

13 OCTOBER 2021

THE CITY MANAGER

THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2021 (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 2021, the ten-working day reporting period expires on the 14 September 2021. 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 2021

This report is based upon financial information, as at 30 September 2021 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 2021** are summarised as follows:

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

SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source. The total revenue excludes capital transfers and contributions, and expenditure is by type. The actual year to date revenue for the period of **R1 563.746 million** is lower than the year-to-date target of **R2 018.400 million** and the expenditure for the period is **R1 792.003 million**, which is lower than the year-to-date target of **R1 862.712 million** respectively.

The summary report indicates the following:

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

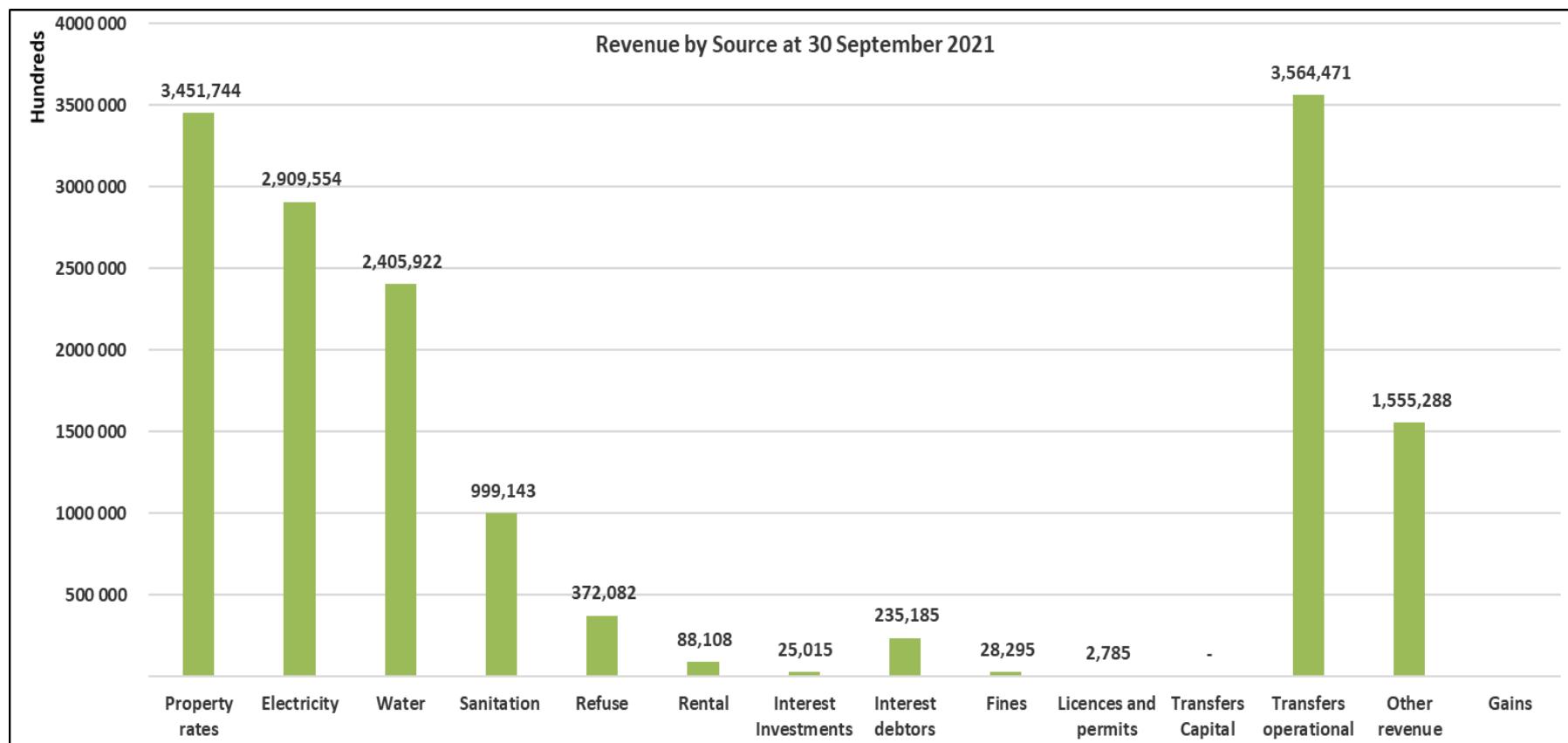
Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1,190,391	1,481,826	1,481,826	113,770	345,174	370,457	(25,282)	-7%	1,481,826
Service charges - electricity revenue		2,631,325	3,166,037	3,166,037	(310,131)	290,955	791,509	(500,554)	-63%	3,166,037
Service charges - water revenue		991,028	1,083,984	1,083,984	77,482	240,592	270,996	(30,404)	-11%	1,083,984
Service charges - sanitation revenue		345,566	415,795	415,795	33,091	99,914	103,949	(4,034)	-4%	415,795
Service charges - refuse revenue		141,009	157,276	157,276	12,174	37,208	39,319	(2,111)	-5%	157,276
Rental of facilities and equipment		48,620	22,569	22,569	2,958	8,811	5,642	3,169	56%	22,569
Interest earned - external investments		18,891	19,766	19,766	823	2,501	4,941	(2,440)	-49%	19,766
Interest earned - outstanding debtors		239,487	247,024	247,024	(3,091)	23,518	61,756	(38,237)	-62%	247,024
Dividends received		2	2	2	-	-	1	(1)	-100%	2
Fines, penalties and forfeits		12,530	25,803	25,803	(398)	2,830	6,451	(3,621)	-56%	25,803
Licences and permits		914	483	483	95	279	121	158	131%	483
Agency services								-		
Transfers and subsidies		916,021	925,317	925,317	329	356,447	231,329	125,118	54%	925,317
Other revenue		580,535	527,717	527,717	16,705	155,529	131,929	23,600	18%	527,717
Gains		23,716	1	1	(14)	(13)	0	(13)	-5159%	1
Total Revenue (excluding capital transfers and contributions)		7,140,034	8,073,601	8,073,601	(56,207)	1,563,746	2,018,400	(454,654)	-23%	8,073,601
Expenditure By Type										
Employee related costs		2,263,827	2,168,336	2,168,466	123,140	488,674	542,129	(53,456)	-10%	2,168,466
Remuneration of councillors		65,531	71,712	71,712	5,595	16,505	17,928	(1,423)	-8%	71,712
Debt impairment		772,281	943,784	943,784	76,852	234,149	235,946	(1,797)	-1%	943,784
Depreciation & asset impairment		916,340	315,631	315,631	(18,962)	18,177	78,908	(60,731)	-77%	315,631
Finance charges		140,363	198,939	198,939	8,861	11,083	49,735	(38,652)	-78%	198,939
Bulk purchases		2,499,307	2,002,153	2,002,153	(52,308)	746,268	500,538	245,729	49%	2,002,153
Other materials		68,150	567,607	567,576	69,691	116,178	141,899	(25,721)	-18%	567,576
Contracted services		582,730	577,701	576,867	39,473	79,865	144,458	(64,594)	-45%	576,867
Transfers and subsidies		9,431	2,830	2,830	-	1,241	707	533	75%	2,830
Other expenditure		442,696	327,443	328,178	3,744	80,405	81,790	(1,385)	-2%	328,178
Losses		36,510	274,692	274,692	(569)	(541)	68,673	(69,214)	-101%	274,692
Total Expenditure		7,797,167	7,450,829	7,450,829	255,517	1,792,003	1,862,712	(70,709)	-4%	7,450,829
Surplus/(Deficit)		(657,133)	622,772	622,772	(311,724)	(228,257)	155,687	(383,944)	(0)	622,772
Transfers and subsidies - capital (monetary, inclusions, (National / Provincial and District)		835,941	917,809	917,809	-	-	229,452	(229,452)	(0)	917,809
Transfers and subsidies - capital (monetary allocations (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)		5,207	13,000	13,000	-	1,126	3,250	(2,124)	(0)	13,000
Surplus/(Deficit) after capital transfers & contributions		184,015	1,553,581	1,553,581	(311,724)	(227,131)	388,390			1,553,581
Taxation								-		
Surplus/(Deficit) after taxation		184,015	1,553,581	1,553,581	(311,724)	(227,131)	388,390			1,553,581
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		184,015	1,553,581	1,553,581	(311,724)	(227,131)	388,390			1,553,581
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		184,015	1,553,581	1,553,581	(311,724)	(227,131)	388,390			1,553,581

The major revenue variances against the approved budget are:

- Property rates - Unfavourable variance of -R25.282 million (-7%) for the period due to lower property rates billed for domestic properties than budgeted.
- Electricity – Unfavourable variance of -R500.554 million (-63%) for the period, due to journal inputs from CENTLEC erroneously swapped for this month which had a negative impact on the service charges.
- Water revenue – Unfavourable variance of -R30.404 million (-11%) for the period due to lower user's consumption than budgeted for the period, including water losses and illegal water connections.

- Services charges: Sanitation revenue- Unfavourable variance of -R4.034 million (-4%) due to lower billing for sanitation services than budgeted for the period.
- Services charges: Refuse revenue – Unfavourable variance -R2.111 million (-5%) due to lower households billed than budgeted and the implementation of the national lockdown period.
- Rental of facilities and equipment – Favourable variance of R3.169 million (56%) due to higher use of municipal facilities than anticipated and higher collection of rental income from municipal accommodation facilities.
- Interest earned – External investments - Unfavourable variance of –R2.440 million (-49%) for the period due to lower investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Unfavourable variance of -R38.237 million (-62%) due to journal inputs from CENTLEC erroneously swapped for this month which had a negative impact on the interest on outstanding debtors.
- Fines - Unfavourable variance of –R3.621 million (-56%) is mainly due to journal inputs from CENTLEC erroneously swapped for this month which had a negative impact on the fines for this month. Performance is also hampered by the deficiencies in internal control measures.
- Licences and permits – Favourable variance R157 700.27 (131%) due to the implementation and roll out of licences and permits to SMME's and to companies for advertising.
- Government Grants and subsidies – Operating: Favourable variance of R125.118 million (54%) 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 R23.600 million (18%) – higher revenue collected for rendering of services than anticipated for the month.

The following charts indicates the actual revenue by source.



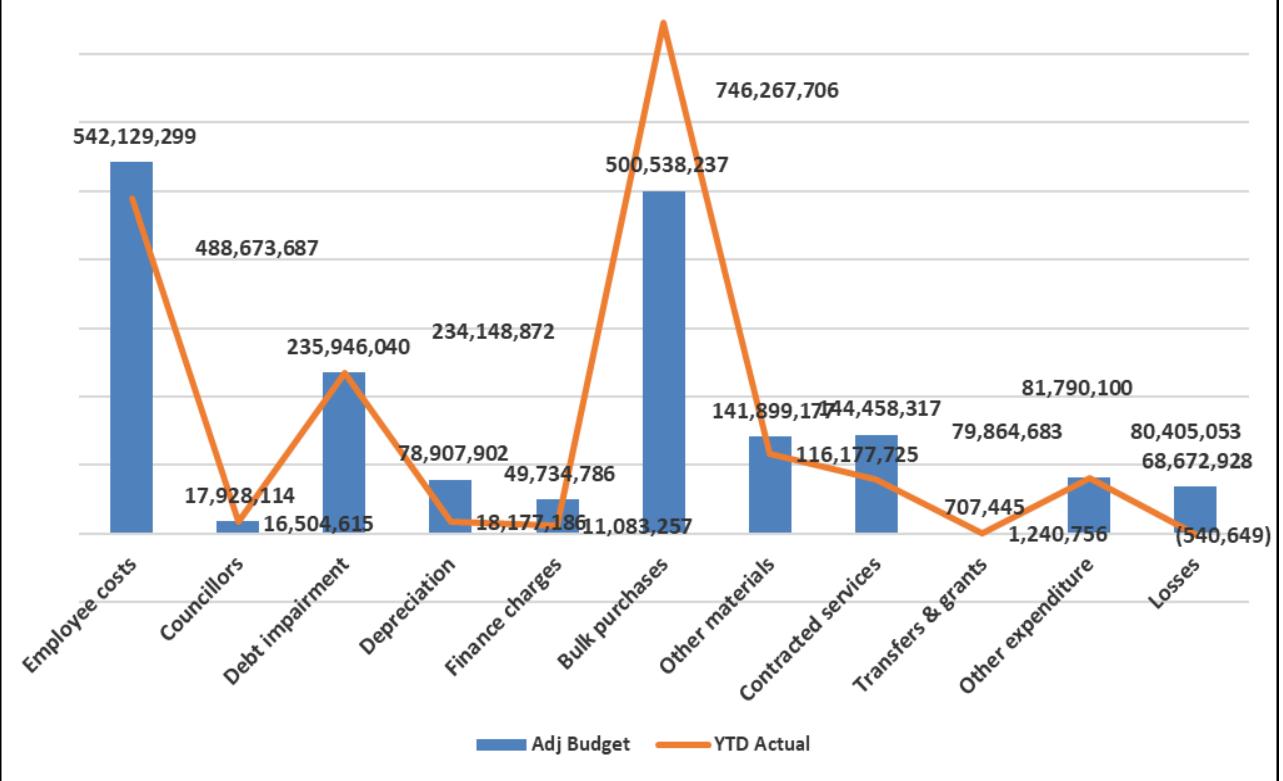
The major operating expenditure variances against the approved budget are:

Employee related costs – Favourable variance of R53.456 million (-10%) on the year to date approved budget. The overspending on overtime to date is R21.630 million (Budget R19.245 million vs Actual R40.874 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	71,311	71,311	66,602	17,828	125,558	(107,731)	-85.80%
EXECUTIVE MAYOR	451,265	451,265	68,370	112,816	286,064	(173,248)	-60.56%
CORPORATE SERVICES	2,628,252	3,089,252	733,297	772,313	2,530,147	(1,757,834)	-69.48%
FINANCE	-	-	-	-	-	-	0.00%
SOCIAL SERVICES	5,683,873	5,403,873	(1,724,550)	1,350,968	1,980,701	(629,733)	-31.79%
PLANNING	-	-	-	-	-	-	0.00%
FRESH PRODUCE MARKET	1,114,279	1,114,279	58,043	278,570	254,124	24,446	0.00%
HUMAN SETTLEMENTS	1,997,426	1,997,426	140,499	499,357	417,900	81,456	0.00%
ENGINEERING SERVICES	1,932,799	1,932,799	2,820,482	483,200	7,391,424	(6,908,225)	-93.46%
WATER	1,599,627	1,599,627	3,057,596	399,907	6,545,427	(6,145,520)	0.00%
WASTE AND FLEET MANAGEMENT	22,808,345	22,514,998	4,526,069	5,628,750	12,677,108	(7,048,358)	-55.60%
METRO POLICE	4,224,670	4,224,670	4,855,494	1,056,168	4,895,621	(3,839,454)	0.00%
NALEDI	2,143,864	2,143,864	105,716	535,966	967,092	(431,126)	0.00%
SOUTPAN	1,182,816	1,182,816	89,204	295,704	311,147	(15,443)	0.00%
CENTLEC	31,254,399	31,254,399	(2,107,195)	7,813,600	2,492,108	5,321,491	213.53%
TOTAL OVERTIME	77,092,926	76,980,579	12,689,628	19,245,145	40,874,421	(21,629,276)	-52.92%

- Debt impairment – Favourable variance -R1.797 million (-1%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.
- Depreciation – Favourable variance -R60.731 million (-77%) due to journal inputs from CENTLEC erroneously swapped for this month which had a negative impact on the depreciation for this month.
- Finance charges – Favourable variance of -R38.652 million (-78%) due to accrual of finance charges as per agreement monthly for short term loans and half yearly for the long-term loans.
- Bulk purchases – Unfavourable variance R245.729 million (49%) due to journal inputs from CENTLEC erroneously swapped for this month which had a negative impact on bulk purchases on electricity for this month. The settlement agreement on the Bloemwater outstanding account have an impact on the purchasing of bulk water.
- Other materials – Favourable variance -R25.721 million (-18%) underspending due to lower needs for materials and supplies by all the departments and the implementation of cost containment measures.
- Contracted services - Favourable variance of -R64.594 million (-45%) due to underspending on repairs and maintenance and other contracted services for the month and the implementation of cost containment measures.
- Other expenditure - Favourable variance -R1.385 million (-2%) – underspending mostly due to journal inputs from CENTLEC erroneously swapped for this month which had a negative impact on other expenditure for this month.

Operating Expenditure by type as at 30 September 2021



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 R thousands	Ref	2019/20	Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote									
Vote 01 - Office Of The City Manager	1	0	1	1	-	-	0	(0)	-100.0%
Vote 02 - Office Of The Executive Mayor		-	-	-	0	0	-	0	#DIV/0!
Vote 03 - Corporate Services		1,564	11,554	11,554	17	46	2,889	(2,843)	-98.4%
Vote 04 - Finance		1,431,553	1,681,385	1,681,385	122,116	370,860	420,346	(49,486)	-11.8%
Vote 05 - Social Services		19,265	14,931	14,931	602	2,728	3,733	(1,005)	-26.9%
Vote 06 - Planning		45,412	44,442	44,442	6,252	10,931	11,110	(180)	-1.6%
Vote 07 - Human Settlement And Housing		45,445	24,402	24,402	2,391	7,874	6,100	1,774	29.1%
Vote 08 - Economic And Rural Development		655	306	306	68	203	77	126	165.2%
Vote 09 - Engineering		532,486	557,661	557,661	36,996	111,283	139,415	(28,132)	-20.2%
Vote 10 - Water		1,426,559	1,476,772	1,476,772	90,947	280,199	369,193	(88,994)	-24.1%
Vote 11 - Waste And Fleet Management		408,432	453,518	453,518	13,836	42,144	113,379	(71,235)	-62.8%
Vote 12 - Miscellaneous		1,357,362	1,479,114	1,479,114	11,178	499,621	369,778	129,842	35.1%
Vote 13 - Metro Police		-	24,035	24,035	306	306	6,009	(5,703)	-94.9%
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-
Vote 15 - Other		2,712,449	3,236,289	3,236,289	(340,916)	238,677	809,072	(570,395)	-70.5%
Total Revenue by Vote	2	7,981,182	9,004,410	9,004,410	(56,207)	1,564,872	2,251,102	(686,230)	-30.5%
Expenditure by Vote									
Vote 01 - Office Of The City Manager	1	107,531	162,363	162,363	10,729	29,966	40,591	(10,625)	-26.2%
Vote 02 - Office Of The Executive Mayor		227,204	259,126	259,126	17,832	68,802	64,782	4,020	6.2%
Vote 03 - Corporate Services		480,316	319,940	319,940	18,489	55,684	79,986	(24,302)	-30.4%
Vote 04 - Finance		395,816	296,849	296,849	21,728	77,827	74,213	3,614	4.9%
Vote 05 - Social Services		555,192	283,375	283,375	1,352	62,210	70,844	(8,634)	-12.2%
Vote 06 - Planning		103,499	94,113	94,113	4,941	15,219	23,529	(8,310)	-35.3%
Vote 07 - Human Settlement And Housing		120,626	123,982	123,982	8,582	26,568	30,996	(4,427)	-14.3%
Vote 08 - Economic And Rural Development		23,575	42,171	42,171	7,993	11,340	10,543	797	7.6%
Vote 09 - Engineering		925,793	517,578	517,578	30,623	74,152	129,395	(55,243)	-42.7%
Vote 10 - Water		1,333,877	1,554,634	1,560,634	140,877	302,874	390,159	(87,284)	-22.4%
Vote 11 - Waste And Fleet Management		453,946	387,339	387,339	28,984	87,883	96,835	(8,952)	-9.2%
Vote 12 - Miscellaneous		183,628	339,059	330,059	37,077	86,007	82,515	3,492	4.2%
Vote 13 - Metro Police		55,045	176,711	179,711	54,903	66,085	44,928	21,157	47.1%
Vote 14 - Naledi And Soutpan		64,186	69,182	69,182	4,962	15,206	17,296	(2,090)	-12.1%
Vote 15 - Other		2,766,934	2,824,407	2,824,407	(133,555)	812,179	706,102	106,077	15.0%
Total Expenditure by Vote	2	7,797,167	7,450,829	7,450,829	255,517	1,792,003	1,862,712	(70,709)	-3.8%
Surplus/ (Deficit) for the year	2	184,015	1,553,581	1,553,581	(311,724)	(227,131)	388,390	(615,521)	-158.5%

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 **R140.044 million (45.88%)** on the year to date budgeted target of **R305.252 million**. On an annual basis we have thus spent only **R140.044 million (11.47%)** of the year to date expenditure versus the approved budget of **R1 221.006 million**.

