

13 JANUARY 2022

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE MONTH ENDED 31 DECEMBER 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 month ending 31 December 2021, the ten-working day reporting month expires on the 14 January 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 MONTH ENDING 31 DECEMBER 2021

This report is based upon financial information, as of 31 December 2021 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the month ended 31 December 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 month of **R4 238.208 million** is higher than the year-to-date target of **R4 036.799 million** and the expenditure for the month is **R4 193.700 million**, which is higher than the year-to-date target of **R3 725.856 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

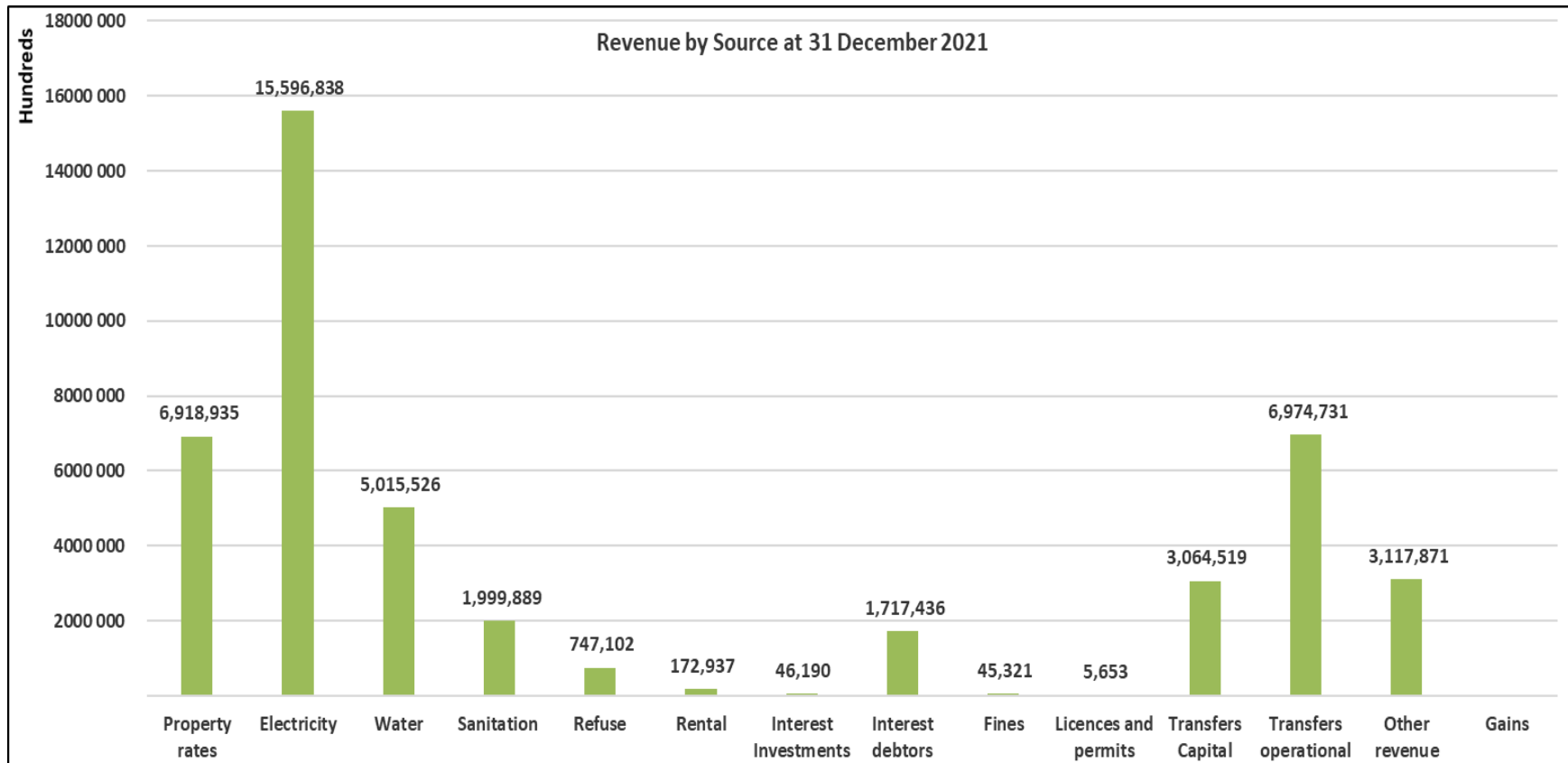
Description		Ref	2019/20	Budget Year 2020/21							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates		1,190,391	1,481,826	1,481,826	115,984	691,893	740,913	(49,020)	-7%	1,481,826	
Service charges - electricity revenue		2,631,325	3,166,037	3,166,037	216,561	1,559,684	1,583,018	(23,334)	-1%	3,166,037	
Service charges - water revenue		991,028	1,083,984	1,083,984	47,375	501,553	541,992	(40,439)	-7%	1,083,984	
Service charges - sanitation revenue		345,566	415,795	415,795	33,424	199,989	207,898	(7,909)	-4%	415,795	
Service charges - refuse revenue		141,009	157,276	157,276	12,209	74,710	78,638	(3,928)	-5%	157,276	
Rental of facilities and equipment		48,634	22,569	22,569	2,536	17,294	11,284	6,009	53%	22,569	
Interest earned - external investments		18,891	19,766	19,766	1,112	4,619	9,883	(5,264)	-53%	19,766	
Interest earned - outstanding debtors		239,487	247,024	247,024	31,133	171,744	123,512	48,232	39%	247,024	
Dividends received		2	2	2	-	3	1	2	137%	2	
Fines, penalties and forfeits		12,530	25,803	25,803	187	4,532	12,902	(8,370)	-65%	25,803	
Licences and permits		914	483	483	77	565	242	324	134%	483	
Agency services								-			
Transfers and subsidies		916,021	925,317	925,317	270,392	697,473	462,658	234,815	51%	925,317	
Other revenue		583,516	527,717	527,717	122,891	311,787	263,859	47,929	18%	527,717	
Gains		(8,704)	1	1	-	2,363	1	2,363	457853%	1	
Total Revenue (excluding capital transfers and contributions)		7,110,609	8,073,601	8,073,601	853,881	4,238,208	4,036,799	201,409	5%	8,073,601	
Expenditure By Type											
Employee related costs		2,263,827	2,168,336	2,168,466	182,787	1,162,177	1,084,245	77,932	7%	2,168,466	
Remuneration of councillors		65,531	71,712	71,712	6,408	32,524	35,856	(3,332)	-9%	71,712	
Debt impairment		805,909	943,784	943,784	78,708	472,472	471,892	580	0%	943,784	
Depreciation & asset impairment		915,748	315,631	315,631	19,009	458,185	157,816	300,370	190%	315,631	
Finance charges		110,364	198,939	198,939	27,268	58,046	99,470	(41,424)	-42%	198,939	
Bulk purchases		2,675,621	2,002,153	2,002,153	145,736	1,221,530	1,001,076	220,454	22%	2,002,153	
Other materials		68,123	567,607	567,282	85,726	363,874	283,750	80,124	28%	567,282	
Contracted services		580,510	577,701	588,749	49,678	243,533	290,396	(46,862)	-16%	588,749	
Transfers and subsidies		9,431	2,830	2,830	-	1,241	1,415	(174)	-12%	2,830	
Other expenditure		445,503	327,443	319,611	35,564	179,325	162,595	16,730	10%	319,611	
Losses		36,510	274,692	274,692	1	793	137,346	(136,553)	-99%	274,692	
Total Expenditure		7,977,078	7,450,829	7,453,849	630,884	4,193,700	3,725,856	467,844	13%	7,453,849	
Surplus/(Deficit)		(866,469)	622,772	619,752	222,997	44,508	310,943	(266,435)	(0)	619,752	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		835,941	917,809	921,901	41,811	306,452	459,928	(153,477)	(0)	921,901	
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	392	1,956	6,500	(4,544)	(0)	13,000	
Surplus/(Deficit) after capital transfers & contributions		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372			1,554,653	
Taxation								-			
Surplus/(Deficit) after taxation		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372			1,554,653	
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372			1,554,653	
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372			1,554,653	

The major revenue variances against the approved budget are:

- Property rates - Unfavourable variance of -R49.020 million (-7%) for the month due to lower property rates billed for domestic properties than budgeted.
- Electricity – Unfavourable variance of -R23.334 million (-1%) for the month, due to lower user's consumption than budgeted.
- Water revenue – Unfavourable variance of -R40.439 million (-7%) for the month due to lower user's consumption than budgeted for the month.
- Services charges: Sanitation revenue- Unfavourable variance of -R7.909 million (-4%) due to lower billing for sanitation services than budgeted for the month.

- Services charges: Refuse revenue – Unfavourable variance -R3.928 million (-5%) due to lower households billed than budgeted.
- Rental of facilities and equipment – Favourable variance of R6.009 million (53%) 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 –R5.264 million (-53%) for the month due to lower investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Favourable variance of R48.232 million (39%) due to payment on interest received from debtors including government.
- Fines - Unfavourable variance of –R8.370 million (-65%) is mainly due to the non-accrual of traffic fines for the month. Performance is also hampered by the deficiencies in internal control measures.
- Licences and permits – Favourable variance R323 657.72 (134%) 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 R234.815 million (51%) for the month 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 R47.929 million (18%) – higher revenue collected for rendering of services than anticipated for the month.

The following charts indicates the actual revenue by source.



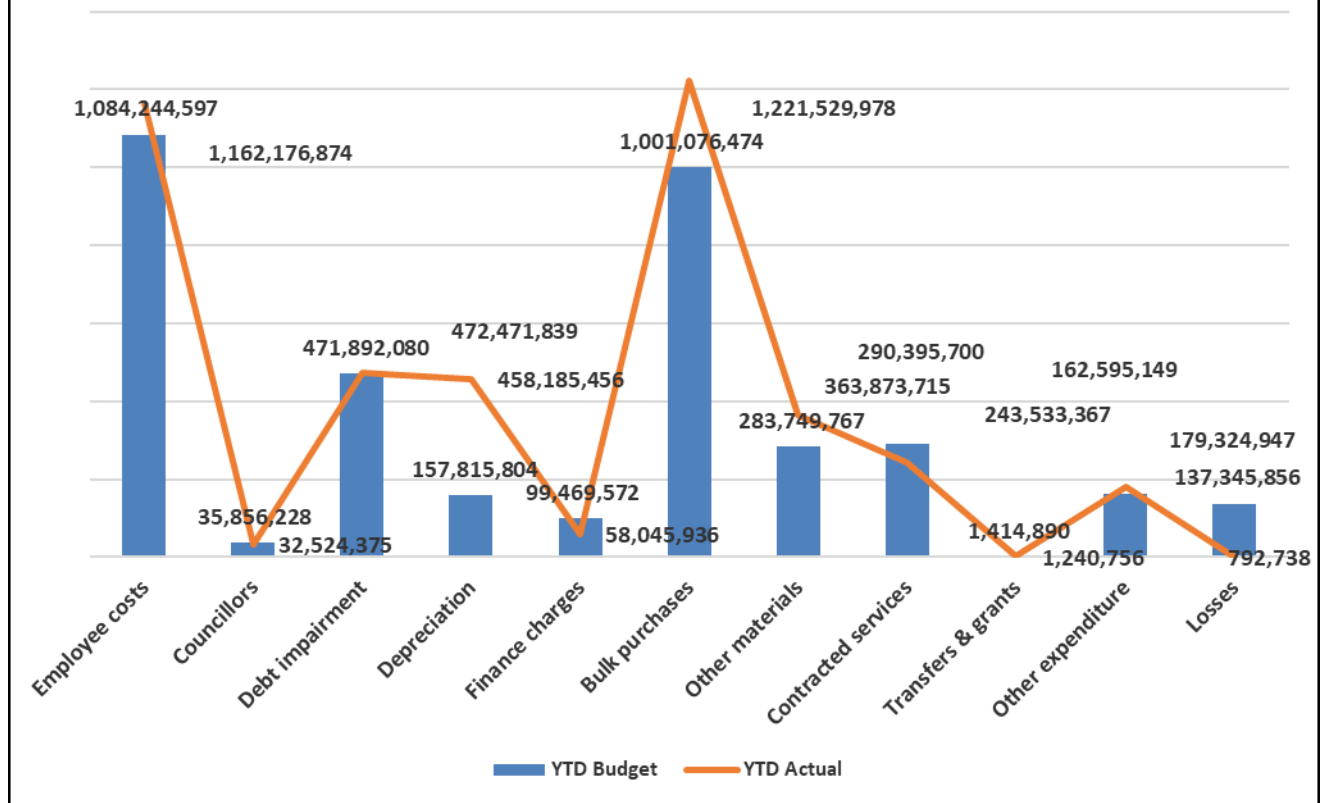
The major operating expenditure variances against the approved budget are:

Employee related costs – Unfavourable variance of R77.932 million (7%) on the year-to-date approved budget due to overspending on overtime and the implementation of the new salary and wages agreement approved by SALGA for an increase of 3.5% on salaries from 1 July 2021 that was higher than anticipated. The overspending on overtime to date is R48.961 million (Budget R40.780 million vs Actual R89.741 million). The overspending for the month 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	9,356	35,656	200,606	(164,950)	-82.23%
EXECUTIVE MAYOR	451,265	451,265	166,974	225,633	813,000	(587,368)	-72.25%
CORPORATE SERVICES	2,628,252	4,729,252	431,514	2,364,626	4,577,416	(2,212,790)	-48.34%
FINANCE	-	-	-	-	-	-	0.00%
SOCIAL SERVICES	5,683,873	6,042,261	170,106	3,021,131	3,453,558	(432,427)	-12.52%
PLANNING	-	-	-	-	-	-	0.00%
FRESH PRODUCE MARKET	1,114,279	1,114,279	8,621	557,140	463,364	93,776	0.00%
HUMAN SETTLEMENTS	1,997,426	1,997,426	42,642	998,713	765,651	233,062	0.00%
ENGINEERING SERVICES	1,932,799	2,223,699	1,481,765	1,111,850	14,570,859	(13,459,009)	-92.37%
WATER	1,599,627	1,599,627	1,606,739	799,814	13,045,380	(12,245,567)	0.00%
WASTE AND FLEET MANAGEMENT	22,808,345	22,514,998	1,739,729	11,257,499	25,007,055	(13,749,556)	-54.98%
METRO POLICE	4,224,670	6,234,670	1,207,885	3,117,335	7,582,012	(4,464,677)	0.00%
STRATEGIC PROJECTS	-	-	-	-	-	-	0.00%
NALEDI	2,143,864	2,143,864	52,410	1,071,932	1,711,272	(639,340)	0.00%
SOUTPAN	1,182,816	1,182,816	128,572	591,408	602,493	(11,085)	0.00%
CENTLEC	31,254,399	31,254,399	1,851,713	15,627,200	16,948,736	(1,321,536)	-7.80%
TOTAL OVERTIME	77,092,926	81,559,867	8,898,027	40,779,934	89,741,401	(48,961,468)	-54.56%

- Debt impairment – Unfavourable variance R579 758.94 (0%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.
- Depreciation – Unfavourable variance R300.370 million (190%) due to processing of actual depreciation on assets for the month as per the asset register.
- Finance charges – Favourable variance of –R41.424 million (-42%) 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 R220.454 million (22%) due to bulk purchases for electricity that are higher than the target for the period. The settlement agreement on the Bloemwater outstanding account also have an impact on the purchasing of bulk water.
- Other materials – Unfavourable variance R80.124 million (28%) overspending due to higher needs for materials and supplies by all the departments.
- Contracted services - Favourable variance of -R46.862 million (-16%) due to underspending on other contracted services for the month and the implementation of cost containment measures.
- Other expenditure - Unfavourable variance R16.730 million (10%) – overspending mostly due to payments made for advertising of tenders, skills development levies, and management fees.

Operating Expenditure by type as at 31 December 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) - M06

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	-	-	0	(0)	-100.0%	1
Vote 02 - Office Of The Executive Mayor		-	-	-	-	0	-	0	#DIV/0!	-
Vote 03 - Corporate Services		1,564	11,554	11,554	25	1,664	5,777	(4,113)	-71.2%	11,554
Vote 04 - Finance		1,431,553	1,681,385	1,681,385	179,389	797,527	840,692	(43,165)	-5.1%	1,681,385
Vote 05 - Social Services		19,279	14,931	14,931	905	5,275	7,465	(2,191)	-29.3%	14,931
Vote 06 - Planning		45,412	44,442	44,442	753	19,303	22,221	(2,918)	-13.1%	44,442
Vote 07 - Human Settlement And Housing		13,026	24,402	24,402	2,504	15,697	12,201	3,496	28.7%	24,402
Vote 08 - Economic And Rural Development		655	306	306	68	406	153	253	165.2%	306
Vote 09 - Engineering		532,486	557,661	557,661	76,196	262,058	278,831	(16,772)	-6.0%	557,661
Vote 10 - Water		1,426,559	1,476,772	1,476,772	149,788	671,268	738,386	(67,118)	-9.1%	1,476,772
Vote 11 - Waste And Fleet Management		408,432	453,518	453,518	85,557	156,406	226,759	(70,353)	-31.0%	453,518
Vote 12 - Miscellaneous		1,360,343	1,479,114	1,483,206	181,223	1,036,872	740,581	296,292	40.0%	1,483,206
Vote 13 - Metro Police		-	24,035	24,035	(1)	327	12,017	(11,690)	-97.3%	24,035
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-		-
Vote 15 - Other		2,712,449	3,236,289	3,236,289	219,675	1,579,813	1,618,144	(38,331)	-2.4%	3,236,289
Total Revenue by Vote	2	7,951,757	9,004,410	9,008,502	896,083	4,546,617	4,503,228	43,389	1.0%	9,008,502
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		107,637	162,363	162,263	12,729	69,708	81,157	(11,449)	-14.1%	162,263
Vote 02 - Office Of The Executive Mayor		227,204	259,126	260,626	8,962	110,358	129,778	(19,420)	-15.0%	260,626
Vote 03 - Corporate Services		486,994	319,940	319,940	26,923	148,337	159,971	(11,634)	-7.3%	319,940
Vote 04 - Finance		396,623	296,849	296,849	20,913	143,952	148,425	(4,473)	-3.0%	296,849
Vote 05 - Social Services		555,267	283,375	283,375	21,720	155,212	141,689	13,523	9.5%	283,375
Vote 06 - Planning		103,521	94,113	94,113	15,023	43,363	47,057	(3,694)	-7.8%	94,113
Vote 07 - Human Settlement And Housing		121,624	123,982	123,982	10,609	61,598	61,992	(393)	-0.6%	123,982
Vote 08 - Economic And Rural Development		23,575	42,171	42,171	2,072	17,404	21,086	(3,682)	-17.5%	42,171
Vote 09 - Engineering		888,522	517,578	517,578	42,655	391,361	258,790	132,571	51.2%	517,578
Vote 10 - Water		1,511,408	1,554,634	1,560,654	144,915	782,286	780,320	1,966	0.3%	1,560,654
Vote 11 - Waste And Fleet Management		487,722	387,339	387,439	31,868	224,756	193,695	31,061	16.0%	387,439
Vote 12 - Miscellaneous		180,816	339,059	328,559	42,184	187,867	164,815	23,051	14.0%	328,559
Vote 13 - Metro Police		55,045	176,711	182,711	21,037	117,894	90,284	27,610	30.6%	182,711
Vote 14 - Naledi And Soutpan		64,186	69,182	69,182	6,816	33,586	34,591	(1,005)	-2.9%	69,182
Vote 15 - Other		2,766,934	2,824,407	2,824,407	222,459	1,706,016	1,412,205	293,812	20.8%	2,824,407
Total Expenditure by Vote	2	7,977,078	7,450,829	7,453,849	630,884	4,193,700	3,725,856	467,844	12.6%	7,453,849
Surplus/ (Deficit) for the year	2	(25,321)	1,553,581	1,554,653	265,199	352,917	777,372	(424,455)	-54.6%	1,554,653

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 year-to-date spending for the month is **R399.421 million (65.33%)** on the year-to-date budgeted target of **R611.359 million**. On an annual basis we have thus spent only **R399.421 million (32.66%)** of the year-to-date expenditure versus the approved budget of **R1 223.138 million**.

