

16 JANUARY 2023

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH
ENDED 31 DECEMBER 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 December 2022, the ten-working day reporting month expires on the 16 January 2023. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

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

3. REPORT FOR THE MONTH ENDING 31 DECEMBER 2022

This report is based upon financial information, as of 31 December 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 DECEMBER 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 **R4.325 billion** is lower than the year-to-date target of **R4.405 billion** and the expenditure for the period is **R4.250 billion**, which is higher than the year-to-date target of **R4.081 billion** respectively.

The summary report indicates the following:

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

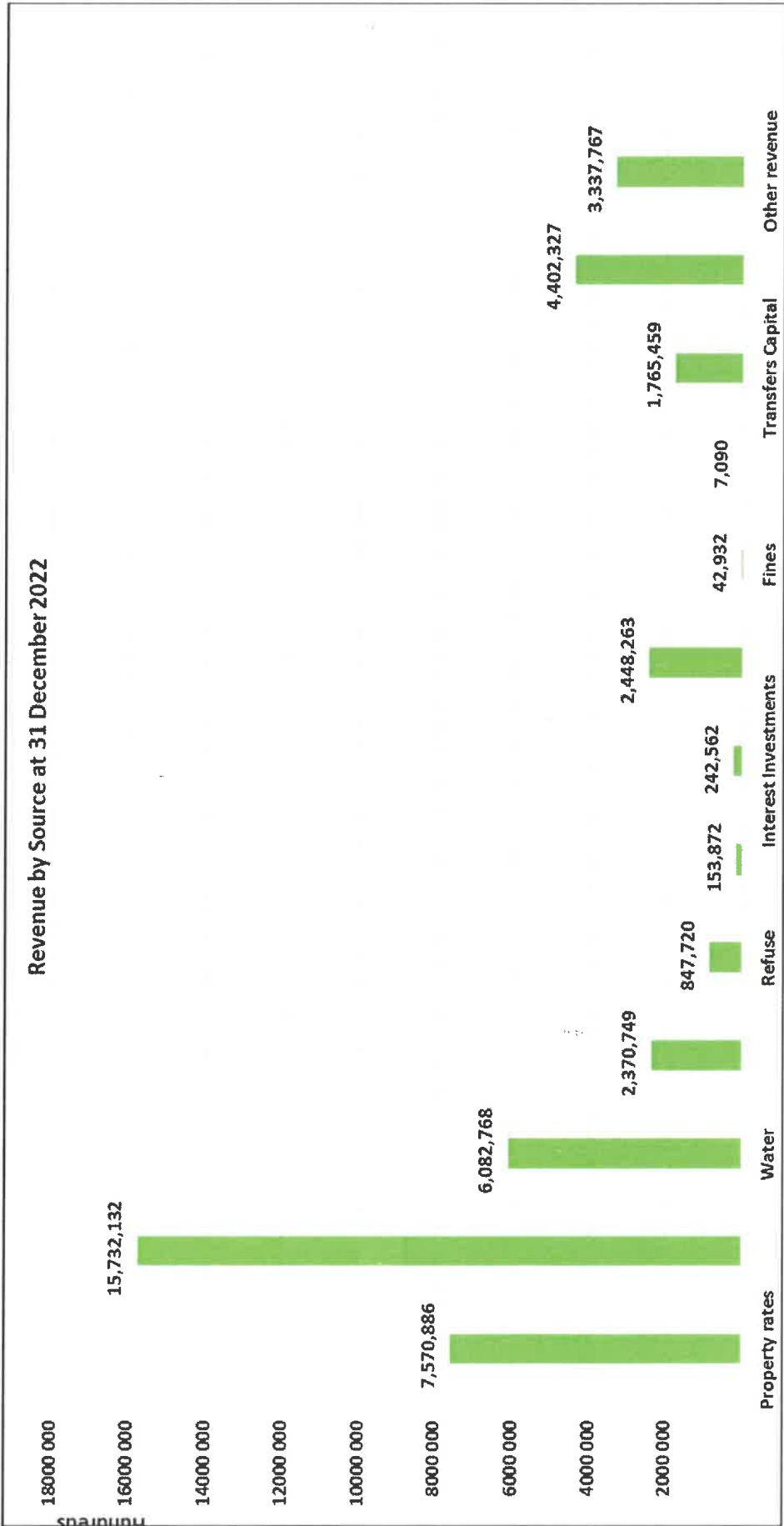
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		1,387,795	1,458,073	1,458,073	125,040	757,089	729,036	28,052	4%	1,458,073
Service charges - electricity revenue		2,876,406	3,494,847	3,494,847	205,359	1,573,213	1,747,423	(174,210)	-10%	3,494,847
Service charges - water revenue		1,059,678	1,135,651	1,135,651	101,637	608,277	567,826	40,451	7%	1,135,651
Service charges - sanitation revenue		400,574	507,200	507,200	39,174	237,075	253,600	(16,525)	-7%	507,200
Service charges - refuse revenue		150,197	177,674	177,674	14,080	84,772	88,837	(4,065)	-5%	177,674
Rental of facilities and equipment		49,217	44,638	44,638	2,841	15,387	22,319	(6,932)	-31%	44,638
Interest earned - external investments		18,214	25,072	25,072	5,064	24,256	12,536	11,720	93%	25,072
Interest earned - outstanding debtors		353,505	302,184	302,184	46,503	244,826	151,092	93,735	62%	302,184
Dividends received		3	2	2	–	6	1	5	401%	2
Fines, penalties and forfeits		12,076	30,580	30,580	204	4,293	15,290	(10,997)	-72%	30,580
Licences and permits		1,194	550	550	109	709	275	434	158%	550
Agency services								–		
Transfers and subsidies		877,604	1,041,216	1,041,216	40,702	440,233	520,608	(80,375)	-15%	1,041,216
Other revenue		610,472	583,896	583,896	138,217	333,777	291,948	41,829	14%	583,896
Gains		117,593	9,665	9,665	0	1,284	4,833	(3,549)	-73%	9,665
Total Revenue (excluding capital transfers and contributions)		7,914,527	8,811,248	8,811,248	718,930	4,325,197	4,405,623	(80,426)	-2%	8,811,248
Expenditure By Type										
Employee related costs		2,244,582	2,393,515	2,393,515	192,177	1,152,548	1,196,764	(44,216)	-4%	2,393,515
Remuneration of councillors		67,895	70,668	70,668	5,714	36,088	35,334	754	2%	70,668
Debt impairment		1,861,119	1,090,093	1,090,093	90,785	681,129	545,047	136,083	25%	1,090,093
Depreciation & asset impairment		906,729	347,000	347,000	73,734	441,934	173,500	268,434	155%	347,000
Finance charges		115,415	184,665	184,665	36,230	77,192	92,332	(15,141)	-16%	184,665
Bulk purchases - electricity		1,875,528	2,145,935	2,145,935	155,149	1,233,238	1,072,968	160,271	15%	2,145,935
Inventory consumed		936,352	624,711	626,654	46,747	330,032	313,099	16,933	5%	626,654
Contracted services		691,491	595,360	593,049	45,661	155,525	296,744	(141,219)	-48%	593,049
Transfers and subsidies		7,244	409	409	–	–	205	(205)	-100%	409
Other expenditure		560,817	348,846	355,246	23,712	142,305	177,361	(35,056)	-20%	355,246
Losses		315,147	356,000	356,000	0	269	178,000	(177,731)	-100%	356,000
Total Expenditure		9,582,320	8,157,202	8,163,234	669,908	4,250,261	4,081,353	168,907	4%	8,163,234
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(1,667,793)	654,046	648,014	49,022	74,936	324,270	(249,334)	(0)	648,014
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		895,679	963,271	963,271	42,619	176,546	481,635	(305,089)	(0)	963,271
Transfers and subsidies - capital (in-kind - all)		19,509	14,300	14,300	–	1,605	7,150	(5,545)	(0)	14,300
Surplus/(Deficit) after capital transfers & contributions		(752,605)	1,631,617	1,625,585	91,640	253,087	813,055			1,625,585
Taxation								–		
Surplus/(Deficit) after taxation		(752,605)	1,631,617	1,625,585	91,640	253,087	813,055			1,625,585
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(752,605)	1,631,617	1,625,585	91,640	253,087	813,055			1,625,585
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(752,605)	1,631,617	1,625,585	91,640	253,087	813,055			1,625,585

The major revenue variances against the approved budget are:

- Property rates - Favourable variance of R28.052 million (4%) for the period due to higher property rates billed for domestic properties than budgeted.
- Electricity – Unfavourable variance of -R174.210 million (-10%) for the period, due to lower user's consumption than budgeted.
- Water revenue – Favourable variance of R40.451 million (7%) for the period due to an increase in user's consumption than budgeted for the period.

- Services charges: Sanitation revenue- Unfavourable variance of -R16.525 million (-7%) due to lower billing for sanitation services than budgeted for the period.
- Services charges: Refuse revenue – Unfavourable variance -R4.065 million (-5%) due to lower households billed than budgeted. Performance is still on target.
- Rental of facilities and equipment – Unfavourable variance of -R6.932 (-31%) due to a decrease in the use of municipal facilities than anticipated and lower collection of rental income from municipal accommodation facilities.
- Interest earned – External investments - Favourable variance of R11.720 million (93%) for the period due to higher investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Favourable variance of R93.735 million (62%) due to higher revenue billed than expected and the increasing of the debtor's book due to non-payment of debtors.
- Fines - Unfavourable variance of –R10.997 million (-72%) is mainly due to payment of traffic fines and challenges with the traffic software. Performance is also hampered by the deficiencies in internal control measures.
- Licences and permits – Favourable variance R434 208 (158%) due to the implementation and roll out of licences and permits to SMME's and to companies for outdoor advertising.
- Government Grants and subsidies – Operating: Unfavourable variance of -R80.375 million (-15%) for the period due to grant receipt apportionment quarterly vs period budget.
- Other revenue- Favourable variance of R41.829 million (14%) – higher revenue collected for rendering of services than anticipated for the period.

The following charts indicates the actual revenue by source.



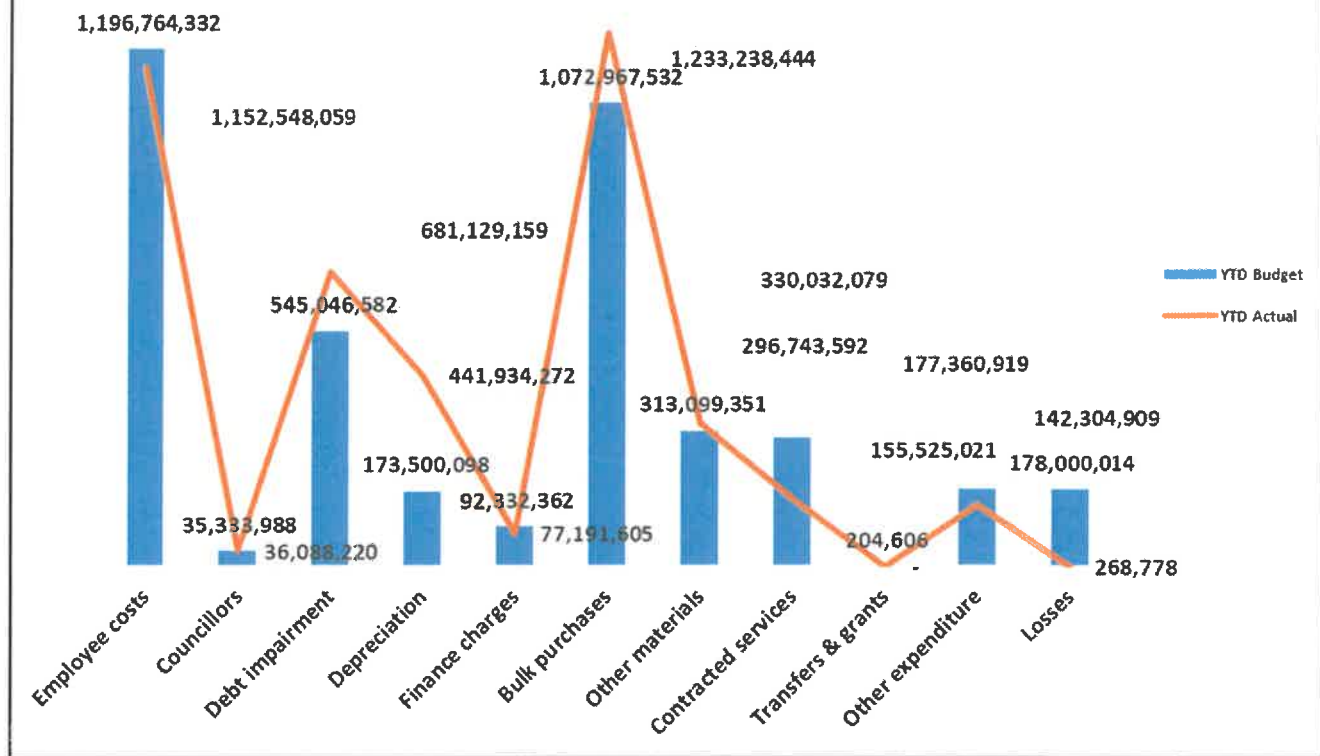
The major operating expenditure variances against the approved budget are:

Employee related costs – Favourable variance of -R44.216 million (-4%) 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 R54.698 million (Budget R40 million vs Actual R94.698 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	68,227	54,497	13,730	25.19%
EXECUTIVE MAYOR	504,524	504,524	174,777	252,262	1,160,833	(908,571)	-78.27%
CORPORATE SERVICES	3,019,413	3,069,413	674,347	1,509,707	4,096,135	(2,586,429)	-63.14%
FINANCE	-	-	-	-	-	-	0.00%
SOCIAL SERVICES	2,631,022	3,670,195	578,606	1,315,511	2,929,258	(1,613,747)	-55.09%
PLANNING	-	65,000	13,851	-	137,907	(137,907)	0.00%
FRESH PRODUCE MARKET	343,072	343,072	65,066	171,536	503,520	(331,984)	0.00%
HUMAN SETTLEMENTS	540,116	540,116	132,900	270,058	779,094	(509,036)	0.00%
ENGINEERING SERVICES	10,972,207	10,972,207	2,218,356	5,486,104	18,544,980	(13,058,877)	-70.42%
WATER	9,275,270	9,275,270	1,776,475	4,637,635	15,460,898	(10,823,263)	0.00%
WASTE AND FLEET MANAGEMENT	18,127,144	18,127,144	2,672,067	9,063,572	23,113,895	(14,050,323)	-60.79%
METRO POLICE	4,764,025	6,764,025	2,631,980	2,382,013	7,609,662	(5,227,650)	0.00%
STRATEGIC PROJECTS	-	-	-	-	-	-	0.00%
NALEDI	1,145,091	1,145,091	132,435	572,546	1,729,959	(1,157,413)	0.00%
SOUTPAN	412,709	412,709	78,812	206,355	525,224	(318,870)	0.00%
CENTLEC	28,128,960	28,128,960	2,913,465	14,064,480	18,052,472	(3,987,992)	-22.09%
TOTAL OVERTIME	80,000,007	83,154,180	14,070,368	40,000,004	94,698,335	(54,698,332)	-57.76%

- Debt impairment – Unfavourable variance R136.083 (25%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.
- Depreciation – Unfavourable variance R268.434 million (155%) due to accrual of depreciation on assets for the month.
- Finance charges – Favourable variance of –R15.141 million (-47%) due to accrual of finance charges as per agreement for short term loans and half yearly for the long-term loans.
- Bulk purchases – Unfavourable variance R160.271 million (15%) due to bulk purchases for electricity that are higher than the target for the month. The consumption of electricity increased for the past months due to load shedding.
- Inventory – Unfavourable variance R16.933 million (5%) overspending due to higher needs for materials and supplies by all the departments and mainly the purchasing of bulk water for the month.
- Contracted services - Favourable variance of -R141.219 million (-48%) due to under spending on other contracted services for the period and the implementation of cost containment measures.
- Other expenditure - Favourable variance -R35.056 million (-20%) – underspending mostly due to cost containment measures introduced.