The summary report indicates the following:

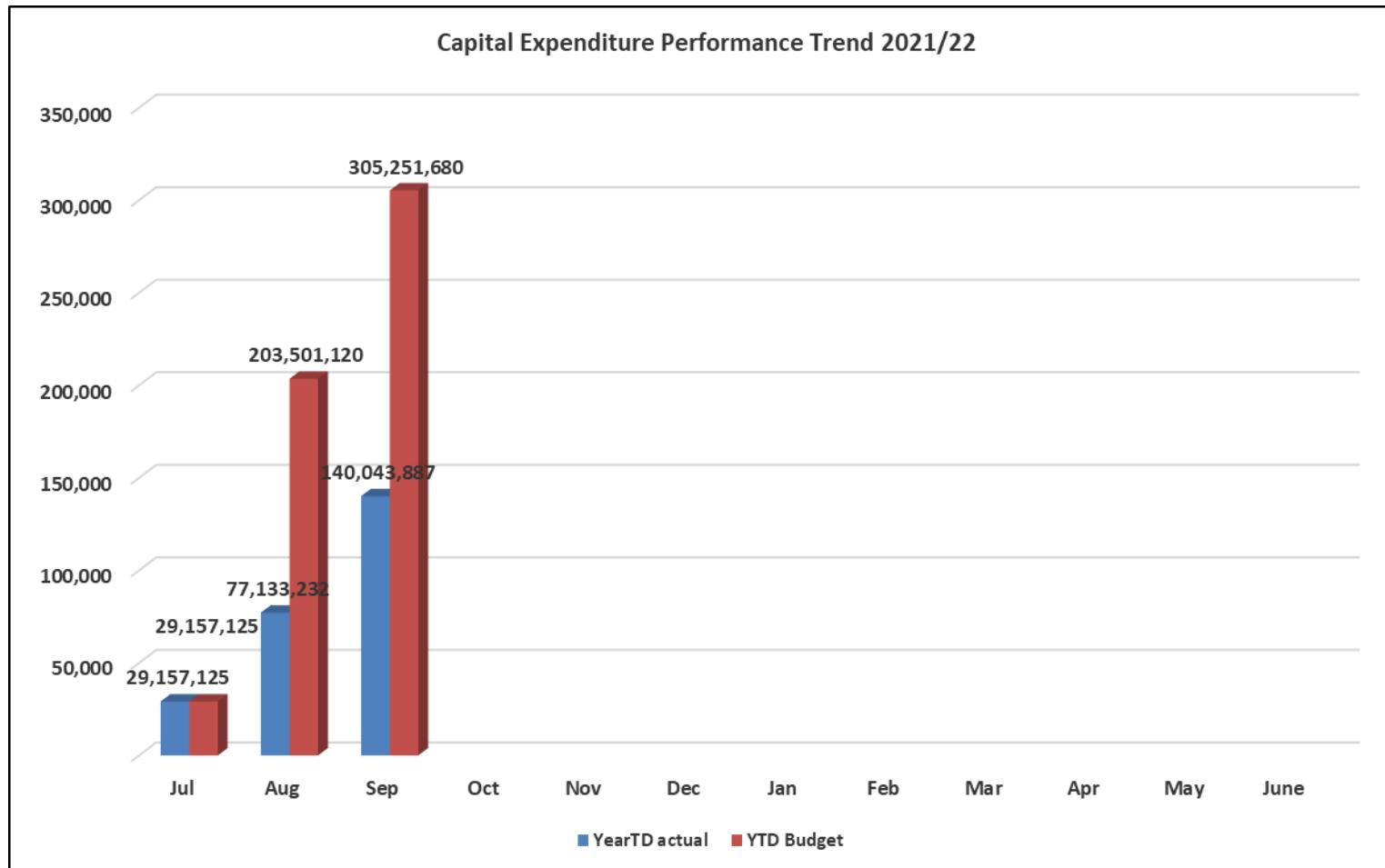
Summary Statement of Capital Expenditure - Financing

Description	Approved budget 2021/22 R'000	YTD Budget September R'000	YTD Actual September R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 221 006	305 252	140 044	(165 208)
Capital Financing				
National Government	917 809	229 452	125 310	(104 143)
Public Contributions	13 000	3 250	1 620	1 630
Borrowing	-	-	11 288	11 288
Internally Generated Funds	290 196	71 549	1 826	(70 723)
Financing Total	1 221 006	305 252	140 044	(165 208)

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	(R3.969 million less than budget target)
Community and public safety	(R85.968 million less than budget target)
Economic and environmental services	(R4.845 million more than budget target)
Electricity	(R54.592 million less than budget target)
Water	(R6.267 million less than budget target)
Wastewater management	(R12.838 million less than budget target)
Waste management	(R3.443 million less than budget target)

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



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

Capital Expenditure per Vote	Approved Budget	Adj Budget	YTD Actual	YTD Budget Target	Percentage on Adjustment Budget
City Manager	163,505,326	163,505,326	13,775,532	40,876,347	8.43%
Corp Services	43,500,000	43,500,000	365,500	10,875,012	0.84%
Finance	-	-	-	-	0.00%
Social Services	15,608,760	15,608,760	144,450	3,902,217	0.93%
Planning	43,703,445	43,703,445	3,972,092	10,925,874	9.09%
Human Settlements	341,679,539	341,679,539	8,884,241	85,419,921	2.60%
Econ & Rural Dev	47,682,990	47,682,990	3,126,969	11,920,767	6.56%
Engineering	201,094,128	201,094,128	76,334,838	50,273,583	37.96%
Water Services	114,285,541	114,285,541	22,304,816	28,571,409	19.52%
Waste & Fleet	18,794,101	18,794,101	11,289,565	4,698,543	60.07%
Strategic Projects	13,400,000	13,400,000	-	3,350,010	0.00%
Centlec	217,751,824	217,751,824	-154,117	54,437,997	-0.07%
	1,221,005,654	1,221,005,654	140,043,887	305,251,680	11.47%

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 2021 indicates a closing balance (cash and cash equivalents) of R187.606 million (31 August 2021 – R310.067 million) which comprises of the following:

- Bank balance and cash R3.783 million (Mangaung) ABSA
- Bank balance and cash R22.200 million (Mangaung) NEDBANK
- Bank balance and cash R30.769 million (Centlec)
- Bank balance and cash R5.228 million (Market)
- Investment deposits R125.618 million (Mangaung)
- Investment deposits R7.672 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year to date amount of **R353.922 million**, resulting in an **R28.521 million (9%)** favourable variance, as compared to a year target of **R325.401 million**.
- Service charges reflect a year to date amount cash collection of **R 1 170.024 million**, resulting in an **-R86.005 million (-7%)** unfavourable variance, as compared to a year target of **R1 256.029 million**.
- Other revenue reflects a year to date amount of **R449.702 million**, resulting in an **R295.532 million (192%)** favourable variance, as compared to a year target of **R154.170 million**.
- Operating grants and subsidies show a year to date received amount of **R467.208 million** compared to a year to date target of **R231.329 million** resulting in **R235.879**

- million** (102%) favourable variance. (Variance due to grant receipt apportionment quarterly vs monthly budget);
- Capital grants and subsidies show a year to date amount of **R239.412 million** compared to a year to date target of **R641.893 million** resulting in **-R402.481 million** (-63%) unfavourable variance due to grant receipt apportionment quarterly vs monthly budget);
- Interest show a year to date amount of **R11.960 million** compared to a year target of **R4.941 million**, indicating **R7.019 million (142%)** favourable variance.

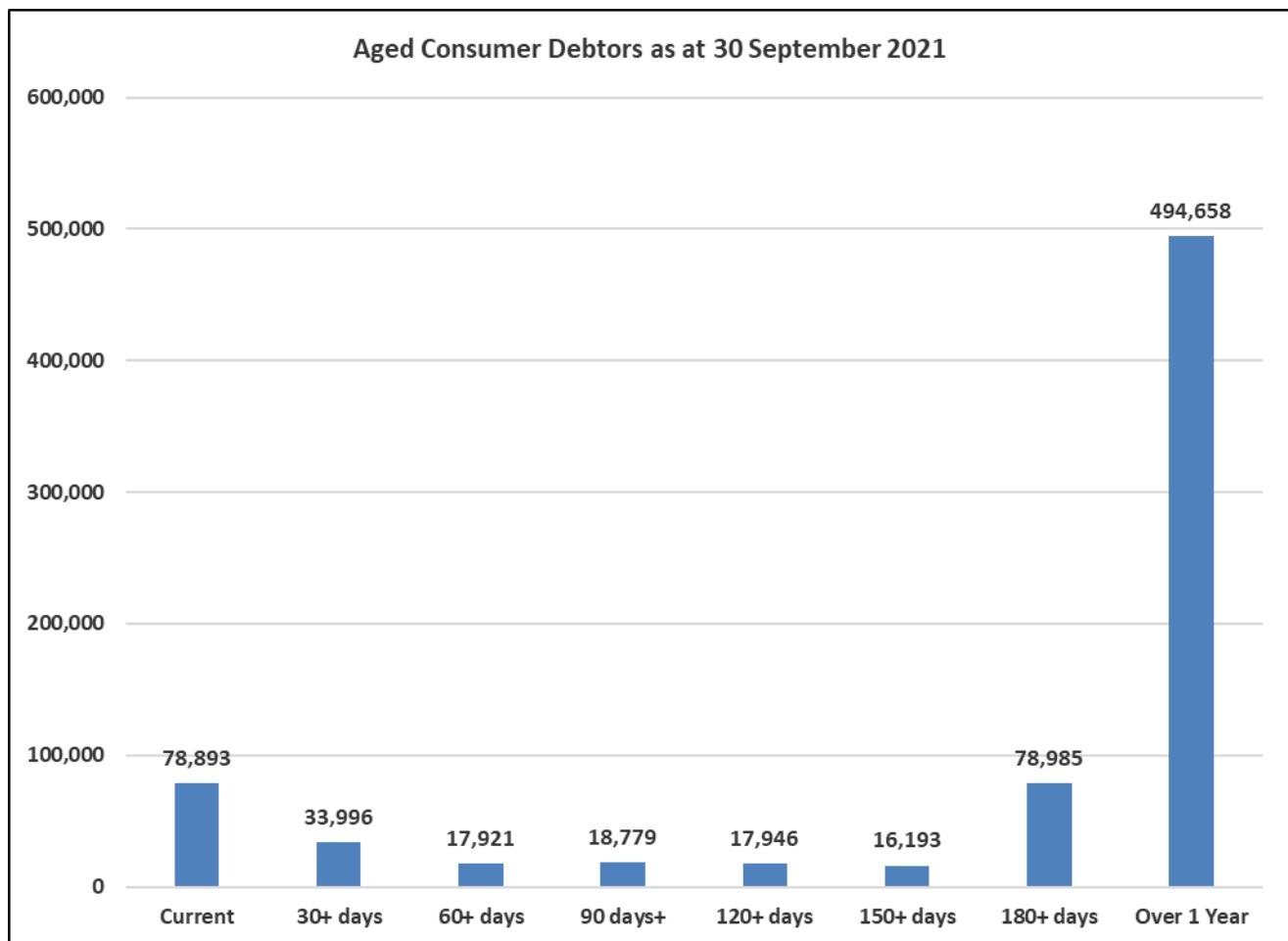
Regarding payments:

- Suppliers and employee payments indicate a year to date amount of **-R2 513.811 million (R874.459 million** unfavourable variance) compared to a year to date target of **-R1 639.352 million** mainly due to accrued creditors at the end June 2021, paid in July.
- Capital payments indicate a year to date amount of **-R140.044 million (-R165.208 million** favourable variance) compared to a target of **-R305.251 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 **-R25.654 million** compared to a year target of **-R49.735 million**, resulting in a favourable variance of **R24.081 million**.
- Transfers and grants indicate a year to date amount of **R0 million (R707 435.01 Unfavourable variance)** compared to a target of **-R707 435.01**
- Repayment of borrowing indicates a year to date amount of **-R36.633 (R3.753 million** favourable variance) compared to a target of **R32.881 million** due to the repayment of borrowings due.

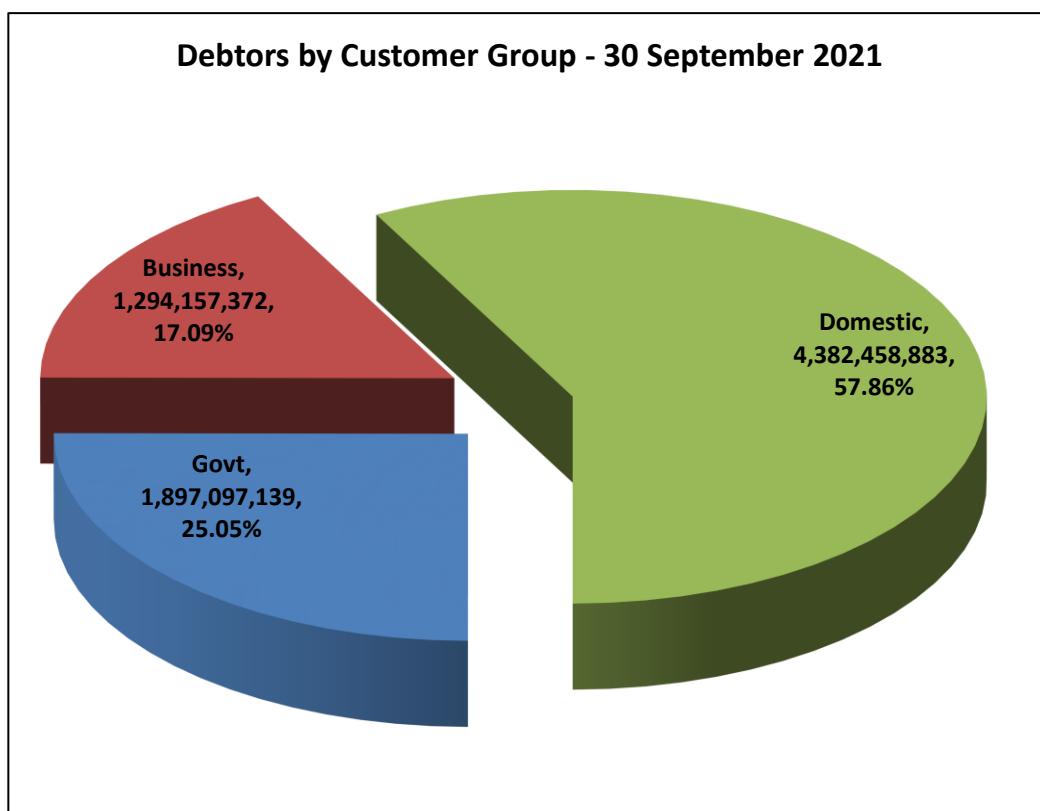
Outstanding Debtors Report (Annexure B – Table SC3)

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.

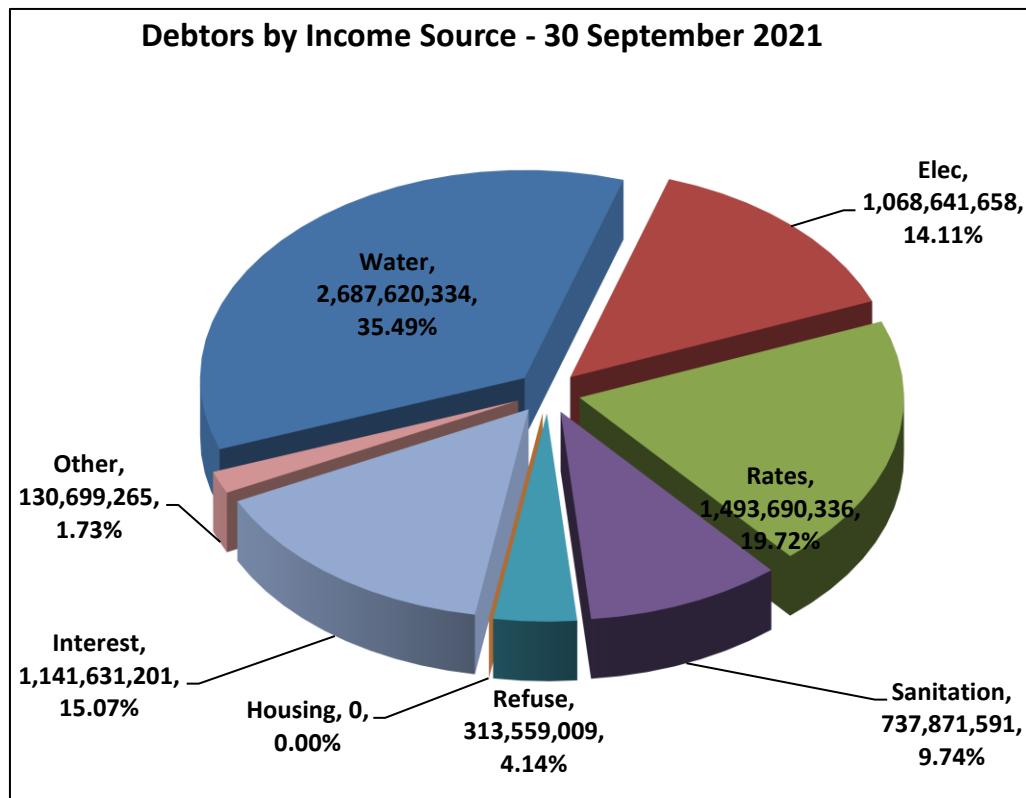
The debtors balance as at 30 September 2021 is **R7 573.713 million** including unallocated credits of R358.298 million (31 August 2021 – **R7 440.448 million** including unallocated credits of R348.046 million), thus reflecting an increase of **R133.265 million** (1.76%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R4 946.583 million (R4 869.512 million – August 2021) is outstanding in this category (1 year and older), with R3 041.824 million attributable to households, an increase of R54.517 million from the balance of R2 987.307 million in August 2021.



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)

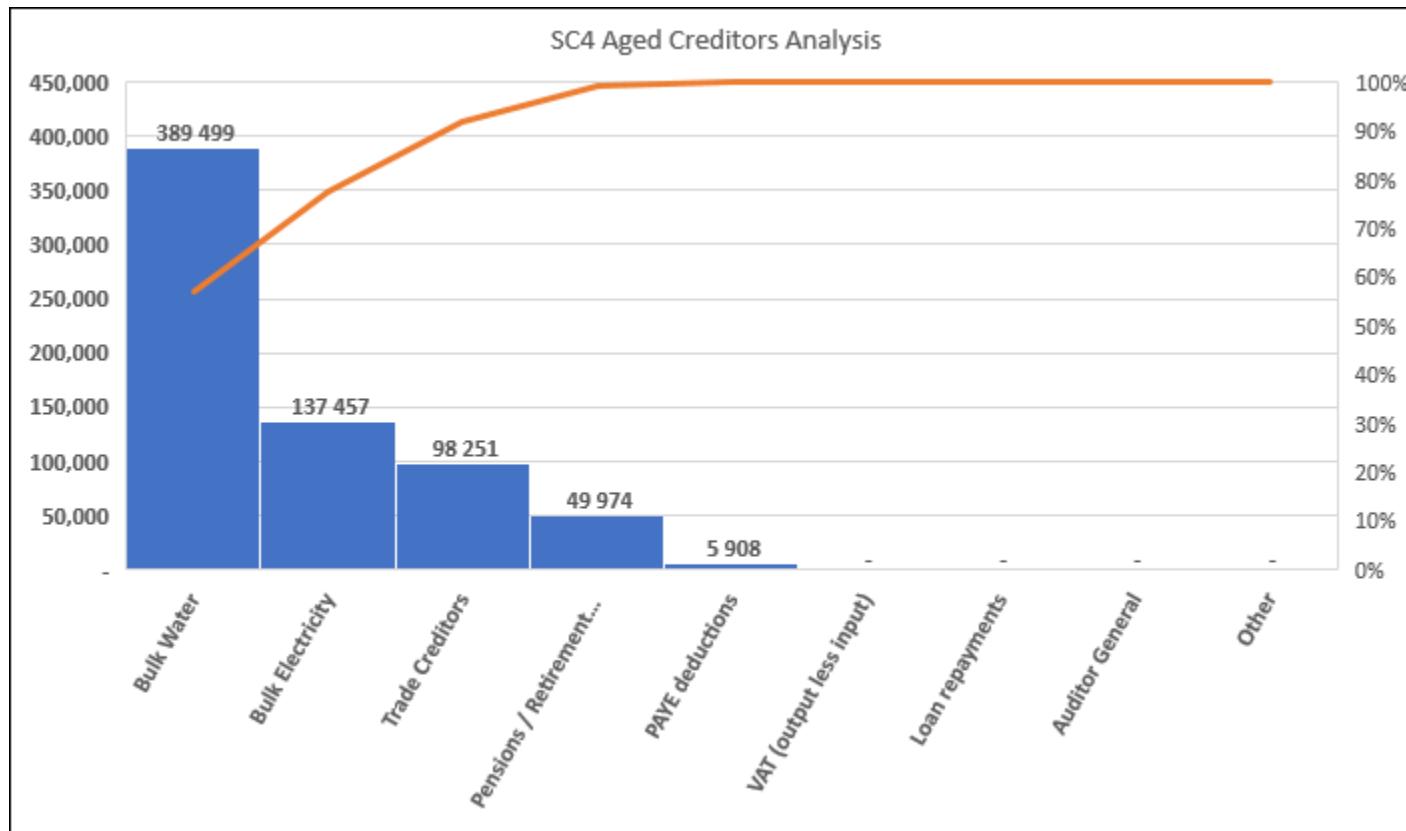
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R681.090 million** compared to an amount of **R817.107 million** in August. The decrease of **R136.017 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	August 2021 R'000	September 2021 R'000
Bulk electricity	277 245	137 457
Trade creditors Centlec	41 720	47 156
Bulk water	409 499	389 499
Salaries/PAYE	-	5 908
Pensions Deductions	50 057	49 974
Other	-	-
Trade creditors Mangaung	38 586	51 095
Total	817 107	681 090

*The current portion of the amount due was R607.926 million.

The following chart comprises this month's total creditors.



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 **R125.626 million** as at 30 September 2021 against **R221.662 million** at 31 August 2021.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 September 2021 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 2021 the operating revenue (excluding capital grants) and expenditure actual represented 19.37% and 24.05% respectively of the approved budget. The outcome reflects a variance of 5.63% (unfavourable) and 0.95% (favourable) respectively, when compared to the average target of 25% and 25% respectively (based on the third month of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 30 September 2021 represents only 11.47% of the approved budget, when compared to a target of 25% (3rd month), a variance of 13.53 % for the year against the target.

4.1 Financial Ratios

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

$$187\ 605\ 712 / (255\ 516\ 639 - 234\ 148\ 872 - (-18\ 177\ 186)) = 0.95 \text{ months}$$

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

$$8\ 014\ 312\ 954 / 9\ 625\ 310\ 792 = 0.83$$

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

$$8\ 860\ 842 + 91\ 927\ 831 / 255\ 516\ 639 \times 100 = 39.45\%$$

The finance charges ratio is higher than the norm of 6% to 8% due to inputs erroneously journalised by CENTLEC for the current month.

