27 711	(2 970)	-11%	110 727
Cellphone Allowance		2 704	2 692	2 701	214	644	674	(30)	-4%	2 701
Housing Allowances		5 009	4 961	4 972	447	1 335	1 242	93	7%	4 972
Other benefits and allowances		173 950	32 717	34 518	15 126	41 659	8 420	33 239	395%	34 518
Payments in lieu of leave		-	25 107	25 107	2 092	6 277	6 277	(0)	0%	25 107
Long service awards		7 432	1 622	1 668	634	2 200	410	1 790	436%	1 668
Post-retirement benefit obligations		40 026	48 507	48 507	4 080	12 221	12 127	94	1%	48 507
Sub Total - Other Municipal Staff		1 607 467	1 680 981	1 680 937	143 154	425 248	420 243	5 005	1%	1 680 937
% increase	4		4,6%	4,6%						4,6%
Total Parent Municipality		1 690 887	1 777 420	1 777 375	149 808	445 381	444 353	1 028	0%	1 777 375
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		597	1 832	1 832	50	199	458	(259)	-57%	1 832
Sub Total - Board Members of Entities		597	1 832	1 832	50	199	458	(259)	-57%	1 832
% increase	4		206,7%	206,7%						206,7%
Senior Managers of Entities										
Basic Salaries and Wages		3 474	12 662	12 662	-	-	3 166	(3 166)	-100%	12 662
Pension and UIF Contributions		4	445	445	-	-	111	(111)	-100%	445
Medical Aid Contributions		43	114	114	-	-	28	(28)	-100%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	527	527	-	-	132	(132)	-100%	527
Cellphone Allowance		24	126	126	-	-	31	(31)	-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	-	-	3 469	(3 469)	-100%	13 874
% increase	4		291,5%	291,5%						291,5%
Other Staff of Entities										
Basic Salaries and Wages		254 753	248 175	248 220	22 543	85 409	62 048	23 361	38%	248 220
Pension and UIF Contributions		43 328	39 444	39 444	3 816	14 699	9 861	4 838	49%	39 444
Medical Aid Contributions		24 822	34 733	34 733	2 151	8 299	8 683	(385)	-4%	34 733
Overtime		2 617	161	161	247	793	40	753	1872%	161
Performance Bonus		18 804	18 612	18 612	1 190	7 005	4 653	2 351	51%	18 612
Motor Vehicle Allowance		25 762	21 991	21 991	2 119	8 174	5 498	2 676	49%	21 991
Cellphone Allowance		854	898	898	73	290	225	65	29%	898
Housing Allowances		1 766	1 668	1 668	156	591	417	174	42%	1 668
Other benefits and allowances		54 173	7 186	7 186	4 685	16 728	1 797	14 931	831%	7 186
Payments in lieu of leave		1 839	8 970	8 970	-	-	2 242	(2 242)	-100%	8 970
Long service awards		306	217	217	23	44	54	(10)	-19%	217
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		429 024	382 055	382 100	37 003	142 032	95 519	46 513	49%	382 100
% increase	4		-10,9%	-10,9%						-10,9%
Total Municipal Entities		433 165	397 761	397 806	37 053	142 231	99 445	42 786	43%	397 806
TOTAL SALARY, ALLOWANCES & BENEFITS		2 124 053	2 175 181	2 175 181	186 860	587 612	543 798	43 814	8%	2 175 181
% increase	4		2,4%	2,4%						2,4%
TOTAL MANAGERS AND STAFF		2 056 372	2 101 373	2 101 373	181 454	571 171	525 346	45 825	9%	2 101 373

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year	
		Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2020/21	+1 2021/22	+2 2022/23	
R thousands	1																
Cash Receipts By Source																	
Property rates		149 018	109 714	137 217	91 755	91 755	91 755	91 755	91 755	91 755	91 755	91 755	(28 931)	1 101 056	1 111 624	1 245 799	