Operating Expenditure by type as at 31 December 2022



The table below shows the revenue and expenditure per vote:

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

Vote Description	Ref	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										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	16,001	16,001	-	0	8,000	(8,000)	-100.0%	16,001
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100.0%	
Vote 03 - Corporate Services		136,039	11,242	11,242	1,371	2,192	5,621	(3,429)	-61.0%	11,242
Vote 04 - Finance		1,653,176	1,717,326	1,717,326	135,727	893,339	858,663	34,676	4.0%	1,717,326
Vote 05 - Social Services		14,118	15,984	15,984	858	7,192	7,992	(800)	-10.0%	15,984
Vote 06 - Planning		59,695	47,022	47,022	4,377	21,399	23,511	(2,112)	-9.0%	47,022
Vote 07 - Human Settlement And Housing		(12,080)	46,599	46,599	2,480	12,852	23,300	(10,448)	-44.8%	46,599
Vote 08 - Economic And Rural Development		825	353	353	81	458	176	281	159.5%	353
Vote 09 - Engineering		589,238	666,490	666,490	45,584	326,918	333,245	(6,327)	-1.9%	666,490
Vote 10 - Water		1,467,935	1,629,229	1,629,229	125,563	863,848	814,615	49,233	6.0%	1,629,229
Vote 11 - Waste And Fleet Management		455,457	452,363	452,363	16,898	201,676	226,181	(24,506)	-10.8%	452,363
Vote 12 - Centlec		1,498,092	1,567,305	1,567,305	219,385	584,278	783,653	(199,374)	-25.4%	1,567,305
Vote 13 - Metro Police		445	25,718	25,718	-	3	12,859	(12,856)	-100.0%	25,718
Vote 14 - Naledi And Soutpan		-	-	-	-	0	-	0	#DIV/0!	-
Vote 15 - Other		2,966,774	3,593,186	3,593,186	209,225	1,589,193	1,796,593	(207,400)	-11.5%	3,593,186
Total Revenue by Vote	2	8,829,715	9,788,819	9,788,819	761,549	4,503,348	4,894,408	(391,061)	-8.0%	9,788,819
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		131,806	171,727	171,727	10,558	63,506	85,864	(22,358)	-26.0%	171,727
Vote 02 - Office Of The Executive Mayor		211,299	227,683	227,683	10,176	66,112	113,842	(47,731)	-41.9%	227,683
Vote 03 - Corporate Services		447,467	286,775	286,775	24,236	130,493	143,389	(12,896)	-9.0%	286,775
Vote 04 - Finance		272,516	271,690	271,690	16,653	131,593	135,846	(4,253)	-3.1%	271,690
Vote 05 - Social Services		310,137	316,511	316,511	25,029	150,577	158,257	(7,681)	-4.9%	316,511
Vote 06 - Planning		266,514	93,181	93,181	12,642	42,404	46,591	(4,187)	-9.0%	93,181
Vote 07 - Human Settlement And Housing		406,683	133,844	133,844	8,554	48,837	66,923	(18,086)	-27.0%	133,844
Vote 08 - Economic And Rural Development		31,775	42,621	42,621	2,368	10,064	21,311	(11,247)	-52.8%	42,621
Vote 09 - Engineering		897,804	581,028	581,028	87,550	417,782	290,515	127,267	43.8%	581,028
Vote 10 - Water		1,301,933	1,939,777	1,945,809	128,885	905,150	972,631	(67,480)	-6.9%	1,945,809
Vote 11 - Waste And Fleet Management		1,841,250	423,552	423,552	36,434	247,402	211,777	35,625	16.8%	423,552
Vote 12 - Centlec		131,513	223,311	223,311	30,644	151,474	111,656	39,819	35.7%	223,311
Vote 13 - Metro Police		246,501	216,052	216,052	25,412	112,023	108,026	3,996	3.7%	216,052
Vote 14 - Naledi And Soutpan		66,952	62,755	62,755	5,705	33,786	31,378	2,408	7.7%	62,755
Vote 15 - Other		3,018,170	3,166,695	3,166,695	245,061	1,739,058	1,583,349	155,709	9.8%	3,166,695
Total Expenditure by Vote	2	9,582,320	8,157,202	8,163,234	669,908	4,250,261	4,081,353	168,907	4.1%	8,163,234
Surplus/ (Deficit) for the year	2	(752,605)	1,631,617	1,625,585	91,640	253,087	813,055	(559,968)	-68.9%	1,625,585

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 **R271.500 million (42.39%)** on the year-to-date budgeted target of **R640.418 million**. On an annual basis we have thus spent only **R271.500 million (21.20%)** of the year-to-date expenditure versus the approved budget of **R1,280 billion**.

The summary report indicates the following:

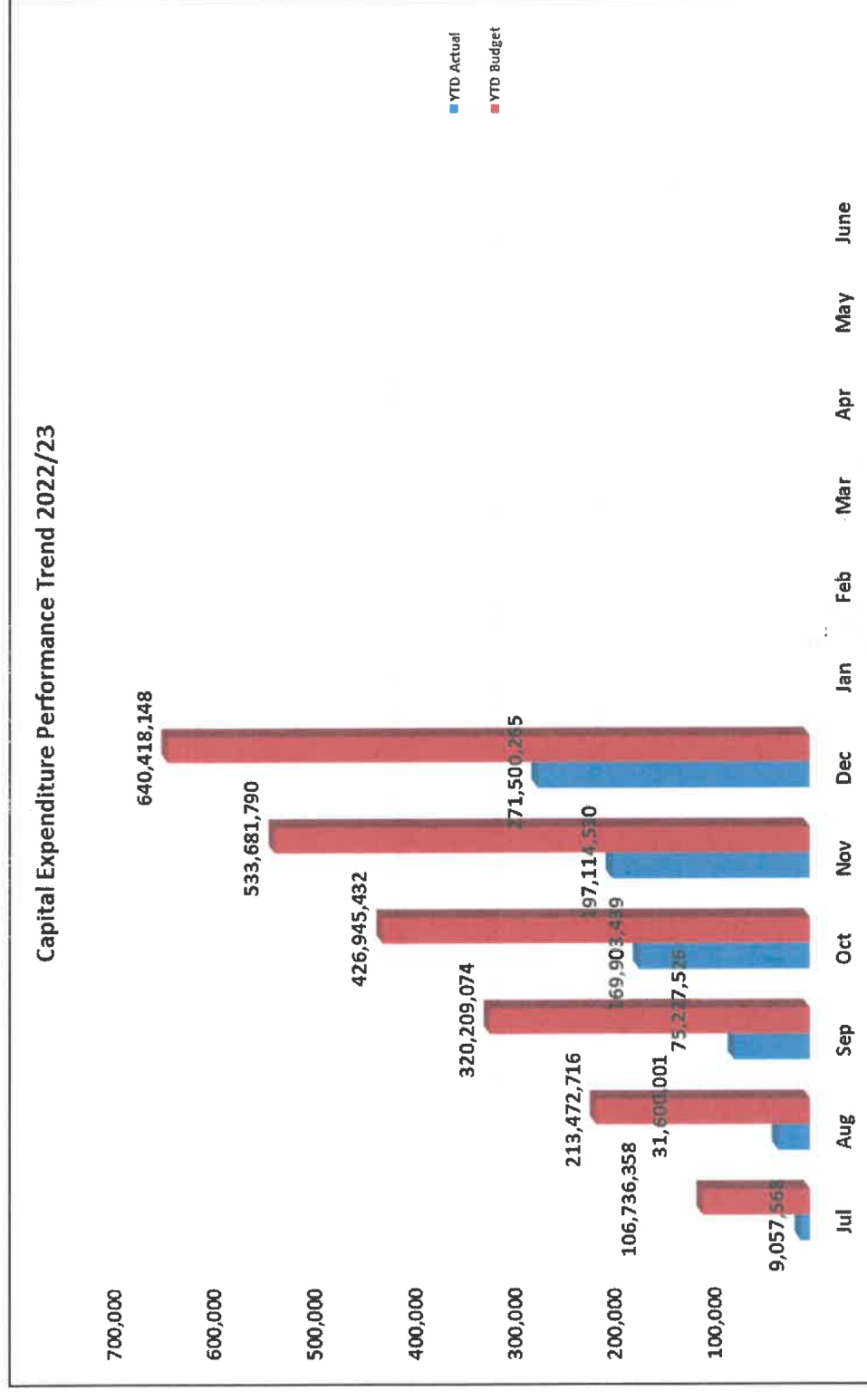
Summary Statement of Capital Expenditure - Financing

Description	Approved budget 2022/23 R'000	YTD Budget December 2022/23 R'000	YTD Actual December 2022/23 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	1 280 835	640 418	271 500	(368 918)
Capital Financing				
National Government	963 271	481 636	198 087	(283 549)
Provincial Government	-	-	-	-
Public Contributions	14 300	7 150	5 217	(1 933)
Borrowing	-	-	9 374	9 374
Internally Generated Funds	303 265	151 633	58 822	(92 810)
Financing Total	1 280 835	640 418	271 500	(368 918)

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	(R12.324 more than budget target)
Community and public safety	(R132.345 million less than budget target)
Economic and environmental services	(R62.096 million less than budget target)
Electricity	(R66.304 million less than budget target)
Water	(R48.801 million less than budget target)
Wastewater management	(R34.999 million less than budget target)
Waste management	(R9.550 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	% on Approved Budget
City Manager	217,889,233	217,889,233	55,590,234	108,944,640	25.51%
Corp Services	40,600,000	40,600,000	-	20,298,646	0.00%
Finance	500	500	-	1,652	0.00%
Social Services	13,885,839	13,885,839	1,243,414	6,942,948	8.95%
Planning	52,643,814	52,643,814	9,937,172	26,321,946	18.88%
Human Settlements	328,136,150	328,136,150	46,765,513	164,068,158	14.25%
Econ & Rural Dev	13,238,000	13,238,000	-	6,619,014	0.00%
Engineering	172,437,851	172,437,851	57,213,120	86,219,010	33.18%
Water Services	147,514,165	147,514,165	24,956,612	73,757,142	16.92%
Waste & Fleet	22,949,495	22,949,495	9,485,096	11,474,766	41.33%
Strategic Projects	6,315,000	6,315,000	-	3,157,512	0.00%
Centlec	265,225,272	265,225,272	66,309,104	132,612,714	25.00%
	1,280,835,319	1,280,835,319	271,500,265	640,418,148	21.20%

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 December 2022 indicates a closing balance (cash and cash equivalents) of R894.023 million (30 November 2022 – R713.559 million) which comprises of the following:

- Bank balance and cash R321 768 (Mangaung) ABSA
- Bank balance and cash R37.642 million (Mangaung) NEDBANK
- Bank balance and cash R2.736 million (Centlec)
- Bank balance and cash R6.986 million (Market)
- Investment deposits R846.281 million (Mangaung)
- Investment deposits R56 061 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R726.742 million**, resulting in an **R10.340 million (1%)** favourable variance, as compared to a year target of **R716.403 million**.
- Service charges reflect a year-to-date amount cash collection of **R2.215 billion**, resulting in an **-R406.147 million (-15%)** unfavourable variance, as compared to a year target of **R2.621 billion**.
- Other revenue reflects a year-to-date amount of **R1.427 billion**, resulting in an **R928.202 million (186%)** favourable variance, as compared to a year target of **R498.309 million**.

- Operating grants and subsidies show a year-to-date receipted amount of **R611.456 million** compared to a year-to-date target of **R520.608 million** resulting in **R90.848 million** (17%) favourable variance. (Variance due to grant receipt apportionment quarterly vs period budget);
- Capital grants and subsidies show a year-to-date amount of **R614.873 million** compared to a year-to-date target of **R488.785 million** resulting in **R126.088 million** (26%) favourable variance due to grant receipt apportionment quarterly vs period budget);
- Interest shows a year-to-date amount of **R24.345 million** compared to a year target of **R12.536 million**, indicating **R11.809 million (94%)** favourable variance.

