MANGAUNG
METRO MUNICIPALITY
METRO MUNISIPALITEIT
LEKGOTLA LA MOTSE

DIRECTORATE
FINANCE

15 AUGUST 2022

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): PRELIMINARY MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 31 JULY 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 31 July 2022, the ten-working day reporting month expires on the 15 August 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 31 JULY 2022

This report is based upon financial information, as of 31 JULY 2022 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the month ended 31 JULY 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 period of **R1.046 billion** is higher than the year-to-date target of **R734 million** and the expenditure for the period is **R671 million**, which is lower than the year-to-date target of **R679 million** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

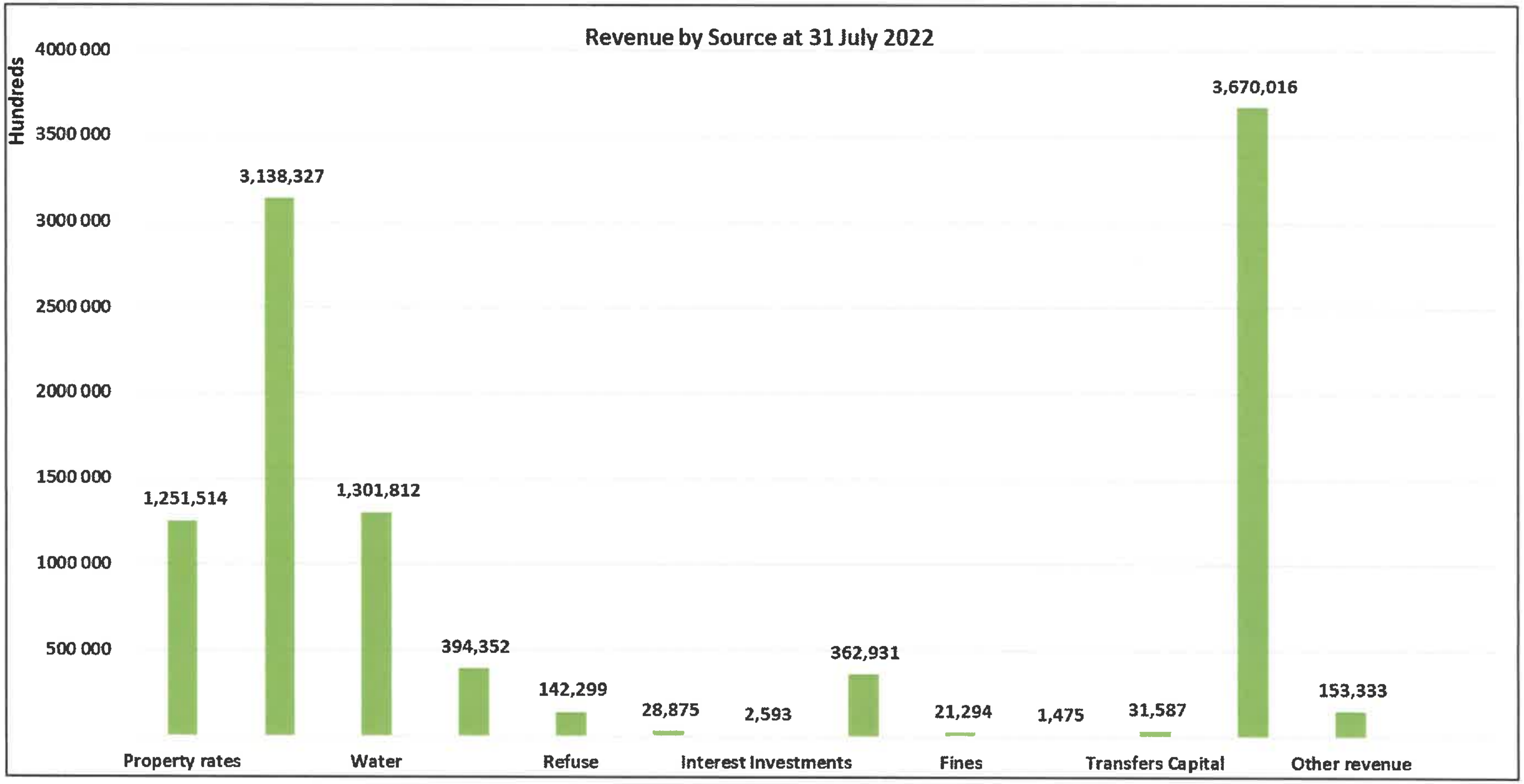
Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		1,387,795	1,458,073	1,458,073	125,151	125,151	121,506	3,645	3%	1,458,073
Service charges - electricity revenue		2,784,323	3,494,847	3,494,847	313,833	313,833	291,237	22,595	8%	3,494,847
Service charges - water revenue		1,059,678	1,135,651	1,135,651	130,181	130,181	94,638	35,544	38%	1,135,651
Service charges - sanitation revenue		400,574	507,200	507,200	39,435	39,435	42,267	(2,831)	-7%	507,200
Service charges - refuse revenue		150,197	177,674	177,674	14,230	14,230	14,806	(576)	-4%	177,674
Rental of facilities and equipment		49,684	44,638	44,638	2,887	2,887	3,720	(832)	-22%	44,638
Interest earned - external investments		18,214	25,072	25,072	259	259	2,089	(1,830)	-88%	25,072
Interest earned - outstanding debtors		353,018	302,184	302,184	36,293	36,293	25,182	11,111	44%	302,184
Dividends received		3	2	2	–	–	0	(0)	-100%	2
Fines, penalties and forfeits		8,588	30,580	30,580	2,129	2,129	2,548	(419)	-16%	30,580
Licences and permits		1,194	550	550	147	147	46	102	222%	550
Agency services								–		
Transfers and subsidies		949,754	1,041,216	1,041,216	367,002	367,002	86,768	280,234	323%	1,041,216
Other revenue		517,729	583,896	583,896	15,333	15,333	48,658	(33,325)	-68%	583,896
Gains		23,248	9,665	9,665	–	–	805	(805)	-100%	9,665
Total Revenue (excluding capital transfers and contributions)		**7,703,999**	**8,811,248**	**8,811,248**	**1,046,882**	**1,046,882**	**734,271**	**312,611**	**43%**	**8,811,248**
Expenditure By Type										
Employee related costs		2,325,664	2,393,515	2,393,515	188,177	188,177	199,461	(11,284)	-6%	2,393,515
Remuneration of councillors		66,323	70,668	70,668	7,304	7,304	5,889	1,415	24%	70,668
Debt impairment		3,402	1,090,093	1,090,093	91,934	91,934	90,841	1,093	1%	1,090,093
Depreciation & asset impairment		911,371	347,000	347,000	18,985	18,985	28,917	(9,931)	-34%	347,000
Finance charges		96,692	184,665	184,665	1,157	1,157	15,389	(14,232)	-92%	184,665
Bulk purchases - electricity		1,746,643	2,145,935	2,145,935	324,541	324,541	178,828	145,713	81%	2,145,935
Inventory consumed		821,078	624,711	624,711	2,961	2,961	52,059	(49,099)	-94%	624,711
Contracted services		507,736	595,360	595,360	5,028	5,028	49,613	(44,585)	-90%	595,360
Transfers and subsidies		7,244	409	409	–	–	34	(34)	-100%	409
Other expenditure		335,774	348,846	348,846	31,668	31,668	29,071	2,597	9%	348,846
Losses		14,632	356,000	356,000	–	–	29,667	(29,667)	-100%	356,000
Total Expenditure		**6,836,558**	**8,157,202**	**8,157,202**	**671,755**	**671,755**	**679,769**	**(8,014)**	**-1%**	**8,157,202**
Surplus/(Deficit)		**867,441**	**654,046**	**654,046**	**375,127**	**375,127**	**54,502**	**320,625**	**0**	**654,046**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		398,291	963,271	963,271	3,159	3,159	80,273	(77,114)	**(0)**	963,271
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		3,416	14,300	14,300	–	–	1,192	(1,192)	**(0)**	14,300
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		**1,269,148**	**1,631,617**	**1,631,617**	**378,286**	**378,286**	**135,966**			**1,631,617**
Taxation								–		
Surplus/(Deficit) after taxation		**1,269,148**	**1,631,617**	**1,631,617**	**378,286**	**378,286**	**135,966**			**1,631,617**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**1,269,148**	**1,631,617**	**1,631,617**	**378,286**	**378,286**	**135,966**			**1,631,617**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**1,269,148**	**1,631,617**	**1,631,617**	**378,286**	**378,286**	**135,966**			**1,631,617**

The major revenue variances against the approved budget are:

- Property rates - Favourable variance of R3.645 million (3%) for the period due to higher property rates billed for domestic properties than budgeted.
- Electricity – Favourable variance of R22.595 million (8%) for the period, due to higher user's consumption than budgeted.
- Water revenue – Favourable variance of R35.544 million (38%) for the period due to higher user's consumption than budgeted for the period.

- Services charges: Sanitation revenue- Unfavourable variance of -R2.831 million (-7%) due to lower billing for sanitation services than budgeted for the period.
- Services charges: Refuse revenue – Unfavourable variance -R576 321 (-4%) due to lower households billed than budgeted.
- Rental of facilities and equipment – Unfavourable variance of -R832 315 (-22%) due to lower use of municipal facilities than anticipated and lower collection of rental income from municipal accommodation facilities.
- Interest earned – External investments - Unfavourable variance of –R1.830 million (-88%) for the period due to lower investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Favourable variance of R11.111 million (44%) due to payments not received from debtors including government.
- Fines - Unfavourable variance of –R418 950 (-16%) 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 R101 677 (222%) 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 R280.234 million (323%) for the period due to payments received with regards to the Equitable Share and Neighborhood Development Grant.
- Other revenue- Unfavourable variance of -R33.325 million (-68%) – lower revenue collected for rendering of services than anticipated for the period.

The following charts indicates the actual revenue by source.

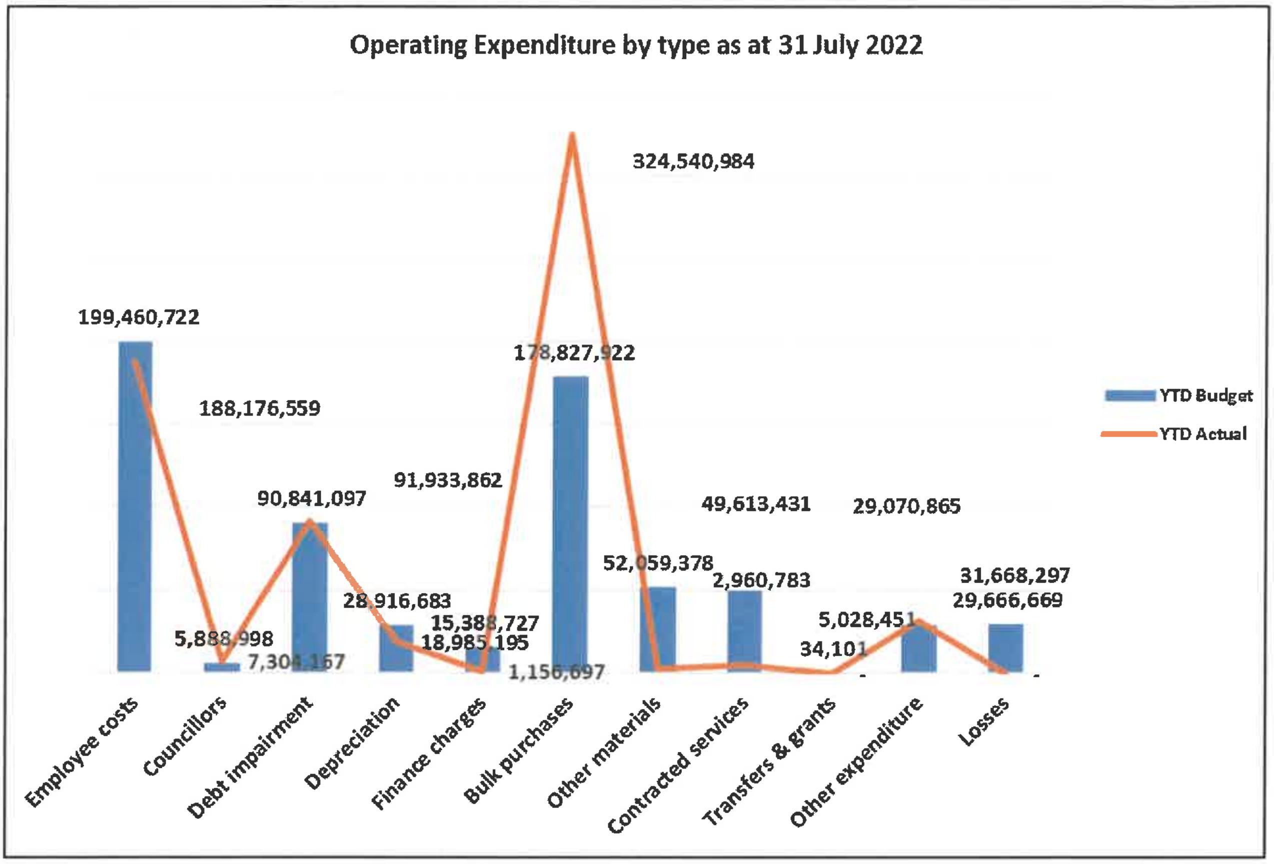


The major operating expenditure variances against the approved budget are:

Employee related costs – Favourable variance of -R11.284 million (-6%) on the year-to-date approved budget is due to under spending on acting and other allowances for the month. The overspending on overtime to date is R7.144 million (Budget R6.666 million vs Actual R 13.811 million). The overspending for the period to date on overtime will result in unauthorised expenditure in most of the votes.

OVERTIME PER DEPARTMENT	ORIGINAL BUDGET	ADJUSTMENT BUDGET	CURRENT MONTH	YTD BUDGET	YTD MOVEMENT	VARIANCE	PERCENTAGE
CITY MANAGER OPERATIONS	136,454	136,454	7,232	11,371	7,232	4,139	57.24%
EXECUTIVE MAYOR	504,524	504,524	252,239	42,044	252,239	(210,195)	-83.33%
CORPORATE SERVICES	3,019,413	3,019,413	693,675	251,618	693,675	(442,058)	-63.73%
FINANCE	-	-	-	-	-	-	0.00%
SOCIAL SERVICES	2,631,022	2,631,022	447,560	219,252	447,560	(228,308)	-51.01%
PLANNING	-	-	13,592	-	13,592	(13,592)	0.00%
FRESH PRODUCE MARKET	343,072	343,072	82,585	28,589	82,585	(53,996)	0.00%
HUMAN SETTLEMENTS	540,116	540,116	148,560	45,010	148,560	(103,551)	0.00%
ENGINEERING SERVICES	10,972,207	10,972,207	2,454,788	914,351	2,454,788	(1,540,437)	-62.75%
WATER	9,275,270	9,275,270	1,805,520	772,939	1,805,520	(1,032,581)	0.00%
WASTE AND FLEET MANAGEMENT	18,127,144	18,127,144	3,004,406	1,510,595	3,004,406	(1,493,811)	-49.72%
METRO POLICE	4,764,025	4,764,025	1,115,952	397,002	1,115,952	(718,950)	0.00%
STRATEGIC PROJECTS	-	-	-	-	-	-	0.00%
NALEDI	1,145,091	1,145,091	491,170	95,424	491,170	(395,746)	0.00%
SOUTPAN	412,709	412,709	63,790	34,392	63,790	(29,398)	0.00%
CENTLEC	28,128,960	28,128,960	3,230,000	2,344,080	3,230,000	(885,920)	-27.43%
TOTAL OVERTIME	**80,000,007**	**80,000,007**	**13,811,069**	**6,666,667**	**13,811,069**	**(7,144,401)**	**-51.73%**

- Debt impairment – Unfavourable variance R1.093 (1%) due to processing of accrual journals for provision of bad debts and the billing integration for the period.
- Depreciation – Favourable variance -R9.931 million (-34%) due to non-accrual of depreciation on assets for the for the month.
- Finance charges – Favourable variance of –R14.232 million (-92%) due to non-accrual of finance charges as per agreement for short term loans and half yearly for the long-term loans.
- Bulk purchases – Unfavourable variance R145.713 million (81%) due to bulk purchases for electricity that are higher than the target the winter period.
- Inventory – Favourable variance -R49.099 million (-94%) under spending due to lower needs for materials and supplies by all the departments and the purchasing of bulk water for the period.
- Contracted services - Favourable variance of -R44.585 million (-90%) due to under spending on other contracted services for the period and the implementation of cost containment measures.
- Other expenditure - Unfavourable variance R2.597 million (9%) – underspending mostly due to cost containment measures introduced.



Operating Expenditure by type as at 31 July 2022
YTD Budget
YTD Actual
199,460,722
188,176,559
5,888,998
7,304,167
90,841,097
91,933,862
28,916,683
15,388,727
18,985,195
1,156,697
178,827,922
324,540,984
52,059,378
49,613,431
2,960,783
34,101
5,028,451
29,070,865
31,668,297
29,666,669
Employee costs
Councillors
Debt impairment
Depreciation
Finance charges
Bulk purchases
Other materials
Contracted services
Transfers & grants
Other expenditure
Losses

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) - M01

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		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	16,001	16,001	–	–	1,333	(1,333)	-100.0%	16,001
Vote 02 - Office Of The Executive Mayor		–	1	1	–	–	0	(0)	-100.0%	1
Vote 03 - Corporate Services		927	11,242	11,242	56	56	937	(881)	-94.0%	11,242
Vote 04 - Finance		1,652,721	1,717,326	1,717,326	212,062	212,062	143,111	68,951	48.2%	1,717,326
Vote 05 - Social Services		10,763	15,984	15,984	2,414	2,414	1,332	1,082	81.2%	15,984
Vote 06 - Planning		44,113	47,022	47,022	3,681	3,681	3,919	(237)	-6.1%	47,022
Vote 07 - Human Settlement And Housing		45,391	46,599	46,599	2,516	2,516	3,883	(1,367)	-35.2%	46,599
Vote 08 - Economic And Rural Development		825	353	353	79	79	29	50	168.9%	353
Vote 09 - Engineering		589,238	666,490	666,490	99,166	99,166	55,541	43,625	78.5%	666,490
Vote 10 - Water		1,467,935	1,629,229	1,629,229	273,045	273,045	135,769	137,276	101.1%	1,629,229
Vote 11 - Waste And Fleet Management		454,954	452,363	452,363	117,874	117,874	37,697	80,178	212.7%	452,363
Vote 12 - Centlec		987,539	1,567,305	1,567,305	22,100	22,100	130,609	(108,509)	-83.1%	1,567,305
Vote 13 - Metro Police		445	25,718	25,718	–	–	2,143	(2,143)	-100.0%	25,718
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–		–
Vote 15 - Other		2,850,854	3,593,186	3,593,186	317,047	317,047	299,432	17,615	5.9%	3,593,186
Total Revenue by Vote	2	**8,105,706**	**9,788,819**	**9,788,819**	**1,050,041**	**1,050,041**	**815,735**	**234,306**	**28.7%**	**9,788,819**
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		131,186	171,727	171,727	10,112	10,112	14,311	(4,199)	-29.3%	171,727
Vote 02 - Office Of The Executive Mayor		209,358	227,683	227,683	12,680	12,680	18,974	(6,294)	-33.2%	227,683
Vote 03 - Corporate Services		299,469	286,775	286,775	15,385	15,385	23,898	(8,514)	-35.6%	286,775
Vote 04 - Finance		246,901	271,690	271,690	36,430	36,430	22,641	13,789	60.9%	271,690
Vote 05 - Social Services		308,948	316,511	316,511	21,181	21,181	26,376	(5,195)	-19.7%	316,511
Vote 06 - Planning		88,903	93,181	93,181	5,297	5,297	7,765	(2,468)	-31.8%	93,181
Vote 07 - Human Settlement And Housing		101,221	133,844	133,844	7,908	7,908	11,154	(3,246)	-29.1%	133,844
Vote 08 - Economic And Rural Development		31,467	42,621	42,621	1,299	1,299	3,552	(2,253)	-63.4%	42,621
Vote 09 - Engineering		749,304	581,028	581,028	24,441	24,441	48,419	(23,978)	-49.5%	581,028
Vote 10 - Water		996,921	1,939,777	1,939,777	79,593	79,593	161,648	(82,055)	-50.8%	1,939,777
Vote 11 - Waste And Fleet Management		439,205	423,552	423,552	27,602	27,602	35,296	(7,694)	-21.8%	423,552
Vote 12 - Centlec		153,483	223,311	223,311	17,956	17,956	18,609	(653)	-3.5%	223,311
Vote 13 - Metro Police		246,501	216,052	216,052	13,206	13,206	18,004	(4,798)	-26.6%	216,052
Vote 14 - Naledi And Soutpan		66,952	62,755	62,755	5,300	5,300	5,230	70	1.3%	62,755
Vote 15 - Other		2,766,740	3,166,695	3,166,695	393,366	393,366	263,891	129,474	49.1%	3,166,695
Total Expenditure by Vote	2	**6,836,558**	**8,157,202**	**8,157,202**	**671,755**	**671,755**	**679,769**	**(8,014)**	**-1.2%**	**8,157,202**
Surplus/ (Deficit) for the year	2	**1,269,148**	**1,631,617**	**1,631,617**	**378,286**	**378,286**	**135,966**	**242,320**	**178.2%**	**1,631,617**

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 **R9,058 million (8,49%)** on the year-to-date budgeted target of **R106,736 million.** On an annual basis we have thus spent only **R9.058 million (0.71%)** of the year-to-date expenditure versus the approved budget of **R1,280 billion.**

