

13 MAY 2022

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT
FOR THE MONTH ENDED 30 APRIL 2022 (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 30 April 2022, the ten-working day reporting month expires on the 16 May 2022. 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 30 APRIL 2022

This report is based upon financial information, as of 30 April 2022 and available at the time of preparation. All variances are calculated against the adjustment budget figures.

The financial results **for the month ended 30 April 2022** 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 **R6 618.016 million** is lower than the year-to-date target of **R6 671.974 million** and the expenditure for the month is **R6 538.355 million**, which is higher than the year-to-date target of **R6 204.106 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

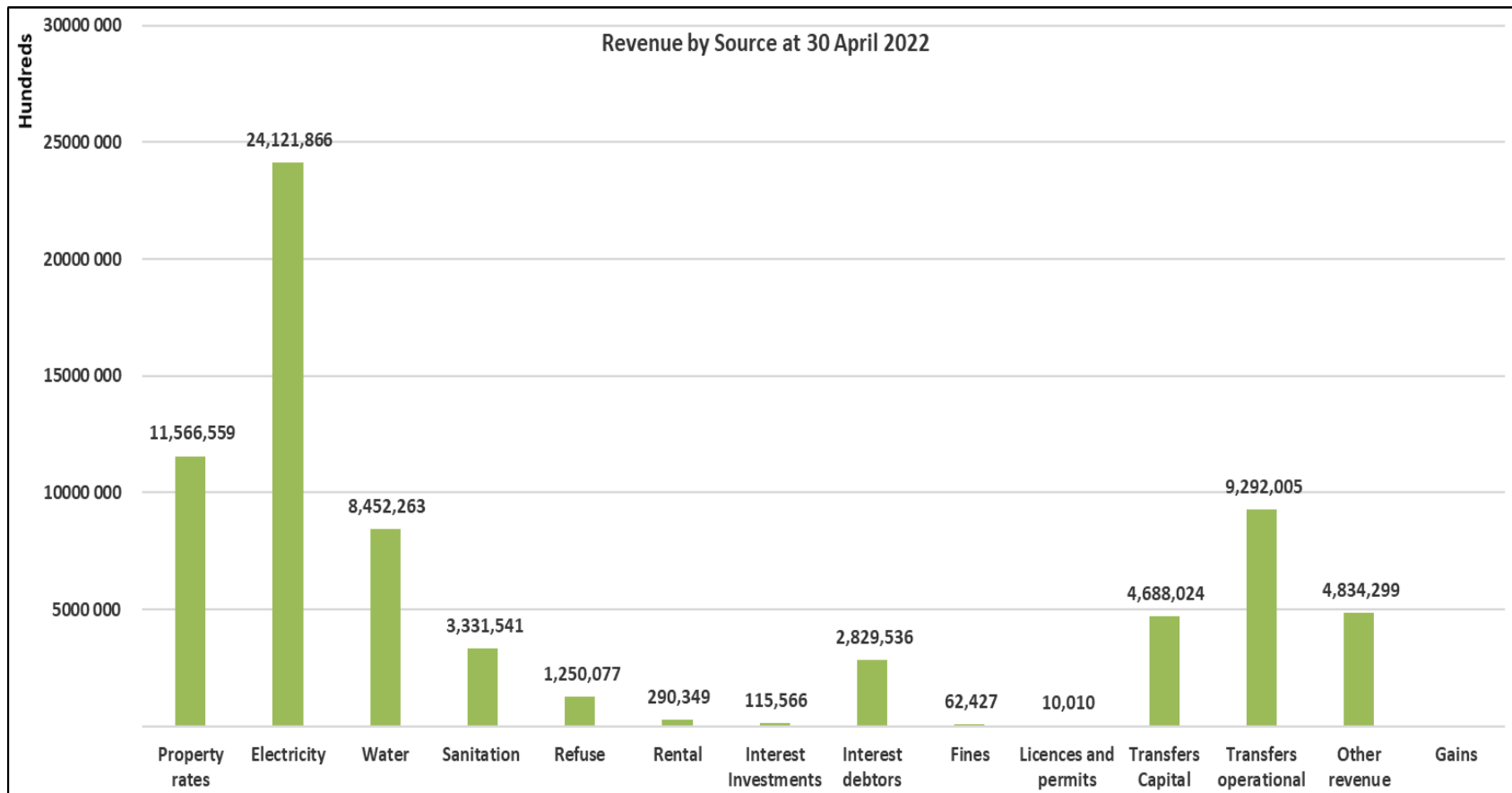
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1,190,391	1,481,826	1,403,472	115,469	1,156,656	1,187,842	(31,186)	-3%	1,403,472
Service charges - electricity revenue		2,631,325	3,166,037	3,166,037	219,276	2,412,187	2,638,364	(226,177)	-9%	3,166,037
Service charges - water revenue		991,028	1,083,984	1,053,984	61,280	845,226	885,320	(40,094)	-5%	1,053,984
Service charges - sanitation revenue		345,566	415,795	406,798	33,336	333,154	341,098	(7,944)	-2%	406,798
Service charges - refuse revenue		141,009	157,276	157,276	12,646	125,008	131,063	(6,056)	-5%	157,276
Rental of facilities and equipment		48,634	22,569	22,569	2,838	29,035	18,807	10,228	54%	22,569
Interest earned - external investments		18,891	19,766	19,766	4,429	11,557	16,472	(4,915)	-30%	19,766
Interest earned - outstanding debtors		239,487	247,024	247,024	33,736	282,954	205,853	77,101	37%	247,024
Dividends received		2	2	2	–	3	2	1	42%	2
Fines, penalties and forfeits		12,530	25,803	25,803	264	6,243	21,503	(15,260)	-71%	25,803
Licences and permits		914	483	483	98	1,001	403	598	149%	483
Agency services								–		
Transfers and subsidies		916,021	925,317	947,044	5,747	929,201	784,267	144,934	18%	947,044
Other revenue		583,516	527,717	529,744	13,429	483,430	440,980	42,450	10%	529,744
Gains		(8,704)	1	1	–	2,363	1	2,362	274672%	1
Total Revenue (excluding capital transfers and contributions)		7,110,609	8,073,601	7,980,003	502,547	6,618,016	6,671,974	(53,959)	-1%	7,980,003
Expenditure By Type										
Employee related costs		2,263,827	2,168,336	2,185,749	305,831	1,896,234	1,817,567	78,667	4%	2,185,749
Remuneration of councillors		65,531	71,712	66,356	11,292	55,006	56,546	(1,540)	-3%	66,356
Debt impairment		805,909	943,784	943,784	79,340	785,218	786,487	(1,269)	0%	943,784
Depreciation & asset impairment		915,748	315,631	300,281	72,088	746,539	253,816	492,722	194%	300,281
Finance charges		110,364	198,939	198,939	15,701	77,655	165,783	(88,127)	-53%	198,939
Bulk purchases - electricity		1,932,081	2,002,153	2,002,153	128,836	1,652,127	1,668,461	(16,333)	-1%	2,002,153
Inventory consumed		811,662	567,607	569,293	69,541	656,043	473,935	182,108	38%	569,293
Contracted services		580,510	577,701	561,115	39,184	395,967	472,919	(76,951)	-16%	561,115
Transfers and subsidies		9,431	2,830	2,830	–	3,614	2,358	1,256	53%	2,830
Other expenditure		445,503	327,443	336,425	19,810	269,158	277,210	(8,052)	-3%	336,425
Losses		36,510	274,692	274,881	–	794	229,023	(228,230)	-100%	274,881
Total Expenditure		7,977,078	7,450,829	7,441,806	741,624	6,538,355	6,204,106	334,249	5%	7,441,806
Surplus/(Deficit)		(866,469)	622,772	538,198	(239,077)	79,660	467,868	(388,208)	(0)	538,198
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		835,941	917,809	1,417,901	32,534	468,802	933,244	(464,441)	(0)	1,417,901
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		5,207	13,000	13,000	307	3,103	10,833	(7,730)	(0)	13,000
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945			1,969,099
Taxation								–		
Surplus/(Deficit) after taxation		(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945			1,969,099
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945			1,969,099
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945			1,969,099

The major revenue variances against the adjustment budget are:

- Property rates - Unfavourable variance of -R31.186 million (-3%) for the month due to lower property rates billed for domestic properties than budgeted.
- Electricity – Unfavourable variance of -R226.177 million (-9%) for the month, due to lower user's consumption than budgeted.
- Water revenue – Unfavourable variance of -R40.094 million (-5%) for the month due to lower user's consumption than budgeted for the month.

- Services charges: Sanitation revenue- Unfavourable variance of -R7.944 million (-2%) due to lower billing for sanitation services than budgeted for the month.
- Services charges: Refuse revenue – Unfavourable variance -R6.056 million (-5%) due to lower households billed than budgeted.
- Rental of facilities and equipment – Favourable variance of R10.228 million (54%) 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 –R4.915 million (-30%) for the month due to lower investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Favourable variance of R77.101 million (37%) due to payments not received from debtors including government.
- Fines - Unfavourable variance of –R15.260 million (-71%) 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 R598 296.15 (149%) 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 R144.934 million (18%) for the month due to a once off tranche for four months as against a monthly apportionment of the budget received for the month. Transfer of grants received to the correct votes.
- Other revenue- Favourable variance of R42.450 million (10%) – higher revenue collected for rendering of services than anticipated for the month.

The following charts indicates the actual revenue by source.

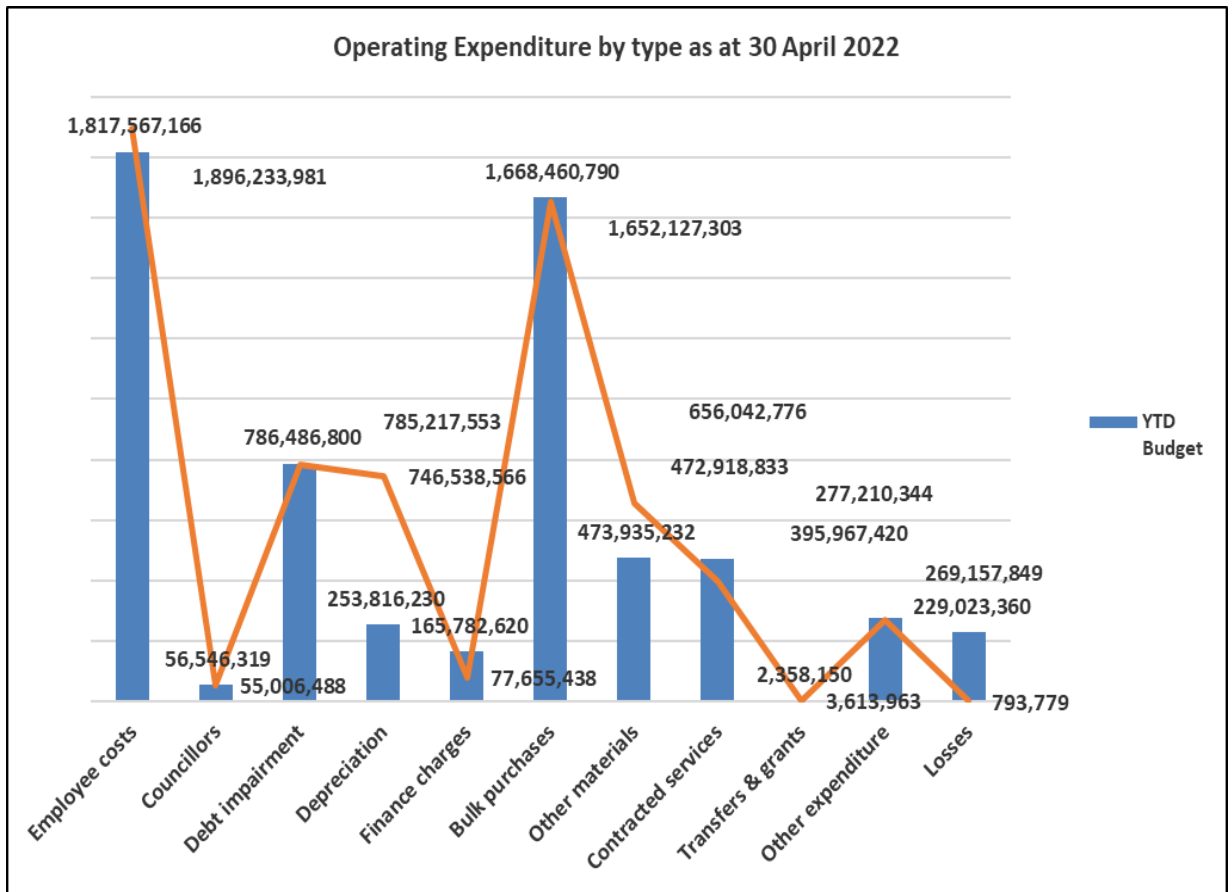


The major operating expenditure variances against the adjustment budget are:

Employee related costs – Unfavourable variance of R78.667 million (4%) on the year-to-date adjustment budget is due to technical issues on the system during the processing of the salary integration for the parent for end of March only processed this month. The overspending on overtime to date is R73.926 million (Budget R68.710 million vs Actual R 142.636 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	37,280	59,426	216,753	(157,327)	-72.58%
EXECUTIVE MAYOR	451,265	451,265	137,898	376,054	1,142,748	(766,694)	-67.09%
CORPORATE SERVICES	2,472,759	4,283,759	1,023,849	3,569,799	5,872,033	(2,302,234)	-39.21%
FINANCE	-	-	-	-	-	-	0.00%
SOCIAL SERVICES	5,256,634	6,947,022	933,618	5,789,185	6,413,509	(624,324)	-9.73%
PLANNING	-	-	-	-	-	-	0.00%
FRESH PRODUCE MARKET	883,025	733,025	64,466	610,854	344,440	266,414	0.00%
HUMAN SETTLEMENTS	2,674,681	2,674,681	217,821	2,228,901	1,467,371	761,530	0.00%
ENGINEERING SERVICES	1,823,287	2,114,187	3,723,024	1,761,823	23,829,494	(22,067,671)	-92.61%
WATER	1,502,381	1,502,381	3,132,086	1,251,984	20,440,854	(19,188,870)	0.00%
WASTE AND FLEET MANAGEMENT	23,116,135	22,822,788	6,034,463	19,018,990	39,948,247	(20,929,257)	-52.39%
METRO POLICE	2,026,732	4,036,732	394,374	3,363,943	5,400,929	(2,036,985)	0.00%
STRATEGIC PROJECTS	-	-	-	-	-	-	0.00%
NALEDI	3,847,500	3,847,500	308,635	3,206,250	5,925,813	(2,719,563)	0.00%
SOUTPAN	1,712,817	1,712,817	151,516	1,427,348	1,301,071	126,276	0.00%
CENTLEC	31,254,399	31,254,399	2,974,804	26,045,333	30,333,037	(4,287,705)	-14.14%
TOTAL OVERTIME	77,092,926	82,451,867	19,133,833	68,709,889	142,636,297	(73,926,408)	-51.83%

- Debt impairment – Favourable variance -R1,269 (0%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.
- Depreciation – Unfavourable variance R492.722 million (194%) due to processing of actual depreciation on assets for the month as per the asset register.
- Finance charges – Favourable variance of –R88.127 million (-53%) due to accrual of finance charges as per agreement monthly for short term loans and half yearly for the long-term loans.
- Bulk purchases – Favourable variance -R16.333 million (-1%) due to bulk purchases for electricity that are lower than the target for the period. The settlement agreement on the Bloemwater outstanding account also have an impact on the purchasing of bulk water.
- Inventory – Unfavourable variance R182.108 million (38%) overspending due to higher needs for materials and supplies by all the departments and the purchasing of bulk water for the month.
- Contracted services - Favourable variance of -R76.951 million (-16%) due to underspending on other contracted services for the month and the implementation of cost containment measures.
- Other expenditure - Favourable variance -R8.052 million (-3%) – underspending mostly due to the implementation of cost containment measures.



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) - M10

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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	3,001	–	0	1,800	(1,800)	-100.0%	3,001
Vote 02 - Office Of The Executive Mayor		–	–	–	–	0	–	0	#DIV/0!	–
Vote 03 - Corporate Services		1,564	11,554	10,580	(1,834)	516	9,044	(8,529)	-94.3%	10,580
Vote 04 - Finance		1,431,553	1,681,385	1,603,031	124,661	1,398,724	1,354,141	44,583	3.3%	1,603,031
Vote 05 - Social Services		19,279	14,931	14,931	976	8,791	12,442	(3,652)	-29.4%	14,931
Vote 06 - Planning		45,412	44,442	44,442	3,372	36,088	37,035	(947)	-2.6%	44,442
Vote 07 - Human Settlement And Housing		13,026	24,402	24,402	2,554	25,981	20,335	5,647	27.8%	24,402
Vote 08 - Economic And Rural Development		655	306	306	71	683	255	428	167.6%	306
Vote 09 - Engineering		532,486	557,661	548,665	38,040	493,285	459,320	33,965	7.4%	548,665
Vote 10 - Water		1,426,559	1,476,772	1,446,772	77,684	1,265,269	1,212,644	52,626	4.3%	1,446,772
Vote 11 - Waste And Fleet Management		408,432	453,518	453,518	14,713	367,794	377,932	(10,138)	-2.7%	453,518
Vote 12 - Miscellaneous		1,360,343	1,479,114	2,000,933	47,709	1,035,346	1,414,167	(378,821)	-26.8%	2,000,933
Vote 13 - Metro Police		–	24,035	24,035	29	414	20,029	(19,616)	-97.9%	24,035
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–		–
Vote 15 - Other		2,712,449	3,236,289	3,236,289	227,413	2,457,030	2,696,907	(239,877)	-8.9%	3,236,289
Total Revenue by Vote	2	7,951,757	9,004,410	9,410,905	535,389	7,089,921	7,616,051	(526,130)	-6.9%	9,410,905
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		107,637	162,363	150,060	19,122	111,820	127,907	(16,087)	-12.6%	150,060
Vote 02 - Office Of The Executive Mayor		227,204	259,126	215,155	15,140	160,381	189,728	(29,348)	-15.5%	215,155
Vote 03 - Corporate Services		486,994	319,940	301,133	37,507	243,827	255,335	(11,508)	-4.5%	301,133
Vote 04 - Finance		396,623	296,849	271,586	30,391	220,342	232,751	(12,409)	-5.3%	271,586
Vote 05 - Social Services		555,267	283,375	293,550	45,645	256,118	242,387	13,731	5.7%	293,550
Vote 06 - Planning		103,521	94,113	93,513	11,522	68,322	78,069	(9,747)	-12.5%	93,513
Vote 07 - Human Settlement And Housing		121,624	123,982	115,706	15,613	94,642	98,354	(3,711)	-3.8%	115,706
Vote 08 - Economic And Rural Development		23,575	42,171	38,642	2,925	23,844	33,025	(9,181)	-27.8%	38,642
Vote 09 - Engineering		888,522	517,578	541,715	100,277	660,673	445,799	214,874	48.2%	541,715
Vote 10 - Water		1,511,408	1,554,634	1,562,161	142,942	1,334,174	1,301,448	32,726	2.5%	1,562,161
Vote 11 - Waste And Fleet Management		487,722	387,339	423,968	57,714	379,148	344,776	34,372	10.0%	423,968
Vote 12 - Miscellaneous		180,816	339,059	336,259	24,770	288,204	278,064	10,139	3.6%	336,259
Vote 13 - Metro Police		55,045	176,711	202,063	23,454	182,102	163,513	18,588	11.4%	202,063
Vote 14 - Naledi And Soutpan		64,186	69,182	71,886	11,193	55,410	59,275	(3,865)	-6.5%	71,886
Vote 15 - Other		2,766,934	2,824,407	2,824,407	203,408	2,459,349	2,353,675	105,674	4.5%	2,824,407
Total Expenditure by Vote	2	7,977,078	7,450,829	7,441,806	741,624	6,538,355	6,204,106	334,249	5.4%	7,441,806
Surplus/ (Deficit) for the year	2	(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945	(860,379)	-60.9%	1,969,099

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 **R611.675 million (52.36%)** on the year-to-date budgeted target of **R1 168.225 million**. On an annual basis we have thus spent only **R611.675 million (36.15%)** of the year-to-date expenditure versus the adjustment budget of **R1 691.936 million**.