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

$$32\ 131\ 716 / (18\ 838\ 693\ 290 + 1\ 570\ 916\ 987) = 0.16\%$$

The ratio is below the norm of 0.67% per month and 8% per year which indicates low levels of spending on repairs to existing assets thus impacting negatively on service delivery.

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

$$(7\ 440\ 447\ 602 - 348\ 046\ 592) / 7\ 092\ 401\ 010 + (-73\ 747\ 000) - (7\ 573\ 713\ 390 - 358\ 298\ 639) / 7\ 215\ 414\ 751 - 0 = -196\ 760\ 741 + 6\ 586\ 031 / (-73\ 747\ 000) \times 100 = 257.87\%$$

The ratio for the month is higher than the norm of 95% due to reversals made on electricity services charges estimates and journal inputs for the month erroneously swapped by Centlec.

5. KEY SEPTEMBER 2021 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 2021, 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.

10. 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 2021 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:



H VAN ZYL

**ACTING GENERAL MANAGER
STRATEGIC SUPPORT**

DATE: 14/10/2021

SUBMITTED BY:



**SE MOFOKENG
CHIEF FINANCIAL OFFICER**

DATE: 14/10/2021

Acting City Manager's quality certification

I, **Sello More**, 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 2021** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Sello More

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 14/10/2021

ANNEXURE A

Explanation of legal requirements

Section 71 of the MFMA requires that the monthly report should contain:

- (a) actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per **vote**.
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received.
- (f) actual expenditure on those **allocations**, excluding expenditure on-
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
 - (i) any **material variances** from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan;
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The statement must also include:

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of **section 87(10)**.
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

Further, in terms of Government Notice 27431 dated 1 April 2005, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Investment Regulations: the following is applicable:

Reporting requirements:

9. (1) The accounting officer of a municipality or municipal entity must within 10 working days of the end of each month, as part of the section 71 report required by the Act, submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with generally recognised accounting practice the investment portfolio of that municipality or municipal entity as at the end of the month.

(2) The report referred to in sub regulation (1) must set out at least –

- (a) the **market value** of each investment as at the beginning of the reporting period;
- (b) any changes to the investment portfolio during the reporting period;
- (c) the market value of each investment as at the end of the reporting period; and
- (d) fully accrued interest and yield for the reporting period.

[**Highlighted** requirements are further explained below].

Certain ‘prescribed’ municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury and for December 2018 the reports were submitted on 14 December 2018. These reports are:

- Statement of Financial Performance (OSA)
- Capital expenditure report (CAA)
- Cash Flow Statement (CFA)
- Outstanding Debtors report (AD)
- Outstanding Creditors report (AC)
- Statement of Financial Position actual (BSAC)

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of electronic submissions have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published quarterly; therefore, it is prudent that the Executive Mayor’s report be prepared on a similar basis to ensure alignment.

Section 71(1) (e) refers to a requirement to report on ‘allocations’ received. The term, ‘allocations’ refers to government grants received from other spheres of government. These are reported upon in the Statement of Financial Performance.

National Treasury has determined the definition of a ‘vote’. Each municipality may determine the vote format for its expenditure, provided it also supplies Government Financial Statistical (GFS) analysis.

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 11 October 2021.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

<i>Main Tables</i>	<i>Consolidated Monthly Budget Statements</i>
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Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
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Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
Table SC7	Monthly Budget Statement - Transfers and grant expenditure
Table SC8	Monthly Budget Statement - Councillor and staff benefits
Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - 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 %
R thousands									
Financial Performance									
Property rates	1 190 391	1 481 826	1 481 826	113 770	345 174	370 457	(25 282)	-7%	1 481 826
Service charges	4 108 928	4 823 092	4 823 092	(187 384)	668 670	1 205 773	(537 103)	-45%	4 823 092
Investment revenue	18 891	19 766	19 766	823	2 501	4 941	(2 440)	-49%	19 766
Transfers and subsidies	916 021	925 317	925 317	329	356 447	231 329	125 118	54%	925 317
Other own revenue	905 803	823 600	823 600	16 255	190 953	205 900	(14 947)	-7%	823 600
Total Revenue (excluding capital transfers and contributions)	7 140 034	8 073 601	8 073 601	(56 207)	1 563 746	2 018 400	(454 654)	-23%	8 073 601
Employee costs	2 263 827	2 168 336	2 168 466	123 140	488 674	542 129	(53 456)	-10%	2 168 466
Remuneration of Councillors	65 531	71 712	71 712	5 595	16 505	17 928	(1 423)	-8%	71 712
Depreciation & asset impairment	916 340	315 631	315 631	(18 962)	18 177	78 908	(60 731)	-77%	315 631
Finance charges	140 363	198 939	198 939	8 861	11 083	49 735	(38 652)	-78%	198 939
Materials and bulk purchases	2 567 457	2 569 760	2 569 729	17 383	862 445	642 437	220 008	34%	2 569 729
Transfers and subsidies	9 431	2 830	2 830	—	1 241	707	533	75%	2 830
Other expenditure	1 834 218	2 123 620	2 123 521	119 500	393 878	530 867	(136 989)	-26%	2 123 521
Total Expenditure	7 797 167	7 450 829	7 450 829	255 517	1 792 003	1 862 712	(70 709)	-4%	7 450 829
Surplus/(Deficit)	(657 133)	622 772	622 772	(311 724)	(228 257)	155 687	(383 944)	-247%	622 772
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	835 941	917 809	917 809	—	—	229 452	###	-100%	917 809
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	5 207	13 000	13 000	—	1 126	3 250	(2 124)	-65%	13 000
Surplus/(Deficit) after capital transfers & contributions	184 015	1 553 581	1 553 581	(311 724)	(227 131)	388 390	(615 521)	-158%	1 553 581
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	184 015	1 553 581	1 553 581	(311 724)	(227 131)	388 390	(615 521)	-158%	1 553 581
Capital expenditure & funds sources									
Capital expenditure	820 276	1 221 006	1 221 006	62 911	140 044	305 252	(165 208)	-54%	1 221 006
Capital transfers recognised	604 450	930 809	930 809	72 482	126 930	232 702	(105 773)	-45%	930 809
Borrowing	74 964	—	—	3 560	11 288	—	11 288	#DIV/0!	—
Internally generated funds	140 862	290 196	290 196	(13 132)	1 826	72 549	(70 723)	-97%	290 196
Total sources of capital funds	820 276	1 221 006	1 221 006	62 911	140 044	305 252	(165 208)	-54%	1 221 006
Financial position									
Total current assets	7 013 282	4 102 816	4 102 816		8 014 313				4 102 816
Total non current assets	25 502 643	23 444 091	23 444 091		22 964 278				23 444 091
Total current liabilities	11 478 474	1 830 444	1 830 444		9 625 311				1 830 444
Total non current liabilities	2 854 124	1 900 243	1 900 243		2 852 671				1 900 243
Community wealth/Equity	18 183 326	23 816 220	23 816 220		18 500 610				23 816 220
Cash flows									
Net cash from (used) operating	1 281 609	2 046 120	2 046 120	(28 801)	152 763	923 970	771 207	83%	2 046 120
Net cash from (used) investing	(447 700)	(1 220 378)	(1 208 006)	(62 911)	(140 044)	(302 001)	(161 957)	54%	(1 208 006)
Net cash from (used) financing	(2 961)	(133 615)	(131 522)	(2 421)	(36 425)	(167 485)	(131 061)	78%	(302 016)
Cash/cash equivalents at the month/year end	1 258 573	885 354	899 820	—	187 606	454 484	266 878	59%	536 098
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	788 934	339 961	179 207	187 791	179 462	161 929	789 847	#####	7 573 713
Creditors Age Analysis									
Total Creditors	607 926	27 248	16 227	29 689	—	—	—	—	681 090

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>		2 837 443	3 205 268	3 205 268	139 860	883 005	801 317	81 688	10%	3 205 268
Executive and council		655	(12)	(12)	68	203	(3)	206	-6983%	(12)
Finance and administration		2 836 788	3 205 280	3 205 280	139 792	882 802	801 320	81 482	10%	3 205 280
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		46 403	60 308	60 308	1 937	6 077	15 077	(9 000)	-60%	60 308
Community and social services		6 922	7 356	7 356	640	2 234	1 839	395	21%	7 356
Sport and recreation		1 335	7 928	7 928	38	95	1 982	(1 887)	-95%	7 928
Public safety		11 052	25 190	25 190	221	690	6 297	(5 607)	-89%	25 190
Housing		27 094	19 835	19 835	1 037	3 057	4 959	(1 902)	-38%	19 835
Health		—	—	—	1	1	—	1	#DIV/0!	—
<i>Economic and environmental services</i>		33 062	13 197	13 197	1 133	3 486	3 299	187	6%	13 197
Planning and development		16 845	12 785	12 785	1 108	3 427	3 196	231	7%	12 785
Road transport		15 842	—	—	—	—	—	—	—	—
Environmental protection		374	412	412	25	59	103	(44)	-43%	412
<i>Trading services</i>		5 064 084	5 724 240	5 724 240	(199 136)	672 304	1 431 060	(758 756)	-53%	5 724 240
Energy sources		2 712 449	3 236 289	3 236 289	(340 916)	238 677	809 072	(570 395)	-70%	3 236 289
Water management		1 426 559	1 476 772	1 476 772	90 947	280 199	369 193	(88 994)	-24%	1 476 772
Waste water management		516 644	557 661	557 661	36 996	111 283	139 415	(28 132)	-20%	557 661
Waste management		408 432	453 518	453 518	13 836	42 144	113 379	(71 235)	-63%	453 518
<i>Other</i>	4	190	1 396	1 396	—	—	349	(349)	-100%	1 396
Total Revenue - Functional	2	7 981 182	9 004 410	9 004 410	(56 207)	1 564 872	2 251 102	(686 230)	-30%	9 004 410
Expenditure - Functional										
<i>Governance and administration</i>		1 558 748	1 526 159	1 517 471	121 032	356 073	379 368	(23 295)	-6%	1 517 471
Executive and council		126 937	158 492	158 321	16 492	36 437	39 589	(3 152)	-8%	158 321
Finance and administration		1 431 811	1 367 667	1 359 151	104 540	319 636	339 779	(20 143)	-6%	1 359 151
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		782 669	640 832	643 752	65 286	152 360	160 912	(8 552)	-5%	643 752
Community and social services		44 593	47 563	47 591	4 457	11 290	11 894	(604)	-5%	47 591
Sport and recreation		311 337	214 908	214 910	10 814	33 196	53 728	(20 532)	-38%	214 910
Public safety		314 643	262 358	265 358	42 146	83 463	66 340	17 123	26%	265 358
Housing		98 501	102 618	102 358	6 777	21 072	25 590	(4 518)	-18%	102 358
Health		13 595	13 385	13 535	1 092	3 339	3 361	(22)	-1%	13 535
<i>Economic and environmental services</i>		590 491	337 804	337 572	15 866	47 870	84 422	(36 552)	-43%	337 572
Planning and development		45 064	51 449	51 397	3 142	9 308	12 851	(3 544)	-28%	51 397
Road transport		519 250	259 559	259 559	10 301	32 307	64 890	(32 583)	-50%	259 559
Environmental protection		26 178	26 795	26 615	2 423	6 255	6 681	(426)	-6%	26 615
<i>Trading services</i>		4 859 725	4 939 280	4 945 280	52 907	1 234 583	1 236 322	(1 738)	0%	4 945 280
Energy sources		2 766 934	2 824 407	2 824 407	(133 555)	812 179	706 102	106 077	15%	2 824 407
Water management		1 337 816	1 562 155	1 568 155	141 113	303 674	392 039	(88 365)	-23%	1 568 155
Waste water management		481 472	316 031	316 031	23 418	54 014	79 008	(24 995)	-32%	316 031
Waste management		273 504	236 687	236 687	21 930	64 716	59 172	5 544	9%	236 687
<i>Other</i>		5 534	6 754	6 754	426	1 117	1 688	(571)	-34%	6 754
Total Expenditure - Functional	3	7 797 167	7 450 829	7 450 829	255 517	1 792 003	1 862 712	(70 709)	-4%	7 450 829
Surplus/ (Deficit) for the year		184 015	1 553 581	1 553 581	(311 724)	(227 131)	388 390	(615 521)	-158%	1 553 581

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>Municipal governance and administration</i>		2 837 443	3 205 268	3 205 268	139 860	883 005	801 317	81 688	10%	3 205 268
Executive and council		655	(12)	(12)	68	203	(3)	206	(0)	(12)
<i>Municipal Manager, Town Secretary and Chief Executive</i>		655	(12)	(12)	68	203	(3)	206	(0)	(12)
Finance and administration		2 836 788	3 205 280	3 205 280	139 792	882 802	801 320	81 482	0	3 205 280
<i>Administrative and Corporate Support</i>		3 296	—	—	0	0	—	0	#DIV/0!	—
<i>Finance</i>		2 785 619	3 160 499	3 160 499	133 294	870 480	790 125	80 356	0	3 160 499
<i>Human Resources</i>		157	8 552	8 552	—	—	2 138	(2 138)	(0)	8 552
<i>Information Technology</i>		798	5	5	—	—	1	(1)	(0)	5
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		28 567	31 657	31 657	5 144	7 503	7 914	(411)	(0)	31 657
<i>Property Services</i>		18 351	4 567	4 567	1 354	4 817	1 142	3 676	0	4 567
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		46 403	60 308	60 308	1 937	6 077	15 077	(9 000)	(0)	60 308
Community and social services		6 922	7 356	7 356	640	2 234	1 839	395	0	7 356
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		5 350	5 981	5 981	494	1 777	1 495	282	0	5 981
<i>Libraries and Archives</i>		1 572	1 366	1 366	146	457	341	115	0	1 366
<i>Museums and Art Galleries</i>		—	9	9	—	—	2	(2)	(0)	9
Sport and recreation		1 335	7 928	7 928	38	95	1 982	(1 887)	(0)	7 928
<i>Community Parks (including Nurseries)</i>		365	2 394	2 394	0	18	598	(581)	(0)	2 394
<i>Recreational Facilities</i>		242	592	592	8	15	148	(133)	(0)	592
<i>Sports Grounds and Stadiums</i>		727	4 942	4 942	30	62	1 236	(1 173)	(0)	4 942
Public safety		11 052	25 190	25 190	221	690	6 297	(5 607)	(0)	25 190
<i>Civil Defence</i>		12	23	23	1	2	6	(3)	(0)	23
<i>Fire Fighting and Protection</i>		523	1 132	1 132	112	283	283	(0)	(0)	1 132
<i>Police Forces, Traffic and Street Parking Control</i>		10 516	24 035	24 035	108	405	6 009	(5 603)	(0)	24 035
Housing		27 094	19 835	19 835	1 037	3 057	4 959	(1 902)	(0)	19 835
<i>Housing</i>		27 094	19 835	19 835	1 037	3 057	4 959	(1 902)	(0)	19 835
Health		—	—	—	1	1	—	1	#DIV/0!	—
<i>Health Services</i>		—	—	—	1	1	—	1	#DIV/0!	—
Economic and environmental services		33 062	13 197	13 197	1 133	3 486	3 299	187	0	13 197
Planning and development		16 845	12 785	12 785	1 108	3 427	3 196	231	0	12 785
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		16 845	12 785	12 785	1 108	3 427	3 196	231	0	12 785
Road transport		15 842	—	—	—	—	—	—	—	—
<i>Roads</i>		15 842	—	—	—	—	—	—	—	—
Environmental protection		374	412	412	25	59	103	(44)	(0)	412
<i>Pollution Control</i>		374	412	412	25	59	103	(44)	(0)	412
Trading services		5 064 084	5 724 240	5 724 240	(199 136)	672 304	1 431 060	(758 756)	(0)	5 724 240
Energy sources		2 712 449	3 236 289	3 236 289	(340 916)	238 677	809 072	(570 395)	(0)	3 236 289
<i>Electricity</i>		2 712 449	3 236 289	3 236 289	(340 916)	238 677	809 072	(570 395)	(0)	3 236 289
Water management		1 426 559	1 476 772	1 476 772	90 947	280 199	369 193	(88 994)	(0)	1 476 772
<i>Water Distribution</i>		1 426 559	1 476 772	1 476 772	90 947	280 199	369 193	(88 994)	(0)	1 476 772
Waste water management		516 644	557 661	557 661	36 996	111 283	139 415	(28 132)	(0)	557 661
<i>Sewerage</i>		516 644	557 661	557 661	36 996	111 283	139 415	(28 132)	(0)	557 661
Waste management		408 432	453 518	453 518	13 836	42 144	113 379	(71 235)	(0)	453 518
<i>Solid Waste Disposal (Landfill Sites)</i>		0	1	1	—	—	0	(0)	(0)	1
<i>Solid Waste Removal</i>		408 432	453 517	453 517	13 836	42 144	113 379	(71 235)	(0)	453 517
Other		190	1 396	1 396	—	—	349	(349)	(0)	1 396
Air Transport		190	1 078	1 078	—	—	269	(269)	(0)	1 078
Tourism		—	318	318	—	—	80	(80)	(0)	318
Total Revenue - Functional	2	7 981 182	9 004 410	9 004 410	(56 207)	1 564 872	2 251 102	(686 230)	(0)	9 004 410

Expenditure - Functional									
<i>Municipal governance and administration</i>									
Executive and council		1 558 748	1 526 159	1 517 471	121 032	356 073	379 368	(23 295)	(0)
<i>Mayor and Council</i>		126 937	158 492	158 321	16 492	36 437	39 589	(3 152)	(0)
<i>Municipal Manager, Town Secretary and Chief Executive</i>		79 493	88 691	88 691	6 644	19 421	22 173	(2 752)	(0)
<i>Fleet Management</i>		47 444	69 801	69 629	9 848	17 016	17 417	(401)	(0)
Finance and administration		1 431 811	1 367 667	1 359 151	104 540	319 636	339 779	(20 143)	(0)
<i>Administrative and Corporate Support</i>		412 470	324 629	325 059	21 538	80 638	81 247	(609)	(0)
<i>Finance</i>		582 778	635 967	626 967	59 212	165 058	156 742	8 316	0
<i>Human Resources</i>		99 227	146 275	146 120	6 772	22 273	36 541	(14 268)	(0)
<i>Information Technology</i>		173 955	87 064	87 064	5 315	16 961	21 766	(4 805)	(0)
<i>Legal Services</i>		67 748	82 960	82 938	4 418	12 677	20 736	(8 060)	(0)
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		33 242	23 082	23 082	2 323	6 899	5 770	1 128	0
<i>Property Services</i>		32 569	35 536	35 536	2 376	7 515	8 884	(1 369)	(0)
<i>Risk Management</i>		22 125	21 364	21 624	1 805	5 496	5 406	90	0
Internal audit		7 696	10 790	10 760	780	2 120	2 685	(566)	(0)
		—	—	—	—	—	—	—	—
<i>Community and public safety</i>		782 669	640 832	643 752	65 286	152 360	160 912	(8 552)	(0)
Community and social services		44 593	47 563	47 591	4 457	11 290	11 894	(604)	(0)
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		17 569	18 652	18 680	1 281	3 862	4 666	(803)	(0)
<i>Libraries and Archives</i>		26 032	27 619	27 619	3 097	7 191	6 905	286	0
<i>Museums and Art Galleries</i>		993	1 292	1 292	79	237	323	(86)	(0)
Sport and recreation		311 337	214 908	214 910	10 814	33 196	53 728	(20 532)	(0)
<i>Community Parks (including Nurseries)</i>		77 034	86 381	86 353	4 921	15 827	21 593	(5 766)	(0)
<i>Recreational Facilities</i>		11 004	20 343	20 343	766	2 602	5 086	(2 484)	(0)
<i>Sports Grounds and Stadiums</i>		223 300	108 183	108 213	5 127	14 767	27 049	(12 282)	(0)
Public safety		314 643	262 358	265 358	42 146	83 463	66 340	17 123	0
<i>Civil Defence</i>		12 803	11 742	11 742	935	2 961	2 936	26	0
<i>Fire Fighting and Protection</i>		79 410	73 905	73 905	6 235	19 180	18 476	704	0
<i>Police Forces, Traffic and Street Parking Control</i>		222 430	176 711	179 711	34 976	61 321	44 928	16 393	0
Housing		98 501	102 618	102 358	6 777	21 072	25 590	(4 518)	(0)
<i>Housing</i>		98 501	102 618	102 358	6 777	21 072	25 590	(4 518)	(0)
Health		13 595	13 385	13 535	1 092	3 339	3 361	(22)	(0)
<i>Health Services</i>		13 595	13 385	13 535	1 092	3 339	3 361	(22)	(0)
<i>Economic and environmental services</i>		590 491	337 804	337 572	15 866	47 870	84 422	(36 552)	(0)
Planning and development		45 064	51 449	51 397	3 142	9 308	12 851	(3 544)	(0)
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		45 064	51 449	51 397	3 142	9 308	12 851	(3 544)	(0)
Road transport		519 250	259 559	259 559	10 301	32 307	64 890	(32 583)	(0)
<i>Public Transport</i>		69 842	53 825	53 825	2 918	11 462	13 456	(1 994)	(0)
<i>Roads</i>		449 407	205 734	205 734	7 383	20 845	51 434	(30 589)	(0)
Environmental protection		26 178	26 795	26 615	2 423	6 255	6 681	(426)	(0)
<i>Pollution Control</i>		26 178	26 795	26 615	2 423	6 255	6 681	(426)	(0)
<i>Trading services</i>		4 859 725	4 939 280	4 945 280	52 907	1 234 583	1 236 322	(1 738)	(0)
Energy sources		2 766 934	2 824 407	2 824 407	(133 555)	812 179	706 102	106 077	0
<i>Electricity</i>		2 766 934	2 824 407	2 824 407	(133 555)	812 179	706 102	106 077	0
Water management		1 337 816	1 562 155	1 568 155	141 113	303 674	392 039	(88 365)	(0)
<i>Water Distribution</i>		1 337 816	1 562 155	1 568 155	141 113	303 674	392 039	(88 365)	(0)
Waste water management		481 472	316 031	316 031	23 418	54 014	79 008	(24 995)	(0)
<i>Sewerage</i>		481 472	316 031	316 031	23 418	54 014	79 008	(24 995)	(0)
Waste management		273 504	236 687	236 687	21 930	64 716	59 172	5 544	0
<i>Solid Waste Disposal (Landfill Sites)</i>		41 368	36 610	36 610	2 626	7 815	9 153	(1 337)	(0)
<i>Solid Waste Removal</i>		177 839	144 624	144 624	14 888	43 755	36 156	7 599	0
<i>Street Cleaning</i>		54 296	55 453	55 453	4 416	13 146	13 863	(717)	(0)
Other		5 534	6 754	6 754	426	1 117	1 688	(571)	(0)
<i>Tourism</i>		5 534	6 754	6 754	426	1 117	1 688	(571)	(0)
Total Expenditure - Functional	3	7 797 167	7 450 829	7 450 829	255 517	1 792 003	1 862 712	(70 709)	(0)
Surplus/ (Deficit) for the year		184 015	1 553 581	1 553 581	(311 724)	(227 131)	388 390	(615 521)	(0)