The summary report indicates the following:

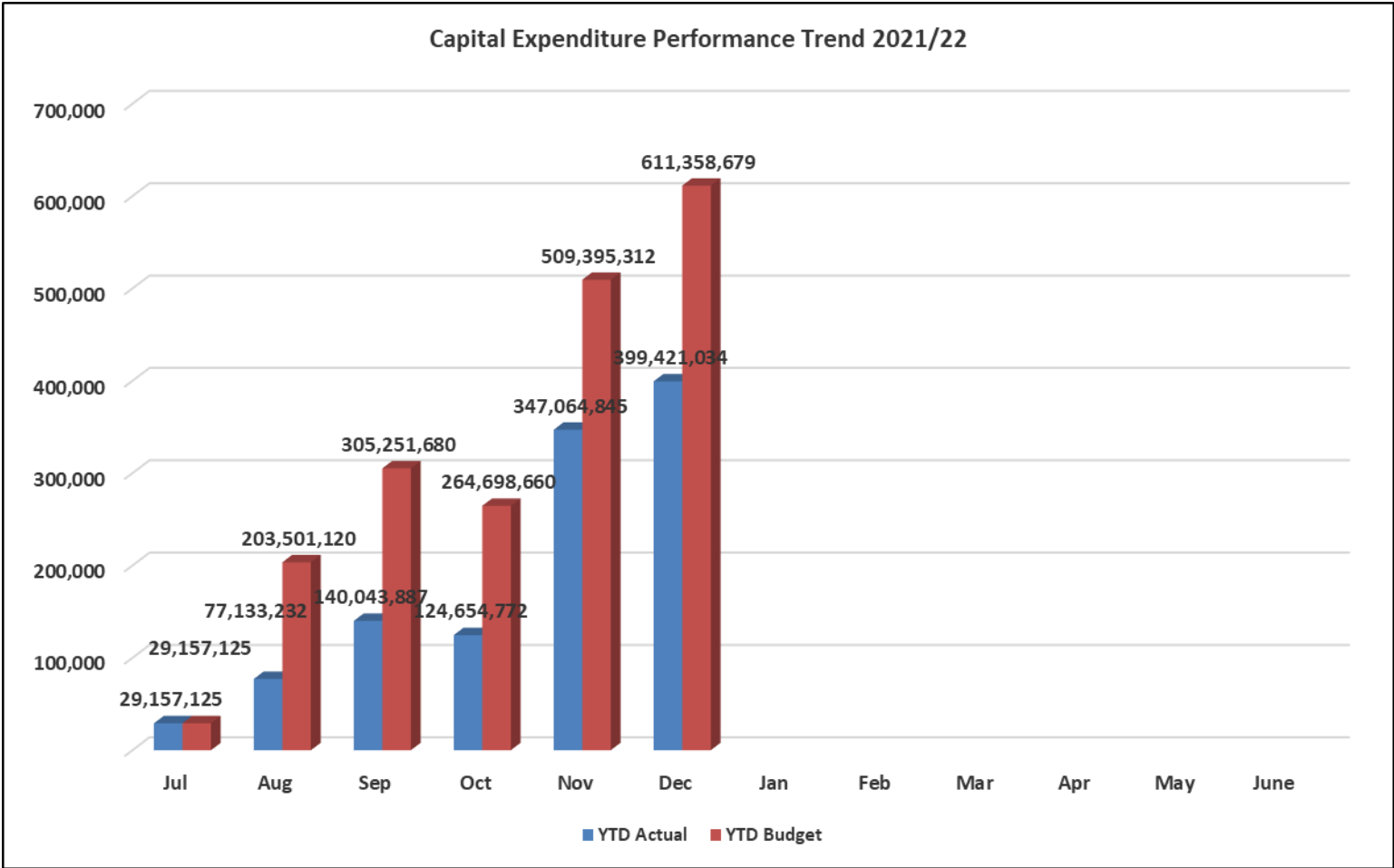
Summary Statement of Capital Expenditure - Financing

Description	Adjustment	YTD		
	Budget	Budget	YTD	Variance
	2021/22	December	Actual	YTD
		2021/22	December	Fav /
	R'000	R'000	2021/22	(Unfav.)
			R'000	R'000
Capital Expenditure	1 223 138	611 359	399 421	(211 938)
Capital Financing				
National Government	921 901	459 929	320 429	(139 499)
Public Contributions	13 000	6 500	7 947	1 447
Borrowing	-	-	21 523	21 523
Internally Generated Funds	288 236	144 930	49 522	(95 408)
Financing Total	1 223 138	611 359	399 421	(211 938)

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	(R7.401 million less than budget target)
Community and public safety	(R144.241 million less than budget target)
Economic and environmental services	(R5.888 million more than budget target)
Electricity	(R45.896 million less than budget target)
Water	(R5.958 million more than budget target)
Wastewater management	(R13.408 million less than budget target)
Waste management	(R6.886 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 Adjutment Budget
City Manager	163,505,326	163,505,326	61,552,191	81,752,694	37.65%
Corp Services	43,500,000	44,540,091	6,007,803	22,010,047	13.49%
Finance	-	-	-	-	0.00%
Social Services	15,608,760	15,608,760	703,147	7,804,434	4.50%
Planning	43,703,445	43,703,445	8,818,690	21,851,748	20.18%
Human Settlements	341,679,539	341,679,539	41,875,347	170,839,842	12.26%
Econ & Rural Dev	47,682,990	47,682,990	5,503,970	23,841,534	11.54%
Engineering	201,094,128	205,186,203	127,284,553	101,571,034	62.03%
Water Services	114,285,541	114,285,541	63,100,480	57,142,818	55.21%
Waste & Fleet	18,794,101	18,794,101	21,595,331	9,397,086	114.90%
Strategic Projects	13,400,000	10,400,000	-	6,271,449	0.00%
Centlec	217,751,824	217,751,824	62,979,521	108,875,994	28.92%
	1,221,005,654	1,223,137,820	399,421,034	611,358,679	32.66%

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 month ending 31 December 2021 indicates a closing balance (cash and cash equivalents) of R383.605 million (30 November 2021 – R305.877 million) which comprises of the following:

- Bank balance and cash R1.088 million (Mangaung) ABSA
- Bank balance and cash R42.895 million (Mangaung) NEDBANK
- Bank balance and cash R10.845 million (Centlec)
- Bank balance and cash R5.768 million (Market)
- Investment deposits R289.575 million (Mangaung)
- Investment deposits R33.368 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R708.507 million**, resulting in an **R57.705 million (9%)** favourable variance, as compared to a year target of **R650.803 million**.
- Service charges reflect a year-to-date amount cash collection of **R2 216.927 million**, resulting in an **-R295.31 million (-12%)** unfavourable variance, as compared to a year target of **R2 512.058 million**.
- Other revenue reflects a year-to-date amount of **R638.326 million**, resulting in an **R329.986 million (107%)** favourable variance, as compared to a year target of **R308.340 million**.
- Operating grants and subsidies show a year-to-date receipted amount of **R836.864 million** compared to a year-to-date target of **R462.658 million** resulting in **R374.206**

million (81%) favourable variance. (Variance due to grant receipt apportionment quarterly vs monthly budget);

- Capital grants and subsidies show a year-to-date amount of **R687.491 million** compared to a year-to-date target of **R871.345 million** resulting in **-R183.854 million** (-21%) unfavourable variance due to grant receipt apportionment quarterly vs monthly budget);
- Interest shows a year-to-date amount of **R23.330 million** compared to a year target of **R9.883 million**, indicating **R13.447 million (136%)** favourable variance.

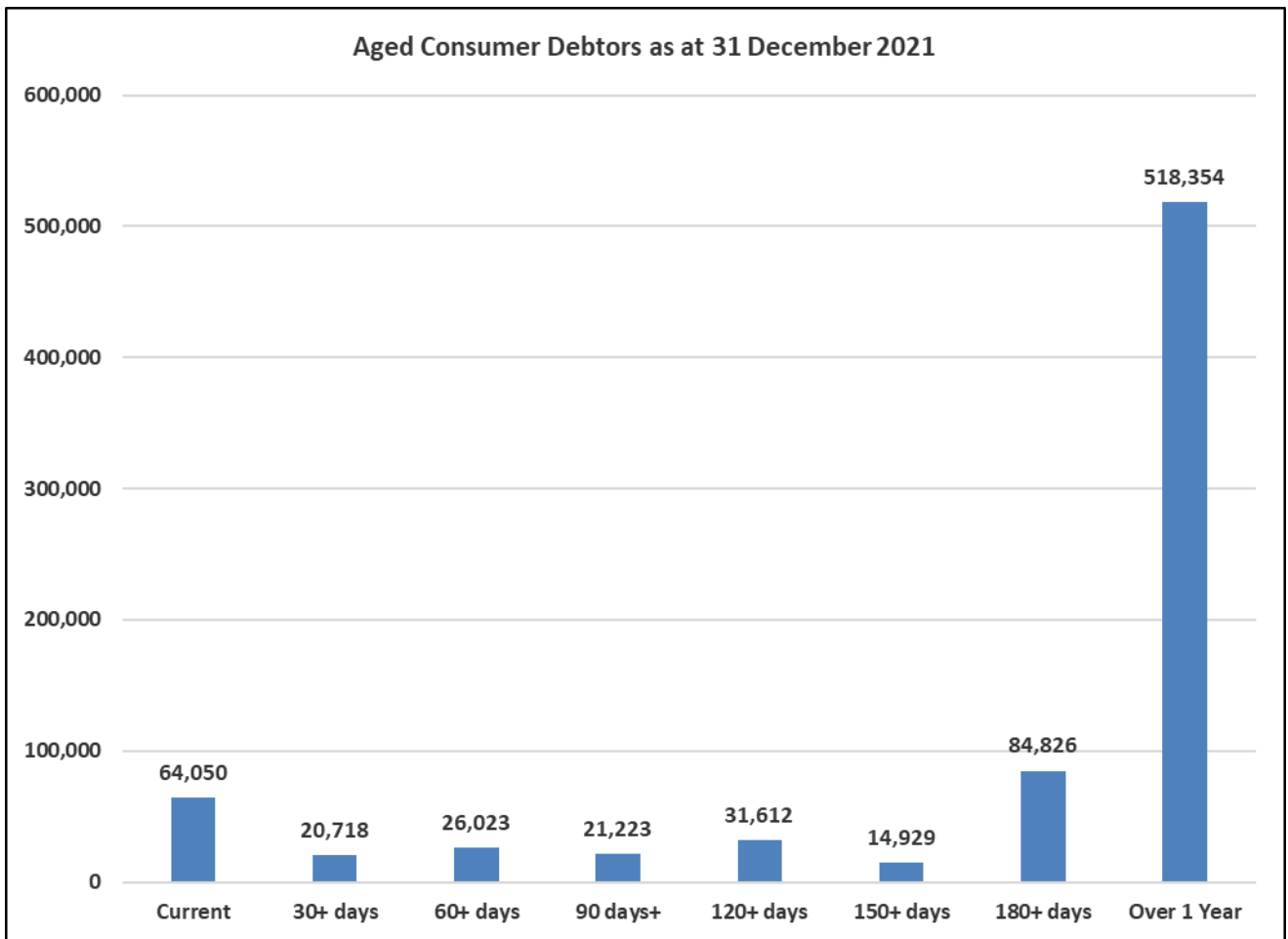
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **-R4 368.517 million (R1 089.814 million** unfavourable variance) compared to a year-to-date target of **-R3 278.703 million** mainly due to accrued creditors at the end June 2021, paid in July.
- Capital payments indicate a year-to-date amount of **-R399.421 million (-R211.082 million** favourable variance) compared to a target of **-R610.503 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 **-R74.906 million** compared to a year target of **-R99.470 million**, resulting in a favourable variance of **R24.564 million**.
- Transfers and grants indicate a year-to-date amount of **R0 million (R1.415 million)** Unfavourable variance) compared to a target of **-R1.415 million**.
- Repayment of borrowing indicates a year-to-date amount of **-R96.804 (R31.043 million** favourable variance) compared to a target of **R65.761 million** due to the repayment of borrowings due.

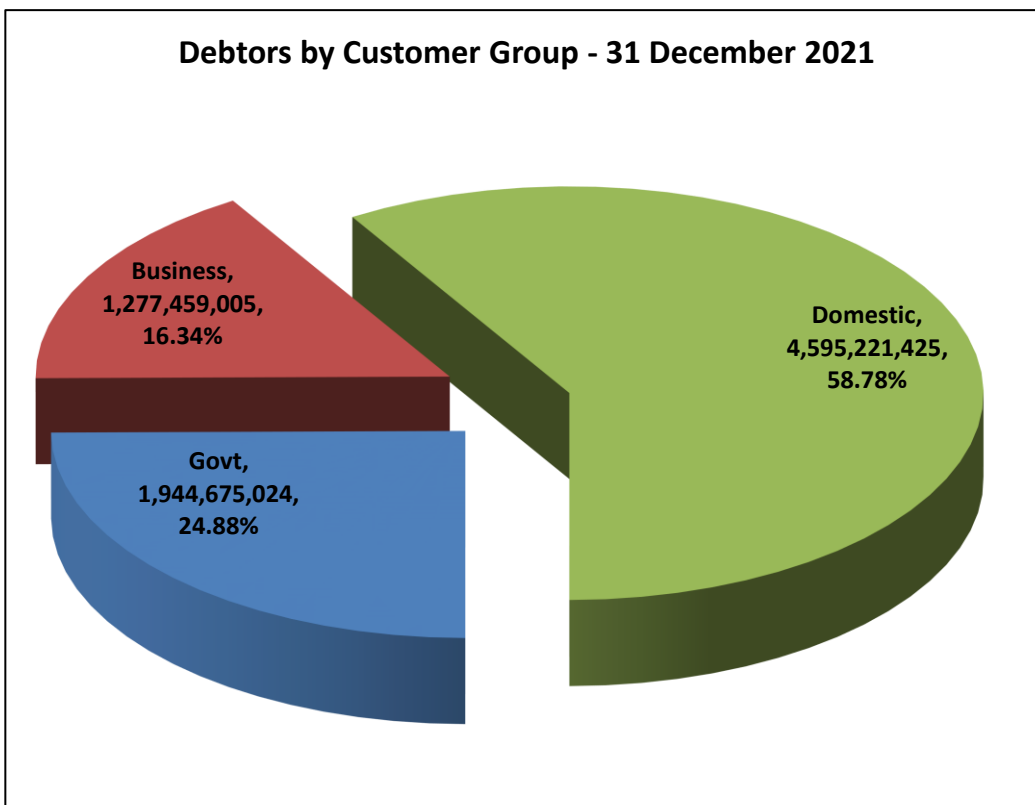
Outstanding Debtors Report (Annexure B – Table SC3)

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.

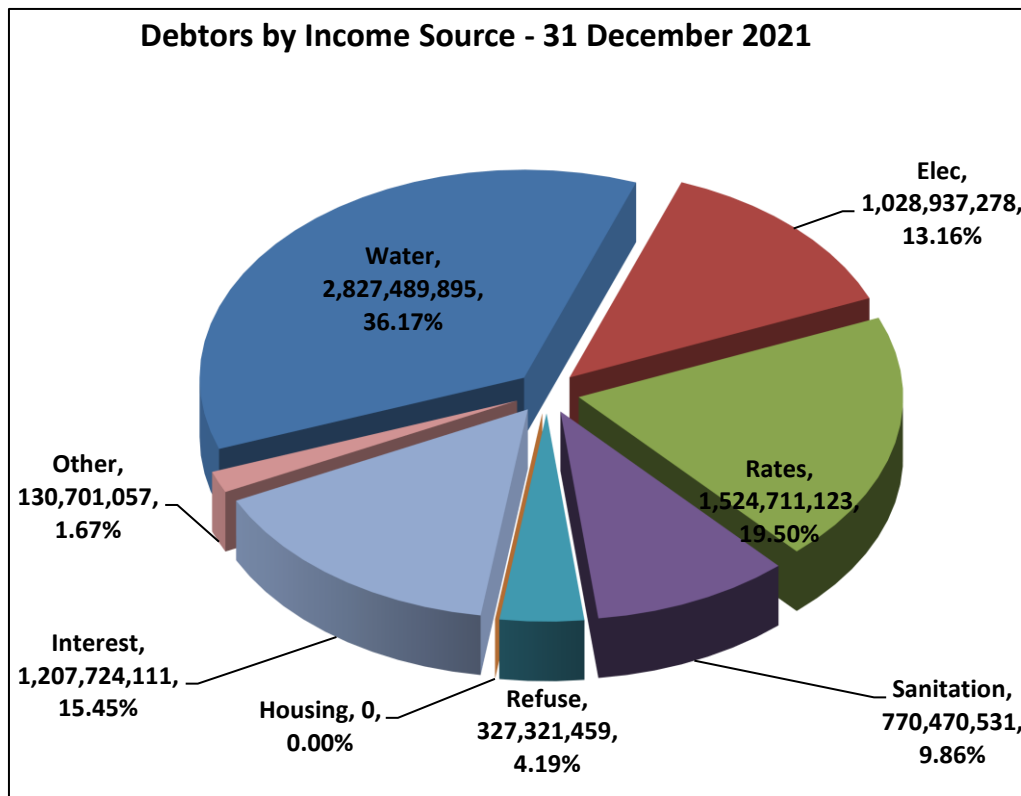
The debtors balance as of 31 December 2021 is **R7 817.355 million** including unallocated credits of R340.950 million (30 November 2021 – **R7 692.120 million** including unallocated credits of R318.952 million), thus reflecting a decrease of **R125.235 million** (1.60%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R5 183.538 million (R5 084.540 million – November 2021) is outstanding in this category (1 year and older), with R3 210.030 million attributable to households, an increase of R60.008 million from the balance of R3 150.022 million in November 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)

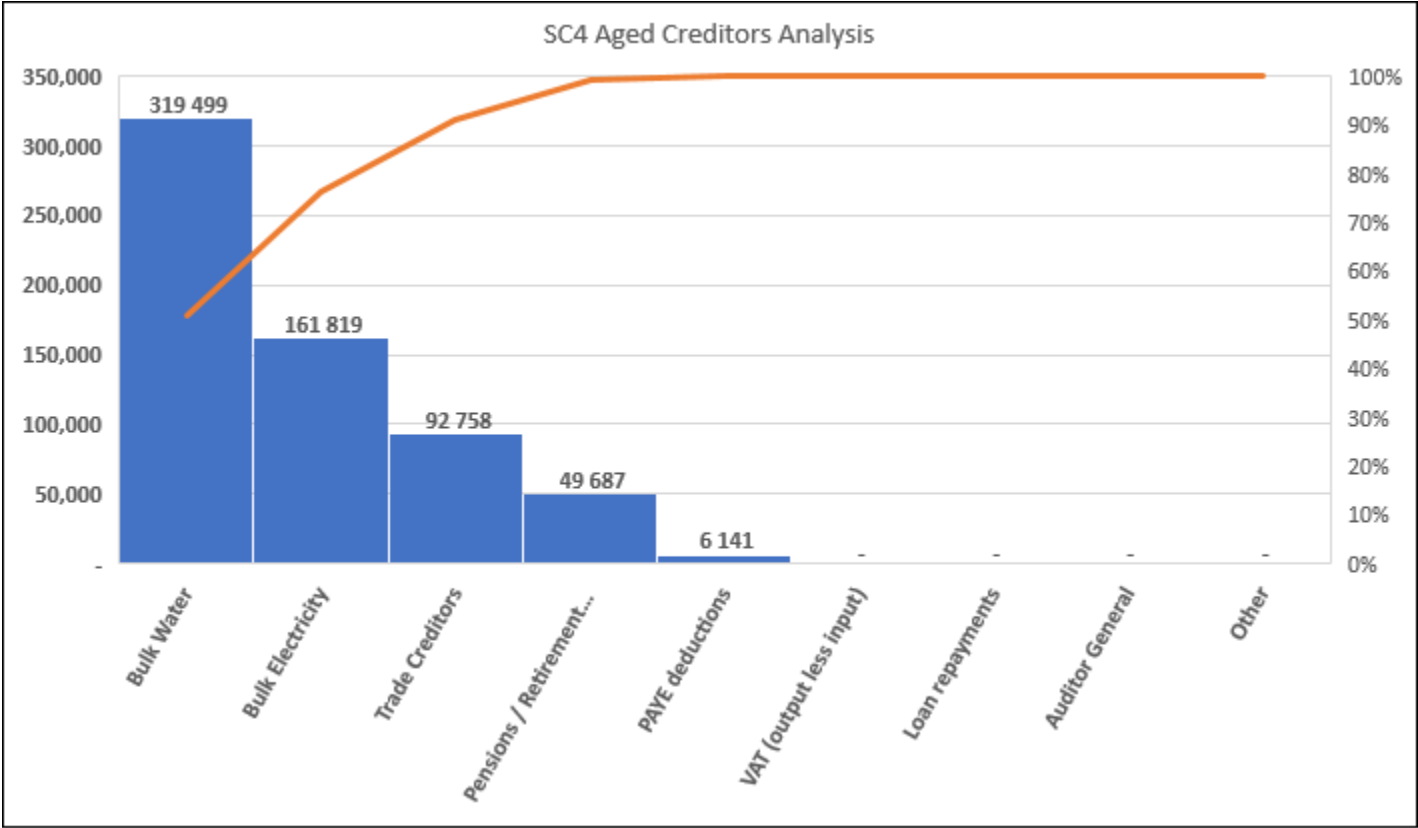
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R629.905 million** compared to an amount of **R707.181 million** in November. The decrease of **R77.276 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	November 2021 R'000	December 2021 R'000
Bulk electricity	156 357	161 819
Trade creditors Centlec	36 767	19 731
Bulk water	369 499	319 499
Salaries/PAYE	6 471	6 141
Pensions Deductions	49 483	49 687
Other	-	-
Trade creditors Mangaung	88 602	73 026
Total	707 181	629 905

*The current portion of the amount due was R552.201 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 **R322.943 million** as of 31 December 2021 against **R220.526 million** on 30 November 2021.

4. FINANCIAL IMPLICATIONS

The report for the month ending 31 December 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 December 2021 the operating revenue (excluding capital grants) and expenditure actual represented 52.49% and 56.26% respectively of the approved budget. The outcome reflects a variance of 2.49% (favourable) and -6.26% (unfavourable) respectively, when compared to the average target of 50% and 50% respectively (based on the sixth month of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year-to-date capital expenditure until 31 December 2021 represents only 32.66% of the approved budget, when compared to a target of 50% (6th month), a variance of 17.34 % for the year against the target.