Service charges - electricity revenue		246 310	544 884	288 929	259 445	259 445	259 445	259 445	259 445	259 445	259 445	259 445	(42 342)	3 113 342	3 428 910	3 598 547	
Service charges - water revenue		31 118	28 791	34 353	73 844	73 844	73 844	73 844	73 844	73 844	73 844	73 844	201 116	886 132	983 451	1 096 000	
Service charges - sanitation revenue		20 470	17 460	21 883	24 340	24 340	24 340	24 340	24 340	24 340	24 340	24 340	37 548	292 084	292 977	338 468	
Service charges - refuse		7 870	6 765	8 003	10 542	10 542	10 542	10 542	10 542	10 542	10 542	10 542	19 530	126 504	140 241	153 944	
Rental of facilities and equipment		43	38	60	3 606	3 606	3 606	3 606	3 606	3 606	3 606	3 606	14 281	43 269	45 345	47 522	
Interest earned - external investments		78	45	67	1 910	1 910	1 910	1 910	1 910	1 910	1 910	1 910	7 449	22 915	24 015	25 168	
Interest earned - outstanding debtors		2 616	2 297	2 292	-	-	-	-	-	-	-	-	(7 205)	-	-	-	
Dividends received		-	-	-	0	0	0	0	0	0	0	0	0	1	1	1	
Fines, penalties and forfeits		8	16	16	3 243	3 243	3 243	3 243	3 243	3 243	3 243	3 243	12 933	38 920	40 788	42 746	
Licences and permits		6	151	23	40	40	40	40	40	40	40	40	(21)	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	(104 774)	910 524	848 560	925 630	
Other revenue		96 614	28 898	152 077	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(42 714)	(448 446)	(512 570)	(817 087)	(832 400)	
Cash Receipts by Source		855 368	846 125	644 920	501 888	501 888	501 888	501 888	501 888	501 888	501 888	501 888	(338 861)	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	34 771	748 405	759 318	772 911	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Enterprises)		-	-	-	14 588	14 588	14 588	14 588	14 588	14 588	14 588	14 588	58 353	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	78	-	-	-	-	-	-	-	-	(175)	-	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	644 998	578 843	578 843	578 843	578 843	578 843	578 843	578 843	578 843	(245 912)	6 946 119	7 024 402	7 563 387	
Cash Payments by Type																	
Employee related costs		210 871	125 250	172 115	181 265	181 265	181 265	181 265	181 265	181 265	181 265	181 265	216 825	2 175 181	2 378 353	2 504 026	
Remuneration of councillors		5 553	5 432	5 407	-	-	-	-	-	-	-	-	(16 391)	-	-	-	
Interest paid		21 747	5 479	5 585	18 528	18 528	18 528	18 528	18 528	18 528	18 528	18 528	41 300	222 333	199 458	181 001	
Bulk purchases - Electricity		189 094	462 310	251 090	143 378	143 378	143 378	143 378	143 378	143 378	143 378	143 378	(328 963)	1 720 532	1 881 718	1 972 040	
Bulk purchases - Water & Sewer		52 174	61 248	93 975	40 694	40 694	40 694	40 694	40 694	40 694	40 694	40 694	(44 620)	488 331	520 072	553 877	
Other materials		14 060	5 162	14 915	-	-	-	-	-	-	-	-	(34 136)	-	-	-	
Contracted services		69 489	30 469	34 051	-	-	-	-	-	-	-	-	(134 009)	-	-	-	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		173 773	121 347	192 773	69 079	69 079	69 079	69 079	69 079	69 079	69 079	69 079	(211 577)	828 960	950 314	985 550	
Cash Payments by Type		736 761	816 697	769 909	452 944	452 944	452 944	452 944	452 944	452 944	452 944	452 944	(511 592)	5 435 327	5 929 915	6 196 494	
Other Cash Flows/Payments by Type																	