The summary report indicates the following:

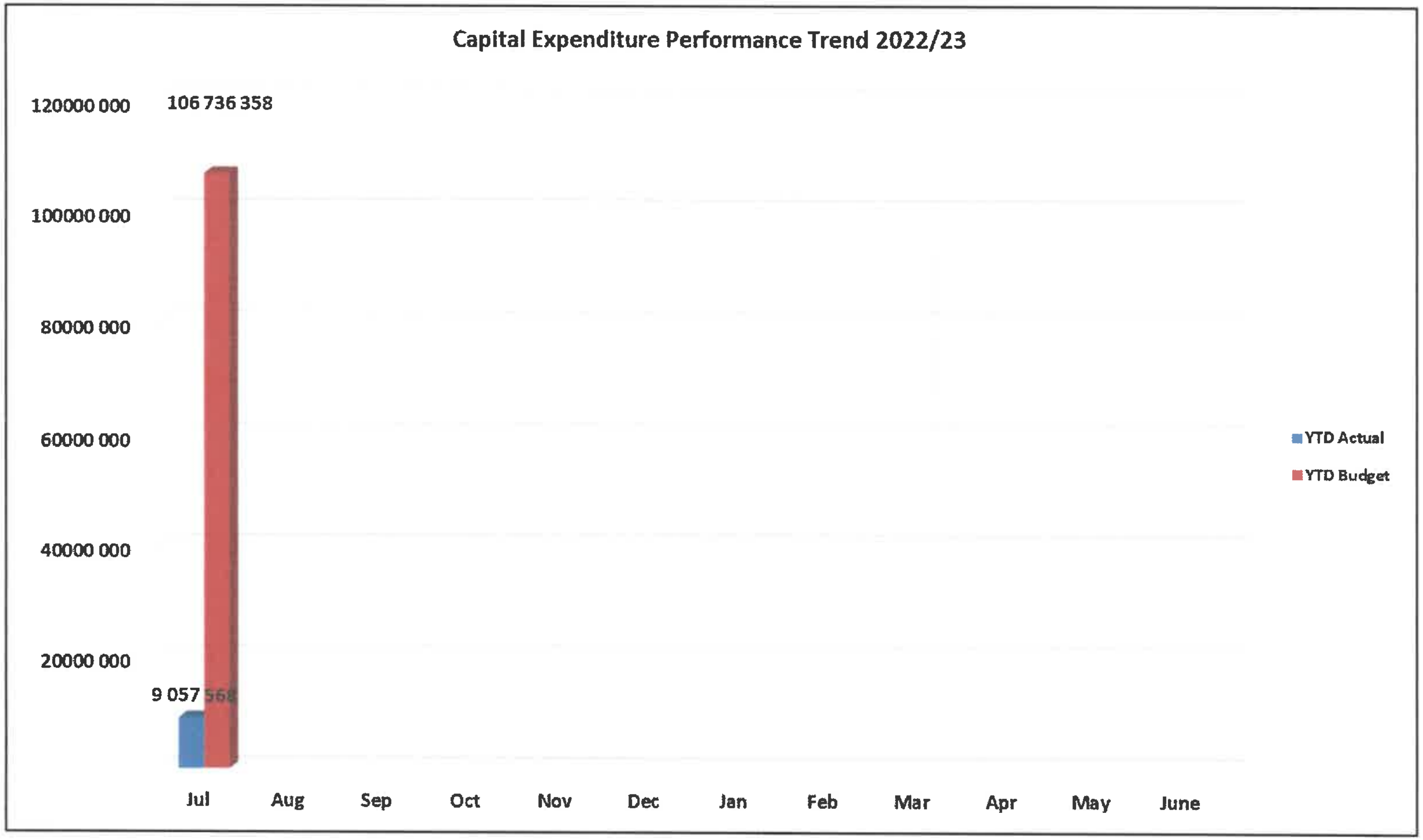
Summary Statement of Capital Expenditure - Financing

Description	Approved budget 2022/23 R'000	YTD Budget July 2022/23 R'000	YTD Actual July 2022/23 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	**1 280 835**	**106 736**	**9 058**	**(97 679)**
Capital Financing				
National Government	963 271	80 273	-	(80 273)
Provincial Government	-	-	-	-
Public Contributions	14 300	1 192	724	(467)
Borrowing	-	-	2 411	2 411
Internally Generated Funds	303 265	25 272	5 922	(19 350)
Financing Total	**1 280 835**	**106 736**	**9 058**	**(97 679)**

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	(R1.223 more than budget target)
Community and public safety	(R30.059 million less than budget target)
Economic and environmental services	(R29.152 million less than budget target)
Electricity	(R15.456 million less than budget target)
Water	(R12.293 million less than budget target)
Wastewater management	(R7.488 million less than budget target)
Waste management	(R1.592 million less than budget target)

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



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

Capital Expenditure per Vote	Approved Budget	Adj Budget	YTD Actual	YTD Budget Target	Percentage on Adjutment Budget
City Manager	217 889 233	217 889 233	-	18 157 440	0,00%
Corp Services	40 600 000	40 600 000	-	3 383 341	0,00%
Finance	500	500	-	42	0,00%
Social Services	13 885 839	13 885 839	-	1 157 158	0,00%
Planning	52 643 814	52 643 814	-	4 386 991	0,00%
Human Settlements	328 136 150	328 136 150	-	27 344 693	0,00%
Econ & Rural Dev	13 238 000	13 238 000	-	1 103 169	0,00%
Engineering	172 437 851	172 437 851	-	14 369 835	0,00%
Water Services	147 514 165	147 514 165	-	12 292 857	0,00%
Waste & Fleet	22 949 495	22 949 495	2 411 432	1 912 461	10,51%
Strategic Projects	6 315 000	6 315 000	-	-	0,00%
Centlec	265 225 272	265 225 272	6 646 137	22 102 119	2,51%
	1 280 835 319	1 280 835 319	9 057 568	106 210 106	0,71%

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

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

The CFS report for the period ending 31 July 2022 indicates a closing balance (cash and cash equivalents) of R648.529 million (30 June 2022 – R728.405 million) which comprises of the following:

- Bank balance and cash R524 483.79 (Mangaung) ABSA
- Bank balance and cash R38.176 million (Mangaung) NEDBANK
- Bank balance and cash R8.260 million (Centlec)
- Bank balance and cash R6.112 million (Market)
- Investment deposits R589.334 million (Mangaung)
- Investment deposits R6.123 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R83.170 million,** resulting in an **-R36.231 million (-30%)** unfavourable variance, as compared to a year target of **R119.400 million.**
- Service charges reflect a year-to-date amount cash collection of **R344.498 million,** resulting in an **-R92.319 million (-21%)** unfavourable variance, as compared to a year target of **R436.817 million.**
- Other revenue reflects a year-to-date amount of **R541.333 million,** resulting in an **R458.282 million (552%)** favourable variance, as compared to a year target of **R83.052 million.**
- Operating grants and subsidies show a year-to-date receipted amount of **R365.969 million** compared to a year-to-date target of **R86.768 million** resulting in **R279.201**

million (322%) favourable variance. (Variance due to grant receipt apportionment quarterly vs periodly budget);

- Capital grants and subsidies show a year-to-date amount of **R94.964 million** compared to a year-to-date target of **R81.464 million** resulting in **R13.500 million** (17%) favourable variance due to grant receipt apportionment quarterly vs periodly budget);
- Interest shows a year-to-date amount of **R3.797 million** compared to a year target of **R2.089 million,** indicating **R1.707 million (82%)** favourable variance.

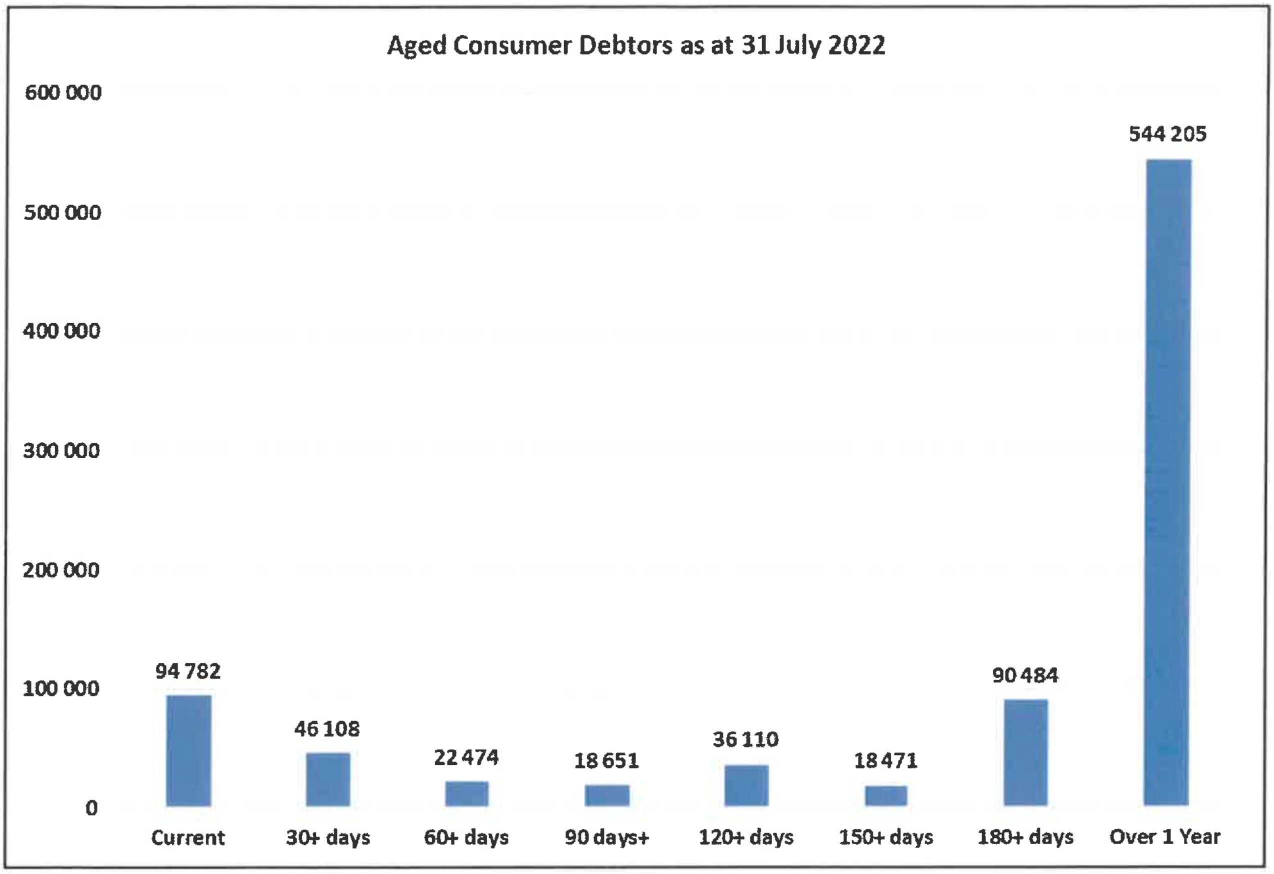
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **–R946.178 million (R565.786 million** unfavourable variance) compared to a year-to-date target of -**R380.392 million** mainly due to accrued creditors at the end June 2022, paid in July.
- Capital payments indicate a year-to-date amount of **-R9.058 million** (**-R97.679 million** favourable variance) compared to a target of -**R106.736 million** due to the slow uptake of capex projects during the first period of the year.
- Finance charges shows a year-to-date amount of –**R21.287 million** compared to a year target of –**R15.389 million,** resulting in a favourable variance of **R5.898 million.**
- Transfers and grants indicate a year-to-date amount of **R0 million -(R34 098)** Unfavourable variance) compared to a target of **-R34 098.**
- Repayment of borrowing indicates a year-to-date amount of **–R20.230 (R8.065 million** favourable variance) compared to a target of **-R12.165 million** due to the repayment of borrowings due.

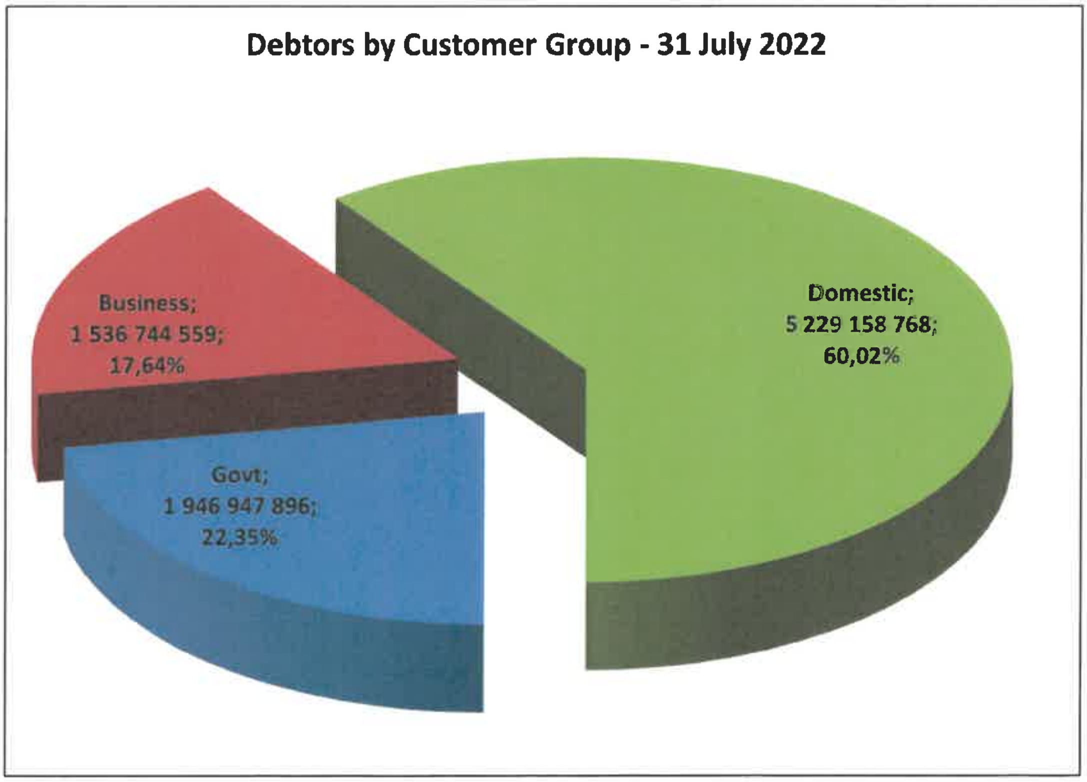
Outstanding Debtors Report (Annexure B – Table SC3)

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

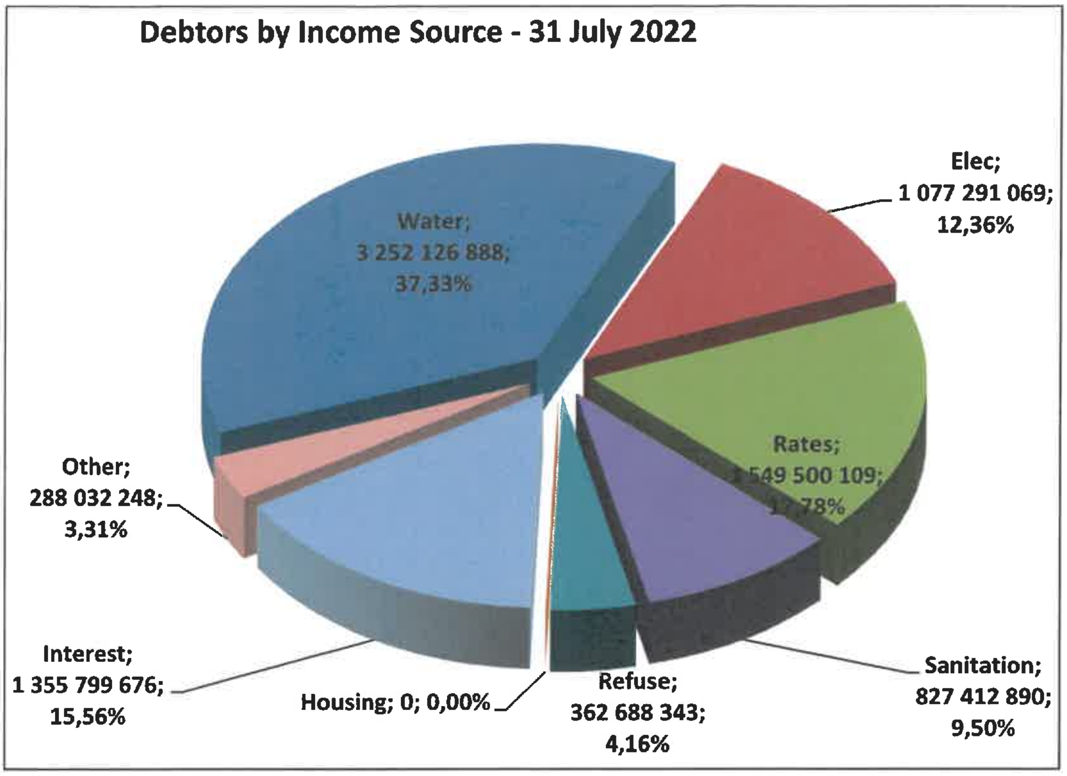
The debtors balance as of 31 July 2022 is **R8.716 billion** including unallocated credits of R302.597 million (30 June 2022 – **R8.388 billion** including unallocated credits of R304.931 million), thus reflecting an increase of **R328 million** (3.76%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R5.442 billion (R5.276 billion – June 2022) is outstanding in this category (1 year and older), with R3.636 billion attributable to households, a decrease of R1 million from the balance of R3.510 billion in June 2022.



The following chart indicates the oustanding debtors per customer group.



The following chart indicates the oustanding debtors by income source



<u>Outstanding Creditors Report</u> **(Annexure B – Table SC4)**

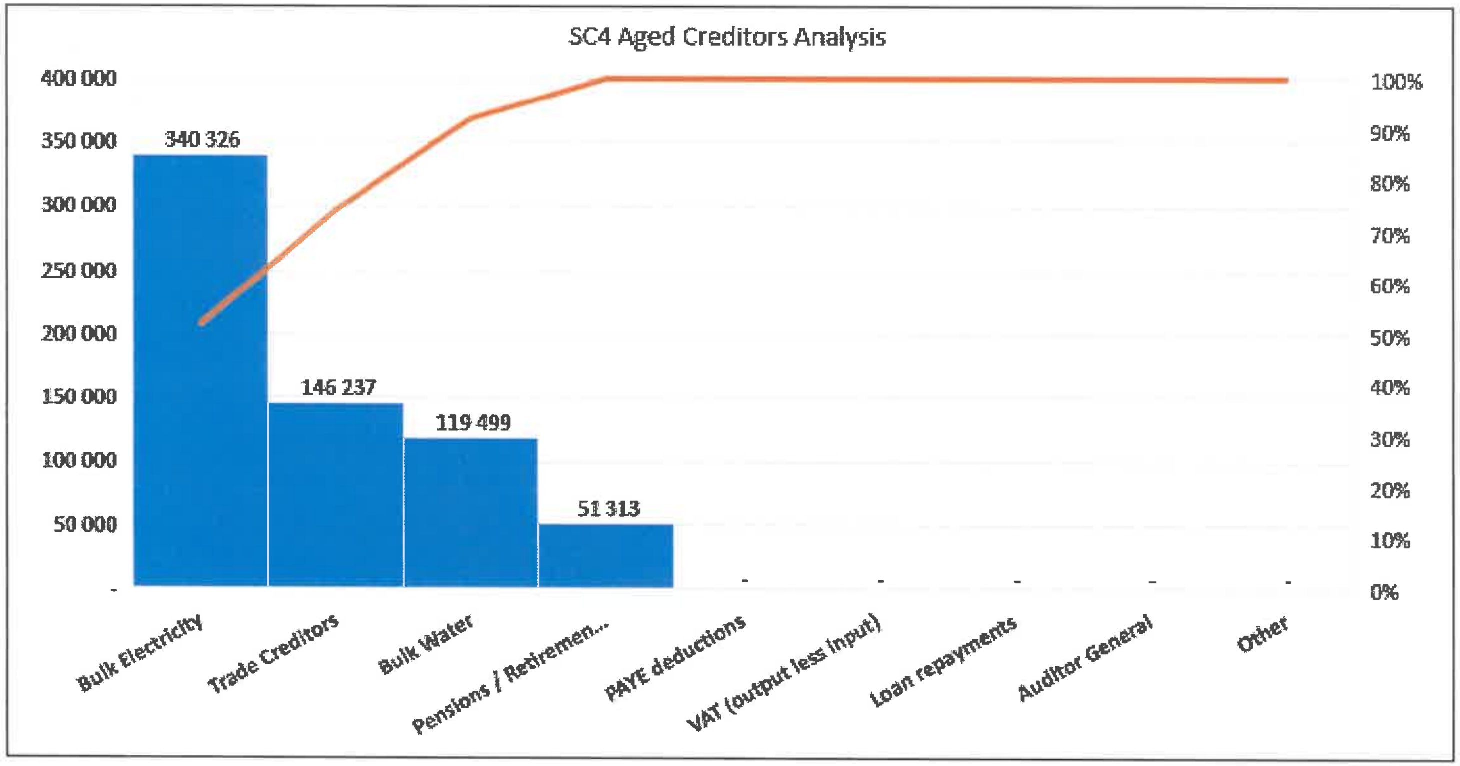
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R657.357 million** compared to an amount of **R763.138 million** in June 2022. The decrease of **R105.763 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	June 2022 R'000	July 2022 R'000
Bulk electricity	356 333	340 326
Trade creditors Centlec	71 812	25 231
Bulk water	189 499	119 499
Salaries/PAYE	36 498	-
Pensions Deductions	50 324	51 353
Other	-	-
Trade creditors Mangaung	58 672	121 005
Total	**763 138**	**657 375**

*The current portion of the amount due was R540.161 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 **R595.457 million** as of 31 July 2022 against **R687.495 million** on 30 June 2022.