The summary report indicates the following:

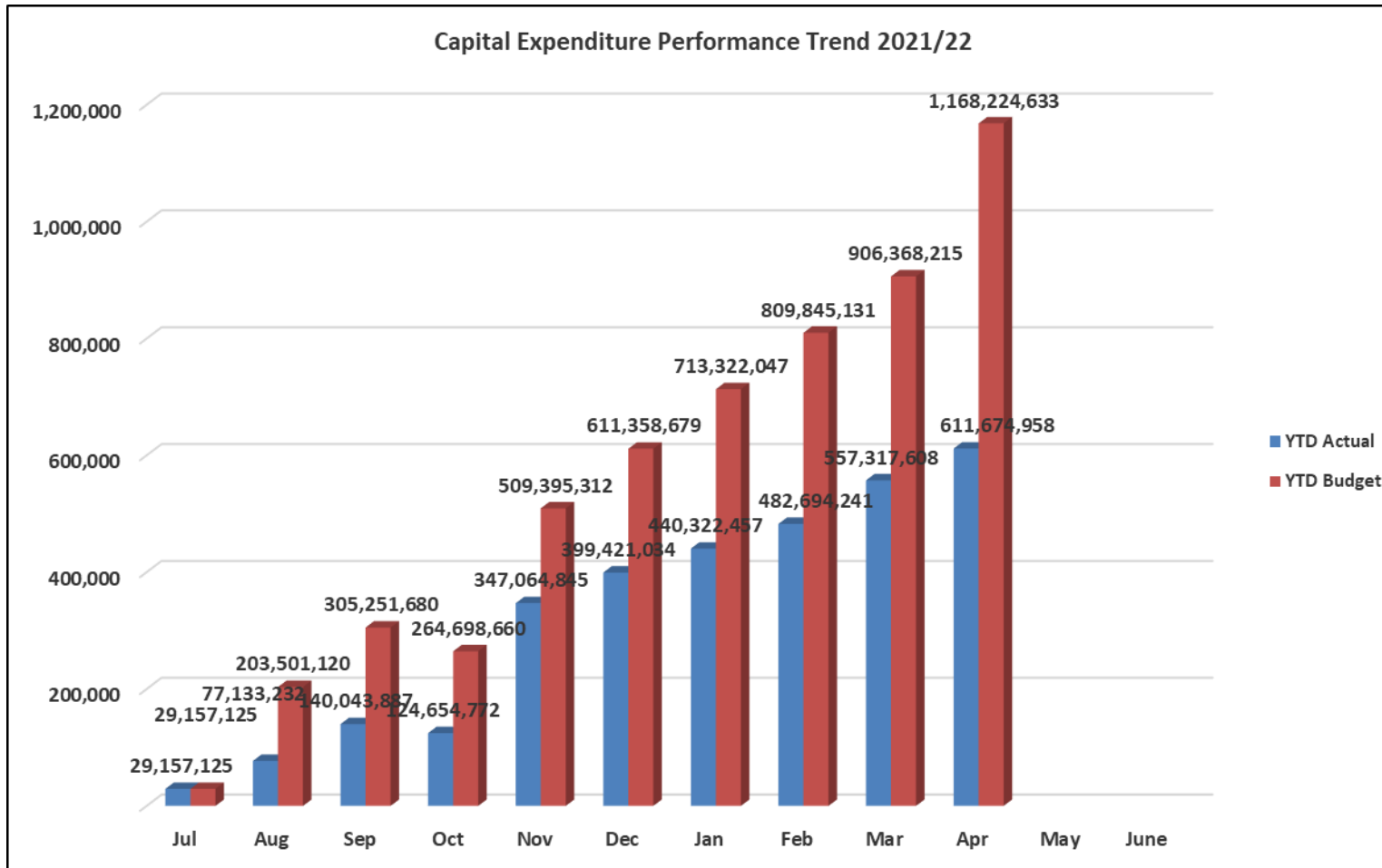
Summary Statement of Capital Expenditure - Financing

Description	Adjustment Budget 2021/22 R'000	YTD Budget April 2021/22 R'000	YTD Actual April 2021/22 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 691 936	1 168 225	611 675	(556 550)
Capital Financing				
National Government	1 221 901	867 911	474 790	(393 121)
Provincial Government	196 000	65 333	-	(65 333)
Public Contributions	13 000	10 833	9 904	(929)
Borrowing	-	-	32 443	32 443
Internally Generated Funds	261 035	224 147	94 537	(129 610)
Financing Total	1 691 936	1 168 225	611 675	(556 550)

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	(R1.129 million more than budget target)
Community and public safety	(R372.192 million less than budget target)
Economic and environmental services	(R79.218 million less than budget target)
Electricity	(R79.875 million less than budget target)
Water	(R2.441 million less than budget target)
Wastewater management	(R12.361 million less than budget target)
Waste management	(R4.354 million less than budget target)

The following chart compares the year-to-date actual expenditure with the year- to- date adjustment 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	73,164,927	136,254,490	44.75%
Corp Services	43,500,000	33,740,091	11,897,414	30,550,108	35.26%
Finance	-	-	-	-	0.00%
Social Services	15,608,760	10,743,344	1,379,284	10,088,140	12.84%
Planning	43,703,445	38,703,445	13,207,810	33,419,580	34.13%
Human Settlements	341,679,539	829,640,590	89,672,186	445,243,034	10.81%
Econ & Rural Dev	47,682,990	28,534,000	8,458,204	28,246,496	29.64%
Engineering	201,094,128	226,486,203	175,150,251	183,427,950	77.33%
Water Services	114,285,541	123,775,977	98,491,426	100,932,292	79.57%
Waste & Fleet	18,794,101	3,855,600	32,714,062	6,698,709	848.48%
Strategic Projects	13,400,000	7,200,000	1,154,193	7,103,843	0.00%
Centlec	217,751,824	225,751,824	106,385,201	186,259,990	47.12%
	1,221,005,654	1,691,936,400	611,674,958	1,168,224,633	36.15%

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 30 April 2022 indicates a closing balance (cash and cash equivalents) of R924.665 million (31 March 2022 – R966.551 million) which comprises of the following:

- Bank balance and cash R11.451 million (Mangaung) ABSA
- Bank balance and cash R138.114 million (Mangaung) NEDBANK
- Bank balance and cash R22.893 million (Centlec)
- Bank balance and cash R4.446 million (Market)
- Investment deposits R743.341 million (Mangaung)
- Investment deposits R4.421 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R1 168.674 million**, resulting in an **R84.003 million (8%)** favourable variance, as compared to a year target of **R1 084.671 million**.
- Service charges reflect a year-to-date amount cash collection of **R3 450.506 million**, resulting in an **-R736.258 million (-18%)** unfavourable variance, as compared to a year target of **R4 186.763 million**.
- Other revenue reflects a year-to-date amount of **R1 149.337 million**, resulting in an **R637.437 million (124%)** favourable variance, as compared to a year target of **R513.900 million**.
- Operating grants and subsidies show a year-to-date receipted amount of **R971.985 million** compared to a year-to-date target of **R771.097 million** resulting in **R200.888**

million (26%) favourable variance. (Variance due to grant receipt apportionment quarterly vs monthly budget);

- Capital grants and subsidies show a year-to-date amount of **R1 439.810 million** compared to a year-to-date target of **R775.674 million** resulting in **R664.136 million** (88%) favourable variance due to grant receipt apportionment quarterly vs monthly budget);
- Interest shows a year-to-date amount of **R42.919 million** compared to a year target of **R16.472 million**, indicating **R26.447 million (161%)** favourable variance.

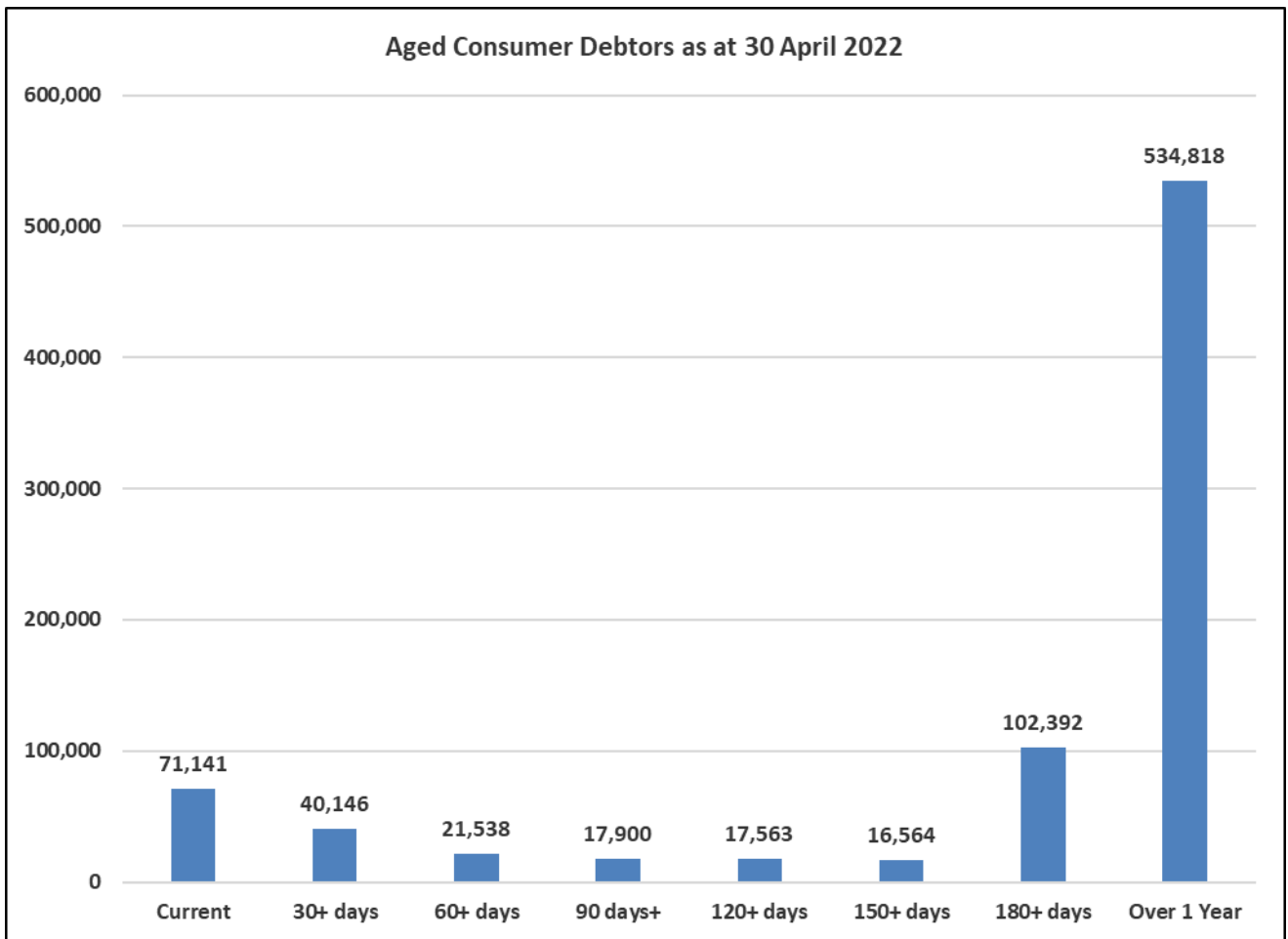
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **–R6 696.228 million (R1 230.434 million unfavourable variance)** compared to a year-to-date target of **-R5 465.794 million** mainly due to accrued creditors at the end June 2021, paid in July.
- Capital payments indicate a year-to-date amount of **-R611.675 million (-R405.830 million favourable variance)** compared to a target of **-R1 017.505 million** due to the slow uptake of capex projects during the first quarter of the year.
- Finance charges shows a year-to-date amount of **–R103.198 million** compared to a year target of **–R165.783 million**, resulting in a favourable variance of **R62.585 million**.
- Transfers and grants indicate a year-to-date amount of **R0 million (R2.358 million) Unfavourable variance)** compared to a target of **-R2.358 million**.
- Repayment of borrowing indicates a year-to-date amount of **–R99.506 (R10.095 million favourable variance)** compared to a target of **-R109.602 million** due to the repayment of borrowings due.

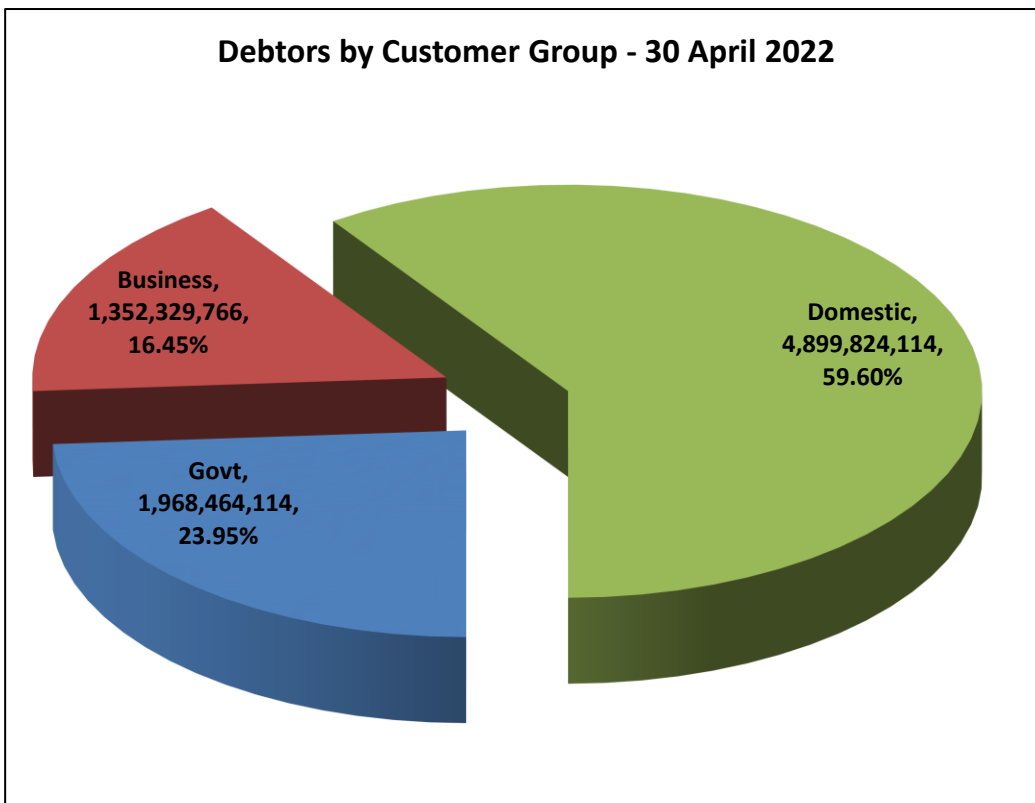
Outstanding Debtors Report (Annexure B – Table SC3)

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.

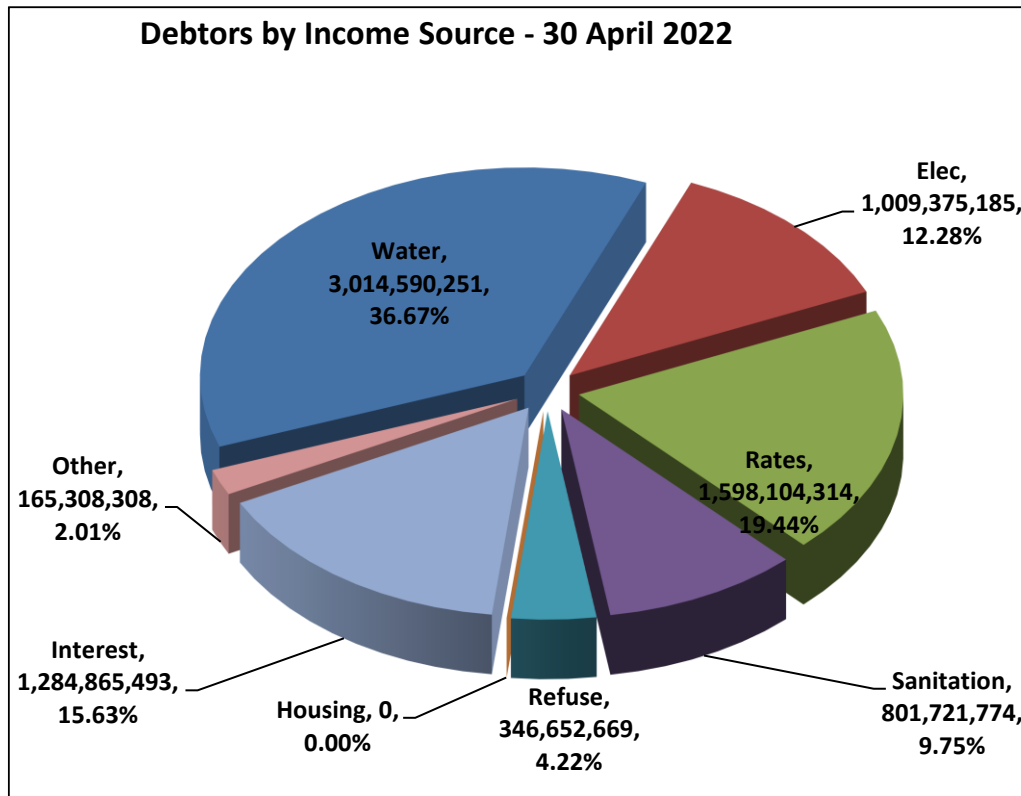
The debtors balance as of 30 April 2022 is **R8 220.618 million** including unallocated credits of R321.821 million (31 March 2022 – **R8 222.801 million** including unallocated credits of R357.912 million), thus reflecting a decrease of **R2.183 million** (0.03%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R5 348.183 million (R5 463.600 million – March 2022) is outstanding in this category (1 year and older), with R3 445.340 million attributable to households, an decrease of R77.933 million from the balance of R3 523.273 million in March 2022.



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)

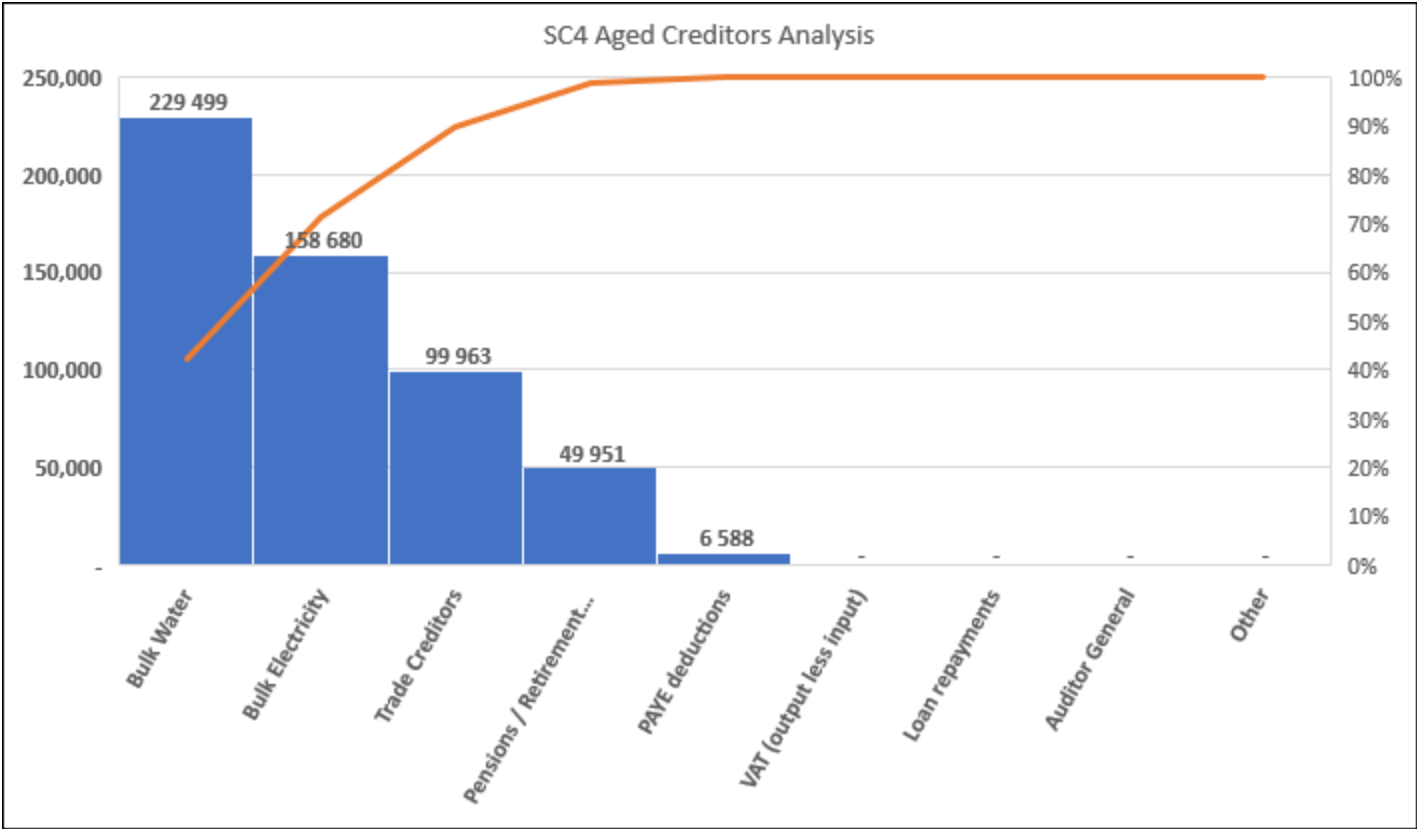
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R544.681 million** compared to an amount of **R534.033 million** in March. The increase of **R10.648 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	March 2022 R'000	April 2022 R'000
Bulk electricity	154 079	158 680
Trade creditors Centlec	32 705	46 980
Bulk water	229 499	229 499
Salaries/PAYE	32 538	6 588
Pensions Deductions	49 951	49 951
Other	-	-
Trade creditors Mangaung	35 260	52 983
Total	534 033	544 681

*The current portion of the amount due was R489.497 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 **R747.762 million** as of 30 April 2022 against **R774.872 million** on 31 March 2022.