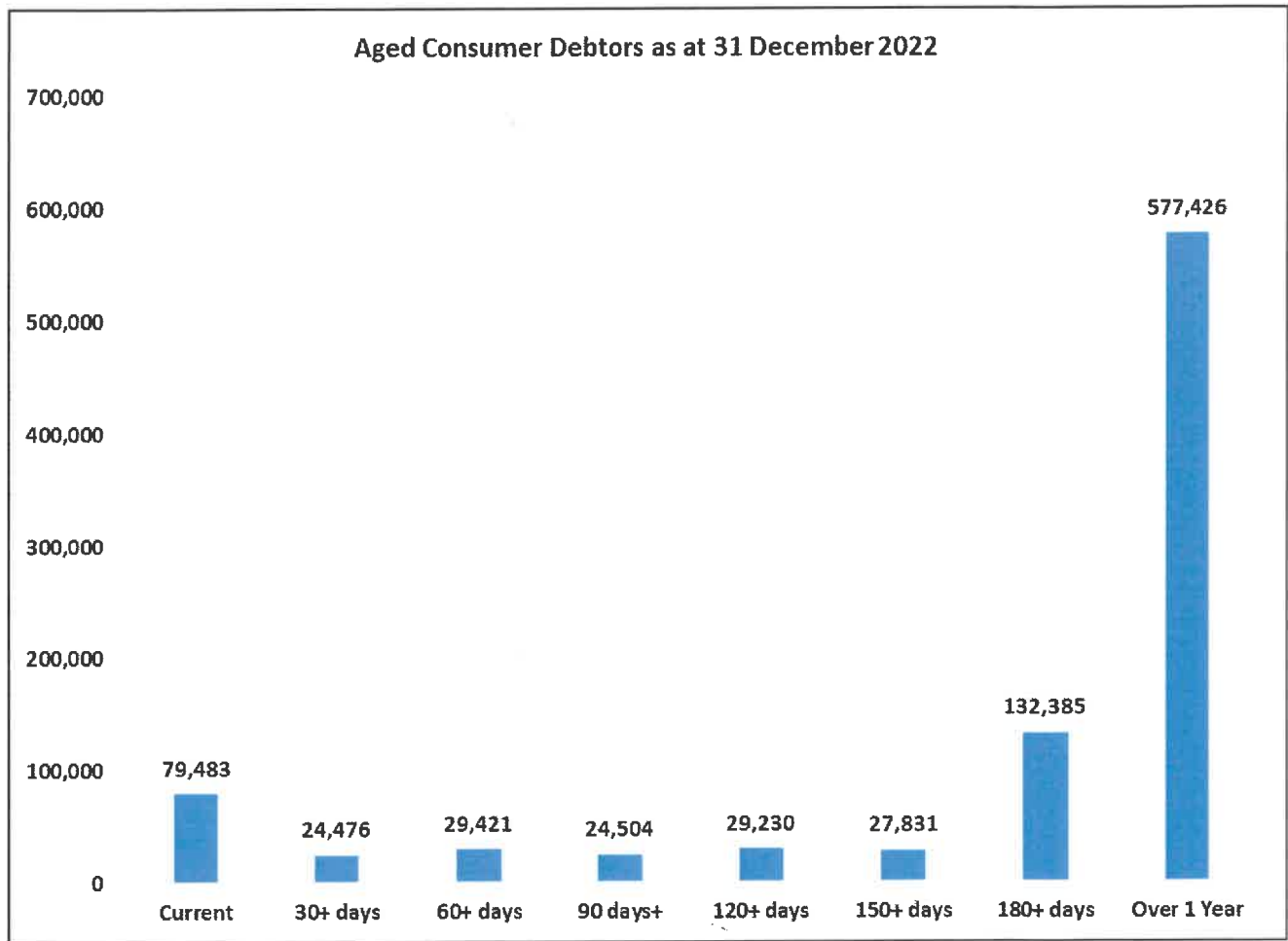
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **–R4.578 billion (R2.295 billion unfavourable variance)** compared to a year-to-date target of **R2.217 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **–R271.500 million (-R368.917 million favourable variance)** compared to a target of **–R640.418 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 **–R65.805 million** compared to a year target of **–R92.332 million**, resulting in a favourable variance of **–R26.527 million**.
- Transfers and grants indicate a year-to-date amount of **R0 million -(R205 million) Unfavourable variance)** compared to a target of **–R205 million**.
- Repayment of borrowing indicates a year-to-date amount of **–R34.397 (R38.592 million favourable variance)** compared to a target of **–R72.989 million** due to the repayment of borrowings due.

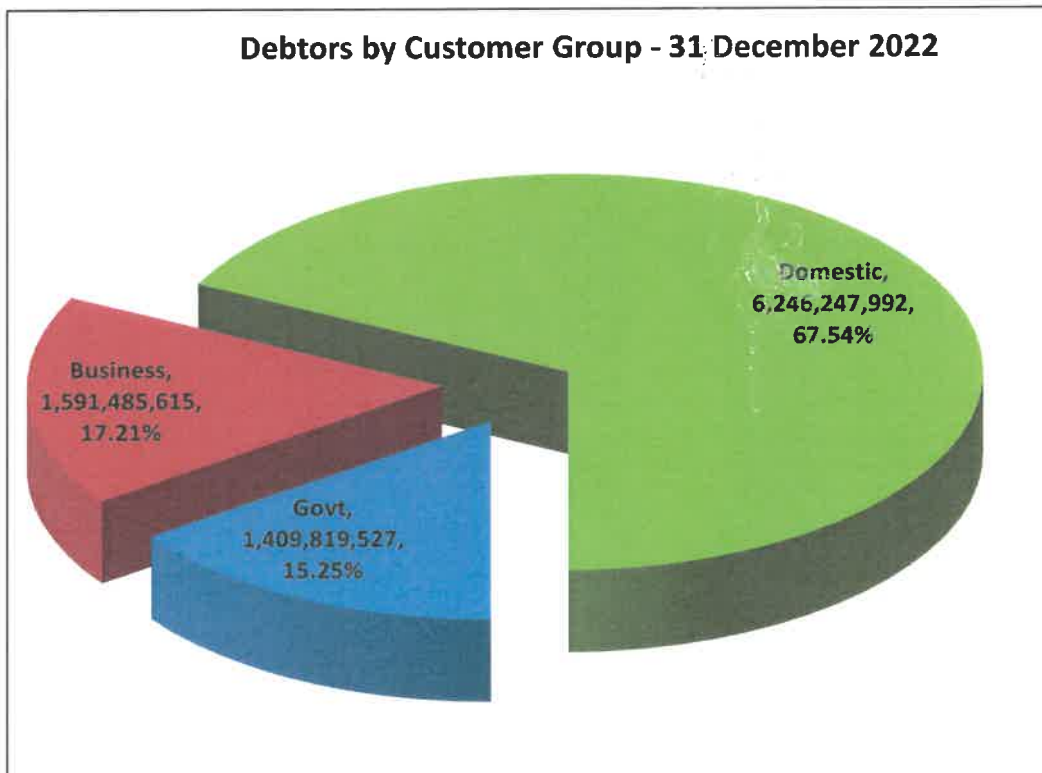
Outstanding Debtors Report (Annexure B – Table SC3)

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

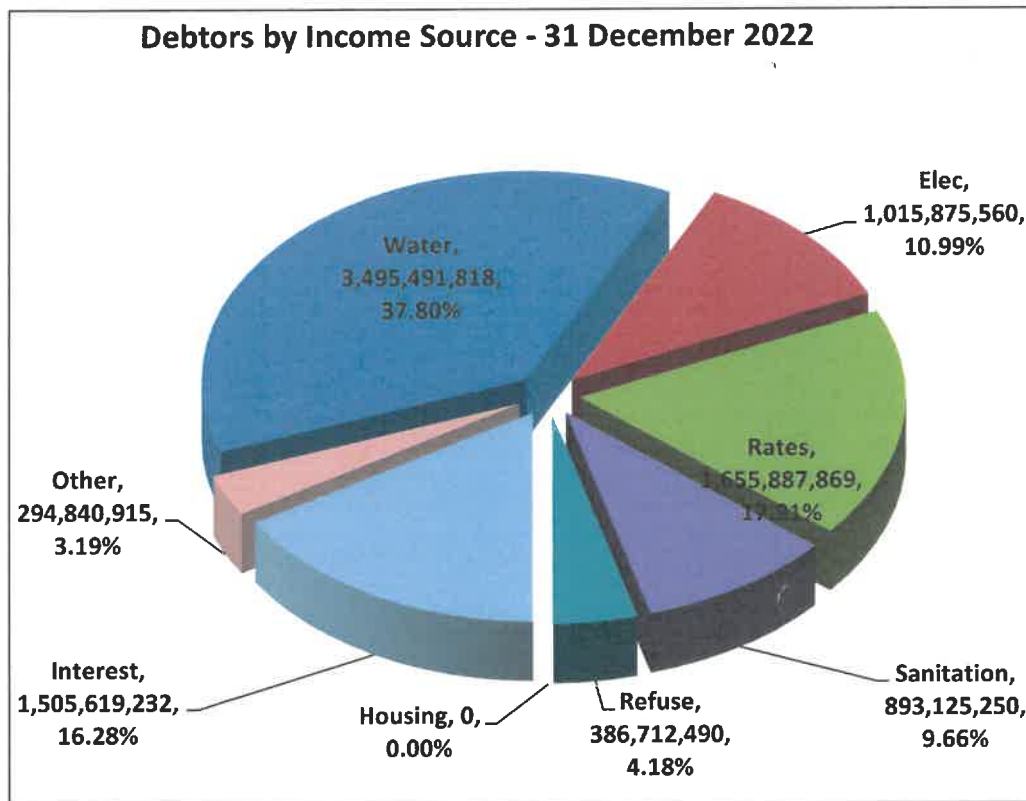
The debtors balance as of 31 December 2022 is **R9.248 billion** including unallocated credits of R322.734 million (30 November 2022 – **R9.086 billion** including unallocated credits of R324.867 million), thus reflecting an increase of **R162 million** (1.75%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R5.774 billion (R5.689 billion – November 2022) is outstanding in this category (1 year and older), with R4.233 billion attributable to households, an increase of R74 million from the balance of R4.159 billion in November 2022.



The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source



Outstanding Creditors Report (Annexure B – Table SC4)

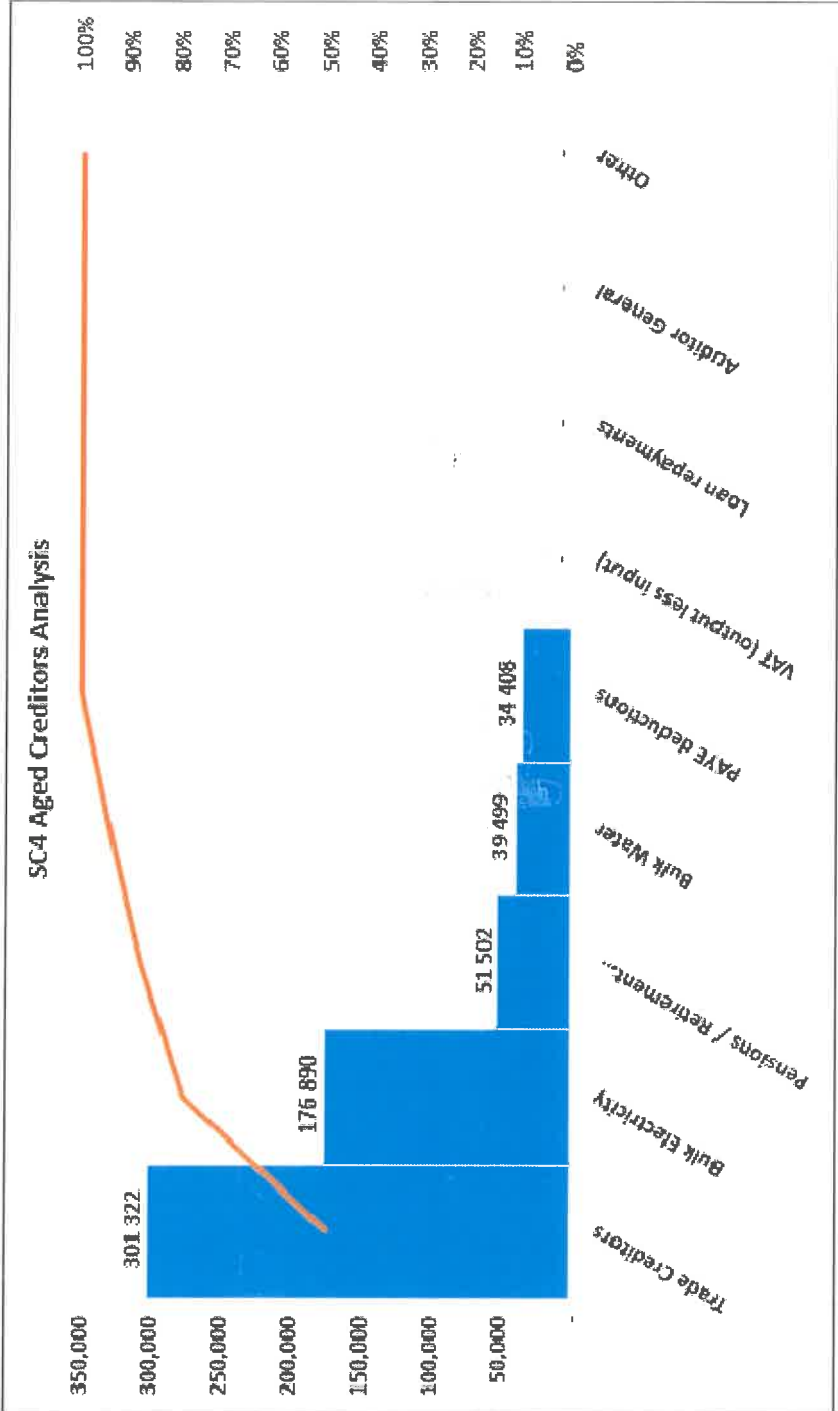
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R603.621 million** compared to an amount of **R453.639 million** in November 2022. The increase of **R149.982 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	November 2022 R'000	December 2022 R'000
Bulk electricity	151 031	176 890
Trade creditors Centlec	39 150	174 007
Bulk water	39 499	39 499
Salaries/PAYE	35 347	34 408
Pensions Deductions	51 693	51 502
Other	-	-
Trade creditors Mangaung	136 919	127 315
Total	453 639	603 621

*The current portion of the amount due was R331.580 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 **R846.337 million** as of 31 December 2022 against **R662.475 million** on 30 November 2022.