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

Vote Description R thousands	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	-	-	0	(0)	-100,0%	
Vote 02 - Office Of The Executive Mayor		-	-	-	0	0	-	0	#DIV/0!	
Vote 03 - Corporate Services		1 564	11 554	11 554	17	46	2 889	(2 843)	-98,4%	
Vote 04 - Finance		1 431 553	1 681 385	1 681 385	122 116	370 860	420 346	(49 486)	-11,8%	
Vote 05 - Social Services		19 265	14 931	14 931	602	2 728	3 733	(1 005)	-26,9%	
Vote 06 - Planning		45 412	44 442	44 442	6 252	10 931	11 110	(180)	-1,6%	
Vote 07 - Human Settlement And Housing		45 445	24 402	24 402	2 391	7 874	6 100	1 774	29,1%	
Vote 08 - Economic And Rural Development		655	306	306	68	203	77	126	165,2%	
Vote 09 - Engineering		532 486	557 661	557 661	36 996	111 283	139 415	(28 132)	-20,2%	
Vote 10 - Water		1 426 559	1 476 772	1 476 772	90 947	280 199	369 193	(88 994)	-24,1%	
Vote 11 - Waste And Fleet Management		408 432	453 518	453 518	13 836	42 144	113 379	(71 235)	-62,8%	
Vote 12 - Miscellaneous		1 357 362	1 479 114	1 479 114	11 178	499 621	369 778	129 842	35,1%	
Vote 13 - Metro Police		-	24 035	24 035	306	306	6 009	(5 703)	-94,9%	
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	
Vote 15 - Other		2 712 449	3 236 289	3 236 289	(340 916)	238 677	809 072	(570 395)	-70,5%	
Total Revenue by Vote	2	7 981 182	9 004 410	9 004 410	(56 207)	1 564 872	2 251 102	(686 230)	-30,5%	9 004 410
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		107 531	162 363	162 363	10 729	29 966	40 591	(10 625)	-26,2%	
Vote 02 - Office Of The Executive Mayor		227 204	259 126	259 126	17 832	68 802	64 782	4 020	6,2%	
Vote 03 - Corporate Services		480 316	319 940	319 940	18 489	55 684	79 986	(24 302)	-30,4%	
Vote 04 - Finance		395 816	296 849	296 849	21 728	77 827	74 213	3 614	4,9%	
Vote 05 - Social Services		555 192	283 375	283 375	1 352	62 210	70 844	(8 634)	-12,2%	
Vote 06 - Planning		103 499	94 113	94 113	4 941	15 219	23 529	(8 310)	-35,3%	
Vote 07 - Human Settlement And Housing		120 626	123 982	123 982	8 582	26 568	30 996	(4 427)	-14,3%	
Vote 08 - Economic And Rural Development		23 575	42 171	42 171	7 993	11 340	10 543	797	7,6%	
Vote 09 - Engineering		925 793	517 578	517 578	30 623	74 152	129 395	(55 243)	-42,7%	
Vote 10 - Water		1 333 877	1 554 634	1 560 634	140 877	302 874	390 159	(87 284)	-22,4%	
Vote 11 - Waste And Fleet Management		453 946	387 339	387 339	28 984	87 883	96 835	(8 952)	-9,2%	
Vote 12 - Miscellaneous		183 628	339 059	330 059	37 077	86 007	82 515	3 492	4,2%	
Vote 13 - Metro Police		55 045	176 711	179 711	54 903	66 085	44 928	21 157	47,1%	
Vote 14 - Naledi And Soutpan		64 186	69 182	69 182	4 962	15 206	17 296	(2 090)	-12,1%	
Vote 15 - Other		2 766 934	2 824 407	2 824 407	(133 555)	812 179	706 102	106 077	15,0%	
Total Expenditure by Vote	2	7 797 167	7 450 829	7 450 829	255 517	1 792 003	1 862 712	(70 709)	-3,8%	7 450 829
Surplus/ (Deficit) for the year	2	184 015	1 553 581	1 553 581	(311 724)	(227 131)	388 390	(615 521)	-158,5%	1 553 581

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

Vote Description R thousand	Ref	2019/20	Budget Year 2020/21							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	-	-	0	(0)	-100%	1
01.11 - Knowledge Management		0	1	1	-	-	0	(0)	-100%	1
Vote 02 - Office Of The Executive Mayor		-	-	-	0	0	-	0	#DIV/0!	-
Vote 03 - Corporate Services	1 564	11 554	11 554	17	46	2 889	(2 843)	-98%	11 554	
03.3 - Operational Training		-	2 769	2 769	-	-	692	(692)	-100%	2 769
03.4 - Administration		-	1 908	1 908	-	-	477	(477)	-100%	1 908
03.9 - Employment	157	2	2	-	-	-	0	(0)	-100%	2
03.10 - Payroll Management		-	3 872	3 872	-	-	968	(968)	-100%	3 872
03.17 - Facilities Management - Stadiums	609	2 998	2 998	17	46	749	(704)	-94%	2 998	
03.23 - It Administration	798	5	5	-	-	1	(1)	-100%	5	
Vote 04 - Finance	1 431 553	1 681 385	1 681 385	122 116	370 860	420 346	(49 486)	-12%	1 681 385	
04.1 - Chief Financial Officer - Administration	3 296	-	-	-	-	-	-	-	-	
04.7 - Treasury	882	(5)	(5)	-	-	(1)	1	-100%	(5)	
04.11 - Administration	-	(2)	(2)	-	-	(1)	1	-100%	(2)	
04.13 - Demand And Acquisition	788	910	910	629	820	227	593	261%	910	
04.17 - Logistics And Warehouse	8	2 668	2 668	-	-	667	(667)	-100%	2 668	
04.21 - Billing	39 098	15 895	15 895	7 483	23 938	3 974	19 964	502%	15 895	
04.23 - Rates And Taxes	3 604	3 902	3 902	233	922	975	(54)	-6%	3 902	
04.27 - Customer Services	30	29	29	1	5	7	(2)	-25%	29	
04.41 - Assessment Rates	1 383 846	1 657 989	1 657 989	113 770	345 174	414 497	(69 323)	-17%	1 657 989	
Vote 05 - Social Services	19 265	14 931	14 931	602	2 728	3 733	(1 005)	-27%	14 931	
05.3 - Libraries And Information Services	1 572	1 366	1 366	146	457	341	115	34%	1 366	
05.4 - Arts And Culture	-	9	9	-	-	2	(2)	-100%	9	
05.5 - Hiv/Aids	-	-	-	1	1	-	1	#DIV/0!	-	
05.6 - Environmental Health Services	374	412	412	25	59	103	(44)	-43%	412	
05.11 - Facilities Management - Swimming Pools	242	592	592	8	15	148	(133)	-90%	592	
05.12 - Facilities Management - Stadiums	119	1 945	1 945	13	17	486	(469)	-97%	1 945	
05.14 - Fire And Rescue Operations Bloemfontein	523	1 132	1 132	112	283	283	(0)	0%	1 132	
05.18 - Traffic Operations	9 167	-	-	(82)	6	-	6	#DIV/0!	-	
05.22 - Parking Garage	1 350	-	-	(116)	94	-	94	#DIV/0!	-	
05.28 - Nature Resource Management - Zoo	335	2 154	2 154	0	0	539	(538)	-100%	2 154	
05.29 - Nature Resource Management - Nature Areas	-	76	76	-	-	19	(19)	-100%	76	
05.30 - Tempe Airport	190	1 078	1 078	-	-	269	(269)	-100%	1 078	
05.31 - Cemeteries Bloemfontein	2 284	2 100	2 100	249	839	525	314	60%	2 100	
05.32 - Cemeteries Botshabelo	2 791	3 500	3 500	231	856	875	(19)	-2%	3 500	
05.33 - Cemeteries Thaba Nchu	275	380	380	14	82	95	(13)	-14%	380	
05.34 - Parks Development	31	163	163	-	18	41	(23)	-57%	163	
05.44 - Disaster Management Operations	12	23	23	1	2	6	(3)	-58%	23	
Vote 06 - Planning	45 412	44 442	44 442	6 252	10 931	11 110	(180)	-2%	44 442	
06.3 - Urban Design	3 864	322	322	3	30	81	(51)	-63%	322	
06.5 - Development Applications	560	898	898	79	245	225	20	9%	898	
06.6 - Building Zoning Control	7 128	7 567	7 567	639	2 020	1 892	129	7%	7 567	
06.7 - Enforcement Division	-	560	560	-	-	140	(140)	-100%	560	
06.8 - Outdoor Advertising	5 294	3 438	3 438	387	1 133	859	273	32%	3 438	
06.18 - Administration And Finance	25 831	27 940	27 940	4 585	6 687	6 985	(298)	-4%	27 940	
06.19 - Business Operations	2 736	3 717	3 717	559	816	929	(113)	-12%	3 717	
Vote 07 - Human Settlement And Housing	45 445	24 402	24 402	2 391	7 874	6 100	1 774	29%	24 402	
07.3 - Church Street Houses	457	386	386	80	154	96	58	60%	386	
07.4 - Hostels Mangaung	1 649	2 495	2 495	147	442	624	(182)	-29%	2 495	
07.6 - Omega Service Centre Rooms	12	16	16	1	3	4	(1)	-21%	16	
07.7 - Economic Flats	492	571	571	44	133	143	(10)	-7%	571	
07.8 - Economic Letting Scheme 1 & 2	-	108	108	-	-	27	(27)	-100%	108	
07.10 - Flats For The Aged	103	88	88	9	28	22	6	29%	88	
07.11 - Sub Economic Letting Scheme 1	14 962	1 095	1 095	75	224	274	(50)	-18%	1 095	
07.12 - Sub Economic Letting Scheme 2	176	279	279	16	47	70	(22)	-32%	279	
07.13 - Sub Economic Letting Scheme 3	112	145	145	10	30	36	(6)	-17%	145	
07.14 - Bloemhof Flats	2 054	1 525	1 525	171	515	381	134	35%	1 525	
07.15 - Erlich Park Homes	4 783	69	69	314	1 071	17	1 054	6107%	69	
07.16 - Lente Hof	(17)	256	256	-	-	64	(64)	-100%	256	
07.17 - Lourier Park Houses	(326)	2 452	2 452	(14)	(162)	613	(775)	-126%	2 452	
07.18 - Sundry Dwellings	1 254	1 262	1 262	114	351	315	36	11%	1 262	
07.20 - Stillirius	736	809	809	67	200	202	(2)	-1%	809	
07.22 - Property Rentals	17 753	-	-	1 307	4 606	-	4 606	#DIV/0!	-	
07.23 - Property Disposal	599	4 567	4 567	47	212	1 142	(930)	-81%	4 567	
07.27 - Bng & Property Finance Administration	648	8 278	8 278	3	19	2 070	(2 051)	-99%	8 278	

Vote 08 - Economic And Rural Development	655	306	306	68	203	77	126	165%	306	
08.3 - Tourism	-	318	318	-	-	80	(80)	-100%	318	
08.5 - Smme's	655	(12)	(12)	68	203	(3)	206	-6983%	(12)	
Vote 09 - Engineering	532 486	557 661	557 661	36 996	111 283	139 415	(28 132)	-20%	557 661	
09.9 - Engineering Services	15 842	-	-	-	-	-	-	-	-	
09.12 - Sanitary Services Revenue	516 549	557 171	557 171	36 996	111 260	139 293	(28 033)	-20%	557 171	
09.13 - Bloemfontein Sewer Reticulation	95	28	28	-	24	7	17	235%	28	
09.16 - Vacuum Services	-	462	462	-	-	116	(116)	-100%	462	
Vote 10 - Water	1 426 559	1 476 772	1 476 772	90 947	280 199	369 193	(88 994)	-24%	1 476 772	
10.2 - Bulk Water Services	1 419 892	1 474 288	1 474 288	90 488	279 005	368 572	(89 567)	-24%	1 474 288	
10.4 - Water Demand Management	6 667	2 485	2 485	459	1 194	621	573	92%	2 485	
Vote 11 - Waste And Fleet Management	408 432	453 518	453 518	13 836	42 144	113 379	(71 235)	-63%	453 518	
11.3 - Administration	0	1	1	-	-	0	(0)	-100%	1	
11.6 - Administration	400 206	445 152	445 152	13 089	39 925	111 288	(71 363)	-64%	445 152	
11.7 - Administration	8 226	8 365	8 365	747	2 220	2 091	129	6%	8 365	
Vote 12 - Miscellaneous	1 357 362	1 479 114	1 479 114	11 178	499 621	369 778	129 842	35%	1 479 114	
12.4 - Sundries	208 961	139 126	139 126	10 849	32 412	34 782	(2 369)	-7%	139 126	
12.6 - Governmental Transfers	1 148 401	1 339 987	1 339 987	329	467 208	334 997	132 211	39%	1 339 987	
Vote 13 - Metro Police	-	24 035	24 035	306	306	6 009	(5 703)	-95%	24 035	
13.2 - Traffic Operations	-	22 528	22 528	93	93	5 632	(5 539)	-98%	22 528	
13.4 - Parking Garage	-	1 507	1 507	212	212	377	(164)	-44%	1 507	
Vote 14 - Naledi And Soutpan	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	2 712 449	3 236 289	3 236 289	(340 916)	238 677	809 072	(570 395)	-70%	3 236 289	
15.7 - Marketing & Communication	23	33	33	-	-	8	(8)	-100%	33	
15.12 - Financial Management & Support	18	-	-	-	-	-	-	-	-	
15.13 - Revenue Management	75 060	66 694	66 694	(30 242)	(51 992)	16 673	(68 665)	-412%	66 694	
15.15 - Supply Chain Management	3 803	1	1	(14)	(13)	0	(13)	-515%	1	
15.16 - Asset Management	(33)	2 355	2 355	17	(17)	589	(606)	-103%	2 355	
15.20 - Human Resource Development	374	17	17	-	-	4	(4)	-100%	17	
15.22 - Revenue And Customer Management	10 632	9 576	9 576	(1 576)	(1 094)	2 394	(3 488)	-146%	9 576	
15.23 - Trading Services	2 458 844	3 157 614	3 157 614	(298 088)	283 022	789 403	(506 381)	-64%	3 157 614	
15.37 - Electricity Supply : Kopanong	69 483	-	-	(7 549)	7 508	-	7 508	#DIV/0!	-	
15.38 - Electricity Supply : Mohokare	30 672	-	-	(3 465)	3 027	-	3 027	#DIV/0!	-	
15.39 - Electricity Supply : Mantsopa	63 574	-	-	-	(1 764)	-	(1 764)	#DIV/0!	-	
Total Revenue by Vote	2	7 981 182	9 004 410	9 004 410	(56 207)	1 564 872	2 251 102	(686 230)	-30%	9 004 410

Expenditure by Vote	1	107 531	162 363	162 363	10 729	29 966	40 591	-	-26%	162 363
Vote 01 - Office Of The City Manager		9 735	12 029	11 824	699	2 066	2 966	(10 625)	-30%	11 824
01.1 - Office Of City Manager										
01.2 - Head Strategic Support										
01.3 - Strategic Projects										
01.5 - Regional Centre Bloemfontein										
01.6 - Regional Center Botshabelo										
01.7 - Regional Center Thaba Nchu										
01.8 - Deputy Executive Director Operations		2 418	5 605	5 755	170	542	1 429	(886)	-62%	5 755
01.9 - Idp And Org.Performance Strategic Planning		255	446	446	53	126	111	15	13%	446
01.10 - Transport Unit		69 842	53 825	53 825	2 918	11 462	13 456	(1 994)	-15%	53 825
01.11 - Knowledge Management		3 511	5 355	5 355	330	895	1 339	(444)	-33%	5 355
01.12 - Intergovernment Relations										
01.13 - Administrative Support		4 530	4 788	4 618	359	1 140	1 159	(19)	-2%	4 618
01.14 - Risk Manage And Anti-Fraud & Corruption		7 696	10 790	10 760	780	2 120	2 685	(566)	-21%	10 760
01.15 - Internal Audit		9 543	9 675	9 675	784	2 305	2 419	(113)	-5%	9 675
Vote 02 - Office Of The Executive Mayor	227 204	259 126	259 126	17 832	68 802	64 782	4 020	6%		259 126
02.2 - Office Of The Speaker		49 235	52 302	52 302	4 884	14 214	13 076	1 138	9%	52 302
02.3 - Councils General Ex pences		18 934	20 721	20 721	72	16 545	5 180	11 365	219%	20 721
02.6 - M P A C		7 430	9 886	9 886	731	2 205	2 472	(267)	-11%	9 886
02.7 - Administrati ve Support		33 941	41 522	41 522	2 652	7 649	10 380			41 522
02.9 - Special Programmes		4 645	4 275	4 275	134	675	1 069	(394)	-37%	4 275
02.10 - Youth Coordination		6 511	6 835	6 835	518	1 625	1 709	(83)	-5%	6 835
02.11 - Communications		6 248	8 833	8 833	516	1 553	2 208	(655)	-30%	8 833
02.12 - Communications - Projects		216	351	351	-	15	88	(73)	-83%	351
02.13 - Deputy Executive Mayor		75 965	84 912	84 912	6 456	18 868	21 228	(2 360)	-11%	84 912
02.14 - Policy & Strategy		3 311	3 428	3 428	188	539	857	(318)	-37%	3 428
02.15 - Intervention Unit		7 082	10 226	10 226	581	1 684	2 557	(873)	-34%	10 226
02.17 - Office Of The Councils Whip		13 685	15 836	15 836	1 101	3 231	3 959	(728)	-18%	15 836
Vote 03 - Corporate Services	480 316	319 940	319 940	18 489	55 684	79 986	(24 302)	-30%		319 940
03.1 - Head Corporate Services Administration		7 876	9 906	9 928	635	2 036	2 481	(444)	-18%	9 928
03.2 - Administrati ve Training		5 821	6 822	6 752	509	1 430	1 693	(263)	-16%	6 752
03.3 - Operational Training		7 905	9 583	9 653	599	1 901	2 409	(508)	-21%	9 653
03.4 - Administration		21	4 731	4 731	-	1	1 183	(1 182)	-100%	4 731
03.5 - Skills Development		650	2 410	2 410	-	-	603	(603)	-100%	2 410
03.6 - Benefits Administration		2 467	3 224	3 209	126	459	802	(343)	-43%	3 209
03.7 - Leave Section		9 305	9 833	9 869	799	2 833	2 467	366	15%	9 869
03.8 - Performance Improvement		4 416	5 491	5 491	351	1 103	1 373	(270)	-20%	5 491
03.9 - Employment		8 442	10 214	10 193	694	2 145	2 548	(403)	-16%	10 193
03.10 - Payroll Management		115 522	9 004	9 004	431	1 474	2 251	(777)	-35%	9 004
03.11 - Occupational Health		3 531	4 288	4 288	281	876	1 072	(196)	-18%	4 288
03.13 - Job Evaluation		2 053	2 009	2 009	167	501	502	(1)	0%	2 009
03.14 - Employee Wellness		1 949	1 876	1 876	194	495	469	26	6%	1 876
03.15 - Labour Relations		13 844	14 139	14 139	1 309	4 220	3 535	685	19%	14 139
03.16 - Legal Services		33 242	23 082	23 082	2 323	6 899	5 770	1 128	20%	23 082
03.17 - Facilities Management - Stadiums		176 275	94 777	94 777	4 020	11 519	23 694	(12 175)	-51%	94 777
03.18 - Safety And Loss Control		3 088	4 097	4 097	238	718	1 024	(306)	-30%	4 097
03.19 - Committee Services		16 163	21 494	21 494	1 396	4 398	5 374	(976)	-18%	21 494
03.20 - Administration Management		3 082	7 180	7 180	232	638	1 795	(1 157)	-64%	7 180
03.21 - E-Governance Architecture And Design		6 328	6 775	6 775	448	1 300	1 694	(394)	-23%	6 775
03.22 - Service Management And Infra-Struc Support		44 627	50 321	50 371	3 133	7 811	12 593	(4 782)	-38%	50 371
03.23 - It Administration		13 711	18 684	18 612	605	2 927	4 654	(1 727)	-37%	18 612
Vote 04 - Finance	395 816	296 849	296 849	21 728	77 827	77 213	3 614	5%		296 849
04.1 - Chief Financial Officer - Administration		9 489	11 837	11 837	682	2 096	2 959	(863)	-29%	11 837
04.3 - Financial Support Division		909	887	887	33	108	222	(113)	-51%	887
04.4 - Financial Systems		8 114	6 568	6 568	25	150	1 642	(1 492)	-91%	6 568
04.7 - Treasury		7 550	10 859	10 859	699	1 942	2 715	(772)	-28%	10 859
04.8 - Budget		144 497	1 886	1 886	99	351	472	(121)	-26%	1 886
04.11 - Administration		992	2 426	2 394	173	556	599	(42)	-7%	2 394
04.13 - Demand And Acquisition		8 854	13 176	13 208	648	1 839	3 302	(1 463)	-44%	13 208
04.14 - Contract And Performance Management		2 361	5 416	5 416	194	562	1 354	(792)	-58%	5 416
04.17 - Logistics And Warehouse		15 840	14 120	14 120	881	2 696	3 530	(834)	-24%	14 120
04.19 - Debt Collection		34 365	50 933	50 933	3 954	9 323	12 733	(3 411)	-27%	50 933
04.21 - Billing		31 308	20 751	20 783	2 712	5 238	5 196	42	1%	20 783
04.23 - Rates And Taxes		8 704	17 499	17 499	665	2 015	4 375	(2 360)	-54%	17 499
04.25 - Cash Management		32 860	26 206	26 206	2 228	6 790	6 552	239	4%	26 206
04.27 - Customer Services		12 240	13 681	13 695	1 230	3 171	3 423	(251)	-7%	13 695
04.29 - Operational Division		27 266	28 533	28 501	2 165	7 136	7 125	11	0%	28 501
04.31 - Data Analy sys		4 092	5 180	5 166	434	1 144	1 292	(149)	-12%	5 166
04.33 - Acquisition And Control		36 840	31 150	31 150	492	24 256	7 787	16 468	211%	31 150
04.35 - Accounting And Reporting		3 796	5 605	5 605	300	871	1 401	(530)	-38%	5 605
04.36 - Control And Operations		2 753	8 339	8 539	278	744	2 135	(1 391)	-65%	8 539
04.39 - Cc Heading		1 897	3 788	3 588	2 336	2 336	897	1 439	160%	3 588
04.41 - Assessment Rates		1 089	18 009	18 009	1 501	4 502	4 502	(0)	0%	18 009