Capital assets		37 397	15 939	34 664	94 714	94 714	94 714	94 714	94 714	94 714	94 714	94 714	290 854	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	118 382	131 522	145 979	
Other Cash Flows/Payments		2 698	2 215	10 221	-	-	-	-	-	-	-	-	(15 134)	-	-	-	
Total Cash Payments by Type		793 399	835 952	814 794	557 523	557 523	557 523	557 523	557 523	557 523	557 523	557 523	(214 055)	6 690 270	7 241 699	7 466 029	
NET INCREASE/(DECREASE) IN CASH HELD		273 491	13 445	(169 796)	21 321	21 321	21 321	21 321	21 321	21 321	21 321	21 321	(31 857)	255 848	(217 297)	97 358	
Cash/cash equivalents at the monthly ear beginning:		430 925	704 416	717 861	548 065	569 386	(8 776)	(8 776)	(8 776)	(8 776)	(8 776)	(8 776)	12 544	(105 315)	193 429	308 156	
Cash/cash equivalents at the monthly ear end:		704 416	717 861	548 065	569 386	590 706	12 544	12 544	12 544	12 544	12 544	12 544	(19 313)	150 533	(23 868)	405 514	

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M03 Sep

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	117 692	352 972	344 080	8 892	3%	1 376 320
Service charges - electricity revenue		144 288	639	639	11 329	47 627	160	47 468	29736%	639
Service charges - water revenue		833 393	983 100	983 100	41 932	229 749	245 775	(16 026)	-7%	983 100
Service charges - sanitation revenue		357 634	364 526	364 526	32 192	96 374	91 132	5 242	6%	364 526
Service charges - refuse revenue		134 652	148 264	148 264	11 844	35 468	37 066	(1 599)	-4%	148 264
Rental of facilities and equipment		32 396	42 366	42 366	2 726	8 473	10 592	(2 119)	-20%	42 366
Interest earned - external investments		12 204	18 408	18 408	2 443	5 250	4 602	648	14%	18 408
Interest earned - outstanding debtors		250 718	256 863	256 863	23 837	22 436	64 216	(41 780)	-65%	256 863
Dividends received		3	1	1	-	-	0	(0)	-100%	1
Fines, penalties and forfeits		858	10 590	10 590	-	0	2 648	(2 648)	-100%	10 590
Licences and permits		1 203	477	477	50	274	119	154	129%	477
Agency services										
Transfers and subsidies		740 621	910 524	910 524	-	301 217	227 631	73 586	32%	910 524
Other revenue		477 778	513 117	513 117	11 915	146 158	128 279	17 879	14%	513 117
Gains		1 143	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contribution)		4 321 743	4 625 197	4 625 197	255 958	1 245 998	1 156 299	89 699	8%	4 625 197
Expenditure By Type										
Employee related costs		1 623 804	1 705 444	1 705 399	144 451	429 140	426 359	2 781	1%	1 705 399
Remuneration of councillors		67 084	71 976	71 976	5 357	16 241	17 994	(1 753)	-10%	71 976
Debt impairment		(39 217)	1 106 042	1 106 042	87 760	511 421	276 511	234 910	85%	1 106 042
Depreciation & asset impairment		773 253	251 086	251 086	-	-	62 772	(62 772)	-100%	251 086
Finance charges		120 875	102 276	102 276	6 097	8 741	25 569	(16 828)	-66%	102 276
Bulk purchases		340 283	488 331	488 331	71 989	129 174	122 083	7 091	6%	488 331
Other materials		47 608	31 175	39 175	9 036	11 631	8 594	3 037	35%	39 175
Contracted services		425 471	346 634	336 634	37 152	63 550	85 659	(22 109)	-26%	336 634
Transfers and subsidies		5 548	2 241	2 241	-	-	560	(560)	-100%	2 241