4. FINANCIAL IMPLICATIONS

The report for the month ending 31 December 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 December 2022 the operating revenue (excluding capital grants) and expenditure actual represented 49.09% and 52.10% respectively of the approved budget. The outcome reflects a variance of 0.91% (unfavourable) and -2.10% (unfavourable) respectively, when compared to the average target of 50% and 50% respectively (based on the sixth month of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year-to-date capital expenditure until 31 December 2022 represents only 21.20% of the approved budget, when compared to a target of 50% (fifth month), a variance of 28.80% 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)

$$880\,728\,590 / (669\,908\,451 - 90\,784\,910 - 73\,733\,728) = 1.74 \text{ months}$$

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

- Current Ratio – Current Assets/Current Liabilities

$$8\,861\,108\,052 / 11\,174\,156\,208 = 0.79$$

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

$$36\,229\,650 + 91\,927\,831 / 669\,908\,451 \times 100 = 19.13\%$$

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

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

$$47\,052\,520 / (18\,116\,667\,963 + 1\,585\,611\,015) = 0.24\%$$

The ratio is lower than the annual 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

$$8\,764\,854\,198 + 665\,422\,259 + 56\,184 = 9\,430\,332\,641 - 8\,923\,521\,800 = 506\,810\,842 / 665\,422\,259 = 76.16\%$$

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 DECEMBER 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 DECEMBER 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 December 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:


MR L DENGE

ACTING CHIEF FINANCIAL OFFICER

DATE: 13/01/2023

MS G MALAZA

DATE: _____

NATIONAL CABINET REPRESENTATIVE

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 DECEMBER 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: _____

13/01/2023

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 10 January 2023.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

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MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M06 December

Description	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									
Financial Performance									
Property rates	1,387,795	1,458,073	1,458,073	125,040	757,089	729,036	28,052	4%	1,458,073
Service charges	4,486,855	5,315,372	5,315,372	360,250	2,503,337	2,657,686	(154,349)	-6%	5,315,372
Investment revenue	18,214	25,072	25,072	5,064	24,256	12,536	11,720	93%	25,072
Transfers and subsidies	877,604	1,041,216	1,041,216	40,702	440,233	520,608	(80,375)	-15%	1,041,216
Other own revenue	1,144,059	971,515	971,515	187,875	600,282	485,757	114,525	24%	971,515
Total Revenue (excluding capital transfers and contributions)	7,914,527	8,811,248	8,811,248	718,930	4,325,197	4,405,623	(80,426)	-2%	8,811,248
Employee costs	2,244,582	2,393,515	2,393,515	192,177	1,152,548	1,196,764	(44,216)	-4%	2,393,515
Remuneration of Councillors	67,895	70,668	70,668	5,714	36,088	35,334	754	2%	70,668
Depreciation & asset impairment	906,729	347,000	347,000	73,734	441,934	173,500	268,434	155%	347,000
Finance charges	115,415	184,665	184,665	36,230	77,192	92,332	(15,141)	-16%	184,665
Inventory consumed and bulk purchases	2,811,880	2,770,646	2,772,589	201,897	1,563,271	1,386,067	177,204	13%	2,772,589
Transfers and subsidies	7,244	409	409	-	-	205	(205)	-100%	409
Other expenditure	3,428,574	2,390,299	2,394,388	160,158	979,228	1,197,151	(217,923)	-18%	2,394,388
Total Expenditure	9,582,320	8,157,202	8,163,234	669,908	4,250,261	4,081,353	168,907	4%	8,163,234
Surplus/(Deficit)	(1,667,793)	654,046	648,014	49,022	74,936	324,270	(249,334)	-77%	648,014
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	895,679	963,271	963,271	42,619	176,546	481,635	###	-63%	963,271
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	19,509	14,300	14,300	-	1,605	7,150	(5,545)	-78%	14,300
Surplus/(Deficit) after capital transfers & contributions	(752,605)	1,631,617	1,625,585	91,640	253,087	813,055	(559,968)	-69%	1,625,585
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(752,605)	1,631,617	1,625,585	91,640	253,087	813,055	(559,968)	-69%	1,625,585
Capital expenditure & funds sources									
Capital expenditure	853,607	1,280,835	1,280,835	74,386	271,500	640,418	(368,918)	-58%	1,280,835
Capital transfers recognised	667,471	977,571	977,571	65,915	203,304	488,786	(285,481)	-58%	977,571
Borrowing	37,225	-	-	678	9,374	-	9,374	#DIV/0!	-
Internally generated funds	148,911	303,265	303,265	7,793	58,822	151,633	(92,810)	-61%	303,265
Total sources of capital funds	853,607	1,280,835	1,280,835	74,386	271,500	640,418	(368,918)	-58%	1,280,835
Financial position									
Total current assets	15,737,453	4,197,201	4,191,169		9,535,862				4,191,169
Total non current assets	22,394,896	23,399,623	23,399,623		22,284,476				23,399,623
Total current liabilities	11,230,962	2,316,152	2,316,152		11,174,156				2,316,152
Total non current liabilities	2,602,082	2,066,608	2,066,608		2,605,289				2,066,608
Community wealth/Equity	18,859,183	23,212,063	23,212,063		18,040,893				23,212,063
Cash flows									
Net cash from (used) operating	8,666,246	4,965,309	4,965,309	1,054,452	5,176,465	2,482,654	#####	-109%	4,965,309
Net cash from (used) investing	(828,569)	(1,293,206)	(1,280,835)	(74,352)	(259,115)	(640,418)	(381,302)	60%	(1,280,835)
Net cash from (used) financing	(81,032)	(143,724)	(145,979)	(65,213)	(70,773)	(71,862)	(1,089)	2%	(143,724)
Cash/cash equivalents at the month/year end	8,218,041	3,739,878	3,749,995	-	6,109,165	1,981,875	#####	-208%	4,803,338
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	794,826	244,757	294,207	245,043	292,299	278,309	#####	#####	9,247,553
Creditors Age Analysis									
Total Creditors	331,580	151,660	11,695	108,687	-	-	-	-	603,621

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

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									
Revenue - Functional										
Governance and administration		3,146,849	3,344,005	3,344,005	361,035	1,502,660	1,672,002	(169,342)	-10%	3,344,005
Executive and council		816	13	13	72	433	6	427	6764%	13
Finance and administration		3,146,034	3,343,992	3,343,992	360,963	1,502,227	1,671,996	(169,768)	-10%	3,343,992
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		176,497	71,855	71,855	1,924	13,767	35,927	(22,160)	-62%	71,855
Community and social services		6,882	7,871	7,871	379	2,866	3,935	(1,070)	-27%	7,871
Sport and recreation		137,040	8,483	8,483	103	729	4,241	(3,512)	-83%	8,483
Public safety		6,404	26,953	26,953	379	3,785	13,477	(9,692)	-72%	26,953
Housing		26,159	28,541	28,541	1,062	6,375	14,270	(7,895)	-55%	28,541
Health		11	7	7	1	12	4	8	225%	7
Economic and environmental services		43,296	30,197	30,197	1,311	5,260	15,098	(9,838)	-65%	30,197
Planning and development		27,193	13,756	13,756	1,291	5,078	6,878	(1,800)	-26%	13,756
Road transport		15,837	16,000	16,000	-	-	8,000	(8,000)	-100%	16,000
Environmental protection		265	441	441	20	183	220	(38)	-17%	441
Trading services		5,463,064	6,341,269	6,341,269	397,270	2,981,635	3,170,634	(188,999)	-6%	6,341,269
Energy sources		2,966,774	3,593,186	3,593,186	209,225	1,589,193	1,796,593	(207,400)	-12%	3,593,186
Water management		1,467,935	1,629,229	1,629,229	125,563	863,848	814,615	49,233	6%	1,629,229
Waste water management		573,401	666,490	666,490	45,584	326,918	333,245	(6,327)	-2%	666,490
Waste management		454,954	452,363	452,363	16,898	201,676	226,181	(24,506)	-11%	452,363
Other	4	9	1,493	1,493	9	25	747	(722)	-97%	1,493
Total Revenue - Functional	2	8,829,715	9,788,819	9,788,819	761,549	4,503,348	4,894,408	(391,061)	-8%	9,788,819
Expenditure - Functional										
Governance and administration		1,841,943	1,334,224	1,332,755	112,310	641,105	666,928	(25,824)	-4%	1,332,755
Executive and council		136,418	174,436	176,108	10,650	63,353	87,804	(24,451)	-28%	176,108
Finance and administration		1,705,525	1,159,788	1,156,646	101,660	577,752	579,124	(1,372)	0%	1,156,646
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		1,165,555	660,683	660,983	66,473	357,440	330,419	27,020	8%	660,983
Community and social services		53,915	63,590	63,590	4,241	25,206	31,795	(6,589)	-21%	63,590
Sport and recreation		350,739	195,105	195,005	19,559	118,938	97,528	21,409	22%	195,005
Public safety		345,281	263,573	263,573	33,342	159,575	131,787	27,788	21%	263,573
Housing		392,951	122,686	122,686	7,870	45,690	61,343	(15,653)	-26%	122,686
Health		14,669	15,730	16,130	1,460	8,030	7,965	65	1%	16,130
Economic and environmental services		760,526	390,435	390,005	38,972	233,261	195,125	38,136	20%	390,005
Planning and development		229,551	54,359	54,229	3,617	22,628	27,161	(4,533)	-17%	54,229
Road transport		505,630	306,449	306,449	32,959	196,370	153,225	43,145	28%	306,449
Environmental protection		25,345	29,627	29,327	2,396	14,263	14,739	(476)	-3%	29,327
Trading services		5,809,837	5,766,601	5,774,233	451,725	3,016,567	2,886,252	130,315	5%	5,774,233
Energy sources		3,018,328	3,167,911	3,167,911	245,212	1,739,238	1,583,957	155,281	10%	3,167,911
Water management		1,283,082	1,950,025	1,956,057	126,192	888,308	977,755	(89,447)	-9%	1,956,057
Waste water management		430,782	349,062	349,062	56,670	234,003	174,531	59,471	34%	349,062
Waste management		1,077,644	299,603	301,203	23,651	155,019	150,009	5,009	3%	301,203
Other		4,458	5,258	5,258	429	1,888	2,629	(741)	-28%	5,258
Total Expenditure - Functional	3	9,582,320	8,157,202	8,163,234	669,908	4,250,261	4,081,354	168,906	4%	8,163,234
Surplus/ (Deficit) for the year		(752,605)	1,631,617	1,625,585	91,640	253,087	813,054	(559,967)	-69%	1,625,585

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

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									
Revenue - Functional										
Municipal governance and administration		3 146 849	3 344 005	3 344 005	361 035	1 502 660	1 672 002	(169 342)	-10%	3 344 005
Executive and council		816	13	13	72	433	6	427	0	13
Municipal Manager, Town Secretary and Chief Executive		816	13	13	72	433	6	427	0	13
Finance and administration		3 146 034	3 343 992	3 343 992	360 963	1 502 227	1 671 996	(169 768)	(0)	3 343 992
Administrative and Corporate Support		1 792	176	176	—	63	88	(26)	(0)	176
Finance		3 149 476	3 284 456	3 284 456	355 111	1 477 555	1 642 228	(164 673)	(0)	3 284 456
Fleet Management		504	—	—	—	—	—	—	—	—
Human Resources		0	8 029	8 029	1 347	1 812	4 015	(2 203)	(0)	8 029
Information Technology		—	6	6	—	—	3	(3)	(0)	6
Marketing, Customer Relations, Publicity and Media Co-ordination		32 502	33 266	33 266	3 086	16 322	16 633	(312)	(0)	33 266
Property Services		(38 239)	18 059	18 059	1 419	6 476	9 029	(2 553)	(0)	18 059
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		176 497	71 855	71 855	1 924	13 767	35 927	(22 160)	(0)	71 855
Community and social services		6 882	7 871	7 871	379	2 866	3 935	(1 070)	(0)	7 871
Cemeteries, Funeral Parlours and Crematoriums		5 137	6 399	6 399	230	1 911	3 200	(1 289)	(0)	6 399
Libraries and Archives		1 745	1 462	1 462	149	955	731	224	0	1 462
Museums and Art Galleries		—	10	10	—	—	5	(5)	(0)	10
Sport and recreation		137 040	8 483	8 483	103	729	4 241	(3 512)	(0)	8 483
Community Parks (including Nurseries)		437	2 562	2 562	—	63	1 281	(1 218)	(0)	2 562
Recreational Facilities		185	633	633	56	102	317	(215)	(0)	633
Sports Grounds and Stadiums		136 418	5 288	5 288	48	565	2 644	(2 079)	(0)	5 288
Public safety		6 404	26 953	26 953	379	3 785	13 477	(9 692)	(0)	26 953
Civil Defence		18	24	24	2	23	12	11	0	24
Fire Fighting and Protection		1 160	1 212	1 212	194	836	606	230	0	1 212
Police Forces, Traffic and Street Parking Control		5 227	25 718	25 718	183	2 925	12 859	(9 934)	(0)	25 718
Housing		26 159	28 541	28 541	1 062	6 375	14 270	(7 895)	(0)	28 541
Housing		26 159	28 541	28 541	1 062	6 375	14 270	(7 895)	(0)	28 541
Health		11	7	7	1	12	4	8	0	7
Health Services		11	7	7	1	12	4	8	0	7
Economic and environmental services		43 296	30 197	30 197	1 311	5 260	15 098	(9 838)	(0)	30 197
Planning and development		27 193	13 756	13 756	1 291	5 078	6 878	(1 800)	(0)	13 756
Town Planning, Building Regulations and Enforcement, and City Engineer		27 193	13 756	13 756	1 291	5 078	6 878	(1 800)	(0)	13 756
Road transport		15 837	16 000	16 000	—	—	8 000	(8 000)	(0)	16 000
Public Transport		—	16 000	16 000	—	—	8 000	(8 000)	(0)	16 000
Roads		15 837	—	—	—	—	—	—	—	—
Environmental protection		265	441	441	20	183	220	(38)	(0)	441
Pollution Control		265	441	441	20	183	220	(38)	(0)	441
Trading services		5 463 064	6 341 269	6 341 269	397 270	2 981 635	3 170 634	(188 999)	(0)	6 341 269
Energy sources		2 966 774	3 593 186	3 593 186	209 225	1 589 193	1 796 593	(207 400)	(0)	3 593 186
Electricity		2 966 774	3 593 186	3 593 186	209 225	1 589 193	1 796 593	(207 400)	(0)	3 593 186
Water management		1 467 935	1 629 229	1 629 229	125 563	863 848	814 615	49 233	0	1 629 229
Water Distribution		1 467 935	1 629 229	1 629 229	125 563	863 848	814 615	49 233	0	1 629 229
Waste water management		573 401	666 490	666 490	45 584	326 918	333 245	(6 327)	(0)	666 490
Sewerage		573 401	666 490	666 490	45 584	326 918	333 245	(6 327)	(0)	666 490
Waste management		454 954	452 363	452 363	16 898	201 676	226 181	(24 506)	(0)	452 363
Solid Waste Disposal (Landfill Sites)		0	1	1	—	—	0	(0)	(0)	1
Solid Waste Removal		454 953	452 362	452 362	16 898	201 676	226 181	(24 505)	(0)	452 362
Other		9	1 493	1 493	9	25	747	(722)	(0)	1 493
Air Transport		—	1 153	1 153	—	—	577	(577)	(0)	1 153
Tourism		9	340	340	9	25	170	(145)	(0)	340
Total Revenue - Functional	2	8 829 715	9 788 819	9 788 819	761 549	4 503 348	4 894 408	(391 061)	(0)	9 788 819