4.1 Financial Ratios

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

$$383\,604\,932 / (630\,884\,041 - 78\,707\,936 - 19\,008\,628) = 0.72 \text{ months}$$

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

- Current Ratio – Current Assets/Current Liabilities

$$8\,401\,817\,991 / 10\,223\,704\,536 = 0.82$$

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

$$27\,268\,345 + 91\,927\,831 / 630\,884\,041 \times 100 = 18.89\%$$

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

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

$$290\,707\,484 / (19\,269\,358\,907 + 1\,570\,916\,987) = 1.39\%$$

The ratio is above the norm of 0.67% per month and 8% per year which indicates higher levels of spending on repairs to existing assets.

- 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

$$(7\,692\,120\,304 - 318\,951\,998)7\,373\,168\,306 + 459\,222\,000 - (7\,817\,355\,457 - 340\,949\,982)7\,476\,405\,475 - 398\,097 = 356\,382\,929 / 459\,222\,000 \times 100 = 77.61\%$$

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

5. KEY DECEMBER 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 month ended 31 December 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 month ending 31 December 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: 13/01/2022

SUBMITTED BY:



**SE MOFOKENG
CHIEF FINANCIAL OFFICER**

DATE: 13/01/2022

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 month ending **31 December 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: 13/01/2022

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

[**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 08 December 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

Main Tables

	<i>Consolidated Monthly Budget Statements</i>
Table C1-SUM	Summary
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

Supporting Tables

Table SC1	Material variance explanations
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 - M06 December

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	1,190,391	1,481,826	1,481,826	115,984	691,893	740,913	(49,020)	-7%	1,481,826
Service charges	4,108,928	4,823,092	4,823,092	309,570	2,335,935	2,411,546	(75,610)	-3%	4,823,092
Investment revenue	18,891	19,766	19,766	1,112	4,619	9,883	(5,264)	-53%	19,766
Transfers and subsidies	916,021	925,317	925,317	270,392	697,473	462,658	234,815	51%	925,317
Other own revenue	876,378	823,600	823,600	156,823	508,287	411,799	96,488	23%	823,600
Total Revenue (excluding capital transfers and contributions)	7,110,609	8,073,601	8,073,601	853,881	4,238,208	4,036,799	201,409	5%	8,073,601
Employee costs	2,263,827	2,168,336	2,168,466	182,787	1,162,177	1,084,245	77,932	7%	2,168,466
Remuneration of Councillors	65,531	71,712	71,712	6,408	32,524	35,856	(3,332)	-9%	71,712
Depreciation & asset impairment	915,748	315,631	315,631	19,009	458,185	157,816	300,370	190%	315,631
Finance charges	110,364	198,939	198,939	27,268	58,046	99,470	(41,424)	-42%	198,939
Materials and bulk purchases	2,743,744	2,569,760	2,569,435	231,462	1,585,404	1,284,826	300,577	23%	2,569,435
Transfers and subsidies	9,431	2,830	2,830	-	1,241	1,415	(174)	-12%	2,830
Other expenditure	1,868,433	2,123,620	2,126,836	163,950	896,123	1,062,229	(166,106)	-16%	2,126,836
Total Expenditure	7,977,078	7,450,829	7,453,849	630,884	4,193,700	3,725,856	467,844	13%	7,453,849
Surplus/(Deficit)	(866,469)	622,772	619,752	222,997	44,508	310,943	(266,435)	-86%	619,752
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	835,941	917,809	921,901	41,811	306,452	459,928	###	-33%	921,901
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	392	1,956	6,500	(4,544)	-70%	13,000
Surplus/(Deficit) after capital transfers & contributions	(25,321)	1,553,581	1,554,653	265,199	352,917	777,372	(424,455)	-55%	1,554,653
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(25,321)	1,553,581	1,554,653	265,199	352,917	777,372	(424,455)	-55%	1,554,653
Capital expenditure & funds sources									
Capital expenditure	826,814	1,221,006	1,223,138	52,356	399,421	611,359	(211,938)	-35%	1,223,138
Capital transfers recognised	610,988	930,809	934,901	44,944	328,376	466,429	(138,052)	-30%	934,901
Borrowing	74,964	-	-	3,033	21,523	-	21,523	#DIV/0!	-
Internally generated funds	140,862	290,196	288,236	4,380	49,522	144,930	(95,408)	-66%	288,236
Total sources of capital funds	826,814	1,221,006	1,223,138	52,356	399,421	611,359	(211,938)	-35%	1,223,138
Financial position									
Total current assets	7,032,249	4,102,816	4,102,816		8,401,818				4,102,816
Total non current assets	25,536,408	23,444,091	23,444,091		23,422,285				23,444,091
Total current liabilities	11,578,163	1,830,444	1,830,444		10,223,705				1,830,444
Total non current liabilities	2,740,820	1,900,243	1,900,243		2,667,789				1,900,243
Community wealth/Equity	18,249,674	23,816,220	23,816,220		18,932,609				23,816,220
Cash flows									
Net cash from (used) operating	1,281,609	2,046,120	2,046,120	293,800	668,022	1,435,500	767,478	53%	2,046,120
Net cash from (used) investing	(447,700)	(1,220,378)	(1,208,006)	(52,356)	(399,421)	(604,003)	(204,582)	34%	(1,208,006)
Net cash from (used) financing	(2,961)	(133,615)	(131,522)	(24,313)	(96,307)	(212,329)	(116,022)	55%	(302,016)
Cash/cash equivalents at the month/year end	1,258,573	885,354	899,820	-	383,605	619,169	235,564	38%	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	640,501	207,182	260,232	212,227	316,121	149,294	848,261	#####	7,817,355
Creditors Age Analysis									
Total Creditors	552,201	38,416	12,737	26,550	-	-	-	-	629,905

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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>		2,808,004	3,205,268	3,209,360	362,178	1,858,943	1,603,658	255,285	16%	3,209,360
Executive and council		655	(12)	(12)	68	406	(6)	412	-6983%	(12)
Finance and administration		2,807,349	3,205,280	3,209,372	362,111	1,858,537	1,603,664	254,873	16%	3,209,372
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		46,403	60,308	60,308	1,929	11,661	30,154	(18,493)	-61%	60,308
Community and social services		6,922	7,356	7,356	532	3,913	3,678	235	6%	7,356
Sport and recreation		1,335	7,928	7,928	63	262	3,964	(3,702)	-93%	7,928
Public safety		11,052	25,190	25,190	327	1,424	12,595	(11,171)	-89%	25,190
Housing		27,094	19,835	19,835	1,006	6,057	9,917	(3,860)	-39%	19,835
Health		-	-	-	1	5	-	5	#DIV/0!	-
<i>Economic and environmental services</i>		33,062	13,197	13,197	759	6,467	6,599	(132)	-2%	13,197
Planning and development		16,845	12,785	12,785	753	6,334	6,393	(58)	-1%	12,785
Road transport		15,842	-	-	-	-	-	-		-
Environmental protection		374	412	412	7	133	206	(73)	-36%	412
<i>Trading services</i>		5,064,084	5,724,240	5,724,240	531,216	2,669,546	2,862,120	(192,574)	-7%	5,724,240
Energy sources		2,712,449	3,236,289	3,236,289	219,675	1,579,813	1,618,144	(38,331)	-2%	3,236,289
Water management		1,426,559	1,476,772	1,476,772	149,788	671,268	738,386	(67,118)	-9%	1,476,772
Waste water management		516,644	557,661	557,661	76,196	262,058	278,831	(16,772)	-6%	557,661
Waste management		408,432	453,518	453,518	85,557	156,406	226,759	(70,353)	-31%	453,518
<i>Other</i>	4	205	1,396	1,396	-	-	698	(698)	-100%	1,396
Total Revenue - Functional	2	7,951,757	9,004,410	9,008,502	896,083	4,546,617	4,503,228	43,389	1%	9,008,502
Expenditure - Functional										
<i>Governance and administration</i>		1,588,830	1,526,159	1,505,588	128,459	746,159	757,048	(10,889)	-1%	1,505,588
Executive and council		126,974	158,492	158,240	10,544	68,503	79,145	(10,641)	-13%	158,240
Finance and administration		1,461,856	1,367,667	1,347,348	117,915	677,656	677,904	(248)	0%	1,347,348
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		783,743	640,832	647,448	53,536	362,908	322,388	40,520	13%	647,448
Community and social services		44,593	47,563	47,673	4,033	25,018	23,805	1,214	5%	47,673
Sport and recreation		311,338	214,908	214,949	11,269	115,527	107,461	8,066	8%	214,949
Public safety		314,717	262,358	268,558	28,363	164,824	133,136	31,688	24%	268,558
Housing		99,499	102,618	102,308	8,420	50,224	51,172	(948)	-2%	102,308
Health		13,596	13,385	13,961	1,451	7,314	6,813	501	7%	13,961
<i>Economic and environmental services</i>		580,134	337,804	336,759	19,025	234,547	168,683	65,864	39%	336,759
Planning and development		45,064	51,449	51,359	4,070	21,532	25,688	(4,155)	-16%	51,359
Road transport		508,892	259,559	259,559	12,863	200,363	129,780	70,583	54%	259,559
Environmental protection		26,178	26,795	25,840	2,092	12,651	13,215	(564)	-4%	25,840
<i>Trading services</i>		5,018,837	4,939,280	4,957,300	429,389	2,847,716	2,474,360	373,356	15%	4,957,300
Energy sources		2,766,934	2,824,407	2,824,407	222,459	1,706,016	1,412,205	293,812	21%	2,824,407
Water management		1,515,346	1,562,155	1,568,175	146,345	785,050	784,081	969	0%	1,568,175
Waste water management		454,657	316,031	316,031	34,774	214,658	158,016	56,642	36%	316,031
Waste management		281,900	236,687	248,687	25,811	141,992	120,058	21,933	18%	248,687
<i>Other</i>		5,534	6,754	6,754	475	2,370	3,377	(1,007)	-30%	6,754
Total Expenditure - Functional	3	7,977,078	7,450,829	7,453,849	630,884	4,193,700	3,725,856	467,844	13%	7,453,849
Surplus/ (Deficit) for the year		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372	(424,455)	-55%	1,554,653

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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>		2,808,004	3,205,268	3,209,360	362,178	1,858,943	1,603,658	255,285	16%	3,209,360
Executive and council		655	(12)	(12)	68	406	(6)	412	-6983%	(12)
Finance and administration		2,807,349	3,205,280	3,209,372	362,111	1,858,537	1,603,664	254,873	16%	3,209,372
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		46,403	60,308	60,308	1,929	11,661	30,154	(18,493)	-61%	60,308
Community and social services		6,922	7,356	7,356	532	3,913	3,678	235	6%	7,356
Sport and recreation		1,335	7,928	7,928	63	262	3,964	(3,702)	-93%	7,928
Public safety		11,052	25,190	25,190	327	1,424	12,595	(11,171)	-89%	25,190
Housing		27,094	19,835	19,835	1,006	6,057	9,917	(3,860)	-39%	19,835
Health		-	-	-	1	5	-	5	#DIV/0!	-
<i>Economic and environmental services</i>		33,062	13,197	13,197	759	6,467	6,599	(132)	-2%	13,197
Planning and development		16,845	12,785	12,785	753	6,334	6,393	(58)	-1%	12,785
Road transport		15,842	-	-	-	-	-	-	-	-
Environmental protection		374	412	412	7	133	206	(73)	-36%	412
<i>Trading services</i>		5,064,084	5,724,240	5,724,240	531,216	2,669,546	2,862,120	(192,574)	-7%	5,724,240
Energy sources		2,712,449	3,236,289	3,236,289	219,675	1,579,813	1,618,144	(38,331)	-2%	3,236,289
Water management		1,426,559	1,476,772	1,476,772	149,788	671,268	738,386	(67,118)	-9%	1,476,772
Waste water management		516,644	557,661	557,661	76,196	262,058	278,831	(16,772)	-6%	557,661
Waste management		408,432	453,518	453,518	85,557	156,406	226,759	(70,353)	-31%	453,518
<i>Other</i>	4	205	1,396	1,396	-	-	698	(698)	-100%	1,396
Total Revenue - Functional	2	7,951,757	9,004,410	9,008,502	896,083	4,546,617	4,503,228	43,389	1%	9,008,502
Expenditure - Functional										
<i>Governance and administration</i>		1,588,830	1,526,159	1,505,588	128,459	746,159	757,048	(10,889)	-1%	1,505,588
Executive and council		126,974	158,492	158,240	10,544	68,503	79,145	(10,641)	-13%	158,240
Finance and administration		1,461,856	1,367,667	1,347,348	117,915	677,656	677,904	(248)	0%	1,347,348
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		783,743	640,832	647,448	53,536	362,908	322,388	40,520	13%	647,448
Community and social services		44,593	47,563	47,673	4,033	25,018	23,805	1,214	5%	47,673
Sport and recreation		311,338	214,908	214,949	11,269	115,527	107,461	8,066	8%	214,949
Public safety		314,717	262,358	268,558	28,363	164,824	133,136	31,688	24%	268,558
Housing		99,499	102,618	102,308	8,420	50,224	51,172	(948)	-2%	102,308
Health		13,596	13,385	13,961	1,451	7,314	6,813	501	7%	13,961
<i>Economic and environmental services</i>		580,134	337,804	336,759	19,025	234,547	168,683	65,864	39%	336,759
Planning and development		45,064	51,449	51,359	4,070	21,532	25,688	(4,155)	-16%	51,359
Road transport		508,892	259,559	259,559	12,863	200,363	129,780	70,583	54%	259,559
Environmental protection		26,178	26,795	25,840	2,092	12,651	13,215	(564)	-4%	25,840
<i>Trading services</i>		5,018,837	4,939,280	4,957,300	429,389	2,847,716	2,474,360	373,356	15%	4,957,300
Energy sources		2,766,934	2,824,407	2,824,407	222,459	1,706,016	1,412,205	293,812	21%	2,824,407
Water management		1,515,346	1,562,155	1,568,175	146,345	785,050	784,081	969	0%	1,568,175
Waste water management		454,657	316,031	316,031	34,774	214,658	158,016	56,642	36%	316,031
Waste management		281,900	236,687	248,687	25,811	141,992	120,058	21,933	18%	248,687
<i>Other</i>		5,534	6,754	6,754	475	2,370	3,377	(1,007)	-30%	6,754
Total Expenditure - Functional	3	7,977,078	7,450,829	7,453,849	630,884	4,193,700	3,725,856	467,844	13%	7,453,849
Surplus/ (Deficit) for the year		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372	(424,455)	-55%	1,554,653

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		2,808,004	3,205,268	3,209,360	362,178	1,858,943	1,603,658	255,285	16%	3,209,360
Executive and council		655	(12)	(12)	68	406	(6)	412	(0)	(12)
Municipal Manager, Town Secretary and Chief Executive		655	(12)	(12)	68	406	(6)	412	(0)	(12)
Finance and administration		2,807,349	3,205,280	3,209,372	362,111	1,858,537	1,603,664	254,873	0	3,209,372
Administrative and Corporate Support		3,296	–	–	–	35	–	35	#DIV/0!	–
Finance		2,788,600	3,160,499	3,164,591	360,613	1,834,365	1,581,273	253,092	0	3,164,591
Human Resources		157	8,552	8,552	–	1,529	4,276	(2,747)	(0)	8,552
Information Technology		798	5	5	–	–	3	(3)	(0)	5
Marketing, Customer Relations, Publicity and Media Co-ordination		28,567	31,657	31,657	–	12,968	15,828	(2,860)	(0)	31,657
Property Services		(14,068)	4,567	4,567	1,498	9,640	2,284	7,356	0	4,567
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		46,403	60,308	60,308	1,929	11,661	30,154	(18,493)	(0)	60,308
Community and social services		6,922	7,356	7,356	532	3,913	3,678	235	0	7,356
Cemeteries, Funeral Parlours and Crematoriums		5,350	5,981	5,981	393	3,034	2,990	43	0	5,981
Libraries and Archives		1,572	1,366	1,366	139	879	683	196	0	1,366
Museums and Art Galleries		–	9	9	–	–	5	(5)	(0)	9
Sport and recreation		1,335	7,928	7,928	63	262	3,964	(3,702)	(0)	7,928
Community Parks (including Nurseries)		365	2,394	2,394	–	3	1,197	(1,193)	(0)	2,394
Recreational Facilities		242	592	592	31	73	296	(223)	(0)	592
Sports Grounds and Stadiums		727	4,942	4,942	32	186	2,471	(2,285)	(0)	4,942
Public safety		11,052	25,190	25,190	327	1,424	12,595	(11,171)	(0)	25,190
Civil Defence		12	23	23	1	9	11	(3)	(0)	23
Fire Fighting and Protection		523	1,132	1,132	85	520	566	(47)	(0)	1,132
Police Forces, Traffic and Street Parking Control		10,516	24,035	24,035	240	896	12,017	(11,121)	(0)	24,035
Housing		27,094	19,835	19,835	1,006	6,057	9,917	(3,860)	(0)	19,835
Housing		27,094	19,835	19,835	1,006	6,057	9,917	(3,860)	(0)	19,835
Health		–	–	–	1	5	–	5	#DIV/0!	–
Health Services		–	–	–	1	5	–	5	#DIV/0!	–
Economic and environmental services		33,062	13,197	13,197	759	6,467	6,599	(132)	(0)	13,197
Planning and development		16,845	12,785	12,785	753	6,334	6,393	(58)	(0)	12,785
Town Planning, Building Regulations and Enforcement, and City Engineer		16,845	12,785	12,785	753	6,334	6,393	(58)	(0)	12,785
Road transport		15,842	–	–	–	–	–	–	–	–
Roads		15,842	–	–	–	–	–	–	–	–
Environmental protection		374	412	412	7	133	206	(73)	(0)	412
Pollution Control		374	412	412	7	133	206	(73)	(0)	412
Trading services		5,064,084	5,724,240	5,724,240	531,216	2,669,546	2,862,120	(192,574)	(0)	5,724,240
Energy sources		2,712,449	3,236,289	3,236,289	219,675	1,579,813	1,618,144	(38,331)	(0)	3,236,289
Electricity		2,712,449	3,236,289	3,236,289	219,675	1,579,813	1,618,144	(38,331)	(0)	3,236,289
Water management		1,426,559	1,476,772	1,476,772	149,788	671,268	738,386	(67,118)	(0)	1,476,772
Water Distribution		1,426,559	1,476,772	1,476,772	149,788	671,268	738,386	(67,118)	(0)	1,476,772
Waste water management		516,644	557,661	557,661	76,196	262,058	278,831	(16,772)	(0)	557,661
Sewerage		516,644	557,661	557,661	76,196	262,058	278,831	(16,772)	(0)	557,661
Waste management		408,432	453,518	453,518	85,557	156,406	226,759	(70,353)	(0)	453,518
Solid Waste Disposal (Landfill Sites)		0	1	1	0	0	0	0	0	1
Solid Waste Removal		408,432	453,517	453,517	85,557	156,406	226,759	(70,353)	(0)	453,517
Other		205	1,396	1,396	–	–	698	(698)	(0)	1,396
Air Transport		205	1,078	1,078	–	–	539	(539)	(0)	1,078
Tourism		–	318	318	–	–	159	(159)	(0)	318
Total Revenue - Functional	2	7,951,757	9,004,410	9,008,502	896,083	4,546,617	4,503,228	43,389	0	9,008,502