4. FINANCIAL IMPLICATIONS

The report for the month ending 30 April 2022 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 April 2022 the operating revenue (excluding capital grants) and expenditure actual represented 83% and 88% respectively of the adjustment budget. The outcome reflects a variance of 0% (favourable) and -5% (unfavourable) respectively, when compared to the average target of 83% and 83% respectively (based on the ten months of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year-to-date capital expenditure until 30 April 2022 represents only 36.15% of the adjustment budget, when compared to a target of 83% (10th month), a variance of 46.85% for the year against the target.

4.1 Financial Ratios

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

$$924\,664\,755 / (741\,623\,719 - 79\,339\,571 - 72\,088\,278) = 1.57 \text{ months}$$

The ratio for the month is higher than the norm of 1-3 months which indicates that the city is able to meet its financial commitments.

- Current Ratio – Current Assets/Current Liabilities

$$9\,156\,991\,081 / 10\,838\,402\,347 = 0.84$$

The status of the Metro is lower than 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

$$15\,700\,693 + 91\,927\,831 / 741\,623\,719 \times 100 = 14.51\%$$

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)

$$498\,289\,840 / (19\,331\,913\,524 + 1\,570\,916\,987) = 2.37\%$$

The ratio is lower than the norm of 8% which indicates lower levels of spending on repairs and maintenance to existing assets and a negatively impact on service delivery.

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

$$(8\,222\,801\,301 - 329\,974\,002) 7\,892\,827\,299 + 478\,581\,000 - (8\,220\,617\,975 - 321\,821\,083) 7\,898\,796\,892 - 690\,893 = 473\,362\,300 / 478\,581\,000 \times 100 = 98.91\%$$

The ratio for the month is higher than the norm of 95% which is an indication that the Metro implemented corrective measures to ensure that the credit control policy is effective and efficient.

5. KEY APRIL 2022 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 30 April 2022, 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 30 April 2022 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.

SUBMITTED BY:

T SEDITI

ACTING CHIEF FINANCIAL OFFICER

DATE:

13.5.2022

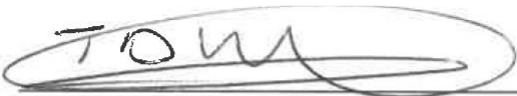
Acting City Manager's quality certification

I, **Tebogo Motlashuping**, the Acting 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 **30 April 2022** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Tebogo Motlashuping

Acting City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 16/05/2022

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 adjustment 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 adjustment 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 10 May 2022.

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 - M10 April

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	1,190,391	1,481,826	1,403,472	115,469	1,156,656	1,187,842	(31,186)	-3%	1,403,472
Service charges	4,108,928	4,823,092	4,784,096	326,538	3,715,575	3,995,845	(280,271)	-7%	4,784,096
Investment revenue	18,891	19,766	19,766	4,429	11,557	16,472	(4,915)	-30%	19,766
Transfers and subsidies	916,021	925,317	947,044	5,747	929,201	784,267	144,934	18%	947,044
Other own revenue	876,378	823,600	825,626	50,364	805,028	687,548	117,480	17%	825,626
Total Revenue (excluding capital transfers and contributions)	7,110,609	8,073,601	7,980,003	502,547	6,618,016	6,671,974	(53,959)	-1%	7,980,003
Employee costs	2,263,827	2,168,336	2,185,749	305,831	1,896,234	1,817,567	78,667	4%	2,185,749
Remuneration of Councillors	65,531	71,712	66,356	11,292	55,006	56,546	(1,540)	-3%	66,356
Depreciation & asset impairment	915,748	315,631	300,281	72,088	746,539	253,816	492,722	194%	300,281
Finance charges	110,364	198,939	198,939	15,701	77,655	165,783	(88,127)	-53%	198,939
Inventory consumed and bulk purchases	2,743,744	2,569,760	2,571,446	198,378	2,308,170	2,142,396	165,774	8%	2,571,446
Transfers and subsidies	9,431	2,830	2,830	-	3,614	2,358	1,256	53%	2,830
Other expenditure	1,868,433	2,123,620	2,116,205	138,334	1,451,137	1,765,639	(314,503)	-18%	2,116,205
Total Expenditure	7,977,078	7,450,829	7,441,806	741,624	6,538,355	6,204,106	334,249	5%	7,441,806
Surplus/(Deficit)	(866,469)	622,772	538,198	(239,077)	79,660	467,868	(388,208)	-83%	538,198
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	835,941	917,809	#####	32,534	468,802	933,244	###	-50%	#####
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	5,207	13,000	13,000	307	3,103	10,833	(7,730)	-71%	13,000
Surplus/(Deficit) after capital transfers & contributions	(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945	(860,379)	-61%	1,969,099
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945	(860,379)	-61%	1,969,099
<u>Capital expenditure & funds sources</u>									
Capital expenditure	826,814	1,221,006	1,691,936	54,357	611,675	1,168,225	(556,550)	-48%	1,691,936
Capital transfers recognised	610,988	930,809	1,430,901	32,245	484,694	944,078	(459,383)	-49%	1,430,901
Borrowing	74,964	-	-	2,618	32,443	-	32,443	#DIV/0!	-
Internally generated funds	140,862	290,196	261,035	19,494	94,537	224,147	(129,610)	-58%	261,035
Total sources of capital funds	826,814	1,221,006	1,691,936	54,357	611,675	1,168,225	(556,550)	-48%	1,691,936
<u>Financial position</u>									
Total current assets	7,032,249	4,656,112	4,656,112		10,023,664				4,656,112
Total non current assets	22,689,367	22,890,795	23,835,867		22,654,742				23,835,867
Total current liabilities	11,578,163	1,830,444	1,854,129		10,838,402				1,854,129
Total non current liabilities	2,740,820	1,900,243	2,350,699		2,709,626				2,350,699
Community wealth/Equity	18,249,674	23,816,220	23,871,633		19,130,378				23,871,633
<u>Cash flows</u>									
Net cash from (used) operating	1,245,192	2,057,573	2,057,573	140,948	7,256,399	1,714,645	#####	-323%	2,057,573
Net cash from (used) investing	(447,700)	(1,233,378)	(1,221,006)	(54,357)	(599,298)	(1,017,505)	(418,206)	41%	(1,221,006)
Net cash from (used) financing	(2,961)	(133,615)	(131,522)	(30,189)	(231,116)	(272,121)	(41,004)	15%	(302,016)
Cash/cash equivalents at the month/year end	1,222,156	883,808	898,274	-	6,887,380	425,019	#####	-1520%	534,551
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
<u>Debtors Age Analysis</u>									
Total By Income Source	711,411	401,458	215,381	178,997	175,629	165,640	#####	#####	8,220,618
<u>Creditors Age Analysis</u>									
Total Creditors	489,497	17,599	7,782	29,802	-	-	-	-	544,681

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		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	3,647,759	174,154	2,475,718	2,805,032	(329,314)	-12%	3,647,759
Executive and council		655	(12)	(12)	68	677	(10)	686	-6983%	(12)
Finance and administration		2,807,349	3,205,280	3,647,771	174,086	2,475,042	2,805,042	(330,000)	-12%	3,647,771
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		46,403	60,308	60,308	2,153	19,502	50,257	(30,754)	-61%	60,308
Community and social services		6,922	7,356	7,356	468	5,938	6,130	(192)	-3%	7,356
Sport and recreation		1,335	7,928	7,928	272	798	6,607	(5,809)	-88%	7,928
Public safety		11,052	25,190	25,190	458	2,758	20,992	(18,234)	-87%	25,190
Housing		27,094	19,835	19,835	954	9,998	16,529	(6,530)	-40%	19,835
Health		-	-	-	1	10	-	10	#DIV/0!	-
<i>Economic and environmental services</i>		33,062	13,197	16,197	1,229	11,316	12,798	(1,481)	-12%	16,197
Planning and development		16,845	12,785	12,785	1,201	11,101	10,654	446	4%	12,785
Road transport		15,842	-	3,000	-	-	1,800	(1,800)	-100%	3,000
Environmental protection		374	412	412	27	216	343	(128)	-37%	412
<i>Trading services</i>		5,064,084	5,724,240	5,685,244	357,850	4,583,378	4,746,802	(163,424)	-3%	5,685,244
Energy sources		2,712,449	3,236,289	3,236,289	227,413	2,457,030	2,696,907	(239,877)	-9%	3,236,289
Water management		1,426,559	1,476,772	1,446,772	77,684	1,265,269	1,212,644	52,626	4%	1,446,772
Waste water management		516,644	557,661	548,665	38,040	493,285	459,320	33,965	7%	548,665
Waste management		408,432	453,518	453,518	14,713	367,794	377,932	(10,138)	-3%	453,518
<i>Other</i>	4	205	1,396	1,396	3	6	1,163	(1,157)	-99%	1,396
Total Revenue - Functional	2	7,951,757	9,004,410	9,410,905	535,389	7,089,921	7,616,051	(526,130)	-7%	9,410,905
Expenditure - Functional										
<i>Governance and administration</i>		1,588,830	1,526,159	1,415,351	145,902	1,157,481	1,201,274	(43,794)	-4%	1,415,351
Executive and council		126,974	158,492	144,866	18,936	107,852	123,851	(15,999)	-13%	144,866
Finance and administration		1,461,856	1,367,667	1,270,485	126,966	1,049,628	1,077,423	(27,795)	-3%	1,270,485
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		783,743	640,832	651,523	89,554	582,388	541,662	40,726	8%	651,523
Community and social services		44,593	47,563	50,763	7,336	40,747	41,741	(994)	-2%	50,763
Sport and recreation		311,338	214,908	190,812	29,402	193,997	164,589	29,409	18%	190,812
Public safety		314,717	262,358	300,902	38,343	259,296	242,825	16,471	7%	300,902
Housing		99,499	102,618	94,101	12,254	76,349	80,339	(3,990)	-5%	94,101
Health		13,596	13,385	14,945	2,218	12,000	12,169	(169)	-1%	14,945
<i>Economic and environmental services</i>		580,134	337,804	336,717	53,283	389,185	280,711	108,475	39%	336,717
Planning and development		45,064	51,449	51,014	7,525	37,960	42,597	(4,637)	-11%	51,014
Road transport		508,892	259,559	259,140	41,678	330,491	216,037	114,454	53%	259,140
Environmental protection		26,178	26,795	26,563	4,079	20,734	22,077	(1,343)	-6%	26,563
<i>Trading services</i>		5,018,837	4,939,280	5,033,435	452,169	4,405,440	4,176,015	229,425	5%	5,033,435
Energy sources		2,766,934	2,824,407	2,824,407	203,408	2,459,349	2,353,675	105,674	4%	2,824,407
Water management		1,515,346	1,562,155	1,569,246	143,356	1,337,817	1,307,454	30,364	2%	1,569,246
Waste water management		454,657	316,031	339,277	62,580	364,835	277,317	87,518	32%	339,277
Waste management		281,900	236,687	300,507	42,825	243,440	237,570	5,870	2%	300,507
<i>Other</i>		5,534	6,754	4,780	715	3,861	4,444	(583)	-13%	4,780
Total Expenditure - Functional	3	7,977,078	7,450,829	7,441,806	741,624	6,538,355	6,204,106	334,249	5%	7,441,806
Surplus/ (Deficit) for the year		(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945	(860,379)	-61%	1,969,099

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M10 April										
Description	Ref	2020/21	Budget Year 2021/22							
		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	3,647,759	174,154	2,475,718	2,805,032	(329,314)	-12%	3,647,759
Executive and council		655	(12)	(12)	68	677	(10)	686	(0)	(12)
<i>Municipal Manager, Town Secretary and Chief Executive</i>		655	(12)	(12)	68	677	(10)	686	(0)	(12)
Finance and administration		2,807,349	3,205,280	3,647,771	174,086	2,475,042	2,805,042	(330,000)	(0)	3,647,771
<i>Administrative and Corporate Support</i>		3,296	–	–	850	1,015	–	1,015	#DIV/0!	–
<i>Finance</i>		2,788,600	3,160,499	3,603,964	171,521	2,433,056	2,768,308	(335,252)	(0)	3,603,964
<i>Human Resources</i>		157	8,552	7,578	(2,055)	0	6,542	(6,542)	(0)	7,578
<i>Information Technology</i>		798	5	5	–	–	4	(4)	(0)	5
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		28,567	31,657	31,657	2,171	24,988	26,381	(1,393)	(0)	31,657
<i>Property Services</i>		(14,068)	4,567	4,567	1,600	15,983	3,806	12,177	0	4,567
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		46,403	60,308	60,308	2,153	19,502	50,257	(30,754)	(0)	60,308
Community and social services		6,922	7,356	7,356	468	5,938	6,130	(192)	(0)	7,356
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		5,350	5,981	5,981	329	4,492	4,984	(492)	(0)	5,981
<i>Libraries and Archives</i>		1,572	1,366	1,366	139	1,446	1,138	307	0	1,366
<i>Museums and Art Galleries</i>		–	9	9	–	–	8	(8)	(0)	9
Sport and recreation		1,335	7,928	7,928	272	798	6,607	(5,809)	(0)	7,928
<i>Community Parks (including Nurseries)</i>		365	2,394	2,394	–	(7)	1,995	(2,002)	(0)	2,394
<i>Recreational Facilities</i>		242	592	592	15	157	493	(337)	(0)	592
<i>Sports Grounds and Stadiums</i>		727	4,942	4,942	258	649	4,118	(3,470)	(0)	4,942
Public safety		11,052	25,190	25,190	458	2,758	20,992	(18,234)	(0)	25,190
<i>Civil Defence</i>		12	23	23	1	15	19	(4)	(0)	23
<i>Fire Fighting and Protection</i>		523	1,132	1,132	151	991	944	48	0	1,132
<i>Police Forces, Traffic and Street Parking Control</i>		10,516	24,035	24,035	305	1,752	20,029	(18,277)	(0)	24,035
Housing		27,094	19,835	19,835	954	9,998	16,529	(6,530)	(0)	19,835
<i>Housing</i>		27,094	19,835	19,835	954	9,998	16,529	(6,530)	(0)	19,835
Health		–	–	–	1	10	–	10	#DIV/0!	–
<i>Health Services</i>		–	–	–	1	10	–	10	#DIV/0!	–
Economic and environmental services		33,062	13,197	16,197	1,229	11,316	12,798	(1,481)	(0)	16,197
Planning and development		16,845	12,785	12,785	1,201	11,101	10,654	446	0	12,785
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		16,845	12,785	12,785	1,201	11,101	10,654	446	0	12,785
Road transport		15,842	–	3,000	–	–	1,800	(1,800)	(0)	3,000
<i>Public Transport</i>		–	–	3,000	–	–	1,800	(1,800)	(0)	3,000
<i>Roads</i>		15,842	–	–	–	–	–	–	–	–
Environmental protection		374	412	412	27	216	343	(128)	(0)	412
<i>Pollution Control</i>		374	412	412	27	216	343	(128)	(0)	412
Trading services		5,064,084	5,724,240	5,685,244	357,850	4,583,378	4,746,802	(163,424)	(0)	5,685,244
Energy sources		2,712,449	3,236,289	3,236,289	227,413	2,457,030	2,696,907	(239,877)	(0)	3,236,289
<i>Electricity</i>		2,712,449	3,236,289	3,236,289	227,413	2,457,030	2,696,907	(239,877)	(0)	3,236,289
Water management		1,426,559	1,476,772	1,446,772	77,684	1,265,269	1,212,644	52,626	0	1,446,772
<i>Water Distribution</i>		1,426,559	1,476,772	1,446,772	77,684	1,265,269	1,212,644	52,626	0	1,446,772
Waste water management		516,644	557,661	548,665	38,040	493,285	459,320	33,965	0	548,665
<i>Sewerage</i>		516,644	557,661	548,665	38,040	493,285	459,320	33,965	0	548,665
Waste management		408,432	453,518	453,518	14,713	367,794	377,932	(10,138)	(0)	453,518
<i>Solid Waste Disposal (Landfill Sites)</i>		0	1	1	–	0	0	(0)	(0)	1
<i>Solid Waste Removal</i>		408,432	453,517	453,517	14,713	367,793	377,931	(10,138)	(0)	453,517
Other		205	1,396	1,396	3	6	1,163	(1,157)	(0)	1,396
<i>Air Transport</i>		205	1,078	1,078	–	–	898	(898)	(0)	1,078
<i>Tourism</i>		–	318	318	3	6	265	(259)	(0)	318
Total Revenue - Functional	2	7,951,757	9,004,410	9,410,905	535,389	7,089,921	7,616,051	(526,130)	(0)	9,410,905

Expenditure - Functional										
Municipal governance and administration		1,588,830	1,526,159	1,415,351	145,902	1,157,481	1,201,274	(43,794)	(0)	1,415,351
Executive and council		126,974	158,492	144,866	18,936	107,852	123,851	(15,999)	(0)	144,866
Mayor and Council		79,493	88,691	79,534	11,324	63,871	68,415	(4,544)	(0)	79,534
Municipal Manager, Town Secretary and Chief Executive		47,482	69,801	65,333	7,612	43,981	55,436	(11,455)	(0)	65,333
Finance and administration		1,461,856	1,367,667	1,270,485	126,966	1,049,628	1,077,423	(27,795)	(0)	1,270,485
Administrative and Corporate Support		437,871	324,629	281,866	30,462	275,848	245,164	30,684	0	281,866
Finance		580,773	635,967	612,411	56,222	513,680	513,569	112	0	612,411
Fleet Management		99,227	146,275	119,196	8,167	69,033	103,568	(34,535)	(0)	119,196
Human Resources		173,955	87,064	80,993	10,637	57,956	68,982	(11,026)	(0)	80,993
Information Technology		68,626	82,960	79,959	8,352	56,408	67,037	(10,629)	(0)	79,959
Legal Services		39,043	23,082	28,461	2,960	22,841	22,696	145	0	28,461
Marketing, Customer Relations, Publicity and Media Co-ordination		32,539	35,536	35,934	5,521	28,732	29,853	(1,121)	(0)	35,934
Property Services		22,125	21,364	21,605	3,359	18,293	18,015	279	0	21,605
Risk Management		7,696	10,790	10,060	1,286	6,836	8,540	(1,704)	(0)	10,060
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		783,743	640,832	651,523	89,554	582,388	541,662	40,726	0	651,523
Community and social services		44,593	47,563	50,763	7,336	40,747	41,741	(994)	(0)	50,763
Cemeteries, Funeral Parlours and Crematoriums		17,569	18,652	19,763	3,134	17,085	16,217	868	0	19,763
Libraries and Archives		26,032	27,619	30,021	4,038	22,842	24,634	(1,792)	(0)	30,021
Museums and Art Galleries		993	1,292	979	164	819	889	(70)	(0)	979
Sport and recreation		311,338	214,908	190,812	29,402	193,997	164,589	29,409	0	190,812
Community Parks (including Nurseries)		77,035	86,381	81,610	11,571	62,293	68,967	(6,674)	(0)	81,610
Recreational Facilities		11,004	20,343	15,789	1,879	10,648	14,361	(3,713)	(0)	15,789
Sports Grounds and Stadiums		223,300	108,183	93,413	15,953	121,056	81,260	39,796	0	93,413
Public safety		314,717	262,358	300,902	38,343	259,296	242,825	16,471	0	300,902
Civil Defence		12,803	11,742	14,067	2,032	10,277	11,180	(904)	(0)	14,067
Fire Fighting and Protection		79,484	73,905	84,689	13,116	66,317	68,081	(1,764)	(0)	84,689
Police Forces, Traffic and Street Parking Control		222,430	176,711	202,146	23,195	182,702	163,563	19,139	0	202,146
Housing		99,499	102,618	94,101	12,254	76,349	80,339	(3,990)	(0)	94,101
Housing		99,499	102,618	94,101	12,254	76,349	80,339	(3,990)	(0)	94,101
Health		13,596	13,385	14,945	2,218	12,000	12,169	(169)	(0)	14,945
Health Services		13,596	13,385	14,945	2,218	12,000	12,169	(169)	(0)	14,945
Economic and environmental services		580,134	337,804	336,717	53,283	389,185	280,711	108,475	0	336,717
Planning and development		45,064	51,449	51,014	7,525	37,960	42,597	(4,637)	(0)	51,014
Town Planning, Building Regulations and Enforcement, and City Engineer		45,064	51,449	51,014	7,525	37,960	42,597	(4,637)	(0)	51,014
Road transport		508,892	259,559	259,140	41,678	330,491	216,037	114,454	0	259,140
Public Transport		69,941	53,825	52,293	3,484	31,694	43,935	(12,241)	(0)	52,293
Roads		438,951	205,734	206,846	38,194	298,797	172,102	126,695	0	206,846
Environmental protection		26,178	26,795	26,563	4,079	20,734	22,077	(1,343)	(0)	26,563
Pollution Control		26,178	26,795	26,563	4,079	20,734	22,077	(1,343)	(0)	26,563
Trading services		5,018,837	4,939,280	5,033,435	452,169	4,405,440	4,176,015	229,425	0	5,033,435
Energy sources		2,766,934	2,824,407	2,824,407	203,408	2,459,349	2,353,675	105,674	0	2,824,407
Electricity		2,766,934	2,824,407	2,824,407	203,408	2,459,349	2,353,675	105,674	0	2,824,407
Water management		1,515,346	1,562,155	1,569,246	143,356	1,337,817	1,307,454	30,364	0	1,569,246
Water Distribution		1,515,346	1,562,155	1,569,246	143,356	1,337,817	1,307,454	30,364	0	1,569,246
Waste water management		454,657	316,031	339,277	62,580	364,835	277,317	87,518	0	339,277
Sewerage		454,657	316,031	339,277	62,580	364,835	277,317	87,518	0	339,277
Waste management		281,900	236,687	300,507	42,825	243,440	237,570	5,870	0	300,507
Solid Waste Disposal (Landfill Sites)		41,368	36,610	50,638	7,836	36,899	39,592	(2,693)	(0)	50,638
Solid Waste Removal		186,236	144,624	167,828	24,937	148,693	134,447	14,245	0	167,828
Street Cleaning		54,296	55,453	82,041	10,051	57,848	63,531	(5,683)	(0)	82,041
Other		5,534	6,754	4,780	715	3,861	4,444	(583)	(0)	4,780
Tourism		5,534	6,754	4,780	715	3,861	4,444	(583)	(0)	4,780
Total Expenditure - Functional	3	7,977,078	7,450,829	7,441,806	741,624	6,538,355	6,204,106	334,249	0	7,441,806
Surplus/ (Deficit) for the year		(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945	(860,379)	(0)	1,969,099