4. FINANCIAL IMPLICATIONS

The report for the month ending 31 July 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 July 2022 the operating revenue (excluding capital grants) and expenditure actual represented 11.88% and 8.24% respectively of the approved budget. The outcome reflects a variance of -3.55% (favourable) and 9% (favourable) respectively, when compared to the average target of 8.33% and 8.33% respectively (based on the first month of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year-to-date capital expenditure until 31 July 2022 represents only 0.71% of the approved budget, when compared to a target of 8.33% (first month), a variance of 7.62% for the year against the target. It should however be noted that additional funding in terms of USDG was only received very late in March 2022 which impacted on the total spending to date on capital projects.

4.1 Financial Ratios

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

  648 529 287/ (671 754 995 – 91 933 862 – 18 985 195) = 1.16 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

  9 466 388 445/10 900 456 183 = 0.87

  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

  1 156 697 + 91 927 831/671 754 995 x 100 = 0.97%

  The finance charges ratio is lower than the norm of 6% to 8% which indicates that payments on external loans are not made according to repayment schedules for the month.

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

  35 362 905/(19 257 175 803 + 1 570 916 987) = 0.17%

  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

  8 119 079 444 + 651 023 810 – 1 092 708 = 8 769 010 546 – 8 413 559 545 = 355 451 001 + 6 426 130/651 023 810 = 55.59%

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

5. KEY JULY 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 31 JULY 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 31 July 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 **DATE:** 15.08.2022
ACTING CHIEF FINANCIAL OFFICER

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 **31 July 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: 15/08/2022

ANNEXURE A

Explanation of legal requirements

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

(a) actual revenue, per revenue source;

(b) actual borrowings;

(c) actual expenditure, per **vote**.

(d) actual capital expenditure, per vote;

(e) the amount of any allocations received.

(f) actual expenditure on those **allocations**, excluding expenditure on-

(i) its share of the local government equitable share; and

(ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and

(g) when necessary, an explanation of-

(i) any **material variances** from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;

(ii) any material variances from the service delivery and budget implementation plan;

(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The statement must also include:

(a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and

(b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of **section 87(10)**.

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

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

Reporting requirements:

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

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

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

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

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

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

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

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 08 August 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	*Consolidated Monthly Budget Statements*
Table C1-SUM	Summary
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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)
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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 - M01 July

Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	1 387 795	1 458 073	1 458 073	125 151	125 151	121 506	3 645	3%	1 458 073
Service charges	4 394 771	5 315 372	5 315 372	497 679	497 679	442 948	54 731	12%	5 315 372
Investment revenue	18 214	25 072	25 072	259	259	2 089	(1 830)	-88%	25 072
Transfers and subsidies	949 754	1 041 216	1 041 216	367 002	367 002	86 768	280 234	323%	1 041 216
Other own revenue	953 464	971 515	971 515	56 791	56 791	80 960	(24 169)	-30%	971 515
Total Revenue (excluding capital transfers and contributions)	**7 703 999**	**8 811 248**	**8 811 248**	**1 046 882**	**1 046 882**	**734 271**	**312 611**	**43%**	**8 811 248**
Employee costs	2 325 664	2 393 515	2 393 515	188 177	188 177	199 461	(11 284)	-6%	2 393 515
Remuneration of Councillors	66 323	70 668	70 668	7 304	7 304	5 889	1 415	24%	70 668
Depreciation & asset impairment	911 371	347 000	347 000	18 985	18 985	28 917	(9 931)	-34%	347 000
Finance charges	96 692	184 665	184 665	1 157	1 157	15 389	(14 232)	-92%	184 665
Inventory consumed and bulk purchases	2 567 721	2 770 646	2 770 646	327 502	327 502	230 887	96 614	42%	2 770 646
Transfers and subsidies	7 244	409	409	–	–	34	(34)	-100%	409
Other expenditure	861 544	2 390 299	2 390 299	128 631	128 631	199 192	(70 561)	-35%	2 390 299
Total Expenditure	**6 836 558**	**8 157 202**	**8 157 202**	**671 755**	**671 755**	**679 769**	**(8 014)**	**-1%**	**8 157 202**
Surplus/(Deficit)	**867 441**	**654 046**	**654 046**	**375 127**	**375 127**	**54 502**	**320 625**	**588%**	**654 046**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	398 291	963 271	963 271	3 159	3 159	80 273	#### ####	-96%	963 271
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	3 416	14 300	14 300	–	–	1 192	(1 192)	-100%	14 300
Surplus/(Deficit) after capital transfers & contributions	**1 269 148**	**1 631 617**	**1 631 617**	**378 286**	**378 286**	**135 966**	**242 320**	**178%**	**1 631 617**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**1 269 148**	**1 631 617**	**1 631 617**	**378 286**	**378 286**	**135 966**	**242 320**	**178%**	**1 631 617**
Capital expenditure & funds sources									
Capital expenditure	**919 428**	**1 280 835**	**1 280 835**	**9 058**	**9 058**	**106 736**	**(97 679)**	**-92%**	**1 280 835**
Capital transfers recognised	750 116	977 571	977 571	724	724	81 464	(80 740)	-99%	977 571
Borrowing	37 225	–	–	2 411	2 411	–	2 411	#DIV/0!	–
Internally generated funds	132 087	303 265	303 265	5 922	5 922	25 272	(19 350)	-77%	303 265
Total sources of capital funds	**919 428**	**1 280 835**	**1 280 835**	**9 058**	**9 058**	**106 736**	**(97 679)**	**-92%**	**1 280 835**
Financial position									
Total current assets	16 570 531	4 197 201	4 197 201		10 086 754				4 197 201
Total non current assets	22 704 626	23 399 623	23 399 623		22 704 707				23 399 623
Total current liabilities	11 157 938	2 316 152	2 316 152		10 900 456				2 316 152
Total non current liabilities	2 679 685	2 066 608	2 066 608		2 681 700				2 066 608
Community wealth/Equity	**17 887 381**	**23 212 063**	**23 212 063**		**19 209 304**				**23 212 063**
Cash flows									
Net cash from (used) operating	7 964 163	4 965 309	4 965 309	214 814	545 371	413 776	(131 595)	-32%	4 965 309
Net cash from (used) investing	(790 639)	(1 293 194)	(1 280 835)	(9 065)	3 309	(106 736)	(110 045)	103%	(1 280 835)
Net cash from (used) financing	(108 387)	(143 724)	(145 979)	(1 435)	(1 435)	(11 977)	(10 542)	88%	(143 724)
Cash/cash equivalents at the month/year end	**7 526 533**	**3 739 891**	**3 749 995**	**–**	**2 123 673**	**506 562**	**########**	**-319%**	**5 117 178**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	947 820	461 076	224 742	186 506	361 105	184 709	904 842	5 442 051	8 712 851
Creditors Age Analysis									
Total Creditors	540 161	33 718	24 993	58 503	–	–	–	–	657 375

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**2 689 909**	**3 344 005**	**3 344 005**	**237 930**	**237 930**	**278 667**	(40 737)	-15%	**3 344 005**
Executive and council		816	13	13	73	73	1	72	6830%	13
Finance and administration		2 689 093	3 343 992	3 343 992	237 857	237 857	278 666	(40 809)	-15%	3 343 992
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**38 029**	**71 855**	**71 855**	**3 500**	**3 500**	**5 988**	(2 488)	-42%	**71 855**
Community and social services		6 882	7 871	7 871	624	624	656	(32)	-5%	7 871
Sport and recreation		1 483	8 483	8 483	101	101	707	(606)	-86%	8 483
Public safety		3 493	26 953	26 953	1 718	1 718	2 246	(528)	-23%	26 953
Housing		26 159	28 541	28 541	1 057	1 057	2 378	(1 322)	-56%	28 541
Health		11	7	7	1	1	1	(0)	-12%	7
Economic and environmental services		**30 615**	**30 197**	**30 197**	**1 471**	**1 471**	**2 516**	(1 045)	-42%	**30 197**
Planning and development		14 512	13 756	13 756	1 445	1 445	1 146	299	26%	13 756
Road transport		15 837	16 000	16 000	–	–	1 333	(1 333)	-100%	16 000
Environmental protection		265	441	441	26	26	37	(10)	-28%	441
Trading services		**5 347 145**	**6 341 269**	**6 341 269**	**807 133**	**807 133**	**528 439**	278 694	53%	**6 341 269**
Energy sources		2 850 854	3 593 186	3 593 186	317 047	317 047	299 432	17 615	6%	3 593 186
Water management		1 467 935	1 629 229	1 629 229	273 045	273 045	135 769	137 276	101%	1 629 229
Waste water management		573 401	666 490	666 490	99 166	99 166	55 541	43 625	79%	666 490
Waste management		454 954	452 363	452 363	117 874	117 874	37 697	80 176	213%	452 363
Other	4	**9**	**1 493**	**1 493**	**6**	**6**	**124**	**(118)**	**-95%**	**1 493**
Total Revenue - Functional	2	**8 105 706**	**9 788 819**	**9 788 819**	**1 050 041**	**1 050 041**	**815 735**	**234 306**	**29%**	**9 788 819**
Expenditure - Functional										
Governance and administration		**1 213 103**	**1 334 224**	**1 334 224**	**103 068**	**103 068**	**111 186**	(8 118)	-7%	**1 334 224**
Executive and council		134 550	174 436	174 436	12 321	12 321	14 536	(2 216)	-15%	174 436
Finance and administration		1 078 554	1 159 788	1 159 788	90 747	90 747	96 650	(5 903)	-6%	1 159 788
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**751 709**	**660 683**	**660 683**	**47 356**	**47 356**	**55 057**	(7 701)	-14%	**660 683**
Community and social services		53 853	63 590	63 590	3 795	3 795	5 299	(1 504)	-28%	63 590
Sport and recreation		253 082	195 105	195 105	13 233	13 233	16 259	(3 026)	-19%	195 105
Public safety		342 277	263 573	263 573	21 278	21 278	21 965	(687)	-3%	263 573
Housing		87 828	122 686	122 686	7 740	7 740	10 224	(2 483)	-24%	122 686
Health		14 669	15 730	15 730	1 310	1 310	1 311	(1)	0%	15 730
Economic and environmental services		**471 133**	**390 435**	**390 435**	**14 088**	**14 088**	**32 536**	(18 449)	-57%	**390 435**
Planning and development		46 954	54 359	54 359	3 331	3 331	4 530	(1 199)	-26%	54 359
Road transport		398 833	306 449	306 449	8 536	8 536	25 538	(17 001)	-67%	306 449
Environmental protection		25 345	29 627	29 627	2 220	2 220	2 469	(248)	-10%	29 627
Trading services		**4 396 154**	**5 766 601**	**5 766 601**	**506 974**	**506 974**	**480 551**	26 423	5%	**5 766 601**
Energy sources		2 766 887	3 167 911	3 167 911	393 376	393 376	263 993	129 383	49%	3 167 911
Water management		978 070	1 950 025	1 950 025	75 086	75 086	162 502	(87 416)	-54%	1 950 025
Waste water management		388 473	349 062	349 062	17 229	17 229	29 089	(11 859)	-41%	349 062
Waste management		262 724	299 603	299 603	21 282	21 282	24 967	(3 685)	-15%	299 603
Other		**4 458**	**5 258**	**5 258**	**270**	**270**	**438**	**(168)**	**-38%**	**5 258**
Total Expenditure - Functional	3	**6 836 558**	**8 157 202**	**8 157 202**	**671 755**	**671 755**	**679 769**	**(8 014)**	**-1%**	**8 157 202**
Surplus/ (Deficit) for the year		**1 269 148**	**1 631 617**	**1 631 617**	**378 286**	**378 286**	**135 966**	**242 320**	**178%**	**1 631 617**

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration		2 689 909	3 344 005	3 344 005	237 930	237 930	278 667	(40 737)	-15%	3 344 005
Executive and council		816	13	13	73	73	1	72	0	13
Municipal Manager, Town Secretary and Chief Executive		816	13	13	73	73	1	72	0	13
Finance and administration		2 689 093	3 343 992	3 343 992	237 857	237 857	278 666	(40 809)	(0)	3 343 992
Administrative and Corporate Support		1 338	176	176	63	63	15	48	0	176
Finance		2 638 923	3 284 456	3 284 456	234 099	234 099	273 705	(39 605)	(0)	3 284 456
Human Resources		0	8 029	8 029	–	–	669	(669)	(0)	8 029
Information Technology		–	6	6	–	–	0	(0)	(0)	6
Marketing, Customer Relations, Publicity and Media Co-ordination		29 601	33 266	33 266	2 236	2 236	2 772	(536)	(0)	33 266
Property Services		19 232	18 059	18 059	1 459	1 459	1 505	(46)	(0)	18 059
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		38 029	71 855	71 855	3 500	3 500	5 988	(2 488)	(0)	71 855
Community and social services		6 882	7 871	7 871	624	624	656	(32)	(0)	7 871
Cemeteries, Funeral Parlours and Crematoriums		5 137	6 399	6 399	451	451	533	(82)	(0)	6 399
Libraries and Archives		1 745	1 462	1 462	172	172	122	51	0	1 462
Museums and Art Galleries		–	10	10	–	–	1	(1)	(0)	10
Sport and recreation		1 483	8 483	8 483	101	101	707	(606)	(0)	8 483
Community Parks (including Nurseries)		(7)	2 562	2 562	–	–	213	(213)	(0)	2 562
Recreational Facilities		185	633	633	4	4	53	(49)	(0)	633
Sports Grounds and Stadiums		1 305	5 288	5 288	98	98	441	(343)	(0)	5 288
Public safety		3 493	26 953	26 953	1 718	1 718	2 246	(528)	(0)	26 953
Civil Defence		18	24	24	3	3	2	1	0	24
Fire Fighting and Protection		1 160	1 212	1 212	120	120	101	19	0	1 212
Police Forces, Traffic and Street Parking Control		2 316	25 718	25 718	1 595	1 595	2 143	(548)	(0)	25 718
Housing		26 159	28 541	28 541	1 057	1 057	2 378	(1 322)	(0)	28 541
Housing		26 159	28 541	28 541	1 057	1 057	2 378	(1 322)	(0)	28 541
Health		11	7	7	1	1	1	(0)	(0)	7
Health Services		11	7	7	1	1	1	(0)	(0)	7
Economic and environmental services		30 615	30 197	30 197	1 471	1 471	2 516	(1 045)	(0)	30 197
Planning and development		14 512	13 756	13 756	1 445	1 445	1 146	299	0	13 756
Town Planning, Building Regulations and Enforcement, and City Engineer		14 512	13 756	13 756	1 445	1 445	1 146	299	0	13 756
Road transport		15 837	16 000	16 000	–	–	1 333	(1 333)	(0)	16 000
Public Transport		–	16 000	16 000	–	–	1 333	(1 333)	(0)	16 000
Roads		15 837	–	–	–	–	–	–		–
Environmental protection		265	441	441	26	26	37	(10)	(0)	441
Pollution Control		265	441	441	26	26	37	(10)	(0)	441
Trading services		5 347 145	6 341 269	6 341 269	807 133	807 133	528 439	278 694	0	6 341 269
Energy sources		2 850 854	3 593 186	3 593 186	317 047	317 047	299 432	17 615	0	3 593 186
Electricity		2 850 854	3 593 186	3 593 186	317 047	317 047	299 432	17 615	0	3 593 186
Water management		1 467 935	1 629 229	1 629 229	273 045	273 045	135 769	137 276	0	1 629 229
Water Distribution		1 467 935	1 629 229	1 629 229	273 045	273 045	135 769	137 276	0	1 629 229
Waste water management		573 401	666 490	666 490	99 166	99 166	55 541	43 625	0	666 490
Sewerage		573 401	666 490	666 490	99 166	99 166	55 541	43 625	0	666 490
Waste management		454 954	452 363	452 363	117 874	117 874	37 697	80 178	0	452 363
Solid Waste Disposal (Landfill Sites)		0	1	1	–	–	0	(0)	(0)	1
Solid Waste Removal		454 953	452 362	452 362	117 874	117 874	37 697	80 178	0	452 362
Other		9	1 493	1 493	6	6	124	(118)	(0)	1 493
Air Transport		–	1 153	1 153	–	–	96	(96)	(0)	1 153
Tourism		9	340	340	6	6	28	(22)	(0)	340
Total Revenue - Functional	2	8 105 706	9 788 819	9 788 819	1 050 041	1 050 041	815 735	234 306	0	9 788 819

Expenditure - Functional										
Municipal governance and administration		**1 213 103**	**1 334 224**	**1 334 224**	**103 068**	**103 068**	**111 186**	**(8 118)**	**(0)**	**1 334 224**
Executive and council		134 550	174 436	174 436	12 321	12 321	14 536	(2 216)	(0)	174 436
Mayor and Council		78 101	85 769	85 769	8 440	8 440	7 147	1 292	0	85 769
Municipal Manager, Town Secretary and Chief Executive		56 449	88 668	88 668	3 881	3 881	7 389	(3 508)	(0)	88 668
Finance and administration		1 078 554	1 159 788	1 159 788	90 747	90 747	96 650	(5 903)	(0)	1 159 788
Administrative and Corporate Support		354 370	360 416	360 416	15 167	15 167	30 035	(14 868)	(0)	360 416
Finance		407 699	477 123	477 123	55 116	55 116	39 760	15 355	0	477 123
Fleet Management		96 141	84 985	84 985	5 992	5 992	7 082	(1 090)	(0)	84 985
Human Resources		69 501	87 525	87 525	5 328	5 328	7 294	(1 966)	(0)	87 525
Information Technology		59 894	75 834	75 834	3 416	3 416	6 320	(2 903)	(0)	75 834
Legal Services		25 646	(1 614)	(1 614)	558	558	(134)	692	(0)	(1 614)
Marketing, Customer Relations, Publicity and Media Co-ordination		34 666	39 765	39 765	2 658	2 658	3 314	(656)	(0)	39 765
Property Services		22 355	24 148	24 148	1 786	1 786	2 012	(227)	(0)	24 148
Risk Management		8 283	11 606	11 606	727	727	967	(240)	(0)	11 606
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**751 709**	**660 683**	**660 683**	**47 356**	**47 356**	**55 057**	**(7 701)**	**(0)**	**660 683**
Community and social services		53 853	63 590	63 590	3 795	3 795	5 299	(1 504)	(0)	63 590
Cemeteries, Funeral Parlours and Crematoriums		25 128	26 999	26 999	1 651	1 651	2 250	(599)	(0)	26 999
Libraries and Archives		27 654	35 374	35 374	2 057	2 057	2 948	(890)	(0)	35 374
Museums and Art Galleries		1 071	1 217	1 217	87	87	101	(14)	(0)	1 217
Sport and recreation		253 082	195 105	195 105	13 233	13 233	16 259	(3 026)	(0)	195 105
Community Parks (including Nurseries)		75 962	101 891	101 891	5 683	5 683	8 491	(2 808)	(0)	101 891
Recreational Facilities		12 828	23 123	23 123	804	804	1 927	(1 123)	(0)	23 123
Sports Grounds and Stadiums		164 292	70 091	70 091	6 745	6 745	5 841	904	0	70 091
Public safety		342 277	263 573	263 573	21 278	21 278	21 965	(687)	(0)	263 573
Civil Defence		12 750	13 149	13 149	1 145	1 145	1 096	49	0	13 149
Fire Fighting and Protection		82 551	93 843	93 843	7 096	7 096	7 820	(725)	(0)	93 843
Police Forces, Traffic and Street Parking Control		246 975	156 581	156 581	13 037	13 037	13 048	(11)	(0)	156 581
Housing		87 828	122 686	122 686	7 740	7 740	10 224	(2 483)	(0)	122 686
Housing		87 828	122 686	122 686	7 740	7 740	10 224	(2 483)	(0)	122 686
Health		14 669	15 730	15 730	1 310	1 310	1 311	(1)	(0)	15 730
Health Services		14 669	15 730	15 730	1 310	1 310	1 311	(1)	(0)	15 730
Economic and environmental services		**471 133**	**390 435**	**390 435**	**14 088**	**14 088**	**32 536**	**(18 449)**	**(0)**	**390 435**
Planning and development		46 954	54 359	54 359	3 331	3 331	4 530	(1 199)	(0)	54 359
Town Planning, Building Regulations and Enforcement, and City Engineer		46 954	54 359	54 359	3 331	3 331	4 530	(1 199)	(0)	54 359
Road transport		398 833	306 449	306 449	8 536	8 536	25 538	(17 001)	(0)	306 449
Public Transport		33 125	61 166	61 166	963	963	5 097	(4 134)	(0)	61 166
Roads		365 708	245 283	245 283	7 573	7 573	20 440	(12 867)	(0)	245 283
Environmental protection		25 345	29 627	29 627	2 220	2 220	2 469	(248)	(0)	29 627
Pollution Control		25 345	29 627	29 627	2 220	2 220	2 469	(248)	(0)	29 627
Trading services		**4 396 154**	**5 766 601**	**5 766 601**	**506 974**	**506 974**	**480 551**	**26 423**	**0**	**5 766 601**
Energy sources		2 766 887	3 167 911	3 167 911	393 376	393 376	263 993	129 383	0	3 167 911
Electricity		2 766 887	3 167 911	3 167 911	393 376	393 376	263 993	129 383	0	3 167 911
Water management		978 070	1 950 025	1 950 025	75 086	75 086	162 502	(87 416)	(0)	1 950 025
Water Distribution		978 070	1 950 025	1 950 025	75 086	75 086	162 502	(87 416)	(0)	1 950 025
Waste water management		388 473	349 062	349 062	17 229	17 229	29 089	(11 859)	(0)	349 062
Sewerage		388 473	349 062	349 062	17 229	17 229	29 089	(11 859)	(0)	349 062
Waste management		262 724	299 603	299 603	21 282	21 282	24 967	(3 685)	(0)	299 603
Solid Waste Disposal (Landfill Sites)		51 626	41 781	41 781	2 354	2 354	3 482	(1 128)	(0)	41 781
Solid Waste Removal		137 474	191 434	191 434	15 516	15 516	15 953	(437)	(0)	191 434
Street Cleaning		73 623	66 388	66 388	3 412	3 412	5 532	(2 120)	(0)	66 388
Other		**4 458**	**5 258**	**5 258**	**270**	**270**	**438**	**(168)**	**(0)**	**5 258**
Tourism		4 458	5 258	5 258	270	270	438	(168)	(0)	5 258
Total Expenditure - Functional	3	**6 836 558**	**8 157 202**	**8 157 202**	**671 755**	**671 755**	**679 769**	**(8 014)**	**(0)**	**8 157 202**
Surplus/ (Deficit) for the year		**1 269 148**	**1 631 617**	**1 631 617**	**378 286**	**378 286**	**135 966**	**242 320**	**0**	**1 631 617**