Expenditure - Functional									
Municipal governance and administration	1 841 943	1 334 224	1 332 755	112 310	641 105	666 928	(25 824)	(0)	1 332 755
Executive and council	136 418	174 436	176 108	10 650	63 353	87 804	(24 451)	(0)	176 108
Mayor and Council	79 660	85 769	85 769	6 056	39 100	42 884	(3 785)	(0)	85 769
Municipal Manager, Town Secretary and Chief Executive	56 758	88 668	90 340	4 594	24 253	44 920	(20 667)	(0)	90 340
Finance and administration	1 705 525	1 159 788	1 156 646	101 660	577 752	579 124	(1 372)	(0)	1 156 646
Administrative and Corporate Support	942 479	360 416	361 449	28 287	136 559	180 354	(43 796)	(0)	361 449
Finance	411 334	477 123	477 323	48 058	287 643	238 653	48 990	0	477 323
Fleet Management	95 482	84 985	83 263	6 247	53 681	42 245	11 436	0	83 263
Human Resources	108 090	87 525	86 885	6 583	35 872	43 672	(7 799)	(0)	86 885
Information Technology	60 576	75 834	75 834	4 786	25 795	37 917	(12 122)	(0)	75 834
Legal Services	26 810	(1 614)	(1 614)	1 930	5 140	(807)	5 946	(0)	(1 614)
Marketing, Customer Relations, Publicity and Media									
Co-ordination	29 777	39 765	39 765	3 082	17 869	19 883	(2 014)	(0)	39 765
Property Services	22 694	24 148	24 148	2 040	10 973	12 074	(1 101)	(0)	24 148
Risk Management	8 283	11 606	9 594	647	4 220	5 132	(912)	(0)	9 594
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	1 165 555	660 683	660 983	66 473	357 440	330 419	27 020	0	660 983
Community and social services	53 915	63 590	63 590	4 241	25 206	31 795	(6 589)	(0)	63 590
Cemeteries, Funeral Parlours and Crematoriums	25 171	26 999	26 999	2 073	11 988	13 500	(1 512)	(0)	26 999
Libraries and Archives	27 673	35 374	35 374	2 080	12 696	17 687	(4 991)	(0)	35 374
Museums and Art Galleries	1 071	1 217	1 217	88	523	608	(86)	(0)	1 217
Sport and recreation	358 739	195 105	195 005	19 559	118 938	97 528	21 409	0	195 005
Community Parks (including Nurseries)	76 068	101 891	101 261	5 915	36 526	50 786	(14 260)	(0)	101 261
Recreational Facilities	12 816	23 123	23 353	1 126	6 565	11 621	(5 056)	(0)	23 353
Sports Grounds and Stadiums	269 855	70 091	70 391	12 518	75 846	35 121	40 725	0	70 391
Public safety	345 281	263 573	263 573	33 342	159 575	131 787	27 788	0	263 573
Civil Defence	12 750	13 149	13 149	1 238	6 974	6 575	399	0	13 149
Fire Fighting and Protection	82 516	93 843	93 843	6 768	41 133	46 921	(5 788)	(0)	93 843
Police Forces, Traffic and Street Parking Control	250 015	156 581	156 581	25 335	111 468	78 291	33 177	0	156 581
Housing	392 951	122 686	122 686	7 870	45 690	61 343	(15 653)	(0)	122 686
Housing	392 951	122 686	122 686	7 870	45 690	61 343	(15 653)	(0)	122 686
Health	14 669	15 730	16 130	1 460	8 030	7 965	65	0	16 130
Health Services	14 669	15 730	16 130	1 460	8 030	7 965	65	0	16 130
Economic and environmental services	780 526	390 435	390 005	38 972	233 261	195 125	38 136	0	390 005
Planning and development	229 551	54 359	54 229	3 617	22 628	27 161	(4 533)	(0)	54 229
Town Planning, Building Regulations and Enforcement, and City Engineer	229 551	54 359	54 229	3 617	22 628	27 161	(4 533)	(0)	54 229
Road transport	505 630	306 449	306 449	32 959	196 370	153 225	43 145	0	306 449
Public Transport	35 624	61 166	61 166	1 768	9 896	30 583	(20 698)	(0)	61 166
Roads	470 006	245 283	245 283	31 191	186 484	122 642	63 842	0	245 283
Environmental protection	25 345	29 627	29 327	2 396	14 263	14 739	(476)	(0)	29 327
Pollution Control	25 345	29 627	29 327	2 396	14 263	14 739	(476)	(0)	29 327
Trading services	5 809 837	5 766 601	5 774 233	451 725	3 016 567	2 886 252	130 315	0	5 774 233
Energy sources	3 018 328	3 167 911	3 167 911	245 212	1 739 238	1 583 957	155 281	0	3 167 911
Electricity	3 018 328	3 167 911	3 167 911	245 212	1 739 238	1 583 957	155 281	0	3 167 911
Water management	1 283 082	1 950 025	1 956 057	126 192	888 308	977 755	(89 447)	(0)	1 956 057
Water Distribution	1 283 082	1 950 025	1 956 057	126 192	888 308	977 755	(89 447)	(0)	1 956 057
Waste water management	430 782	349 062	349 062	56 670	234 003	174 531	59 471	0	349 062
Sewerage	430 782	349 062	349 062	56 670	234 003	174 531	59 471	0	349 062
Waste management	1 077 644	299 603	301 203	23 651	155 019	150 009	5 009	0	301 203
Solid Waste Disposal (Landfill Sites)	51 626	41 781	41 781	2 369	15 613	20 891	(5 278)	(0)	41 781
Solid Waste Removal	962 471	191 434	193 199	15 295	109 550	95 966	13 585	0	193 199
Street Cleaning	73 547	66 388	66 223	5 987	29 856	33 153	(3 297)	(0)	66 223
Other	4 458	5 258	5 258	429	1 888	2 629	(741)	(0)	5 258
Tourism	4 458	5 258	5 258	429	1 888	2 629	(741)	(0)	5 258
Total Expenditure - Functional	9 582 320	8 157 202	8 163 234	669 908	4 250 261	4 081 334	168 906	0	8 163 234
Surplus/ (Deficit) for the year	(752 605)	1 631 617	1 625 585	91 640	253 087	813 054	(559 967)	(0)	1 625 585

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

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										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	16 001	16 001	—	0	8 000	(8 000)	-100,0%	16 001
Vote 02 - Office Of The Executive Mayor		—	1	1	—	—	0	(0)	-100,0%	1
Vote 03 - Corporate Services		136 039	11 242	11 242	1 371	2 192	5 621	(3 429)	-61,0%	11 242
Vote 04 - Finance		1 653 176	1 717 326	1 717 326	135 727	893 339	858 663	34 676	4,0%	1 717 326
Vote 05 - Social Services		14 118	15 984	15 984	858	7 192	7 992	(800)	-10,0%	15 984
Vote 06 - Planning		59 695	47 022	47 022	4 377	21 399	23 511	(2 112)	-9,0%	47 022
Vote 07 - Human Settlement And Housing		(12 080)	46 599	46 599	2 480	12 852	23 300	(10 448)	-44,8%	46 599
Vote 08 - Economic And Rural Development		825	353	353	81	458	176	281	159,5%	353
Vote 09 - Engineering		589 238	666 490	666 490	45 584	326 918	333 245	(6 327)	-1,9%	666 490
Vote 10 - Water		1 467 935	1 629 229	1 629 229	125 563	863 848	814 615	49 233	6,0%	1 629 229
Vote 11 - Waste And Fleet Management		455 457	452 363	452 363	16 898	201 676	226 181	(24 506)	-10,8%	452 363
Vote 12 - Centlec		1 498 092	1 567 305	1 567 305	219 385	584 278	783 653	(199 374)	-25,4%	1 567 305
Vote 13 - Metro Police		445	25 718	25 718	—	3	12 859	(12 856)	-100,0%	25 718
Vote 14 - Naledi And Soutpan		—	—	—	—	0	—	0	#DIV/0!	—
Vote 15 - Other		2 966 774	3 593 186	3 593 186	209 225	1 589 193	1 796 593	(207 400)	-11,5%	3 593 186
Total Revenue by Vote	2	8 829 715	9 788 819	9 788 819	761 549	4 503 348	4 894 408	(391 061)	-8,0%	9 788 819
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		131 806	171 727	171 727	10 558	63 506	85 864	(22 358)	-26,0%	171 727
Vote 02 - Office Of The Executive Mayor		211 299	227 683	227 683	10 176	66 112	113 842	(47 731)	-41,9%	227 683
Vote 03 - Corporate Services		447 467	286 775	286 775	24 236	130 493	143 389	(12 896)	-9,0%	286 775
Vote 04 - Finance		272 516	271 690	271 690	16 653	131 593	135 846	(4 253)	-3,1%	271 690
Vote 05 - Social Services		310 137	316 511	316 511	25 029	150 577	158 257	(7 681)	-4,9%	316 511
Vote 06 - Planning		266 514	93 181	93 181	12 642	42 404	46 591	(4 187)	-9,0%	93 181
Vote 07 - Human Settlement And Housing		406 683	133 844	133 844	8 554	48 837	66 923	(18 086)	-27,0%	133 844
Vote 08 - Economic And Rural Development		31 775	42 621	42 621	2 368	10 064	21 311	(11 247)	-52,8%	42 621
Vote 09 - Engineering		897 804	581 028	581 028	87 550	417 782	290 515	127 267	43,8%	581 028
Vote 10 - Water		1 301 933	1 939 777	1 945 809	128 885	905 150	972 631	(67 480)	-6,9%	1 945 809
Vote 11 - Waste And Fleet Management		1 841 250	423 552	423 552	36 434	247 402	211 777	35 625	16,8%	423 552
Vote 12 - Centlec		131 513	223 311	223 311	30 644	151 474	111 656	39 819	35,7%	223 311
Vote 13 - Metro Police		246 501	216 052	216 052	25 412	112 023	108 026	3 996	3,7%	216 052
Vote 14 - Naledi And Soutpan		66 952	62 755	62 755	5 705	33 786	31 378	2 408	7,7%	62 755
Vote 15 - Other		3 018 170	3 166 695	3 166 695	245 061	1 739 058	1 583 349	155 709	9,8%	3 166 695
Total Expenditure by Vote	2	9 582 320	8 157 202	8 163 234	669 908	4 250 261	4 081 353	168 907	4,1%	8 163 234
Surplus/ (Deficit) for the year	2	(752 605)	1 631 617	1 625 585	91 640	253 087	813 055	(559 968)	-68,9%	1 625 585

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

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 %
R thousand									Full Year Forecast
Revenue by Vote	1								
Vote 01 - Office Of The City Manager		0	16 001	16 001	—	0	8 000	(8 000)	-100%
01.10 - Transport Unit		—	16 000	16 000	—	—	8 000	(8 000)	-100%
01.11 - Knowledge Management		0	1	1	—	0	0	(0)	-50%
Vote 02 - Office Of The Executive Mayor		—	1	1	—	—	0	(0)	-100%
02.3 - Councils General Expenses		—	1	1	—	—	0	(0)	-100%
Vote 03 - Corporate Services		136 039	11 242	11 242	1 371	2 192	5 621	(3 429)	-61%
03.3 - Operational Training		—	2 884	2 884	—	—	1 442	(1 442)	-100%
03.4 - Administration		—	2 042	2 042	1 347	1 812	1 021	791	77%
03.9 - Employment		—	2	2	—	—	1	(1)	-100%
03.10 - Payroll Management		—	3 101	3 101	—	—	1 551	(1 551)	-100%
03.17 - Facilities Management - Stadiums		136 039	3 207	3 207	24	380	1 604	(1 224)	-76%
03.23 - It Administration		—	6	6	—	—	3	(3)	-100%
Vote 04 - Finance		1 653 176	1 717 326	1 717 326	135 727	893 339	858 663	34 676	4%
04.1 - Chief Financial Officer - Administration		1 792	176	176	—	63	88	(25)	-29%
04.7 - Treasury		1 411	5	5	—	—	3	(3)	-100%
04.10 - Administration		—	2	2	—	—	1	(1)	-100%
04.13 - Demand And Acquisition		1 523	973	973	28	590	487	104	21%
04.17 - Logistics And Warehouse		27	2 855	2 855	0	293	1 428	(1 134)	-79%
04.21 - Billing		80 995	51 879	51 879	10 500	55 952	25 940	30 012	116%
04.22 - Rates And Taxes		3 454	4 176	4 176	158	1 663	2 088	(425)	-20%
04.27 - Customer Services		17	31	31	1	19	15	4	24%
04.40 - Assessment Rates		1 563 958	1 657 228	1 657 228	125 040	834 759	828 614	6 145	1%
Vote 05 - Social Services		14 118	15 984	15 984	858	7 192	7 992	(800)	-10%
05.3 - Libraries And Information Services		1 745	1 462	1 462	149	955	731	224	31%
05.4 - Arts And Culture		—	10	10	—	—	5	(5)	-100%
05.5 - Hiv/Aids		11	7	7	1	12	4	8	225%
05.6 - Environmental Health Services		265	441	441	20	183	220	(38)	-17%
05.11 - Facilities Management - Swimming Pools		185	633	633	58	102	317	(215)	-68%
05.12 - Facilities Management - Stadiums		378	2 081	2 081	23	185	1 040	(855)	-82%
05.14 - Fire And Rescue Operations Bloemfontein		1 160	1 212	1 212	194	836	606	230	38%
05.17 - Traffic Operations		3 669	—	—	86	2 273	—	2 273	#DIV/0!
05.22 - Parking Garage		1 114	—	—	97	649	—	649	#DIV/0!
05.28 - Nature Resource Management - Zoo		444	2 305	2 305	—	0	1 152	(1 152)	-100%
05.29 - Nature Resource Management - Nature Areas		—	82	82	—	—	41	(41)	-100%
05.30 - Tempe Airport		—	1 153	1 153	—	—	577	(577)	-100%
05.31 - Cemeteries Bloemfontein		2 245	2 247	2 247	93	689	1 123	(434)	-39%
05.32 - Cemeteries Botshabelo		2 606	3 745	3 745	128	1 073	1 873	(800)	-43%
05.33 - Cemeteries Thaba Nchu		286	407	407	10	149	203	(54)	-27%
05.34 - Parks Development		(7)	175	175	—	63	87	(25)	-28%
05.44 - Disaster Management Operations		18	24	24	2	23	12	11	92%
Vote 06 - Planning		59 695	47 022	47 022	4 377	21 399	23 511	(2 112)	-9%
06.3 - Urban Design		12 736	345	345	23	52	172	(121)	-70%
06.5 - Development Applications		775	961	961	43	353	461	(128)	-27%
06.6 - Building Zoning Control		7 582	8 172	8 172	499	3 507	4 086	(580)	-14%
06.7 - Enforcement Division		—	599	599	—	—	299	(299)	-100%
06.8 - Outdoor Advertising		6 090	3 678	3 678	726	1 166	1 839	(673)	-37%
06.18 - Administration And Finance		26 442	30 014	30 014	2 855	14 758	15 007	(249)	-2%
06.19 - Business Operations		6 059	3 252	3 252	230	1 564	1 626	(62)	-4%
Vote 07 - Human Settlement And Housing		(12 080)	46 599	46 599	2 480	12 852	23 300	(10 448)	-45%
07.3 - Church Street Houses		488	776	776	40	279	388	(109)	-28%
07.4 - Hostels Mangaung		1 766	2 670	2 670	157	942	1 335	(393)	-29%
07.6 - Omega Service Centre Rooms		12	26	26	1	7	13	(6)	-48%
07.7 - Economic Flats		534	990	990	46	279	495	(217)	-44%
07.8 - Economic Letting Scheme 1 & 2		—	116	116	—	—	58	(58)	-100%
07.10 - Flats For The Aged		108	178	178	10	61	89	(28)	-32%
07.11 - Sub Economic Letting Scheme 1		15 025	1 811	1 811	80	481	906	(425)	-47%
07.12 - Sub Economic Letting Scheme 2		190	434	434	17	102	217	(116)	-53%
07.13 - Sub Economic Letting Scheme 3		121	241	241	11	65	120	(56)	-46%
07.14 - Bloemhof Flats		1 920	3 059	3 059	166	1 031	1 529	(499)	-33%
07.15 - Erlich Park Homes		3 947	2 923	2 923	336	2 000	1 462	539	37%
07.16 - Lente Hof		—	274	274	—	(3)	137	(139)	-102%
07.17 - Lourier Park Houses		(218)	2 432	2 432	—	(72)	1 216	(1 287)	-108%
07.18 - Sundry Dwellings		1 347	2 303	2 303	122	734	1 151	(417)	-36%
07.20 - Stillirus		839	1 451	1 451	71	447	725	(278)	-38%
07.22 - Property Rentals		17 742	13 172	13 172	1 407	6 329	6 586	(257)	-4%
07.23 - Property Disposal		1 022	4 887	4 887	12	148	2 443	(2 296)	-94%
07.26 - Land Banking And Development		(57 004)	—	—	—	—	—	—	—
07.27 - Bng & Property Finance Administration		79	8 858	8 858	4	24	4 429	(4 405)	-99%