Other expenditure		215 850	253 868	255 668	9 181	61 098	63 649	(2 551)	-4%	255 668
Losses		3 030	-	-	-	-	-	-		-
Total Expenditure		3 583 589	4 359 072	4 358 828	371 022	1 230 995	1 089 749	141 246	13%	4 358 828
Surplus/(Deficit)		738 155	266 125	266 369	(115 064)	15 003	66 550	(51 547)	-77%	266 369
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		478 117	854 032	854 032	-	154 144	213 508	(59 364)	-28%	854 032
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		1 216 271	1 120 156	1 120 401	(115 064)	169 147	280 058	(110 911)	-40%	1 120 401
Taxation										
Surplus/(Deficit) after taxation		1 216 271	1 120 156	1 120 401	(115 064)	169 147	280 058	(110 911)	-40%	1 120 401

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M03 September

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	266 544	825 647	714 166	111 481	16%	2 856 663
Total Operating Revenue	1	2 604 055	2 856 663	2 856 663	266 544	825 647	714 166	111 481	16%	2 856 663
Expenditure By Municipal Entity										
Centlec		2 530 784	2 516 253	2 516 497	184 780	820 453	629 089	191 364	30%	2 516 497
Total Operating Expenditure	2	2 530 784	2 516 253	2 516 497	184 780	820 453	629 089	191 364	30%	2 516 497
Surplus/ (Deficit) for the yr/period		73 271	340 411	340 166	81 764	5 194	85 077	302 845	356%	340 166
Capital Expenditure By Municipal Entity										
Centlec		95 948	171 083	171 083	8 693	12 082	42 771	(30 689)	-72%	171 083
Total Capital Expenditure	3	95 948	171 083	171 083	8 693	12 082	42 771	(30 689)	-72%	171 083

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M03 September

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	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	44 245	75 564	284 141	208 577	73,4%	7%
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	75 564					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M03

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		250 038	503 414	503 414	14 595	27 172	125 854	98 682	78,4%	503 414
Roads Infrastructure		115 558	197 851	197 851	6 834	16 871	49 463	32 591	65,9%	197 851
<i>Roads</i>		-	7 470	7 470	-	-	1 867	1 867	100,0%	7 470
<i>Road Structures</i>		115 558	189 429	189 429	6 834	16 871	47 357	30 486	64,4%	189 429
<i>Road Furniture</i>		-	953	953	-	-	238	238	100,0%	953
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		69 199	111 738	111 738	5 788	8 329	27 934	19 606	70,2%	111 738
<i>Power Plants</i>		-	1 813	1 813	-	-	453	453	100,0%	1 813
<i>HV Substations</i>		-	16 335	16 335	-	-	4 084	4 084	100,0%	16 335
<i>MV Networks</i>		11 604	8 851	8 851	1 517	3 092	2 213	(880)	-39,8%	8 851
<i>LV Networks</i>		57 595	84 739	84 739	4 271	5 236	21 185	15 948	75,3%	84 739
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		51 072	118 739	118 739	1 164	1 164	29 685	28 521	96,1%	118 739
<i>Distribution</i>		51 072	118 739	118 739	1 164	1 164	29 685	28 521	96,1%	118 739
Sanitation Infrastructure		8 534	56 086	56 086	808	808	14 021	13 213	94,2%	56 086
<i>Reticulation</i>		8 534	56 086	56 086	808	808	14 021	13 213	94,2%	56 086
Solid Waste Infrastructure		5 675	19 000	19 000	-	-	4 750	4 750	100,0%	19 000
<i>Landfill Sites</i>		5 675	18 082	18 082	-	-	4 520	4 520	100,0%	18 082