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		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	16 001	16 001	–	–	1 333	(1 333)	-100,0%	16 001
Vote 02 - Office Of The Executive Mayor		–	1	1	–	–	0	(0)	-100,0%	1
Vote 03 - Corporate Services		927	11 242	11 242	56	56	937	(881)	-94,0%	11 242
Vote 04 - Finance		1 652 721	1 717 326	1 717 326	212 062	212 062	143 111	68 951	48,2%	1 717 326
Vote 05 - Social Services		10 763	15 984	15 984	2 414	2 414	1 332	1 082	81,2%	15 984
Vote 06 - Planning		44 113	47 022	47 022	3 681	3 681	3 919	(237)	-6,1%	47 022
Vote 07 - Human Settlement And Housing		45 391	46 599	46 599	2 516	2 516	3 883	(1 367)	-35,2%	46 599
Vote 08 - Economic And Rural Development		825	353	353	79	79	29	50	168,9%	353
Vote 09 - Engineering		589 238	666 490	666 490	99 166	99 166	55 541	43 625	78,5%	666 490
Vote 10 - Water		1 467 935	1 629 229	1 629 229	273 045	273 045	135 769	137 276	101,1%	1 629 229
Vote 11 - Waste And Fleet Management		454 954	452 363	452 363	117 874	117 874	37 697	80 178	212,7%	452 363
Vote 12 - Centlec		987 539	1 567 305	1 567 305	22 100	22 100	130 609	(108 509)	-83,1%	1 567 305
Vote 13 - Metro Police		445	25 718	25 718	–	–	2 143	(2 143)	-100,0%	25 718
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–		–
Vote 15 - Other		2 850 854	3 593 186	3 593 186	317 047	317 047	299 432	17 615	5,9%	3 593 186
Total Revenue by Vote	2	**8 105 706**	**9 788 819**	**9 788 819**	**1 050 041**	**1 050 041**	**815 735**	**234 306**	**28,7%**	**9 788 819**
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		131 186	171 727	171 727	10 112	10 112	14 311	(4 199)	-29,3%	171 727
Vote 02 - Office Of The Executive Mayor		209 358	227 683	227 683	12 680	12 680	18 974	(6 294)	-33,2%	227 683
Vote 03 - Corporate Services		299 469	286 775	286 775	15 385	15 385	23 898	(8 514)	-35,6%	286 775
Vote 04 - Finance		246 901	271 690	271 690	36 430	36 430	22 641	13 789	60,9%	271 690
Vote 05 - Social Services		308 948	316 511	316 511	21 181	21 181	26 376	(5 195)	-19,7%	316 511
Vote 06 - Planning		88 903	93 181	93 181	5 297	5 297	7 765	(2 468)	-31,8%	93 181
Vote 07 - Human Settlement And Housing		101 221	133 844	133 844	7 908	7 908	11 154	(3 246)	-29,1%	133 844
Vote 08 - Economic And Rural Development		31 467	42 621	42 621	1 299	1 299	3 552	(2 253)	-63,4%	42 621
Vote 09 - Engineering		749 304	581 028	581 028	24 441	24 441	48 419	(23 978)	-49,5%	581 028
Vote 10 - Water		996 921	1 939 777	1 939 777	79 593	79 593	161 648	(82 055)	-50,8%	1 939 777
Vote 11 - Waste And Fleet Management		439 205	423 552	423 552	27 602	27 602	35 296	(7 694)	-21,8%	423 552
Vote 12 - Centlec		153 483	223 311	223 311	17 956	17 956	18 609	(653)	-3,5%	223 311
Vote 13 - Metro Police		246 501	216 052	216 052	13 206	13 206	18 004	(4 798)	-26,6%	216 052
Vote 14 - Naledi And Soutpan		66 952	62 755	62 755	5 300	5 300	5 230	70	1,3%	62 755
Vote 15 - Other		2 766 740	3 166 695	3 166 695	393 366	393 366	263 891	129 474	49,1%	3 166 695
Total Expenditure by Vote	2	**6 836 558**	**8 157 202**	**8 157 202**	**671 755**	**671 755**	**679 769**	**(8 014)**	**-1,2%**	**8 157 202**
Surplus/ (Deficit) for the year	2	**1 269 148**	**1 631 617**	**1 631 617**	**378 286**	**378 286**	**135 966**	**242 320**	**178,2%**	**1 631 617**

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2021/22	Budget Year 2022/23							
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	16 001	16 001	–	–	1 333	(1 333)	-100%	16 001
01.10 - Transport Unit		–	16 000	16 000	–	–	1 333	(1 333)	-100%	16 000
01.11 - Knowledge Management		0	1	1	–	–	0	(0)	-100%	1
Vote 02 - Office Of The Executive Mayor		–	1	1	–	–	0	(0)	-100%	1
02.3 - Councils General Expences		–	1	1	–	–	0	(0)	-100%	1
Vote 03 - Corporate Services		927	11 242	11 242	56	56	937	(881)	-94%	11 242
03.3 - Operational Training		–	2 884	2 884	–	–	240	(240)	-100%	2 884
03.4 - Administration		–	2 042	2 042	–	–	170	(170)	-100%	2 042
03.9 - Employment		–	2	2	–	–	0	(0)	-100%	2
03.10 - Payroll Management		–	3 101	3 101	–	–	258	(258)	-100%	3 101
03.17 - Facilities Management - Stadiums		927	3 207	3 207	56	56	267	(211)	-79%	3 207
03.23 - It Administration		–	6	6	–	–	0	(0)	-100%	6
Vote 04 - Finance		1 652 721	1 717 326	1 717 326	212 062	212 062	143 111	68 951	48%	1 717 326
04.1 - Chief Financial Officer - Administration		1 338	176	176	63	63	15	48	327%	176
04.7 - Treasury		1 411	5	5	–	–	0	(0)	-100%	5
04.10 - Administration		–	2	2	–	–	0	(0)	-100%	2
04.13 - Demand And Acquisition		1 523	973	973	97	97	81	16	19%	973
04.14 - Contract And Performance Management		–	–	–	–	–	–	–		–
04.15 - Contract And Performance Management		–	–	–	–	–	–	–		–
04.16 - Logistics And Warehouse		–	–	–	–	–	–	–		–
04.17 - Logistics And Warehouse		27	2 855	2 855	–	–	238	(238)	-100%	2 855
04.21 - Billing		80 995	51 879	51 879	8 735	8 735	4 323	4 412	102%	51 879
04.22 - Rates And Taxes		3 454	4 176	4 176	341	341	348	(7)	-2%	4 176
04.27 - Customer Services		17	31	31	4	4	3	1	54%	31
04.40 - Assessment Rates		1 563 958	1 657 228	1 657 228	202 822	202 822	138 102	64 720	47%	1 657 228
04.41 - Assessment Rates		–	–	–	–	–	–	–		–
Vote 05 - Social Services		10 763	15 984	15 984	2 414	2 414	1 332	1 082	81%	15 984
05.3 - Libraries And Information Services		1 745	1 462	1 462	172	172	122	51	42%	1 462
05.4 - Arts And Culture		–	10	10	–	–	1	(1)	-100%	10
05.5 - Hiv/Aids		11	7	7	1	1	1	(0)	-12%	7
05.6 - Environmental Health Services		265	441	441	26	26	37	(10)	-28%	441
05.11 - Facilities Management - Swimming Pools		185	633	633	4	4	53	(49)	-93%	633
05.12 - Facilities Management - Stadiums		378	2 081	2 081	42	42	173	(132)	-76%	2 081
05.14 - Fire And Rescue Operations Bloemfontein		1 160	1 212	1 212	120	120	101	19	19%	1 212
05.17 - Traffic Operations		758	–	–	1 464	1 464	–	1 464	0%	–
05.22 - Parking Garage		1 114	–	–	132	132	–	132	0%	–
05.28 - Nature Resource Management - Zoo		0	2 305	2 305	–	–	192	(192)	-100%	2 305
05.29 - Nature Resource Management - Nature Areas		–	82	82	–	–	7	(7)	-100%	82
05.30 - Tempe Airport		–	1 153	1 153	–	–	96	(96)	-100%	1 153
05.31 - Cemeteries Bloemfontein		2 245	2 247	2 247	160	160	187	(27)	-15%	2 247
05.32 - Cemeteries Botshabelo		2 606	3 745	3 745	244	244	312	(68)	-22%	3 745
05.33 - Cemeteries Thaba Nchu		286	407	407	47	47	34	13	39%	407
05.34 - Parks Development		(7)	175	175	–	–	15	(15)	-100%	175
05.44 - Disaster Management Operations		18	24	24	3	3	2	1	58%	24
Vote 06 - Planning		44 113	47 022	47 022	3 681	3 681	3 919	(237)	-6%	47 022
06.3 - Urban Design		55	345	345	25	25	29	(4)	-13%	345
06.5 - Development Applications		775	961	961	62	62	80	(18)	-23%	961
06.6 - Building Zoning Control		7 592	8 172	8 172	792	792	681	111	16%	8 172
06.7 - Enforcement Division		–	599	599	–	–	50	(50)	-100%	599
06.8 - Outdoor Advertising		6 090	3 678	3 678	567	567	307	260	85%	3 678
06.18 - Administration And Finance		26 442	30 014	30 014	2 063	2 063	2 501	(439)	-18%	30 014
06.19 - Business Operations		3 158	3 252	3 252	174	174	271	(97)	-36%	3 252
Vote 07 - Human Settlement And Housing		45 391	46 599	46 599	2 516	2 516	3 883	(1 367)	-35%	46 599
07.3 - Church Street Houses		488	776	776	40	40	65	(25)	-39%	776
07.4 - Hostels Mangaung		1 766	2 670	2 670	157	157	222	(65)	-29%	2 670
07.6 - Omega Service Centre Rooms		12	26	26	1	1	2	(1)	-48%	26
07.7 - Economic Flats		534	990	990	46	46	83	(36)	-44%	990
07.8 - Economic Letting Scheme 1 & 2		–	116	116	–	–	10	(10)	-100%	116
07.10 - Flats For The Aged		108	178	178	10	10	15	(5)	-32%	178
07.11 - Sub Economic Letting Scheme 1		15 025	1 811	1 811	80	80	151	(71)	-47%	1 811
07.12 - Sub Economic Letting Scheme 2		190	434	434	17	17	36	(19)	-53%	434
07.13 - Sub Economic Letting Scheme 3		121	241	241	11	11	20	(9)	-46%	241
07.14 - Bloemhof Flats		1 920	3 059	3 059	166	166	255	(89)	-35%	3 059
07.15 - Erlich Park Homes		3 947	2 923	2 923	332	332	244	89	36%	2 923
07.16 - Lente Hof		–	274	274	–	–	23	(23)	-100%	274
07.17 - Lourier Park Houses		(218)	2 432	2 432	–	–	203	(203)	-100%	2 432
07.18 - Sundry Dwellings		1 347	2 303	2 303	122	122	192	(70)	-36%	2 303
07.20 - Stillrus		839	1 451	1 451	70	70	121	(51)	-42%	1 451
07.22 - Property Rentals		18 209	13 172	13 172	1 431	1 431	1 098	334	30%	13 172
07.23 - Property Disposal		1 022	4 887	4 887	28	28	407	(379)	-93%	4 887
07.27 - Bng & Property Finance Administration		79	8 858	8 858	4	4	738	(734)	-99%	8 858

Vote 08 - Economic And Rural Development		**825**	**353**	**353**	**79**	**79**	**29**	50	169%	**353**
08.3 - Tourism		9	340	340	6	6	28	(22)	-78%	340
08.5 - Smme's		816	13	13	73	73	1	72	6830%	13
Vote 09 - Engineering		**589 238**	**666 490**	**666 490**	**99 166**	**99 166**	**55 541**	43 625	79%	**666 490**
09.9 - Engineering Services		15 837	–	–	–	–	–	–		–
09.12 - Sanitary Services Revenue		572 693	665 925	665 925	99 166	99 166	55 494	43 672	79%	665 925
09.13 - Bloemfontein Sewer Reticulation		707	71	71	–	–	6	(6)	-100%	71
09.16 - Vacuum Services		–	494	494	–	–	41	(41)	-100%	494
Vote 10 - Water		**1 467 935**	**1 629 229**	**1 629 229**	**273 045**	**273 045**	**135 769**	137 276	101%	**1 629 229**
10.1 - Administrative Support		–	–	–	–	–	–	–		–
10.2 - Bulk Water Services		1 465 207	1 624 143	1 624 143	272 764	272 764	135 345	137 419	102%	1 624 143
10.4 - Water Demand Management		2 728	5 087	5 087	281	281	424	(143)	-34%	5 087
Vote 11 - Waste And Fleet Management		**454 954**	**452 363**	**452 363**	**117 874**	**117 874**	**37 697**	80 178	213%	**452 363**
11.3 - Administration		0	1	1	–	–	0	(0)	-100%	1
11.6 - Administration		446 277	443 250	443 250	117 050	117 050	36 938	80 112	217%	443 250
11.7 - Administration		8 677	9 112	9 112	825	825	759	65	9%	9 112
Vote 12 - Centlec		**987 539**	**1 567 305**	**1 567 305**	**22 100**	**22 100**	**130 609**	(108 509)	-83%	**1 567 305**
12.4 - Sundries		137 314	140 465	140 465	10 086	10 086	11 705	(1 619)	-14%	140 465
12.7 - Governmental Transfers		850 226	1 426 840	1 426 840	12 014	12 014	118 903	(106 890)	-90%	1 426 840
Vote 13 - Metro Police		**445**	**25 718**	**25 718**	–	–	**2 143**	(2 143)	-100%	**25 718**
13.2 - Traffic Operations		203	24 105	24 105	–	–	2 009	(2 009)	-100%	24 105
13.4 - Parking Garage		241	1 613	1 613	–	–	134	(134)	-100%	1 613
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–		–
Vote 15 - Other		**2 850 854**	**3 593 186**	**3 593 186**	**317 047**	**317 047**	**299 432**	17 615	6%	**3 593 186**
15.6 - Marketing & Communication		–	34	34	–	–	3	(3)	-100%	34
15.12 - Revenue Management		58 745	80 813	80 813	3 047	3 047	6 734	(3 687)	-55%	80 813
15.14 - Supply Chain Management		5 035	365	365	–	–	30	(30)	-100%	365
15.15 - Asset Management		(254)	4 468	4 468	(20)	(20)	372	(392)	-105%	4 468
15.19 - Human Resource Development		575	1 141	1 141	–	–	95	(95)	-100%	1 141
15.21 - Revenue And Customer Management		9 381	15 735	15 735	226	226	1 311	(1 085)	-83%	15 735
15.22 - Trading Services		2 669 781	3 484 929	3 484 929	302 846	302 846	290 411	12 435	4%	3 484 929
15.25 - Planning		–	3 400	3 400	–	–	283	(283)	-100%	3 400
15.28 - .		–	2 300	2 300	–	–	192	(192)	-100%	2 300
15.36 - Electricity Supply: Kopanong		77 459	–	–	7 736	7 736	–	7 736	0%	–
15.37 - Electricity Supply: Mohokare		31 897	–	–	3 212	3 212	–	3 212	0%	–
15.38 - Electricity Supply: Mantsopa		(1 764)	–	–	–	–	–	–		–
Total Revenue by Vote	2	**8 105 706**	**9 788 819**	**9 788 819**	**1 050 041**	**1 050 041**	**815 735**	234 306	29%	**9 788 819**

Expenditure by Vote	1							–		
Vote 01 - Office Of The City Manager		**131 186**	**171 727**	**171 727**	**10 112**	**10 112**	**14 311**	(4 199)	-29%	**171 727**
01.1 - Office Of City Manager		8 381	9 293	9 293	1 188	1 188	774	414	53%	9 293
01.2 - Head Strategic Support		3 626	3 775	3 775	305	305	315	(10)	-3%	3 775
01.3 - Strategic Projects		5 400	6 871	6 871	548	548	573	(25)	-4%	6 871
01.5 - Regional Centre Bloemfontein		23 390	23 465	23 465	1 841	1 841	1 955	(114)	-6%	23 465
01.6 - Regional Center Botshabelo		9 126	10 010	10 010	797	797	834	(37)	-4%	10 010
01.7 - Regional Center Thaba Nchu		17 193	17 381	17 381	1 693	1 693	1 448	245	17%	17 381
01.8 - Deputy Executive Director Operations		3 448	2 754	2 754	344	344	230	114	50%	2 754
01.9 - Idp And Org.Performance Strategic Planning		435	432	432	–	–	36	(36)	-100%	432
01.10 - Transport Unit		33 125	61 166	61 166	963	963	5 097	(4 134)	-81%	61 166
01.11 - Knowledge Management		4 232	4 974	4 974	419	419	415	4	1%	4 974
01.12 - Intergoverment Relations		–	4 433	4 433	–	–	369	(369)	-100%	4 433
01.13 - Administrative Support		4 722	4 961	4 961	465	465	413	52	13%	4 961
01.14 - Risk Manage And Anti-Fraud & Corruption		8 159	11 590	11 590	727	727	966	(239)	-25%	11 590
01.15 - Internal Audit		9 949	10 622	10 622	822	822	885	(64)	-7%	10 622
Vote 02 - Office Of The Executive Mayor		**209 358**	**227 683**	**227 683**	**12 680**	**12 680**	**18 974**	(6 294)	-33%	**227 683**
02.2 - Office Of The Speaker		40 401	45 034	45 034	655	655	3 753	(3 098)	-83%	45 034
02.3 - Councils General Expences		18 730	18 693	18 693	68	68	1 558	(1 490)	-96%	18 693
02.6 - M P A C		8 762	8 518	8 518	376	376	710	(334)	-47%	8 518
02.8 - Administrative Support		27 973	31 903	31 903	1 684	1 684	2 659	(974)	-37%	31 903
02.9 - Special Programmes		4 295	4 986	4 986	104	104	415	(311)	-75%	4 986
02.10 - Youth Coordination		5 188	6 218	6 218	128	128	518	(390)	-75%	6 218
02.11 - Communications		7 014	7 566	7 566	592	592	630	(38)	-6%	7 566
02.12 - Communications - Projects		184	548	548	–	–	46	(46)	-100%	548
02.13 - Deputy Executive Mayor		73 714	79 275	79 275	8 440	8 440	6 606	1 834	28%	79 275
02.14 - Policy & Strategy		4 203	5 263	5 263	–	–	439	(439)	-100%	5 263
02.15 - Intervention Unit		6 868	7 037	7 037	16	16	586	(571)	-97%	7 037
02.17 - Office Of The Councils Whip		12 025	12 643	12 643	617	617	1 054	(437)	-41%	12 643
Vote 03 - Corporate Services		**299 469**	**286 775**	**286 775**	**15 385**	**15 385**	**23 898**	(8 514)	-36%	**286 775**
03.1 - Head Corporate Services Administration		8 120	7 992	7 992	752	752	666	86	13%	7 992
03.2 - Administrative Training		6 051	7 092	7 092	509	509	591	(82)	-14%	7 092
03.3 - Operational Training		8 215	9 427	9 427	676	676	786	(110)	-14%	9 427
03.4 - Administration		42	682	682	–	–	57	(57)	-100%	682
03.5 - Skills Development		–	3 759	3 759	–	–	313	(313)	-100%	3 759
03.6 - Benefits Administration		1 718	3 131	3 131	137	137	261	(124)	-47%	3 131
03.7 - Leave Section		10 684	11 649	11 649	837	837	971	(133)	-14%	11 649
03.8 - Performance Improvement		4 635	6 265	6 265	300	300	522	(222)	-43%	6 265
03.9 - Employment		9 716	10 748	10 748	788	788	896	(108)	-12%	10 748
03.10 - Payroll Management		6 370	7 955	7 955	334	334	663	(329)	-50%	7 955
03.11 - Occupational Health		3 690	4 358	4 358	298	298	363	(65)	-18%	4 358
03.13 - Job Evaluation		2 870	2 558	2 558	242	242	213	29	14%	2 558
03.14 - Employee Wellness		2 003	2 175	2 175	179	179	181	(2)	-1%	2 175
03.15 - Labour Relations		14 721	14 755	14 755	1 088	1 088	1 230	(142)	-12%	14 755
03.16 - Legal Services		25 606	18 472	18 472	558	558	1 539	(982)	-64%	18 472
03.17 - Facilities Management - Stadiums		109 114	69 725	69 725	3 447	3 447	5 810	(2 363)	-41%	69 725
03.18 - Safety And Loss Control		3 210	4 286	4 286	258	258	357	(99)	-28%	4 286
03.19 - Committee Services		17 856	21 351	21 351	1 567	1 567	1 779	(213)	-12%	21 351
03.20 - Administration Management		3 332	8 330	8 330	223	223	694	(471)	-68%	8 330
03.21 - E-Governance Architechture And Design		7 857	6 060	6 060	431	431	505	(74)	-15%	6 060
03.22 - Service Management And Infra-Struc Support		41 523	45 571	45 571	2 349	2 349	3 798	(1 448)	-38%	45 571
03.23 - It Administration		12 136	20 435	20 435	413	413	1 703	(1 290)	-76%	20 435
Vote 04 - Finance		**246 901**	**271 690**	**271 690**	**36 430**	**36 430**	**22 641**	13 789	61%	**271 690**
04.1 - Chief Financial Officer - Administration		7 241	11 845	11 845	390	390	987	(597)	-60%	11 845
04.3 - Financial Support Division		493	540	540	38	38	45	(7)	-16%	540
04.4 - Financial Systems		6 773	6 709	6 709	51	51	559	(508)	-91%	6 709
04.7 - Treasury		8 045	10 014	10 014	682	682	834	(153)	-18%	10 014
04.9 - Budget		1 290	2 119	2 119	108	108	177	(68)	-39%	2 119
04.10 - Administration		2 218	4 209	4 209	206	206	351	(145)	-41%	4 209
04.13 - Demand And Acquisition		9 595	13 648	13 648	829	829	1 137	(309)	-27%	13 648
04.14 - Contract And Performance Management		2 610	5 909	5 909	236	236	492	(256)	-52%	5 909
04.17 - Logistics And Warehouse		13 112	14 856	14 856	869	869	1 238	(369)	-30%	14 856
04.18 - Debt Collection		31 563	39 831	39 701	1 196	1 196	3 308	(2 112)	-64%	39 701
04.21 - Billing		16 154	22 311	22 311	806	806	1 859	(1 053)	-57%	22 311
04.22 - Rates And Taxes		18 611	10 147	10 147	772	772	846	(74)	-9%	10 147
04.25 - Cash Management		34 421	27 205	27 205	2 057	2 057	2 267	(210)	-9%	27 205
04.27 - Customer Services		12 396	13 681	13 712	976	976	1 143	(166)	-15%	13 712
04.28 - Operational Division		26 854	30 637	30 637	1 738	1 738	2 553	(815)	-32%	30 637
04.31 - Data Analysys		4 528	5 237	5 337	366	366	445	(79)	-18%	5 337
04.33 - Acquisition And Control		37 101	34 586	34 616	24 190	24 190	2 885	21 305	739%	34 616
04.35 - Accounting And Reporting		5 722	6 453	6 423	264	264	535	(271)	-51%	6 423
04.36 - Control And Operations		3 075	8 793	8 793	207	207	733	(525)	-72%	8 793
04.39 - Cc Heading		3 580	2 959	2 959	–	–	247	(247)	-100%	2 959
04.40 - Assessment Rates		1 520	–	–	448	448	–	448	0%	–