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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	3,001	–	0	1,800	(1,800)	-100.0%	3,001
Vote 02 - Office Of The Executive Mayor		–	–	–	–	0	–	0	#DIV/0!	–
Vote 03 - Corporate Services		1,564	11,554	10,580	(1,834)	516	9,044	(8,529)	-94.3%	10,580
Vote 04 - Finance		1,431,553	1,681,385	1,603,031	124,661	1,398,724	1,354,141	44,583	3.3%	1,603,031
Vote 05 - Social Services		19,279	14,931	14,931	976	8,791	12,442	(3,652)	-29.4%	14,931
Vote 06 - Planning		45,412	44,442	44,442	3,372	36,088	37,035	(947)	-2.6%	44,442
Vote 07 - Human Settlement And Housing		13,026	24,402	24,402	2,554	25,981	20,335	5,647	27.8%	24,402
Vote 08 - Economic And Rural Development		655	306	306	71	683	255	428	167.6%	306
Vote 09 - Engineering		532,486	557,661	548,665	38,040	493,285	459,320	33,965	7.4%	548,665
Vote 10 - Water		1,426,559	1,476,772	1,446,772	77,684	1,265,269	1,212,644	52,626	4.3%	1,446,772
Vote 11 - Waste And Fleet Management		408,432	453,518	453,518	14,713	367,794	377,932	(10,138)	-2.7%	453,518
Vote 12 - Miscellaneous		1,360,343	1,479,114	2,000,933	47,709	1,035,346	1,414,167	(378,821)	-26.8%	2,000,933
Vote 13 - Metro Police		–	24,035	24,035	29	414	20,029	(19,616)	-97.9%	24,035
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–		–
Vote 15 - Other		2,712,449	3,236,289	3,236,289	227,413	2,457,030	2,696,907	(239,877)	-8.9%	3,236,289
Total Revenue by Vote	2	7,951,757	9,004,410	9,410,905	535,389	7,089,921	7,616,051	(526,130)	-6.9%	9,410,905
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		107,637	162,363	150,060	19,122	111,820	127,907	(16,087)	-12.6%	150,060
Vote 02 - Office Of The Executive Mayor		227,204	259,126	215,155	15,140	160,381	189,728	(29,348)	-15.5%	215,155
Vote 03 - Corporate Services		486,994	319,940	301,133	37,507	243,827	255,335	(11,508)	-4.5%	301,133
Vote 04 - Finance		396,623	296,849	271,586	30,391	220,342	232,751	(12,409)	-5.3%	271,586
Vote 05 - Social Services		555,267	283,375	293,550	45,645	256,118	242,387	13,731	5.7%	293,550
Vote 06 - Planning		103,521	94,113	93,513	11,522	68,322	78,069	(9,747)	-12.5%	93,513
Vote 07 - Human Settlement And Housing		121,624	123,982	115,706	15,613	94,642	98,354	(3,711)	-3.8%	115,706
Vote 08 - Economic And Rural Development		23,575	42,171	38,642	2,925	23,844	33,025	(9,181)	-27.8%	38,642
Vote 09 - Engineering		888,522	517,578	541,715	100,277	660,673	445,799	214,874	48.2%	541,715
Vote 10 - Water		1,511,408	1,554,634	1,562,161	142,942	1,334,174	1,301,448	32,726	2.5%	1,562,161
Vote 11 - Waste And Fleet Management		487,722	387,339	423,968	57,714	379,148	344,776	34,372	10.0%	423,968
Vote 12 - Miscellaneous		180,816	339,059	336,259	24,770	288,204	278,064	10,139	3.6%	336,259
Vote 13 - Metro Police		55,045	176,711	202,063	23,454	182,102	163,513	18,588	11.4%	202,063
Vote 14 - Naledi And Soutpan		64,186	69,182	71,886	11,193	55,410	59,275	(3,865)	-6.5%	71,886
Vote 15 - Other		2,766,934	2,824,407	2,824,407	203,408	2,459,349	2,353,675	105,674	4.5%	2,824,407
Total Expenditure by Vote	2	7,977,078	7,450,829	7,441,806	741,624	6,538,355	6,204,106	334,249	5.4%	7,441,806
Surplus/ (Deficit) for the year	2	(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945	(860,379)	-60.9%	1,969,099

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April										
Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	3,001	-	0	1,800	(1,800)	-100%	3,001
01.10 - Transport Unit		-	-	3,000	-	-	1,800	(1,800)	-100%	3,000
01.11 - Knowledge Management		0	1	1	-	0	0	(0)	-92%	1
Vote 02 - Office Of The Executive Mayor		-	-	-	-	0	-	0	#DIV/0!	-
Vote 03 - Corporate Services		1,564	11,554	10,580	(1,834)	516	9,044	(8,529)	-94%	10,580
03.3 - Operational Training		-	2,769	2,769	-	-	2,308	(2,308)	-100%	2,769
03.4 - Administration		-	1,908	1,908	(2,055)	-	1,590	(1,590)	-100%	1,908
03.9 - Employment		157	2	2	-	-	2	(2)	-100%	2
03.10 - Payroll Management		-	3,872	2,898	-	-	2,642	(2,642)	-100%	2,898
03.17 - Facilities Management - Stadiums		609	2,998	2,998	221	516	2,498	(1,982)	-79%	2,998
03.23 - It Administration		798	5	5	-	-	4	(4)	-100%	5
Vote 04 - Finance		1,431,553	1,681,385	1,603,031	124,661	1,398,724	1,354,141	44,583	3%	1,603,031
04.1 - Chief Financial Officer - Administration		3,296	-	-	850	1,014	-	1,014	#DIV/0!	-
04.7 - Treasury		882	(5)	(5)	-	-	(4)	4	-100%	(5)
04.11 - Administration		-	(2)	(2)	-	-	(2)	2	-100%	(2)
04.13 - Demand And Acquisition		788	910	910	2	1,521	758	763	101%	910
04.17 - Logistics And Warehouse		8	2,668	2,668	-	-	2,224	(2,224)	-100%	2,668
04.21 - Billing		39,098	15,895	15,895	8,098	64,381	13,245	51,136	386%	15,895
04.23 - Rates And Taxes		3,604	3,902	3,902	242	2,874	3,252	(377)	-12%	3,902
04.27 - Customer Services		30	29	29	0	15	24	(9)	-37%	29
04.41 - Assessment Rates		1,383,846	1,657,989	1,579,635	115,469	1,328,918	1,334,645	(5,727)	0%	1,579,635
Vote 05 - Social Services		19,279	14,931	14,931	976	8,791	12,442	(3,652)	-29%	14,931
05.3 - Libraries And Information Services		1,572	1,366	1,366	139	1,446	1,138	307	27%	1,366
05.4 - Arts And Culture		-	9	9	-	-	8	(8)	-100%	9
05.5 - Hiv/Aids		-	-	-	1	10	-	10	#DIV/0!	-
05.6 - Environmental Health Services		374	412	412	27	216	343	(128)	-37%	412
05.11 - Facilities Management - Swimming Pools		242	592	592	15	157	493	(337)	-68%	592
05.12 - Facilities Management - Stadiums		119	1,945	1,945	37	133	1,621	(1,488)	-92%	1,945
05.13 - Administration		-	-	-	-	-	-	-	-	-
05.14 - Fire And Rescue Operations Bloemfontein		523	1,132	1,132	151	991	944	48	5%	1,132
05.18 - Traffic Operations		9,167	-	-	71	486	-	486	0%	-
05.22 - Parking Garage		1,350	-	-	205	852	-	852	0%	-
05.28 - Nature Resource Management - Zoo		335	2,154	2,154	-	0	1,795	(1,795)	-100%	2,154
05.29 - Nature Resource Management - Nature Areas		-	76	76	-	-	64	(64)	-100%	76
05.30 - Tempe Airport		205	1,078	1,078	-	-	898	(898)	-100%	1,078
05.31 - Cemeteries Bloemfontein		2,284	2,100	2,100	142	1,996	1,750	246	14%	2,100
05.32 - Cemeteries Botshabelo		2,791	3,500	3,500	164	2,230	2,917	(687)	-24%	3,500
05.33 - Cemeteries Thaba Nchu		275	380	380	23	266	317	(51)	-16%	380
05.34 - Parks Development		31	163	163	-	(7)	136	(143)	-105%	163
05.44 - Disaster Management Operations		12	23	23	1	15	19	(4)	-23%	23
Vote 06 - Planning		45,412	44,442	44,442	3,372	36,088	37,035	(947)	-3%	44,442
06.3 - Urban Design		3,864	322	322	-	47	269	(222)	-83%	322
06.5 - Development Applications		560	898	898	33	538	749	(211)	-28%	898
06.6 - Building Zoning Control		7,128	7,567	7,567	503	5,740	6,306	(566)	-9%	7,567
06.7 - Enforcement Division		-	560	560	-	-	466	(466)	-100%	560
06.8 - Outdoor Advertising		5,294	3,438	3,438	665	4,776	2,865	1,911	67%	3,438
06.18 - Administration And Finance		25,831	27,940	27,940	1,946	22,325	23,284	(959)	-4%	27,940
06.19 - Business Operations		2,736	3,717	3,717	224	2,663	3,097	(434)	-14%	3,717
Vote 07 - Human Settlement And Housing		13,026	24,402	24,402	2,554	25,981	20,335	5,647	28%	24,402
07.3 - Church Street Houses		457	386	386	37	414	321	93	29%	386
07.4 - Hostels Mangaung		1,649	2,495	2,495	147	1,472	2,079	(607)	-29%	2,495
07.6 - Omega Service Centre Rooms		12	16	16	1	10	13	(3)	-21%	16
07.7 - Economic Flats		492	571	571	44	445	476	(31)	-6%	571
07.8 - Economic Letting Scheme 1 & 2		-	108	108	-	-	90	(90)	-100%	108
07.10 - Flats For The Aged		103	88	88	9	89	74	16	21%	88
07.11 - Sub Economic Letting Scheme 1		14,962	1,095	1,095	75	747	913	(166)	-18%	1,095
07.12 - Sub Economic Letting Scheme 2		176	279	279	16	158	233	(75)	-32%	279
07.13 - Sub Economic Letting Scheme 3		112	145	145	10	101	121	(20)	-17%	145
07.14 - Bloemhof Flats		2,054	1,525	1,525	114	1,613	1,271	342	27%	1,525
07.15 - Erlich Park Homes		4,783	69	69	313	3,291	58	3,234	5622%	69
07.16 - Lente Hof		(17)	256	256	-	-	213	(213)	-100%	256
07.17 - Lourier Park Houses		(326)	2,452	2,452	-	(185)	2,043	(2,228)	-109%	2,452
07.18 - Sundry Dwellings		1,254	1,262	1,262	116	1,119	1,051	68	6%	1,262
07.20 - Stillirus		736	809	809	67	683	674	8	1%	809
07.22 - Property Rentals		17,753	-	-	1,324	15,019	-	15,019	0%	-
07.23 - Property Disposal		599	4,567	4,567	276	964	3,806	(2,842)	-75%	4,567
07.26 - Land Banking And Development		(32,420)	-	-	-	-	-	-	-	-
07.27 - Bng & Property Finance Administration		648	8,278	8,278	4	40	6,899	(6,858)	-99%	8,278

Vote 08 - Economic And Rural Development		655	306	306	71	683	255	428	168%	306
08.3 - Tourism		–	318	318	3	6	265	(259)	-98%	318
08.5 - Smme's		655	(12)	(12)	68	677	(10)	686	-6983%	(12)
Vote 09 - Engineering		532,486	557,661	548,665	38,040	493,285	459,320	33,965	7%	548,665
09.9 - Engineering Services		15,842	–	–	–	–	–	–	–	–
09.12 - Sanitary Services Revenue		516,549	557,171	548,174	38,034	493,235	458,911	34,323	7%	548,174
09.13 - Bloemfontein Sewer Reticulation		95	28	28	6	50	24	27	113%	28
09.16 - Vacuum Services		–	462	462	–	–	385	(385)	-100%	462
Vote 10 - Water		1,426,559	1,476,772	1,446,772	77,684	1,265,269	1,212,644	52,626	4%	1,446,772
10.2 - Bulk Water Services		1,419,892	1,474,288	1,444,288	77,488	1,258,413	1,210,573	47,840	4%	1,444,288
10.4 - Water Demand Management		6,667	2,485	2,485	196	6,856	2,070	4,786	231%	2,485
Vote 11 - Waste And Fleet Management		408,432	453,518	453,518	14,713	367,794	377,932	(10,138)	-3%	453,518
11.3 - Administration		0	1	1	–	0	0	(0)	-7%	1
11.6 - Administration		400,206	445,152	445,152	13,962	360,639	370,960	(10,321)	-3%	445,152
11.7 - Administration		8,226	8,365	8,365	752	7,155	6,971	184	3%	8,365
Vote 12 - Miscellaneous		1,360,343	1,479,114	2,000,933	47,709	1,035,346	1,414,167	(378,821)	-27%	2,000,933
12.4 - Sundries		211,942	139,126	139,126	14,355	110,779	115,939	(5,160)	-4%	139,126
12.6 - Governmental Transfers		1,148,401	1,339,987	1,861,807	33,354	924,568	1,298,229	(373,661)	-29%	1,861,807
Vote 13 - Metro Police		–	24,035	24,035	29	414	20,029	(19,616)	-98%	24,035
13.2 - Traffic Operations		–	22,528	22,528	13	185	18,773	(18,589)	-99%	22,528
13.4 - Parking Garage		–	1,507	1,507	17	229	1,256	(1,027)	-82%	1,507
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–	–	–
Vote 15 - Other		2,712,449	3,236,289	3,236,289	227,413	2,457,030	2,696,907	(239,877)	-9%	3,236,289
15.7 - Marketing & Communication		23	33	33	–	–	27	(27)	-100%	33
15.12 - Financial Management & Support		18	–	–	–	–	–	–	–	–
15.13 - Revenue Management		75,060	66,694	66,694	8,020	42,944	55,578	(12,634)	-23%	66,694
15.15 - Supply Chain Management		3,803	1	1	–	14	1	14	1580%	1
15.16 - Asset Management		(33)	2,355	2,355	(19)	(197)	1,962	(2,159)	-110%	2,355
15.20 - Human Resource Development		374	17	17	–	337	14	323	2333%	17
15.22 - Revenue And Customer Management		10,632	9,576	9,576	332	6,784	7,980	(1,196)	-15%	9,576
15.23 - Trading Services		2,458,844	3,157,614	3,157,614	210,948	2,312,736	2,631,345	(318,609)	-12%	3,157,614
15.37 - Electricity Supply: Kopanong		69,483	–	–	5,696	68,131	–	68,131	0%	–
15.38 - Electricity Supply: Mohokare		30,672	–	–	2,435	28,045	–	28,045	0%	–
15.39 - Electricity Supply: Mantsopa		63,574	–	–	–	(1,764)	–	(1,764)	0%	–
Total Revenue by Vote	2	7,951,757	9,004,410	9,410,905	535,389	7,089,921	7,616,051	(526,130)	-7%	9,410,905

Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		107,637	162,363	150,060	19,122	111,820	127,907	-	-13%	150,060
01.1 - Office Of City Manager		9,773	12,029	8,734	1,490	7,026	7,987	(16,087)	-12%	8,734
01.2 - Head Strategic Support		-	3,931	3,661	579	2,981	3,127	(146)	-5%	3,661
01.3 - Strategic Projects		-	5,692	6,020	736	4,624	4,940	(316)	-6%	6,020
01.5 - Regional Centre Bloemfontein		-	21,464	21,422	3,688	19,030	17,827	1,204	7%	21,422
01.6 - Regional Center Botshabelo		-	13,798	9,724	1,107	7,257	9,162	(1,905)	-21%	9,724
01.7 - Regional Center Thaba Nchu		-	10,715	16,536	2,944	14,214	12,395	1,820	15%	16,536
01.8 - Deputy Executive Director Operations		2,418	5,605	2,634	648	2,526	2,902	(376)	-13%	2,634
01.9 - Idp And Org.Performance Strategic Planning		255	446	446	40	218	371	(153)	-41%	446
01.10 - Transport Unit		69,941	53,825	52,293	3,484	31,694	43,935	(12,241)	-28%	52,293
01.11 - Knowledge Management		3,511	5,355	4,151	763	3,324	3,747	(422)	-11%	4,151
01.12 - Intergovernment Relations		-	4,250	29	-	-	1,009	(1,009)	-100%	29
01.13 - Administrative Support		4,530	4,788	4,561	761	3,911	3,834	77	2%	4,561
01.14 - Risk Manage And Anti-Fraud & Corruption		7,696	10,790	10,060	1,286	6,836	8,540	(1,704)	-20%	10,060
01.15 - Internal Audit		9,512	9,675	9,790	1,597	8,177	8,131	46	1%	9,790
Vote 02 - Office Of The Executive Mayor		227,204	259,126	215,155	15,140	160,381	189,728	(29,348)	-15%	215,155
02.2 - Office Of The Speaker		49,235	52,302	39,225	1,026	28,419	35,689	(7,270)	-20%	39,225
02.3 - Councils General Expences		18,934	20,721	21,578	18	16,979	18,003	(1,024)	-6%	21,578
02.6 - M P A C		7,430	9,886	7,343	47	5,411	6,713	(1,302)	-19%	7,343
02.7 - Administrative Support		33,941	41,522	30,953	754	20,243	28,271	(8,028)	-28%	30,953
02.9 - Special Programmes		4,645	4,275	4,720	340	3,089	3,820	(730)	-19%	4,720
02.10 - Youth Coordination		6,511	6,835	7,869	345	4,123	6,316	(2,194)	-35%	7,869
02.11 - Communications		6,248	8,833	7,805	1,245	5,884	6,744	(860)	-13%	7,805
02.12 - Communications - Projects		216	351	351	13	184	293	(108)	-37%	351
02.13 - Deputy Executive Mayor		75,965	84,912	74,481	11,310	60,468	64,502	(4,034)	-6%	74,481
02.14 - Policy & Strategy		3,311	3,428	4,701	-	3,219	3,621	(402)	-11%	4,701
02.15 - Intervention Unit		7,082	10,226	5,625	-	4,470	5,761	(1,291)	-22%	5,625
02.17 - Office Of The Councils Whip		13,685	15,836	10,502	41	7,893	9,996	(2,104)	-21%	10,502
Vote 03 - Corporate Services		486,994	319,940	301,133	37,507	243,827	255,335	(11,508)	-5%	301,133
03.1 - Head Corporate Services Administration		7,876	9,906	8,359	1,222	6,741	7,329	(587)	-8%	8,359
03.2 - Administrative Training		5,821	6,822	6,212	986	5,012	5,304	(292)	-5%	6,212
03.3 - Operational Training		7,905	9,583	9,150	1,181	6,652	7,740	(1,088)	-14%	9,150
03.4 - Administration		21	4,731	4,551	-	16	3,836	(3,820)	-100%	4,551
03.5 - Skills Development		650	2,410	417	-	-	813	(813)	-100%	417
03.6 - Benefits Administration		2,467	3,224	2,189	262	1,450	1,983	(533)	-27%	2,189
03.7 - Leave Section		9,305	9,833	10,787	1,767	8,953	8,775	178	2%	10,787
03.8 - Performance Improvement		4,416	5,491	5,097	729	3,904	4,340	(435)	-10%	5,097
03.9 - Employment		8,442	10,214	9,472	1,622	8,021	8,068	(47)	-1%	9,472
03.10 - Payroll Management		115,522	9,004	7,002	829	4,793	6,302	(1,510)	-24%	7,002
03.11 - Occupational Health		3,531	4,288	3,722	517	3,013	3,234	(221)	-7%	3,722
03.13 - Job Evaluation		2,053	2,009	2,547	338	2,004	1,997	7	0%	2,547
03.14 - Employee Wellness		1,949	1,876	2,161	315	1,663	1,734	(71)	-4%	2,161
03.15 - Labour Relations		13,844	14,139	19,389	2,161	13,826	15,070	(1,244)	-8%	19,389
03.16 - Legal Services		39,043	23,082	28,461	2,960	22,841	22,696	145	1%	28,461
03.17 - Facilities Management - Stadiums		176,275	94,777	79,519	10,960	81,284	69,823	11,460	16%	79,519
03.18 - Safety And Loss Control		3,088	4,097	3,968	501	2,696	3,337	(641)	-19%	3,968
03.19 - Committee Services		16,163	21,494	18,171	2,806	14,549	15,918	(1,369)	-9%	18,171
03.20 - Administration Management		3,082	7,180	6,015	485	2,764	5,296	(2,532)	-48%	6,015
03.21 - E-Governance Architecture And Design		6,694	6,775	7,666	2,839	6,425	6,120	305	5%	7,666
03.22 - Service Management And Infra-Struc Support		45,073	50,321	47,947	4,130	37,060	40,517	(3,457)	-9%	47,947
03.23 - It Administration		13,778	18,684	18,330	897	10,159	15,104	(4,945)	-33%	18,330
Vote 04 - Finance		396,623	296,849	271,586	30,391	220,342	232,751	(12,409)	-5%	271,586
04.1 - Chief Financial Officer - Administration		9,489	11,837	8,923	1,112	6,290	8,116	(1,826)	-23%	8,923
04.3 - Financial Support Division		909	887	524	75	418	521	(103)	-20%	524
04.4 - Financial Systems		8,114	6,568	5,574	53	4,882	4,877	4	0%	5,574
04.7 - Treasury		7,550	10,859	8,711	1,262	6,635	7,761	(1,125)	-14%	8,711
04.8 - Budget		144,497	1,886	1,575	206	1,084	1,385	(301)	-22%	1,575
04.11 - Administration		992	2,426	2,805	359	1,859	2,242	(382)	-17%	2,805
04.13 - Demand And Acquisition		8,854	13,176	10,700	1,638	7,971	9,515	(1,544)	-16%	10,700
04.14 - Contract And Performance Management		2,361	5,416	3,616	443	2,143	3,433	(1,290)	-38%	3,616
04.17 - Logistics And Warehouse		15,840	14,120	12,602	1,660	9,414	10,843	(1,429)	-13%	12,602
04.19 - Debt Collection		34,358	50,933	40,456	3,400	29,907	36,691	(6,785)	-18%	40,456
04.21 - Billing		32,115	20,751	20,742	2,484	13,268	17,309	(4,041)	-23%	20,742
04.23 - Rates And Taxes		8,704	17,499	17,745	3,594	16,492	14,677	1,815	12%	17,745
04.25 - Cash Management		32,860	26,206	26,329	3,508	23,078	21,956	1,122	5%	26,329
04.27 - Customer Services		12,240	13,681	12,816	1,841	10,287	10,880	(593)	-5%	12,816
04.29 - Operational Division		27,266	28,533	29,176	3,730	22,432	24,151	(1,720)	-7%	29,176
04.31 - Data Analysys		4,092	5,180	5,626	763	3,775	4,586	(811)	-18%	5,626
04.33 - Acquisition And Control		36,846	31,150	31,401	1,490	34,684	26,109	8,575	33%	31,401
04.35 - Accounting And Reporting		3,796	5,605	5,741	550	3,761	4,753	(991)	-21%	5,741
04.36 - Control And Operations		2,753	8,339	4,889	493	2,541	4,926	(2,384)	-48%	4,889
04.39 - Cc Heading		1,897	3,788	3,625	-	3,243	3,012	231	8%	3,625
04.41 - Assessment Rates		1,089	18,009	18,009	1,732	16,177	15,007	1,169	8%	18,009