Vote 08 - Economic And Rural Development	825	353	353	81	458	176	281	159%	353
08.3 - Tourism	9	340	340	9	25	170	(145)	-85%	340
08.5 - Smme's	816	13	13	72	433	6	427	6784%	13
Vote 09 - Engineering	589 238	666 490	666 490	45 584	326 918	333 245	(6 327)	-2%	666 490
09.9 - Engineering Services	15 837	-	-	-	-	-	-	-	-
09.12 - Sanitary Services Revenue	572 693	665 925	665 925	45 584	326 918	332 962	(6 044)	-2%	665 925
09.13 - Bloemfontein Sewer Reticulation	707	71	71	-	-	36	(36)	-100%	71
09.16 - Vacuum Services	-	494	494	-	-	247	(247)	-100%	494
Vote 10 - Water	1 467 935	1 629 229	1 629 229	125 563	863 848	814 615	49 233	6%	1 629 229
10.2 - Bulk Water Services	1 465 207	1 624 143	1 624 143	125 523	862 971	812 071	50 899	6%	1 624 143
10.4 - Water Demand Management	2 728	5 087	5 087	40	877	2 543	(1 666)	-66%	5 087
Vote 11 - Waste And Fleet Management	455 457	452 363	452 363	16 898	201 676	226 181	(24 506)	-11%	452 363
11.3 - Administration	0	1	1	-	-	0	(0)	-100%	1
11.6 - Administration	446 277	443 250	443 250	16 078	196 758	221 625	(24 867)	-11%	443 250
11.7 - Administration	8 677	9 112	9 112	820	4 917	4 556	361	8%	9 112
11.11 - Fleet Maintenance	504	-	-	-	-	-	-	-	-
Vote 12 - Centlec	1 498 092	1 567 305	1 567 305	219 385	584 278	783 653	(199 374)	-25%	1 567 305
12.4 - Sundries	226 855	140 465	140 465	14 919	83 356	70 233	13 124	19%	140 465
12.7 - Governmental Transfers	1 271 237	1 426 840	1 426 840	204 465	500 922	713 420	(212 488)	-30%	1 426 840
Vote 13 - Metro Police	445	25 718	25 718	-	3	12 859	(12 856)	-100%	25 718
13.2 - Traffic Operations	203	24 105	24 105	-	3	12 052	(12 049)	-100%	24 105
13.4 - Parking Garage	241	1 613	1 613	-	-	806	(806)	-100%	1 613
Vote 14 - Naledi And Soutpan	-	-	-	-	0	-	0	#DIV/0!	-
Vote 15 - Other	2 966 774	3 593 186	3 593 186	209 225	1 589 193	1 796 593	(207 400)	-12%	3 593 186
15.6 - Marketing & Communication	-	34	34	-	-	17	(17)	-100%	34
15.11 - Financial Management & Support	218	-	-	-	-	-	-	-	-
15.12 - Revenue Management	81 512	80 813	80 813	3 502	14 647	40 406	(25 759)	-64%	80 813
15.14 - Supply Chain Management	5 035	365	365	-	-	183	(183)	-100%	365
15.15 - Asset Management	-	4 468	4 468	(21)	(120)	2 234	(2 354)	-105%	4 468
15.19 - Human Resource Development	575	1 141	1 141	311	414	571	(157)	-28%	1 141
15.21 - Revenue And Customer Management	5 347	15 735	15 735	330	3 907	7 868	(3 961)	-50%	15 735
15.22 - Trading Services	2 770 096	3 484 929	3 484 929	197 756	1 515 732	1 742 464	(226 732)	-13%	3 484 929
15.25 - Planning	-	3 400	3 400	-	-	1 700	(1 700)	-100%	3 400
15.28 -	-	2 300	2 300	-	-	1 150	(1 150)	-100%	2 300
15.35 - Electricity Supply: Naledi	20	-	-	-	-	-	-	-	-
15.36 - Electricity Supply: Kopanong	74 404	-	-	5 281	39 049	-	39 049	#DIV/0!	-
15.37 - Electricity Supply: Mokokare	31 219	-	-	2 065	15 564	-	15 564	#DIV/0!	-
15.38 - Electricity Supply: Mantsopa	(1 652)	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	8 829 715	9 788 819	761 549	4 503 348	4 894 408	(391 061)	-8%	9 788 819

Expenditure by Vote									
Vote 01 - Office Of The City Manager	131 806	171 727	171 727	10 558	63 506	85 864	(22 358)	-26%	171 727
01.1 - Office Of City Manager	8 383	9 293	10 965	903	5 579	5 232	347	7%	10 965
01.2 - Head Strategic Support	3 626	3 775	3 775	319	1 907	1 887	20	1%	3 775
01.3 - Strategic Projects	5 400	6 871	6 871	436	2 887	3 436	(548)	-16%	6 871
01.5 - Regional Centre Bloemfontein	23 390	23 465	23 465	2 165	12 212	11 732	479	4%	23 465
01.6 - Regional Center Botshabelo	9 126	10 010	10 010	755	4 820	5 005	(185)	-4%	10 010
01.7 - Regional Center Thaba Nchu	17 193	17 381	17 381	1 451	9 467	8 691	777	9%	17 381
01.8 - Deputy Executive Director Operations	3 448	2 754	3 094	290	1 841	1 462	379	26%	3 094
01.9 - ldp And Org.Performance Strategic Planning	447	432	432	-	136	216	(80)	-37%	432
01.10 - Transport Unit	33 731	61 166	61 166	1 768	9 886	30 583	(20 698)	-68%	61 166
01.11 - Knowledge Management	4 232	4 974	4 974	447	2 668	2 467	181	7%	4 974
01.12 - Intergovernment Relations	-	4 433	4 433	-	16	2 217	(2 200)	-99%	4 433
01.13 - Administrative Support	4 722	4 961	4 961	478	2 571	2 480	90	4%	4 961
01.14 - Risk Manage And Anti-Fraud & Corruption	8 159	11 590	9 578	647	4 220	5 124	(904)	-18%	9 578
01.15 - Internal Audit	9 949	10 622	10 622	900	5 295	5 311	(16)	0%	10 622
Vote 02 - Office Of The Executive Mayor	211 299	227 683	227 683	10 176	66 112	113 842	(47 731)	-42%	227 683
02.2 - Office Of The Speaker	40 709	45 034	45 034	730	3 794	22 517	(18 723)	-83%	45 034
02.3 - Councils General Expenses	18 730	18 693	18 693	59	2 398	9 346	(6 948)	-74%	18 693
02.6 - M P A C	8 762	8 518	8 518	288	1 818	4 259	(2 441)	-57%	8 518
02.8 - Administrative Support	27 987	31 903	31 903	1 453	9 376	15 952	(6 576)	-41%	31 903
02.9 - Special Programmes	4 295	4 986	4 986	288	938	2 493	(1 555)	-62%	4 986
02.10 - Youth Coordination	5 188	6 218	6 218	250	1 582	3 109	(1 527)	-49%	6 218
02.11 - Communications	7 095	7 566	7 566	588	3 791	3 783	8	0%	7 566
02.12 - Communications - Projects	193	548	548	-	80	274	(194)	-71%	548
02.13 - Deputy Executive Mayor	75 263	79 275	79 275	6 056	39 018	39 638	(619)	-2%	79 275
02.14 - Policy & Strategy	4 203	5 263	5 263	-	1	2 631	(2 630)	-100%	5 263
02.15 - Intervention Unit	6 868	7 037	7 037	-	20	3 518	(3 498)	-99%	7 037
02.17 - Office Of The Councils Whip	12 026	12 643	12 643	464	3 295	6 322	(3 027)	-48%	12 643
Vote 03 - Corporate Services	447 467	286 775	286 775	24 236	130 493	143 389	(12 896)	-9%	286 775
03.1 - Head Corporate Services Administration	8 122	7 992	8 482	604	5 016	4 088	950	23%	8 482
03.2 - Administrative Training	6 051	7 092	7 792	701	3 358	3 846	(288)	-8%	7 792
03.3 - Operational Training	8 215	9 427	9 577	838	4 606	4 735	(129)	-3%	9 577
03.4 - Administration	42	682	632	6	37	334	(297)	-89%	632
03.5 - Skills Development	-	3 759	2 759	-	-	1 737	(1 737)	-100%	2 759
03.6 - Benefits Administration	1 718	3 131	3 031	138	906	1 551	(645)	-42%	3 031
03.7 - Leave Section	10 684	11 649	11 649	870	5 254	5 824	(571)	-10%	11 649
03.8 - Performance Improvement	4 635	6 265	5 935	372	1 950	3 085	(1 135)	-37%	5 935
03.9 - Employment	9 716	10 748	10 748	841	4 884	5 374	(490)	-9%	10 748
03.10 - Payroll Management	44 710	7 955	7 955	533	3 056	3 978	(921)	-23%	7 955
03.11 - Occupational Health	3 890	4 358	4 358	393	1 996	2 179	(183)	-8%	4 358
03.13 - Job Evaluation	2 870	2 558	2 558	270	1 669	1 279	389	30%	2 558
03.14 - Employee Wellness	2 003	2 175	2 175	231	1 196	1 087	108	10%	2 175
03.15 - Labour Relations	14 970	14 755	14 745	1 568	7 467	7 376	91	1%	14 745
03.16 - Legal Services	26 770	18 472	18 472	1 930	5 140	9 236	(4 097)	-44%	18 472
03.17 - Facilities Management - Stadiums	216 648	69 725	69 725	8 037	47 355	34 863	12 492	36%	69 725
03.18 - Safety And Loss Control	3 210	4 286	4 286	411	1 741	2 143	(401)	-19%	4 286
03.19 - Committee Services	17 882	21 351	21 501	1 708	9 066	10 697	(1 631)	-15%	21 501
03.20 - Administration Management	3 332	8 330	8 330	331	1 800	4 165	(2 365)	-57%	8 330
03.21 - E-Governance Architecture And Design	9 043	6 060	6 060	411	2 567	3 030	(463)	-15%	6 060
03.22 - Service Management And Infra-Struc Support	41 638	45 571	44 721	2 839	15 259	22 573	(7 313)	-32%	44 721
03.23 - It Administration	11 517	20 435	21 285	1 205	6 189	10 430	(4 261)	-41%	21 285
Vote 04 - Finance	272 516	271 690	271 690	16 653	131 593	135 846	(4 253)	-3%	271 690
04.1 - Chief Financial Officer - Administration	7 240	11 845	11 645	427	2 579	5 832	(3 252)	-56%	11 645
04.3 - Financial Support Division	493	540	540	69	258	270	(13)	-5%	540
04.4 - Financial Systems	7 259	6 709	6 709	-	1 672	3 355	(1 683)	-50%	6 709
04.7 - Treasury	8 045	10 014	10 014	789	4 235	5 007	(772)	-15%	10 014
04.9 - Budget	1 290	2 119	2 119	111	729	1 060	(331)	-31%	2 119
04.10 - Administration	2 218	4 209	4 209	188	1 304	2 105	(801)	-38%	4 209
04.13 - Demand And Acquisition	9 527	13 648	13 848	749	4 612	6 915	(2 303)	-33%	13 848
04.14 - Contract And Performance Management	2 610	5 909	5 909	226	1 452	2 954	(1 503)	-51%	5 909
04.17 - Logistics And Warehouse	16 587	14 856	14 856	1 097	5 890	7 428	(1 538)	-21%	14 856
04.18 - Debt Collection	29 903	39 831	39 639	1 316	7 367	19 834	(12 466)	-83%	39 639
04.21 - Billing	18 116	22 311	22 403	1 459	5 602	11 186	(5 584)	-50%	22 403
04.22 - Rates And Taxes	18 597	10 147	10 147	852	4 699	5 074	(375)	-7%	10 147
04.25 - Cash Management	34 421	27 205	27 205	1 956	12 356	13 603	(1 247)	-9%	27 205
04.27 - Customer Services	12 396	13 881	13 773	1 108	6 482	6 873	(391)	-6%	13 773
04.28 - Operational Division	28 703	30 637	30 545	2 470	12 051	15 288	(3 237)	-21%	30 545
04.31 - Data Analysis	4 528	5 237	5 337	399	2 388	2 669	(280)	-11%	5 337
04.33 - Acquisition And Control	38 248	34 586	34 616	1 372	31 029	17 308	13 721	79%	34 616
04.35 - Accounting And Reporting	5 722	6 453	6 423	274	1 718	3 212	(1 494)	-47%	6 423
04.36 - Control And Operations	3 075	8 793	8 793	256	1 801	4 397	(2 795)	-64%	8 793
04.39 - Cc Heading	3 580	2 959	2 959	1 519	1 519	1 480	39	3%	2 959
04.40 - Assessment Rates	21 979	-	-	15	22 051	-	22 051	#DIV/0!	-