Vote 05 - Social Services	555 192	283 375	283 375	1 352	62 210	70 844	(8 634)	-12%	283 375
05.1 - Head Social Services - Administration	39 061	6 710	6 710	429	1 316	1 678	(361)	-22%	6 710
05.2 - Administration	1 359	3 327	3 327	131	370	832	(462)	-56%	3 327
05.3 - Libraries And Information Services	24 119	25 741	25 741	2 948	6 743	6 435	308	5%	25 741
05.4 - Arts And Culture	993	1 292	1 292	79	237	323	(86)	-27%	1 292
05.5 - Hiv/Aids	8 115	7 221	7 371	616	1 968	1 820	148	8%	7 371
05.6 - Environmental Health Services	16 833	18 313	18 093	1 283	3 902	4 556	(655)	-14%	18 093
05.7 - Laboratory	1 744	2 153	2 193	669	871	542	329	61%	2 193
05.8 - Pest And Vector Control	246	412	412	20	61	103	(42)	-40%	412
05.9 - Community Development	4 793	5 322	5 322	374	1 121	1 331	(210)	-16%	5 322
05.10 - Sports Development	5 371	6 085	6 115	466	1 318	1 524	(206)	-14%	6 115
05.11 - Facilities Management - Swimming Pools	11 004	20 343	20 343	766	2 602	5 086	(2 484)	-49%	20 343
05.12 - Facilities Management - Stadiums	41 654	7 321	7 321	641	1 930	1 830	100	5%	7 321
05.13 - Administration	4 789	5 039	5 039	372	1 130	1 260	(130)	-10%	5 039
05.14 - Fire And Rescue Operations Bloemfontein	74 620	68 866	68 866	5 863	18 051	17 216	834	5%	68 866
05.16 - Traffic Administration	2 801	—	—	(220)	—	—	—	—	—
05.18 - Traffic Operations	78 140	—	—	(11 931)	8	—	8	#DIV/0!	—
05.19 - Traffic Administrative Support	6 039	—	—	(978)	—	—	—	—	—
05.22 - Parking Garage	1 304	—	—	(102)	—	—	—	—	—
05.26 - Law Enforcement Operations	134 112	—	—	(6 472)	256	—	256	#DIV/0!	—
05.27 - Administration	3 251	3 644	3 644	262	787	911	(124)	-14%	3 644
05.28 - Nature Resource Management - Zoo	16 406	11 372	11 372	911	2 835	2 843	(8)	0%	11 372
05.29 - Nature Resource Management - Nature Areas	2 463	5 345	5 345	184	583	1 336	(754)	-56%	5 345
05.31 - Cemeteries Bloemfontein	9 471	9 563	9 563	489	1 428	2 391	(963)	-40%	9 563
05.32 - Cemeteries Botshabelo	3 860	4 425	4 437	383	1 176	1 108	69	6%	4 437
05.33 - Cemeteries Thaba Nchu	986	1 020	1 036	147	471	257	214	84%	1 036
05.34 - Parks Development	21 631	22 077	22 077	842	2 717	5 519	(2 802)	-51%	22 077
05.35 - Parks - Sports Field Maintenance	1 134	2 769	2 769	98	255	692	(437)	-63%	2 769
05.36 - Parks - Technical Services	3 839	8 536	8 536	277	945	2 134	(1 189)	-56%	8 536
05.37 - Parks - Horticultural Central	4 947	5 264	5 264	486	1 501	1 316	185	14%	5 264
05.38 - Parks - Horticultural North	5 070	5 304	5 304	442	1 300	1 326	(26)	-2%	5 304
05.39 - Parks - Horticultural South	2 691	2 880	2 880	210	675	720	(45)	-6%	2 880
05.40 - Parks - Horticultural East	3 439	3 510	3 510	280	1 000	877	123	14%	3 510
05.41 - Parks - Horticultural Botshabelo	3 665	4 414	4 402	208	886	1 102	(216)	-20%	4 402
05.42 - Parks - Horticultural Thaba Nchu	2 981	3 894	3 878	286	967	972	(5)	-1%	3 878
05.43 - Management	2 046	2 321	2 321	152	481	580	(100)	-17%	2 321
05.44 - Disaster Management Operations	3 345	3 009	3 009	217	720	752	(32)	-4%	3 009
05.45 - Control Centre	6 867	5 883	5 883	524	1 601	1 471	130	9%	5 883
Vote 06 - Planning	103 499	94 113	94 113	4 941	15 219	23 529	(8 310)	-35%	94 113
06.1 - Head - Administration And Finance	38 459	24 873	24 925	595	1 807	6 230	(4 423)	-71%	24 925
06.2 - Spatial Development Framework	9	64	64	—	—	16	(16)	-100%	64
06.3 - Urban Design	6 654	7 010	7 010	211	630	1 753	(1 123)	-64%	7 010
06.4 - Transport Planning	4 881	6 707	6 707	507	1 275	1 677	(401)	-24%	6 707
06.5 - Development Applications	8 431	8 798	8 950	718	2 033	2 232	(200)	-9%	8 950
06.6 - Building Zoning Control	10 683	14 054	14 054	653	1 951	3 514	(1 563)	-44%	14 054
06.7 - Enforcement Division	2 114	1 657	1 657	176	522	414	108	26%	1 657
06.8 - Outdoor Advertising	1 839	2 807	3 035	149	467	728	(261)	-36%	3 035
06.9 - Architectural Services	2 116	1 934	2 022	177	529	502	27	5%	2 022
06.11 - Quantity Surveying	—	1 191	830	—	—	220	(220)	-100%	830
06.12 - Design And Development	4 749	4 860	4 700	260	929	1 204	(275)	-23%	4 700
06.13 - Data Compilation	2 520	1 298	1 298	206	717	324	392	121%	1 298
06.14 - Interpretation And Business Support	—	11	11	—	—	3	(3)	-100%	11
06.15 - Environmental Strategic Planning	4 830	2 789	2 789	249	820	697	122	18%	2 789
06.16 - Environmental Strategic Planning	1 242	1 220	1 220	99	296	305	(9)	-3%	1 220
06.17 - Environmental Assessment Division	1 282	1 908	1 908	102	305	477	(171)	-36%	1 908
06.18 - Administration And Finance	4 679	5 996	5 996	266	978	1 499	(521)	-35%	5 996
06.19 - Business Operations	9 011	6 935	6 935	573	1 960	1 734	226	13%	6 935
Vote 07 - Human Settlement And Housing	120 626	123 982	123 982	8 582	26 568	30 996	(4 427)	-14%	123 982
07.1 - Head: Administration	4 149	9 963	10 092	325	1 017	2 528	(1 511)	-60%	10 092
07.2 - Administration	24 350	25 034	25 064	1 854	5 471	6 262	(791)	-13%	25 064
07.17 - Lourier Park Houses	—	3	3	—	—	1	(1)	-100%	3
07.18 - Sundry Dwellings	514	—	—	—	—	—	—	—	—
07.20 - Stillirus	—	1	1	—	—	0	(0)	-100%	1
07.22 - Property Rentals	8 021	8 490	8 570	633	2 064	2 143	(79)	-4%	8 570
07.23 - Property Disposal	5 233	4 742	4 822	505	1 373	1 205	167	14%	4 822
07.24 - Intermodal Transport Facility	—	—	—	—	—	—	—	—	—
07.25 - Property Maintenance	5 436	5 501	5 501	414	1 263	1 375	(112)	-8%	5 501
07.26 - Land Banking And Development	3 434	2 631	2 731	254	797	683	114	17%	2 731
07.27 - Bng & Property Finance Administration	9 367	12 409	12 489	852	2 439	3 122	(684)	-22%	12 489
07.28 - Administration	12 537	10 854	10 974	1 007	3 118	2 744	375	14%	10 974
07.29 - Pmu Mega Projects	18 100	14 858	14 858	211	1 970	3 715	(1 745)	-47%	14 858
07.30 - Bloemfontein South	8 520	10 850	10 030	468	1 478	2 507	(1 029)	-41%	10 030
07.31 - Bloemfontein North	5 448	5 671	5 671	507	1 372	1 418	(45)	-3%	5 671
07.32 - Thaba Nchu	4 086	3 960	4 060	433	1 072	1 015	57	6%	4 060
07.33 - Botshabelo	11 429	9 013	9 113	1 120	3 135	2 278	857	38%	9 113

Vote 08 - Economic And Rural Development	23 575	42 171	42 171	7 993	11 340	10 543	797	8%	42 171
08.1 - Administration And Strategic Support	3 164	22 737	22 737	6 509	7 030	5 684	1 346	24%	22 737
08.2 - Marketing & Investment Promotion	4 091	3 423	3 423	245	734	856	(121)	-14%	3 423
08.3 - Tourism	5 534	6 754	6 754	426	1 117	1 688	(571)	-34%	6 754
08.4 - Rural Development	3 879	4 247	4 247	317	939	1 062	(123)	-12%	4 247
08.5 - Smme's	6 908	5 009	5 009	496	1 519	1 252	267	21%	5 009
Vote 09 - Engineering	925 793	517 578	517 578	30 623	74 152	129 395	(55 243)	-43%	517 578
09.1 - Administration And Strategic Support	5 344	6 402	6 402	412	1 269	1 600	(332)	-21%	6 402
09.2 - Traffic Signs	3 986	3 801	3 801	328	808	950	(142)	-15%	3 801
09.3 - Administrative Support	3 046	3 313	3 313	248	742	828	(87)	-10%	3 313
09.4 - Bloemfontein North	69 092	26 022	26 022	2 150	6 181	6 506	(324)	-5%	26 022
09.5 - Bloemfontein South	17 004	26 274	26 274	1 641	4 588	6 569	(1 981)	-30%	26 274
09.6 - Botshabelo	12 756	23 014	23 014	1 104	3 284	5 754	(2 470)	-43%	23 014
09.7 - Thaba Nchu	4 005	3 256	3 256	531	1 423	814	608	75%	3 256
09.8 - Epwp And Wayleaves	5 670	5 366	5 366	531	1 478	1 342	137	10%	5 366
09.9 - Engineering Services	330 432	111 108	111 108	602	1 518	27 777	(26 259)	-95%	111 108
09.10 - Transport Unit	-	1	1	-	-	0	(0)	-100%	1
09.11 - Purification And Sanitation	253 193	133 091	133 091	4 773	10 825	33 273	(22 448)	-67%	133 091
09.12 - Sanitary Services Revenue	88 746	59 462	59 462	4 955	14 865	14 866	(0)	0%	59 462
09.13 - Bloemfontein Sewer Reticulation	77 877	59 716	59 716	10 127	17 836	14 929	2 907	19%	59 716
09.14 - Botshabelo Sewer Reticulation	9 007	10 727	10 727	429	1 149	2 682	(1 533)	-57%	10 727
09.15 - Thaba Nchu Sewer Reticulation	4 538	5 715	5 715	228	736	1 429	(693)	-49%	5 715
09.16 - Vacuum Services	41 096	40 310	40 310	2 565	7 451	10 078	(2 626)	-26%	40 310
Vote 10 - Water	1 333 877	1 554 634	1 560 634	140 877	302 874	390 159	(87 284)	-22%	1 560 634
10.1 - Administrative Support	3 872	4 165	4 165	339	951	1 041	(90)	-9%	4 165
10.2 - Bulk Water Services	1 134 434	1 430 813	1 436 813	124 044	265 234	359 203	(93 969)	-26%	1 436 813
10.3 - Engineering Services	4 741	5 459	5 459	494	1 385	1 365	20	1%	5 459
10.4 - Water Demand Management	70 384	20 267	20 267	2 407	4 144	5 067	(923)	-18%	20 267
10.5 - Water Reticulation Bloemfontein	84 532	56 929	56 929	10 844	23 394	14 232	9 162	64%	56 929
10.6 - Water Reticulation Thaba Nchu	9 346	11 899	11 899	618	1 818	2 975	(1 156)	-39%	11 899
10.7 - Water Reticulation Botshabelo	24 463	22 321	22 321	1 962	5 450	5 580	(130)	-2%	22 321
10.8 - Laboratory Services	2 105	2 783	2 783	170	498	696	(198)	-28%	2 783
Vote 11 - Waste And Fleet Management	453 946	387 339	387 339	28 984	87 883	96 835	(8 952)	-9%	387 339
11.1 - Administration	82 254	5 518	5 640	377	1 150	1 400	(250)	-18%	5 640
11.2 - Administration	5 575	11 099	11 099	506	1 518	2 775	(1 256)	-45%	11 099
11.3 - Administration	35 794	25 511	25 511	2 120	6 297	6 378	(81)	-1%	25 511
11.4 - Administration	4 132	4 246	4 246	395	1 039	1 062	(22)	-2%	4 246
11.5 - Administration	54 296	55 453	55 453	4 416	13 146	13 863	(717)	-5%	55 453
11.6 - Administration	97 684	80 118	80 118	8 193	24 154	20 030	4 124	21%	80 118
11.7 - Administration	25 395	19 384	19 384	2 141	5 992	4 846	1 146	24%	19 384
11.8 - Administration	28 456	23 564	23 564	2 227	6 797	5 891	906	15%	23 564
11.9 - Administration	19 670	14 883	14 883	1 719	5 053	3 721	1 332	36%	14 883
11.10 - Administration	1 462	1 287	1 320	117	463	329	134	41%	1 320
11.11 - Fleet Maintenance	63 685	76 667	76 410	4 845	13 378	19 117	(5 739)	-30%	76 410
11.12 - Engineering Support	21 118	8 593	8 695	780	2 589	2 170	419	19%	8 695
11.13 - Diverse Workshop Support	14 424	61 015	61 015	1 147	6 305	15 254	(8 948)	-59%	61 015
Vote 12 - Miscellaneous	183 628	339 059	330 059	37 077	86 007	82 515	3 492	4%	330 059
12.2 - Grant In Aid And Donations	1 768	8 128	8 128	206	406	2 032	(1 626)	-80%	8 128
12.4 - Sundries	98 606	268 211	268 411	30 800	78 108	67 073	11 035	16%	268 411
12.6 - Governmental Transfers	83 254	62 720	53 520	6 072	7 493	13 410	(5 917)	-44%	53 520
Vote 13 - Metro Police	55 045	176 711	179 711	54 903	66 085	44 928	21 157	47%	179 711
13.1 - Traffic Administration	-	3 338	4 107	483	704	1 042	(339)	-33%	4 107
13.2 - Traffic Operations	35	63 386	63 494	18 432	18 711	15 866	2 845	18%	63 494
13.3 - Traffic Administrative Support	-	8 672	8 707	1 442	1 498	2 174	(676)	-31%	8 707
13.4 - Parking Garage	-	1 748	1 748	204	307	437	(130)	-30%	1 748
13.5 - Law Enforcement Operations	-	99 566	101 655	34 118	39 837	25 408	14 430	57%	101 655
13.6 - Strategic Projects & Service Deliver	3 437	-	-	-	301	-	301	#DIV/0!	-
13.7 - Administrative Support	2 946	-	-	123	494	-	494	#DIV/0!	-
13.8 - Projects Contract Management Unit	2 745	-	-	-	219	-	219	#DIV/0!	-
13.9 - Projects Implementation Unit	611	-	-	-	41	-	41	#DIV/0!	-
13.12 - Administration	5 330	-	-	-	412	-	412	#DIV/0!	-
13.13 - Crm And Information Services	4 785	-	-	-	331	-	331	#DIV/0!	-
13.14 - Service Del Regulatory- Mon & Evaluation	11 193	-	-	-	918	-	918	#DIV/0!	-
13.15 - Administration	5 609	-	-	100	698	-	698	#DIV/0!	-
13.16 - Crm And Information Services	1 285	-	-	-	148	-	148	#DIV/0!	-
13.17 - Service Del Regulatory- Mon & Evaluation	6 535	-	-	-	547	-	547	#DIV/0!	-
13.18 - Administration	1 546	-	-	-	186	-	186	#DIV/0!	-
13.19 - Crm And Information Services	885	-	-	-	63	-	63	#DIV/0!	-
13.20 - Service Del Regulatory- Mon & Evaluation	8 101	-	-	-	669	-	669	#DIV/0!	-

Vote 14 - Naledi And Soutpan		64 186	69 182	69 182	4 962	15 206	17 296	(2 090)	-12%	69 182
14.1 - Regional Management		9 231	7 219	7 219	854	2 345	1 805	541	30%	7 219
14.2 - Administration		6 667	6 431	6 431	610	1 742	1 608	134	8%	6 431
14.5 - Budget & Treasury Administration		12 823	11 896	11 896	1 090	3 321	2 974	346	12%	11 896
14.6 - Disaster Management		545	529	529	43	160	132	28	21%	529
14.7 - "Parks		2 614	2 368	2 368	191	672	592	80	14%	2 368
14.8 - Libraries		1 913	1 878	1 878	149	447	469	(22)	-5%	1 878
14.9 - Building Zoning Control		1 068	1 058	1 058	85	255	265	(9)	-4%	1 058
14.11 - Engineering Services - Administration		3 480	3 416	3 416	289	849	854	(4)	-1%	3 416
14.12 - Refuse Removal		2 502	2 428	2 428	213	719	607	112	18%	2 428
14.13 - Sewerage		7 014	7 010	7 010	342	1 152	1 753	(601)	-34%	7 010
14.14 - Water		3 938	7 521	7 521	236	800	1 880	(1 080)	-57%	7 521
14.15 - Public Works		3 416	3 580	3 580	248	824	895	(71)	-8%	3 580
14.16 - Regional Management		8 974	13 849	13 849	612	1 919	3 462	(1 543)	-45%	13 849
Vote 15 - Other		2 766 934	2 824 407	2 824 407	(133 555)	812 179	706 102	106 077	15%	2 824 407
15.1 - Board Of Directors		917	1 108	1 108	(96)	(96)	277	(373)	-135%	1 108
15.2 - Company Secretary Office		2 334	4 063	4 063	(183)	183	1 016	(833)	-82%	4 063
15.3 - Audit And Risk Committee		272	383	383	-	-	96	(96)	-100%	383
15.4 - Chief Executive Officer		26 315	28 452	28 452	(1 919)	1 979	7 113	(5 134)	-72%	28 452
15.5 - Sherq		13 433	11 342	11 342	(316)	738	2 835	(2 098)	-74%	11 342
15.7 - Marketing & Communication		2 926	3 397	3 397	(506)	(70)	849	(919)	-108%	3 397
15.8 - Internal Audit & Risk Management		6 664	7 695	7 695	(815)	642	1 924	(1 282)	-67%	7 695
15.9 - Information Management		22 655	20 167	20 167	(2 379)	747	5 042	(4 295)	-85%	20 167
15.10 - Legal & Contract Services		5 529	4 549	4 549	(1 501)	2 116	1 137	979	86%	4 549
15.11 - Chief Financial Officer		23 980	27 421	27 421	(3 697)	(1 991)	6 855	(8 847)	-129%	27 421
15.12 - Financial Management & Support		5 437	5 709	5 709	(493)	369	1 427	(1 058)	-74%	5 709
15.13 - Revenue Management		20 347	20 700	20 700	(1 417)	1 669	5 175	(3 506)	-68%	20 700
15.14 - Budget & Compliance		19 819	134 206	134 206	(992)	1 463	33 552	(32 088)	-96%	134 206
15.15 - Supply Chain Management		16 459	13 735	13 735	(1 651)	275	3 434	(3 159)	-92%	13 735
15.16 - Asset Management		7 979	10 773	10 773	(3 580)	(3 074)	2 693	(5 767)	-214%	10 773
15.17 - Executive Manager - Human Resources		82	1 867	1 867	(164)	128	467	(338)	-73%	1 867
15.18 - Labour Relations		1 643	1 785	1 785	(145)	113	446	(333)	-75%	1 785
15.19 - Human Resource Management		14 058	14 101	14 101	(1 155)	1 433	3 525	(2 092)	-59%	14 101
15.20 - Human Resource Development		16 437	18 299	18 299	(1 729)	2 015	4 575	(2 560)	-56%	18 299
15.21 - Executive Manager - Retail		2 753	4 951	4 951	(188)	211	1 238	(1 027)	-83%	4 951
15.22 - Revenue And Customer Management		29 782	39 929	39 929	(3 735)	3 938	9 982	(6 044)	-61%	39 929
15.23 - Trading Services		1 363 371	2 092 604	2 092 604	(65 697)	709 107	523 151	185 956	36%	2 092 604
15.24 - System Engineering		11 212	8 814	8 814	(906)	1 091	2 204	(1 113)	-50%	8 814
15.25 - Executive Manager - Wires		691	2 006	2 006	(189)	157	502	(344)	-69%	2 006
15.26 - Planning		15 811	15 750	15 750	(1 532)	1 569	3 938	(2 369)	-60%	15 750
15.27 - Network Services		142 121	145 928	145 928	(12 814)	13 206	36 482	(23 276)	-64%	145 928
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots		35 246	33 373	33 373	(2 914)	2 946	8 343	(5 397)	-65%	33 373
15.29 - .		45 149	41 413	41 413	(3 612)	5 121	10 353	(5 232)	-51%	41 413
15.30 - Executive Manager - Compl & Performance		2 280	3 715	3 715	(181)	181	929	(748)	-81%	3 715
15.31 - Compliance & Performance Management		4 381	3 914	3 914	(888)	448	979	(530)	-54%	3 914
15.32 - Fleet & Security Management		33 560	34 666	34 666	(4 119)	3 433	8 666	(5 234)	-60%	34 666
15.34 - Power Generation		4 197	3 783	3 783	(329)	351	946	(595)	-63%	3 783
15.35 - Facilities Management		179 328	63 808	63 808	(17 803)	16 968	15 952	1 016	6%	63 808
15.36 - Electricity Supply : Naledi		561 171	-	-	-	-	-	-	-	-
15.37 - Electricity Supply : Kopanong		71 120	-	-	2 940	28 773	-	28 773	#DIV/0!	-
15.38 - Electricity Supply : Mohokare		42 086	-	-	1 148	16 041	-	16 041	#DIV/0!	-
15.39 - Electricity Supply : Mantsopa		15 388	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	7 797 167	7 450 829	7 450 829	255 517	1 792 003	1 862 712	(70 709)	(0)	7 450 829
Surplus/ (Deficit) for the year	2	184 015	1 553 581	1 553 581	(311 724)	(227 131)	388 390	(615 521)	(0)	1 553 581