Vote 05 - Social Services	**308 948**	**316 511**	**316 511**	**21 181**	**21 181**	**26 376**	(5 195)	-20%	**316 511**
05.1 - Head Social Services - Administration	5 569	6 565	6 565	324	324	547	(223)	-41%	6 565
05.2 - Administration	1 414	3 395	3 395	113	113	283	(170)	-60%	3 395
05.3 - Libraries And Information Services	25 267	29 040	29 040	1 868	1 868	2 420	(552)	-23%	29 040
05.4 - Arts And Culture	1 071	1 082	1 082	87	87	90	(3)	-4%	1 082
05.5 - Hiv/Aids	8 976	8 926	8 926	832	832	744	88	12%	8 926
05.6 - Environmental Health Services	17 258	18 756	18 756	1 546	1 546	1 563	(17)	-1%	18 756
05.7 - Laboratory	2 382	3 482	3 482	160	160	290	(131)	-45%	3 482
05.8 - Pest And Vector Control	265	432	432	22	22	36	(14)	-38%	432
05.9 - Community Development	5 017	5 192	5 192	434	434	433	1	0%	5 192
05.10 - Sports Development	5 316	5 666	5 666	438	438	472	(34)	-7%	5 666
05.11 - Facilities Management - Swimming Pools	12 828	22 892	22 892	804	804	1 908	(1 103)	-58%	22 892
05.12 - Facilities Management - Stadiums	42 333	7 959	7 959	613	613	663	(50)	-8%	7 959
05.13 - Administration	4 669	5 264	5 264	297	297	439	(142)	-32%	5 264
05.14 - Fire And Rescue Operations Bloemfontein	76 010	85 081	85 081	6 662	6 662	7 090	(429)	-6%	85 081
05.17 - Traffic Operations	88	54	54	7	7	4	3	58%	54
05.20 - Traffic Administrative Support	1	–	–	–	–	–	–		–
05.25 - Law Enforcement Operations	2 332	1 681	1 681	–	–	140	(140)	-100%	1 681
05.26 - Law Enforcement Operations	–	–	–	–	–	–	–		–
05.27 - Administration	3 526	3 575	3 575	279	279	298	(19)	-6%	3 575
05.28 - Nature Resource Management - Zoo	14 181	11 979	11 979	992	992	998	(6)	-1%	11 979
05.29 - Nature Resource Management - Nature Areas	2 537	4 708	4 708	192	192	392	(201)	-51%	4 708
05.31 - Cemeteries Bloemfontein	10 248	11 065	11 065	476	476	922	(446)	-48%	11 065
05.32 - Cemeteries Botshabelo	4 894	5 877	5 877	431	431	490	(59)	-12%	5 877
05.33 - Cemeteries Thaba Nchu	1 930	1 976	1 976	154	154	165	(11)	-7%	1 976
05.34 - Parks Development	19 165	23 253	23 253	1 031	1 031	1 938	(906)	-47%	23 253
05.35 - Parks - Sports Field Maintenance	968	1 142	1 142	66	66	95	(29)	-31%	1 142
05.36 - Parks - Technical Services	3 643	8 461	8 461	298	298	705	(407)	-58%	8 461
05.37 - Parks - Horticultural Central	5 899	6 218	6 218	392	392	518	(126)	-24%	6 218
05.38 - Parks - Horticultural North	5 409	5 485	5 485	409	409	457	(48)	-10%	5 485
05.39 - Parks - Horticultural South	2 769	2 628	2 628	226	226	219	7	3%	2 628
05.40 - Parks - Horticultural East	3 544	3 899	3 899	263	263	325	(62)	-19%	3 899
05.41 - Parks - Horticultural Botshabelo	3 553	4 118	4 118	329	329	343	(15)	-4%	4 118
05.42 - Parks - Horticultural Thaba Nchu	3 906	4 501	4 501	338	338	375	(38)	-10%	4 501
05.43 - Management	2 114	2 150	2 150	207	207	179	28	16%	2 150
05.44 - Disaster Management Operations	3 275	3 282	3 282	242	242	273	(31)	-11%	3 282
05.45 - Control Centre	6 591	6 727	6 727	649	649	561	89	16%	6 727
Vote 06 - Planning	**88 903**	**93 181**	**93 181**	**5 297**	**5 297**	**7 765**	(2 468)	-32%	**93 181**
06.1 - Head - Administration And Finance	23 457	20 495	20 495	579	579	1 708	(1 129)	-66%	20 495
06.2 - Spatial Development Framework	9	534	534	–	–	45	(45)	-100%	534
06.3 - Urban Design	3 078	4 672	4 672	361	361	389	(28)	-7%	4 672
06.4 - Transport Planning	12 220	8 287	8 287	449	449	691	(242)	-35%	8 287
06.5 - Development Applications	8 698	10 057	10 057	683	683	838	(155)	-18%	10 057
06.6 - Building Zoning Control	8 365	13 234	13 234	663	663	1 103	(440)	-40%	13 234
06.7 - Enforcement Division	2 347	2 394	2 394	221	221	200	21	11%	2 394
06.8 - Outdoor Advertising	2 480	2 482	2 482	152	152	207	(55)	-27%	2 482
06.9 - Architectural Services	2 309	2 201	2 201	161	161	183	(22)	-12%	2 201
06.11 - Qauntity Surveying	–	1 478	1 478	–	–	123	(123)	-100%	1 478
06.12 - Design And Development	3 444	4 223	4 223	273	273	352	(79)	-22%	4 223
06.13 - Data Compilation	2 732	2 925	2 925	277	277	244	33	13%	2 925
06.15 - Environmental Strategic Planning	2 682	2 781	2 781	273	273	232	41	18%	2 781
06.16 - Environmental Strategic Planning	1 295	1 354	1 354	108	108	113	(5)	-4%	1 354
06.17 - Environmental Assessment Division	1 365	1 431	1 431	111	111	119	(8)	-7%	1 431
06.18 - Administration And Finance	4 765	5 126	5 126	357	357	427	(70)	-16%	5 126
06.19 - Business Operations	9 658	9 506	9 506	629	629	792	(163)	-21%	9 506
Vote 07 - Human Settlement And Housing	**101 221**	**133 844**	**133 844**	**7 908**	**7 908**	**11 154**	(3 246)	-29%	**133 844**
07.1 - Head: Administration	4 057	5 604	5 604	241	241	467	(226)	-48%	5 604
07.2 - Administration	13 823	22 893	22 893	1 750	1 750	1 908	(158)	-8%	22 893
07.4 - Hostels Mangaung	–	1	1	–	–	0	(0)	-100%	1
07.6 - Omega Service Centre Rooms	–	0	0	–	–	0	(0)	-100%	0
07.17 - Lourier Park Houses	–	4	4	–	–	0	(0)	-100%	4
07.20 - Stillirus	–	1	1	–	–	0	(0)	-100%	1
07.22 - Property Rentals	8 546	8 451	8 451	680	680	704	(24)	-3%	8 451
07.23 - Property Disposal	5 388	5 441	5 441	440	440	453	(14)	-3%	5 441
07.25 - Property Maintenance	5 143	5 783	5 783	373	373	482	(109)	-23%	5 783
07.26 - Land Banking And Development	3 155	3 056	3 056	281	281	255	26	10%	3 056
07.27 - Bng & Property Finance Administration	10 033	10 376	10 376	874	874	865	9	1%	10 376
07.28 - Administration	12 893	13 708	13 708	955	955	1 142	(187)	-16%	13 708
07.29 - Pmu Mega Projects	10 422	14 753	14 753	–	–	1 229	(1 229)	-100%	14 753
07.30 - Bloemfontein South	5 780	6 528	6 528	450	450	544	(94)	-17%	6 528
07.31 - Bloemfontein North	5 896	20 265	20 265	469	469	1 689	(1 220)	-72%	20 265
07.32 - Thaba Nchu	4 282	4 338	4 338	357	357	362	(5)	-1%	4 338
07.33 - Botshabelo	11 804	12 642	12 642	1 039	1 039	1 054	(15)	-1%	12 642

Vote 08 - Economic And Rural Development	**31 467**	**42 621**	**42 621**	**1 299**	**1 299**	**3 552**	(2 253)	-63%	**42 621**
08.1 - Administration And Strategic Support	13 881	23 682	23 682	112	112	1 974	(1 862)	-94%	23 682
08.2 - Marketing & Investment Promotion	3 205	3 619	3 619	268	268	302	(33)	-11%	3 619
08.3 - Tourism	4 427	5 245	5 245	270	270	437	(167)	-38%	5 245
08.4 - Rural Development	2 936	3 344	3 344	207	207	279	(71)	-26%	3 344
08.5 - Smme's	7 017	6 731	6 731	442	442	561	(119)	-21%	6 731
Vote 09 - Engineering	**749 304**	**581 028**	**581 028**	**24 441**	**24 441**	**48 419**	(23 978)	-50%	**581 028**
09.1 - Administration And Strategic Support	5 139	6 548	6 548	435	435	546	(111)	-20%	6 548
09.2 - Traffic Signs	3 273	3 872	3 872	431	431	323	108	34%	3 872
09.3 - Administrative Support	3 080	3 149	3 149	276	276	262	13	5%	3 149
09.4 - Bloemfontein North	31 518	39 734	39 734	2 328	2 328	3 311	(984)	-30%	39 734
09.5 - Bloemfontein South	23 417	29 276	29 276	1 646	1 646	2 440	(793)	-33%	29 276
09.6 - Botshabelo	15 565	24 253	24 253	1 030	1 030	2 021	(991)	-49%	24 253
09.7 - Thaba Nchu	6 651	6 830	6 830	534	534	569	(35)	-6%	6 830
09.8 - Epwp And Wayleaves	6 178	6 132	6 132	526	526	511	15	3%	6 132
09.9 - Engineering Services	272 510	124 854	124 854	525	525	10 404	(9 879)	-95%	124 854
09.11 - Purification And Sanitation	221 039	136 510	136 510	3 664	3 664	11 376	(7 711)	-68%	136 510
09.12 - Sanitary Services Revenue	679	80 579	80 579	6 944	6 944	6 715	229	3%	80 579
09.13 - Bloemfontein Sewer Reticulation	108 171	61 500	61 500	2 962	2 962	5 125	(2 163)	-42%	61 500
09.14 - Botshabelo Sewer Reticulation	7 539	10 265	10 265	360	360	855	(496)	-58%	10 265
09.15 - Thaba Nchu Sewer Reticulation	3 923	7 044	7 044	219	219	587	(368)	-63%	7 044
09.16 - Vacuum Services	40 619	40 482	40 482	2 563	2 563	3 374	(811)	-24%	40 482
Vote 10 - Water	**996 921**	**1 939 777**	**1 939 777**	**79 593**	**79 593**	**161 648**	(82 055)	-51%	**1 939 777**
10.1 - Administrative Support	4 123	4 247	4 247	327	327	354	(27)	-8%	4 247
10.2 - Bulk Water Services	832 510	1 792 706	1 792 706	71 046	71 046	149 392	(78 346)	-52%	1 792 706
10.3 - Engineering Services	5 750	6 961	6 961	473	473	580	(107)	-19%	6 961
10.4 - Water Demand Management	34 769	21 340	21 340	851	851	1 778	(928)	-52%	21 340
10.5 - Water Reticulation Bloemfontein	86 476	79 054	79 054	4 608	4 608	6 588	(1 980)	-30%	79 054
10.6 - Water Reticulation Thaba Nchu	9 182	10 153	10 153	639	639	846	(207)	-24%	10 153
10.7 - Water Reticulation Botshabelo	22 229	22 469	22 469	1 577	1 577	1 872	(295)	-16%	22 469
10.8 - Laboratory Services	1 883	2 848	2 848	72	72	237	(165)	-70%	2 848
Vote 11 - Waste And Fleet Management	**439 205**	**423 552**	**423 552**	**27 602**	**27 602**	**35 296**	(7 694)	-22%	**423 552**
11.1 - Administration	81 121	5 591	5 591	343	343	466	(123)	-26%	5 591
11.2 - Administration	5 876	12 431	12 431	488	488	1 036	(548)	-53%	12 431
11.3 - Administration	45 676	23 719	23 719	1 866	1 866	1 977	(111)	-6%	23 719
11.4 - Administration	4 290	4 148	4 148	323	323	346	(22)	-6%	4 148
11.5 - Administration	73 582	66 331	66 331	3 412	3 412	5 528	(2 116)	-38%	66 331
11.6 - Administration	54 893	107 591	107 591	8 930	8 930	8 966	(36)	0%	107 591
11.7 - Administration	26 636	25 354	25 354	2 268	2 268	2 113	156	7%	25 354
11.8 - Administration	27 806	25 349	25 349	2 144	2 144	2 112	31	1%	25 349
11.9 - Administration	21 871	18 608	18 608	1 717	1 717	1 551	166	11%	18 608
11.10 - Administration	1 314	1 403	1 403	118	118	117	1	1%	1 403
11.11 - Fleet Maintenance	67 053	70 307	70 307	3 906	3 906	5 859	(1 953)	-33%	70 307
11.12 - Engineering Support	8 708	9 622	9 622	556	556	802	(246)	-31%	9 622
11.13 - Diverse Workshop Support	20 379	53 099	53 099	1 531	1 531	4 425	(2 894)	-65%	53 099
Vote 12 - Centlec	**153 483**	**223 311**	**223 311**	**17 956**	**17 956**	**18 609**	(653)	-4%	**223 311**
12.1 - Board Of Directors	148	1 216	1 216	10	10	101	(91)	-90%	1 216
12.3 - Grant In Aid And Donations	1 696	3 018	3 018	-	-	252	(252)	-100%	3 018
12.4 - Sundries	94 454	187 685	187 685	14 718	14 718	15 640	(923)	-6%	187 685
12.7 - Governmental Transfers	57 186	31 392	31 392	3 228	3 228	2 616	612	23%	31 392
Vote 13 - Metro Police	**246 501**	**216 052**	**216 052**	**13 206**	**13 206**	**18 004**	(4 798)	-27%	**216 052**
13.1 - Traffic Administration	4 792	4 331	4 331	370	370	361	9	2%	4 331
13.2 - Traffic Operations	70 990	75 774	75 774	6 068	6 068	6 315	(246)	-4%	75 774
13.3 - Traffic Administrative Support	6 007	9 453	9 453	516	516	788	(272)	-34%	9 453
13.4 - Parking Garage	1 363	1 877	1 877	110	110	156	(47)	-30%	1 877
13.5 - Law Enforcement Operations	161 001	124 600	124 600	5 950	5 950	10 383	(4 433)	-43%	124 600
13.7 - Administrative Support	1 022	7	7	134	134	1	133	21484%	7
13.12 - Administration	65	1	1	-	-	0	(0)	-100%	1
13.14 - Service Del Regulatory- Mon & Evaluation	803	6	6	-	-	0	(0)	-100%	6
13.15 - Administration	458	3	3	59	59	0	59	25682%	3

Vote 14 - Naledi And Soutpan		66 952	62 755	62 755	5 300	5 300	5 230	70	1%	62 755
14.1 - Regional Management		10 260	10 602	10 602	926	926	883	43	5%	10 602
14.2 - Administration		7 378	7 404	7 404	634	634	617	17	3%	7 404
14.5 - Budget & Treasury Administration		13 812	13 929	13 929	1 111	1 111	1 161	(50)	-4%	13 929
14.6 - Disaster Management		566	611	611	46	46	51	(5)	-9%	611
14.7 - 'Parks		2 779	2 661	2 661	234	234	222	12	6%	2 661
14.8 - Libraries		1 980	2 094	2 094	161	161	174	(13)	-8%	2 094
14.9 - Building Zoning Control		1 120	1 173	1 173	91	91	98	(6)	-7%	1 173
14.11 - Engineering Services - Administration		3 817	3 895	3 895	311	311	325	(14)	-4%	3 895
14.12 - Refuse Removal		2 814	2 522	2 522	228	228	210	18	9%	2 522
14.13 - Sewerage		5 867	4 380	4 380	409	409	365	44	12%	4 380
14.14 - Water		4 171	2 840	2 840	251	251	237	14	6%	2 840
14.15 - Public Works		3 404	3 130	3 130	278	278	261	17	6%	3 130
14.16 - Regional Management		8 984	7 513	7 513	619	619	626	(7)	-1%	7 513
Vote 15 - Other		2 766 740	3 166 695	3 166 695	393 366	393 366	263 891	129 474	49%	3 166 695
15.1 - Company Secretary Office		2 646	12 478	12 478	188	188	1 040	(852)	-82%	12 478
15.2 - Audit And Risk Committee		–	269	269	–	–	22	(22)	-100%	269
15.3 - Chief Executive Officer		27 258	17 083	17 083	1 881	1 881	1 424	458	32%	17 083
15.4 - Sherq		11 367	10 439	10 439	299	299	870	(571)	-66%	10 439
15.6 - Marketing & Communication		4 892	5 365	5 365	197	197	447	(250)	-56%	5 365
15.7 - Internal Audit & Risk Management		7 924	10 008	10 008	467	467	834	(367)	-44%	10 008
15.8 - Information Management		21 220	34 858	34 858	821	821	2 905	(2 084)	-72%	34 858
15.9 - Legal & Contract Services		16 636	2 255	2 255	1 114	1 114	188	926	493%	2 255
15.10 - Chief Financial Officer		19 247	27 531	27 531	842	842	2 294	(1 452)	-63%	27 531
15.11 - Financial Management & Support		6 873	7 853	7 853	565	565	654	(90)	-14%	7 853
15.12 - Revenue Management		21 642	24 094	24 094	1 739	1 739	2 008	(269)	-13%	24 094
15.13 - Budget & Compliance		14 903	129 540	129 540	1 049	1 049	10 795	(9 746)	-90%	129 540
15.14 - Supply Chain Management		18 313	14 001	14 001	1 039	1 039	1 167	(127)	-11%	14 001
15.15 - Asset Management		10 291	12 014	12 014	158	158	1 001	(843)	-84%	12 014
15.16 - Executive Manager - Human Resources		2 699	3 146	3 146	168	168	262	(94)	-36%	3 146
15.17 - Labour Relations		2 069	1 500	1 500	154	154	125	29	23%	1 500
15.18 - Human Resource Management		17 025	16 760	16 760	1 251	1 251	1 397	(146)	-10%	16 760
15.19 - Human Resource Development		23 011	22 517	22 517	1 799	1 799	1 876	(78)	-4%	22 517
15.20 - Executive Manager - Retail		2 855	1 686	1 686	204	204	141	64	45%	1 686
15.21 - Revenue And Customer Management		53 772	79 440	79 440	6 390	6 390	6 620	(230)	-3%	79 440
15.22 - Trading Services		1 128 252	2 255 804	2 255 804	305 245	305 245	187 984	117 261	62%	2 255 804
15.23 - System Engineering		13 520	22 326	22 326	851	851	1 860	(1 010)	-54%	22 326
15.24 - Executive Manager - Wires		2 634	2 737	2 737	187	187	228	(41)	-18%	2 737
15.25 - Planning		22 185	21 629	21 629	1 731	1 731	1 802	(71)	-4%	21 629
15.26 - Network Services		179 218	156 751	156 751	10 045	10 045	13 063	(3 017)	-23%	156 751
15.27 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		45 177	41 292	41 292	3 273	3 273	3 441	(168)	-5%	41 292
15.28 - .		63 345	69 197	69 197	4 577	4 577	5 766	(1 189)	-21%	69 197
15.29 - Executive Manager - Compl & Performance		2 617	3 118	3 118	185	185	260	(74)	-29%	3 118
15.30 - Compliance & Performance Management		16 083	9 194	9 194	1 770	1 770	766	1 003	131%	9 194
15.31 - Fleet & Security Management		48 265	64 326	64 326	2 012	2 012	5 361	(3 349)	-62%	64 326
15.32 - Business Development		–	–	–	–	–	–	–		–
15.33 - Power Generation		5 711	4 894	4 894	455	455	408	47	12%	4 894
15.34 - Facilities Management		195 582	82 591	82 591	17 390	17 390	6 883	10 507	153%	82 591
15.35 - Electricity Supply: Naledi		635 165	–	–	–	–	–	–		–
15.36 - Electricity Supply: Kopanong		77 095	–	–	16 615	16 615	–	16 615	#DIV/0!	–
15.37 - Electricity Supply: Mohokare		47 244	–	–	8 703	8 703	–	8 703	#DIV/0!	–
15.38 - Electricity Supply: Mantsopa		4	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**6 836 558**	**8 157 202**	**8 157 202**	**671 755**	**671 755**	**679 769**	**(8 014)**	**(0)**	**8 157 202**
Surplus/ (Deficit) for the year	2	**1 269 148**	**1 631 617**	**1 631 617**	**378 286**	**378 286**	**135 966**	**242 320**	**0**	**1 631 617**