Vote 05 - Social Services	555,267	283,375	293,550	45,645	256,118	242,387	13,731	6%	293,550
05.1 - Head Social Services - Administration	39,061	6,710	5,994	874	4,641	5,162	(521)	-10%	5,994
05.2 - Administration	1,359	3,327	2,041	240	1,185	1,867	(683)	-37%	2,041
05.3 - Libraries And Information Services	24,119	25,741	28,002	3,729	21,200	22,985	(1,784)	-8%	28,002
05.4 - Arts And Culture	993	1,292	979	164	819	889	(70)	-8%	979
05.5 - Hiv/Aids	8,116	7,221	9,062	1,386	7,324	7,201	123	2%	9,062
05.6 - Environmental Health Services	16,833	18,313	17,619	2,908	14,104	14,717	(612)	-4%	17,619
05.7 - Laboratory	1,744	2,153	3,252	278	2,027	2,466	(439)	-18%	3,252
05.8 - Pest And Vector Control	246	412	370	36	209	322	(113)	-35%	370
05.9 - Community Development	4,793	5,322	5,221	935	4,182	4,371	(189)	-4%	5,221
05.10 - Sports Development	5,371	6,085	5,423	924	4,484	4,683	(199)	-4%	5,423
05.11 - Facilities Management - Swimming Pools	11,004	20,343	15,789	1,879	10,648	14,361	(3,713)	-26%	15,789
05.12 - Facilities Management - Stadiums	41,654	7,321	8,471	4,069	35,288	6,754	28,534	422%	8,471
05.13 - Administration	4,789	5,039	4,950	744	4,064	4,132	(68)	-2%	4,950
05.14 - Fire And Rescue Operations Bloemfontein	74,694	68,866	79,740	12,372	62,253	63,949	(1,696)	-3%	79,740
05.16 - Traffic Administration	2,801	-	-	-	-	-	-	-	-
05.18 - Traffic Operations	78,140	-	60	16	68	36	32	90%	60
05.19 - Traffic Administrative Support	6,039	-	-	-	-	-	-	-	-
05.22 - Parking Garage	1,304	-	-	-	-	-	-	-	-
05.26 - Law Enforcement Operations	134,112	-	1,519	93	2,143	911	1,231	135%	1,519
05.27 - Administration	3,251	3,644	3,319	663	2,914	2,842	73	3%	3,319
05.28 - Nature Resource Management - Zoo	16,406	11,372	11,702	2,313	11,635	9,675	1,960	20%	11,702
05.29 - Nature Resource Management - Nature Areas	2,463	5,345	4,344	379	2,072	3,852	(1,781)	-46%	4,344
05.31 - Cemeteries Bloemfontein	9,471	9,563	9,330	1,331	8,504	7,806	698	9%	9,330
05.32 - Cemeteries Botshabelo	3,860	4,425	5,159	779	4,037	4,141	(104)	-3%	5,159
05.33 - Cemeteries Thaba Nchu	986	1,020	1,955	361	1,630	1,429	202	14%	1,955
05.34 - Parks Development	21,631	22,077	21,399	2,373	15,999	18,009	(2,010)	-11%	21,399
05.35 - Parks - Sports Field Maintenance	1,134	2,769	1,096	187	841	1,304	(462)	-35%	1,096
05.36 - Parks - Technical Services	3,839	8,536	6,677	577	2,995	5,975	(2,980)	-50%	6,677
05.37 - Parks - Horticultural Central	4,947	5,264	6,181	988	5,041	4,949	92	2%	6,181
05.38 - Parks - Horticultural North	5,070	5,304	5,452	991	4,599	4,491	108	2%	5,452
05.39 - Parks - Horticultural South	2,692	2,880	3,268	390	2,149	2,633	(484)	-18%	3,268
05.40 - Parks - Horticultural East	3,439	3,510	3,874	510	3,049	3,143	(95)	-3%	3,874
05.41 - Parks - Horticultural Botshabelo	3,665	4,414	3,831	539	2,954	3,326	(372)	-11%	3,831
05.42 - Parks - Horticultural Thaba Nchu	2,981	3,894	3,997	673	3,259	3,304	(44)	-1%	3,997
05.43 - Management	2,046	2,321	2,092	318	1,727	1,756	(28)	-2%	2,092
05.44 - Disaster Management Operations	3,345	3,009	4,762	481	2,583	3,600	(1,017)	-28%	4,762
05.45 - Control Centre	6,867	5,883	6,624	1,144	5,489	5,347	142	3%	6,624
Vote 06 - Planning	103,521	94,113	93,513	11,522	68,322	78,069	(9,747)	-12%	93,513
06.1 - Head - Administration And Finance	38,482	24,873	23,868	1,199	14,937	20,144	(5,207)	-26%	23,868
06.2 - Spatial Development Framework	9	64	27	-	9	30	(21)	-71%	27
06.3 - Urban Design	6,654	7,010	3,506	558	2,392	3,603	(1,211)	-34%	3,506
06.4 - Transport Planning	4,881	6,707	13,459	1,922	9,255	9,777	(522)	-5%	13,459
06.5 - Development Applications	8,431	8,798	9,279	1,436	7,322	7,674	(352)	-5%	9,279
06.6 - Building Zoning Control	10,683	14,054	9,881	1,354	6,992	9,208	(2,216)	-24%	9,881
06.7 - Enforcement Division	2,114	1,657	2,295	365	1,888	1,764	125	7%	2,295
06.8 - Outdoor Advertising	1,839	2,807	2,569	322	2,048	2,253	(205)	-9%	2,569
06.9 - Architectural Services	2,116	1,934	2,393	366	1,942	1,920	22	1%	2,393
06.11 - Quantity Surveying	-	1,191	230	-	-	290	(290)	-100%	230
06.12 - Design And Development	4,749	4,860	3,511	529	2,871	3,210	(339)	-11%	3,511
06.13 - Data Compilation	2,520	1,298	2,802	436	2,297	1,983	314	16%	2,802
06.14 - Interpretation And Business Support	-	11	-	-	-	3	(3)	-100%	-
06.15 - Environmental Strategic Planning	4,830	2,789	2,833	344	2,150	2,348	(199)	-8%	2,833
06.16 - Environmental Strategic Planning	1,242	1,220	1,227	271	1,090	1,021	69	7%	1,227
06.17 - Environmental Assessment Division	1,282	1,908	1,262	243	1,154	1,203	(49)	-4%	1,262
06.18 - Administration And Finance	4,679	5,996	5,283	632	3,936	4,569	(634)	-14%	5,283
06.19 - Business Operations	9,011	6,935	9,089	1,545	8,040	7,071	969	14%	9,089
Vote 07 - Human Settlement And Housing	121,624	123,982	115,706	15,613	94,642	98,354	(3,711)	-4%	115,706
07.1 - Head: Administration	4,149	9,963	5,722	833	3,583	5,779	(2,195)	-38%	5,722
07.2 - Administration	23,610	25,034	22,402	2,885	18,358	19,289	(930)	-5%	22,402
07.17 - Lourier Park Houses	-	3	3	-	-	2	(2)	-100%	3
07.18 - Sundry Dwellings	514	-	-	-	-	-	-	-	-
07.20 - Stillirus	-	1	1	-	-	1	(1)	-100%	1
07.22 - Property Rentals	8,021	8,490	8,174	1,286	6,786	6,904	(118)	-2%	8,174
07.23 - Property Disposal	5,233	4,742	5,416	842	4,526	4,380	146	3%	5,416
07.25 - Property Maintenance	5,436	5,501	5,031	751	4,338	4,302	36	1%	5,031
07.26 - Land Banking And Development	3,434	2,631	2,984	480	2,643	2,428	215	9%	2,984
07.27 - Bng & Property Finance Administration	9,367	12,409	10,029	1,613	8,258	8,931	(674)	-8%	10,029
07.28 - Administration	12,537	10,854	13,278	2,110	10,978	10,528	450	4%	13,278
07.29 - Pmu Mega Projects	19,839	14,858	14,858	325	11,882	12,382	(500)	-4%	14,858
07.30 - Bloemfontein South	8,520	10,850	5,835	885	4,851	5,829	(978)	-17%	5,835
07.31 - Bloemfontein North	5,448	5,671	5,693	1,083	4,849	4,739	110	2%	5,693
07.32 - Thaba Nchu	4,086	3,960	4,250	659	3,552	3,510	42	1%	4,250
07.33 - Botshabelo	11,429	9,013	12,029	1,860	10,037	9,348	689	7%	12,029

Vote 08 - Economic And Rural Development	23,575	42,171	38,642	2,925	23,844	33,025	(9,181)	-28%	38,642
08.1 - Administration And Strategic Support	3,164	22,737	20,530	362	8,862	17,624	(8,762)	-50%	20,530
08.2 - Marketing & Investment Promotion	4,091	3,423	3,521	508	2,697	2,912	(215)	-7%	3,521
08.3 - Tourism	5,534	6,754	4,780	715	3,861	4,444	(583)	-13%	4,780
08.4 - Rural Development	3,879	4,247	3,219	394	2,459	2,922	(463)	-16%	3,219
08.5 - Smme's	6,908	5,009	6,592	947	5,966	5,124	842	16%	6,592
Vote 09 - Engineering	888,522	517,578	541,715	100,277	660,673	445,799	214,874	48%	541,715
09.1 - Administration And Strategic Support	5,344	6,402	5,941	980	4,592	5,060	(468)	-9%	5,941
09.2 - Traffic Signs	3,986	3,801	3,698	484	2,827	3,099	(272)	-9%	3,698
09.3 - Administrative Support	3,046	3,313	3,081	486	2,579	2,613	(33)	-1%	3,081
09.4 - Bloemfontein North	58,634	26,022	29,818	4,700	23,603	23,973	(369)	-2%	29,818
09.5 - Bloemfontein South	17,004	26,274	22,874	3,133	16,032	19,829	(3,798)	-19%	22,874
09.6 - Botshabelo	12,756	23,014	20,238	3,786	13,381	17,517	(4,136)	-24%	20,238
09.7 - Thaba Nchu	4,005	3,256	6,408	1,151	5,595	4,607	989	21%	6,408
09.8 - Epwp And Wayleaves	5,671	5,366	6,108	956	5,088	4,924	164	3%	6,108
09.9 - Engineering Services	330,432	111,108	111,307	23,024	226,952	92,717	134,235	145%	111,307
09.10 - Transport Unit	-	1	1	-	-	0	(0)	-100%	1
09.11 - Purification And Sanitation	226,183	133,091	134,835	30,599	179,700	111,959	67,741	61%	134,835
09.12 - Sanitary Services Revenue	88,746	59,462	59,462	5,081	50,029	49,552	478	1%	59,462
09.13 - Bloemfontein Sewer Reticulation	78,072	59,716	88,961	17,754	87,850	67,313	20,537	31%	88,961
09.14 - Botshabelo Sewer Reticulation	9,007	10,727	7,457	2,211	5,621	6,980	(1,359)	-19%	7,457
09.15 - Thaba Nchu Sewer Reticulation	4,538	5,715	4,183	442	2,486	3,845	(1,359)	-35%	4,183
09.16 - Vacuum Services	41,096	40,310	37,344	5,490	34,336	31,811	2,524	8%	37,344
Vote 10 - Water	1,511,408	1,554,634	1,562,161	142,942	1,334,174	1,301,448	32,726	3%	1,562,161
10.1 - Administrative Support	3,872	4,165	4,128	659	3,401	3,451	(50)	-1%	4,128
10.2 - Bulk Water Services	1,310,748	1,430,813	1,432,382	125,782	1,193,730	1,194,745	(1,015)	0%	1,432,382
10.3 - Engineering Services	4,741	5,459	6,012	781	4,443	4,882	(439)	-9%	6,012
10.4 - Water Demand Management	71,063	20,267	17,502	2,504	32,638	15,231	17,407	114%	17,502
10.5 - Water Reticulation Bloemfontein	85,071	56,929	70,000	8,919	71,990	55,224	16,766	30%	70,000
10.6 - Water Reticulation Thaba Nchu	9,346	11,899	9,476	1,098	7,869	8,465	(596)	-7%	9,476
10.7 - Water Reticulation Botshabelo	24,463	22,321	20,131	3,007	18,561	17,282	1,279	7%	20,131
10.8 - Laboratory Services	2,105	2,783	2,530	193	1,542	2,168	(626)	-29%	2,530
Vote 11 - Waste And Fleet Management	487,722	387,339	423,968	57,714	379,148	344,776	34,372	10%	423,968
11.1 - Administration	107,634	5,518	5,472	6,981	67,845	4,619	63,226	1369%	5,472
11.2 - Administration	5,575	11,099	8,064	990	4,949	7,428	(2,479)	-33%	8,064
11.3 - Administration	35,794	25,511	42,574	6,847	31,950	32,164	(214)	-1%	42,574
11.4 - Administration	4,132	4,246	4,205	736	3,564	3,517	47	1%	4,205
11.5 - Administration	54,296	55,453	82,041	10,051	57,848	63,531	(5,683)	-9%	82,041
11.6 - Administration	97,684	80,118	94,546	12,156	81,719	75,431	6,288	8%	94,546
11.7 - Administration	25,395	19,384	22,169	4,131	20,830	17,825	3,005	17%	22,169
11.8 - Administration	36,853	23,564	25,189	4,126	22,572	20,604	1,968	10%	25,189
11.9 - Administration	19,670	14,883	19,106	3,349	17,681	14,936	2,745	18%	19,106
11.10 - Administration	1,462	1,287	1,407	179	1,158	1,154	4	0%	1,407
11.11 - Fleet Maintenance	63,685	76,667	90,889	5,858	49,107	72,300	(23,193)	-32%	90,889
11.12 - Engineering Support	21,118	8,593	9,685	1,075	7,518	7,868	(350)	-4%	9,685
11.13 - Diverse Workshop Support	14,424	61,015	18,622	1,235	12,408	23,400	(10,992)	-47%	18,622
Vote 12 - Miscellaneous	180,816	339,059	336,259	24,770	288,204	278,064	10,139	4%	336,259
12.2 - Grant In Aid And Donations	1,768	8,128	1,481	173	1,422	2,715	(1,294)	-48%	1,481
12.4 - Sundries	95,794	268,211	298,065	24,346	265,309	241,128	24,181	10%	298,065
12.6 - Governmental Transfers	83,254	62,720	36,712	250	21,473	34,221	(12,748)	-37%	36,712
Vote 13 - Metro Police	55,045	176,711	202,063	23,454	182,102	163,513	18,588	11%	202,063
13.1 - Traffic Administration	-	3,338	4,638	746	3,739	3,646	93	3%	4,638
13.2 - Traffic Operations	35	63,386	74,808	10,509	58,826	60,370	(1,543)	-3%	74,808
13.3 - Traffic Administrative Support	-	8,672	7,146	916	5,078	6,047	(969)	-16%	7,146
13.4 - Parking Garage	-	1,748	1,501	215	1,102	1,278	(176)	-14%	1,501
13.5 - Law Enforcement Operations	-	99,566	112,475	10,701	111,745	91,275	20,471	22%	112,475
13.6 - Strategic Projects & Service Deliver	3,437	-	-	-	-	-	-	-	-
13.7 - Administrative Support	2,946	-	655	255	767	393	374	95%	655
13.8 - Projects Contract Management Unit	2,745	-	-	-	-	-	-	-	-
13.9 - Projects Implementation Unit	611	-	-	-	-	-	-	-	-
13.12 - Administration	5,330	-	111	-	65	67	(2)	-3%	111
13.13 - Crm And Information Services	4,785	-	-	-	-	-	-	-	-
13.14 - Service Del Regulatory - Mon & Evaluation	11,193	-	434	-	432	260	172	66%	434
13.15 - Administration	5,609	-	295	113	346	177	169	95%	295
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	71,886	11,193	55,410	59,275	(3,865)	-7%	71,886
14.1 - Regional Management		9,231	7,219	10,033	1,672	8,468	7,704	764	10%	10,033
14.2 - Administration		6,667	6,431	7,061	1,241	6,113	5,737	376	7%	7,061
14.5 - Budget & Treasury Administration		12,823	11,896	13,489	2,174	11,424	10,869	555	5%	13,489
14.6 - Disaster Management		545	529	590	89	477	478	(1)	0%	590
14.7 - "Parks		2,614	2,368	2,527	475	2,334	2,069	265	13%	2,527
14.8 - Libraries		1,913	1,878	2,019	309	1,641	1,650	(8)	0%	2,019
14.9 - Building Zoning Control		1,068	1,058	1,062	238	944	884	61	7%	1,062
14.11 - Engineering Services - Administration		3,480	3,416	3,763	604	3,142	3,055	88	3%	3,763
14.12 - Refuse Removal		2,502	2,428	2,613	439	2,327	2,135	193	9%	2,613
14.13 - Sewerage		7,014	7,010	7,035	1,004	4,812	5,857	(1,045)	-18%	7,035
14.14 - Water		3,938	7,521	7,084	414	3,643	6,006	(2,362)	-39%	7,084
14.15 - Public Works		3,416	3,580	3,314	474	2,738	2,824	(85)	-3%	3,314
14.16 - Regional Management		8,974	13,849	11,296	2,061	7,345	10,009	(2,664)	-27%	11,296
Vote 15 - Other		2,766,934	2,824,407	2,824,407	203,408	2,459,349	2,353,675	105,674	4%	2,824,407
15.1 - Board Of Directors		917	1,108	1,108	-	162	923	(761)	-82%	1,108
15.2 - Company Secretary Office		2,334	4,063	4,063	185	2,087	3,386	(1,299)	-38%	4,063
15.3 - Audit And Risk Committee		272	383	383	-	-	319	(319)	-100%	383
15.4 - Chief Executive Officer		26,315	28,452	28,452	1,704	21,683	23,710	(2,028)	-9%	28,452
15.5 - Sherg		13,433	11,342	11,342	5,551	9,840	9,452	388	4%	11,342
15.7 - Marketing & Communication		2,926	3,397	3,397	576	3,794	2,831	963	34%	3,397
15.8 - Internal Audit & Risk Management		6,664	7,695	7,695	483	6,490	6,413	77	1%	7,695
15.9 - Information Management		22,655	20,167	20,167	3,729	16,066	16,806	(739)	-4%	20,167
15.10 - Legal & Contract Services		5,529	4,549	4,549	10,151	17,164	3,791	13,373	353%	4,549
15.11 - Chief Financial Officer		23,980	27,421	27,171	(1,474)	17,885	22,673	(4,788)	-21%	27,171
15.12 - Financial Management & Support		5,437	5,709	5,709	485	5,548	4,758	790	17%	5,709
15.13 - Revenue Management		20,347	20,700	20,700	1,562	16,775	17,250	(475)	-3%	20,700
15.14 - Budget & Compliance		19,819	134,206	134,206	890	12,201	111,838	(99,637)	-89%	134,206
15.15 - Supply Chain Management		16,459	13,735	13,735	980	11,774	11,446	327	3%	13,735
15.16 - Asset Management		7,979	10,773	10,773	152	9,909	8,977	932	10%	10,773
15.17 - Executive Manager - Human Resources		82	1,867	1,867	166	2,112	1,555	557	36%	1,867
15.18 - Labour Relations		1,643	1,785	1,785	147	1,628	1,487	140	9%	1,785
15.19 - Human Resource Management		14,058	14,101	14,301	1,201	13,614	11,894	1,720	14%	14,301
15.20 - Human Resource Development		16,437	18,299	18,099	1,847	18,912	15,106	3,806	25%	18,099
15.21 - Executive Manager - Retail		2,753	4,951	4,951	215	2,249	4,126	(1,877)	-45%	4,951
15.22 - Revenue And Customer Management		29,782	39,929	39,929	3,884	42,288	33,274	9,014	27%	39,929
15.23 - Trading Services		1,363,371	2,092,604	2,092,604	125,149	1,628,206	1,743,837	(115,631)	-7%	2,092,604
15.24 - System Engineering		11,212	8,814	8,814	849	9,025	7,345	1,679	23%	8,814
15.25 - Executive Manager - Wires		691	2,006	2,006	201	1,983	1,672	311	19%	2,006
15.26 - Planning		15,811	15,750	15,750	1,599	17,456	13,125	4,331	33%	15,750
15.27 - Network Services		142,121	145,928	145,928	9,877	140,623	121,607	19,016	16%	145,928
15.28 - Si/Hern F/State & Other Mun(Tha Nchu & Bots)		35,246	33,373	33,373	3,182	35,495	27,811	7,685	28%	33,373
15.29 - .		45,149	41,413	41,413	4,545	47,960	34,511	13,449	39%	41,413
15.30 - Executive Manager - Compl & Performance		2,280	3,715	3,715	200	2,076	3,096	(1,020)	-33%	3,715
15.31 - Compliance & Performance Management		4,381	3,914	4,164	1,373	11,971	3,440	8,531	248%	4,164
15.32 - Fleet & Security Management		33,560	34,666	34,666	4,718	39,097	28,888	10,209	35%	34,666
15.34 - Power Generation		4,197	3,783	3,783	405	4,397	3,153	1,244	39%	3,783
15.35 - Facilities Management		179,328	63,808	63,808	17,345	176,443	53,173	123,270	232%	63,808
15.36 - Electricity Supply: Naledi		561,171	-	-	-	-	-	-	-	-
15.37 - Electricity Supply: Kopanong		71,120	-	-	1,056	72,788	-	72,788	0%	-
15.38 - Electricity Supply: Mohokare		42,086	-	-	472	39,649	-	39,649	0%	-
15.39 - Electricity Supply: Mantsopa		15,388	-	-	-	1	-	1	0%	-
Total Expenditure by Vote	2	7,977,078	7,450,829	7,441,806	741,624	6,538,355	6,204,106	334,249	0	7,441,806
Surplus/ (Deficit) for the year	2	(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945	(860,379)	(0)	1,969,099