Expenditure - Functional										
Municipal governance and administration		1,588,830	1,526,159	1,505,588	128,459	746,159	757,048	(10,889)	(0)	1,505,588
Executive and council		126,974	158,492	158,240	10,544	68,503	79,145	(10,641)	(0)	158,240
<i>Mayor and Council</i>		79,493	88,691	88,691	6,500	39,487	44,346	(4,859)	(0)	88,691
<i>Municipal Manager, Town Secretary and Chief Executive</i>		47,482	69,801	69,549	4,044	29,017	34,799	(5,782)	(0)	69,549
Finance and administration		1,461,856	1,367,667	1,347,348	117,915	677,656	677,904	(248)	(0)	1,347,348
<i>Administrative and Corporate Support</i>		437,871	324,629	326,756	22,273	182,595	162,779	19,816	0	326,756
<i>Finance</i>		580,773	635,967	625,467	63,842	334,849	313,270	21,579	0	625,467
<i>Fleet Management</i>		99,227	146,275	134,042	5,718	42,286	71,342	(29,057)	(0)	134,042
<i>Human Resources</i>		173,955	87,064	88,293	7,024	36,080	43,708	(7,629)	(0)	88,293
<i>Information Technology</i>		68,626	82,960	81,738	9,952	32,880	41,299	(8,419)	(0)	81,738
<i>Legal Services</i>		39,043	23,082	23,082	2,997	16,163	11,541	4,622	0	23,082
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		32,539	35,536	35,536	3,296	17,211	17,768	(558)	(0)	35,536
<i>Property Services</i>		22,125	21,364	21,674	2,189	11,374	10,819	555	0	21,674
<i>Risk Management</i>		7,696	10,790	10,760	624	4,219	5,377	(1,158)	(0)	10,760
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		783,743	640,832	647,448	53,536	362,908	322,388	40,520	0	647,448
Community and social services		44,593	47,563	47,673	4,033	25,018	23,805	1,214	0	47,673
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		17,569	18,652	18,680	1,316	10,085	9,337	748	0	18,680
<i>Libraries and Archives</i>		26,032	27,619	27,696	2,635	14,443	13,821	623	0	27,696
<i>Museums and Art Galleries</i>		993	1,292	1,297	82	489	647	(157)	(0)	1,297
Sport and recreation		311,338	214,908	214,949	11,269	115,527	107,461	8,066	0	214,949
<i>Community Parks (including Nurseries)</i>		77,035	86,381	85,239	5,228	37,766	43,021	(5,255)	(0)	85,239
<i>Recreational Facilities</i>		11,004	20,343	21,574	891	6,182	10,348	(4,166)	(0)	21,574
<i>Sports Grounds and Stadiums</i>		223,300	108,183	108,135	5,150	71,580	54,093	17,487	0	108,135
Public safety		314,717	262,358	268,558	28,363	164,824	133,136	31,688	0	268,558
<i>Civil Defence</i>		12,803	11,742	11,742	1,072	6,206	5,871	335	0	11,742
<i>Fire Fighting and Protection</i>		79,484	73,905	74,105	6,424	39,876	36,981	2,895	0	74,105
<i>Police Forces, Traffic and Street Parking Control</i>		222,430	176,711	182,711	20,866	118,742	90,284	28,458	0	182,711
Housing		99,499	102,618	102,308	8,420	50,224	51,172	(948)	(0)	102,308
<i>Housing</i>		99,499	102,618	102,308	8,420	50,224	51,172	(948)	(0)	102,308
Health		13,596	13,385	13,961	1,451	7,314	6,813	501	0	13,961
<i>Health Services</i>		13,596	13,385	13,961	1,451	7,314	6,813	501	0	13,961
Economic and environmental services		580,134	337,804	336,759	19,025	234,547	168,683	65,864	0	336,759
Planning and development		45,064	51,449	51,359	4,070	21,532	25,688	(4,155)	(0)	51,359
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		45,064	51,449	51,359	4,070	21,532	25,688	(4,155)	(0)	51,359
Road transport		508,892	259,559	259,559	12,863	200,363	129,780	70,583	0	259,559
<i>Public Transport</i>		69,941	53,825	53,825	4,731	21,584	26,913	(5,329)	(0)	53,825
<i>Roads</i>		438,951	205,734	205,734	8,132	178,779	102,868	75,912	0	205,734
<i>Taxi Ranks</i>								–		
Environmental protection		26,178	26,795	25,840	2,092	12,651	13,215	(564)	(0)	25,840
<i>Pollution Control</i>		26,178	26,795	25,840	2,092	12,651	13,215	(564)	(0)	25,840
Trading services		5,018,837	4,939,280	4,957,300	429,389	2,847,716	2,474,360	373,356	0	4,957,300
Energy sources		2,766,934	2,824,407	2,824,407	222,459	1,706,016	1,412,205	293,812	0	2,824,407
<i>Electricity</i>		2,766,934	2,824,407	2,824,407	222,459	1,706,016	1,412,205	293,812	0	2,824,407
Water management		1,515,346	1,562,155	1,568,175	146,345	785,050	784,081	969	0	1,568,175
<i>Water Distribution</i>		1,515,346	1,562,155	1,568,175	146,345	785,050	784,081	969	0	1,568,175
Waste water management		454,657	316,031	316,031	34,774	214,658	158,016	56,642	0	316,031
<i>Sewerage</i>		454,657	316,031	316,031	34,774	214,658	158,016	56,642	0	316,031
Waste management		281,900	236,687	248,687	25,811	141,992	120,058	21,933	0	248,687
<i>Solid Waste Disposal (Landfill Sites)</i>		41,368	36,610	36,610	5,247	19,009	18,305	704	0	36,610
<i>Solid Waste Removal</i>		186,236	144,624	144,664	14,060	90,030	72,318	17,712	0	144,664
<i>Street Cleaning</i>		54,296	55,453	67,413	6,504	32,953	29,435	3,518	0	67,413
Other		5,534	6,754	6,754	475	2,370	3,377	(1,007)	(0)	6,754
<i>Tourism</i>		5,534	6,754	6,754	475	2,370	3,377	(1,007)	(0)	6,754
Total Expenditure - Functional	3	7,977,078	7,450,829	7,453,849	630,884	4,193,700	3,725,856	467,844	0	7,453,849
Surplus/ (Deficit) for the year		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372	(424,455)	(0)	1,554,653

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	-	-	0	(0)	-100.0%	1
Vote 02 - Office Of The Executive Mayor		-	-	-	-	0	-	0	#DIV/0!	-
Vote 03 - Corporate Services		1,564	11,554	11,554	25	1,664	5,777	(4,113)	-71.2%	11,554
Vote 04 - Finance		1,431,553	1,681,385	1,681,385	179,389	797,527	840,692	(43,165)	-5.1%	1,681,385
Vote 05 - Social Services		19,279	14,931	14,931	905	5,275	7,465	(2,191)	-29.3%	14,931
Vote 06 - Planning		45,412	44,442	44,442	753	19,303	22,221	(2,918)	-13.1%	44,442
Vote 07 - Human Settlement And Housing		13,026	24,402	24,402	2,504	15,697	12,201	3,496	28.7%	24,402
Vote 08 - Economic And Rural Development		655	306	306	68	406	153	253	165.2%	306
Vote 09 - Engineering		532,486	557,661	557,661	76,196	262,058	278,831	(16,772)	-6.0%	557,661
Vote 10 - Water		1,426,559	1,476,772	1,476,772	149,788	671,268	738,386	(67,118)	-9.1%	1,476,772
Vote 11 - Waste And Fleet Management		408,432	453,518	453,518	85,557	156,406	226,759	(70,353)	-31.0%	453,518
Vote 12 - Miscellaneous		1,360,343	1,479,114	1,483,206	181,223	1,036,872	740,581	296,292	40.0%	1,483,206
Vote 13 - Metro Police		-	24,035	24,035	(1)	327	12,017	(11,690)	-97.3%	24,035
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		2,712,449	3,236,289	3,236,289	219,675	1,579,813	1,618,144	(38,331)	-2.4%	3,236,289
Total Revenue by Vote	2	7,951,757	9,004,410	9,008,502	896,083	4,546,617	4,503,228	43,389	1.0%	9,008,502
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		107,637	162,363	162,263	12,729	69,708	81,157	(11,449)	-14.1%	162,263
Vote 02 - Office Of The Executive Mayor		227,204	259,126	260,626	8,962	110,358	129,778	(19,420)	-15.0%	260,626
Vote 03 - Corporate Services		486,994	319,940	319,940	26,923	148,337	159,971	(11,634)	-7.3%	319,940
Vote 04 - Finance		396,623	296,849	296,849	20,913	143,952	148,425	(4,473)	-3.0%	296,849
Vote 05 - Social Services		555,267	283,375	283,375	21,720	155,212	141,689	13,523	9.5%	283,375
Vote 06 - Planning		103,521	94,113	94,113	15,023	43,363	47,057	(3,694)	-7.8%	94,113
Vote 07 - Human Settlement And Housing		121,624	123,982	123,982	10,609	61,598	61,992	(393)	-0.6%	123,982
Vote 08 - Economic And Rural Development		23,575	42,171	42,171	2,072	17,404	21,086	(3,682)	-17.5%	42,171
Vote 09 - Engineering		888,522	517,578	517,578	42,655	391,361	258,790	132,571	51.2%	517,578
Vote 10 - Water		1,511,408	1,554,634	1,560,654	144,915	782,286	780,320	1,966	0.3%	1,560,654
Vote 11 - Waste And Fleet Management		487,722	387,339	387,439	31,868	224,756	193,695	31,061	16.0%	387,439
Vote 12 - Miscellaneous		180,816	339,059	328,559	42,184	187,867	164,815	23,051	14.0%	328,559
Vote 13 - Metro Police		55,045	176,711	182,711	21,037	117,894	90,284	27,610	30.6%	182,711
Vote 14 - Naledi And Soutpan		64,186	69,182	69,182	6,816	33,586	34,591	(1,005)	-2.9%	69,182
Vote 15 - Other		2,766,934	2,824,407	2,824,407	222,459	1,706,016	1,412,205	293,812	20.8%	2,824,407
Total Expenditure by Vote	2	7,977,078	7,450,829	7,453,849	630,884	4,193,700	3,725,856	467,844	12.6%	7,453,849
Surplus/ (Deficit) for the year	2	(25,321)	1,553,581	1,554,653	265,199	352,917	777,372	(424,455)	-54.6%	1,554,653

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousand										
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	#DIV/0!	-
Vote 03 - Corporate Services		1,564	11,554	11,554	25	1,664	5,777	(4,113)	-71%	11,554
03.3 - Operational Training		-	2,769	2,769	-	-	1,385	(1,385)	-100%	2,769
03.4 - Administration		-	1,908	1,908	-	1,529	954	575	60%	1,908
03.9 - Employment		157	2	2	-	-	1	(1)	-100%	2
03.10 - Payroll Management		-	3,872	3,872	-	-	1,936	(1,936)	-100%	3,872
03.17 - Facilities Management - Stadiums		609	2,998	2,998	25	135	1,499	(1,364)	-91%	2,998
03.23 - It Administration		798	5	5	-	-	3	(3)	-100%	5
Vote 04 - Finance		1,431,553	1,681,385	1,681,385	179,389	797,527	840,692	(43,165)	-5%	1,681,385
04.1 - Chief Financial Officer - Administration		3,296	-	-	-	34	-	34	#DIV/0!	-
04.7 - Treasury		882	(5)	(5)	-	-	(3)	3	-100%	(5)
04.11 - Administration		-	(2)	(2)	-	-	(1)	1	-100%	(2)
04.12 - Demand And Acquisition		-	-	-	-	-	-	-	-	-
04.13 - Demand And Acquisition		788	910	910	42	1,328	455	874	192%	910
04.17 - Logistics And Warehouse		8	2,668	2,668	-	-	1,334	(1,334)	-100%	2,668
04.21 - Billing		39,098	15,895	15,895	8,339	47,661	7,947	39,714	500%	15,895
04.23 - Rates And Taxes		3,604	3,902	3,902	203	1,779	1,951	(172)	-9%	3,902
04.27 - Customer Services		30	29	29	0	10	14	(4)	-27%	29
04.41 - Assessment Rates		1,383,846	1,657,989	1,657,989	170,805	746,714	828,995	(82,281)	-10%	1,657,989
Vote 05 - Social Services		19,279	14,931	14,931	905	5,275	7,465	(2,191)	-29%	14,931
05.3 - Libraries And Information Services		1,572	1,366	1,366	139	879	683	196	29%	1,366
05.4 - Arts And Culture		-	9	9	-	-	5	(5)	-100%	9
05.5 - Hiv/Aids		-	-	-	1	5	-	5	#DIV/0!	-
05.6 - Environmental Health Services		374	412	412	7	133	206	(73)	-36%	412
05.11 - Facilities Management - Swimming Pools		242	592	592	31	73	296	(223)	-75%	592
05.12 - Facilities Management - Stadiums		119	1,945	1,945	8	51	972	(921)	-95%	1,945
05.14 - Fire And Rescue Operations Bloemfontein		523	1,132	1,132	85	520	566	(47)	-8%	1,132
05.18 - Traffic Operations		9,167	-	-	146	185	-	185	#DIV/0!	-
05.22 - Parking Garage		1,350	-	-	95	384	-	384	#DIV/0!	-
05.28 - Nature Resource Management - Zoo		335	2,154	2,154	-	0	1,077	(1,077)	-100%	2,154
05.29 - Nature Resource Management - Nature Areas		-	76	76	-	-	38	(38)	-100%	76
05.30 - Tempe Airport		205	1,078	1,078	-	-	539	(539)	-100%	1,078
05.31 - Cemeteries Bloemfontein		2,284	2,100	2,100	157	1,388	1,050	338	32%	2,100
05.32 - Cemeteries Botshabelo		2,791	3,500	3,500	213	1,482	1,750	(268)	-15%	3,500
05.33 - Cemeteries Thaba Nchu		275	380	380	23	164	190	(26)	-14%	380
05.34 - Parks Development		31	163	163	-	3	82	(78)	-96%	163
05.44 - Disaster Management Operations		12	23	23	1	9	11	(3)	-23%	23
Vote 06 - Planning		45,412	44,442	44,442	753	19,303	22,221	(2,918)	-13%	44,442
06.3 - Urban Design		3,864	322	322	5	38	161	(123)	-76%	322
06.5 - Development Applications		560	898	898	50	376	449	(73)	-16%	898
06.6 - Building Zoning Control		7,128	7,567	7,567	427	3,740	3,783	(44)	-1%	7,567
06.7 - Enforcement Division		-	560	560	-	-	280	(280)	-100%	560
06.8 - Outdoor Advertising		5,294	3,438	3,438	271	2,180	1,719	461	27%	3,438
06.18 - Administration And Finance		25,831	27,940	27,940	-	11,611	13,970	(2,359)	-17%	27,940
06.19 - Business Operations		2,736	3,717	3,717	-	1,357	1,858	(501)	-27%	3,717
Vote 07 - Human Settlement And Housing		13,026	24,402	24,402	2,504	15,697	12,201	3,496	29%	24,402
07.3 - Church Street Houses		457	386	386	37	265	193	73	38%	386
07.4 - Hostels Mangaung		1,649	2,495	2,495	150	887	1,247	(360)	-29%	2,495
07.6 - Omega Service Centre Rooms		12	16	16	1	6	8	(2)	-21%	16
07.7 - Economic Flats		492	571	571	44	266	285	(19)	-7%	571
07.8 - Economic Letting Scheme 1 & 2		-	108	108	-	-	54	(54)	-100%	108
07.10 - Flats For The Aged		103	88	88	9	57	44	13	29%	88
07.11 - Sub Economic Letting Scheme 1		14,962	1,095	1,095	75	448	548	(99)	-18%	1,095
07.12 - Sub Economic Letting Scheme 2		176	279	279	16	95	140	(45)	-32%	279
07.13 - Sub Economic Letting Scheme 3		112	145	145	10	60	72	(12)	-17%	145
07.14 - Bloemhof Flats		2,054	1,525	1,525	168	1,010	763	247	32%	1,525
07.15 - Erlich Park Homes		4,783	69	69	314	2,018	35	1,984	5748%	69
07.16 - Lente Hof		(17)	256	256	-	-	128	(128)	-100%	256
07.17 - Lourier Park Houses		(326)	2,452	2,452	-	(162)	1,226	(1,388)	-113%	2,452
07.18 - Sundry Dwellings		1,254	1,262	1,262	114	665	631	35	5%	1,262
07.20 - Stillirus		736	809	809	65	413	405	9	2%	809
07.22 - Property Rentals		17,753	-	-	1,351	9,155	-	9,155	#DIV/0!	-
07.23 - Property Disposal		599	4,567	4,567	147	485	2,284	(1,799)	-79%	4,567
07.26 - Land Banking And Development		(32,420)	-	-	-	-	-	-	-	-
07.27 - Bng & Property Finance Administration		648	8,278	8,278	3	27	4,139	(4,112)	-99%	8,278

Vote 08 - Economic And Rural Development	655	306	306	68	406	153	253	165%	306	
08.3 - Tourism	—	318	318	—	—	159	(159)	-100%	318	
08.5 - Smme's	655	(12)	(12)	68	406	(6)	412	-6983%	(12)	
Vote 09 - Engineering	532,486	557,661	557,661	76,196	262,058	278,831	(16,772)	-6%	557,661	
09.9 - Engineering Services	15,842	—	—	—	—	—	—	—	—	
09.12 - Sanitary Services Revenue	516,549	557,171	557,171	76,196	262,014	278,585	(16,571)	-6%	557,171	
09.13 - Bloemfontein Sewer Reticulation	95	28	28	—	44	14	30	213%	28	
09.16 - Vacuum Services	—	462	462	—	—	231	(231)	-100%	462	
Vote 10 - Water	1,426,559	1,476,772	1,476,772	149,788	671,268	738,386	(67,118)	-9%	1,476,772	
10.2 - Bulk Water Services	1,419,892	1,474,288	1,474,288	144,569	665,427	737,144	(71,716)	-10%	1,474,288	
10.4 - Water Demand Management	6,667	2,485	2,485	5,219	5,841	1,242	4,598	370%	2,485	
Vote 11 - Waste And Fleet Management	408,432	453,518	453,518	85,557	156,406	226,759	(70,353)	-31%	453,518	
11.3 - Administration	0	1	1	0	0	0	0	55%	1	
11.6 - Administration	400,206	445,152	445,152	85,100	152,230	222,576	(70,346)	-32%	445,152	
11.7 - Administration	8,226	8,365	8,365	457	4,176	4,183	(6)	0%	8,365	
Vote 12 - Miscellaneous	1,360,343	1,479,114	1,483,206	181,223	1,036,872	740,581	296,292	40%	1,483,206	
12.4 - Sundries	211,942	139,126	139,126	11,042	64,207	69,563	(5,356)	-8%	139,126	
12.6 - Governmental Transfers	1,148,401	1,339,987	1,344,079	170,181	972,665	671,018	301,647	45%	1,344,079	
Vote 13 - Metro Police	—	24,035	24,035	(1)	327	12,017	(11,690)	-97%	24,035	
13.2 - Traffic Operations	—	22,528	22,528	(1)	115	11,264	(11,149)	-99%	22,528	
13.4 - Parking Garage	—	1,507	1,507	—	212	754	(541)	-72%	1,507	
Vote 14 - Naledi And Soutpan	—	—	—	—	—	—	—	—	—	
Vote 15 - Other	2,712,449	3,236,289	3,236,289	219,675	1,579,813	1,618,144	(38,331)	-2%	3,236,289	
15.7 - Marketing & Communication	23	33	33	—	—	16	(16)	-100%	33	
15.12 - Financial Management & Support	18	—	—	—	—	—	—	—	—	
15.13 - Revenue Management	75,060	66,694	66,694	3,048	19,255	33,347	(14,092)	-42%	66,694	
15.15 - Supply Chain Management	3,803	1	1	—	14	1	14	2700%	1	
15.16 - Asset Management	(33)	2,355	2,355	(18)	(121)	1,177	(1,298)	-110%	2,355	
15.20 - Human Resource Development	374	17	17	—	243	8	235	2826%	17	
15.22 - Revenue And Customer Management	10,632	9,576	9,576	190	3,378	4,788	(1,410)	-29%	9,576	
15.23 - Trading Services	2,458,844	3,157,614	3,157,614	207,837	1,500,087	1,578,807	(78,720)	-5%	3,157,614	
15.37 - Electricity Supply: Kopanong	69,483	—	—	5,981	40,873	—	40,873	#DIV/0!	—	
15.38 - Electricity Supply: Mohokare	30,672	—	—	2,637	17,847	—	17,847	#DIV/0!	—	
15.39 - Electricity Supply: Mantsopa	63,574	—	—	—	(1,764)	—	(1,764)	#DIV/0!	—	
Total Revenue by Vote	2	7,951,757	9,004,410	9,008,502	896,083	4,546,617	4,503,228	43,389	1%	9,008,502