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		1 387 795	1 458 073	1 458 073	125 151	125 151	121 506	3 645	3%	1 458 073
Service charges - electricity revenue		2 784 323	3 494 847	3 494 847	313 833	313 833	291 237	22 595	8%	3 494 847
Service charges - water revenue		1 059 678	1 135 651	1 135 651	130 181	130 181	94 638	35 544	38%	1 135 651
Service charges - sanitation revenue		400 574	507 200	507 200	39 435	39 435	42 267	(2 831)	-7%	507 200
Service charges - refuse revenue		150 197	177 674	177 674	14 230	14 230	14 806	(576)	-4%	177 674
Rental of facilities and equipment		49 684	44 638	44 638	2 887	2 887	3 720	(832)	-22%	44 638
Interest earned - external investments		18 214	25 072	25 072	259	259	2 089	(1 830)	-88%	25 072
Interest earned - outstanding debtors		353 018	302 184	302 184	36 293	36 293	25 182	11 111	44%	302 184
Dividends received		3	2	2	–	–	0	(0)	-100%	2
Fines, penalties and forfeits		8 588	30 580	30 580	2 129	2 129	2 548	(419)	-16%	30 580
Licences and permits		1 194	550	550	147	147	46	102	222%	550
Agency services								–		
Transfers and subsidies		949 754	1 041 216	1 041 216	367 002	367 002	86 768	280 234	323%	1 041 216
Other revenue		517 729	583 896	583 896	15 333	15 333	48 658	(33 325)	-68%	583 896
Gains		23 248	9 665	9 665	–	–	805	(805)	-100%	9 665
Total Revenue (excluding capital transfers and contributions)		7 703 999	8 811 248	8 811 248	1 046 882	1 046 882	734 271	312 611	43%	8 811 248
Expenditure By Type										
Employee related costs		2 325 664	2 393 515	2 393 515	188 177	188 177	199 461	(11 284)	-6%	2 393 515
Remuneration of councillors		66 323	70 668	70 668	7 304	7 304	5 889	1 415	24%	70 668
Debt impairment		3 402	1 090 093	1 090 093	91 934	91 934	90 841	1 093	1%	1 090 093
Depreciation & asset impairment		911 371	347 000	347 000	18 985	18 985	28 917	(9 931)	-34%	347 000
Finance charges		96 692	184 665	184 665	1 157	1 157	15 389	(14 232)	-92%	184 665
Bulk purchases - electricity		1 746 643	2 145 935	2 145 935	324 541	324 541	178 828	145 713	81%	2 145 935
Inventory consumed		821 078	624 711	624 711	2 961	2 961	52 059	(49 099)	-94%	624 711
Contracted services		507 736	595 360	595 360	5 028	5 028	49 613	(44 585)	-90%	595 360
Transfers and subsidies		7 244	409	409	–	–	34	(34)	-100%	409
Other expenditure		335 774	348 846	348 846	31 668	31 668	29 071	2 597	9%	348 846
Losses		14 632	356 000	356 000	–	–	29 667	(29 667)	-100%	356 000
Total Expenditure		6 836 558	8 157 202	8 157 202	671 755	671 755	679 769	(8 014)	-1%	8 157 202
Surplus/(Deficit)		867 441	654 046	654 046	375 127	375 127	54 502	320 625	0	654 046
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		398 291	963 271	963 271	3 159	3 159	80 273	(77 114)	(0)	963 271
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		3 416	14 300	14 300	–	–	1 192	(1 192)	(0)	14 300
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		1 269 148	1 631 617	1 631 617	378 286	378 286	135 966			1 631 617
Taxation								–		
Surplus/(Deficit) after taxation		1 269 148	1 631 617	1 631 617	378 286	378 286	135 966			1 631 617
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		1 269 148	1 631 617	1 631 617	378 286	378 286	135 966			1 631 617
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		1 269 148	1 631 617	1 631 617	378 286	378 286	135 966			1 631 617

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M01 July

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		–	–	–	–	–	–	–		–
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		19 495	39 730	39 730	–	–	3 311	(3 311)	-100%	39 730
Vote 04 - Finance		64	–	–	–	–	–	–		–
Vote 05 - Social Services		4 259	13 886	13 886	–	–	1 157	(1 157)	-100%	13 886
Vote 06 - Planning		–	–	–	–	–	–	–		–
Vote 07 - Human Settlement And Housing		171 805	328 136	328 136	–	–	27 345	(27 345)	-100%	328 136
Vote 08 - Economic And Rural Development		14 786	13 238	13 238	–	–	1 103	(1 103)	-100%	13 238
Vote 09 - Engineering		301 636	172 438	172 438	–	–	14 370	(14 370)	-100%	172 438
Vote 10 - Water		131 350	147 514	147 514	–	–	12 293	(12 293)	-100%	147 514
Vote 11 - Waste And Fleet Management		37 459	22 949	22 949	2 411	2 411	1 912	499	26%	22 949
Vote 12 - Centlec		–	–	–	–	–	–	–		–
Vote 13 - Metro Police		1 154	6 315	6 315	–	–	526	(526)	-100%	6 315
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–		–
Vote 15 - Other		133 716	265 225	265 225	6 646	6 646	22 102	(15 456)	-70%	265 225
Total Capital Multi-year expenditure	4,7	**815 724**	**1 009 432**	**1 009 432**	**9 058**	**9 058**	**84 119**	**(75 062)**	**-89%**	**1 009 432**
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		90 437	217 889	217 889	–	–	18 157	(18 157)	-100%	217 889
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		–	870	870	–	–	73	(73)	-100%	870
Vote 04 - Finance		–	1	1	–	–	0	(0)	-100%	1
Vote 05 - Social Services		–	–	–	–	–	–	–		–
Vote 06 - Planning		13 267	52 644	52 644	–	–	4 387	(4 387)	-100%	52 644
Vote 07 - Human Settlement And Housing		–	–	–	–	–	–	–		–
Vote 08 - Economic And Rural Development		–	–	–	–	–	–	–		–
Vote 09 - Engineering		–	–	–	–	–	–	–		–
Vote 10 - Water		–	–	–	–	–	–	–		–
Vote 11 - Waste And Fleet Management		–	–	–	–	–	–	–		–
Vote 12 - Centlec		–	–	–	–	–	–	–		–
Vote 13 - Metro Police		–	–	–	–	–	–	–		–
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	103 704	271 404	271 404	–	–	22 617	(22 617)	-100%	271 404
Total Capital Expenditure		919 428	1 280 835	1 280 835	9 058	9 058	106 736	(97 679)	-92%	1 280 835
Capital Expenditure - Functional Classification										
Governance and administration		**61 289**	**43 619**	**43 619**	**2 411**	**2 411**	3 635	(1 223)	-34%	**43 619**
Executive and council		10 262	8 238	8 238	–	–	687	(687)	-100%	8 238
Finance and administration		51 027	35 381	35 381	2 411	2 411	2 948	(537)	-18%	35 381
Internal audit								–		
Community and public safety		**183 209**	**360 707**	**360 707**	**–**	**–**	30 059	(30 059)	-100%	**360 707**
Community and social services		590	6 756	6 756	–	–	563	(563)	-100%	6 756
Sport and recreation		9 404	18 000	18 000	–	–	1 500	(1 500)	-100%	18 000
Public safety		1 409	7 445	7 445	–	–	620	(620)	-100%	7 445
Housing		171 805	328 136	328 136	–	–	27 345	(27 345)	-100%	328 136
Health		–	370	370	–	–	31	(31)	-100%	370
Economic and environmental services		**327 765**	**349 819**	**349 819**	**–**	**–**	29 152	(29 152)	-100%	**349 819**
Planning and development		13 267	49 344	49 344	–	–	4 112	(4 112)	-100%	49 344
Road transport		314 498	300 475	300 475	–	–	25 040	(25 040)	-100%	300 475
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**342 641**	**521 691**	**521 691**	**6 646**	**6 646**	43 474	(36 828)	-85%	**521 691**
Energy sources		133 716	265 225	265 225	6 646	6 646	22 102	(15 456)	-70%	265 225
Water management		131 350	147 514	147 514	–	–	12 293	(12 293)	-100%	147 514
Waste water management		77 575	89 852	89 852	–	–	7 488	(7 488)	-100%	89 852
Waste management		–	19 099	19 099	–	–	1 592	(1 592)	-100%	19 099
Other		4 524	5 000	5 000	–	–	417	(417)	-100%	5 000
Total Capital Expenditure - Functional Classification	3	**919 428**	**1 280 835**	**1 280 835**	**9 058**	**9 058**	**106 736**	**(97 679)**	**-92%**	**1 280 835**
Funded by:										
National Government		614 586	963 271	963 271	–	–	80 273	(80 273)	-100%	963 271
Provincial Government		124 573	–	–	–	–	–	–		–
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		10 957	14 300	14 300	724	724	1 192	(467)	-39%	14 300
Transfers recognised - capital		**750 116**	**977 571**	**977 571**	**724**	**724**	**81 464**	**(80 740)**	**-99%**	**977 571**
Borrowing	6	37 225	–	–	2 411	2 411	–	2 411	#DIV/0!	–
Internally generated funds		132 087	303 265	303 265	5 922	5 922	25 272	(19 350)	-77%	303 265
Total Capital Funding		**919 428**	**1 280 835**	**1 280 835**	**9 058**	**9 058**	**106 736**	**(97 679)**	**-92%**	**1 280 835**

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M01 July

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 01 - Office Of The City Manager		–	–	–	–	–	–	–		–
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		19 495	39 730	39 730	–	–	3 311	(3 311)	-100%	39 730
03.17 - Facilities Management - Stadiums		5 991	12 000	12 000	–	–	1 000	(1 000)	-100%	12 000
03.19 - Committee Services		–	500	500	–	–	42	(42)	-100%	500
03.20 - Administration Management		13 505	27 230	27 230	–	–	2 269	(2 269)	-100%	27 230
Vote 04 - Finance		64	–	–	–	–	–	–		–
04.33 - Acquisition And Control		64	–	–	–	–	–	–		–
Vote 05 - Social Services		4 259	13 886	13 886	–	–	1 157	(1 157)	-100%	13 886
05.14 - Fire And Rescue Operations Bloemfontein		255	1 130	1 130	–	–	94	(94)	-100%	1 130
05.29 - Nature Resource Management - Nature Areas		2 478	–	–	–	–	–	–		–
05.31 - Cemeteries Bloemfontein		590	6 000	6 000	–	–	500	(500)	-100%	6 000
05.33 - Cemeteries Thaba Nchu		–	756	756	–	–	63	(63)	-100%	756
05.37 - Parks - Horticultural Central		848	6 000	6 000	–	–	500	(500)	-100%	6 000
Vote 06 - Planning		–	–	–	–	–	–	–		–
Vote 07 - Human Settlement And Housing		171 805	328 136	328 136	–	–	27 345	(27 345)	-100%	328 136
07.30 - Bloemfontein South		113 974	82 960	82 960	–	–	6 913	(6 913)	-100%	82 960
07.31 - Bloemfontein North		24 772	125 605	125 605	–	–	10 467	(10 467)	-100%	125 605
07.32 - Thaba Nchu		–	16 800	16 800	–	–	1 400	(1 400)	-100%	16 800
07.33 - Botshabelo		33 059	102 771	102 771	–	–	8 564	(8 564)	-100%	102 771
Vote 08 - Economic And Rural Development		14 786	13 238	13 238	–	–	1 103	(1 103)	-100%	13 238
08.1 - Administration And Strategic Support		9 231	2 738	2 738	–	–	228	(228)	-100%	2 738
08.3 - Tourism		4 524	5 000	5 000	–	–	417	(417)	-100%	5 000
08.4 - Rural Development		878	5 500	5 500	–	–	458	(458)	-100%	5 500
08.5 - Smme's		153	–	–	–	–	–	–		–
Vote 09 - Engineering		301 636	172 438	172 438	–	–	14 370	(14 370)	-100%	172 438
09.9 - Engineering Services		224 061	82 586	82 586	–	–	6 882	(6 882)	-100%	82 586
09.11 - Purification And Sanitation		77 575	89 852	89 852	–	–	7 488	(7 488)	-100%	89 852
Vote 10 - Water		131 350	147 514	147 514	–	–	12 293	(12 293)	-100%	147 514
10.2 - Bulk Water Services		38 835	93 895	93 895	–	–	7 825	(7 825)	-100%	93 895
10.4 - Water Demand Management		92 516	53 619	53 619	–	–	4 468	(4 468)	-100%	53 619
Vote 11 - Waste And Fleet Management		37 459	22 949	22 949	2 411	2 411	1 912	499	26%	22 949
11.2 - Administration		–	12 093	12 093	–	–	1 008	(1 008)	-100%	12 093
11.3 - Administration		–	7 006	7 006	–	–	584	(584)	-100%	7 006
11.11 - Fleet Maintenance		37 459	3 850	3 850	2 411	2 411	321	2 091	652%	3 850
Vote 12 - Centlec		–	–	–	–	–	–	–		–
Vote 13 - Metro Police		1 154	6 315	6 315	–	–	526	(526)	-100%	6 315
13.2 - Traffic Operations		1 154	2 000	2 000	–	–	167	(167)	-100%	2 000
13.5 - Law Enforcement Operations		–	4 315	4 315	–	–	360	(360)	-100%	4 315
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–		–
Vote 15 - Other		133 716	265 225	265 225	6 646	6 646	22 102	(15 456)	-70%	265 225
15.19 - Human Resource Development		63	574	574	–	–	48	(48)	-100%	574
15.21 - Revenue And Customer Management		22 479	26 360	26 360	3 727	3 727	2 197	1 530	70%	26 360
15.22 - Trading Services		–	5 000	5 000	–	–	417	(417)	-100%	5 000
15.25 - Planning		59 666	113 500	113 500	1 945	1 945	9 458	(7 513)	-79%	113 500
15.26 - Network Services		4 138	18 835	18 835	42	42	1 570	(1 528)	-97%	18 835
15.27 - S/Hem F/State & Other Mun(Tha Nchu & Bots)		2 078	2 177	2 177	217	217	181	35	20%	2 177
15.28 - .		14 571	67 911	67 911	424	424	5 659	(5 235)	-93%	67 911
15.31 - Fleet & Security Management		26 706	20 200	20 200	–	–	1 683	(1 683)	-100%	20 200
15.33 - Power Generation		59	2 250	2 250	–	–	188	(188)	-100%	2 250
15.34 - Facilities Management		1 173	8 419	8 419	–	–	702	(702)	-100%	8 419
15.36 - Electricity Supply: Kopanong		2 388	–	–	6	6	–	6	#DIV/0!	–
15.37 - Electricity Supply: Mohokare		395	–	–	286	286	–	286	#DIV/0!	–
Total multi-year capital expenditure		815 724	1 009 432	1 009 432	9 058	9 058	84 119	(75 062)	-89%	1 009 432

Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1							–		
Vote 01 - Office Of The City Manager		90 437	217 889	217 889	–	–	18 157	(18 157)	-100%	217 889
01.10 - Transport Unit		90 437	217 889	217 889	–	–	18 157			217 889
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		–	870	870	–	–	73	(73)	-100%	870
03.3 - Operational Training		–	500	500	–	–	42	(42)	-100%	500
03.11 - Occupational Health		–	370	370	–	–	31			370
Vote 04 - Finance		–	1	1	–	–	0	(0)	-100%	1
04.35 - Accounting And Reporting		–	1	1	–	–	0			1
Vote 05 - Social Services		–	–	–	–	–	–	–		–
Vote 06 - Planning		13 267	52 644	52 644	–	–	4 387	(4 387)	-100%	52 644
06.3 - Urban Design		6 571	35 374	35 374	–	–	2 948	(2 948)	-100%	35 374
06.9 - Architectural Services		6 697	13 970	13 970	–	–	1 164	(1 164)	-100%	13 970
06.18 - Administration And Finance		–	300	300	–	–	25			300
06.19 - Business Operations		–	3 000	3 000	–	–	250			3 000
Vote 07 - Human Settlement And Housing		–	–	–	–	–	–	–		–
Vote 08 - Economic And Rural Development		–	–	–	–	–	–	–		–
Vote 09 - Engineering		–	–	–	–	–	–	–		–
Vote 10 - Water		–	–	–	–	–	–	–		–
Vote 11 - Waste And Fleet Management		–	–	–	–	–	–	–		–
Vote 12 - Centlec		–	–	–	–	–	–	–		–
Vote 13 - Metro Police		–	–	–	–	–	–	–		–
Vote 14 - Naledi And Soutpan		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total single-year capital expenditure		103 704	271 404	271 404	–	–	22 617	(22 617)	(0)	271 404
Total Capital Expenditure		919 428	1 280 835	1 280 835	9 058	9 058	106 736	(97 679)	(0)	1 280 835

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2010/11	Budget Year 2011/12			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		7 824 787	826 016	826 016	53 072	826 016
Call investment deposits		176 274	–	–	595 457	–
Consumer debtors		3 229 575	2 554 247	2 554 247	3 448 719	2 554 247
Other debtors		3 865 342	214 934	214 934	3 908 824	214 934
Current portion of long-term receivables		820 151	275	275	810 151	275
Inventory		654 402	601 728	601 728	650 165	601 728
Total current assets		**16 570 531**	**4 197 201**	**4 197 201**	**9 466 388**	**4 197 201**
Non current assets						
Long-term receivables		990 232	194	194	1 000 240	194
Investments		112	–	–	112	–
Investment property		1 570 917	1 732 721	1 732 721	1 570 917	1 732 721
Investments in Associate		1 124	–	–	1 124	–
Property, plant and equipment		11 095 780	21 531 433	21 531 433	19 257 176	21 531 433
Biological						
Intangible		68 821	133 275	133 275	68 016	133 275
Other non-current assets		1 427 487	–	–	1 427 487	–
Total non current assets		**15 154 474**	**23 397 623**	**23 397 623**	**23 325 072**	**23 397 623**
TOTAL ASSETS		**31 725 005**	**27 594 824**	**27 594 824**	**32 791 460**	**27 594 824**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		128 038	161 857	161 857	126 603	161 857
Consumer deposits		172 095	171 621	171 621	172 284	171 621
Trade and other payables		9 786 725	1 974 674	1 974 674	9 530 489	1 974 674
Provisions		1 071 080	8 000	8 000	1 071 080	8 000
Total current liabilities		**11 157 938**	**2 316 152**	**2 316 152**	**10 900 456**	**2 316 152**
Non current liabilities						
Borrowing		981 362	328 403	328 403	981 382	328 403
Provisions		1 698 323	1 738 205	1 738 205	1 700 318	1 738 205
Total non current liabilities		**2 679 685**	**2 066 608**	**2 066 608**	**2 681 700**	**2 066 608**
TOTAL LIABILITIES		**13 837 623**	**4 382 760**	**4 382 760**	**13 582 156**	**4 382 760**
NET ASSETS	2	**17 887 381**	**23 212 063**	**23 212 063**	**19 209 304**	**23 212 063**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12 773 348	18 123 818	18 123 818	14 095 271	18 123 818
Reserves		5 114 033	5 088 245	5 088 245	5 114 033	5 088 245
TOTAL COMMUNITY WEALTH/EQUITY	2	**17 887 381**	**23 212 063**	**23 212 063**	**19 209 304**	**23 212 063**