<i>Waste Transfer Stations</i>		-	918	918	-	-	230	230	100,0%	918
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		17 557	65 921	65 921	2 922	3 001	16 480	13 479	81,8%	65 921
Community Facilities		15 645	65 402	65 402	2 922	3 001	16 351	13 349	81,6%	65 402
<i>Centres</i>		8 522	34 718	34 718	2 922	3 001	8 679	5 678	65,4%	34 718
<i>Fire/Ambulance Stations</i>		-	14 419	14 419	-	-	3 605	3 605	100,0%	14 419
<i>Purfs</i>		-	918	918	-	-	230	230	100,0%	918
<i>Public Open Space</i>		7 123	14 847	14 847	-	-	3 712	3 712	100,0%	14 847
<i>Nature Reserves</i>		-	500	500	-	-	125	125	100,0%	500
Sport and Recreation Facilities		1 912	519	519	-	-	130	130	100,0%	519
<i>Outdoor Facilities</i>		1 912	519	519	-	-	130	130	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	5 311	4 586	86,3%	21 243
Computer Equipment		7 062	21 243	21 243	-	725	5 311	4 586	86,3%	21 243
Furniture and Office Equipment		169	132	132	-	-	33	33	100,0%	132
Furniture and Office Equipment		169	132	132	-	-	33	33	100,0%	132
Machinery and Equipment		2 236	2 254	2 254	-	-	564	564	100,0%	2 254
Machinery and Equipment		2 236	2 254	2 254	-	-	564	564	100,0%	2 254
Transport Assets		104 371	254 377	254 377	22 664	40 545	63 594	23 050	36,2%	254 377
Transport Assets		104 371	254 377	254 377	22 664	40 545	63 594	23 050	36,2%	254 377
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	381 433	847 342	847 342	40 180	71 443	211 836	140 393	66,3%	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	4 016	4 071	64 745	60 673	93,7%	258 978
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 732	7 509	7 509	-	56	1 877	1 822	97,0%	7 509
<i>HV Substations</i>		564	907	907	-	-	227	227	100,0%	907
<i>MV Networks</i>		1 504	4 731	4 731	-	-	1 183	1 183	100,0%	4 731
<i>LV Networks</i>		665	1 872	1 872	-	56	468	412	88,1%	1 872
Water Supply Infrastructure		56 169	144 998	144 998	2 289	2 289	36 250	33 960	93,7%	144 998
<i>Water Treatment Works</i>		650	953	953	-	-	238	238	100,0%	953
<i>Bulk Mains</i>		55 519	144 046	144 046	2 289	2 289	36 011	33 722	93,6%	144 046
Sanitation Infrastructure		4 330	106 471	106 471	1 726	1 726	26 618	24 891	93,5%	106 471
<i>Reticulation</i>		4 330	106 471	106 471	1 726	1 726	26 618	24 891	93,5%	106 471
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		3 681	8 287	8 287	-	-	2 072	2 072	100,0%	8 287
Community Facilities		3 116	8 287	8 287	-	-	2 072	2 072	100,0%	8 287
<i>Cemeteries/Crematoria</i>		1 880	3 000	3 000	-	-	750	750	100,0%	3 000
<i>Markets</i>		-	1 837	1 837	-	-	459	459	100,0%	1 837
<i>Stalls</i>		1 236	3 450	3 450	-	-	863	863	100,0%	3 450
Sport and Recreation Facilities		564	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		564	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	2 255	2 255	-	-	564	564	100,0%	2 255
Operational Buildings		-	2 255	2 255	-	-	564	564	100,0%	2 255
<i>Municipal Offices</i>		-	2 255	2 255	-	-	564	564	100,0%	2 255
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		1 443	4 942	4 942	-	-	1 235	1 235	100,0%	4 942
Machinery and Equipment		1 443	4 942	4 942	-	-	1 235	1 235	100,0%	4 942
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	68 355	274 462	274 462	4 016	4 071	68 616	64 544	94,1%	274 462