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		1 190 391	1 481 826	1 481 826	113 770	345 174	370 457	(25 282)	-7%	1 481 826
Service charges - electricity revenue		2 631 325	3 166 037	3 166 037	(310 131)	290 955	791 509	(500 554)	-63%	3 166 037
Service charges - water revenue		991 028	1 083 984	1 083 984	77 482	240 592	270 996	(30 404)	-11%	1 083 984
Service charges - sanitation revenue		345 566	415 795	415 795	33 091	99 914	103 949	(4 034)	-4%	415 795
Service charges - refuse revenue		141 009	157 276	157 276	12 174	37 208	39 319	(2 111)	-5%	157 276
Rental of facilities and equipment		48 620	22 569	22 569	2 958	8 811	5 642	3 169	56%	22 569
Interest earned - external investments		18 891	19 766	19 766	823	2 501	4 941	(2 440)	-49%	19 766
Interest earned - outstanding debtors		239 487	247 024	247 024	(3 091)	23 518	61 756	(38 237)	-62%	247 024
Dividends received		2	2	2	-	-	1	(1)	-100%	2
Fines, penalties and forfeits		12 530	25 803	25 803	(398)	2 830	6 451	(3 621)	-56%	25 803
Licences and permits		914	483	483	95	279	121	158	131%	483
Agency services								-		
Transfers and subsidies		916 021	925 317	925 317	329	356 447	231 329	125 118	54%	925 317
Other revenue		580 535	527 717	527 717	16 705	155 529	131 929	23 600	18%	527 717
Gains		23 716	1	1	(14)	(13)	0	(13)	-5159%	1
Total Revenue (excluding capital transfers and contributions)		7 140 034	8 073 601	8 073 601	(56 207)	1 563 746	2 018 400	(454 654)	-23%	8 073 601
Expenditure By Type										
Employee related costs		2 263 827	2 168 336	2 168 466	123 140	488 674	542 129	(53 456)	-10%	2 168 466
Remuneration of councillors		65 531	71 712	71 712	5 595	16 505	17 928	(1 423)	-8%	71 712
Debt impairment		772 281	943 784	943 784	76 852	234 149	235 946	(1 797)	-1%	943 784
Depreciation & asset impairment		916 340	315 631	315 631	(18 962)	18 177	78 908	(60 731)	-77%	315 631
Finance charges		140 363	198 939	198 939	8 861	11 083	49 735	(38 652)	-78%	198 939
Bulk purchases		2 499 307	2 002 153	2 002 153	(52 308)	746 268	500 538	245 729	49%	2 002 153
Other materials		68 150	567 607	567 576	69 691	116 178	141 899	(25 721)	-18%	567 576
Contracted services		582 730	577 701	576 867	39 473	79 865	144 458	(64 594)	-45%	576 867
Transfers and subsidies		9 431	2 830	2 830	-	1 241	707	533	75%	2 830
Other expenditure		442 696	327 443	328 178	3 744	80 405	81 790	(1 385)	-2%	328 178
Losses		36 510	274 692	274 692	(569)	(541)	68 673	(69 214)	-101%	274 692
Total Expenditure		7 797 167	7 450 829	7 450 829	255 517	1 792 003	1 862 712	(70 709)	-4%	7 450 829
Surplus/(Deficit)										
Transfers and subsidies - capital (in-kind all)		(657 133)	622 772	622 772	(311 724)	(228 257)	155 687	(383 944)	(0)	622 772
(National / Provincial and District)		835 941	917 809	917 809	-	-	229 452	(229 452)	(0)	917 809
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		5 207	13 000	13 000	-	1 126	3 250	(2 124)	(0)	13 000
Transfers and subsidies - capital (in-kind - all)							-			
Surplus/(Deficit) after capital transfers & contributions		184 015	1 553 581	1 553 581	(311 724)	(227 131)	388 390			1 553 581
Taxation							-			
Surplus/(Deficit) after taxation		184 015	1 553 581	1 553 581	(311 724)	(227 131)	388 390			1 553 581
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		184 015	1 553 581	1 553 581	(311 724)	(227 131)	388 390			1 553 581
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		184 015	1 553 581	1 553 581	(311 724)	(227 131)	388 390			1 553 581

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		190 381	163 505	163 505	13 776	13 776	40 876	(27 101)	-66%	163 505
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services		2 229	32 500	32 500	366	366	8 125	(7 760)	-96%	32 500
Vote 04 - Finance		—	—	—	—	—	—	—	—	—
Vote 05 - Social Services		7 290	15 349	15 349	144	144	3 837	(3 693)	-96%	15 349
Vote 06 - Planning		6 194	12 799	12 799	1 298	1 649	3 200	(1 551)	-48%	12 799
Vote 07 - Human Settlement And Housing		98 251	341 680	341 680	5 471	8 884	85 420	(76 536)	-90%	341 680
Vote 08 - Economic And Rural Development		15 023	47 683	47 683	3 127	3 127	11 921	(8 794)	-74%	47 683
Vote 09 - Engineering		206 435	201 094	201 094	42 794	76 335	50 274	26 061	52%	201 094
Vote 10 - Water		46 826	114 286	114 286	11 450	22 305	28 571	(6 267)	-22%	114 286
Vote 11 - Waste And Fleet Management		95 864	18 794	18 794	3 562	11 290	4 699	6 591	140%	18 794
Vote 12 - Miscellaneous		—	—	—	—	—	—	—	—	—
Vote 13 - Metro Police		—	—	—	—	—	—	—	—	—
Vote 14 - Naledi And Soutpan		—	—	—	—	—	—	—	—	—
Vote 15 - Other		133 807	217 752	217 752	(19 077)	(154)	54 438	(54 592)	-100%	217 752
Total Capital Multi-year expenditure	4,7	802 299	1 165 441	1 165 441	62 911	137 721	291 360	(153 640)	-53%	1 165 441
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		—	—	—	—	—	—	—	—	—
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services		2 342	11 000	11 000	—	—	2 750	(2 750)	-100%	11 000
Vote 04 - Finance		1	—	—	—	—	—	—	—	—
Vote 05 - Social Services		—	260	260	—	—	65	(65)	-100%	260
Vote 06 - Planning		15 634	30 905	30 905	—	2 323	7 726	(5 403)	-70%	30 905
Vote 07 - Human Settlement And Housing		—	—	—	—	—	—	—	—	—
Vote 08 - Economic And Rural Development		—	—	—	—	—	—	—	—	—
Vote 09 - Engineering		—	—	—	—	—	—	—	—	—
Vote 10 - Water		—	—	—	—	—	—	—	—	—
Vote 11 - Waste And Fleet Management		—	—	—	—	—	—	—	—	—
Vote 12 - Miscellaneous		—	—	—	—	—	—	—	—	—
Vote 13 - Metro Police		—	13 400	13 400	—	—	3 350	(3 350)	-100%	13 400
Vote 14 - Naledi And Soutpan		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	17 977	55 565	55 565	—	2 323	13 891	(11 568)	-83%	55 565
Total Capital Expenditure		820 276	1 221 006	1 221 006	62 911	140 044	305 252	(165 208)	-54%	1 221 006
Capital Expenditure - Functional Classification										
Governance and administration		109 670	75 005	75 005	7 054	14 782	18 751	(3 969)	-21%	75 005
Executive and council		13 225	35 783	35 783	3 127	3 127	8 946	(5 819)	-65%	35 783
Finance and administration		96 445	39 222	39 222	3 927	11 655	9 805	1 850	19%	39 222
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		107 884	379 988	379 988	5 616	9 029	94 997	(85 968)	-90%	379 988
Community and social services		2 572	2 233	2 233	—	—	558	(558)	-100%	2 233
Sport and recreation		3 852	21 331	21 331	144	144	5 333	(5 188)	-97%	21 331
Public safety		3 208	14 745	14 745	—	—	3 686	(3 686)	-100%	14 745
Housing		98 251	341 680	341 680	5 471	8 884	85 420	(76 536)	-90%	341 680
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		351 621	303 496	313 055	46 241	82 457	77 612	4 845	6%	313 055
Planning and development		21 827	43 703	43 703	1 298	3 972	10 926	(6 954)	-64%	43 703
Road transport		329 794	259 792	269 351	44 944	78 485	66 686	11 798	18%	269 351
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		249 303	450 617	441 058	3 999	33 776	110 916	(77 140)	-70%	441 058
Energy sources		133 807	217 752	217 752	(19 077)	(154)	54 438	(54 592)	-100%	217 752
Water management		46 826	114 286	114 286	11 450	22 305	28 571	(6 267)	-22%	114 286
Waste water management		67 022	104 807	95 248	11 626	11 626	24 464	(12 838)	-52%	95 248
Waste management		1 648	13 773	13 773	—	—	3 443	(3 443)	-100%	13 773
Other		1 798	11 900	11 900	—	—	2 975	(2 975)	-100%	11 900
Total Capital Expenditure - Functional Classification	3	820 276	1 221 006	1 221 006	62 911	140 044	305 252	(165 208)	-54%	1 221 006
Funded by:										
National Government		590 516	917 809	917 809	74 827	125 310	229 452	(104 143)	-45%	917 809
Provincial Government		—	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		13 934	13 000	13 000	(2 345)	1 620	3 250	(1 630)	-50%	13 000
Transfers recognised - capital		604 450	930 809	930 809	72 482	126 930	232 702	(105 773)	-45%	930 809
Borrowing	6	74 964	—	—	3 560	11 288	—	11 288	#DIV/0!	—
Internally generated funds		140 862	290 196	290 196	(13 132)	1 826	72 549	(70 723)	-97%	290 196
Total Capital Funding		820 276	1 221 006	1 221 006	62 911	140 044	305 252	(165 208)	-54%	1 221 006

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

R thousand	Vote Description	Ref	2019/20	Budget Year 2020/21							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Capital expenditure - Municipal Vote											
	Expenditure of multi-year capital appropriation	1									
	Vote 01 - Office Of The City Manager		190 381	163 505	163 505	13 776	13 776	40 876	(27 101)	-66%	163 505
	01.10 - Transport Unit		190 381	163 505	163 505	13 776	13 776	40 876	(27 101)	-66%	163 505
	Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
	Vote 03 - Corporate Services		2 229	32 500	32 500	366	366	8 125	(7 760)	-96%	32 500
	03.20 - Administration Management		1 887	32 500	32 500	366	366	8 125	(7 760)	-96%	32 500
	03.23 - It Administration		341	-	-	-	-	-	-	-	-
	Vote 04 - Finance		-	-	-	-	-	-	-	-	-
	Vote 05 - Social Services		7 290	15 349	15 349	144	144	3 837	(3 693)	-96%	15 349
	05.14 - Fire And Rescue Operations Bloemfontein		-	1 345	1 345	-	-	336	(336)	-100%	1 345
	05.18 - Traffic Operations		1 480	-	-	-	-	-	-	-	-
	05.26 - Law Enforcement Operations		1 729	-	-	-	-	-	-	-	-
	05.28 - Nature Resource Management - Zoo		-	1 000	1 000	-	-	250	(250)	-100%	1 000
	05.29 - Nature Resource Management - Nature Areas		-	3 721	3 721	144	144	930	(786)	-84%	3 721
	05.31 - Cemeteries Bloemfontein		2 572	372	372	-	-	93	(93)	-100%	372
	05.33 - Cemeteries Thaba Nchu		-	1 861	1 861	-	-	465	(465)	-100%	1 861
	05.34 - Parks Development		1 510	-	-	-	-	-	-	-	-
	05.37 - Parks - Horticultural Central		-	4 750	4 750	-	-	1 188	(1 188)	-100%	4 750
	05.40 - Parks - Horticultural East		-	1 500	1 500	-	-	375	(375)	-100%	1 500
	05.41 - Parks - Horticultural Botshabelo		-	800	800	-	-	200	(200)	-100%	800
	Vote 06 - Planning		6 194	12 799	12 799	1 298	1 649	3 200	(1 551)	-48%	12 799
	06.3 - Urban Design		6 194	12 799	12 799	1 298	1 649	3 200	(1 551)	-48%	12 799
	Vote 07 - Human Settlement And Housing		98 251	341 680	341 680	5 471	8 884	85 420	(76 536)	-90%	341 680
	07.30 - Bloemfontein South		11 232	124 606	124 606	742	742	31 152	(30 410)	-98%	124 606
	07.31 - Bloemfontein North		43 400	120 910	120 910	2 641	2 641	30 227	(27 587)	-91%	120 910
	07.32 - Thaba Nchu		204	21 897	21 897	-	-	5 474	(5 474)	-100%	21 897
	07.33 - Botshabelo		43 416	74 267	74 267	2 089	5 502	18 567	(13 065)	-70%	74 267
	Vote 08 - Economic And Rural Development		15 023	47 683	47 683	3 127	3 127	11 921	(8 794)	-74%	47 683
	08.1 - Administration And Strategic Support		5 926	10 000	10 000	3 127	3 127	2 500	627	25%	10 000
	08.3 - Tourism		1 798	11 900	11 900	-	-	2 975	(2 975)	-100%	11 900
	08.4 - Rural Development		98	7 500	7 500	-	-	1 875	(1 875)	-100%	7 500
	08.5 - Smme's		7 200	18 283	18 283	-	-	4 571	(4 571)	-100%	18 283
	Vote 09 - Engineering		206 435	201 094	201 094	42 794	76 335	50 274	26 061	52%	201 094
	09.9 - Engineering Services		139 413	96 287	105 846	31 168	64 709	25 810	38 899	151%	105 846
	09.11 - Purification And Sanitation		67 022	104 807	95 248	11 626	11 626	24 464	(12 838)	-52%	95 248
	Vote 10 - Water		46 826	114 286	114 286	11 450	22 305	28 571	(6 267)	-22%	114 286
	10.2 - Bulk Water Services		23 753	76 198	76 198	7 283	14 666	19 049	(4 384)	-23%	76 198
	10.4 - Water Demand Management		23 073	38 088	38 088	4 167	7 639	9 522	(1 883)	-20%	38 088
	Vote 11 - Waste And Fleet Management		95 864	18 794	18 794	3 562	11 290	4 699	6 591	140%	18 794
	11.2 - Administration		-	7 070	7 070	-	-	1 768	(1 768)	-100%	7 070
	11.3 - Administration		1 391	6 702	6 702	-	-	1 676	(1 676)	-100%	6 702
	11.8 - Administration		257	-	-	-	-	-	-	-	-
	11.11 - Fleet Maintenance		94 216	4 752	4 752	3 562	11 290	1 188	10 102	850%	4 752
	11.12 - Engineering Support		-	270	270	-	-	68	(68)	-100%	270
	Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
	Vote 13 - Metro Police		-	-	-	-	-	-	-	-	-
	Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
	Vote 15 - Other		133 807	217 752	217 752	(19 077)	(154)	54 438	(54 592)	-100%	217 752
	15.20 - Human Resource Development		270	574	574	-	37	144	(107)	-75%	574
	15.22 - Revenue And Customer Management		21 874	13 344	13 344	(5 537)	(2 339)	3 336	(5 675)	-170%	13 344
	15.26 - Planning		71 104	118 397	118 397	(9 406)	(5 384)	29 599	(34 984)	-118%	118 397
	15.27 - Network Services		1 735	8 743	8 743	(250)	(180)	2 186	(2 366)	-108%	8 743
	15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		2 245	2 077	2 077	(26)	403	519	(116)	-22%	2 077
	15.29 -		27 627	40 348	40 348	(250)	552	10 087	(9 535)	-95%	40 348
	15.32 - Fleet & Security Management		2 706	31 034	31 034	(3 570)	6 582	7 759	(1 177)	-15%	31 034
	15.34 - Power Generation		22	515	515	-	-	129	(129)	-100%	515
	15.35 - Facilities Management		996	2 719	2 719	-	-	680	(680)	-100%	2 719
	15.37 - Electricity Supply: Kopanong		1 576	-	-	(38)	69	-	69	#DIV/0!	-
	15.38 - Electricity Supply: Mohokare		2 242	-	-	-	106	-	106	#DIV/0!	-
	15.39 - Electricity Supply: Mantsopa		1 409	-	-	-	-	-	-	-	-
	Total multi-year capital expenditure		802 299	1 165 441	1 165 441	62 911	137 721	291 360	(153 640)	-53%	1 165 441

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 01 - Office Of The City Manager	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	2 342	11 000	11 000	-	-	-	2 750	(2 750)	-100%	11 000
03.3 - Operational Training	-	700	700	-	-	-	175	(175)	-100%	700
03.17 - Facilities Management - Stadiums	2 342	9 300	9 300	-	-	-	2 325			9 300
03.19 - Committee Services	-	1 000	1 000	-	-	-	250			1 000
Vote 04 - Finance	1	-	-	-	-	-	-	-	-	-
Vote 05 - Social Services	-	260	260	-	-	-	65	(65)	-100%	260
05.9 - Community Development	-	260	260	-	-	-	65	(65)	-100%	260
Vote 06 - Planning	15 634	30 905	30 905	-	2 323	7 726	(5 403)	-70%	30 905	
06.9 - Architectural Services	15 634	30 905	30 905	-	2 323	7 726	(5 403)	-70%	30 905	
Vote 07 - Human Settlement And Housing	-	-	-	-	-	-	-	-	-	-
Vote 08 - Economic And Rural Development	-	-	-	-	-	-	-	-	-	-
Vote 09 - Engineering	-	-	-	-	-	-	-	-	-	-
Vote 10 - Water	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste And Fleet Management	-	-	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous	-	-	-	-	-	-	-	-	-	-
Vote 13 - Metro Police	-	13 400	13 400	-	-	-	3 350	(3 350)	-100%	13 400
13.2 - Traffic Operations	-	6 550	6 550	-	-	-	1 638	(1 638)	-100%	6 550
13.5 - Law Enforcement Operations	-	6 850	6 850	-	-	-	1 713	(1 713)	-100%	6 850
Vote 14 - Naledi And Soutpan	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	17 977	55 565	55 565	-	2 323	13 891	(11 568)	(0)	55 565	
Total Capital Expenditure	820 276	1 221 006	1 221 006	62 911	140 044	305 252	(165 208)	(0)	1 221 006	