Expenditure by Vote	1									
Vote 01 - Office Of The City Manager	107,637	162,363	162,263	12,729	69,708	81,157	-	-	-14%	162,263
01.1 - Office Of City Manager	9,773	12,029	11,724	779	4,181	5,894	(1,713)	-29%		11,724
01.2 - Head Strategic Support	-	3,931	3,986	307	1,814	1,993	(179)	-9%		3,986
01.3 - Strategic Projects	-	5,692	5,692	367	3,142	2,846	296	10%		5,692
01.5 - Regional Centre Bloemfontein	-	21,464	21,314	2,143	11,383	10,657	726	7%		21,314
01.6 - Regional Center Botshabelo	-	13,798	14,263	628	4,688	7,132	(2,444)	-34%		14,263
01.7 - Regional Center Thaba Nchu	-	10,715	10,600	1,305	8,301	5,300	3,001	57%		10,600
01.8 - Deputy Executive Director Operations	2,418	5,605	5,755	248	1,164	2,871	(1,707)	-59%		5,755
01.9 - Idp And Org.Performance Strategic Planning	255	446	446	28	156	223	(67)	-30%		446
01.10 - Transport Unit	69,941	53,825	53,825	4,731	21,584	26,912	(5,329)	-20%		53,825
01.11 - Knowledge Management	3,511	5,355	5,355	295	1,818	2,678	(860)	-32%		5,355
01.12 - Intergovernment Relations	-	4,250	4,250	-	-	2,125	(2,125)	-100%		4,250
01.13 - Administrative Support	4,530	4,788	4,618	439	2,363	2,312	51	2%		4,618
01.14 - Risk Manage And Anti-Fraud & Corruption	7,696	10,790	10,760	624	4,219	5,377	(1,158)	-22%		10,760
01.15 - Internal Audit	9,512	9,675	9,675	837	4,895	4,838	57	1%		9,675
Vote 02 - Office Of The Executive Mayor	227,204	259,126	260,626	8,962	110,358	129,778	(19,420)	-15%		260,626
02.1 - Office Of The Speaker	-	-	-	-	-	-	-	-		-
02.2 - Office Of The Speaker	49,235	52,302	51,862	980	20,824	26,088	(5,264)	-20%		51,862
02.3 - Councils General Expences	18,934	20,721	22,661	55	16,717	10,638	6,079	57%		22,661
02.6 - M P A C	7,430	9,886	9,886	27	3,049	4,943	(1,894)	-38%		9,886
02.7 - Administrative Support	33,941	41,522	41,522	172	13,814	20,761	(6,947)	-33%		41,522
02.9 - Special Programmes	4,645	4,275	4,275	143	2,122	2,138	(15)	-1%		4,275
02.10 - Youth Coordination	6,511	6,835	6,835	305	3,071	3,417	(346)	-10%		6,835
02.11 - Communications	6,248	8,833	8,833	644	3,437	4,416	(979)	-22%		8,833
02.12 - Communications - Projects	216	351	351	15	100	176	(75)	-43%		351
02.13 - Deputy Executive Mayor	75,965	84,912	84,912	6,484	36,644	42,456	(5,812)	-14%		84,912
02.14 - Policy & Strategy	3,311	3,428	3,428	1	2,742	1,714	1,028	60%		3,428
02.15 - Intervention Unit	7,082	10,226	10,226	23	3,263	5,113	(1,850)	-36%		10,226
02.17 - Office Of The Councils Whip	13,685	15,836	15,836	113	4,573	7,918	(3,345)	-42%		15,836
Vote 03 - Corporate Services	486,994	319,940	319,940	26,923	148,337	159,971	(11,634)	-7%		319,940
03.1 - Head Corporate Services Administration	7,876	9,906	9,928	710	4,236	4,963	(727)	-15%		9,928
03.2 - Administrative Training	5,821	6,822	6,752	613	2,999	3,379	(380)	-11%		6,752
03.3 - Operational Training	7,905	9,583	9,643	651	4,141	4,821	(680)	-14%		9,643
03.4 - Administration	21	4,731	4,741	-	7	2,368	(2,361)	-100%		4,741
03.5 - Skills Development	650	2,410	2,410	-	-	1,205	(1,205)	-100%		2,410
03.6 - Benefits Administration	2,467	3,224	3,209	131	921	1,605	(683)	-43%		3,209
03.7 - Leave Section	9,305	9,833	9,873	885	5,416	4,935	481	10%		9,873
03.8 - Performance Improvement	4,416	5,491	5,491	415	2,279	2,745	(466)	-17%		5,491
03.9 - Employment	8,442	10,214	10,218	849	4,572	5,100	(528)	-10%		10,218
03.10 - Payroll Management	115,522	9,004	9,004	420	3,147	4,502	(1,355)	-30%		9,004
03.11 - Occupational Health	3,531	4,288	4,288	378	1,864	2,144	(280)	-13%		4,288
03.13 - Job Evaluation	2,053	2,009	2,009	281	1,313	1,004	309	31%		2,009
03.14 - Employee Wellness	1,949	1,876	1,872	207	1,030	938	93	10%		1,872
03.15 - Labour Relations	13,844	14,139	15,339	2,485	9,466	7,241	2,225	31%		15,339
03.16 - Legal Services	39,043	23,082	23,082	2,997	16,163	11,541	4,622	40%		23,082
03.17 - Facilities Management - Stadiums	176,275	94,777	94,752	3,961	47,367	47,385	(18)	0%		94,752
03.18 - Safety And Loss Control	3,088	4,097	4,097	389	1,640	2,049	(409)	-20%		4,097
03.19 - Committee Services	16,163	21,494	21,494	1,599	8,895	10,747	(1,852)	-17%		21,494
03.20 - Administration Management	3,082	7,180	7,050	275	1,685	3,547	(1,862)	-52%		7,050
03.21 - E-Governance Architecture And Design	6,694	6,775	6,775	410	2,644	3,388	(743)	-22%		6,775
03.22 - Service Management And Infra-Struc Support	45,073	50,321	50,501	8,269	21,800	25,229	(3,429)	-14%		50,501
03.23 - It Administration	13,778	18,684	17,412	997	6,751	9,136	(2,385)	-26%		17,412
Vote 04 - Finance	396,623	296,849	296,849	20,913	143,952	148,425	(4,473)	-3%		296,849
04.1 - Chief Financial Officer - Administration	9,489	11,837	11,837	567	3,893	5,919	(2,026)	-34%		11,837
04.3 - Financial Support Division	909	887	887	75	268	444	(176)	-40%		887
04.4 - Financial Systems	8,114	6,568	6,568	29	4,467	3,284	1,183	36%		6,568
04.7 - Treasury	7,550	10,859	10,859	750	4,042	5,430	(1,388)	-26%		10,859
04.8 - Budget	144,497	1,886	1,886	102	670	943	(273)	-29%		1,886
04.11 - Administration	992	2,426	2,394	182	1,114	1,197	(83)	-7%		2,394
04.13 - Demand And Acquisition	8,854	13,176	13,208	815	4,519	6,604	(2,085)	-32%		13,208
04.14 - Contract And Performance Management	2,361	5,416	5,416	210	1,268	2,708	(1,440)	-53%		5,416
04.17 - Logistics And Warehouse	15,840	14,120	14,120	1,129	5,923	7,060	(1,137)	-16%		14,120
04.19 - Debt Collection	34,358	50,933	50,933	3,970	18,660	25,467	(6,806)	-27%		50,933
04.21 - Billing	32,115	20,751	20,783	990	8,117	10,392	(2,275)	-22%		20,783
04.23 - Rates And Taxes	8,704	17,499	17,199	3,498	8,487	8,649	(162)	-2%		17,199
04.25 - Cash Management	32,860	26,206	26,546	2,456	14,169	13,209	960	7%		26,546
04.27 - Customer Services	12,240	13,681	13,738	1,012	6,313	6,856	(543)	-8%		13,738
04.29 - Operational Division	27,266	28,533	28,461	2,125	13,475	14,245	(770)	-5%		28,461
04.31 - Data Analysis	4,092	5,180	5,123	375	2,255	2,574	(319)	-12%		5,123
04.33 - Acquisition And Control	36,846	31,150	31,150	467	30,409	15,575	14,834	95%		31,150
04.35 - Accounting And Reporting	3,796	5,605	5,605	296	2,603	2,803	(200)	-7%		5,605
04.36 - Control And Operations	2,753	8,339	8,539	247	1,493	4,270	(2,777)	-65%		8,539
04.39 - Cc Heading	1,897	3,788	3,588	-	2,364	1,794	570	32%		3,588
04.41 - Assessment Rates	1,089	18,009	18,009	1,615	9,444	9,004	440	5%		18,009

Vote 05 - Social Services	555,267	283,375	283,375	21,720	155,212	141,689	13,523	10%	283,375
05.1 - Head Social Services - Administration	39,061	6,710	6,710	513	2,836	3,355	(519)	-15%	6,710
05.2 - Administration	1,359	3,327	2,495	117	722	1,545	(823)	-53%	2,495
05.3 - Libraries And Information Services	24,119	25,741	25,818	2,482	13,462	12,882	580	5%	25,818
05.4 - Arts And Culture	993	1,292	1,297	82	489	647	(157)	-24%	1,297
05.5 - Hiv/Aids	8,116	7,221	7,800	866	4,420	3,732	688	18%	7,800
05.6 - Environmental Health Services	16,833	18,313	17,343	1,433	8,284	8,961	(678)	-8%	17,343
05.7 - Laboratory	1,744	2,153	2,135	299	1,455	1,084	371	34%	2,135
05.8 - Pest And Vector Control	246	412	445	24	130	211	(81)	-38%	445
05.9 - Community Development	4,793	5,322	5,135	416	2,411	2,634	(223)	-8%	5,135
05.10 - Sports Development	5,371	6,085	6,062	498	2,693	3,047	(354)	-12%	6,062
05.11 - Facilities Management - Swimming Pools	11,004	20,343	21,574	891	6,182	10,348	(4,166)	-40%	21,574
05.12 - Facilities Management - Stadiums	41,654	7,321	7,321	692	21,520	3,661	17,859	488%	7,321
05.13 - Administration	4,789	5,039	4,921	500	2,472	2,502	(30)	-1%	4,921
05.14 - Fire And Rescue Operations Bloemfontein	74,694	68,866	69,184	5,925	37,404	34,479	2,925	8%	69,184
05.16 - Traffic Administration	2,801	-	-	-	-	-	-	-	-
05.18 - Traffic Operations	78,140	-	-	9	31	-	31	#DIV/0!	-
05.19 - Traffic Administrative Support	6,039	-	-	-	-	-	-	-	-
05.22 - Parking Garage	1,304	-	-	-	-	-	-	-	-
05.26 - Law Enforcement Operations	134,112	-	-	192	1,504	-	1,504	#DIV/0!	-
05.27 - Administration	3,251	3,644	3,644	272	1,644	1,822	(178)	-10%	3,644
05.28 - Nature Resource Management - Zoo	16,406	11,372	11,372	861	6,820	5,686	1,134	20%	11,372
05.29 - Nature Resource Management - Nature Areas	2,463	5,345	5,345	212	1,293	2,673	(1,380)	-52%	5,345
05.31 - Cemeteries Bloemfontein	9,471	9,563	9,563	494	5,107	4,781	325	7%	9,563
05.32 - Cemeteries Botshabelo	3,860	4,425	4,437	389	2,365	2,218	147	7%	4,437
05.33 - Cemeteries Thaba Nchu	986	1,020	1,036	161	969	516	453	88%	1,036
05.34 - Parks Development	21,631	22,077	22,177	964	9,842	11,072	(1,229)	-11%	22,177
05.35 - Parks - Sports Field Maintenance	1,134	2,769	2,769	70	511	1,385	(874)	-63%	2,769
05.36 - Parks - Technical Services	3,839	8,536	8,336	271	1,829	4,239	(2,410)	-57%	8,336
05.37 - Parks - Horticultural Central	4,947	5,264	5,369	494	3,070	2,647	423	16%	5,369
05.38 - Parks - Horticultural North	5,070	5,304	5,204	413	2,753	2,619	135	5%	5,204
05.39 - Parks - Horticultural South	2,692	2,880	2,880	208	1,354	1,440	(86)	-6%	2,880
05.40 - Parks - Horticultural East	3,439	3,510	3,510	298	1,945	1,755	190	11%	3,510
05.41 - Parks - Horticultural Botshabelo	3,665	4,414	4,402	322	1,863	2,202	(339)	-15%	4,402
05.42 - Parks - Horticultural Thaba Nchu	2,981	3,894	3,878	327	1,924	1,941	(17)	-1%	3,878
05.43 - Management	2,046	2,321	1,964	243	1,064	1,110	(46)	-4%	1,964
05.44 - Disaster Management Operations	3,345	3,009	3,366	227	1,566	1,556	10	1%	3,366
05.45 - Control Centre	6,867	5,883	5,883	558	3,279	2,941	338	11%	5,883
Vote 06 - Planning	103,521	94,113	94,113	15,023	43,363	47,057	(3,694)	-8%	94,113
06.1 - Head - Administration And Finance	38,482	24,873	24,963	9,278	12,335	12,474	(139)	-1%	24,963
06.2 - Spatial Development Framework	9	64	64	9	9	32	(24)	-73%	64
06.3 - Urban Design	6,654	7,010	7,010	216	1,351	3,505	(2,154)	-61%	7,010
06.4 - Transport Planning	4,881	6,707	6,707	1,118	4,313	3,353	959	29%	6,707
06.5 - Development Applications	8,431	8,798	9,051	744	4,373	4,505	(133)	-3%	9,051
06.6 - Building Zoning Control	10,683	14,054	14,054	677	4,199	7,027	(2,828)	-40%	14,054
06.7 - Enforcement Division	2,114	1,657	1,657	182	1,150	828	322	39%	1,657
06.8 - Outdoor Advertising	1,839	2,807	3,180	254	1,223	1,533	(311)	-20%	3,180
06.9 - Architectural Services	2,116	1,934	2,086	262	1,205	1,030	175	17%	2,086
06.11 - Quantity Surveying	-	1,191	600	-	-	347	(347)	-100%	600
06.12 - Design And Development	4,749	4,860	4,583	269	1,764	2,342	(578)	-25%	4,583
06.13 - Data Compilation	2,520	1,298	1,298	253	1,421	649	772	119%	1,298
06.14 - Interpretation And Business Support	-	11	11	-	-	6	(6)	-100%	11
06.15 - Environmental Strategic Planning	4,830	2,789	2,789	128	1,540	1,395	145	10%	2,789
06.16 - Environmental Strategic Planning	1,242	1,220	1,220	102	612	610	2	0%	1,220
06.17 - Environmental Assessment Division	1,282	1,908	1,908	105	631	954	(323)	-34%	1,908
06.18 - Administration And Finance	4,679	5,996	5,996	652	2,428	2,998	(571)	-19%	5,996
06.19 - Business Operations	9,011	6,935	6,935	775	4,812	3,467	1,344	39%	6,935
Vote 07 - Human Settlement And Housing	121,624	123,982	123,982	10,609	61,598	61,992	(393)	-1%	123,982
07.1 - Head: Administration	4,149	9,963	10,002	332	2,033	5,036	(3,004)	-60%	10,002
07.2 - Administration	23,610	25,034	25,064	2,011	11,302	12,529	(1,227)	-10%	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	775	4,222	4,285	(63)	-1%	8,570
07.23 - Property Disposal	5,233	4,742	4,872	509	2,790	2,418	372	15%	4,872
07.25 - Property Maintenance	5,436	5,501	5,501	632	2,750	2,750	(1)	0%	5,501
07.26 - Land Banking And Development	3,434	2,631	2,731	272	1,612	1,366	246	18%	2,731
07.27 - Bng & Property Finance Administration	9,367	12,409	12,489	935	5,031	6,244	(1,213)	-19%	12,489
07.28 - Administration	12,537	10,854	10,974	1,251	6,674	5,487	1,187	22%	10,974
07.29 - Pmu Mega Projects	19,839	14,858	14,858	1,462	11,090	7,429	3,661	49%	14,858
07.30 - Bloemfontein South	8,520	10,850	9,950	511	2,974	4,995	(2,021)	-40%	9,950
07.31 - Bloemfontein North	5,448	5,671	5,671	473	2,770	2,836	(66)	-2%	5,671
07.32 - Thaba Nchu	4,086	3,960	4,140	371	2,152	2,050	101	5%	4,140
07.33 - Botshabelo	11,429	9,013	9,153	1,075	6,199	4,562	1,637	36%	9,153

Vote 08 - Economic And Rural Development	23,575	42,171	42,171	2,072	17,404	21,086	(3,682)	-17%	42,171
08.1 - Administration And Strategic Support	3,164	22,737	22,737	370	7,978	11,369	(3,391)	-30%	22,737
08.2 - Marketing & Investment Promotion	4,091	3,423	3,423	344	1,607	1,712	(105)	-6%	3,423
08.3 - Tourism	5,534	6,754	6,754	475	2,370	3,377	(1,007)	-30%	6,754
08.4 - Rural Development	3,879	4,247	4,247	281	1,620	2,124	(504)	-24%	4,247
08.5 - Smme's	6,908	5,009	5,009	602	3,829	2,505	1,325	53%	5,009
Vote 09 - Engineering	888,522	517,578	517,578	42,655	391,361	258,790	132,571	51%	517,578
09.1 - Administration And Strategic Support	5,344	6,402	6,402	584	2,726	3,201	(475)	-15%	6,402
09.2 - Traffic Signs	3,986	3,801	3,801	404	1,755	1,900	(145)	-8%	3,801
09.3 - Administrative Support	3,046	3,313	3,313	256	1,571	1,657	(85)	-5%	3,313
09.4 - Bloemfontein North	58,634	26,022	26,022	2,410	13,343	13,011	332	3%	26,022
09.5 - Bloemfontein South	17,004	26,274	26,274	1,514	9,341	13,137	(3,796)	-29%	26,274
09.6 - Botshabelo	12,756	23,014	23,014	1,540	7,218	11,507	(4,289)	-37%	23,014
09.7 - Thaba Nchu	4,005	3,256	3,256	597	3,413	1,628	1,785	110%	3,256
09.8 - Epwp And Wayleaves	5,671	5,366	5,366	605	3,123	2,683	440	16%	5,366
09.9 - Engineering Services	330,432	111,108	111,108	534	137,294	55,554	81,740	147%	111,108
09.10 - Transport Unit	-	1	1	-	-	0	(0)	-100%	1
09.11 - Purification And Sanitation	226,183	133,091	133,091	11,844	109,954	66,546	43,409	65%	133,091
09.12 - Sanitary Services Revenue	88,746	59,462	59,462	5,007	29,920	29,731	189	1%	59,462
09.13 - Bloemfontein Sewer Reticulation	78,072	59,716	59,716	12,182	46,741	29,858	16,883	57%	59,716
09.14 - Botshabelo Sewer Reticulation	9,007	10,727	10,727	485	2,603	5,364	(2,761)	-51%	10,727
09.15 - Thaba Nchu Sewer Reticulation	4,538	5,715	5,715	268	1,495	2,858	(1,363)	-48%	5,715
09.16 - Vacuum Services	41,096	40,310	40,310	4,424	20,864	20,155	709	4%	40,310
Vote 10 - Water	1,511,408	1,554,634	1,560,654	144,915	782,286	780,320	1,966	0%	1,560,654
10.1 - Administrative Support	3,872	4,165	4,165	355	2,066	2,082	(17)	-1%	4,165
10.2 - Bulk Water Services	1,310,748	1,430,813	1,436,833	134,610	687,966	718,409	(30,443)	-4%	1,436,833
10.3 - Engineering Services	4,741	5,459	5,459	475	2,807	2,729	77	3%	5,459
10.4 - Water Demand Management	71,063	20,267	20,267	1,911	27,713	10,134	17,579	173%	20,267
10.5 - Water Reticulation Bloemfontein	85,071	56,929	56,929	4,902	42,850	28,464	14,385	51%	56,929
10.6 - Water Reticulation Thaba Nchu	9,346	11,899	11,899	698	5,405	5,950	(544)	-9%	11,899
10.7 - Water Reticulation Botshabelo	24,463	22,321	22,321	1,778	12,440	11,160	1,280	11%	22,321
10.8 - Laboratory Services	2,105	2,783	2,783	186	1,040	1,391	(351)	-25%	2,783
Vote 11 - Waste And Fleet Management	487,722	387,339	387,439	31,868	224,756	193,695	31,061	16%	387,439
11.1 - Administration	107,634	5,518	5,798	459	41,107	2,847	38,260	1344%	5,798
11.2 - Administration	5,575	11,099	11,099	459	3,021	5,549	(2,528)	-46%	11,099
11.3 - Administration	35,794	25,511	25,511	4,788	15,988	12,756	3,232	25%	25,511
11.4 - Administration	4,132	4,246	4,266	378	2,137	2,128	9	0%	4,266
11.5 - Administration	54,296	55,453	67,413	6,504	32,953	29,435	3,518	12%	67,413
11.6 - Administration	97,684	80,118	80,178	7,871	49,519	40,074	9,445	24%	80,178
11.7 - Administration	25,395	19,384	19,384	1,947	12,539	9,692	2,847	29%	19,384
11.8 - Administration	36,853	23,564	23,524	2,039	13,683	11,768	1,915	16%	23,524
11.9 - Administration	19,670	14,883	14,883	1,601	10,708	7,442	3,266	44%	14,883
11.10 - Administration	1,462	1,287	1,340	106	816	662	154	23%	1,340
11.11 - Fleet Maintenance	63,685	76,667	76,016	4,404	29,419	38,158	(8,739)	-23%	76,016
11.12 - Engineering Support	21,118	8,593	8,944	699	4,872	4,382	490	11%	8,944
11.13 - Diverse Workshop Support	14,424	61,015	49,083	615	7,995	28,802	(20,807)	-72%	49,083
Vote 12 - Miscellaneous	180,816	339,059	328,559	42,184	187,867	164,815	23,051	14%	328,559
12.2 - Grant In Aid And Donations	1,768	8,128	7,736	128	577	3,933	(3,356)	-85%	7,736
12.4 - Sundries	95,794	268,211	266,183	40,234	169,964	133,629	36,335	27%	266,183
12.6 - Governmental Transfers	83,254	62,720	54,640	1,822	17,326	27,254	(9,928)	-36%	54,640
Vote 13 - Metro Police	55,045	176,711	182,711	21,037	117,894	90,284	27,610	31%	182,711
13.1 - Traffic Administration	-	3,338	4,107	506	2,171	2,064	107	5%	4,107
13.2 - Traffic Operations	35	63,386	68,504	5,989	36,812	32,673	4,138	13%	68,504
13.3 - Traffic Administrative Support	-	8,672	6,897	558	3,065	3,900	(834)	-21%	6,897
13.4 - Parking Garage	-	1,748	1,548	114	641	824	(183)	-22%	1,548
13.5 - Law Enforcement Operations	-	99,566	101,655	13,498	74,518	50,824	23,695	47%	101,655
13.6 - Strategic Projects & Service Deliver	3,437	-	-	-	-	-	-	-	-
13.7 - Administrative Support	2,946	-	-	127	255	-	255	#DIV/0!	-
13.8 - Projects Contract Management Unit	2,745	-	-	-	-	-	-	-	-
13.9 - Projects Implementation Unit	611	-	-	-	-	-	-	-	-
13.12 - Administration	5,330	-	-	32	65	-	65	#DIV/0!	-
13.13 - Crm And Information Services	4,785	-	-	-	-	-	-	-	-
13.14 - Service Del Regulatory- Mon & Evaluation	11,193	-	-	155	253	-	253	#DIV/0!	-
13.15 - Administration	5,609	-	-	57	115	-	115	#DIV/0!	-
13.16 - Crm And Information Services	1,285	-	-	-	-	-	-	-	-
13.17 - Service Del Regulatory- Mon & Evaluation	6,535	-	-	-	-	-	-	-	-
13.18 - Administration	1,546	-	-	-	-	-	-	-	-
13.19 - Crm And Information Services	885	-	-	-	-	-	-	-	-
13.20 - Service Del Regulatory- Mon & Evaluation	8,101	-	-	-	-	-	-	-	-