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

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	35 732	102 828	76 969	(25 859)	-33,6%	307 874
Roads Infrastructure		56 575	61 072	61 072	4 468	12 438	15 268	2 830	18,5%	61 072
<i>Road Structures</i>		52 498	57 334	57 334	4 086	11 453	14 334	2 881	20,1%	57 334
<i>Road Furniture</i>		4 077	3 738	3 738	381	985	934	(51)	-5,4%	3 738
Storm water Infrastructure		3 694	3 462	3 462	319	884	865	(19)	-2,2%	3 462
<i>Drainage Collection</i>		3 694	3 462	3 462	319	884	865	(19)	-2,2%	3 462
Electrical Infrastructure		96 494	83 821	83 821	8 230	32 356	20 955	(11 401)	-54,4%	83 821
<i>Power Plants</i>		90 581	77 099	77 099	7 852	30 848	19 275	(11 574)	-60,0%	77 099
<i>HV Substations</i>		5 559	6 722	6 722	378	1 508	1 681	173	10,3%	6 722
<i>LV Networks</i>		355	-	-	-	-	-	-	-	-
Water Supply Infrastructure		130 437	101 164	101 164	9 229	33 408	25 291	(8 117)	-32,1%	101 164
<i>Boreholes</i>		362	326	326	-	-	82	82	100,0%	326
<i>Water Treatment Works</i>		79 065	69 885	69 885	7 138	20 548	17 471	(3 076)	-17,6%	69 885
<i>Bulk Mains</i>		50 939	30 840	30 840	2 091	12 861	7 710	(5 151)	-66,8%	30 840
<i>Distribution Points</i>		72	113	113	-	-	28	28	100,0%	113
Sanitation Infrastructure		102 411	58 355	58 355	13 486	23 741	14 589	(9 152)	-62,7%	58 355
<i>Reticulation</i>		1 055	575	575	267	267	144	(124)	-86,0%	575
<i>Waste Water Treatment Works</i>		93 268	48 608	48 608	5 097	15 352	12 152	(3 200)	-26,3%	48 608
<i>Toilet Facilities</i>		8 088	9 173	9 173	8 122	8 122	2 293	(5 829)	-254,2%	9 173
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	1	1	-	-	0	0	100,0%	1
<i>Data Centres</i>		-	1	1	-	-	0	0	100,0%	1
Community Assets		1 149	1 431	1 431	74	74	358	284	79,4%	1 431
Community Facilities		24	37	37	-	-	9	9	100,0%	37
<i>Cemeteries/Crematoria</i>		24	35	35	-	-	9	9	100,0%	35
<i>Purts</i>		-	1	1	-	-	0	0	100,0%	1
Sport and Recreation Facilities		1 125	1 394	1 394	74	74	349	275	78,8%	1 394
<i>Outdoor Facilities</i>		1 125	1 394	1 394	74	74	349	275	78,8%	1 394
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		73 234	74 615	74 615	4 571	14 939	18 654	3 715	19,9%	74 615
Operational Buildings		73 234	74 615	74 615	4 571	14 939	18 654	3 715	19,9%	74 615
<i>Municipal Offices</i>		73 234	74 615	74 615	4 571	14 939	18 654	3 715	19,9%	74 615
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		19 806	6 587	6 587	1 503	2 701	1 647	(1 054)	-64,0%	6 587
Furniture and Office Equipment		19 806	6 587	6 587	1 503	2 701	1 647	(1 054)	-64,0%	6 587
Machinery and Equipment		13 519	17 338	17 338	365	697	4 334	3 638	83,9%	17 338
Machinery and Equipment		13 519	17 338	17 338	365	697	4 334	3 638	83,9%	17 338
Transport Assets		63 416	68 006	68 006	6 721	14 696	17 002	2 306	13,6%	68 006
Transport Assets		63 416	68 006	68 006	6 721	14 696	17 002	2 306	13,6%	68 006
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	560 735	475 851	475 851	48 966	135 933	118 963	(16 970)	-14,3%	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	lebohlang.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.ramaqaga@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			