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July

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		1,314,911	1,432,805	1,432,805	83,170	83,170	119,400	(36,231)	-30%	1,432,805
Service charges		4,638,467	5,241,802	5,241,802	344,498	344,498	436,817	(92,319)	-21%	5,241,802
Other revenue		2,942,474	996,618	996,618	541,333	541,333	83,052	458,282	552%	996,618
Transfers and Subsidies - Operational		608,674	1,041,216	1,041,216	365,969	365,969	86,768	279,201	322%	1,041,216
Transfers and Subsidies - Capital		1,136,884	977,571	977,571	94,964	94,964	81,464	13,500	17%	977,571
Interest		18,057	25,072	25,072	3,797	3,797	2,089	1,707	82%	25,072
Dividends		3	2	2	–	–	0	(0)	-100%	2
Payments										
Suppliers and employees		(2,695,307)	(4,564,704)	(4,564,704)	(670,919)	(946,178)	(380,392)	565,786	-149%	(4,564,704)
Finance charges		–	(184,665)	(184,665)	(21,287)	(21,287)	(15,389)	5,898	-38%	(184,665)
Transfers and Grants		–	(409)	(409)	–	–	(34)	(34)	100%	(409)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**7,964,163**	**4,965,309**	**4,965,309**	**741,526**	**466,266**	**413,776**	**(52,490)**	**-13%**	**4,965,309**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		(14)	(12,246)	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	(112)	–	–	–	–	–		–
Payments										
Capital assets		(790,625)	(1,280,835)	(1,280,835)	(9,058)	(9,058)	(106,736)	(97,679)	92%	(1,280,835)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(790,639)**	**(1,293,194)**	**(1,280,835)**	**(9,058)**	**(9,058)**	**(106,736)**	**(97,679)**	**92%**	**(1,280,835)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	2,255	–	50	50	188	(137)	-73%	2,255
Payments										
Repayment of borrowing		(108,387)	(145,979)	(145,979)	(20,230)	(20,230)	(12,165)	8,065	-66%	(145,979)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(108,387)**	**(143,724)**	**(145,979)**	**(20,179)**	**(20,179)**	**(11,977)**	**8,202**	**-68%**	**(143,724)**
NET INCREASE/ (DECREASE) IN CASH HELD		**7,065,137**	**3,528,391**	**3,538,495**	**712,289**	**437,029**	**295,062**			**3,540,749**
Cash/cash equivalents at beginning:		461,396	211,500	211,500		211,500	211,500			211,500
Cash/cash equivalents at month/year end:		7,526,533	3,739,891	3,749,995		648,529	506,562			3,752,249

MAN Mangaung - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Property rates	3.645	Unfavourable variance due to less billed than anticipated	None. Performance is on target
	Service charges - electricity revenue	22.595	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	35.544	Favourable variance due to more water sold then target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	-2.831	Unfavourable variance but still on target	None. Performance is on target
	Service charges - refuse revenue	-576	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-832	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	-1.830	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	11.111	Favourable variance and still on target	None. Performance is on target
	Fines	-419	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	102	Favourable variance	None. Performance is on target
	Transfers recognised - operational	280.234	Unfavourable variance due to more grants receive then targ	None. Performance is on target
	Other revenue	-33.325	Favourable variance	
	Gains on disposal of PPE	-805	Unfavourable variance but still on target	
2	**Expenditure By Type**			
	Employee related costs	-11.284	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime
	Remuneration of councillors	1.415	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	1.093	Unfavourable variance	Accrual of bad debt writen off.
	Depreciation & asset impairment	-9.931	Unfavourable variance	Manual provision of impairment provision.
	Finance charges	-14.232	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	145.713	Unfavourable variance	
	Other materials	-49.099	Favourable variance	
	Contracted services	-44.585	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-34	Unfavourable variance	
	Other expenditure	2.597	Unfavourable variance	None
3	**Capital Expenditure**			
	Projects	-97.679	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implentation.
7	**Municipal Entities**			
	Revenue	8.131	Favourable varince -less revenue collected then anticipated	
	Expenditure	104.068	Unfavourable variance - more spent then targeted	Monitor of spending on services.
	Capital	-15.747	Unfavourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0.2%	6.5%	6.5%	0.2%	3.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		4.0%	0.0%	0.0%	26.6%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		60.9%	10.6%	10.6%	55.4%	10.6%
Gearing	Long Term Borrowing/ Funds & Reserves		19.2%	6.5%	6.5%	19.2%	6.5%
Liquidity							
Current Ratio	Current assets/current liabilities	1	148.5%	181.2%	181.2%	92.5%	181.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		71.7%	35.7%	35.7%	11.6%	35.7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		115.6%	31.4%	31.4%	875.7%	31.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		30.2%	27.2%	27.2%	18.0%	27.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.1%	5.9%	5.9%	3.4%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.1%	6.0%	6.0%	0.1%	2.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description R thousands	NT Code	Budget Year 2022/23 0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	252,346	150,230	95,845	71,080	73,518	99,338	397,108	2,112,662	3,252,127	2,753,705	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	223,404	196,329	12,905	14,439	9,473	8,619	89,849	522,272	1,077,291	644,652	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	167,361	53,593	53,388	46,160	179,600	26,589	142,350	880,459	1,549,500	1,275,158	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	61,200	19,307	18,463	17,610	39,921	15,269	85,496	570,147	827,413	728,443	–	–
Receivables from Exchange Transactions - Waste Management	1600	21,986	7,574	7,209	6,951	6,703	6,572	36,693	269,000	362,688	325,920	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	68,460	31,476	30,308	28,672	27,855	26,343	143,015	999,671	1,355,800	1,225,556	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	153,062	2,567	6,622	1,595	24,036	1,979	10,331	87,840	288,032	125,780	–	–
Total By Income Source	**2000**	**947,820**	**461,076**	**224,742**	**186,506**	**361,105**	**184,709**	**904,842**	**5,442,051**	**8,712,851**	**7,079,214**	**–**	**–**
2021/22 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	132,974	235,365	47,016	43,668	230,282	39,351	203,065	1,015,227	1,946,948	1,531,593	–	–
Commercial	2300	464,336	47,275	42,474	32,356	24,116	23,048	112,411	790,728	1,536,745	982,659	–	–
Households	2400	350,510	178,436	135,251	110,482	106,707	122,310	589,366	3,636,097	5,229,159	4,564,962	–	–
Other	2500									–	–		
Total By Customer Group	**2600**	**947,820**	**461,076**	**224,742**	**186,506**	**361,105**	**184,709**	**904,842**	**5,442,051**	**8,712,851**	**7,079,214**	**–**	**–**

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2022/23 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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	340,326	–	–	–	–	–	–	–	**340,326**	279,640
Bulk Water	0200	119,499	–	–	–	–	–	–	–	**119,499**	449,499
PAYE deductions	0300									**–**	
VAT (output less input)	0400									**–**	
Pensions / Retirement deductions	0500	51,313	–	–	–	–	–	–	–	**51,313**	49,954
Loan repayments	0600									**–**	
Trade Creditors	0700	29,023	33,718	24,993	58,503	–	–	–	–	**146,237**	81,878
Auditor General	0800									**–**	
Other	0900									**–**	
Total By Customer Type	**1000**	**540,161**	**33,718**	**24,993**	**58,503**	**–**	**–**	**–**	**–**	**657,375**	860,971

FS172 Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Absa Call Account 1		daily	call account	No	Fixed	4.45%	0			25,857,106	86,037	-	-	25,943,143
Absa Call Account 2		daily	call account	No	Fixed	661.00%	0			-	-	-	-	-
Absa Call Account 3		daily	call account	No	Fixed	658.00%	0			-	-	-	-	-
Absa Call Account 4		daily	call account	No	Fixed	675.00%	0			-	-	-	-	-
Absa Call Account 5		daily	call account	No	Fixed	675.00%	0			-	-	-	-	-
Absa Call Account 6		daily	call account	No	Fixed	620.00%	0			-	-	-	-	-
Absa Call Account 7		daily	call account	No	Fixed	680.00%	0			-	-	-	-	-
Standard Bank Call 1		daily	call account	No	Fixed	525.00%	0			-	-	-	-	-
Standard Bank Call 2		daily	call account	No	Fixed	665.00%	0			-	-	-	-	-
Standard Bank Call 3		daily	call account	No	Fixed	665.00%	0			-	-	-	-	-
Standard Bank Call 4		daily	call account	No	Fixed	665.00%	0			-	-	-	-	-
Standard Bank Call 5		daily	call account	No	Fixed	665.00%	0			-	-	-	-	-
First National Bank Call 1		daily	call account	No	Fixed	660.00%	0			-	-	-	-	-
First National Bank Call 2		daily	call account	No	Fixed	675.00%	0			-	-	-	-	-
Nedbank Call 1		daily	call account	No	Variable	550.00%	0			120,872	518	-	-	121,389
Nedbank Call 2		daily	call account	No	Variable	550.00%	0			928,130	3,975	-	-	932,104
Nedbank Call 3		daily	call account	No	Variable	550.00%	0			3,772,576	35,182,470	-	-	38,955,046
Nedbank Call 4		daily	call account	No	Variable	550.00%	0			377,608,107	-	(195,593,463)	-	182,014,645
Nedbank Call 5		daily	call account	No	Variable	550.00%	0			3,840,054	16,444	-	-	3,856,498
Nedbank Call 6		daily	call account	No	Variable	550.00%	0			108,796,501	63,664,867	-	-	172,461,368
Nedbank Call 7		daily	call account	No	Variable	550.00%	0			6,939,656	7,656,404	-		14,596,060
Absa Call Account 1		Call	Call	Yes	Variable	683.00%	0	0	6/30/2019		-	-	-	-
First National Bank Call		Call	Call	Yes	Variable	683.00%	0	0	6/30/2019		-	-	-	-
Nedbank Call		daily	call account	Yes	Variable	550.00%	0	0	6/30/2019	158,859,262	-	(8,405,308)	-	150,453,953
Standard Bank Call 1		Call	Call	Yes	Variable	683.00%	0	0	6/30/2019		-	-	-	-
Absa 1 Day Account - Centlec		2/28/2013	Call	No	Variable	554.00%	0	0	6/30/2019		-	-	-	-
Absa Dynamic Fixed Deposit - Centlec		7/31/2017	12 Months	No	Variable	554.00%	0	0	6/30/2019		-	-	-	-
Standard Bank - Centlec		2/28/2018	12 Months	No	Variable	554.00%	0	0	6/30/2019		-	-	-	-
Municipality sub-total										686,722,262	106,610,714	(203,998,771)	-	589,334,206
Entities														
ABSA - 1 Day Account		February 2013	Call Account						n/a	773,068	114,939	(145,400,000)	150,635,000	6,123,008
Entities sub-total										773,068		(145,400,000)	150,635,000	6,123,008
TOTAL INVESTMENTS AND INTEREST	2									687,495,331	106,610,714	(349,398,771)	150,635,000	595,457,213

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		948,547	1,034,460	1,034,460	367,002	367,002	86,205	280,797	325.7%	1,034,460
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		830,046	938,383	938,383	365,969	365,969	78,199	287,770	368.0%	938,383
Expanded Public Works Programme Integrated Grant		973	1,566	1,566	48	48	131	(83)	-63.4%	1,566
Local Government Financial Management Grant		1,198	2,100	2,100	22	22	175	(153)	-87.7%	2,100
Metro Informal Settlements Partnership Grant		–	13,981	13,981	–	–	1,165	(1,165)	-100.0%	13,981
Municipal Demarcation Transition Grant	3	–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	18,000	18,000	–	–	1,500	(1,500)	-100.0%	18,000
Programme and Project Preparation Support Grant		–	13,673	13,673	–	–	1,139	(1,139)	-100.0%	13,673
Public Transport Network Grant		116,331	32,005	32,005	963	963	2,667	(1,704)	-63.9%	32,005
Urban Settlement Development Grant		–	14,753	14,753	–	–	1,229	(1,229)	-100.0%	14,753
Provincial Government:		–	–	–	–	–	–	–		–
Capacity Building and Other Grants		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		1,207	6,756	6,756	–	–	563	(563)	-100.0%	6,756
Free State Arts and Cultural Council		1,207	4,000	4,000	–	–	333	(333)	-100.0%	4,000
National Skills Fund		–	2,756	2,756	–	–	230	(230)	-100.0%	2,756
Total Operating Transfers and Grants	5	949,754	1,041,216	1,041,216	367,002	367,002	86,768	280,234	323.0%	1,041,216
Capital Transfers and Grants										
National Government:		398,291	963,271	963,271	3,159	3,159	80,273	(77,114)	-96.1%	963,271
Integrated City Development Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		58,324	265,636	265,636	–	–	22,136	(22,136)	-100.0%	265,636
Neighbourhood Development Partnership Grant		18,638	2,738	2,738	3,159	3,159	228	2,931	1284.4%	2,738
Public Transport Network Grant		–	217,889	217,889	–	–	18,157	(18,157)	-100.0%	217,889
Urban Settlement Development Grant		321,329	477,007	477,007	–	–	39,751	(39,751)	-100.0%	477,007
Provincial Government:		–	–	–	–	–	–	–		–
Infrastructure Grant		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		3,416	14,300	14,300	–	–	1,192	(1,192)	-100.0%	14,300
[insert description]								–		
Developers Contribution		3,416	14,300	14,300	–	–	1,192	(1,192)	-100.0%	14,300
Unspecified		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	401,707	977,571	977,571	3,159	3,159	81,464	(78,306)	-96.1%	977,571
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,351,461	2,018,787	2,018,787	370,160	370,160	168,232	201,928	120.0%	2,018,787

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		353,460	370,872	370,872	20,836	20,836	30,906	(10,071)	-32.6%	370,872
								–		
Equitable Share		253,780	274,795	274,795	16,644	16,644	22,900	(6,255)	-27.3%	274,795
Expanded Public Works Programme Integrated Grant		1,286	1,566	1,566	48	48	131	(83)	-63.4%	1,566
Local Government Financial Management Grant		30,237	2,100	2,100	22	22	175	(153)	-87.7%	2,100
Metro Informal Settlements Partnership Grant		–	13,981	13,981	–	–	1,165	(1,165)	-100.0%	13,981
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		16,283	18,000	18,000	3,159	3,159	1,500	1,659	110.6%	18,000
Programme and Project Preparation Support Grant		4,765	13,673	13,673	–	–	1,139	(1,139)	-100.0%	13,673
Public Transport Network Grant		33,125	32,005	32,005	963	963	2,667	(1,704)	-63.9%	32,005
Urban Settlement Development Grant		13,983	14,753	14,753	–	–	1,229	(1,229)	-100.0%	14,753
Provincial Government:		–	–	–	–	–	–	–		–
								–		
Capacity Building and Other Grants		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		1,193	4,000	4,000	–	–	333	(333)	-100.0%	4,000
								–		
Free State Arts and Cultural Council		1,193	4,000	4,000	–	–	333	(333)	-100.0%	4,000
Total operating expenditure of Transfers and Grants:		354,653	374,872	374,872	20,836	20,836	31,240	(10,404)	-33.3%	374,872
Capital expenditure of Transfers and Grants										
National Government:		614,586	963,271	963,271	–	–	80,273	(80,273)	-100.0%	963,271
Integrated City Development Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		68,374	265,636	265,636	–	–	22,136	(22,136)	-100.0%	265,636
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		9,231	2,738	2,738	–	–	228	(228)	-100.0%	2,738
Public Transport Network Grant		90,437	217,889	217,889	–	–	18,157	(18,157)	-100.0%	217,889
Urban Settlement Development Grant		446,544	477,007	477,007	–	–	39,751	(39,751)	-100.0%	477,007
Provincial Government:		124,573	–	–	–	–	–	–		–
Infrastructure Grant		124,573	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		10,957	14,300	14,300	724	724	1,192	(467)	-39.2%	14,300
Unspecified		10,957	14,300	14,300	724	724	1,192	(467)	-39.2%	14,300
Total capital expenditure of Transfers and Grants		750,116	977,571	977,571	724	724	81,464	(80,740)	-99.1%	977,571
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1,104,768	1,352,443	1,352,443	21,560	21,560	112,704	(91,144)	-80.9%	1,352,443

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description R thousands	Ref	Budget Year 2022/23 Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		–	–	–	–	
					–	
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		–	–	–	–	
					–	
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		47,080	49,600	49,600	5,642	5,642	4,133	1,509	37%	49,600
Pension and UIF Contributions		855	1,307	1,307	82	82	109	(27)	-25%	1,307
Medical Aid Contributions		464	573	573	33	33	48	(15)	-31%	573
Motor Vehicle Allowance		–	808	808	–	–	67	(67)	-100%	808
Cellphone Allowance		4,510	4,653	4,653	370	370	388	(18)	-5%	4,653
Housing Allowances		37	107	107	2	2	9	(7)	-83%	107
Other benefits and allowances		13,377	13,619	13,619	1,176	1,176	1,135	41	4%	13,619
Sub Total - Councillors		66,323	70,668	70,668	7,304	7,304	5,889	1,415	24%	70,668
% increase	4		6.6%	6.6%						6.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		9,147	11,719	11,719	765	765	977	(211)	-22%	11,719
Pension and UIF Contributions		744	1,360	1,360	17	17	113	(96)	-85%	1,360
Medical Aid Contributions		405	502	502	8	8	42	(34)	-80%	502
Performance Bonus		711	1,174	1,174	–	–	98	(98)	-100%	1,174
Motor Vehicle Allowance		1,215	1,515	1,515	20	20	126	(106)	-84%	1,515
Cellphone Allowance		128	164	164	2	2	14	(12)	-88%	164
Housing Allowances		–	252	252	–	–	21	(21)	-100%	252
Other benefits and allowances		1	1	1	0	0	0	(0)	-88%	1
Sub Total - Senior Managers of Municipality		12,350	16,689	16,689	812	812	1,391	(579)	-42%	16,689
% increase	4		35.1%	35.1%						35.1%
Other Municipal Staff										
Basic Salaries and Wages		1,099,589	1,219,805	1,219,805	89,390	89,390	101,651	(12,260)	-12%	1,219,805
Pension and UIF Contributions		175,422	198,968	198,968	15,056	15,056	16,581	(1,525)	-9%	198,968
Medical Aid Contributions		100,638	111,292	111,292	8,420	8,420	9,274	(854)	-9%	111,292
Overtime		168,618	74,553	74,553	12,431	12,431	6,213	6,218	100%	74,553
Performance Bonus		80,483	95,070	95,070	4,956	4,956	7,923	(2,967)	-37%	95,070
Motor Vehicle Allowance		98,454	115,554	115,554	8,831	8,831	9,630	(799)	-8%	115,554
Cellphone Allowance		2,158	2,767	2,767	159	159	231	(71)	-31%	2,767
Housing Allowances		5,632	6,558	6,558	472	472	547	(75)	-14%	6,558
Other benefits and allowances		30,177	31,260	31,260	2,652	2,652	2,605	47	2%	31,260
Payments in lieu of leave		–	27,365	27,365	2,280	2,280	2,280	(0)	0%	27,365
Long service awards		10,424	10,938	10,938	647	647	912	(264)	-29%	10,938
Post-retirement benefit obligations	2	51,707	53,949	53,949	4,543	4,543	4,496	47	1%	53,949
Sub Total - Other Municipal Staff		1,823,301	1,948,079	1,948,079	149,837	149,837	162,341	(12,504)	-8%	1,948,079
% increase	4		6.8%	6.8%						6.8%
Total Parent Municipality		1,901,975	2,035,435	2,035,435	157,953	157,953	169,621	(11,668)	-7%	2,035,435
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		131	785	785	10	10	65	(55)	-84%	785
Sub Total - Board Members of Entities	2	131	785	785	10	10	65	(55)	-84%	785
% increase	4		498.9%	498.9%						498.9%
Senior Managers of Entities										
Basic Salaries and Wages		3,191	12,130	12,130	727	727	1,011	(284)	-28%	12,130
Pension and UIF Contributions		5	–	–	1	1	–	1	0%	–
Motor Vehicle Allowance		686	–	–	178	178	–	178	0%	–
Cellphone Allowance		37	116	116	9	9	10	(1)	-7%	116
Other benefits and allowances		0	–	–	0	0	–	0	0%	–
Sub Total - Senior Managers of Entities		3,919	12,246	12,246	914	914	1,020	(106)	-10%	12,246
% increase	4		212.5%	212.5%						212.5%
Other Staff of Entities										
Basic Salaries and Wages		294,156	248,818	248,818	21,260	21,260	20,735	525	3%	248,818
Pension and UIF Contributions		50,097	46,280	46,280	3,787	3,787	3,857	(69)	-2%	46,280
Medical Aid Contributions		28,474	42,859	42,859	2,126	2,126	3,572	(1,446)	-40%	42,859
Overtime		48,213	33,155	33,155	3,940	3,940	2,763	1,177	43%	33,155
Performance Bonus		19,828	19,551	19,551	1,918	1,918	1,629	288	18%	19,551
Motor Vehicle Allowance		28,674	1,531	1,531	2,297	2,297	128	2,170	1701%	1,531
Cellphone Allowance		963	746	746	60	60	62	(2)	-4%	746
Housing Allowances		1,861	8,564	8,564	147	147	714	(567)	-79%	8,564
Other benefits and allowances		13,235	12,291	12,291	1,016	1,016	1,024	(8)	-1%	12,291
Payments in lieu of leave		462	1,923	1,923	52	52	160	(108)	-68%	1,923
Sub Total - Other Staff of Entities		485,962	415,717	415,717	36,603	36,603	34,643	1,960	6%	415,717
% increase	4		-14.5%	-14.5%						-14.5%
Total Municipal Entities		490,012	428,748	428,748	37,528	37,528	35,729	1,799	5%	428,748
TOTAL SALARY, ALLOWANCES & BENEFITS		2,391,987	2,464,183	2,464,183	195,481	195,481	205,350	(9,869)	-5%	2,464,183
% increase	4		3.0%	3.0%						3.0%
TOTAL MANAGERS AND STAFF		2,325,533	2,392,730	2,392,730	188,166	188,166	199,395	(11,229)	-6%	2,392,730