Vote 14 - Naledi And Soutpan		64,186	69,182	69,182	6,816	33,586	34,591	(1,005)	-3%	69,182
14.1 - Regional Management		9,231	7,219	7,219	746	4,907	3,609	1,298	36%	7,219
14.2 - Administration		6,667	6,431	6,431	575	3,554	3,215	339	11%	6,431
14.5 - Budget & Treasury Administration		12,823	11,896	11,896	1,313	6,923	5,948	975	16%	11,896
14.6 - Disaster Management		545	529	529	44	297	265	32	12%	529
14.7 - "Parks		2,614	2,368	2,368	256	1,429	1,184	245	21%	2,368
14.8 - Libraries		1,913	1,878	1,878	154	982	939	43	5%	1,878
14.9 - Building Zoning Control		1,068	1,058	1,058	88	526	529	(3)	-1%	1,058
14.11 - Engineering Services - Administration		3,480	3,416	3,416	334	1,881	1,708	173	10%	3,416
14.12 - Refuse Removal		2,502	2,428	2,428	225	1,444	1,214	230	19%	2,428
14.13 - Sewerage		7,014	7,010	7,010	564	3,081	3,505	(424)	-12%	7,010
14.14 - Water		3,938	7,521	7,521	1,430	2,764	3,761	(996)	-26%	7,521
14.15 - Public Works		3,416	3,580	3,580	272	1,720	1,790	(70)	-4%	3,580
14.16 - Regional Management		8,974	13,849	13,849	816	4,078	6,925	(2,846)	-41%	13,849
Vote 15 - Other		2,766,934	2,824,407	2,824,407	222,459	1,706,016	1,412,205	293,812	21%	2,824,407
15.1 - Board Of Directors		917	1,108	1,108	5	112	554	(442)	-80%	1,108
15.2 - Company Secretary Office		2,334	4,063	4,063	185	1,298	2,032	(734)	-36%	4,063
15.3 - Audit And Risk Committee		272	383	383	-	-	192	(192)	-100%	383
15.4 - Chief Executive Officer		26,315	28,452	28,452	1,647	13,695	14,226	(531)	-4%	28,452
15.5 - Sherq		13,433	11,342	11,342	365	3,151	5,671	(2,520)	-44%	11,342
15.7 - Marketing & Communication		2,926	3,397	3,397	237	1,693	1,699	(6)	0%	3,397
15.8 - Internal Audit & Risk Management		6,664	7,695	7,695	396	4,262	3,848	414	11%	7,695
15.9 - Information Management		22,655	20,167	20,167	766	8,424	10,083	(1,659)	-16%	20,167
15.10 - Legal & Contract Services		5,529	4,549	4,549	443	6,772	2,275	4,497	198%	4,549
15.11 - Chief Financial Officer		23,980	27,421	27,171	2,987	12,950	13,675	(725)	-5%	27,171
15.12 - Financial Management & Support		5,437	5,709	5,709	605	3,356	2,855	501	18%	5,709
15.13 - Revenue Management		20,347	20,700	20,700	1,626	10,723	10,350	372	4%	20,700
15.14 - Budget & Compliance		19,819	134,206	134,206	1,078	7,710	67,103	(59,394)	-89%	134,206
15.15 - Supply Chain Management		16,459	13,735	13,735	1,039	7,811	6,868	944	14%	13,735
15.16 - Asset Management		7,979	10,773	10,773	2,418	6,911	5,386	1,525	28%	10,773
15.17 - Executive Manager - Human Resources		82	1,867	1,867	165	1,126	933	192	21%	1,867
15.18 - Labour Relations		1,643	1,785	1,785	149	1,017	892	125	14%	1,785
15.19 - Human Resource Management		14,058	14,101	14,301	1,277	8,864	7,079	1,784	25%	14,301
15.20 - Human Resource Development		16,437	18,299	18,099	1,861	11,886	9,121	2,766	30%	18,099
15.21 - Executive Manager - Retail		2,753	4,951	4,951	196	1,387	2,476	(1,089)	-44%	4,951
15.22 - Revenue And Customer Management		29,782	39,929	39,929	3,740	26,313	19,964	6,349	32%	39,929
15.23 - Trading Services		1,363,371	2,092,604	2,092,604	145,429	1,207,413	1,046,302	161,111	15%	2,092,604
15.24 - System Engineering		11,212	8,814	8,814	849	5,607	4,407	1,200	27%	8,814
15.25 - Executive Manager - Wires		691	2,006	2,006	173	1,244	1,003	241	24%	2,006
15.26 - Planning		15,811	15,750	15,750	1,569	11,091	7,875	3,216	41%	15,750
15.27 - Network Services		142,121	145,928	145,928	17,095	85,302	72,964	12,338	17%	145,928
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots		35,246	33,373	33,373	2,909	20,849	16,686	4,163	25%	33,373
15.29 -		45,149	41,413	41,413	4,464	28,398	20,707	7,691	37%	41,413
15.30 - Executive Manager - Compl & Performance		2,280	3,715	3,715	175	1,285	1,857	(572)	-31%	3,715
15.31 - Compliance & Performance Management		4,381	3,914	4,164	1,076	6,577	1,993	4,584	230%	4,164
15.32 - Fleet & Security Management		33,560	34,666	34,666	5,463	26,017	17,333	8,684	50%	34,666
15.34 - Power Generation		4,197	3,783	3,783	394	2,712	1,892	821	43%	3,783
15.35 - Facilities Management		179,328	63,808	63,808	17,494	105,895	31,904	73,991	232%	63,808
15.36 - Electricity Supply : Naledi		561,171	-	-	-	-	-	-	-	-
15.37 - Electricity Supply : Kopanong		71,120	-	-	1,156	35,674	-	35,674	#DIV/0!	-
15.38 - Electricity Supply : Mohokare		42,086	-	-	3,023	28,491	-	28,491	#DIV/0!	-
15.39 - Electricity Supply : Mantsopa		15,388	-	-	-	0	-	0	#DIV/0!	-
Total Expenditure by Vote	2	7,977,078	7,450,829	7,453,849	630,884	4,193,700	3,725,856	467,844	0	7,453,849
Surplus/ (Deficit) for the year	2	(25,321)	1,553,581	1,554,653	265,199	352,917	777,372	(424,455)	(0)	1,554,653

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Table 34 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 1000 December										
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	115,984	691,893	740,913	(49,020)	-7%	1,481,826
Service charges - electricity revenue		2,631,325	3,166,037	3,166,037	216,561	1,559,684	1,583,018	(23,334)	-1%	3,166,037
Service charges - water revenue		991,028	1,083,984	1,083,984	47,375	501,553	541,992	(40,439)	-7%	1,083,984
Service charges - sanitation revenue		345,566	415,795	415,795	33,424	199,989	207,898	(7,909)	-4%	415,795
Service charges - refuse revenue		141,009	157,276	157,276	12,209	74,710	78,638	(3,928)	-5%	157,276
Rental of facilities and equipment		48,634	22,569	22,569	2,536	17,294	11,284	6,009	53%	22,569
Interest earned - external investments		18,891	19,766	19,766	1,112	4,619	9,883	(5,264)	-53%	19,766
Interest earned - outstanding debtors		239,487	247,024	247,024	31,133	171,744	123,512	48,232	39%	247,024
Dividends received		2	2	2	-	3	1	2	137%	2
Fines, penalties and forfeits		12,530	25,803	25,803	187	4,532	12,902	(8,370)	-65%	25,803
Licences and permits		914	483	483	77	565	242	324	134%	483
Agency services								-		
Transfers and subsidies		916,021	925,317	925,317	270,392	697,473	462,658	234,815	51%	925,317
Other revenue		583,516	527,717	527,717	122,891	311,787	263,859	47,929	18%	527,717
Gains		(8,704)	1	1	-	2,363	1	2,363	457853%	1
Total Revenue (excluding capital transfers and contributions)		7,110,609	8,073,601	8,073,601	853,881	4,238,208	4,036,799	201,409	5%	8,073,601
Expenditure By Type										
Employee related costs		2,263,827	2,168,336	2,168,466	182,787	1,162,177	1,084,245	77,932	7%	2,168,466
Remuneration of councillors		65,531	71,712	71,712	6,408	32,524	35,856	(3,332)	-9%	71,712
Debt impairment		805,909	943,784	943,784	78,708	472,472	471,892	580	0%	943,784
Depreciation & asset impairment		915,748	315,631	315,631	19,009	458,185	157,816	300,370	190%	315,631
Finance charges		110,364	198,939	198,939	27,268	58,046	99,470	(41,424)	-42%	198,939
Bulk purchases		2,675,621	2,002,153	2,002,153	145,736	1,221,530	1,001,076	220,454	22%	2,002,153
Other materials		68,123	567,607	567,282	85,726	363,874	283,750	80,124	28%	567,282
Contracted services		580,510	577,701	588,749	49,678	243,533	290,396	(46,862)	-16%	588,749
Transfers and subsidies		9,431	2,830	2,830	-	1,241	1,415	(174)	-12%	2,830
Other expenditure		445,503	327,443	319,611	35,564	179,325	162,595	16,730	10%	319,611
Losses		36,510	274,692	274,692	1	793	137,346	(136,553)	-99%	274,692
Total Expenditure		7,977,078	7,450,829	7,453,849	630,884	4,193,700	3,725,856	467,844	13%	7,453,849
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations), (National / Provincial and District)		(866,469)	622,772	619,752	222,997	44,508	310,943	(266,435)	(0)	619,752
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)		835,941	917,809	921,901	41,811	306,452	459,928	(153,477)	(0)	921,901
Surplus/(Deficit) after capital transfers & contributions		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372			1,554,653
Taxation								-		
Surplus/(Deficit) after taxation		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372			1,554,653
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372			1,554,653
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(25,321)	1,553,581	1,554,653	265,199	352,917	777,372			1,554,653

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M06 December

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	3,509	61,552	81,753	(20,201)	-25%	163,505
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		2,229	32,500	32,500	1,105	3,002	16,250	(13,248)	-82%	32,500
Vote 04 - Finance		-	-	-	-	-	-	-	-	-
Vote 05 - Social Services		7,290	15,349	15,349	275	615	7,674	(7,060)	-92%	15,349
Vote 06 - Planning		6,194	12,799	12,799	1,490	3,390	6,399	(3,009)	-47%	12,799
Vote 07 - Human Settlement And Housing		98,251	341,680	299,716	5,994	41,875	164,845	(122,970)	-75%	299,716
Vote 08 - Economic And Rural Development		15,023	47,683	47,683	2,377	5,504	23,842	(18,338)	-77%	47,683
Vote 09 - Engineering		208,873	201,094	205,186	14,875	127,285	101,571	25,714	25%	205,186
Vote 10 - Water		50,926	114,286	114,286	13,346	63,100	57,143	5,958	10%	114,286
Vote 11 - Waste And Fleet Management		95,864	18,794	18,794	3,061	21,595	9,397	12,198	130%	18,794
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Metro Police		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		133,807	217,752	217,752	3,219	62,980	108,876	(45,896)	-42%	217,752
Total Capital Multi-year expenditure	4,7	808,837	1,165,441	1,127,569	49,251	390,898	577,750	(186,852)	-32%	1,127,569
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	12,040	-	3,006	5,760	(2,754)	-48%	12,040
Vote 04 - Finance	1	-	-	-	-	-	-	-	-	-
Vote 05 - Social Services		-	260	260	-	88	130	(42)	-32%	260
Vote 06 - Planning		15,634	30,905	30,905	3,105	5,428	15,452	(10,024)	-65%	30,905
Vote 07 - Human Settlement And Housing		-	-	41,964	-	-	5,995	(5,995)	-100%	41,964
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	10,400	-	-	6,271	(6,271)	-100%	10,400
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	17,977	55,565	95,569	3,105	8,523	33,609	(25,086)	-75%	95,569
Total Capital Expenditure		826,814	1,221,006	1,223,138	52,356	399,421	611,359	(211,938)	-35%	1,223,138
Capital Expenditure - Functional Classification										
Governance and administration		109,670	75,005	75,005	6,543	30,101	37,502	(7,401)	-20%	75,005
Executive and council		13,225	35,783	35,783	2,377	5,504	17,892	(12,388)	-69%	35,783
Finance and administration		96,445	39,222	39,222	4,166	24,597	19,611	4,986	25%	39,222
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		107,884	379,988	378,028	6,269	45,585	189,826	(144,241)	-76%	378,028
Community and social services		2,572	2,233	2,900	161	261	1,283	(1,022)	-80%	2,900
Sport and recreation		3,852	21,331	21,704	55	3,294	10,759	(7,465)	-69%	21,704
Public safety		3,208	14,745	11,745	59	155	6,944	(6,789)	-98%	11,745
Housing		98,251	341,680	341,680	5,994	41,875	170,840	(128,964)	-75%	341,680
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		352,308	303,496	335,674	17,164	166,926	161,039	5,888	4%	335,674
Planning and development		21,827	43,703	43,703	4,596	8,819	21,852	(13,033)	-60%	43,703
Road transport		330,481	259,792	291,971	12,569	158,108	139,187	18,921	14%	291,971
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		255,153	450,617	422,531	22,381	156,809	217,042	(60,233)	-28%	422,531
Energy sources		133,807	217,752	217,752	3,219	62,980	108,876	(45,896)	-42%	217,752
Water management		50,926	114,286	114,286	13,346	63,100	57,143	5,958	10%	114,286
Waste water management		68,772	104,807	76,721	5,815	30,729	44,137	(13,408)	-30%	76,721
Waste management		1,648	13,773	13,773	-	-	6,886	(6,886)	-100%	13,773
Other		1,798	11,900	11,900	-	-	5,950	(5,950)	-100%	11,900
Total Capital Expenditure - Functional Classification	3	826,814	1,221,006	1,223,138	52,356	399,421	611,359	(211,938)	-35%	1,223,138
Funded by:										
National Government		597,053	917,809	921,901	44,759	320,429	459,929	(139,499)	-30%	921,901
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	184	7,947	6,500	1,447	22%	13,000
Transfers recognised - capital		610,988	930,809	934,901	44,944	328,376	466,429	(138,052)	-30%	934,901
Borrowing	6	74,964	-	-	3,033	21,523	-	21,523	#DIV/0!	-
Internally generated funds		140,862	290,196	288,236	4,380	49,522	144,930	(95,408)	-66%	288,236
Total Capital Funding		826,814	1,221,006	1,223,138	52,356	399,421	611,359	(211,938)	-35%	1,223,138

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M06 December										
Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 01 - Office Of The City Manager		190,381	163,505	163,505	3,509	61,552	81,753	(20,201)	-25%	163,505
01.10 - Transport Unit		190,381	163,505	163,505	3,509	61,552	81,753	(20,201)	-25%	163,505
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		2,229	32,500	32,500	1,105	3,002	16,250	(13,248)	-82%	32,500
03.20 - Administration Management		1,887	32,500	32,500	1,105	3,002	16,250	(13,248)	-82%	32,500
03.23 - It Administration		341	-	-	-	-	-	-	-	-
Vote 04 - Finance		-	-	-	-	-	-	-	-	-
Vote 05 - Social Services		7,290	15,349	15,349	275	615	7,674	(7,060)	-92%	15,349
05.13 - Administration		-	-	-	-	-	-	-	-	-
05.14 - Fire And Rescue Operations Bloemfontein		-	1,345	1,345	59	155	673	(518)	-77%	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	-	-	500	(500)	-100%	1,000
05.29 - Nature Resource Management - Nature Areas		-	3,721	3,054	55	199	1,694	(1,494)	-88%	3,054
05.31 - Cemeteries Bloemfontein		2,572	372	1,039	161	261	353	(92)	-26%	1,039
05.33 - Cemeteries Thaba Nchu		-	1,861	1,861	-	-	930	(930)	-100%	1,861
05.34 - Parks Development		1,510	-	-	-	-	-	-	-	-
05.37 - Parks - Horticultural Central		-	4,750	4,750	-	-	2,375	(2,375)	-100%	4,750
05.38 - Parks - Horticultural North		-	-	-	-	-	-	-	-	-
05.39 - Parks - Horticultural South		-	-	-	-	-	-	-	-	-
05.40 - Parks - Horticultural East		-	1,500	1,500	-	-	750	(750)	-100%	1,500
05.41 - Parks - Horticultural Botshabelo		-	800	800	-	-	400	(400)	-100%	800
05.42 - Parks - Horticultural Thaba Nchu		-	-	-	-	-	-	-	-	-
Vote 06 - Planning		6,194	12,799	12,799	1,490	3,390	6,399	(3,009)	-47%	12,799
06.3 - Urban Design		6,194	12,799	12,799	1,490	3,390	6,399	(3,009)	-47%	12,799
Vote 07 - Human Settlement And Housing		98,251	341,680	299,716	5,994	41,875	164,845	(122,970)	-75%	299,716
07.30 - Bloemfontein South		11,232	124,606	82,642	217	20,885	56,308	(35,424)	-63%	82,642
07.31 - Bloemfontein North		43,400	120,910	117,410	2,553	9,451	59,580	(50,129)	-84%	117,410
07.32 - Thaba Nchu		204	21,897	21,897	-	-	10,948	(10,948)	-100%	21,897
07.33 - Botshabelo		43,416	74,267	77,767	3,224	11,540	38,009	(26,469)	-70%	77,767
Vote 08 - Economic And Rural Development		15,023	47,683	47,683	2,377	5,504	23,842	(18,338)	-77%	47,683
08.1 - Administration And Strategic Support		5,926	10,000	10,000	2,224	5,351	5,000	351	7%	10,000
08.3 - Tourism		1,798	11,900	11,900	-	-	5,950	(5,950)	-100%	11,900
08.4 - Rural Development		98	7,500	7,500	-	-	3,750	(3,750)	-100%	7,500
08.5 - Smme's		7,200	18,283	18,283	153	153	9,142	(8,989)	-98%	18,283
Vote 09 - Engineering		208,873	201,094	205,186	14,875	127,285	101,571	25,714	25%	205,186
09.9 - Engineering Services		140,101	96,287	128,465	9,059	96,555	57,434	39,121	68%	128,465
09.11 - Purification And Sanitation		68,772	104,807	76,721	5,815	30,729	44,137	(13,408)	-30%	76,721
Vote 10 - Water		50,926	114,286	114,286	13,346	63,100	57,143	5,958	10%	114,286
10.2 - Bulk Water Services		26,882	76,198	61,277	4,173	28,359	35,967	(7,608)	-21%	61,277
10.4 - Water Demand Management		24,044	38,088	53,009	9,173	34,741	21,175	13,566	64%	53,009
Vote 11 - Waste And Fleet Management		95,864	18,794	18,794	3,061	21,595	9,397	12,198	130%	18,794
11.2 - Administration		-	7,070	7,070	-	-	3,535	(3,535)	-100%	7,070
11.3 - Administration		1,391	6,702	6,702	-	-	3,351	(3,351)	-100%	6,702
11.8 - Administration		257	-	-	-	-	-	-	-	-
11.11 - Fleet Maintenance		94,216	4,752	4,752	3,061	21,595	2,376	19,220	809%	4,752
11.12 - Engineering Support		-	270	270	-	-	135	(135)	-100%	270
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Metro Police		-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		133,807	217,752	217,752	3,219	62,980	108,876	(45,896)	-42%	217,752
15.20 - Human Resource Development		270	574	574	-	37	287	(251)	-87%	574
15.22 - Revenue And Customer Management		21,874	13,344	13,344	1,444	11,012	6,672	4,340	65%	13,344
15.26 - Planning		71,104	118,397	118,397	175	25,035	59,199	(34,164)	-58%	118,397
15.27 - Network Services		1,735	8,743	8,743	19	640	4,372	(3,731)	-85%	8,743
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		2,245	2,077	2,077	77	679	1,039	(360)	-35%	2,077
15.29 - .		27,627	40,348	40,348	763	7,235	20,174	(12,939)	-64%	40,348
15.32 - Fleet & Security Management		2,706	31,034	31,034	-	16,904	15,517	1,387	9%	31,034
15.34 - Power Generation		22	515	515	-	59	258	(198)	-77%	515
15.35 - Facilities Management		996	2,719	2,719	308	366	1,359	(994)	-73%	2,719
15.37 - Electricity Supply: Kopanong		1,576	-	-	314	781	-	781	#DIV/0!	-
15.38 - Electricity Supply: Mohokare		2,242	-	-	120	232	-	232	#DIV/0!	-
15.39 - Electricity Supply: Mantsopa		1,409	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		808,837	1,165,441	1,127,569	49,251	390,898	577,750	(186,852)	-32%	1,127,569

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		2,342	11,000	12,040	-	3,006	5,760	(2,754)	12,040
03.3 - Operational Training		-	700	700	-	-	350	(350)	700
03.17 - Facilities Management - Stadiums		2,342	9,300	10,340	-	3,006	4,910		10,340
03.19 - Committee Services		-	1,000	1,000	-	-	500		1,000
Vote 04 - Finance		1	-	-	-	-	-	-	-
04.35 - Accounting And Reporting		1	-	-	-	-	-		-
Vote 05 - Social Services		-	260	260	-	88	130	(42)	260
05.9 - Community Development		-	260	260	-	88	130	(42)	260
Vote 06 - Planning		15,634	30,905	30,905	3,105	5,428	15,452	(10,024)	30,905
06.9 - Architectural Services		15,634	30,905	30,905	3,105	5,428	15,452	(10,024)	30,905
Vote 07 - Human Settlement And Housing		-	-	41,964	-	-	5,995	(5,995)	41,964
07.30 - Bloemfontein South		-	-	41,964	-	-	5,995		41,964
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	10,400	-	-	6,271	(6,271)	10,400
13.2 - Traffic Operations		-	6,550	5,550	-	-	3,132	(3,132)	5,550
13.5 - Law Enforcement Operations		-	6,850	4,850	-	-	3,139	(3,139)	4,850
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
Total single-year capital expenditure		17,977	55,565	95,569	3,105	8,523	33,609	(25,086)	95,569
Total Capital Expenditure		826,814	1,221,006	1,223,138	52,356	399,421	611,359	(211,938)	1,223,138