Vote 05 - Social Services	310 137	316 511	316 511	25 029	150 577	158 257	(7 681)	-5%	316 511
05.1 - Head Social Services - Administration	5 569	6 565	6 565	398	2 015	3 282	(1 267)	-39%	6 565
05.2 - Administration	1 414	3 395	2 795	113	737	1 547	(810)	-52%	2 795
05.3 - Libraries And Information Services	25 286	29 040	29 040	1 888	11 434	14 520	(3 086)	-21%	29 040
05.4 - Arts And Culture	1 071	1 082	1 082	88	523	541	(18)	-3%	1 082
05.5 - Hiv/Aids	8 976	8 926	9 326	836	4 838	4 563	275	6%	9 326
05.6 - Environmental Health Services	17 258	18 756	18 756	1 705	10 080	9 378	682	7%	18 756
05.7 - Laboratory	2 382	3 482	3 182	185	973	1 666	(694)	-42%	3 182
05.8 - Pest And Vector Control	265	432	432	22	136	216	(80)	-37%	432
05.9 - Community Development	5 017	5 192	5 162	332	2 102	2 586	(484)	-19%	5 162
05.10 - Sports Development	5 316	5 666	5 716	495	2 755	2 836	(81)	-3%	5 716
05.11 - Facilities Management - Swimming Pools	12 816	22 892	23 122	1 126	6 565	11 506	(4 940)	-43%	23 122
05.12 - Facilities Management - Stadiums	40 362	7 959	8 209	3 529	21 089	4 051	17 018	420%	8 209
05.13 - Administration	4 669	5 264	4 763	433	1 987	2 507	(540)	-22%	4 763
05.14 - Fire And Rescue Operations Bloemfontein	75 974	85 081	85 582	6 115	38 121	42 666	(4 545)	-11%	85 582
05.17 - Traffic Operations	3 128	54	54	16	52	27	26	95%	54
05.20 - Traffic Administrative Support	1	-	-	-	-	-	-	-	-
05.25 - Law Enforcement Operations	2 332	1 681	1 681	94	566	841	(275)	-33%	1 681
05.27 - Administration	3 526	3 575	3 575	285	1 717	1 787	(70)	-4%	3 575
05.28 - Nature Resource Management - Zoo	14 285	11 979	11 979	909	5 970	5 990	(19)	0%	11 979
05.29 - Nature Resource Management - Nature Areas	2 537	4 708	4 708	223	1 300	2 354	(1 053)	-45%	4 708
05.31 - Cemeteries Bloemfontein	10 292	11 065	11 065	822	5 109	5 533	(424)	-8%	11 065
05.32 - Cemeteries Botshabelo	4 894	5 877	5 933	380	2 369	2 957	(589)	-20%	5 933
05.33 - Cemeteries Thaba Nchu	1 930	1 976	1 920	135	885	969	(85)	-9%	1 920
05.34 - Parks Development	19 182	23 253	23 589	1 728	9 616	11 739	(2 123)	-18%	23 589
05.35 - Parks - Sports Field Maintenance	968	1 142	1 142	66	403	571	(167)	-29%	1 142
05.36 - Parks - Technical Services	3 643	8 461	8 111	274	1 664	4 114	(2 450)	-60%	8 111
05.37 - Parks - Horticultural Central	5 899	6 218	6 214	321	2 264	3 108	(844)	-27%	6 214
05.38 - Parks - Horticultural North	5 409	5 485	5 485	344	2 302	2 742	(440)	-16%	5 485
05.39 - Parks - Horticultural South	2 753	2 628	2 628	188	1 189	1 314	(125)	-10%	2 628
05.40 - Parks - Horticultural East	3 544	3 899	3 899	254	1 670	1 950	(280)	-14%	3 899
05.41 - Parks - Horticultural Botshabelo	3 553	4 118	4 114	247	1 639	2 058	(419)	-20%	4 114
05.42 - Parks - Horticultural Thaba Nchu	3 906	4 501	4 524	307	1 907	2 258	(351)	-16%	4 524
05.43 - Management	2 114	2 150	2 130	268	1 251	1 070	181	17%	2 130
05.44 - Disaster Management Operations	3 275	3 282	3 282	241	1 553	1 641	(88)	-5%	3 282
05.45 - Control Centre	6 591	6 727	6 747	683	3 854	3 368	485	14%	6 747
Vote 06 - Planning	266 514	93 181	93 181	12 642	42 404	46 591	(4 187)	-9%	93 181
06.1 - Head - Administration And Finance	23 442	20 495	20 625	7 430	10 189	10 266	(77)	-1%	20 625
06.2 - Spatial Development Framework	9	534	524	-	160	264	(104)	-40%	524
06.3 - Urban Design	185 270	4 672	4 672	326	2 046	2 368	(289)	-12%	4 672
06.4 - Transport Planning	12 220	8 287	8 287	687	3 761	4 144	(383)	-9%	8 287
06.5 - Development Applications	8 698	10 057	10 057	818	4 702	5 028	(326)	-6%	10 057
06.6 - Building Zoning Control	8 365	13 234	13 049	566	3 729	6 591	(2 862)	-43%	13 049
06.7 - Enforcement Division	2 347	2 394	2 394	137	1 195	1 197	(2)	0%	2 394
06.8 - Outdoor Advertising	2 480	2 482	2 487	172	1 091	1 242	(151)	-12%	2 487
06.9 - Architectural Services	2 714	2 201	2 387	254	1 281	1 127	154	14%	2 387
06.11 - Quantity Surveying	-	1 478	1 266	-	-	709	(709)	-100%	1 266
06.12 - Design And Development	3 444	4 223	4 310	293	2 545	2 126	419	20%	4 310
06.13 - Data Compilation	2 732	2 925	2 925	272	1 571	1 463	108	7%	2 925
06.15 - Environmental Strategic Planning	2 682	2 781	2 781	245	1 740	1 390	349	25%	2 781
06.16 - Environmental Strategic Planning	1 295	1 354	1 354	108	647	677	(30)	-4%	1 354
06.17 - Environmental Assessment Division	1 365	1 431	1 431	150	707	716	(9)	-1%	1 431
06.18 - Administration And Finance	4 765	5 126	5 176	387	2 318	2 570	(252)	-10%	5 176
06.19 - Business Operations	4 688	9 506	9 456	796	4 723	4 746	(24)	0%	9 456
Vote 07 - Human Settlement And Housing	406 683	133 844	133 844	8 554	48 837	66 923	(18 086)	-27%	133 844
07.1 - Head: Administration	4 057	5 604	5 604	140	1 063	2 802	(1 739)	-62%	5 604
07.2 - Administration	297 837	22 893	22 893	1 890	10 979	11 447	(467)	-4%	22 893
07.4 - Hostels Mangaung	-	1	1	-	-	0	(0)	-100%	1
07.17 - Lourier Park Houses	-	4	4	-	-	2	(2)	-100%	4
07.20 - Stilliris	-	1	1	1	1	1	1	159%	1
07.22 - Property Rentals	8 546	8 451	8 451	623	3 807	4 226	(419)	-10%	8 451
07.23 - Property Disposal	5 388	5 441	5 441	505	2 797	2 721	76	3%	5 441
07.25 - Property Maintenance	5 143	5 783	5 783	568	2 564	2 891	(328)	-11%	5 783
07.26 - Land Banking And Development	3 494	3 056	3 056	334	1 741	1 528	213	14%	3 056
07.27 - Bng & Property Finance Administration	10 033	10 376	10 376	934	5 426	5 188	238	5%	10 376
07.28 - Administration	12 893	13 708	13 708	1 162	8 169	8 854	(685)	-10%	13 708
07.29 - Pmu Mega Projects	10 447	14 753	14 753	-	-	7 376	(7 376)	-100%	14 753
07.30 - Bloemfontein South	11 920	6 528	6 528	520	2 909	3 264	(355)	-11%	6 528
07.31 - Bloemfontein North	5 896	20 265	20 265	491	2 928	10 133	(7 204)	-71%	20 265
07.32 - Thaba Nchu	4 282	4 338	4 338	374	2 310	2 169	141	7%	4 338
07.33 - Botshabelo	26 748	12 642	12 642	1 010	6 143	8 321	(178)	-3%	12 642

Vote 08 - Economic And Rural Development	31 775	42 621	42 621	2 368	10 064	21 311	(11 247)	-53%	42 621
08.1 - Administration And Strategic Support	12 253	23 682	23 682	251	1 257	11 841	(10 584)	-89%	23 682
08.2 - Marketing & Investment Promotion	3 205	3 619	3 619	362	1 701	1 809	(109)	-6%	3 619
08.3 - Tourism	4 427	5 245	5 245	429	1 888	2 022	(734)	-28%	5 245
08.4 - Rural Development	4 872	3 344	3 344	421	1 505	1 672	(188)	-10%	3 344
08.5 - Smm's	7 017	6 731	6 731	905	3 714	3 368	348	10%	6 731
Vote 09 - Engineering	897 804	581 028	581 028	87 550	417 782	290 515	127 267	44%	581 028
09.1 - Administration And Strategic Support	5 139	6 548	6 548	527	2 313	3 274	(982)	-29%	6 548
09.2 - Traffic Signs	3 273	3 872	4 903	612	2 690	2 194	496	23%	4 903
09.3 - Administrative Support	3 080	3 149	3 149	258	1 668	1 575	94	6%	3 149
09.4 - Bloemfontein North	95 559	39 734	39 681	2 378	15 122	19 859	(4 737)	-24%	39 681
09.5 - Bloemfontein South	23 417	29 276	29 276	1 829	11 667	14 638	(2 971)	-20%	29 276
09.6 - Botshabelo	15 999	24 255	23 222	1 252	6 980	11 869	(4 888)	-41%	23 222
09.7 - Thaba Nchu	6 651	6 830	6 830	660	3 564	3 415	149	4%	6 830
09.8 - Epwp And Wayleaves	6 178	6 132	6 132	649	3 431	3 066	365	12%	6 132
09.9 - Engineering Services	312 334	124 554	124 907	23 263	139 564	62 435	77 130	124%	124 907
09.10 - Transport Unit	1 893	-	-	-	-	-	-	-	-
09.11 - Purification And Sanitation	225 857	136 510	136 510	36 245	108 830	68 255	38 575	57%	136 510
09.12 - Sanitary Services Revenue	19 678	80 579	80 579	6 722	60 416	40 289	20 126	50%	80 579
09.13 - Bloemfontein Sewer Reticulation	123 235	61 500	61 750	9 131	39 950	30 813	9 138	30%	61 750
09.14 - Botshabelo Sewer Reticulation	10 968	10 265	10 265	1 370	6 915	5 132	1 783	35%	10 265
09.15 - Thaba Nchu Sewer Reticulation	3 923	7 044	7 044	228	1 446	3 522	(2 075)	-59%	7 044
09.16 - Vacuum Services	40 619	40 842	40 232	2 431	15 225	20 179	(4 954)	-25%	40 232
Vote 10 - Water	1 301 933	1 939 777	1 945 809	128 885	905 150	972 631	(67 480)	-7%	1 945 809
10.1 - Administrative Support	4 123	4 247	4 247	377	2 200	2 123	77	4%	4 247
10.2 - Bulk Water Services	1 016 583	1 792 706	1 788 738	118 433	840 447	899 085	(58 648)	-7%	1 788 738
10.3 - Engineering Services	5 750	6 961	6 961	452	2 869	3 481	(611)	-18%	6 961
10.4 - Water Demand Management	152 468	21 340	21 340	1 504	6 550	10 670	(4 120)	-39%	21 340
10.5 - Water Reticulation Bloemfontein	89 311	79 054	79 024	5 751	37 750	39 519	(1 769)	-4%	79 024
10.6 - Water Reticulation Thaba Nchu	9 588	10 153	10 183	621	4 523	5 084	(561)	-11%	10 183
10.7 - Water Reticulation Botshabelo	22 229	22 469	22 469	1 640	10 192	11 235	(1 043)	-9%	22 469
10.8 - Laboratory Services	1 883	2 848	2 848	109	620	1 424	(804)	-56%	2 848
Vote 11 - Waste And Fleet Management	1 841 250	423 552	423 552	36 434	247 402	211 777	35 625	17%	423 552
11.1 - Administration	668 904	5 591	5 714	6 590	39 050	2 836	36 214	1277%	5 714
11.2 - Administration	5 876	12 431	12 431	486	3 163	6 215	(3 053)	-49%	12 431
11.3 - Administration	45 676	23 719	23 719	1 883	12 450	11 859	590	5%	23 719
11.4 - Administration	4 290	4 148	4 272	284	1 978	2 115	(138)	-7%	4 272
11.5 - Administration	73 506	66 331	66 166	5 987	29 856	33 124	(3 269)	-10%	66 166
11.6 - Administration	68 147	107 591	108 109	9 065	66 443	53 767	12 676	24%	108 109
11.7 - Administration	26 636	25 354	26 511	2 242	16 650	12 921	3 729	29%	26 511
11.8 - Administration	829 548	25 349	25 314	1 977	13 159	12 666	493	4%	25 314
11.9 - Administration	21 871	18 608	18 608	1 594	10 444	9 304	1 140	12%	18 608
11.10 - Administration	1 314	1 403	1 403	79	529	702	(172)	-25%	1 403
11.11 - Fleet Maintenance	67 125	70 307	68 322	4 433	33 854	34 818	(964)	-3%	68 322
11.12 - Engineering Support	7 977	9 622	9 622	314	2 980	4 811	(1 851)	-38%	9 622
11.13 - Diverse Workshop Support	20 379	53 099	53 361	1 500	16 867	26 637	(9 770)	-37%	53 361
Vote 12 - Centlec	131 513	223 311	223 311	30 644	151 474	111 656	39 819	36%	223 311
12.1 - Board Of Directors	158	1 216	1 216	151	180	608	(428)	-70%	1 216
12.3 - Grant In Aid And Donations	1 696	3 018	3 018	18	430	1 509	(1 080)	-72%	3 018
12.4 - Sundries	49 554	187 685	187 685	27 306	131 453	93 843	37 611	40%	187 685
12.7 - Governmental Transfers	80 105	31 392	31 392	3 168	19 411	15 696	3 715	24%	31 392
Vote 13 - Metro Police	246 501	216 052	216 052	25 412	112 023	108 026	3 996	4%	216 052
13.1 - Traffic Administration	4 792	4 331	6 071	467	2 429	2 601	(172)	-7%	6 071
13.2 - Traffic Operations	70 990	75 774	75 089	8 446	39 393	37 694	1 699	5%	75 089
13.3 - Traffic Administrative Support	6 007	9 453	8 579	505	2 915	4 530	(1 614)	-36%	8 579
13.4 - Parking Garage	1 363	1 877	1 696	109	658	893	(236)	-26%	1 696
13.5 - Law Enforcement Operations	161 001	124 600	124 600	15 682	65 357	62 300	3 057	5%	124 600
13.7 - Administrative Support	1 022	7	7	145	870	4	866	23330%	7
13.12 - Administration	65	1	1	-	-	0	(0)	-100%	1
13.14 - Service Del Regulatory- Mon & Evaluation	803	6	6	-	0	3	(2)	-83%	6
13.15 - Administration	458	3	3	59	400	1	399	29151%	3