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2022/23	+1 2023/24	+2 2024/25
Cash Receipts By Source																
Property rates		56,819	119,400	119,400	119,400	119,400	119,400	119,400	119,400	119,400	119,400	119,400	181,982	1,432,805	1,527,905	1,638,064
Service charges - electricity revenue		236,978	279,548	279,548	279,548	279,548	279,548	279,548	279,548	279,548	279,548	279,548	322,118	3,354,575	3,526,474	3,685,165
Service charges - water revenue		30,920	101,153	101,153	101,153	101,153	101,153	101,153	101,153	101,153	101,153	101,153	171,387	1,213,840	1,299,059	1,404,998
Service charges - sanitation revenue		16,664	41,143	41,143	41,143	41,143	41,143	41,143	41,143	41,143	41,143	41,143	65,622	493,715	528,267	568,244
Service charges - refuse		6,736	14,973	14,973	14,973	14,973	14,973	14,973	14,973	14,973	14,973	14,973	23,210	179,672	193,223	209,681
Rental of facilities and equipment		52	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	7,387	44,638	47,763	51,106
Interest earned - external investments		259	2,089	2,089	2,089	2,089	2,089	2,089	2,089	2,089	2,089	2,089	3,919	25,072	26,710	28,463
Interest earned - outstanding debtors													–			
Dividends received		–	0	0	0	0	0	0	0	0	0	0	0	2	3	3
Fines, penalties and forfeits		782	2,548	2,548	2,548	2,548	2,548	2,548	2,548	2,548	2,548	2,548	4,315	30,580	32,593	34,746
Licences and permits		147	46	46	46	46	46	46	46	46	46	46	(56)	550	588	629
Agency services													–			
Transfers and Subsidies - Operational		95,356	86,768	86,768	86,768	86,768	86,768	86,768	86,768	86,768	86,768	86,768	78,180	1,041,216	1,121,182	1,189,935
Other revenue		941,353	76,738	76,738	76,738	76,738	76,738	76,738	76,738	76,738	76,738	76,738	(787,878)	920,850	965,096	1,045,220
Cash Receipts by Source		**1,386,066**	**728,126**	**728,126**	**728,126**	**728,126**	**728,126**	**728,126**	**728,126**	**728,126**	**728,126**	**728,126**	**70,187**	**8,737,516**	**9,268,864**	**9,856,255**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations)		–	80,273	80,273	80,273	80,273	80,273	80,273	80,273	80,273	80,273	80,273	#####	963,271	######	######
(National / Provincial and District)													####		#####	#####
Transfers and subsidies - capital (monetary allocations)		–	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	2,383	14,300	14,929	15,601
(National / Provincial Departmental Agencies, Households,																
Non-profit Institutions, Private Enterprises, Public																
Proceeds on Disposal of Fixed and Intangible Assets													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	(2,255)	(2,255)	(4,610)	(137)
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	12,246	12,246	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	112	112	–	–
Total Cash Receipts by Source		**1,386,066**	**809,591**	**809,591**	**809,591**	**809,591**	**809,591**	**809,591**	**809,591**	**809,591**	**809,591**	**809,591**	**243,219**	**9,725,191**	**10,299,456**	**10,934,448**
Cash Payments by Type													–			
Employee related costs		125,837	203,959	203,959	203,959	203,959	203,959	203,959	203,959	203,959	203,959	203,959	282,080	2,447,502	2,553,755	2,668,312
Remuneration of councillors													–			
Interest paid		–	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	30,777	184,665	165,116	147,016
Bulk purchases - Electricity		(139,723)	208,190	208,190	208,190	208,190	208,190	208,190	208,190	208,190	208,190	208,190	556,103	2,498,278	2,608,203	2,725,572
Acquisitions - water & other inventory		162,485	93,344	93,344	93,344	93,344	93,344	93,344	93,344	93,344	93,344	93,344	24,204	1,120,133	1,193,617	1,249,175
Contracted services		241,631	(157,769)	(157,769)	(157,769)	(157,769)	(157,769)	(157,769)	(157,769)	(157,769)	(157,769)	(157,769)	(557,168)	(1,893,222)	(1,980,771)	(2,055,184)
Grants and subsidies paid - other municipalities													–			
Grants and subsidies paid - other		–	34	34	34	34	34	34	34	34	34	34	68	409	427	446
General expenses		780,669	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	32,668	(715,333)	392,013	430,408	446,868
Cash Payments by Type		**1,170,899**	**395,815**	**395,815**	**395,815**	**395,815**	**395,815**	**395,815**	**395,815**	**395,815**	**395,815**	**395,815**	**(379,269)**	**4,749,778**	**4,970,756**	**5,182,205**
Other Cash Flows/Payments by Type																
Capital assets		9,058	106,736	106,736	106,736	106,736	106,736	106,736	106,736	106,736	106,736	106,736	204,415	1,280,835	1,339,288	1,387,497
Repayment of borrowing		1,435	12,165	12,165	12,165	12,165	12,165	12,165	12,165	12,165	12,165	12,165	22,895	145,979	161,857	155,247
Other Cash Flows/Payments		353	–	–	–	–	–	–	–	–	–	–	(353)	–	–	–
Total Cash Payments by Type		**1,181,745**	**514,716**	**514,716**	**514,716**	**514,716**	**514,716**	**514,716**	**514,716**	**514,716**	**514,716**	**514,716**	**(152,313)**	**6,176,592**	**6,471,901**	**6,724,949**
NET INCREASE/(DECREASE) IN CASH HELD		**204,321**	**294,875**	**294,875**	**294,875**	**294,875**	**294,875**	**294,875**	**294,875**	**294,875**	**294,875**	**294,875**	**395,532**	**3,548,599**	**3,827,555**	**4,209,498**
Cash/cash equivalents at the month/year beginning:		1,576,428	1,780,750	2,075,624	2,370,499	2,665,373	2,960,248	3,255,122	3,549,997	3,844,872	4,139,746	4,434,621	4,729,495	1,576,428	5,125,027	8,952,581
Cash/cash equivalents at the month/year end:		1,780,750	2,075,624	2,370,499	2,665,373	2,960,248	3,255,122	3,549,997	3,844,872	4,139,746	4,434,621	4,729,495	5,125,027	5,125,027	8,952,581	13,162,080

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		1,387,795	1,458,073	1,458,073	125,151	125,151	121,506	3,645	3%	1,458,073
Service charges - electricity revenue		108,802	–	–	10,987	10,987	–	10,987	#DIV/0!	–
Service charges - water revenue		1,059,678	1,135,651	1,135,651	130,181	130,181	94,638	35,544	38%	1,135,651
Service charges - sanitation revenue		400,574	507,200	507,200	39,435	39,435	42,267	(2,831)	-7%	507,200
Service charges - refuse revenue		150,197	177,674	177,674	14,230	14,230	14,806	(576)	-4%	177,674
Rental of facilities and equipment		49,684	44,638	44,638	2,887	2,887	3,720	(832)	-22%	44,638
Interest earned - external investments		17,470	20,583	20,583	105	105	1,715	(1,610)	-94%	20,583
Interest earned - outstanding debtors		328,535	272,337	272,337	33,974	33,974	22,695	11,279	50%	272,337
Dividends received		3	2	2	–	–	0	(0)	-100%	2
Fines, penalties and forfeits		4,452	25,662	25,662	556	556	2,139	(1,583)	-74%	25,662
Licences and permits		1,194	550	550	147	147	46	102	222%	550
Agency services								–		
Transfers and subsidies		949,754	1,041,216	1,041,216	367,002	367,002	86,768	280,234	323%	1,041,216
Other revenue		507,189	568,776	568,776	14,663	14,663	47,398	(32,735)	-69%	568,776
Gains		15,864	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**4,981,191**	**5,252,362**	**5,252,362**	**739,319**	**739,319**	**437,697**	**301,622**	**69%**	**5,252,362**
Expenditure By Type										
Employee related costs		1,835,652	1,964,768	1,964,768	150,649	150,649	163,732	(13,083)	-8%	1,964,768
Remuneration of councillors		66,323	70,668	70,668	7,304	7,304	5,889	1,415	24%	70,668
Debt impairment		(6,956)	1,051,176	1,051,176	88,691	88,691	87,598	1,093	1%	1,051,176
Depreciation & asset impairment		703,412	270,408	270,408	–	–	22,534	(22,534)	-100%	270,408
Finance charges		96,633	64,424	64,424	1,137	1,137	5,369	(4,232)	-79%	64,424
Bulk purchases - electricity		57,943	–	–	23,655	23,655	–	23,655	#DIV/0!	–
Inventory consumed		767,254	572,066	572,066	1,893	1,893	47,672	(45,779)	-96%	572,066
Contracted services		399,061	391,258	391,258	805	805	32,605	(31,800)	-98%	391,258
Transfers and subsidies		7,244	409	409	–	–	34	(34)	-100%	409
Other expenditure		256,526	248,061	248,061	29,557	29,557	20,672	8,885	43%	248,061
Losses		10,834	356,000	356,000	–	–	29,667	(29,667)	-100%	356,000
Total Expenditure		**4,193,925**	**4,989,237**	**4,989,237**	**303,690**	**303,690**	**415,771**	**(112,082)**	**-27%**	**4,989,237**
Surplus/(Deficit)		787,266	263,125	263,125	435,630	435,630	21,925	413,704	1887%	263,125
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		380,494	943,271	943,271	3,159	3,159	78,606	(75,447)	-96%	943,271
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		1,167,760	1,206,395	1,206,395	438,788	438,788	100,531	338,257	336%	1,206,395
Taxation								–		
Surplus/(Deficit) after taxation		**1,167,760**	**1,206,395**	**1,206,395**	**438,788**	**438,788**	**100,531**	**338,257**	**336%**	**1,206,395**

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Centlec		2,744,021	3,593,186	3,593,186	307,563	307,563	299,432	8,131	3%	3,593,186
Total Operating Revenue	1	**2,744,021**	**3,593,186**	**3,593,186**	**307,563**	**307,563**	**299,432**	**8,131**	**3%**	**3,593,186**
Expenditure By Municipal Entity										
Centlec		2,642,633	3,167,965	3,167,965	368,065	368,065	263,997	104,068	39%	3,167,965
Total Operating Expenditure	2	**2,642,633**	**3,167,965**	**3,167,965**	**368,065**	**368,065**	**263,997**	**104,068**	**39%**	**3,167,965**
Surplus/ (Deficit) for the yr/period		101,388	425,221	425,221	(60,503)	(60,503)	35,435	112,199	317%	425,221
Capital Expenditure By Municipal Entity										
Centlec		130,933	265,225	265,225	6,355	6,355	22,102	(15,747)	-71%	265,225
Total Capital Expenditure	3	**130,933**	**265,225**	**265,225**	**6,355**	**6,355**	**22,102**	**(15,747)**	**-71%**	**265,225**

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July

Month	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	76,619	106,736	106,736	9,058	9,058	106,736	97,679	91.5%	1%
August	76,619	106,736	106,736	–		213,473	–		
September	76,619	106,736	106,736	–		320,209	–		
October	76,619	106,736	106,736	–		426,945	–		
November	76,619	106,736	106,736	–		533,682	–		
December	76,619	106,736	106,736	–		640,418	–		
January	76,619	106,736	106,736	–		747,155	–		
February	76,619	106,736	106,736	–		853,891	–		
March	76,619	106,736	106,736	–		960,627	–		
April	76,619	106,736	106,736	–		1,067,364	–		
May	76,619	106,736	106,736	–		1,174,100	–		
June	76,619	106,736	106,735	–		1,280,835	–		
Total Capital expenditure	**919,428**	**1,280,835**	**1,280,835**	**9,058**					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		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		463,640	600,215	600,215	6,180	6,180	50,018	43,838	87.6%	600,215
Roads Infrastructure		235,965	107,066	107,066	–	–	8,922	8,922	100.0%	107,066
Roads		–	6,000	6,000	–	–	500	500	100.0%	6,000
Road Structures		235,965	100,766	100,766	–	–	8,397	8,397	100.0%	100,766
Road Furniture		–	300	300	–	–	25	25	100.0%	300
Storm water Infrastructure		–	1,000	1,000	–	–	83	83	100.0%	1,000
Drainage Collection		–	1,000	1,000	–	–	83	83	100.0%	1,000
Electrical Infrastructure		73,809	125,927	125,927	6,180	6,180	10,494	4,314	41.1%	125,927
HV Substations		776	7,250	7,250	–	–	604	604	100.0%	7,250
MV Networks		19,395	7,100	7,100	–	–	592	592	100.0%	7,100
LV Networks		53,639	111,577	111,577	6,180	6,180	9,298	3,118	33.5%	111,577
Water Supply Infrastructure		61,899	233,613	233,613	–	–	19,468	19,468	100.0%	233,613
Bulk Mains		23,618	27,249	27,249	–	–	2,271	2,271	100.0%	27,249
Distribution		38,282	206,364	206,364	–	–	17,197	17,197	100.0%	206,364
Sanitation Infrastructure		82,735	112,771	112,771	–	–	9,398	9,398	100.0%	112,771
Reticulation		82,735	112,771	112,771	–	–	9,398	9,398	100.0%	112,771
Solid Waste Infrastructure		9,231	19,837	19,837	–	–	1,653	1,653	100.0%	19,837
Landfill Sites		9,231	19,031	19,031	–	–	1,586	1,586	100.0%	19,031
Waste Transfer Stations		–	806	806	–	–	67	67	100.0%	806
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		30,905	117,156	117,156	–	–	9,763	9,763	100.0%	117,156
Community Facilities		26,319	111,582	111,582	–	–	9,298	9,298	100.0%	111,582
Centres		8,854	68,167	68,167	–	–	5,681	5,681	100.0%	68,167
Fire/Ambulance Stations		880	13,970	13,970	–	–	1,164	1,164	100.0%	13,970
Cemeteries/Crematoria		3,068	5,000	5,000	–	–	417	417	100.0%	5,000
Public Open Space		13,439	18,145	18,145	–	–	1,512	1,512	100.0%	18,145
Nature Reserves		–	1,500	1,500	–	–	125	125	100.0%	1,500
Public Ablution Facilities		78	1,800	1,800	–	–	150	150	100.0%	1,800
Markets		–	3,000	3,000	–	–	250	250	100.0%	3,000
Sport and Recreation Facilities		4,586	5,574	5,574	–	–	465	465	100.0%	5,574
Outdoor Facilities		4,586	5,574	5,574	–	–	465	465	100.0%	5,574
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		12,347	18,150	18,150	–	–	1,513	1,513	100.0%	18,150
Computer Equipment		12,347	18,150	18,150	–	–	1,513	1,513	100.0%	18,150
Furniture and Office Equipment		200	8,394	8,394	–	–	700	700	100.0%	8,394
Furniture and Office Equipment		200	8,394	8,394	–	–	700	700	100.0%	8,394
Machinery and Equipment		1,429	24,295	24,295	–	–	2,025	2,025	100.0%	24,295
Machinery and Equipment		1,429	24,295	24,295	–	–	2,025	2,025	100.0%	24,295
Transport Assets		153,630	239,039	239,039	2,411	2,411	19,920	17,509	87.9%	239,039
Transport Assets		153,630	239,039	239,039	2,411	2,411	19,920	17,509	87.9%	239,039
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	662,151	1,007,249	1,007,249	8,591	8,591	83,937	75,346	89.8%	1,007,249

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

Description	Ref	2021/22	Budget Year 2022/23							
		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		**235,342**	**216,283**	**216,283**	**463**	**463**	18,024	17,560	97.4%	**216,283**
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		10,381	24,045	24,045	463	463	2,004	1,540	76.9%	24,045
HV Substations		992	2,250	2,250	–	–	188	188	100.0%	2,250
MV Networks		8,251	17,490	17,490	424	424	1,457	1,033	70.9%	17,490
LV Networks		1,137	4,305	4,305	39	39	359	320	89.1%	4,305
Water Supply Infrastructure		150,706	101,254	101,254	–	–	8,438	8,438	100.0%	101,254
Water Treatment Works		5,583	–	–	–	–	–	–		–
Bulk Mains		145,124	101,254	101,254	–	–	8,438	8,438	100.0%	101,254
Sanitation Infrastructure		74,255	90,984	90,984	–	–	7,582	7,582	100.0%	90,984
Reticulation		29,306	60,425	60,425	–	–	5,035	5,035	100.0%	60,425
Waste Water Treatment Works		44,949	30,558	30,558	–	–	2,547	2,547	100.0%	30,558
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**153**	**3,400**	**3,400**	**–**	**–**	**283**	**283**	100.0%	**3,400**
Community Facilities		153	3,400	3,400	–	–	283	283	100.0%	3,400
Public Open Space		–	400	400	–	–	33	33	100.0%	400
Markets		–	3,000	3,000	–	–	250	250	100.0%	3,000
Stalls		153	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**–**	**2,000**	**2,000**	**–**	**–**	**167**	**167**	100.0%	**2,000**
Operational Buildings		–	2,000	2,000	–	–	167	167	100.0%	2,000
Municipal Offices		–	2,000	2,000	–	–	167	167	100.0%	2,000
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		**2,284**	**3,870**	**3,870**	**–**	**–**	**323**	**323**	100.0%	**3,870**
Machinery and Equipment		2,284	3,870	3,870	–	–	323	323	100.0%	3,870
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Expenditure on renewal of existing ass	1	**237,779**	**225,553**	**225,553**	**463**	**463**	**18,796**	**18,333**	97.5%	**225,553**

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01

Description	Ref	2021/22	Budget Year 2022/23							
		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		452,595	318,241	318,241	25,277	25,277	26,520	1,243	4.7%	318,241
Roads Infrastructure		71,053	82,790	82,790	5,435	5,435	6,899	1,464	21.2%	82,790
Road Structures		67,780	78,918	78,918	5,004	5,004	6,577	1,573	23.9%	78,918
Road Furniture		3,273	3,871	3,871	431	431	323	(108)	-33.5%	3,871
Storm water Infrastructure		3,279	3,196	3,196	278	278	266	(11)	-4.3%	3,196
Drainage Collection		3,279	3,196	3,196	278	278	266	(11)	-4.3%	3,196
Electrical Infrastructure		114,263	7,169	7,169	8,585	8,585	597	(7,988)	-1336.9%	7,169
Power Plants		105,672	2,014	2,014	8,010	8,010	168	(7,842)	-4673.7%	2,014
HV Substations		8,141	4,894	4,894	560	560	408	(152)	-37.3%	4,894
LV Networks		450	262	262	15	15	22	7	30.8%	262
Water Supply Infrastructure		127,600	138,154	138,154	7,031	7,031	11,513	4,482	38.9%	138,154
Boreholes		–	215	215	–	–	18	18	100.0%	215
Water Treatment Works		95,497	96,219	96,219	7,031	7,031	8,018	988	12.3%	96,219
Bulk Mains		32,103	41,651	41,651	–	–	3,471	3,471	100.0%	41,651
Distribution Points		–	69	69	–	–	6	6	100.0%	69
Sanitation Infrastructure		136,400	86,927	86,927	3,949	3,949	7,244	3,295	45.5%	86,927
Reticulation		765	353	353	–	–	29	29	100.0%	353
Waste Water Treatment Works		125,463	79,059	79,059	3,949	3,949	6,588	2,639	40.1%	79,059
Toilet Facilities		10,172	7,515	7,515	–	–	626	626	100.0%	7,515
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		1	5	5	–	–	0	0	100.0%	5
Data Centres		1	5	5	–	–	0	0	100.0%	5
Community Assets		921	786	786	13	13	65	52	80.0%	786
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		921	786	786	13	13	65	52	80.0%	786
Outdoor Facilities		921	786	786	13	13	65	52	80.0%	786
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		69,410	81,244	81,244	5,249	5,249	6,770	1,522	22.5%	81,244
Operational Buildings		69,410	81,244	81,244	5,249	5,249	6,770	1,522	22.5%	81,244
Municipal Offices		69,410	81,244	81,244	5,249	5,249	6,770	1,522	22.5%	81,244
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		10,050	18,580	18,580	362	362	1,548	1,187	76.6%	18,580
Furniture and Office Equipment		10,050	18,580	18,580	362	362	1,548	1,187	76.6%	18,580
Machinery and Equipment		14,616	20,565	20,565	70	70	1,714	1,644	95.9%	20,565
Machinery and Equipment		14,616	20,565	20,565	70	70	1,714	1,644	95.9%	20,565
Transport Assets		73,544	77,629	77,629	4,392	4,392	6,469	2,077	32.1%	77,629
Transport Assets		73,544	77,629	77,629	4,392	4,392	6,469	2,077	32.1%	77,629
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	621,136	517,045	517,045	35,363	35,363	43,087	7,724	17.9%	517,045

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.ramagaga@mangaung.co.za

Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	H van Zyl
Telephone number	051 405 8627
Cell number	082 781 6981
Fax number	051 405 8793
E-mail address	hansie.vanzyl@mangaung.co.za
Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	Arrie Bartnis
Telephone number	051 405 8501
Cell number	071 871 5988
Fax number	051 405 8793
E-mail address	arrie.bartnis@mangaung.co.za