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		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	1,403,472	115,469	1,156,656	1,187,842	(31,186)	-3%	1,403,472
Service charges - electricity revenue		2,631,325	3,166,037	3,166,037	219,276	2,412,187	2,638,364	(226,177)	-9%	3,166,037
Service charges - water revenue		991,028	1,083,984	1,053,984	61,280	845,226	885,320	(40,094)	-5%	1,053,984
Service charges - sanitation revenue		345,566	415,795	406,798	33,336	333,154	341,098	(7,944)	-2%	406,798
Service charges - refuse revenue		141,009	157,276	157,276	12,646	125,008	131,063	(6,056)	-5%	157,276
Rental of facilities and equipment		48,634	22,569	22,569	2,838	29,035	18,807	10,228	54%	22,569
Interest earned - external investments		18,891	19,766	19,766	4,429	11,557	16,472	(4,915)	-30%	19,766
Interest earned - outstanding debtors		239,487	247,024	247,024	33,736	282,954	205,853	77,101	37%	247,024
Dividends received		2	2	2	–	3	2	1	42%	2
Fines, penalties and forfeits		12,530	25,803	25,803	264	6,243	21,503	(15,260)	-71%	25,803
Licences and permits		914	483	483	98	1,001	403	598	149%	483
Agency services								–		
Transfers and subsidies		916,021	925,317	947,044	5,747	929,201	784,267	144,934	18%	947,044
Other revenue		583,516	527,717	529,744	13,429	483,430	440,980	42,450	10%	529,744
Gains		(8,704)	1	1	–	2,363	1	2,362	274672%	1
Total Revenue (excluding capital transfers and contributions)		7,110,609	8,073,601	7,980,003	502,547	6,618,016	6,671,974	(53,959)	-1%	7,980,003
Expenditure By Type										
Employee related costs		2,263,827	2,168,336	2,185,749	305,831	1,896,234	1,817,567	78,667	4%	2,185,749
Remuneration of councillors		65,531	71,712	66,356	11,292	55,006	56,546	(1,540)	-3%	66,356
Debt impairment		805,909	943,784	943,784	79,340	785,218	786,487	(1,269)	0%	943,784
Depreciation & asset impairment		915,748	315,631	300,281	72,088	746,539	253,816	492,722	194%	300,281
Finance charges		110,364	198,939	198,939	15,701	77,655	165,783	(88,127)	-53%	198,939
Bulk purchases - electricity		1,932,081	2,002,153	2,002,153	128,836	1,652,127	1,668,461	(16,333)	-1%	2,002,153
Inventory consumed		811,662	567,607	569,293	69,541	656,043	473,935	182,108	38%	569,293
Contracted services		580,510	577,701	561,115	39,184	395,967	472,919	(76,951)	-16%	561,115
Transfers and subsidies		9,431	2,830	2,830	–	3,614	2,358	1,256	53%	2,830
Other expenditure		445,503	327,443	336,425	19,810	269,158	277,210	(8,052)	-3%	336,425
Losses		36,510	274,692	274,881	–	794	229,023	(228,230)	-100%	274,881
Total Expenditure		7,977,078	7,450,829	7,441,806	741,624	6,538,355	6,204,106	334,249	5%	7,441,806
Surplus/(Deficit)		(866,469)	622,772	538,198	(239,077)	79,660	467,868	(388,208)	(0)	538,198
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		835,941	917,809	1,417,901	32,534	468,802	933,244	(464,441)	(0)	1,417,901
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		5,207	13,000	13,000	307	3,103	10,833	(7,730)	(0)	13,000
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945			1,969,099
Taxation								–		
Surplus/(Deficit) after taxation		(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945			1,969,099
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945			1,969,099
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(25,321)	1,553,581	1,969,099	(206,235)	551,566	1,411,945			1,969,099

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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	2,431	73,165	136,254	(63,090)	-46%	163,505
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services		2,229	32,500	24,500	(7)	6,290	22,283	(15,993)	-72%	24,500
Vote 04 - Finance		—	—	—	—	—	—	—	—	—
Vote 05 - Social Services		7,290	15,349	10,233	314	1,291	9,721	(8,430)	-87%	10,233
Vote 06 - Planning		6,194	12,799	12,799	—	6,511	10,666	(4,154)	-39%	12,799
Vote 07 - Human Settlement And Housing		98,251	341,680	458,900	1,188	59,280	298,293	(239,013)	-80%	458,900
Vote 08 - Economic And Rural Development		15,023	47,683	28,534	—	8,458	28,246	(19,788)	-70%	28,534
Vote 09 - Engineering		208,873	201,094	216,286	2,352	175,150	177,308	(2,158)	-1%	216,286
Vote 10 - Water		50,926	114,286	123,576	13,517	98,491	100,812	(2,321)	-2%	123,576
Vote 11 - Waste And Fleet Management		95,864	18,794	3,856	2,618	32,714	6,699	26,015	388%	3,856
Vote 12 - Miscellaneous		—	—	—	—	—	—	—	—	—
Vote 13 - Metro Police		—	—	—	—	—	—	—	—	—
Vote 14 - Naledi And Soutpan		—	—	—	—	—	—	—	—	—
Vote 15 - Other		133,807	217,752	225,752	17,613	106,385	186,260	(79,875)	-43%	225,752
Total Capital Multi-year expenditure	4,7	808,837	1,165,441	1,267,941	40,026	567,737	976,543	(408,806)	-42%	1,267,941
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	9,240	2,427	5,607	8,267	(2,660)	-32%	9,240
Vote 04 - Finance		1	—	—	—	—	—	—	—	—
Vote 05 - Social Services		—	260	510	—	88	367	(278)	-76%	510
Vote 06 - Planning		15,634	30,905	25,905	—	6,697	22,754	(16,057)	-71%	25,905
Vote 07 - Human Settlement And Housing		—	—	370,741	10,750	30,392	146,950	(116,558)	-79%	370,741
Vote 08 - Economic And Rural Development		—	—	—	—	—	—	—	—	—
Vote 09 - Engineering		—	—	10,200	—	—	6,120	(6,120)	-100%	10,200
Vote 10 - Water		—	—	200	—	—	120	(120)	-100%	200
Vote 11 - Waste And Fleet Management		—	—	—	—	—	—	—	—	—
Vote 12 - Miscellaneous		—	—	—	—	—	—	—	—	—
Vote 13 - Metro Police		—	13,400	7,200	1,154	1,154	7,104	(5,950)	-84%	7,200
Vote 14 - Naledi And Soutpan		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	17,977	55,565	423,995	14,331	43,938	191,681	(147,743)	-77%	423,995
Total Capital Expenditure		826,814	1,221,006	1,691,936	54,357	611,675	1,168,225	(556,550)	-48%	1,691,936
Capital Expenditure - Functional Classification										
Governance and administration		109,670	75,005	46,390	2,611	46,464	45,335	1,129	2%	46,390
Executive and council		13,225	35,783	19,434	—	7,460	20,010	(12,550)	-63%	19,434
Finance and administration		96,445	39,222	26,956	2,611	39,004	25,325	13,679	54%	26,956
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		107,884	379,988	856,324	15,834	97,813	470,005	(372,192)	-79%	856,324
Community and social services		2,572	2,233	2,900	213	571	2,361	(1,790)	-76%	2,900
Sport and recreation		3,852	21,331	15,324	2,475	6,160	14,228	(8,067)	-57%	15,324
Public safety		3,208	14,745	8,460	1,208	1,409	8,173	(6,764)	-83%	8,460
Housing		98,251	341,680	829,641	11,938	89,672	445,243	(355,571)	-80%	829,641
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		352,308	303,496	363,874	4,420	215,165	294,383	(79,218)	-27%	363,874
Planning and development		21,827	43,703	38,703	—	13,208	33,420	(20,212)	-60%	38,703
Road transport		330,481	259,792	325,171	4,420	201,957	260,963	(59,006)	-23%	325,171
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		255,153	450,617	416,249	31,492	251,235	350,265	(99,031)	-28%	416,249
Energy sources		133,807	217,752	225,752	17,613	106,385	186,260	(79,875)	-43%	225,752
Water management		50,926	114,286	123,776	13,517	98,491	100,932	(2,441)	-2%	123,776
Waste water management		68,772	104,807	64,821	363	46,358	58,719	(12,361)	-21%	64,821
Waste management		1,648	13,773	1,900	—	—	4,354	(4,354)	-100%	1,900
Other		1,798	11,900	9,100	—	998	8,237	(7,238)	-88%	9,100
Total Capital Expenditure - Functional Classification	3	826,814	1,221,006	1,691,936	54,357	611,675	1,168,225	(556,550)	-48%	1,691,936
Funded by:										
National Government		597,053	917,809	1,221,901	31,351	474,790	867,911	(393,121)	-45%	1,221,901
Provincial Government		—	—	196,000	—	—	65,333	(65,333)	-100%	196,000
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		13,934	13,000	13,000	893	9,904	10,833	(929)	-9%	13,000
Transfers recognised - capital		610,988	930,809	1,430,901	32,245	484,694	944,078	(459,383)	-49%	1,430,901
Borrowing	6	74,964	—	—	2,618	32,443	—	32,443	#DIV/0!	—
Internally generated funds		140,862	290,196	261,035	19,494	94,537	224,147	(129,610)	-58%	261,035
Total Capital Funding		826,814	1,221,006	1,691,936	54,357	611,675	1,168,225	(556,550)	-48%	1,691,936

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M10 April									
Vote Description	Ref	2020/21	Budget Year 2021/22						
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
									%
R thousand									
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
Vote 01 - Office Of The City Manager		190,381	163,505	163,505	2,431	73,165	136,254	(63,090)	-46%
01.10 - Transport Unit		190,381	163,505	163,505	2,431	73,165	136,254	(63,090)	-46%
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		2,229	32,500	24,500	(7)	6,290	22,283	(15,993)	-72%
03.20 - Administration Management		1,887	32,500	24,500	(7)	6,290	22,283	(15,993)	-72%
03.23 - It Administration		341	-	-	-	-	-	-	-
Vote 04 - Finance		-	-	-	-	-	-	-	-
Vote 05 - Social Services		7,290	15,349	10,233	314	1,291	9,721	(8,430)	-87%
05.14 - Fire And Rescue Operations Bloemfontein		-	1,345	1,260	54	255	1,070	(815)	-76%
05.18 - Traffic Operations		1,480	-	-	-	-	-	-	-
05.26 - Law Enforcement Operations		1,729	-	-	-	-	-	-	-
05.28 - Nature Resource Management - Zoo		-	1,000	-	-	-	233	(233)	-100%
05.29 - Nature Resource Management - Nature Areas		-	3,721	2,524	48	247	2,283	(2,036)	-89%
05.31 - Cemeteries Bloemfontein		2,572	372	1,039	213	571	810	(239)	-30%
05.33 - Cemeteries Thaba Nchu		-	1,861	1,861	-	-	1,550	(1,550)	-100%
05.34 - Parks Development		1,510	-	-	-	-	-	-	-
05.37 - Parks - Horticultural Central		-	4,750	3,550	-	218	3,238	(3,020)	-93%
05.40 - Parks - Horticultural East		-	1,500	-	-	-	350	(350)	-100%
05.41 - Parks - Horticultural Botshabelo		-	800	-	-	-	187	(187)	-100%
Vote 06 - Planning		6,194	12,799	12,799	-	6,511	10,666	(4,154)	-39%
06.3 - Urban Design		6,194	12,799	12,799	-	6,511	10,666	(4,154)	-39%
Vote 07 - Human Settlement And Housing		98,251	341,680	458,900	1,188	59,280	298,293	(239,013)	-80%
07.30 - Bloemfontein South		11,232	124,606	256,225	-	26,126	125,747	(99,622)	-79%
07.31 - Bloemfontein North		43,400	120,910	94,778	1,188	13,704	84,554	(70,850)	-84%
07.32 - Thaba Nchu		204	21,897	23,997	-	-	19,797	(19,797)	-100%
07.33 - Botshabelo		43,416	74,267	83,901	-	19,451	68,194	(48,744)	-71%
Vote 08 - Economic And Rural Development		15,023	47,683	28,534	-	8,458	28,246	(19,788)	-70%
08.1 - Administration And Strategic Support		5,926	10,000	10,000	-	7,060	8,333	(1,273)	-15%
08.3 - Tourism		1,798	11,900	9,100	-	998	8,237	(7,238)	-88%
08.4 - Rural Development		98	7,500	2,500	-	247	3,250	(3,003)	-92%
08.5 - Smme's		7,200	18,283	6,934	-	153	8,426	(8,274)	-98%
Vote 09 - Engineering		208,873	201,094	216,286	2,352	175,150	177,308	(2,158)	-1%
09.9 - Engineering Services		140,101	96,287	151,465	1,989	128,792	118,588	10,204	9%
09.11 - Purification And Sanitation		68,772	104,807	64,821	363	46,358	58,719	(12,361)	-21%
Vote 10 - Water		50,926	114,286	123,576	13,517	98,491	100,812	(2,321)	-2%
10.2 - Bulk Water Services		26,882	76,198	46,267	6,566	37,014	43,835	(6,821)	-16%
10.4 - Water Demand Management		24,044	38,088	77,309	6,950	61,478	56,978	4,500	8%
Vote 11 - Waste And Fleet Management		95,864	18,794	3,856	2,618	32,714	6,699	26,015	388%
11.2 - Administration		-	7,070	1,900	-	-	2,790	(2,790)	-100%
11.3 - Administration		1,391	6,702	-	-	-	1,564	(1,564)	-100%
11.8 - Administration		257	-	-	-	-	-	-	-
11.11 - Fleet Maintenance		94,216	4,752	1,686	2,618	32,714	2,120	30,594	1443%
11.12 - Engineering Support		-	270	270	-	-	225	(225)	-100%
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-
Vote 13 - Metro Police		-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-
Vote 15 - Other		133,807	217,752	225,752	17,613	106,385	186,260	(79,875)	-43%
15.20 - Human Resource Development		270	574	574	-	37	478	(442)	-92%
15.22 - Revenue And Customer Management		21,874	13,344	13,344	8,809	20,126	11,120	9,007	81%
15.26 - Planning		71,104	118,397	126,397	7,490	41,804	103,464	(61,661)	-60%
15.27 - Network Services		1,735	8,743	8,743	(2,492)	4,813	7,286	(2,473)	-34%
15.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		2,245	2,077	2,077	763	1,926	1,731	195	11%
15.29 -		27,627	40,348	40,348	641	11,904	33,623	(21,720)	-65%
15.32 - Fleet & Security Management		2,706	31,034	31,034	1,880	22,951	25,862	(2,911)	-11%
15.34 - Power Generation		22	515	515	-	59	429	(370)	-86%
15.35 - Facilities Management		996	2,719	2,719	-	785	2,266	(1,480)	-65%
15.37 - Electricity Supply: Kopanong		1,576	-	-	472	1,628	-	1,628	0%
15.38 - Electricity Supply: Mohokare		2,242	-	-	51	353	-	353	0%
15.39 - Electricity Supply: Mantsopa		1,409	-	-	-	-	-	-	-
Total multi-year capital expenditure		808,837	1,165,441	1,267,941	40,026	567,737	976,543	(408,806)	-42%

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	9,240	2,427	5,607	8,267	(2,660)	-32%	9,240
03.3 - Operational Training		-	700	200	-	-	283	(283)	-100%	200
03.17 - Facilities Management - Stadiums		2,342	9,300	8,740	2,427	5,607	7,570			8,740
03.19 - Committee Services		-	1,000	300	-	-	413			300
Vote 04 - Finance		1	-	-	-	-	-	-	-	-
04.35 - Accounting And Reporting		1	-	-	-	-	-			-
Vote 05 - Social Services		-	260	510	-	88	367	(278)	-76%	510
05.9 - Community Development		-	260	510	-	88	367	(278)	-76%	510
Vote 06 - Planning		15,634	30,905	25,905	-	6,697	22,754	(16,057)	-71%	25,905
06.9 - Architectural Services		15,634	30,905	25,905	-	6,697	22,754	(16,057)	-71%	25,905
Vote 07 - Human Settlement And Housing		-	-	370,741	10,750	30,392	146,950	(116,558)	-79%	370,741
07.30 - Bloemfontein South		-	-	337,021	2,913	22,555	127,008			337,021
07.33 - Botshabelo		-	-	33,720	7,837	7,837	19,942			33,720
Vote 08 - Economic And Rural Development		-	-	-	-	-	-	-	-	-
Vote 09 - Engineering		-	-	10,200	-	-	6,120	(6,120)	-100%	10,200
09.9 - Engineering Services		-	-	10,200	-	-	6,120	(6,120)	-100%	10,200
Vote 10 - Water		-	-	200	-	-	120	(120)	-100%	200
10.2 - Bulk Water Services		-	-	100	-	-	60	(60)	-100%	100
10.4 - Water Demand Management		-	-	100	-	-	60	(60)	-100%	100
Vote 11 - Waste And Fleet Management		-	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 13 - Metro Police		-	13,400	7,200	1,154	1,154	7,104	(5,950)	-84%	7,200
13.2 - Traffic Operations		-	6,550	5,550	1,154	1,154	4,744	(3,590)	-76%	5,550
13.5 - Law Enforcement Operations		-	6,850	1,650	-	-	2,360	(2,360)	-100%	1,650
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		17,977	55,565	423,995	14,331	43,938	191,681	(147,743)	(0)	423,995
Total Capital Expenditure		826,814	1,221,006	1,691,936	54,357	611,675	1,168,225	(556,550)	(0)	1,691,936