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M06 December

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	60,662	899,820
Call investment deposits		(1,136,131)	–	–	322,943	–
Consumer debtors		2,887,823	2,944,946	2,944,946	3,078,416	2,944,946
Other debtors		3,413,350	181,050	181,050	3,499,215	181,050
Current portion of long-term receivables		805,868	275	275	805,868	275
Inventory		627,633	76,724	76,724	634,713	76,724
Total current assets		7,032,249	4,102,816	4,102,816	8,401,818	4,102,816
Non current assets						
Long-term receivables		870,246	455	455	930,254	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		21,440,254	21,685,590	21,686,455	19,269,359	21,686,455
Biological						
Intangible		77,287	139,671	138,806	74,052	138,806
Other non-current assets		1,576,467	–	–	1,576,467	–
Total non current assets		25,536,408	23,444,091	23,444,091	23,422,285	23,444,091
TOTAL ASSETS		32,568,657	27,546,907	27,546,907	31,824,103	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	166,216	170,494
Trade and other payables		10,087,814	1,501,798	1,501,798	8,749,984	1,501,798
Provisions		1,085,521	8,902	8,902	1,071,080	8,902
Total current liabilities		11,578,163	1,830,444	1,830,444	10,223,705	1,830,444
Non current liabilities						
Borrowing		1,034,404	560,276	560,276	970,523	560,276
Provisions		1,706,416	1,339,968	1,339,968	1,697,266	1,339,968
Total non current liabilities		2,740,820	1,900,243	1,900,243	2,667,789	1,900,243
TOTAL LIABILITIES		14,318,983	3,730,687	3,730,687	12,891,494	3,730,687
NET ASSETS	2	18,249,674	23,816,220	23,816,220	18,932,609	23,816,220
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12,993,594	18,721,575	18,721,575	13,676,528	18,721,575
Reserves		5,256,081	5,094,644	5,094,644	5,256,081	5,094,644
TOTAL COMMUNITY WEALTH/EQUITY	2	18,249,674	23,816,220	23,816,220	18,932,609	23,816,220

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		237,319	1,301,606	1,301,606	103,273	708,507	650,803	57,705	9%	1,301,606
Service charges		2,179,336	5,024,116	5,024,116	333,324	2,216,927	2,512,058	(295,131)	-12%	5,024,116
Other revenue		124,590	616,680	616,680	53,980	638,326	308,340	329,986	107%	616,680
Transfers and Subsidies - Operational		–	925,317	925,317	–	836,864	462,658	374,206	81%	925,317
Transfers and Subsidies - Capital		412,440	917,809	917,809	332,966	687,491	871,345	(183,854)	-21%	917,809
Interest		5,413	19,766	19,766	4,110	23,330	9,883	13,447	136%	19,766
Dividends		–	2	2	–	–	1	(1)	-100%	2
Payments										
Suppliers and employees		(1,677,490)	(6,557,407)	(6,557,407)	(515,972)	(4,368,517)	(3,278,703)	#####	-33%	(6,557,407)
Finance charges		–	(198,939)	(198,939)	(17,880)	(74,906)	(99,470)	(24,564)	25%	(198,939)
Transfers and Grants		–	(2,830)	(2,830)	–	–	(1,415)	(1,415)	100%	(2,830)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,281,609	2,046,120	2,046,120	293,800	668,022	1,435,500	767,478	53%	2,046,120
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	13,000	13,000	–	–	6,500	(6,500)	-100%	13,000
Decrease (increase) in non-current receivables		16,479	(12,261)	–	–	–	–	–		–
Decrease (increase) in non-current investments		8	(112)	–	–	–	0	(0)	-100%	0
Payments										
Capital assets		(464,187)	(1,221,006)	(1,221,006)	(52,356)	(399,421)	(610,503)	(211,082)	35%	(1,221,006)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(447,700)	(1,220,378)	(1,208,006)	(52,356)	(399,421)	(604,003)	(204,582)	34%	(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	497	(146,568)	147,065	-100%	(170,494)
Payments										
Repayment of borrowing		–	(131,522)	(131,522)	(24,373)	(96,804)	(65,761)	31,043	-47%	(131,522)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,961)	(133,615)	(131,522)	(24,313)	(96,307)	(212,329)	(116,022)	55%	(302,016)
NET INCREASE/ (DECREASE) IN CASH HELD		830,948	692,126	706,592	217,131	172,294	619,169			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		383,605	619,169			536,098

MAN Mangaung - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	-49.020	Unfavourable variance due to less billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	-23.334	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-40.439	Favourable variance due to more water sold then target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	-7.909	Unfavourable variance but still on target	None. Performance is on target
	Service charges - refuse revenue	-3.928	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	6.009	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-5.264	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	48.232	Favourable variance and still on target	None. Performance is on target
	Fines	-8.370	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	324	Favourable variance	None. Performance is on target
	Transfers recognised - operational	234.815	Unfavourable variance due to more grants receive then target	None. Performance is on target
	Other revenue	47.929	Favourable variance	
	Gains on disposal of PPE	2.363	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	77.932	Unfavourable variance due to over expenditure on overtime	Effective and efficient management of overtime
	Remuneration of councillors	-3.332	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	580	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	300.370	Unfavourable variance	Manual provision of impairment provision.
	Finance charges	-41.424	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	220.454	Unfavourable variance	
	Other materials	80.124	Favourable variance	
	Contracted services	-46.862	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-174	Unfavourable variance	
	Other expenditure	16.730	Unfavourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-211.938	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	-95.102	Favourable variance - less revenue collected then anticipated	
	Expenditure	229.677	Unfavourable variance - more spent then targeted	Monitor of spending on services.
	Capital	-46.909	Unfavourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

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
<u>Borrowing Management</u>								
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.4%	6.9%	6.9%	1.4%	3.6%	
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9.1%	0.0%	0.0%	5.4%	0.0%	
<u>Safety of Capital</u>								
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		62.2%	9.3%	9.3%	52.6%	9.3%	
Gearing	Long Term Borrowing/ Funds & Reserves		19.7%	11.0%	11.0%	18.5%	11.0%	
<u>Liquidity</u>								
Current Ratio	Current assets/current liabilities	1	60.7%	224.1%	224.1%	82.2%	224.1%	
Liquidity Ratio	Monetary Assets/Current Liabilities		-6.1%	49.2%	49.2%	3.8%	49.2%	
<u>Revenue Management</u>								
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing							
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		112.2%	38.7%	38.7%	196.2%	38.7%	
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%	
<u>Creditors Management</u>								
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))							
<u>Funding of Provisions</u>								
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions							
<u>Other Indicators</u>								
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		31.8%	26.9%	26.9%	27.4%	26.9%	
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.9%	6.2%	6.2%	6.9%	6.2%	
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.4%	6.4%	6.4%	1.4%	3.4%	
<u>IDP regulation financial viability indicators</u>								
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 - M06 December

Description	NT Code	Budget Year 2020/21										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	195,413	79,302	74,831	65,916	91,562	59,723	405,542	1,855,202	2,827,490	2,477,945				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	150,366	19,667	81,003	24,743	25,490	15,631	51,442	660,595	1,028,937	777,902				
Receivables from Non-exchange Transactions - Property Rates	1400	157,007	52,684	50,716	47,936	128,437	27,453	141,788	918,692	1,524,711	1,264,304				
Receivables from Exchange Transactions - Waste Water Management	1500	54,442	18,787	18,091	17,374	30,947	14,261	78,842	537,726	770,471	679,150				
Receivables from Exchange Transactions - Waste Management	1600	20,272	7,362	6,969	6,932	6,897	5,884	32,516	240,489	327,321	292,718				
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-				
Interest on Arrear Debtor Accounts	1810	56,464	26,909	26,144	24,803	30,189	23,627	129,853	889,735	1,207,724	1,098,207				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
Other	1900	6,537	2,472	2,477	24,522	2,600	2,716	8,278	81,099	130,701	119,215				
Total By Income Source	2000	640,501	207,182	260,232	212,227	316,121	149,294	848,261	5,183,538	7,817,355	6,709,441	-	-		
2019/20 - totals only															
										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	138,718	61,110	113,932	62,415	62,947	39,568	184,574	1,281,411	1,944,675	1,630,914				
Commercial	2300	204,468	33,111	35,988	29,149	146,632	21,307	114,707	692,097	1,277,459	1,003,892				
Households	2400	297,314	112,961	110,312	120,663	106,543	88,419	548,980	3,210,030	4,595,221	4,074,634				
Other	2500									-	-				
Total By Customer Group	2600	640,501	207,182	260,232	212,227	316,121	149,294	848,261	5,183,538	7,817,355	6,709,441	-	-		

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Budget Year 2020/21												Prior year totals for chart (same period)
Description	NT Code	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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	161,819								161,819		
Bulk Water	0200	319,499								319,499		
PAYE deductions	0300	6,141								6,141		
VAT (output less input)	0400									-		
Pensions / Retirement deductions	0500	49,687								49,687		
Loan repayments	0600									-		
Trade Creditors	0700	15,054	38,416	12,737	26,550					92,758		
Auditor General	0800									-		
Other	0900									-		
Total By Customer Type	1000	552,201	38,416	12,737	26,550	-	-	-	-	629,905	-	

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December									
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		58	2.70%	25,398	58	25,456
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	3.80%	118	0	118
Nedbank		call	call account		96	3.80%	717	96	814
Nedbank		call	call account		1	3.80%	194	1	195
Nedbank		call	call account		260	3.80%	80,589	(81)	80,507
Nedbank		call	call account		12	3.80%	3,748	12	3,760
Nedbank		call	call account		155	3.80%	6,938	79,632	86,570
Nedbank		call	call account		21	3.80%	7,585	(2,516)	5,069
Nedbank		call	call account		280	3.80%	86,805	280	87,085
Municipality sub-total					884		212,092	77,483	289,575
Entities									
Centlec(SOC)		February 201	Call Account	n/a	12,373	6.0%	8,434	24,934	33,368
TOTAL INVESTMENTS AND INTEREST	2				896		220,526	102,417	322,943

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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	270,392	696,267	457,833	238,433	52.1%	915,667
Energy Efficiency and Demand Side Management Grant				-	270	270	5,521	5,521	135	5,386	3991.6%	270
Equitable Share				911,525	830,046	830,046	252,782	598,635	415,023	183,612	44.2%	830,046
Expanded Public Works Programme Integrated Grant				1,541	1,316	1,316	157	333	658	(325)	-49.4%	1,316
Local Government Financial Management Grant				2,197	2,100	2,100	920	961	1,050	(89)	-8.5%	2,100
Municipal Demarcation Transition Grant				-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant				-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant				-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant				-	6,934	6,934	-	-	3,467	(3,467)	-100.0%	6,934
Public Transport Network Grant				-	60,143	60,143	11,012	90,817	30,071	60,746	202.0%	60,143
Urban Settlement Development Grant				-	14,858	14,858	-	-	7,429	(7,429)	-100.0%	14,858
Other transfers and grants [insert description]				-	-	-	-	-	-	-	-	-
Provincial Government:				-	5,000	5,000	-	-	2,500	(2,500)	-100.0%	5,000
Capacity Building and Other Grants				-	5,000	5,000	-	-	2,500	(2,500)	-100.0%	5,000
Other transfers and grants [insert description]				-	-	-	-	-	-	-	-	-
District Municipality:				-	-	-	-	-	-	-	-	-
[insert description]				-	-	-	-	-	-	-	-	-
Other grant providers:				758	4,650	4,650	-	1,207	2,325	(1,118)	-48.1%	4,650
Free State Arts and Cultural Council				758	2,000	2,000	-	1,207	1,000	207	20.7%	2,000
National Skills Fund				-	2,650	2,650	-	-	1,325	(1,325)	-100.0%	2,650
Unspecified				-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants			5	916,021	925,317	925,317	270,392	697,473	462,658	234,815	50.8%	925,317
Capital Transfers and Grants												
National Government:				835,941	917,809	921,901	41,811	306,452	459,928	(153,477)	-33.4%	921,901
Integrated City Development Grant				4,351	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant				-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant				-	263,893	263,893	6,205	25,306	131,946	(106,640)	-80.8%	263,893
Neighbourhood Development Partnership Grant				5,221	10,000	10,000	(4,187)	5,813	5,000	813	16.3%	10,000
Public Transport Network Grant				279,877	163,505	163,505	-	-	81,753	(81,753)	-100.0%	163,505
Urban Settlement Development Grant				546,492	480,411	484,503	39,793	275,333	241,229	34,103	14.1%	484,503
Provincial Government:				-	-	-	-	-	-	-	-	-
[insert description]				-	-	-	-	-	-	-	-	-
District Municipality:				-	-	-	-	-	-	-	-	-
[insert description]				-	-	-	-	-	-	-	-	-
Other grant providers:				5,207	13,000	13,000	392	1,956	6,500	(4,544)	-69.9%	13,000
[insert description]				-	-	-	-	-	-	-	-	-
Developers Contribution				5,207	13,000	13,000	392	1,956	6,500	(4,544)	-69.9%	13,000
Unspecified				-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants			5	841,148	930,809	934,901	42,202	308,408	466,428	(158,020)	-33.9%	934,901
TOTAL RECEIPTS OF TRANSFERS & GRANTS			5	1,757,169	1,856,126	1,860,218	312,594	1,005,881	929,087	76,795	8.3%	1,860,218

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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:			478,095	385,334	391,243	19,438	177,011	193,800	(16,789)	-8.7%	391,243
Equitable Share			273,497	308,694	308,983	12,168	129,874	154,042	(24,168)	-15.7%	308,983
Expanded Public Works Programme Integrated Grant			1,543	1,316	6,543	157	333	1,965	(1,632)	-83.1%	6,543
Local Government Financial Management Grant			73,653	1,707	2,100	920	14,131	985	13,146	1335.2%	2,100
Municipal Disaster Relief Grant			7,920	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant			-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant			-	6,934	6,934	-	-	3,467	(3,467)	-100.0%	6,934
Public Transport Network Grant			64,166	51,825	51,825	4,731	21,584	25,912	(4,329)	-16.7%	51,825
Urban Settlement Development Grant			57,316	14,858	14,858	1,462	11,090	7,429	3,661	49.3%	14,858
Provincial Government:			-	5,000	5,000	-	-	2,500	(2,500)	-100.0%	5,000
Capacity Building and Other Grants			-	5,000	5,000	-	-	2,500	(2,500)	-100.0%	5,000
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
Free State Arts and Cultural Council			659	2,000	2,000	-	1,049	1,000	49	4.9%	2,000
Total operating expenditure of Transfers and Grants:			478,095	390,334	396,243	19,438	177,011	196,300	(19,289)	-9.8%	396,243
Capital expenditure of Transfers and Grants											
National Government:			597,053	917,809	921,901	44,759	320,429	459,929	(139,499)	-30.3%	921,901
Integrated City Development Grant			3,830	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant			850	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant			-	263,893	263,893	5,463	21,418	131,947	(110,528)	-83.8%	263,893
Municipal Disaster Relief Grant			-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant			4,405	10,000	10,000	2,224	5,351	5,000	351	7.0%	10,000
Public Transport Network Grant			190,381	163,505	163,505	3,509	61,552	81,753	(20,201)	-24.7%	163,505
Urban Settlement Development Grant			397,588	480,411	484,503	33,563	232,108	241,230	(9,122)	-3.8%	484,503
Provincial Government:			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			13,934	13,000	13,000	184	7,947	6,500	1,447	22.3%	13,000
Unspecified			13,934	13,000	13,000	184	7,947	6,500	1,447	22.3%	13,000
Total capital expenditure of Transfers and Grants			610,988	930,809	934,901	44,944	328,376	466,429	(138,052)	-29.6%	934,901
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			1,089,083	1,321,143	1,331,145	64,381	505,387	662,729	(157,341)	-23.7%	1,331,145

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		4,092	3,558	3,558	534	13.0%
Urban Settlement Development Grant		4,092	3,558	3,558	534	13.0%
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		4,092	3,558	3,558	534	13.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4,092	3,558	3,558	534	13.0%

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		46,828	51,312	51,312	4,749	23,132	25,656	(2,524)	-10%	51,312
Pension and UIF Contributions		1,638	1,998	1,998	41	609	999	(389)	-39%	1,998
Medical Aid Contributions		680	639	639	27	266	320	(54)	-17%	639
Motor Vehicle Allowance		–	771	771	–	–	386	(386)	-100%	771
Cellphone Allowance		4,298	4,200	4,200	374	2,198	2,100	98	5%	4,200
Housing Allowances		74	76	76	2	28	38	(10)	-27%	76
Other benefits and allowances		12,014	12,717	12,717	1,216	6,292	6,358	(67)	-1%	12,717
Sub Total - Councillors		65,531	71,712	71,712	6,408	32,524	35,856	(3,332)	-9%	71,712
% increase	4		9.4%	9.4%						9.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		12,398	17,355	17,205	911	5,587	8,602	(3,015)	-35%	17,205
Pension and UIF Contributions		881	1,598	1,598	73	441	799	(358)	-45%	1,598
Medical Aid Contributions		452	440	440	39	235	220	15	7%	440
Performance Bonus		769	949	949	109	324	474	(151)	-32%	949
Motor Vehicle Allowance		1,656	1,656	1,656	118	728	828	(100)	-12%	1,656
Cellphone Allowance		178	418	418	13	79	209	(130)	-62%	418
Housing Allowances		–	240	240	–	–	120	(120)	-100%	240
Other benefits and allowances		1	1	1	0	1	1	(0)	-7%	1
Sub Total - Senior Managers of Municipality		16,335	22,656	22,506	1,264	7,395	11,253	(3,859)	-34%	22,506
% increase	4		38.7%	37.8%						37.8%
Other Municipal Staff										
Basic Salaries and Wages		1,007,394	1,196,334	1,188,943	88,167	539,019	596,758	(57,739)	-10%	1,188,943
Pension and UIF Contributions		162,004	177,716	177,843	14,573	88,508	88,877	(369)	0%	177,843
Medical Aid Contributions		90,571	95,853	96,145	8,389	49,964	48,016	1,948	4%	96,145
Overtime		557	–	82	52	635	14	621	4499%	82
Performance Bonus		82,114	81,664	82,178	9,571	43,265	40,906	2,359	6%	82,178
Motor Vehicle Allowance		97,181	94,165	94,196	7,934	49,479	47,087	2,392	5%	94,196
Cellphone Allowance		2,539	5,157	5,167	288	1,270	2,580	(1,310)	-51%	5,167
Housing Allowances		5,424	7,014	7,023	476	2,844	3,509	(665)	-19%	7,023
Other benefits and allowances		188,782	53,882	60,193	10,684	97,274	28,254	69,021	244%	60,193
Payments in lieu of leave		54,311	–	–	2,176	13,056	–	13,056	#DIV/0!	–
Long service awards		7,145	1,214	1,511	637	5,356	651	4,705	723%	1,511
Post-retirement benefit obligations		94,817	51,995	51,995	4,278	25,688	25,997	(309)	-1%	51,995
Sub Total - Other Municipal Staff		1,792,838	1,764,995	1,765,275	147,225	916,359	882,648	33,711	4%	1,765,275
% increase	4		-1.6%	-1.5%						-1.5%
Total Parent Municipality		1,874,704	1,859,364	1,859,494	154,897	956,278	929,758	26,521	3%	1,859,494
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		826	982	982	5	112	491	(379)	-77%	982
Sub Total - Board Members of Entities	2	826	982	982	5	112	491	(379)	-77%	982
% increase	4		19.0%	19.0%						19.0%
Senior Managers of Entities										
Basic Salaries and Wages		–	10,820	10,820	–	281	5,410	(5,129)	-95%	10,820
Pension and UIF Contributions		0	464	464	–	–	232	(232)	-100%	464
Medical Aid Contributions		–	120	120	–	–	60	(60)	-100%	120
Motor Vehicle Allowance		–	554	554	–	–	277	(277)	-100%	554
Cellphone Allowance		–	132	132	–	–	66	(66)	-100%	132
Sub Total - Senior Managers of Entities		0	12,090	12,090	–	281	6,045	(5,764)	-95%	12,090
% increase	4		8128982.8%	8128982.8%						8128982.8%
Other Staff of Entities										
Basic Salaries and Wages		272,058	212,307	212,307	21,324	147,265	106,154	41,112	39%	212,307
Pension and UIF Contributions		45,837	39,860	39,860	3,617	24,727	19,930	4,797	24%	39,860
Medical Aid Contributions		26,405	22,312	22,312	1,945	13,631	11,156	2,475	22%	22,312
Overtime		2,822	1,959	1,959	116	969	979	(10)	-1%	1,959
Performance Bonus		19,600	18,782	18,782	1,916	9,243	9,391	(148)	-2%	18,782
Motor Vehicle Allowance		26,071	22,613	22,613	2,118	13,993	11,307	2,686	24%	22,613
Cellphone Allowance		870	866	866	71	497	433	64	15%	866
Housing Allowances		1,889	1,519	1,519	131	913	760	154	20%	1,519
Other benefits and allowances		57,683	46,933	46,933	3,056	26,329	23,467	2,862	12%	46,933
Payments in lieu of leave		337	462	462	–	462	231	231	100%	462
Long service awards		256	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		453,829	367,612	367,612	34,293	238,030	183,807	54,223	29%	367,612
% increase	4		-19.0%	-19.0%						-19.0%
Total Municipal Entities		454,655	380,684	380,684	34,298	238,423	190,343	48,080	25%	380,684
TOTAL SALARY, ALLOWANCES & BENEFITS		2,329,359	2,240,048	2,240,178	189,195	1,194,701	1,120,101	74,600	7%	2,240,178
% increase	4		-3.8%	-3.8%						-3.8%
TOTAL MANAGERS AND STAFF		2,263,001	2,167,353	2,167,483	182,782	1,162,065	1,083,753	78,311	7%	2,167,483