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		433 706	899 820	899 820	61 980	899 820
Call investment deposits		(1 136 131)	–	–	125 626	–
Consumer debtors		2 887 803	2 944 946	2 944 946	2 994 243	2 944 946
Other debtors		3 413 944	181 050	181 050	3 409 147	181 050
Current portion of long-term receivables		790 862	275	275	790 862	275
Inventory		623 098	76 724	76 724	632 455	76 724
Total current assets		7 013 282	4 102 816	4 102 816	8 014 313	4 102 816
Non current assets						
Long-term receivables		870 246	455	455	900 267	455
Investments		112	0	0	112	0
Investment property		1 570 917	1 618 376	1 618 376	1 570 917	1 618 376
Investments in Associate		1 124	–	–	1 124	–
Property, plant and equipment		21 406 489	21 685 590	21 685 590	18 838 693	21 685 590
Biological		77 287	139 671	139 671	76 698	139 671
Intangible		1 576 467	–	–	1 576 467	–
Total non current assets		25 502 643	23 444 091	23 444 091	22 964 278	23 444 091
TOTAL ASSETS		32 515 925	27 546 907	27 546 907	30 978 591	27 546 907
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		236 426	149 250	149 250	236 426	149 250
Consumer deposits		168 401	170 494	170 494	169 188	170 494
Trade and other payables		10 071 477	1 501 798	1 501 798	8 231 969	1 501 798
Provisions		1 002 170	8 902	8 902	987 729	8 902
Total current liabilities		11 478 474	1 830 444	1 830 444	9 625 311	1 830 444
Non current liabilities						
Borrowing		1 029 870	560 276	560 276	1 026 134	560 276
Provisions		1 824 255	1 339 968	1 339 968	1 826 537	1 339 968
Total non current liabilities		2 854 124	1 900 243	1 900 243	2 852 671	1 900 243
TOTAL LIABILITIES		14 332 598	3 730 687	3 730 687	12 477 982	3 730 687
NET ASSETS	2	18 183 326	23 816 220	23 816 220	18 500 610	23 816 220
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12 927 245	18 721 575	18 721 575	13 244 529	18 721 575
Reserves		5 256 081	5 094 644	5 094 644	5 256 081	5 094 644
TOTAL COMMUNITY WEALTH/EQUITY	2	18 183 326	23 816 220	23 816 220	18 500 610	23 816 220

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

Description R thousands	Ref 1	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		237 319	1 301 606	1 301 606	124 647	353 922	325 401	28 521	9%	
Service charges		2 179 336	5 024 116	5 024 116	410 148	1 170 024	1 256 029	(86 005)	-7%	
Other revenue		124 590	616 680	616 680	199 953	449 702	154 170	295 532	192%	
Transfers and Subsidies - Operational		-	925 317	925 317	329	467 208	231 329	235 879	102%	
Transfers and Subsidies - Capital		412 440	917 809	917 809	-	239 412	641 893	(402 481)	-63%	
Interest		5 413	19 766	19 766	5 215	11 960	4 941	7 019	142%	
Dividends		-	2	2	-	-	1	(1)	-100%	
Payments										
Suppliers and employees		(1 677 490)	(6 557 407)	(6 557 407)	(765 364)	(2 513 811)	(1 639 352)	874 459	-53%	
Finance charges		-	(198 939)	(198 939)	(3 729)	(25 654)	(49 735)	(24 081)	48%	
Transfers and Grants		-	(2 830)	(2 830)	-	-	(707)	(707)	100%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 281 609	2 046 120	2 046 120	(28 801)	152 763	923 970	771 207	83%	2 046 120
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	13 000	13 000	-	-	3 250	(3 250)	-100%	
Decrease (increase) in non-current receivables		16 479	(12 261)	-	0	-	-	-	-	
Decrease (increase) in non-current investments		8	(112)	-	-	-	0	(0)	-100%	
Payments										
Capital assets		(464 187)	(1 221 006)	(1 221 006)	(62 911)	(140 044)	(305 251)	(165 208)	54%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(447 700)	(1 220 378)	(1 208 006)	(62 911)	(140 044)	(302 001)	(161 957)	54%	(1 208 006)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(2 961)	(2 093)	-	60	209	(134 605)	134 813	-100%	
Payments										
Repayment of borrowing		-	(131 522)	(131 522)	(2 481)	(36 633)	(32 881)	3 753	-11%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 961)	(133 615)	(131 522)	(2 421)	(36 425)	(167 485)	(131 061)	78%	(302 016)
NET INCREASE/ (DECREASE) IN CASH HELD		830 948	692 126	706 592	(94 133)	(23 705)	454 484			536 098
Cash/cash equivalents at beginning:		427 625	193 229	193 229		211 311				
Cash/cash equivalents at month/year end:		1 258 573	885 354	899 820		187 606	454 484			536 098

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
	Property rates	-25,282	Unfavourable variance due to less billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	-500,554	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-30,424	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	-4,034	Unfavourable variance but still on target	None. Performance is on target
	Service charges - refuse revenue	-2,111	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	3,169	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-2,440	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	-38,237	Favourable variance and still on target	None. Performance is on target
	Fines	-3,621	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	158	Favourable variance	None. Performance is on target
	Transfers recognised - operational	125,118	Unfavourable variance due to more grants received than target	None. Performance is on target
	Other revenue	23,600	Favourable variance	None. Performance is on target
	Gains on disposal of PPE	-13	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	-53,456	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime
	Remuneration of councillors	-1,423	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	-1,797	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-60,731	Unfavourable variance	Manual provision of impairment provision.
	Finance charges	-38,652	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	245,729	Unfavourable variance	
	Other materials	-25,721	Favourable variance	
	Contracted services	-64,594	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	533	Unfavourable variance	
	Other expenditure	-1,385	Unfavourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-165,208	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	-579,160	Favourable variance - less revenue collected than anticipated	
	Expenditure	61,271	Unfavourable variance - more spent than targeted	Monitor of spending on services.
	Capital	-54,767	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		1,8%	6,9%	6,9%	0,6%	3,6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9,1%	0,0%	0,0%	8,1%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		62,4%	9,3%	9,3%	51,3%	9,3%
Gearing	Long Term Borrowing/ Funds & Reserves		19,6%	11,0%	11,0%	19,5%	11,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	61,1%	224,1%	224,1%	83,3%	224,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		-6,1%	49,2%	49,2%	1,9%	49,2%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		111,5%	38,7%	38,7%	517,6%	38,7%
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%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue		31,7%	26,9%	26,9%	31,3%	26,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,8%	6,2%	6,2%	6,9%	6,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14,8%	6,4%	6,4%	0,7%	3,4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description R thousands	NT Code	Budget Year 2020/21											
		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	Actual Bad Debts Written Off against Debtors	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	177 744	97 620	64 967	83 883	78 782	67 217	379 455	1 737 952	2 687 620	2 347 289		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	293 048	31 771	19 256	14 981	13 489	10 844	34 458	650 794	1 068 642	724 567		
Receivables from Non-exchange Transactions - Property Rates	1400	159 988	135 285	45 126	41 862	41 121	39 104	138 720	892 486	1 493 690	1 153 292		
Receivables from Exchange Transactions - Waste Water Management	1500	55 477	33 489	15 823	15 064	14 655	14 065	76 754	512 543	737 872	633 082		
Receivables from Exchange Transactions - Waste Management	1600	20 457	7 846	6 498	6 202	5 997	5 781	31 527	229 251	313 559	278 758		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	52 174	30 820	24 198	23 644	23 006	22 446	121 254	844 089	1 141 631	1 034 439		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	30 047	3 129	3 339	2 156	2 411	2 471	7 678	79 468	130 699	94 184		
Total By Income Source	2000	788 934	339 961	179 207	187 791	179 462	161 929	789 847	4 946 583	7 573 713	6 265 611	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	212 738	67 519	54 881	47 096	49 257	46 674	179 204	1 239 729	1 897 097	1 561 960		
Commercial	2300	264 646	155 689	28 367	24 996	23 470	23 434	108 525	665 030	1 294 157	845 456		
Households	2400	311 551	116 753	95 959	115 700	106 735	91 820	502 117	3 041 824	4 382 459	3 858 196		
Other	2500									-	-		
Total By Customer Group	2600	788 934	339 961	179 207	187 791	179 462	161 929	789 847	4 946 583	7 573 713	6 265 611	-	-

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

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	137 457								137 457	
Bulk Water	0200	389 499								389 499	
PAYE deductions	0300	5 908								5 908	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	49 974								49 974	
Loan repayments	0600									-	
Trade Creditors	0700	25 087	27 248	16 227	29 689					98 251	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	607 926	27 248	16 227	29 689	-	-	-	-	681 090	-

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands				Yrs/Months					
Municipality									
Absa Call Account 1		call	call account		51	3,70%	25 241	51	25 292
Standard Bank Call 1		call	call account		–	0,00%	–	–	–
Standard Bank Call 2		call	call account		–	0,00%	–	–	–
Standard Bank Call 3		call	call account		–	0,00%	–	–	–
Standard Bank Call 4		call	call account		–	0,00%	–	–	–
Standard Bank Call 5		call	call account		–	0,00%	–	–	–
Nedbank		call	call account		0	3,55%	117	0	117
Nedbank		call	call account		2	3,55%	711	2	713
Nedbank		call	call account		76	3,55%	117	76	193
Nedbank		call	call account		153	3,55%	86 685	(69 263)	17 422
Nedbank		call	call account		11	3,55%	3 817	(92)	3 725
Nedbank		call	call account		182	3,55%	66 676	(18 743)	47 933
Nedbank		call	call account		0	3,55%	10	0	10
Nedbank		call	call account		101	3,55%	36 632	(6 421)	30 211
Municipality sub-total					576		220 007	(94 389)	125 618
Entities									
Centlec(SOC)		February 201	Call Account	n/a	6 123	6,0%	1 656	(1 648)	8
TOTAL INVESTMENTS AND INTEREST	2				582		221 662	(96 037)	125 626

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:	1,2									
Operating Transfers and Grants										
National Government:		915 263	915 667	915 667	329	356 447	228 917	127 530	55,7%	915 667
Energy Efficiency and Demand Side Management Grant		–	270	270	–	–	67	(67)	-100,0%	270
Equitable Share		911 525	830 046	830 046	–	345 853	207 511	138 342	66,7%	830 046
Expanded Public Works Programme Integrated Grant		1 541	1 316	1 316	329	329	329	0	0,0%	1 316
Local Government Financial Management Grant		2 197	2 100	2 100	–	2 100	525	1 575	300,0%	2 100
Municipal Demarcation Transition Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	6 934	6 934	–	8 165	1 733	6 432	371,0%	6 934
Public Transport Network Grant		–	60 143	60 143	–	–	15 036	(15 036)	-100,0%	60 143
Urban Settlement Development Grant		–	14 858	14 858	–	–	3 715	(3 715)	-100,0%	14 858
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	5 000	5 000	–	–	1 250	(1 250)	-100,0%	5 000
Capacity Building and Other Grants		–	5 000	5 000	–	–	1 250	(1 250)	-100,0%	5 000
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		758	4 650	4 650	–	–	1 162	(1 162)	-100,0%	4 650
Free State Arts and Cultural Council		758	2 000	2 000	–	–	500	(500)	-100,0%	2 000
National Skills Fund		–	2 650	2 650	–	–	662	(662)	-100,0%	2 650
Unspecified		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	916 021	925 317	925 317	329	356 447	231 329	125 118	54,1%	925 317
Capital Transfers and Grants										
National Government:		835 941	917 809	917 809	–	–	229 452	(229 452)	-100,0%	917 809
Integrated City Development Grant		4 351	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	263 893	263 893	–	–	65 973	(65 973)	-100,0%	263 893
Neighbourhood Development Partnership Grant		5 221	10 000	10 000	–	–	2 500	(2 500)	-100,0%	10 000
Public Transport Network Grant		279 877	163 505	163 505	–	–	40 876	(40 876)	-100,0%	163 505
Urban Settlement Development Grant		546 492	480 411	480 411	–	–	120 103	(120 103)	-100,0%	480 411
Provincial Government:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		5 207	13 000	13 000	–	1 126	3 250	(2 124)	-65,4%	13 000
[insert description]		5 207	13 000	13 000	–	1 126	3 250	(2 124)	-65,4%	13 000
Developers Contribution		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	841 148	930 809	930 809	–	1 126	232 702	(231 577)	-99,5%	930 809
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 757 169	1 856 126	1 856 126	329	357 573	464 031	(106 459)	-22,9%	1 856 126

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:		476 251	385 334	384 123	29 304	96 639	96 175	464	0,5%	384 123	
Equitable Share		273 490	308 694	307 483	20 438	77 456	77 015	441	0,6%	307 483	
Expanded Public Works Programme Integrated Grant		1 543	1 316	1 316	60	74	329	(255)	-77,5%	1 316	
Local Government Financial Management Grant		73 653	1 707	1 707	5 676	5 676	427	5 249	1229,8%	1 707	
Municipal Disaster Relief Grant		7 920	—	—	—	—	—	—	—	—	
Programme and Project Preparation Support Grant		—	6 934	6 934	—	—	1 734	(1 734)	-100,0%	6 934	
Public Transport Network Grant		64 067	51 825	51 825	2 918	11 462	12 956	(1 494)	-11,5%	51 825	
Urban Settlement Development Grant		55 578	14 858	14 858	211	1 970	3 715	(1 745)	-47,0%	14 858	
Provincial Government:		—	5 000	5 000	—	—	1 250	(1 250)	-100,0%	5 000	
Capacity Building and Other Grants		—	5 000	5 000	—	—	1 250	(1 250)	-100,0%	5 000	
District Municipality:		—	—	—	—	—	—	—	—	—	
Other grant providers:		—	—	—	—	—	—	—	—	—	
Free State Arts and Cultural Council		659	2 000	2 000	1 049	1 049	500	549	109,8%	2 000	
Total operating expenditure of Transfers and Grants:		476 251	390 334	389 123	29 304	96 639	97 425	(786)	-0,8%	389 123	
Capital expenditure of Transfers and Grants											
National Government:		590 516	917 809	917 809	74 827	125 310	229 452	(104 143)	-45,4%	917 809	
Integrated City Development Grant		3 830	—	—	—	—	—	—	—	—	
Integrated National Electrification Programme Grant		850	—	—	—	—	—	—	—	—	
Metro Informal Settlements Partnership Grant		—	263 893	263 893	5 471	8 884	65 973	(57 089)	-86,5%	263 893	
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—	
Neighbourhood Development Partnership Grant		4 405	10 000	10 000	3 127	3 127	2 500	627	25,1%	10 000	
Public Transport Network Grant		190 381	163 505	163 505	13 776	13 776	40 876	(27 101)	-66,3%	163 505	
Urban Settlement Development Grant		391 051	480 411	480 411	52 453	99 523	120 103	(20 580)	-17,1%	480 411	
Provincial Government:		—	—	—	—	—	—	—	—	—	
District Municipality:		—	—	—	—	—	—	—	—	—	
Other grant providers:		13 934	13 000	13 000	(2 345)	1 620	3 250	(1 630)	-50,1%	13 000	
Unspecified		13 934	13 000	13 000	(2 345)	1 620	3 250	(1 630)	-50,1%	13 000	
Total capital expenditure of Transfers and Grants		604 450	930 809	930 809	72 482	126 930	232 702	(105 773)	-45,5%	930 809	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 080 701	1 321 143	1 319 933	101 786	223 568	330 127	(106 559)	-32,3%	1 319 933	

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 R thousands	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		1	A	B	C					D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		46 828	51 312	51 312	4 021	11 822	12 828	(1 006)	-8%	51 312
Pension and UIF Contributions		1 638	1 998	1 998	135	406	499	(94)	-19%	1 998
Medical Aid Contributions		680	639	639	55	162	160	2	1%	639
Motor Vehicle Allowance		—	771	771	—	—	193	(193)	-100%	771
Cellphone Allowance		4 298	4 200	4 200	348	1 036	1 050	(14)	-1%	4 200
Housing Allowances		74	76	76	6	19	19	(0)	-2%	76
Other benefits and allowances		12 014	12 717	12 717	1 031	3 060	3 179	(19)	-4%	12 717
Sub Total - Councillors		65 531	71 712	71 712	5 595	16 505	17 928	(1 423)	-8%	71 712
% increase	4	9,4%	9,4%							9,4%
Senior Managers of the Municipality										
Basic Salaries and Wages		12 398	17 355	17 205	911	2 854	4 301	(1 447)	-34%	17 205
Pension and UIF Contributions		881	1 598	1 598	73	221	399	(179)	-45%	1 598
Medical Aid Contributions		452	440	440	39	118	110	8	7%	440
Performance Bonus		769	949	949	70	70	237	(167)	-70%	949
Motor Vehicle Allowance		1 656	1 656	1 656	118	374	414	(40)	-10%	1 656
Cellphone Allowance		178	418	418	13	40	104	(64)	-61%	418
Housing Allowances		—	240	240	—	—	60	(60)	-100%	240
Other benefits and allowances		1	1	1	0	0	0	(0)	-5%	1
Sub Total - Senior Managers of Municipality		16 335	22 656	22 506	1 225	3 677	5 627	(1 950)	-35%	22 506
% increase	4	38,7%	37,8%							37,8%
Other Municipal Staff										
Basic Salaries and Wages		1 007 394	1 196 334	1 196 253	94 991	261 308	299 046	(37 738)	-13%	1 196 253
Pension and UIF Contributions		162 004	177 716	177 716	15 440	43 163	44 430	(1 266)	-3%	177 716
Medical Aid Contributions		90 571	95 853	96 004	8 993	25 058	23 991	1 067	4%	96 004
Overtime		557	—	—	200	410	—	410	#DIV/0!	—
Performance Bonus		82 114	81 664	81 664	7 254	21 171	20 416	755	4%	81 664
Motor Vehicle Allowance		97 181	94 165	94 165	9 091	25 009	23 541	1 468	6%	94 165
Cellphone Allowance		2 539	5 157	5 157	205	609	1 289	(680)	-53%	5 157
Housing Allowances		5 424	7 014	7 014	537	1 431	1 754	(323)	-18%	7 014
Other benefits and allowances		188 782	53 882	54 093	20 580	50 367	13 561	36 806	271%	54 093
Payments in lieu of leave		54 311	—	—	2 176	6 528	—	6 528	#DIV/0!	—
Long service awards		7 145	1 214	1 214	1 893	3 034	304	2 730	899%	1 214
Post-retirement benefit obligations		94 817	51 995	51 995	4 288	12 863	12 999	(135)	-1%	51 995
Sub Total - Other Municipal Staff		1 792 838	1 764 995	1 765 275	165 648	450 952	441 331	9 621	2%	1 765 275
% increase	4	-1,6%	-1,5%							-1,5%
Total Parent Municipality		1 874 704	1 859 364	1 859 494	172 468	471 133	464 886	6 247	1%	1 859 494
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		826	982	982	(96)	(96)	246	(342)	-139%	982
Sub Total - Board Members of Entities		2 826	982	982	(96)	(96)	246	(342)	-139%	982
% increase	4	19,0%	19,0%							19,0%
Senior Managers of Entities										
Basic Salaries and Wages		—	10 820	10 820	(94)	94	2 705	(2 611)	-97%	10 820
Pension and UIF Contributions		0	464	464	—	—	116	(116)	-100%	464
Medical Aid Contributions		—	120	120	—	—	30	(30)	-100%	120
Motor Vehicle Allowance		—	554	554	—	—	139	(139)	-100%	554
Cellphone Allowance		—	132	132	—	—	33	(33)	-100%	132
Sub Total - Senior Managers of Entities		0	12 090	12 090	(94)	94	3 022	(2 929)	-97%	12 090
% increase	4	8128982,8%	8128982,8%							8128982,8%
Other Staff of Entities										
Basic Salaries and Wages		272 058	212 307	212 307	(27 057)	19 622	53 077	(33 455)	-63%	212 307
Pension and UIF Contributions		45 837	39 860	39 860	(4 446)	3 290	9 965	(6 675)	-67%	39 860
Medical Aid Contributions		26 405	22 312	22 312	(2 624)	1 902	5 578	(3 676)	-66%	22 312
Overtime		2 822	1 959	1 959	(243)	122	490	(368)	-75%	1 959
Performance Bonus		19 600	18 782	18 782	(1 149)	2 798	4 695	(1 898)	-40%	18 782
Motor Vehicle Allowance		26 071	22 613	22 613	(2 535)	1 942	5 653	(3 712)	-66%	22 613
Cellphone Allowance		870	866	866	(74)	74	216	(142)	-66%	866
Housing Allowances		1 889	1 519	1 519	(197)	130	380	(250)	-66%	1 519
Other benefits and allowances		57 683	46 933	46 933	(5 134)	3 856	11 733	(7 878)	-67%	46 933
Payments in lieu of leave		337	462	462	—	313	116	197	171%	462
Long service awards		256	—	—	(83)	—	—	—	—	—
Sub Total - Other Staff of Entities		453 829	367 612	367 612	(43 543)	34 048	91 904	(57 856)	-63%	367 612
% increase	4	-19,0%	-19,0%							-19,0%
Total Municipal Entities		454 655	380 684	380 684	(43 733)	34 045	95 172	(61 126)	-64%	380 684
TOTAL SALARY, ALLOWANCES & BENEFITS		2 329 359	2 240 048	2 240 178	128 735	505 178	560 057	(54 879)	-10%	2 240 178
% increase	4	-3,8%	-3,8%							-3,8%
TOTAL MANAGERS AND STAFF		2 263 001	2 167 353	2 167 483	123 236	488 770	541 884	(53 114)	-10%	2 167 483