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2010/11	Budget Year 2011/12			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		433,706	899,820	899,820	176,903	899,820
Call investment deposits		(1,136,131)	–	–	747,762	–
Consumer debtors		2,887,823	2,944,946	2,944,946	3,189,780	2,944,946
Other debtors		3,413,350	181,050	181,050	3,577,179	181,050
Current portion of long-term receivables		805,868	275	275	805,868	275
Inventory		627,633	630,021	630,021	659,498	630,021
Total current assets		7,032,249	4,656,112	4,656,112	9,156,991	4,656,112
Non current assets						
Long-term receivables		870,246	455	455	970,250	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	21,132,294	21,665,213	19,331,914	21,665,213
Biological						
Intangible		77,287	139,671	136,306	70,631	136,306
Other non-current assets		1,576,467	–	–	1,576,467	–
Total non current assets		25,536,408	22,890,795	23,420,349	23,521,415	23,420,349
TOTAL ASSETS		32,568,657	27,546,907	28,076,461	32,678,406	28,076,461
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		236,426	149,250	149,250	167,319	149,250
Consumer deposits		168,401	170,494	170,494	162,009	170,494
Trade and other payables		10,087,814	1,501,798	1,501,798	9,437,994	1,501,798
Provisions		1,085,521	8,902	32,588	1,071,080	32,588
Total current liabilities		11,578,163	1,830,444	1,854,129	10,838,402	1,854,129
Non current liabilities						
Borrowing		1,034,404	560,276	560,276	1,011,318	560,276
Provisions		1,706,416	1,339,968	1,790,424	1,698,308	1,790,424
Total non current liabilities		2,740,820	1,900,243	2,350,699	2,709,626	2,350,699
TOTAL LIABILITIES		14,318,983	3,730,687	4,204,829	13,548,028	4,204,829
NET ASSETS	2	18,249,674	23,816,220	23,871,633	19,130,378	23,871,633
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12,993,594	18,721,575	18,776,988	13,874,297	18,776,988
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	23,871,633	19,130,378	23,871,633

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2010/11	Budget Year 2011/12							
		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	94,994	1,168,674	1,084,671	84,003	8%	1,301,606
Service charges		2,179,336	5,024,116	5,024,116	284,140	3,450,506	4,186,763	(736,258)	-18%	5,024,116
Other revenue		124,590	616,680	616,680	88,959	1,149,337	513,900	635,437	124%	616,680
Transfers and Subsidies - Operational		-	925,317	925,317	-	971,985	771,097	200,888	26%	925,317
Transfers and Subsidies - Capital		412,440	930,809	930,809	-	1,439,810	775,674	664,136	86%	930,809
Interest		5,413	19,766	19,766	4,002	42,919	16,472	26,447	161%	19,766
Dividends		-	2	2	-	-	2	(2)	-100%	2
Payments										
Suppliers and employees		(1,713,907)	(6,558,953)	(6,558,953)	(447,782)	(6,696,228)	(5,465,794)	1,230,434	-23%	(6,558,953)
Finance charges		-	(198,939)	(198,939)	(17,820)	(103,198)	(165,783)	(62,585)	38%	(198,939)
Transfers and Grants		-	(2,830)	(2,830)	-	-	(2,358)	(2,358)	100%	(2,830)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,245,192	2,057,573	2,057,573	6,494	1,423,805	1,714,645	290,840	17%	2,057,573
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		16,479	(12,261)	-	(0)	-	-	-		-
Decrease (increase) in non-current investments		8	(112)	-	-	-	0	(0)	-100%	0
Payments										
Capital assets		(464,187)	(1,221,006)	(1,221,006)	(54,357)	(611,675)	(1,017,505)	(405,830)	40%	(1,221,006)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(447,700)	(1,233,378)	(1,221,006)	(54,357)	(611,675)	(1,017,505)	(405,830)	40%	(1,221,006)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(2,961)	(2,093)	-	59	730	(162,519)	163,249	-100%	(170,494)
Payments										
Repayment of borrowing		-	(131,522)	(131,522)	-	(99,506)	(109,602)	(10,095)	9%	(131,522)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,961)	(133,615)	(131,522)	59	(98,776)	(272,121)	(173,344)	64%	(302,016)
NET INCREASE/ (DECREASE) IN CASH HELD		794,531	690,580	705,046	(47,804)	713,354	425,019			534,551
Cash/cash equivalents at beginning:		427,625	193,229	193,229	-	211,311				
Cash/cash equivalents at month/year end:		1,222,156	883,808	898,274		924,665	425,019			534,551

MAN Mangaung - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	-31,186	Unfavourable variance due to less billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	-226,177	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-40,094	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	-7,944	Unfavourable variance but still on target	None. Performance is on target
	Service charges - refuse revenue	-6,056	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	10,228	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-4,915	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	77,101	Favourable variance and still on target	None. Performance is on target
	Fines	-15,260	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	598	Favourable variance	None. Performance is on target
	Transfers recognised - operational	144,934	Favourable variance	None. Performance is on target
	Other revenue	42,450	Favourable variance	
	Gains on disposal of PPE	2,362	Unfavourable variance but still on target	
2	<u>Expenditure By Type</u>			
	Employee related costs	78,667	Unfavourable variance	Effective and efficient management of overtime
	Remuneration of councillors	-1,540	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	-1,269	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	492,722	Unfavourable variance	Manual provision of impairment provision.
	Finance charges	-88,127	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	-16,333	Unfavourable variance	
	Other materials	182,108	Favourable variance	
	Contracted services	-76,951	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	1,256	Unfavourable variance	
	Other expenditure	-8,052	Unfavourable variance	None
3	<u>Capital Expenditure</u>			
	Projects	-556,550	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	<u>Municipal Entities</u>			
	Revenue	-333,803	Favourable variance - less revenue collected than anticipated	
	Expenditure	-6,732	Unfavourable variance - more spent than targeted	Monitor of spending on services.
	Capital	-81,856	Unfavourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			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%	6,7%	1,2%	3,6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9,1%	0,0%	0,0%	5,3%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		62,2%	9,3%	9,3%	55,5%	9,3%
Gearing	Long Term Borrowing/ Funds & Reserves		19,7%	11,0%	11,0%	19,2%	11,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	60,7%	254,4%	251,1%	92,5%	251,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		-6,1%	49,2%	48,5%	16,5%	48,5%
<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%	39,2%	129,1%	39,2%
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%	27,4%	28,7%	27,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,9%	6,2%	6,4%	7,5%	6,4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14,4%	6,4%	6,3%	1,2%	3,3%
<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 - M10 April

Description	NT Code	Budget Year 2021/22											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	216 022	81 157	105 651	73 624	73 212	67 469	402 924	1 994 530	3 014 590	2 611 760	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	162 641	18 785	13 610	12 632	11 809	12 074	113 127	664 698	1 009 375	814 339	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	159 852	196 039	42 535	40 572	39 996	37 965	224 275	856 870	1 598 104	1 199 678	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	54 876	44 328	16 687	16 123	15 960	14 882	95 406	543 459	801 722	685 832	-	-	
Receivables from Exchange Transactions - Waste Management	1600	20 080	7 523	7 121	6 881	6 827	6 330	35 183	256 708	346 653	311 929	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	61 224	29 048	27 493	26 926	25 553	25 012	141 535	948 074	1 284 865	1 167 100	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	36 715	24 577	2 285	2 238	2 271	1 909	11 468	83 844	165 308	101 731	-	-	
Total By Income Source	2000	711 411	401 458	215 381	178 997	175 629	165 640	1 023 920	5 348 183	8 220 618	6 892 368	-	-	
2020/21 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	129 875	251 959	58 440	48 924	43 562	45 985	225 635	1 164 085	1 968 464	1 528 190	-	-	
Commercial	2300	264 062	32 858	27 342	20 915	20 061	18 792	229 541	738 758	1 352 330	1 028 068	-	-	
Households	2400	317 475	116 640	129 599	109 158	112 006	100 863	568 744	3 445 340	4 899 824	4 336 110	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	711 411	401 458	215 381	178 997	175 629	165 640	1 023 920	5 348 183	8 220 618	6 892 368	-	-	

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	158 680	–	–	–	–	–	–	–	158 680	
Bulk Water	0200	229 499	–	–	–	–	–	–	–	229 499	
PAYE deductions	0300	6 588	–	–	–	–	–	–	–	6 588	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500	49 951	–	–	–	–	–	–	–	49 951	
Loan repayments	0600									–	
Trade Creditors	0700	44 779	17 599	7 782	29 802	–	–	–	–	99 963	
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	1000	489 497	17 599	7 782	29 802	–	–	–	–	544 681	–

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

b	Ref	Period of Investment Yrs/Months	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									
Municipality									
Absa Call Account 1		call	call account		67	3,20%	25 638	67	25 705
Standard Bank Call 1		call	call account				–	–	–
Standard Bank Call 2		call	call account				–	–	–
Standard Bank Call 3		call	call account				–	–	–
Standard Bank Call 4		call	call account				–	–	–
Standard Bank Call 5		call	call account				–	–	–
Nedbank		call	call account		0	4,30%	120	0	120
Nedbank		call	call account		99	4,30%	822	99	921
Nedbank		call	call account		1	4,30%	241	1	242
Nedbank		call	call account		1 502	4,30%	435 363	(21 961)	413 402
Nedbank		call	call account		13	4,30%	3 797	13	3 810
Nedbank		call	call account		389	4,30%	111 939	(3 982)	107 957
Nedbank		call	call account		83	4,30%	23 582	83	23 665
Nedbank		call	call account		603	4,30%	172 315	(4 797)	167 518
Municipality sub-total					2 759		773 816	(30 475)	743 341
Entities									
Centlec(SOC)		February 2013	Call Account	n/a	1 056 226	6,0%	(67 689)	71 027	4 421
TOTAL INVESTMENTS AND INTEREST	2				3 815		706 127	40 552	747 762

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22 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	935 394	5 747	927 994	774 892	153 102	19,8%	935 394
Energy Efficiency and Demand Side Management Grant		–	270	270	–	–	225	(225)	-100,0%	270
Equitable Share		911 525	830 046	830 046	–	811 667	691 705	119 962	17,3%	830 046
Expanded Public Works Programme Integrated Grant		1 541	1 316	1 316	209	856	1 097	(240)	-21,9%	1 316
Local Government Financial Management Grant		2 197	2 100	2 100	41	1 177	1 750	(573)	-32,7%	2 100
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Municipal Demarcation Transition Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	19 727	–	–	11 836	(11 836)	-100,0%	19 727
Programme and Project Preparation Support Grant		–	6 934	6 934	–	–	5 778	(5 778)	-100,0%	6 934
Public Transport Network Grant		–	60 143	60 143	5 496	114 293	50 119	64 174	128,0%	60 143
Urban Settlement Development Grant		–	14 858	14 858	–	–	12 382	(12 382)	-100,0%	14 858
Provincial Government:		–	5 000	5 000	–	–	4 167	(4 167)	-100,0%	5 000
Capacity Building and Other Grants		–	5 000	5 000	–	–	4 167	(4 167)	-100,0%	5 000
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		758	4 650	6 650	–	1 207	5 208	(4 002)	-76,8%	6 650
Free State Arts and Cultural Council		758	2 000	4 000	–	1 207	3 000	(1 793)	-59,8%	4 000
National Skills Fund		–	2 650	2 650	–	–	2 208	(2 208)	-100,0%	2 650
Unspecified		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	916 021	925 317	947 044	5 747	929 201	784 267	144 934	18,5%	947 044
Capital Transfers and Grants										
National Government:		835 941	917 809	1 221 901	32 534	468 802	867 910	(399 108)	-46,0%	1 221 901
Integrated City Development Grant		4 351	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	263 893	263 893	9 025	51 738	219 911	(168 173)	-76,5%	263 893
Neighbourhood Development Partnership Grant		5 221	10 000	10 000	–	7 760	8 333	(574)	-6,9%	10 000
Public Transport Network Grant		279 877	163 505	163 505	–	–	136 254	(136 254)	-100,0%	163 505
Urban Settlement Development Grant		546 492	480 411	784 503	23 510	409 305	503 412	(94 107)	-18,7%	784 503
Provincial Government:		–	196 000	–	–	–	65 333	(65 333)	-100,0%	196 000
Infrastructure Grant		–	–	196 000	–	–	65 333	(65 333)	-100,0%	196 000
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		5 207	13 000	13 000	307	3 103	10 833	(7 730)	-71,4%	13 000
[insert description]		–	–	–	–	–	–	–	–	–
Developers Contribution		5 207	13 000	13 000	307	3 103	10 833	(7 730)	-71,4%	13 000
Unspecified		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	841 148	930 809	1 430 901	32 842	471 905	944 077	(472 172)	-50,0%	1 430 901
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 757 169	1 856 126	2 377 945	38 588	1 401 106	1 728 344	(327 238)	-18,9%	2 377 945

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		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	347 270	25 783	251 765	299 044	(47 279)	-15.8%	347 270
Equitable Share		273 497	308 694	253 536	21 724	193 120	224 067	(30 947)	-13.8%	253 536
Expanded Public Works Programme Integrated Grant		1 543	1 316	1 322	209	856	1 884	(1 028)	-54.6%	1 322
Local Government Financial Management Grant		73 653	1 707	2 099	41	14 212	1 727	12 485	722.7%	2 099
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		7 920	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	19 727	-	-	11 836	(11 836)	-100.0%	19 727
Programme and Project Preparation Support Grant		-	6 934	6 934	-	-	5 778	(5 778)	-100.0%	6 934
Public Transport Network Grant		64 166	51 825	48 793	3 484	31 694	41 368	(9 674)	-23.4%	48 793
Urban Settlement Development Grant		57 316	14 858	14 858	325	11 882	12 382	(500)	-4.0%	14 858
Provincial Government:		-	5 000	1 450	-	-	2 037	(2 037)	-100.0%	1 450
Capacity Building and Other Grants		-	5 000	1 450	-	-	2 037	(2 037)	-100.0%	1 450
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Free State Arts and Cultural Council		659	2 000	3 380	-	1 049	2 628	(1 579)	-60.1%	3 380
Total operating expenditure of Transfers and Grants:		478 095	390 334	348 720	25 783	251 765	301 081	(49 316)	-16.4%	348 720
Capital expenditure of Transfers and Grants										
National Government:		597 053	917 809	1 221 901	31 351	474 790	867 911	(393 121)	-45.3%	1 221 901
Integrated City Development Grant		3 830	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		850	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	263 893	263 893	9 025	46 660	219 911	(173 251)	-78.8%	263 893
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		4 405	10 000	10 000	-	7 060	8 333	(1 273)	-15.3%	10 000
Public Transport Network Grant		190 381	163 505	163 505	2 431	73 165	136 254	(63 090)	-46.3%	163 505
Urban Settlement Development Grant		397 588	480 411	784 503	19 895	347 905	503 412	(155 507)	-30.9%	784 503
Provincial Government:		-	-	196 000	-	-	65 333	(65 333)	-100.0%	196 000
Infrastructure Grant		-	-	196 000	-	-	65 333	(65 333)	-100.0%	196 000
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		13 934	13 000	13 000	893	9 904	10 833	(929)	-8.6%	13 000
Unspecified		13 934	13 000	13 000	893	9 904	10 833	(929)	-8.6%	13 000
Total capital expenditure of Transfers and Grants		610 988	930 809	1 430 901	32 245	484 694	944 078	(459 383)	-48.7%	1 430 901
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 089 083	1 321 143	1 779 621	58 027	736 459	1 245 158	(508 699)	-40.9%	1 779 621

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		4 092	-	4 092	-	
Urban Settlement Development Grant		4 092	-	4 092	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		4 092	-	4 092	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4 092	-	4 092	-	

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		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	47 482	7 973	39 059	40 462	(1 403)	-3%	47 482
Pension and UIF Contributions		1 638	1 998	1 102	67	743	1 127	(385)	-34%	1 102
Medical Aid Contributions		680	639	507	69	397	453	(57)	-13%	507
Motor Vehicle Allowance		–	771	–	–	–	180	(180)	-100%	–
Cellphone Allowance		4 298	4 200	4 396	829	3 759	3 617	142	4%	4 396
Housing Allowances		74	76	50	3	34	48	(14)	-29%	50
Other benefits and allowances		12 014	12 717	12 819	2 352	11 015	10 658	357	3%	12 819
Sub Total - Councillors		65 531	71 712	66 356	11 292	55 006	56 546	(1 540)	-3%	66 356
% increase	4		9,4%	1,3%						1,3%
Senior Managers of the Municipality										
	3									
Basic Salaries and Wages		12 398	17 355	11 159	1 474	8 929	10 710	(1 781)	-17%	11 159
Pension and UIF Contributions		881	1 598	881	124	711	902	(190)	-21%	881
Medical Aid Contributions		452	440	476	69	389	388	1	0%	476
Performance Bonus		769	949	555	360	684	554	129	23%	555
Motor Vehicle Allowance		1 656	1 656	1 450	211	1 175	1 257	(82)	-6%	1 450
Cellphone Allowance		178	418	157	21	125	192	(66)	-35%	157
Housing Allowances		–	240	–	–	–	56	(56)	-100%	–
Other benefits and allowances		1	1	1	0	1	1	(0)	-7%	1
Sub Total - Senior Managers of Municipality		16 335	22 656	14 679	2 259	12 014	14 059	(2 045)	-15%	14 679
% increase	4		38,7%	-10,1%						-10,1%
Other Municipal Staff										
Basic Salaries and Wages		1 007 394	1 196 334	1 116 761	160 066	884 362	948 379	(64 016)	-7%	1 116 761
Pension and UIF Contributions		162 004	177 716	181 336	28 778	146 370	150 286	(3 917)	-3%	181 336
Medical Aid Contributions		90 571	95 853	102 070	16 880	83 736	83 658	78	0%	102 070
Overtime		161 197	45 839	72 790	19 740	130 334	54 937	75 397	137%	72 790
Performance Bonus		82 114	81 664	88 415	12 112	68 500	72 163	(3 663)	-5%	88 415
Motor Vehicle Allowance		97 181	94 165	102 691	15 612	81 238	83 624	(2 386)	-3%	102 691
Cellphone Allowance		2 539	5 157	2 511	233	1 838	2 711	(874)	-32%	2 511
Housing Allowances		5 424	7 014	5 849	939	4 729	5 148	(419)	-8%	5 849
Other benefits and allowances		28 142	8 044	30 254	4 267	23 877	20 284	3 593	18%	30 254
Payments in lieu of leave		54 311	–	26 112	2 176	21 760	15 667	6 093	39%	26 112
Long service awards		7 145	1 214	10 130	1 881	8 830	6 400	2 430	38%	10 130
Post-retirement benefit obligations	2	94 817	51 995	51 420	5 671	43 073	42 984	89	0%	51 420
Sub Total - Other Municipal Staff		1 792 838	1 764 995	1 790 339	268 355	1 498 647	1 486 242	12 406	1%	1 790 339
% increase	4		-1,6%	-0,1%						-0,1%
Total Parent Municipality		1 874 704	1 859 364	1 871 374	281 906	1 565 667	1 556 847	8 821	1%	1 871 374
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		826	982	982	–	162	819	(656)	-80%	982
Sub Total - Board Members of Entities	2	826	982	982	–	162	819	(656)	-80%	982
% increase	4		19,0%	19,0%						19,0%
Senior Managers of Entities										
Basic Salaries and Wages		–	10 820	10 820	727	1 008	9 017	(8 009)	-89%	10 820
Pension and UIF Contributions		0	464	464	1	1	386	(385)	-100%	464
Medical Aid Contributions		–	120	120	–	–	100	(100)	-100%	120
Motor Vehicle Allowance		–	554	554	171	171	462	(290)	-63%	554
Cellphone Allowance		–	132	132	9	9	110	(101)	-92%	132
Sub Total - Senior Managers of Entities		0	12 090	12 090	909	1 189	10 075	(8 885)	-88%	12 090
% increase	4		8128982,8%	8128982,8%						8128982,8%
Other Staff of Entities										
Basic Salaries and Wages		272 058	212 307	212 353	20 506	233 465	176 950	56 515	32%	212 353
Pension and UIF Contributions		45 837	39 860	39 860	3 630	39 228	33 217	6 011	18%	39 860
Medical Aid Contributions		26 405	22 312	22 312	2 145	22 116	18 593	3 523	19%	22 312
Overtime		49 544	37 956	37 956	3 640	37 166	31 630	5 536	18%	37 956
Performance Bonus		19 600	18 782	18 782	1 116	16 889	15 652	1 237	8%	18 782
Motor Vehicle Allowance		26 071	22 613	22 613	2 092	22 384	18 844	3 539	19%	22 613
Cellphone Allowance		870	866	866	63	772	721	50	7%	866
Housing Allowances		1 889	1 519	1 519	135	1 448	1 266	182	14%	1 519
Other benefits and allowances		10 961	10 936	10 936	981	10 293	9 114	1 179	13%	10 936
Payments in lieu of leave		337	462	462	–	462	385	76	20%	462
Long service awards		256	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		453 829	367 612	367 659	34 308	384 221	306 373	77 848	25%	367 659
% increase	4		-19,0%	-19,0%						-19,0%
Total Municipal Entities		454 655	380 684	380 731	35 217	385 573	317 267	68 306	22%	380 731
TOTAL SALARY, ALLOWANCES & BENEFITS		2 329 359	2 240 048	2 252 105	317 123	1 951 240	1 874 113	77 127	4%	2 252 105
% increase	4		-3,8%	-3,3%						-3,3%
TOTAL MANAGERS AND STAFF		2 263 001	2 167 353	2 184 767	305 831	1 896 072	1 816 748	79 323	4%	2 184 767