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

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 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2020/21	+1 2021/22	+2 2022/23
Cash Receipts By Source																
Property rates		115,413	113,862	124,647	147,046	103,273	104,266	108,467	108,467	108,467	108,467	108,467	50,762	1,301,606	1,321,897	1,459,510
Service charges - electricity revenue		298,507	329,724	340,397	343,739	256,356	241,223	266,433	266,433	266,433	266,433	266,433	55,085	3,197,197	3,355,252	3,547,540
Service charges - water revenue		41,877	30,101	38,693	35,049	43,929	37,548	102,187	102,187	102,187	102,187	102,187	488,110	1,226,242	1,334,953	1,450,760
Service charges - sanitation revenue		21,746	21,895	22,786	19,914	24,095	21,015	35,942	35,942	35,942	35,942	35,942	120,140	431,299	438,148	490,020
Service charges - refuse		7,954	8,071	8,271	7,292	8,943	7,798	14,115	14,115	14,115	14,115	14,115	50,473	169,378	186,125	204,012
Rental of facilities and equipment		506	62	499	100	142	496	1,881	1,881	1,881	1,881	1,881	11,360	22,569	24,180	25,841
Interest earned - external investments		67	52	1,965	793	776	633	1,647	1,647	1,647	1,647	1,647	7,244	19,766	20,608	21,525
Interest earned - outstanding debtors		3,380	3,246	3,250	3,284	3,334	2,550						(19,044)			
Dividends received		-	-	-	-	-	-	0	0	0	0	0	1	2	2	2
Fines, penalties and forfeits		340	10	13	9	6	110	2,150	2,150	2,150	2,150	2,150	14,564	25,803	26,946	28,187
Licences and permits		14	15	28	26	51	9	40	40	40	40	40	139	483	505	528
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		345,853	121,026	329	-	-	369,656	77,110	77,110	77,110	77,110	77,110	(297,096)	925,317	916,219	955,329
Other revenue		181,829	66,974	199,413	63,023	53,781	70,869	47,319	47,319	47,319	47,319	47,319	(304,659)	567,824	549,404	557,040
Cash Receipts by Source		1,017,486	695,038	740,292	620,277	494,686	856,175	657,290	657,290	657,290	657,290	657,290	177,079	7,887,486	8,174,239	8,740,294
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations)		239,412	-	-	10,000	332,966	105,113	76,484	76,484	76,484	76,484	76,484	(152,102)	917,809	1,006,220	1,020,171
(National / Provincial and District)																
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	1,083	1,083	1,083	1,083	1,083	7,583	13,000	13,417	13,848
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public																
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		80	68	60	55	60	173	-	-	-	-	-	1,596	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	630,332	827,713	961,460	734,858	734,858	734,858	734,858	734,858	46,529	8,832,761	9,202,401	9,783,264
Cash Payments by Type																
Employee related costs		181,306	182,765	181,688	192,217	192,425	192,921	186,675	186,675	186,675	186,675	186,675	183,402	2,240,098	2,252,165	2,269,734
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		20,394	1,531	3,729	2,468	17,880	28,903	16,578	16,578	16,578	16,578	16,578	41,142	198,939	182,020	166,189
Bulk purchases - Electricity		222,584	280,733	257,248	194,729	153,811	152,256	191,873	191,873	191,873	191,873	191,873	81,750	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	566,519	973,974	1,006,189	1,050,137
Other materials		7,323	2,146	4,298	4,496	3,244	7,871						(29,376)			
Contracted services		61,656	22,747	44,143	40,224	19,575	32,546	55,363	55,363	55,363	55,363	55,363	166,650	664,357	708,962	731,923
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	236	236	236	236	236	1,651	2,830	2,951	3,082
General expenses		380,392	217,908	248,439	133,121	138,392	370,931	31,375	31,375	31,375	31,375	31,375	(1,269,556)	376,502	395,869	411,677
Cash Payments by Type		875,287	707,831	739,543	567,255	525,327	785,427	563,265	563,265	563,265	563,265	563,265	(257,818)	6,759,175	6,980,726	7,237,611
Other Cash Flows/Payments by Type																
Capital assets		176,363	34,520	91,240	81,743	75,114	62,992	101,750	101,750	101,750	101,750	101,750	190,281	1,221,006	1,256,045	1,246,332
Repayment of borrowing		34,152	-	2,481	1,328	24,373	34,470	10,960	10,960	10,960	10,960	10,960	(20,083)	131,522	145,979	161,857
Other Cash Flows/Payments		19,716	5,459	29,549	56,109	8,526	843	-	-	-	-	-	(120,202)	-	-	-
Total Cash Payments by Type		1,105,519	747,810	862,813	706,434	633,339	883,732	675,975	675,975	675,975	675,975	675,975	(207,821)	8,111,703	8,382,749	8,645,800
NET INCREASE/(DECREASE) IN CASH HELD		151,460	(52,703)	(122,462)	(76,102)	194,373	77,728	58,883	58,883	58,883	58,883	58,883	254,351	721,058	819,652	1,137,464
Cash/cash equivalents at the monthly year beginning:		211,311	362,771	310,067	187,606	111,504	305,877	383,605	442,488	501,370	560,253	619,136	678,018	211,311	932,369	1,752,021
Cash/cash equivalents at the monthly year end:		362,771	310,067	187,606	111,504	305,877	383,605	442,488	501,370	560,253	619,136	678,018	932,369	932,369	1,752,021	2,889,485

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M06 Dec

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	115,984	691,893	740,913	(49,020)	-7%	1,481,826
Service charges - electricity revenue		164,441	677	677	8,612	57,683	338	57,344	16945%	677
Service charges - water revenue		991,028	1,083,984	1,083,984	47,375	501,553	541,992	(40,439)	-7%	1,083,984
Service charges - sanitation revenue		345,566	415,795	415,795	33,424	199,989	207,898	(7,909)	-4%	415,795
Service charges - refuse revenue		141,009	157,276	157,276	12,209	74,710	78,638	(3,928)	-5%	157,276
Rental of facilities and equipment		48,634	22,569	22,569	2,536	17,294	11,284	6,009	53%	22,569
Interest earned - external investments		18,313	19,126	19,126	1,042	4,279	9,563	(5,284)	-55%	19,126
Interest earned - outstanding debtors		216,496	221,930	221,930	29,062	160,439	110,965	49,474	45%	221,930
Dividends received		2	2	2	-	3	1	2	137%	2
Fines, penalties and forfeits		885	23,974	23,974	(1)	2,940	11,987	(9,046)	-75%	23,974
Licences and permits		914	483	483	77	565	242	324	134%	483
Agency services								-		
Transfers and subsidies		916,021	925,317	925,317	270,392	697,473	462,658	234,815	51%	925,317
Other revenue		568,068	517,819	517,819	122,357	308,302	258,909	49,393	19%	517,819
Gains		(12,507)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contribution)		4,589,261	4,870,778	4,870,778	643,069	2,717,123	2,435,388	281,735	12%	4,870,778
Expenditure By Type										
Employee related costs		1,809,173	1,787,651	1,787,781	148,489	923,754	893,901	29,853	3%	1,787,781
Remuneration of councillors		65,531	71,712	71,712	6,408	32,524	35,856	(3,332)	-9%	71,712
Debt impairment		798,119	933,426	933,426	77,845	467,293	466,713	580	0%	933,426
Depreciation & asset impairment		720,007	242,170	242,170	23	345,153	121,085	224,067	185%	242,170
Finance charges		104,108	78,880	78,880	27,263	58,017	39,440	18,576	47%	78,880
Bulk purchases		832,184	-	-	2,625	51,776	-	51,776	#DIV/0!	-
Other materials		39,605	530,177	529,838	81,119	343,819	265,033	78,786	30%	529,838
Contracted services		473,151	453,964	465,262	41,213	185,020	228,563	(43,542)	-19%	465,262
Transfers and subsidies		9,431	2,830	2,830	-	1,241	1,415	(174)	-12%	2,830
Other expenditure		376,233	251,035	242,967	27,609	143,033	124,357	18,676	15%	242,967
Losses		33,056	274,576	274,576	-	189	137,288	(137,098)	-100%	274,576
Total Expenditure		5,260,598	4,626,422	4,629,442	412,595	2,551,818	2,313,651	238,167	10%	4,629,442
Surplus/(Deficit)		(671,338)	244,356	241,336	230,474	165,305	121,737	43,568	36%	241,336
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		804,610	897,343	901,435	41,811	306,452	449,695	(143,244)	-32%	901,435
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		133,272	1,141,699	1,142,771	272,284	471,757	571,432	(99,675)	-17%	1,142,771
Taxation								-		
Surplus/(Deficit) after taxation		133,272	1,141,699	1,142,771	272,284	471,757	571,432	(99,675)	-17%	1,142,771

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M06 December

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	211,203	1,523,042	1,618,144	(95,102)	-6%	3,236,289
Total Operating Revenue	1	2,557,887	3,236,289	3,236,289	211,203	1,523,042	1,618,144	(95,102)	-6%	3,236,289
Expenditure By Municipal Entity										
Centlec		2,716,480	2,824,407	2,824,407	218,289	1,641,882	1,412,205	229,677	16%	2,824,407
Total Operating Expenditure	2	2,716,480	2,824,407	2,824,407	218,289	1,641,882	1,412,205	229,677	16%	2,824,407
Surplus/ (Deficit) for the yr/period		(158,593)	411,882	411,882	(7,086)	(118,840)	205,939	134,575	65%	411,882
Capital Expenditure By Municipal Entity										
Centlec		130,060	217,752	217,752	2,785	61,967	108,876	(46,909)	-43%	217,752
Total Capital Expenditure	3	130,060	217,752	217,752	2,785	61,967	108,876	(46,909)	-43%	217,752

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M06 December

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<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	124,655	264,699	407,002	142,304	35.0%	22%
November	66,593	101,750	102,393	82,366	347,065	509,395	162,330	31.9%	28%
December	53,872	101,750	101,963	52,356	399,421	611,359	211,938	34.7%	33%
January	42,393	101,750	101,963	–		713,322	–		
February	47,782	101,750	101,963	–		815,285	–		
March	81,610	101,750	101,963	–		917,249	–		
April	86,849	101,750	101,963	–		1,019,212	–		
May	74,817	101,750	101,963	–		1,121,176	–		
June	220,912	101,750	101,962	–		1,223,138	–		
Total Capital expenditure	824,838	1,221,006	1,223,138	399,421					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M06										
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		317,912	563,727	623,558	20,742	189,754	294,664	104,911	35.6%	623,558
Roads Infrastructure		140,101	160,167	182,209	10,044	117,610	87,926	(29,684)	-33.8%	182,209
Roads		-	3,498	3,498	-	-	1,749	1,749	100.0%	3,498
Road Structures		140,101	156,313	178,711	10,044	117,610	86,161	(31,449)	-36.5%	178,711
Road Furniture		-	356	0	-	-	16	16	100.0%	0
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		98,351	124,071	124,071	2,127	34,729	62,036	27,307	44.0%	124,071
HV Substations		1,439	6,034	6,034	-	756	3,017	2,261	74.9%	6,034
MV Networks		11,436	9,231	9,231	-	492	4,616	4,124	89.3%	9,231
LV Networks		85,476	108,805	108,805	2,127	33,481	54,403	20,922	38.5%	108,805
Water Supply Infrastructure		37,397	228,316	220,642	6,347	32,064	112,246	80,182	71.4%	220,642
Bulk Mains		-	38,130	41,130	3,756	13,151	19,815	6,664	33.6%	41,130
Distribution		37,397	190,185	179,511	2,590	18,913	92,431	73,518	79.5%	179,511
Sanitation Infrastructure		34,489	27,401	72,864	-	-	20,570	20,570	100.0%	72,864
Reticulation		34,489	27,401	72,864	-	-	20,570	20,570	100.0%	72,864
Solid Waste Infrastructure		7,574	23,773	23,773	2,224	5,351	11,886	6,535	55.0%	23,773
Landfill Sites		7,574	23,028	23,028	2,224	5,351	11,514	6,163	53.5%	23,028
Waste Transfer Stations		-	744	744	-	-	372	372	100.0%	744
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		50,442	116,263	116,263	5,119	14,608	58,131	43,524	74.9%	116,263
Community Facilities		48,375	102,289	102,289	5,119	14,571	51,144	36,573	71.5%	102,289
Centres		28,657	36,174	36,174	2,703	7,004	18,087	11,083	61.3%	36,174
Fire/Ambulance Stations		5,602	11,079	11,079	710	710	5,540	4,829	87.2%	11,079
Cemeteries/Crematoria		-	4,093	4,093	216	460	2,047	1,586	77.5%	4,093
Parks		1,510	800	800	-	-	400	400	100.0%	800
Public Open Space		12,605	44,742	44,742	1,490	6,396	22,371	15,975	71.4%	44,742
Nature Reserves		-	3,000	3,000	-	-	1,500	1,500	100.0%	3,000
Public Ablution Facilities		-	2,400	2,400	-	-	1,200	1,200	100.0%	2,400
Sport and Recreation Facilities		2,068	13,974	13,974	-	37	6,987	6,951	99.5%	13,974
Outdoor Facilities		2,068	13,974	13,974	-	37	6,987	6,951	99.5%	13,974
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue 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	15,907	-	2,872	7,987	5,116	64.0%	15,907
Computer Equipment		3,315	16,042	15,907	-	2,872	7,987	5,116	64.0%	15,907
Furniture and Office Equipment		23	3,635	4,675	-	136	2,078	1,941	93.4%	4,675
Furniture and Office Equipment		23	3,635	4,675	-	136	2,078	1,941	93.4%	4,675
Machinery and Equipment		3,208	12,082	10,082	59	210	5,755	5,545	96.3%	10,082
Machinery and Equipment		3,208	12,082	10,082	59	210	5,755	5,545	96.3%	10,082
Transport Assets		285,974	193,505	193,505	6,542	99,261	96,753	(2,508)	-2.6%	193,505
Transport Assets		285,974	193,505	193,505	6,542	99,261	96,753	(2,508)	-2.6%	193,505
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	661,216	905,254	963,990	32,463	306,841	465,368	158,528	34.1%	963,990

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		153,199	243,888	201,567	18,416	85,862	112,084	26,223	23.4%	201,567
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7,136	15,680	15,480	592	3,275	7,811	4,537	58.1%	15,480
<i>HV Substations</i>		173	1,958	1,958	-	-	979	979	100.0%	1,958
<i>MV Networks</i>		5,993	12,209	12,009	574	2,637	6,076	3,439	56.6%	12,009
<i>LV Networks</i>		969	1,514	1,514	19	638	757	119	15.7%	1,514
Water Supply Infrastructure		84,772	104,366	111,762	12,541	53,469	54,001	533	1.0%	111,762
<i>Water Treatment Works</i>		567	8,380	6,788	-	4,657	3,962	(694)	-17.5%	6,788
<i>Bulk Mains</i>		84,205	95,986	104,974	12,541	48,812	50,039	1,227	2.5%	104,974
Sanitation Infrastructure		61,291	123,842	74,325	5,283	29,118	50,271	21,153	42.1%	74,325
<i>Reticulation</i>		61,291	81,362	47,001	4,992	19,122	35,831	16,710	46.6%	47,001
<i>Waste Water Treatment Works</i>		-	42,481	27,324	290	9,996	14,440	4,444	30.8%	27,324
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		3,459	3,372	3,150	153	153	1,654	1,502	90.8%	3,150
Community Facilities		3,459	3,372	3,150	153	153	1,654	1,502	90.8%	3,150
<i>Cemeteries/Crematoria</i>		2,572	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	372	150	-	-	154	154	100.0%	150
<i>Stalls</i>		887	3,000	3,000	153	153	1,500	1,347	89.8%	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	-	983	1,850	867	46.9%	3,700
Machinery and Equipment		2,394	3,700	3,700	-	983	1,850	867	46.9%	3,700
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	159,053	250,960	208,417	18,569	86,997	115,589	28,591	24.7%	208,417

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06										
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		394,737	294,311	293,181	38,853	214,170	146,994	(67,175)	-45.7%	293,181
Roads Infrastructure		54,795	67,659	67,359	5,740	33,534	33,787	253	0.7%	67,359
Road Structures		50,812	63,861	63,561	5,336	31,778	31,888	109	0.3%	63,561
Road Furniture		3,983	3,798	3,798	404	1,755	1,899	144	7.6%	3,798
Storm water Infrastructure		3,414	3,717	3,717	272	1,721	1,859	138	7.4%	3,717
Drainage Collection		3,414	3,717	3,717	272	1,721	1,859	138	7.4%	3,717
Electrical Infrastructure		98,862	4,204	4,204	7,764	56,030	2,102	(53,928)	-2565.6%	4,204
Power Plants		93,002	459	459	7,145	51,868	230	(51,638)	#####	459
HV Substations		5,517	3,744	3,744	575	3,731	1,872	(1,859)	-99.3%	3,744
LV Networks		343	-	-	44	431	-	(431)	#DIV/0!	-
Capital Spares										
Water Supply Infrastructure		128,922	122,843	122,718	9,797	63,714	61,395	(2,319)	-3.8%	122,718
Boreholes		1,122	667	667	-	-	333	333	100.0%	667
Water Treatment Works		83,875	75,473	75,428	7,469	45,369	37,721	(7,647)	-20.3%	75,428
Bulk Mains		43,925	46,542	46,462	2,328	18,345	23,259	4,915	21.1%	46,462
Distribution		-	-	-	-	-	-	-		-
Distribution Points		-	162	162	-	-	81	81	100.0%	162
Sanitation Infrastructure		108,745	95,887	95,182	15,281	59,171	47,852	(11,319)	-23.7%	95,182
Reticulation		267	823	823	-	-	412	412	100.0%	823
Waste Water Treatment Works		96,657	82,209	81,654	13,438	53,778	41,034	(12,744)	-31.1%	81,654
Toilet Facilities		11,821	12,855	12,705	1,843	5,393	6,406	1,013	15.8%	12,705
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	1	1	-	1	1	(0)	-70.0%	1
Data Centres		-	1	1	-	1	1	(0)	-70.0%	1
Community Assets		1,102	1,923	1,598	-	129	915	786	85.9%	1,598
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		1,102	1,923	1,598	-	129	915	786	85.9%	1,598
Outdoor Facilities		1,102	1,923	1,598	-	129	915	786	85.9%	1,598
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		66,682	61,606	67,137	5,822	34,576	31,612	(2,964)	-9.4%	67,137
Operational Buildings		66,682	61,606	67,137	5,822	34,576	31,612	(2,964)	-9.4%	67,137
Municipal Offices		66,682	61,606	67,137	5,822	34,576	31,612	(2,964)	-9.4%	67,137
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		12,647	11,088	10,663	551	3,129	5,464	2,335	42.7%	10,663
Furniture and Office Equipment		12,647	11,088	10,663	551	3,129	5,464	2,335	42.7%	10,663
Machinery and Equipment		15,054	48,883	48,798	366	5,151	24,429	19,278	78.9%	48,798
Machinery and Equipment		15,054	48,883	48,798	366	5,151	24,429	19,278	78.9%	48,798
Transport Assets		70,045	79,797	79,146	4,788	33,553	39,723	6,171	15.5%	79,146
Transport Assets		70,045	79,797	79,146	4,788	33,553	39,723	6,171	15.5%	79,146
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	560,267	497,607	500,522	50,381	290,707	249,139	(41,569)	-16.7%	500,522

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	FREE STATE		
Web Address	mangaung.co.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram Fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number	051 405 8911		
Fax number	051 405 8101		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	M M Mothibe - Nkoane	Name	S Mtshwane
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number		Cell number	
Fax number	405 8676 051	Fax number	051 405 8971
E-mail address	mapaseka.nkoane@mangaung.co.za	E-mail address	senikiwe.mtshwane@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Mxolisi Ashford Siyonzana	Name	N Manzi
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number	082 821 9300	Cell number	082 496 1640
Fax number	405 8676 051	Fax number	051 405 8676
E-mail address	mxolisi.siyonzana@mangaung.co.za	E-mail address	ntombizanele.manzi@mangaung.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	LA Masoetsa	Name	CN Oliphant
Telephone number	051 405 8640	Telephone number	051 405 8409
Cell number	071 688 9000	Cell number	061 405 6094
Fax number		Fax number	
E-mail address	lebohang.masoetsa@mangaung.co.za	E-mail address	charmaine.oliphant@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Acting Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Teboho Maine	Name	LA Monyeke
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number	082 820 9638	Cell number	073 362 8764
Fax number	051 405 8741	Fax number	051 405 8101
E-mail address	teboho.maine@mangaung.co.za	E-mail address	lethole.monyeke@mangaung.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	S E Mofokeng	Name	Petunia Ramagaga
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number	083 456 5823	Cell number	083 419 6673
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	sabata.mofokeng@mangaung.co.za	E-mail address	petunia.ramagaga@mangaung.co.za
Official responsible for submitting financial information			
ID Number			
Title	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		
Telephone number	051 405 8501		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.bartnis@mangaung.co.za		