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

R thousands	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	2020/21	+1 2021/22	+2 2022/23									
	Cash Receipts By Source																	
	Property rates		115 413	113 862	124 647	108 467	108 467	108 467	108 467	108 467	108 467	108 467	108 467	79 946	1 301 606	1 321 897	1 459 510	
	Service charges - electricity revenue		298 507	329 724	340 397	266 433	266 433	266 433	266 433	266 433	266 433	266 433	266 433	97 104	3 197 197	3 355 252	3 547 540	
	Service charges - water revenue		41 877	30 101	38 693	102 187	102 187	102 187	102 187	102 187	102 187	102 187	102 187	298 076	1 226 242	1 334 953	1 450 760	
	Service charges - sanitation revenue		21 746	21 895	22 786	35 942	35 942	35 942	35 942	35 942	35 942	35 942	35 942	77 339	431 299	438 148	490 020	
	Service charges - refuse		7 954	8 071	8 271	14 115	14 115	14 115	14 115	14 115	14 115	14 115	14 115	32 163	169 378	186 125	204 012	
	Rental of facilities and equipment		506	62	499	1 881	1 881	1 881	1 881	1 881	1 881	1 881	1 881	6 456	22 569	24 180	25 841	
	Interest earned - external investments		67	52	1 965	1 647	1 647	1 647	1 647	1 647	1 647	1 647	1 647	4 504	19 766	20 608	21 525	
	Interest earned - outstanding debtors		3 380	3 246	3 250	0	0	0	0	0	0	0	0	(9 876)				
	Dividends received		-	-	-	0	0	0	0	0	0	0	0	1	2	2	2	
	Fines, penalties and forfeits		340	10	13	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	8 239	25 803	26 946	28 187	
	Licences and permits		14	15	28	40	40	40	40	40	40	40	40	104	483	505	528	
	Agency services		-	-	-									-				
	Transfers and Subsidies - Operational		345 853	121 026	329	77 110	77 110	77 110	77 110	77 110	77 110	77 110	77 110	(158 769)	925 317	916 219	955 329	
	Other revenue		181 829	66 974	199 413	47 319	47 319	47 319	47 319	47 319	47 319	47 319	47 319	(258 941)	567 824	549 404	557 040	
	Cash Receipts by Source		1 017 486	695 038	740 292	657 290	657 290	657 290	657 290	657 290	657 290	657 290	657 290	176 346	7 887 486	8 174 239	8 740 294	
	Other Cash Flows by Source													-				
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		239 412	-	-	76 484	76 484	76 484	76 484	76 484	76 484	76 484	76 484	66 524	917 809	1 006 220	1 020 171	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	4 333	13 000	13 417	13 848	
	Proceeds on Disposal of Fixed and Intangible Assets		-	-	-									-				
	Short term loans		-	-	-									-				
	Borrowing long term /refinancing		-	-	-									-				
	Increase (decrease) in consumer deposits		80	68	60	-	-	-	-	-	-	-	-	1 885	2 093	8 525	8 951	
	Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	12 261	12 261	-	-	
	Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	112	112	-	-	
	Total Cash Receipts by Source		1 256 978	695 107	740 352	734 858	734 858	734 858	734 858	734 858	734 858	734 858	734 858	261 461	8 832 761	9 202 401	9 783 264	
	Cash Payments by Type													-				
	Employee related costs		181 306	182 765	181 688	186 675	186 675	186 675	186 675	186 675	186 675	186 675	186 675	200 941	2 240 098	2 252 165	2 269 734	
	Remuneration of councillors		-	-	-									-				
	Interest paid		20 394	1 531	3 729	16 578	16 578	16 578	16 578	16 578	16 578	16 578	16 578	40 659	198 939	182 020	166 189	
	Bulk purchases - Electricity		222 584	280 733	257 248	191 873	191 873	191 873	191 873	191 873	191 873	191 873	191 873	6 927	2 302 476	2 432 571	2 604 869	
	Bulk purchases - Water & Sewer		1 632	-	-	81 165	81 165	81 165	81 165	81 165	81 165	81 165	81 165	323 026	973 974	1 006 189	1 050 137	
	Other materials		7 323	2 146	4 298									(13 766)				
	Contracted services		61 656	22 747	44 143	55 363	55 363	55 363	55 363	55 363	55 363	55 363	55 363	92 906	664 357	708 962	731 923	
	Grants and subsidies paid - other municipalities		-	-	-	236	236	236	236	236	236	236	236	-				
	Grants and subsidies paid - other		-	-	-	31 375	31 375	31 375	31 375	31 375	31 375	31 375	31 375	943	2 830	2 951	3 082	
	General expenses		380 392	217 908	248 439	31 375	31 375	31 375	31 375	31 375	31 375	31 375	31 375	(721 238)	376 502	395 869	411 677	
	Cash Payments by Type		875 287	707 831	739 543	563 265	563 265	563 265	563 265	563 265	563 265	563 265	563 265	(69 603)	6 759 175	6 980 726	7 237 611	
	Other Cash Flows/Payments by Type																	
	Capital assets		176 363	34 520	91 240	101 750	101 750	101 750	101 750	101 750	101 750	101 750	101 750	104 879	1 221 006	1 256 045	1 246 332	
	Repayment of borrowing		34 152	-	2 481	10 960	10 960	10 960	10 960	10 960	10 960	10 960	10 960	7 207	131 522	145 979	161 857	
	Other Cash Flows/Payments		19 716	5 459	29 549									(54 724)				
	Total Cash Payments by Type		1 105 519	747 810	862 813	675 975	675 975	675 975	675 975	675 975	675 975	675 975	675 975	(12 241)	8 111 703	8 382 749	8 645 800	
	NET INCREASE/(DECREASE) IN CASH HELD		151 460	(52 703)	(122 462)	58 883	58 883	58 883	58 883	58 883	58 883	58 883	58 883	273 702	721 058	819 652	1 137 464	
	Cash/cash equivalents at the month/year beginning:		211 311	362 771	310 067	187 606	246 488	305 371	364 254	423 136	482 019	540 902	599 784	658 667	211 311	932 369	1 752 021	2 889 485
	Cash/cash equivalents at the month/year end:		362 771	310 067	187 606	246 488	305 371	364 254	423 136	482 019	540 902	599 784	658 667	932 369	1 752 021	2 889 485		

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		1 190 391	1 481 826	1 481 826	113 770	345 174	370 457	(25 282)	-7%	1 481 826
Service charges - electricity revenue		164 441	677	677	(10 876)	8 931	169	8 762	5178%	677
Service charges - water revenue		991 028	1 083 984	1 083 984	77 482	240 592	270 996	(30 404)	-11%	1 083 984
Service charges - sanitation revenue		345 566	415 795	415 795	33 091	99 914	103 949	(4 034)	-4%	415 795
Service charges - refuse revenue		141 009	157 276	157 276	12 174	37 208	39 319	(2 111)	-5%	157 276
Rental of facilities and equipment		48 620	22 569	22 569	2 958	8 811	5 642	3 169	56%	22 569
Interest earned - external investments		18 313	19 126	19 126	875	2 453	4 782	(2 329)	49%	19 126
Interest earned - outstanding debtors		216 496	221 930	221 930	26 544	77 246	55 482	21 763	39%	221 930
Dividends received		2	2	2	-	-	1	(1)	-100%	2
Fines, penalties and forfeits		885	23 974	23 974	80	2 921	5 993	(3 073)	-51%	23 974
Licences and permits		914	483	483	95	279	121	158	131%	483
Transfers and subsidies		916 021	925 317	925 317	329	356 447	231 329	125 118	54%	925 317
Other revenue		565 088	517 819	517 819	17 255	154 983	129 455	25 529	20%	517 819
Gains		19 913	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		4 618 685	4 870 778	4 870 778	273 777	1 334 959	1 217 694	117 265	10%	4 870 778
Expenditure By Type										
Employee related costs		1 809 173	1 787 651	1 787 781	166 873	454 629	446 958	7 671	2%	1 787 781
Remuneration of councillors		65 531	71 712	71 712	5 595	16 505	17 928	(1 423)	-8%	71 712
Debt impairment		764 491	933 426	933 426	77 715	233 286	233 356	(71)	0%	933 426
Depreciation & asset impairment		720 600	242 170	242 170	23	70	60 543	(60 472)	-100%	242 170
Finance charges		134 106	78 880	78 880	8 866	11 078	19 720	(8 642)	-44%	78 880
Bulk purchases		655 870	-	-	5 723	41 405	-	41 405	#DIV/0!	-
Other materials		39 632	530 177	530 146	72 743	112 692	132 542	(19 850)	-15%	530 146
Contracted services		475 371	453 964	453 130	52 620	75 082	113 524	(38 442)	-34%	453 130
Transfers and subsidies		9 431	2 830	2 830	-	1 241	707	533	75%	2 830
Other expenditure		373 426	251 035	251 771	14 934	78 643	62 688	15 955	25%	251 771
Losses		33 056	274 576	274 576	-	-	68 644	(68 644)	-100%	274 576
Total Expenditure		5 080 687	4 626 422	4 626 422	405 091	1 024 630	1 156 610	(131 980)	-11%	4 626 422
Surplus/(Deficit)		(462 002)	244 356	244 356	(131 314)	310 329	61 084	249 245	408%	244 356
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		804 610	897 343	897 343	-	-	224 336	(224 336)	-100%	897 343
Surplus/(Deficit) after capital transfers & contributions		342 608	1 141 699	1 141 699	(131 314)	310 329	285 420	24 909	9%	1 141 699
Surplus/(Deficit) after taxation		342 608	1 141 699	1 141 699	(131 314)	310 329	285 420	24 909	9%	1 141 699

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		2 557 887	3 236 289	3 236 289	(329 984)	229 912	809 072	(579 160)	-72%	3 236 289
Total Operating Revenue	1	2 557 887	3 236 289	3 236 289	(329 984)	229 912	809 072	(579 160)	-72%	3 236 289
Expenditure By Municipal Entity										
Centlec		2 716 480	2 824 407	2 824 407	(149 575)	767 373	706 102	61 271	9%	2 824 407
Total Operating Expenditure	2	2 716 480	2 824 407	2 824 407	(149 575)	767 373	706 102	61 271	9%	2 824 407
Surplus/ (Deficit) for the yr/period		(158 593)	411 882	411 882	(180 409)	(537 461)	102 970	(517 889)	-503%	411 882
Capital Expenditure By Municipal Entity										
Centlec		130 060	217 752	217 752	(19 038)	(329)	54 438	(54 767)	-101%	217 752
Total Capital Expenditure	3	130 060	217 752	217 752	(19 038)	(329)	54 438	(54 767)	-101%	217 752

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

Month R thousands	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<u>Monthly expenditure performance trend</u>									
July	8 532	101 750	101 751	29 157	29 157	101 751	72 593	71,3%	2%
August	22 787	101 750	101 751	47 976	77 133	203 501	126 368	62,1%	6%
September	44 245	101 750	101 751	62 911	140 044	305 252	165 208	54,1%	11%
October	74 447	101 750	101 751	–	407 002	–	–	–	–
November	66 593	101 750	101 751	–	508 753	–	–	–	–
December	53 872	101 750	101 751	–	610 503	–	–	–	–
January	42 393	101 750	101 751	–	712 254	–	–	–	–
February	47 782	101 750	101 751	–	814 004	–	–	–	–
March	81 610	101 750	101 751	–	915 755	–	–	–	–
April	86 849	101 750	101 751	–	1 017 506	–	–	–	–
May	74 817	101 750	101 751	–	1 119 256	–	–	–	–
June	220 912	101 750	101 749	–	1 221 006	–	–	–	–
Total Capital expenditure	824 838	1 221 006	1 221 006	140 044					

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		314 441	563 727	573 286	29 804	76 159	142 670	66 511	46,6%	573 286
Roads Infrastructure		139 413	160 167	169 726	31 168	64 709	41 780	(22 929)	-54,9%	169 726
Roads		–	3 498	3 498	–	–	874	874	100,0%	3 498
Road Structures		139 413	156 313	166 228	31 168	64 709	40 881	(23 828)	-58,3%	166 228
Road Furniture		–	356	0	–	–	24	24	100,0%	0
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		98 351	124 071	124 071	(12 418)	(4 010)	31 018	35 028	112,9%	124 071
HV Substations		1 439	6 034	6 034	–	718	1 509	790	52,4%	6 034
MV Networks		11 436	9 231	9 231	(91)	(34)	2 308	2 342	101,5%	9 231
LV Networks		85 476	108 805	108 805	(12 326)	(4 694)	27 201	31 895	117,3%	108 805
Water Supply Infrastructure		34 614	228 316	228 316	7 927	12 333	57 079	44 746	78,4%	228 316
Bulk Mains		–	38 130	38 130	2 089	5 502	9 533	4 031	42,3%	38 130
Distribution		34 614	190 185	190 185	5 838	6 831	47 546	40 715	85,6%	190 185
Sanitation Infrastructure		34 489	27 401	27 401	–	–	6 850	6 850	100,0%	27 401
Reticulation		34 489	27 401	27 401	–	–	6 850	6 850	100,0%	27 401
Solid Waste Infrastructure		7 574	23 773	23 773	3 127	3 127	5 943	2 816	47,4%	23 773
Landfill Sites		7 574	23 028	23 028	3 127	3 127	5 757	2 630	45,7%	23 028
Waste Transfer Stations		–	744	744	–	–	186	186	100,0%	744
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		50 442	116 263	116 263	1 442	1 830	29 066	27 236	93,7%	116 263
Community Facilities		48 375	102 289	102 289	1 442	1 793	25 572	23 779	93,0%	102 289
Centres		28 657	36 174	36 174	–	–	9 043	9 043	100,0%	36 174
Fire/Ambulance Stations		5 602	11 079	11 079	–	–	2 770	2 770	100,0%	11 079
Cemeteries/Crematoria		–	4 093	4 093	144	144	1 023	879	85,9%	4 093
Purls		1 510	800	800	–	–	200	200	100,0%	800
Public Open Space		12 605	44 742	44 742	1 298	1 649	11 186	9 537	85,3%	44 742
Nature Reserves		–	3 000	3 000	–	–	750	750	100,0%	3 000
Public Abution Facilities		–	2 400	2 400	–	–	600	600	100,0%	2 400
Sport and Recreation Facilities		2 068	13 974	13 974	–	37	3 494	3 457	99,0%	13 974
Outdoor Facilities		2 068	13 974	13 974	–	37	3 494	3 457	99,0%	13 974
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-rev enue Generating		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		341	–	–	–	–	–	–	–	–
Licences and Rights		341	–	–	–	–	–	–	–	–
Computer Software and Applications		341	–	–	–	–	–	–	–	–
Computer Equipment		3 315	16 042	16 042	(2 590)	(2 416)	4 010	6 427	160,2%	16 042
Computer Equipment		3 315	16 042	16 042	(2 590)	(2 416)	4 010	6 427	160,2%	16 042
Furniture and Office Equipment		23	3 635	3 635	–	–	909	909	100,0%	3 635
Furniture and Office Equipment		23	3 635	3 635	–	–	909	909	100,0%	3 635
Machinery and Equipment		3 208	12 082	12 082	2	2	3 020	3 019	99,9%	12 082
Machinery and Equipment		3 208	12 082	12 082	2	2	3 020	3 019	99,9%	12 082
Transport Assets		285 974	193 505	193 505	13 766	30 927	48 376	17 449	36,1%	193 505
Transport Assets		285 974	193 505	193 505	13 766	30 927	48 376	17 449	36,1%	193 505
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	657 744	905 254	914 813	42 424	106 501	228 052	121 550	53,3%	914 813

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		150 133	243 888	234 329	20 175	30 795	59 234	28 439	48,0%	234 329
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7 136	15 680	15 680	(446)	314	3 920	3 606	92,0%	15 680
HV Substations		173	1 958	1 958	-	-	489	489	100,0%	1 958
MV Networks		5 993	12 209	12 209	(196)	494	3 052	2 558	83,8%	12 209
LV Networks		969	1 514	1 514	(250)	(180)	378	558	147,6%	1 514
Water Supply Infrastructure		82 767	104 366	104 366	8 995	18 856	26 091	7 236	27,7%	104 366
Water Treatment Works		246	8 380	8 380	413	413	2 095	1 682	80,3%	8 380
Bulk Mains		82 520	95 986	95 986	8 582	18 443	23 997	5 554	23,1%	95 986
Sanitation Infrastructure		60 230	123 842	114 283	11 626	11 626	29 223	17 597	60,2%	114 283
Reticulation		60 230	81 362	81 174	9 040	9 040	20 306	11 266	55,5%	81 174
Waste Water Treatment Works		-	42 481	33 109	2 586	2 586	8 916	6 330	71,0%	33 109
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		3 459	3 372	3 372	-	-	843	843	100,0%	3 372
Community Facilities		3 459	3 372	3 372	-	-	843	843	100,0%	3 372
Cemeteries/Crematoria		2 572	-	-	-	-	-	-	-	-
Public Open Space		-	372	372	-	-	93	93	100,0%	372
Stalls		887	3 000	3 000	-	-	750	750	100,0%	3 000
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		2 394	3 700	3 700	-	-	925	925	100,0%	3 700
Machinery and Equipment		2 394	3 700	3 700	-	-	925	925	100,0%	3 700
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	155 986	250 960	241 401	20 175	30 795	61 002	30 207	49,5%	241 401

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		393 328	294 311	294 311	24 242	77 192	73 578	(3 614)	-4,9%	294 311
Roads Infrastructure		54 795	67 659	67 659	5 207	14 846	16 915	2 068	12,2%	67 659
Road Structures		50 812	63 861	63 861	4 879	14 038	15 965	1 927	12,1%	63 861
Road Furniture		3 983	3 798	3 798	328	808	950	141	14,9%	3 798
Storm water Infrastructure		3 414	3 717	3 717	248	824	929	106	11,4%	3 717
Drainage Collection		3 414	3 717	3 717	248	824	929	106	11,4%	3 717
Electrical Infrastructure		98 862	4 204	4 204	(7 418)	8 136	1 051	(7 085)	-674,1%	4 204
Power Plants		93 002	459	459	(6 935)	7 594	115	(7 479)	-6511,2%	459
HV Substations		5 517	3 744	3 744	(423)	468	936	468	50,0%	3 744
LV Networks		343	—	—	(59)	74	—	(74)	#DIV/0!	—
Water Supply Infrastructure		127 705	122 843	122 843	15 079	32 636	30 711	(1 926)	-6,3%	122 843
Boreholes		1 122	667	667	—	—	167	167	100,0%	667
Water Treatment Works		83 875	75 473	75 473	8 140	21 991	18 868	(3 123)	-16,5%	75 473
Bulk Mains		42 709	46 542	46 542	6 939	10 646	11 635	990	8,5%	46 542
Distribution Points		—	162	162	—	—	40	40	100,0%	162
Sanitation Infrastructure		108 552	95 887	95 887	11 125	20 749	23 972	3 223	13,4%	95 887
Reticulation		267	823	823	—	—	206	206	100,0%	823
Waste Water Treatment Works		96 464	82 209	82 209	11 125	20 749	20 552	(196)	-1,0%	82 209
Toilet Facilities		11 821	12 855	12 855	—	—	3 214	3 214	100,0%	12 855
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	1	1	—	1	0	(1)	-240,0%	1
Data Centres		—	1	1	—	1	0	(1)	-240,0%	1
Community Assets		1 102	1 923	1 923	1	18	481	463	96,3%	1 923
Community Facilities		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		1 102	1 923	1 923	1	18	481	463	96,3%	1 923
Outdoor Facilities		1 102	1 923	1 923	1	18	481	463	96,3%	1 923
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Other assets		66 682	61 606	61 606	3 983	15 053	15 402	348	2,3%	61 606
Operational Buildings		66 682	61 606	61 606	3 983	15 053	15 402	348	2,3%	61 606
Municipal Offices		66 682	61 606	61 606	3 983	15 053	15 402	348	2,3%	61 606
Housing		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		12 647	11 088	11 088	(343)	517	2 772	2 255	81,3%	11 088
Furniture and Office Equipment		12 647	11 088	11 088	(343)	517	2 772	2 255	81,3%	11 088
Machinery and Equipment		15 054	48 883	48 883	294	1 044	12 221	11 177	91,5%	48 883
Machinery and Equipment		15 054	48 883	48 883	294	1 044	12 221	11 177	91,5%	48 883
Transport Assets		70 045	79 797	79 540	3 955	13 780	19 899	6 119	30,7%	79 540
Transport Assets		70 045	79 797	79 540	3 955	13 780	19 899	6 119	30,7%	79 540
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1	558 858	497 607	497 350	32 132	107 604	124 352	16 748	13,5%	497 350

MAN Mangaung - Contact Information	
A. GENERAL INFORMATION	
Municipality	MAN Mangaung
Grade	6
Province	FREE STATE
Web Address	mangaung.co.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	3704
City / Town	Bloemfontein
Postal Code	9300
Street address	
Building	Bram fischer Building
Street No. & Name	5 De Villiers Street
City / Town	Bloemfontein
Postal Code	9301
General Contacts	
Telephone number	051 405 8911
Fax number	051 405 8101
C. POLITICAL LEADERSHIP	
Speaker:	Secretary/PA to the Speaker:
ID Number	ID Number
Title	Mr
Name	M M Mothibe - Nkoane
Telephone number	051 405 8667
Cell number	
Fax number	405 8676 051
E-mail address	mapaseka.nkoane@mangaung.co.za
Mayor/Executive Mayor:	Secretary/PA to the Mayor/Executive Mayor:
ID Number	ID Number
Title	Mr
Name	Mxolisi Ashford Siyonzana
Telephone number	051 405 8667
Cell number	082 821 9300
Fax number	405 8676 051
E-mail address	mxolisi.siyonzana@mangaung.co.za
Deputy Mayor/Executive Mayor:	Secretary/PA to the Deputy Mayor/Executive Mayor:
ID Number	ID Number
Title	Mr
Name	LA Masoetsa
Telephone number	051 405 8640
Cell number	071 688 9000
Fax number	
E-mail address	lebohang.masoetsa@mangaung.co.za
D. MANAGEMENT LEADERSHIP	
Acting Municipal Manager:	Secretary/PA to the Municipal Manager:
ID Number	ID Number
Title	Mr
Name	Teboho Maine
Telephone number	051 405 8621
Cell number	082 820 9638
Fax number	051 405 8741
E-mail address	teboho.maine@mangaung.co.za
Chief Financial Officer	Secretary/PA to the Chief Financial Officer
ID Number	ID Number
Title	Mr
Name	S E Mofokeng
Telephone number	051 405 8625
Cell number	083 456 5823
Fax number	051 405 8787
E-mail address	sabata.mofokeng@mangaung.co.za
Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	H van Zyl
Telephone number	051 405 8627
Cell number	082 781 6981
Fax number	051 405 8793
E-mail address	hansie.vanzyl@mangaung.co.za
Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	Arrie Bartnis
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Cell number	071 871 5988
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