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands	1															
Cash Receipts By Source																
Property rates		178 162	91 749	111 120	140 651	104 609	80 472	—	247 411	112 663	105 547	108 467	20 755	1 301 606	1 432 805	1 527 905
Service charges - electricity revenue		246 341	318 392	(304 926)	472 685	216 839	193 037	223 738	197 172	216 018	233 116	266 433	918 352	3 197 197	3 342 068	3 489 119
Service charges - water revenue		335 501	97 698	76 813	87 978	183 231	109 806	91 637	190 002	77 869	560 400	102 187	(686 878)	1 226 242	1 213 840	1 299 059
Service charges - sanitation revenue		32 355	27 720	24 770	26 164	25 344	22 902	44	47 190	31 392	33 253	35 942	124 224	431 299	493 715	528 267
Service charges - refuse		7 748	738	9 336	8 612	9 667	8 454	751	8 337	9 360	8 551	14 115	83 708	169 378	179 672	193 223
Rental of facilities and equipment		395	48	477	136	105	450	27	165	455	68	1 881	18 362	22 569	44 638	47 763
Interest earned - external investments		536	1 143	823	540	465	1 112	1 275	891	343	4 429	1 647	6 562	19 766	21 472	22 952
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends received		—	—	—	—	3	—	—	—	—	—	0	(1)	2	2	3
Fines, penalties and forfeits		455	2 772	(398)	1 057	458	187	400	572	475	264	2 150	17 410	25 803	5 741	6 093
Licences and permits		101	83	95	90	120	77	85	92	160	98	40	(558)	483	550	588
Agency services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and Subsidies - Operational		—	—	—	2 429	—	105 705	287 113	—	213 427	—	77 110	239 533	925 317	1 023 216	1 103 182
Other revenue		845 686	2 446	221 730	470 076	140 871	555 821	6 975	(207 485)	728 358	(396 770)	47 319	(1 847 204)	567 824	966 198	1 015 263
Cash Receipts by Source		1 647 282	542 788	139 840	1 210 419	681 711	1 078 023	612 045	484 347	1 390 520	548 955	657 290	(1 105 735)	7 887 486	8 723 917	9 233 416
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		—	24 484	—	—	332 966	10 000	—	175 601	593 833	—	76 484	(295 559)	917 809	981 271	1 017 025
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—	—	—	1 083	11 917	13 000	14 300	14 929
Proceeds on Disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—	—	—	2 093	2 093	1 127	3 432
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—	—	12 261	12 261	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—	—	112	112	0	—
Total Cash Receipts by Source		1 647 282	567 272	139 840	1 210 419	1 014 677	1 088 023	612 045	659 948	1 984 353	548 955	734 858	(1 374 911)	8 832 761	9 720 615	10 268 803
Cash Payments by Type																
Employee related costs		121 440	120 578	187 627	55 742	89 293	123 154	118 291	114 118	145 167	85 455	186 675	892 558	2 240 098	2 447 502	2 553 755
Remuneration of councillors		—	—	—	—	—	—	—	—	—	—	16 578	182 361	198 939	184 665	165 116
Interest paid		(130 019)	(143 008)	112 729	(333 701)	(105 400)	(62 137)	(114 445)	(92 144)	(115 374)	(108 106)	191 873	3 202 208	2 302 476	2 498 278	2 608 203
Bulk purchases - Electricity		185 012	91 846	56 078	37 172	47 753	201 606	22 829	70 444	222 843	5 245	81 165	(48 017)	973 974	1 120 133	1 193 617
Acquisitions - water & other inventory		157 796	95 470	85 506	117 261	71 217	114 503	55 075	73 632	133 488	43 090	55 363	(338 045)	664 357	668 449	697 806
Contracted services		—	—	—	—	—	—	—	—	—	—	236	2 594	2 830	409	427
Grants and subsidies paid - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grants and subsidies paid - other		607 344	578 208	(58 911)	565 641	380 024	499 683	541 486	143 479	425 973	381 960	31 504	(3 718 342)	378 048	392 102	430 412
General expenses		941 572	743 095	383 029	442 114	482 886	876 809	623 236	309 528	812 096	407 645	563 393	175 317	6 760 722	7 311 538	7 649 337
Cash Payments by Type		941 572	743 095	383 029	442 114	482 886	876 809	623 236	309 528	812 096	407 645	563 393	175 317	6 760 722	7 311 538	7 649 337
Other Cash Flows/Payments by Type																
Capital assets		29 157	47 976	62 911	124 655	82 366	52 356	40 901	42 372	74 623	54 357	101 750	507 580	1 221 006	1 330 545	1 384 393
Repayment of borrowing		—	—	—	—	—	—	40 775	2 702	1 321	24 309	10 960	51 455	131 522	145 979	161 857
Other Cash Flows/Payments		—	—	—	881	330	315	314	309	274	362	—	(2 785)	—	—	—
Total Cash Payments by Type		970 730	791 071	445 940	567 651	565 582	929 481	705 226	354 911	888 314	486 673	676 104	731 567	8 113 249	8 788 062	9 195 586
NET INCREASE/(DECREASE) IN CASH HELD		676 552	(223 798)	(306 100)	642 768	449 095	158 542	(93 181)	305 037	1 096 039	62 282	58 754	(2 106 478)	719 511	932 554	1 073 216
Cash/cash equivalents at the month/year beginning:		461 396	1 137 948	914 150	608 049	1 250 817	1 699 913	1 858 455	1 765 273	2 070 311	3 166 350	3 228 632	3 287 385	461 396	1 180 907	2 113 461
Cash/cash equivalents at the month/year end:		1 137 948	914 150	608 049	1 250 817	1 699 913	1 858 455	1 765 273	2 070 311	3 166 350	3 228 632	3 287 385	1 180 907	1 180 907	2 113 461	3 186 677

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		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	1 403 472	115 469	1 156 656	1 187 842	(31 186)	-3%	1 403 472
Service charges - electricity revenue		164 441	677	677	8 190	95 520	564	94 956	16835%	677
Service charges - water revenue		991 028	1 083 984	1 053 984	61 280	845 226	885 320	(40 094)	-5%	1 053 984
Service charges - sanitation revenue		345 566	415 795	406 798	33 336	333 154	341 098	(7 944)	-2%	406 798
Service charges - refuse revenue		141 009	157 276	157 276	12 646	125 008	131 063	(6 056)	-5%	157 276
Rental of facilities and equipment		48 634	22 569	22 569	2 838	29 035	18 807	10 228	54%	22 569
Interest earned - external investments		18 313	19 126	19 126	4 367	10 912	15 939	(5 026)	-32%	19 126
Interest earned - outstanding debtors		216 496	221 930	221 930	31 553	263 028	184 941	78 087	42%	221 930
Dividends received		2	2	2	—	3	2	1	42%	2
Fines, penalties and forfeits		885	23 974	23 974	12	3 024	19 978	(16 954)	-85%	23 974
Licences and permits		914	483	483	98	1 001	403	598	149%	483
Agency services								—		
Transfers and subsidies		916 021	925 317	947 044	5 747	929 201	784 267	144 934	18%	947 044
Other revenue		568 068	517 819	519 845	12 894	477 646	432 731	44 914	10%	519 845
Gains		(12 507)	—	—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)		4 589 261	4 870 778	4 777 181	288 429	4 269 413	4 002 956	266 458	7%	4 777 181
Expenditure By Type										
Employee related costs		1 809 173	1 787 651	1 805 018	270 614	1 510 661	1 500 300	10 360	1%	1 805 018
Remuneration of councillors		65 531	71 712	66 356	11 292	55 006	56 546	(1 540)	-3%	66 356
Debt impairment		798 119	933 426	933 426	78 476	776 586	777 855	(1 269)	0%	933 426
Depreciation & asset impairment		720 007	242 170	226 820	53 103	557 565	192 598	364 966	189%	226 820
Finance charges		104 108	78 880	78 880	15 696	77 606	65 734	11 873	18%	78 880
Bulk purchases - electricity		88 645	—	—	(26)	90 422	—	90 422	#DIV/0!	—
Inventory consumed		783 145	530 177	531 849	65 379	622 881	442 733	180 148	41%	531 849
Contracted services		473 151	453 964	437 628	35 206	297 862	369 983	(72 121)	-19%	437 628
Transfers and subsidies		9 431	2 830	2 830	—	3 614	2 358	1 256	53%	2 830
Other expenditure		376 233	251 035	259 768	9 988	198 984	213 361	(14 377)	-7%	259 768
Losses		33 056	274 576	274 765	—	189	228 927	(228 737)	-100%	274 765
Total Expenditure		5 260 598	4 626 422	4 617 340	539 727	4 191 377	3 850 396	340 981	9%	4 617 340
Surplus/(Deficit)		(671 338)	244 356	159 841	(251 298)	78 037	152 560	(74 523)	-49%	159 841
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		804 610	897 343	1 397 435	27 607	457 403	916 189	(458 785)	-50%	1 397 435
Transfers and subsidies - capital (monetary allocations) (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	1 557 276	(223 691)	535 440	1 068 749	(533 308)	-50%	1 557 276
Taxation								—		
Surplus/(Deficit) after taxation		133 272	1 141 699	1 557 276	(223 691)	535 440	1 068 749	(533 308)	-50%	1 557 276

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M10 April

Description		Ref	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22 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	219 352	2 363 104	2 696 907	(333 803)	-12%	3 236 289
Total Operating Revenue		1	2 557 887	3 236 289	3 236 289	219 352	2 363 104	2 696 907	(333 803)	-12%	3 236 289
Expenditure By Municipal Entity											
Centlec			2 716 480	2 824 407	2 824 466	201 896	2 346 978	2 353 710	(6 732)	0%	2 824 466
Total Operating Expenditure		2	2 716 480	2 824 407	2 824 466	201 896	2 346 978	2 353 710	(6 732)	0%	2 824 466
Surplus/ (Deficit) for the yr/period			(158 593)	411 882	411 823	17 456	16 126	343 196	(340 535)	-99%	411 823
Capital Expenditure By Municipal Entity											
Centlec			130 060	217 752	225 752	17 090	104 404	186 260	(81 856)	-44%	225 752
Total Capital Expenditure		3	130 060	217 752	225 752	17 090	104 404	186 260	(81 856)	-44%	225 752

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	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	40 901	440 322	713 322	273 000	38,3%	36%
February	47 782	101 750	96 523	42 372	482 694	809 845	327 151	40,4%	40%
March	81 610	101 750	96 523	74 623	557 318	906 368	349 051	38,5%	46%
April	86 849	101 750	261 856	54 357	611 675	1 168 225	556 550	47,6%	0
May	74 817	101 750	261 856	–		1 430 081	–		
June	220 912	101 750	261 855	–		1 691 936	–		
Total Capital expenditure	824 838	1 221 006	1 691 936	611 675					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April										
Description	Ref	2020/21	Budget Year 2021/22							
		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	940 935	27 808	298 156	624 353	326 197	52,2%	940 935
Roads Infrastructure		140 101	160 167	271 345	3 177	151 253	189 596	38 343	20,2%	271 345
Roads		–	3 498	3 723	–	–	3 050	3 050	100,0%	3 723
Road Structures		140 101	156 313	267 622	3 177	151 253	186 541	35 288	18,9%	267 622
Road Furniture		–	356	0	–	–	5	5	100,0%	0
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		98 351	124 071	147 071	12 804	57 498	113 193	55 695	49,2%	147 071
HV Substations		1 439	6 034	6 034	–	776	5 029	4 253	84,6%	6 034
MV Substations		–	–	15 000	–	–	5 000	5 000	100,0%	15 000
MV Networks		11 436	9 231	9 231	5 530	9 625	7 693	(1 933)	-25,1%	9 231
LV Networks		85 476	108 805	116 805	7 275	47 097	95 471	48 374	50,7%	116 805
Water Supply Infrastructure		37 397	228 316	186 978	1 077	50 958	164 602	113 644	69,0%	186 978
Bulk Mains		–	38 130	32 628	–	20 104	28 924	8 820	30,5%	32 628
Distribution		37 397	190 185	154 350	1 077	30 854	135 678	104 824	77,3%	154 350
Sanitation Infrastructure		34 489	27 401	323 641	10 750	31 387	144 276	112 889	78,2%	323 641
Reticulation		34 489	27 401	323 641	10 750	31 387	144 276	112 889	78,2%	323 641
Solid Waste Infrastructure		7 574	23 773	11 900	–	7 060	12 687	5 627	44,4%	11 900
Landfill Sites		7 574	23 028	11 900	–	7 060	12 513	5 453	43,6%	11 900
Waste Transfer Stations		–	744	–	–	–	174	174	100,0%	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		50 442	116 263	90 084	2 687	23 039	81 178	58 139	71,6%	90 084
Community Facilities		48 375	102 289	80 410	2 687	22 004	72 113	50 109	69,5%	80 410
Centres		28 657	36 174	36 174	–	7 941	30 145	22 204	73,7%	36 174
Fire/Ambulance Stations		5 602	11 079	11 079	–	880	9 233	8 353	90,5%	11 079
Cemeteries/Crematoria		–	4 093	3 563	260	818	3 093	2 275	73,6%	3 563
Purfs		1 510	800	–	–	–	187	187	100,0%	–
Public Open Space		12 605	44 742	27 393	2 427	12 365	26 876	14 511	54,0%	27 393
Nature Reserves		–	3 000	1 000	–	–	1 300	1 300	100,0%	1 000
Public Ablution Facilities		–	2 400	1 200	–	–	1 280	1 280	100,0%	1 200
Sport and Recreation Facilities		2 068	13 974	9 674	–	1 035	9 065	8 030	88,6%	9 674
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		2 068	13 974	9 674	–	1 035	9 065	8 030	88,6%	9 674
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	10 407	4 559	10 766	9 967	(799)	-8,0%	10 407
Computer Equipment		3 315	16 042	10 407	4 559	10 766	9 967	(799)	-8,0%	10 407
Furniture and Office Equipment		23	3 635	3 932	–	136	3 364	3 227	95,9%	3 932
Furniture and Office Equipment		23	3 635	3 932	–	136	3 364	3 227	95,9%	3 932
Machinery and Equipment		3 208	12 082	7 411	1 208	1 466	7 037	5 571	79,2%	7 411
Machinery and Equipment		3 208	12 082	7 411	1 208	1 466	7 037	5 571	79,2%	7 411
Transport Assets		285 974	193 505	193 505	6 929	127 821	161 254	33 434	20,7%	193 505
Transport Assets		285 974	193 505	193 505	6 929	127 821	161 254	33 434	20,7%	193 505
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	661 216	905 254	1 246 275	43 192	461 385	887 154	425 769	48,0%	1 246 275

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10										
Description	Ref	2020/21	Budget Year 2021/22							
		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	389 069	13 404	138 035	231 974	93 939	40,5%	389 069
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7 136	15 680	15 480	601	8 100	12 924	4 824	37,3%	15 480
<i>HV Substations</i>		173	1 958	1 958	-	-	1 631	1 631	100,0%	1 958
<i>MV Networks</i>		5 993	12 209	12 009	563	7 100	10 031	2 931	29,2%	12 009
<i>LV Networks</i>		969	1 514	1 514	38	1 000	1 261	261	20,7%	1 514
Water Supply Infrastructure		84 772	104 366	312 764	12 440	86 666	160 843	74 177	46,1%	312 764
<i>Water Treatment Works</i>		567	8 380	5 788	315	5 267	5 246	(21)	-0,4%	5 788
<i>Bulk Mains</i>		84 205	95 986	306 976	12 125	81 398	155 597	74 199	47,7%	306 976
Sanitation Infrastructure		61 291	123 842	60 825	363	43 268	58 207	14 939	25,7%	60 825
<i>Reticulation</i>		61 291	81 362	33 401	349	25 283	35 118	9 835	28,0%	33 401
<i>Waste Water Treatment Works</i>		-	42 481	27 424	14	17 986	23 090	5 104	22,1%	27 424
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		3 459	3 372	3 150	-	153	2 651	2 499	94,2%	3 150
Community Facilities		3 459	3 372	3 150	-	153	2 651	2 499	94,2%	3 150
<i>Cemeteries/Crematoria</i>		2 572	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	372	150	-	-	151	151	100,0%	150
<i>Stalls</i>		887	3 000	3 000	-	153	2 500	2 347	93,9%	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	13 200	-	1 207	8 783	7 576	86,3%	13 200
Machinery and Equipment		2 394	3 700	13 200	-	1 207	8 783	7 576	86,3%	13 200
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	159 053	250 960	405 419	13 404	139 394	243 409	104 015	42,7%	405 419

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April										
Description	Ref	2020/21	Budget Year 2021/22							
		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	314 087	58 531	365 703	256 988	(108 715)	-42,3%	314 087
Roads Infrastructure		54 795	67 659	69 369	10 587	55 958	57 356	1 398	2,4%	69 369
Road Structures		50 812	63 861	65 673	10 103	53 131	54 259	1 128	2,1%	65 673
Road Furniture		3 983	3 798	3 696	484	2 827	3 097	270	8,7%	3 696
Storm water Infrastructure		3 414	3 717	3 261	474	2 739	2 824	85	3,0%	3 261
Drainage Collection		3 414	3 717	3 261	474	2 739	2 824	85	3,0%	3 261
Electrical Infrastructure		98 862	4 204	4 204	8 177	90 875	3 503	(87 372)	-2494,0%	4 204
Power Plants		93 002	459	459	7 599	84 144	383	(83 761)	-21877,7%	459
HV Substations		5 517	3 744	3 744	577	6 283	3 120	(3 162)	-101,3%	3 744
LV Networks		343	-	-	-	449	-	(449)	0,0%	-
Water Supply Infrastructure		128 922	122 843	120 109	15 619	105 023	100 708	(4 314)	-4,3%	120 109
Boreholes		1 122	667	-	-	-	156	156	100,0%	-
Water Treatment Works		83 875	75 473	78 486	14 704	74 867	64 690	(10 176)	-15,7%	78 486
Bulk Mains		43 925	46 542	41 462	915	30 156	35 728	5 572	15,6%	41 462
Distribution Points		-	162	162	-	-	135	135	100,0%	162
Sanitation Infrastructure		108 745	95 887	117 143	23 675	111 108	92 596	(18 513)	-20,0%	117 143
Reticulation		267	823	823	-	-	686	686	100,0%	823
Waste Water Treatment Works		96 657	82 209	106 615	22 664	101 733	83 104	(18 629)	-22,4%	106 615
Toilet Facilities		11 821	12 855	9 705	1 011	9 375	8 805	(570)	-6,5%	9 705
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	1	1	-	1	1	(0)	-2,0%	1
Data Centres		-	1	1	-	1	1	(0)	-2,0%	1
Community Assets		1 102	1 923	1 048	53	738	1 040	303	29,1%	1 048
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 102	1 923	1 048	53	738	1 040	303	29,1%	1 048
Outdoor Facilities		1 102	1 923	1 048	53	738	1 040	303	29,1%	1 048
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		66 682	61 606	69 081	9 767	57 237	56 427	(810)	-1,4%	69 081
Operational Buildings		66 682	61 606	69 081	9 767	57 237	56 427	(810)	-1,4%	69 081
Municipal Offices		66 682	61 606	69 081	9 767	57 237	56 427	(810)	-1,4%	69 081
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		12 647	11 088	8 033	1 700	6 422	7 352	930	12,6%	8 033
Furniture and Office Equipment		12 647	11 088	8 033	1 700	6 422	7 352	930	12,6%	8 033
Machinery and Equipment		15 054	48 883	27 148	902	10 268	27 685	17 417	62,9%	27 148
Machinery and Equipment		15 054	48 883	27 148	902	10 268	27 685	17 417	62,9%	27 148
Transport Assets		70 045	79 797	94 327	7 049	55 922	75 114	19 192	25,6%	94 327
Transport Assets		70 045	79 797	94 327	7 049	55 922	75 114	19 192	25,6%	94 327
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	560 267	497 607	513 724	78 002	496 290	424 607	(71 683)	-16,9%	513 724

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	Ms	Title	Mr
Name	S Lockman	Name	D Maasdorp
Telephone number	514 058 007	Telephone number	051 405 8411
Cell number	071 762 0496	Cell number	
Fax number		Fax number	051 405 8971
E-mail address	stefani.lockman@mangaung.co.za	E-mail address	dean.maasdorp@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	Ms	Title	Ms
Name	M M Mothibe - Nkoane	Name	CN Oliphant
Telephone number	051 405 8667	Telephone number	051 405 8409
Cell number		Cell number	061 405 6094
Fax number		Fax number	
E-mail address	mapaseka.nkoane@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	T Motlashuping	Name	LA Monyeke
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	
Fax number		Fax number	
E-mail address	tebogo.motlashuping@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	T Sediti	Name	Petunia Wettes
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number		Cell number	083 419 6673
Fax number		Fax number	051 405 8787
E-mail address	timothy.sediti@mangaung.co.za	E-mail address	petunia.ramaqaga@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		