Vote 14 - Naledi And Soutpan		66 952	62 755	62 755	5 705	33 786	31 378	2 408	8%	62 755
14.1 - Regional Management		10 260	10 602	10 602	980	5 929	5 301	629	12%	10 602
14.2 - Administration		7 378	7 404	7 404	620	3 940	3 702	238	6%	7 404
14.5 - Budget & Treasury Administration		13 812	13 929	13 929	1 319	7 237	6 965	272	4%	13 929
14.6 - Disaster Management		566	611	611	46	316	305	11	3%	611
14.7 - Parks		2 779	2 661	2 661	253	1 449	1 331	118	9%	2 661
14.8 - Libraries		1 980	2 094	2 094	162	1 031	1 047	(16)	-2%	2 094
14.9 - Building Zoning Control		1 120	1 173	1 173	91	548	586	(39)	-7%	1 173
14.11 - Engineering Services - Administration		3 817	3 895	3 895	356	2 057	1 948	109	6%	3 895
14.12 - Refuse Removal		2 814	2 522	2 522	226	1 436	1 261	175	14%	2 522
14.13 - Sewerage		5 867	4 380	4 380	396	2 407	2 190	217	10%	4 380
14.14 - Water		4 171	2 840	2 840	270	1 599	1 420	179	13%	2 840
14.15 - Public Works		3 404	3 130	3 130	293	1 798	1 565	232	15%	3 130
14.16 - Regional Management		8 984	7 513	7 513	713	4 040	3 757	283	8%	7 513
Vote 15 - Other		3 018 170	3 166 695	3 166 695	245 061	1 739 058	1 583 349	155 709	10%	3 166 695
15.1 - Company Secretary Office		2 275	12 478	12 478	3 311	12 126	6 239	5 887	94%	12 478
15.2 - Audit And Risk Committee		-	269	269	-	-	134	(134)	-100%	269
15.3 - Chief Executive Officer		23 372	17 083	17 083	1 745	10 595	8 542	2 053	24%	17 083
15.4 - Sherq		10 239	10 439	10 439	443	2 134	5 219	(3 085)	-59%	10 439
15.6 - Marketing & Communication		4 525	5 365	5 365	502	2 774	2 683	91	3%	5 365
15.7 - Internal Audit & Risk Management		6 961	10 008	10 008	470	3 127	5 004	(1 877)	-38%	10 008
15.8 - Information Management		11 335	34 858	34 858	4 719	13 688	17 429	(3 742)	-21%	34 858
15.9 - Legal & Contract Services		18 409	2 255	2 255	59	1 856	1 128	728	65%	2 255
15.10 - Chief Financial Officer		16 883	27 531	27 531	2 843	14 004	13 766	238	2%	27 531
15.11 - Financial Management & Support		6 173	7 853	7 853	704	5 270	3 926	1 344	34%	7 853
15.12 - Revenue Management		94 186	24 094	24 094	1 801	9 545	12 047	(2 502)	-21%	24 094
15.13 - Budget & Compliance		224 291	129 540	129 540	992	16 077	64 770	(48 692)	-75%	129 540
15.14 - Supply Chain Management		19 943	14 001	14 001	987	6 139	7 000	(862)	-12%	14 001
15.15 - Asset Management		22 231	12 014	12 014	2 282	7 551	6 007	1 544	26%	12 014
15.16 - Executive Manager - Human Resources		2 585	3 146	3 146	168	1 009	1 573	(564)	-36%	3 146
15.17 - Labour Relations		1 773	1 500	1 500	231	1 172	750	422	56%	1 500
15.18 - Human Resource Management		15 096	16 760	16 760	1 374	7 474	8 380	(906)	-11%	16 760
15.19 - Human Resource Development		22 273	22 517	22 517	1 731	10 316	11 259	(942)	-8%	22 517
15.20 - Executive Manager - Retail		2 457	1 686	1 686	178	1 066	843	223	26%	1 686
15.21 - Revenue And Customer Management		37 189	79 440	79 440	7 016	41 657	39 720	1 938	5%	79 440
15.22 - Trading Services		1 222 420	2 255 804	2 255 804	156 948	1 196 358	1 127 902	68 456	6%	2 255 804
15.23 - System Engineering		14 752	22 326	22 326	990	9 642	11 163	(1 521)	-14%	22 326
15.24 - Executive Manager - Wires		2 228	2 737	2 737	197	1 052	1 369	(316)	-23%	2 737
15.25 - Planning		26 768	21 629	21 629	1 688	9 901	10 814	(914)	-8%	21 629
15.26 - Network Services		163 483	156 751	156 751	14 129	89 481	78 376	11 105	14%	156 751
15.27 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		39 021	41 292	41 292	3 185	20 479	20 646	(167)	-1%	41 292
15.28 -		55 843	69 197	69 197	5 322	28 757	34 598	(5 842)	-17%	69 197
15.29 - Executive Manager - Compl & Performance		2 250	3 118	3 118	181	1 132	1 559	(428)	-27%	3 118
15.30 - Compliance & Performance Management		13 601	9 194	9 194	1 386	9 230	4 597	4 633	101%	9 194
15.31 - Fleet & Security Management		48 987	64 326	64 326	3 421	19 794	32 163	(12 369)	-38%	64 326
15.33 - Power Generation		4 972	4 894	4 894	434	2 778	2 447	331	14%	4 894
15.34 - Facilities Management		197 361	82 591	82 591	17 398	104 584	41 295	63 289	153%	82 591
15.35 - Electricity Supply: Naledi		558 344	-	-	-	-	-	-	-	-
15.36 - Electricity Supply: Kopanong		78 088	-	-	5 679	51 145	-	51 145	0%	-
15.37 - Electricity Supply: Mohokare		47 852	-	-	2 767	27 145	-	27 145	0%	-
15.38 - Electricity Supply: Mantsopa		4	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	9 582 320	8 157 202	8 163 234	669 908	4 250 261	4 081 353	168 907	0	8 163 234
Surplus/ (Deficit) for the year	2	(752 605)	1 631 617	1 625 585	91 640	253 087	813 055	(559 968)	(0)	1 625 585

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

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											
Revenue By Source											
Property rates			1,387,795	1,458,073	1,458,073	125,040	757,089	729,036	28,052	4%	1,458,073
Service charges - electricity revenue			2,876,406	3,494,847	3,494,847	205,359	1,573,213	1,747,423	(174,210)	-10%	3,494,847
Service charges - water revenue			1,059,678	1,135,651	1,135,651	101,637	608,277	567,826	40,451	7%	1,135,651
Service charges - sanitation revenue			400,574	507,200	507,200	39,174	237,075	253,600	(16,525)	-7%	507,200
Service charges - refuse revenue			150,197	177,674	177,674	14,080	84,772	88,837	(4,065)	-5%	177,674
Rental of facilities and equipment			49,217	44,638	44,638	2,841	15,387	22,319	(6,932)	-31%	44,638
Interest earned - external investments			18,214	25,072	25,072	5,064	24,256	12,536	11,720	93%	25,072
Interest earned - outstanding debtors			353,505	302,184	302,184	46,503	244,826	151,092	93,735	62%	302,184
Dividends received			3	2	2	—	6	1	5	401%	2
Fines, penalties and forfeits			12,076	30,580	30,580	204	4,293	15,290	(10,997)	-72%	30,580
Licences and permits			1,194	550	550	109	709	275	434	158%	550
Agency services									—		
Transfers and subsidies			877,604	1,041,216	1,041,216	40,702	440,233	520,608	(80,375)	-15%	1,041,216
Other revenue			610,472	583,896	583,896	138,217	333,777	291,948	41,829	14%	583,896
Gains			117,593	9,665	9,665	0	1,284	4,833	(3,549)	-73%	9,665
Total Revenue (excluding capital transfers and contributions)			7,914,527	8,811,248	8,811,248	718,930	4,325,197	4,405,623	(80,426)	-2%	8,811,248
Expenditure By Type											
Employee related costs			2,244,582	2,393,515	2,393,515	192,177	1,152,548	1,196,764	(44,216)	-4%	2,393,515
Remuneration of councillors			67,895	70,668	70,668	5,714	36,088	35,334	754	2%	70,668
Debt impairment			1,861,119	1,090,093	1,090,093	90,785	681,129	545,047	136,083	25%	1,090,093
Depreciation & asset impairment			906,729	347,000	347,000	73,734	441,934	173,500	268,434	155%	347,000
Finance charges			115,415	184,665	184,665	36,230	77,192	92,332	(15,141)	-16%	184,665
Bulk purchases - electricity			1,875,528	2,145,935	2,145,935	155,149	1,233,238	1,072,968	160,271	15%	2,145,935
Inventory consumed			936,352	624,711	626,654	46,747	330,032	313,099	16,933	5%	626,654
Contracted services			691,491	595,360	593,049	45,661	155,525	296,744	(141,219)	-48%	593,049
Transfers and subsidies			7,244	409	409	—	—	205	(205)	-100%	409
Other expenditure			560,817	348,846	355,246	23,712	142,305	177,361	(35,056)	-20%	355,246
Losses			315,147	356,000	356,000	0	269	178,000	(177,731)	-100%	356,000
Total Expenditure			9,582,320	8,157,202	8,163,234	669,908	4,250,261	4,081,353	168,907	4%	8,163,234
Surplus/(Deficit)			(1,667,793)	654,046	648,014	49,022	74,936	324,270	(249,334)	(0)	648,014
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			895,679	963,271	963,271	42,619	176,546	481,635	(305,089)	(0)	963,271
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			19,509	14,300	14,300	—	1,605	7,150	(5,545)	(0)	14,300
Transfers and subsidies - capital (in-kind - all)									—		
Surplus/(Deficit) after capital transfers & contributions			(752,605)	1,631,617	1,625,585	91,640	253,087	813,055			1,625,585
Taxation									—		
Surplus/(Deficit) after taxation			(752,605)	1,631,617	1,625,585	91,640	253,087	813,055			1,625,585
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			(752,605)	1,631,617	1,625,585	91,640	253,087	813,055			1,625,585
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			(752,605)	1,631,617	1,625,585	91,640	253,087	813,055			1,625,585

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

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			18,294	39,730	39,727	-	-	19,864	(19,864)	-100%	39,727	
Vote 04 - Finance			69	-	-	-	-	-	-	-	-	
Vote 05 - Social Services			4,259	13,886	13,886	605	1,243	6,943	(5,700)	-82%	13,886	
Vote 06 - Planning			-	-	-	-	-	-	-	-	-	
Vote 07 - Human Settlement And Housing			156,454	328,136	328,136	5,952	46,766	164,068	(117,303)	-71%	328,136	
Vote 08 - Economic And Rural Development			14,786	13,238	13,238	-	-	6,619	(6,619)	-100%	13,238	
Vote 09 - Engineering			284,660	172,438	172,438	8,962	57,213	86,219	(29,006)	-34%	172,438	
Vote 10 - Water			79,472	147,514	147,514	6,126	24,957	73,757	(48,801)	-66%	147,514	
Vote 11 - Waste And Fleet Management			37,232	22,949	22,949	678	9,485	11,475	(1,990)	-17%	22,949	
Vote 12 - Centlec			-	-	-	-	-	-	-	-	-	
Vote 13 - Metro Police			1,154	6,315	6,315	-	-	3,158	(3,158)	-100%	6,315	
Vote 14 - Naledi And Soutpan			-	-	-	-	-	-	-	-	-	
Vote 15 - Other			158,756	265,225	265,225	8,163	66,309	132,613	(66,304)	-50%	265,225	
Total Capital Multi-year expenditure		4,7	755,136	1,009,432	1,009,428	30,487	205,973	504,715	(298,742)	-59%	1,009,428	
Single Year expenditure appropriation		2										
Vote 01 - Office Of The City Manager			85,610	217,889	217,889	33,962	55,590	108,945	(53,354)	-49%	217,889	
Vote 02 - Office Of The Executive Mayor			-	-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services			-	870	870	-	-	435	(435)	-100%	870	
Vote 04 - Finance			-	1	4	-	-	2	(2)	-100%	4	
Vote 05 - Social Services			-	-	-	-	-	-	-	-	-	
Vote 06 - Planning			12,862	52,644	52,644	9,937	9,937	26,322	(16,385)	-62%	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	98,472	271,404	271,407	43,899	65,527	135,703	(70,176)	-52%	271,407	
Total Capital Expenditure			853,607	1,280,835	1,280,835	74,386	271,500	640,418	(368,918)	-58%	1,280,835	
Capital Expenditure - Functional Classification												
Governance and administration				59,866	43,619	43,619	678	9,485	21,809	(12,324)	-57%	43,619
Executive and council				10,262	8,238	8,238	-	-	4,119	(4,119)	-100%	8,238
Finance and administration				49,604	35,381	35,381	678	9,485	17,690	(8,205)	-46%	35,381
Internal audit				-	-	-	-	-	-	-	-	-
Community and public safety				167,858	360,707	360,707	6,557	48,009	180,354	(132,345)	-73%	360,707
Community and social services				590	6,756	6,756	-	-	3,378	(3,378)	-100%	6,756
Sport and recreation				9,404	18,000	18,000	605	1,243	9,000	(7,757)	-86%	18,000
Public safety				1,409	7,445	7,445	-	-	3,723	(3,723)	-100%	7,445
Housing				156,454	328,136	328,136	5,952	46,766	164,068	(117,303)	-71%	328,136
Health				-	370	370	-	-	185	(185)	-100%	370
Economic and environmental services				310,009	349,819	349,819	51,069	112,813	174,909	(62,096)	-36%	349,819
Planning and development				12,862	49,344	49,344	9,937	9,937	24,672	(14,735)	-60%	49,344
Road transport				297,147	300,475	300,475	41,132	102,876	150,238	(47,361)	-32%	300,475
Environmental protection				-	-	-	-	-	-	-	-	-
Trading services				311,351	521,691	521,691	16,082	101,193	260,846	(159,653)	-61%	521,691
Energy sources				158,756	265,225	265,225	8,163	66,309	132,613	(66,304)	-50%	265,225
Water management				79,472	147,514	147,514	6,126	24,957	73,757	(48,801)	-66%	147,514
Waste water management				73,122	89,852	89,852	1,792	9,927	44,926	(34,999)	-78%	89,852
Waste management				-	19,099	19,099	-	-	9,550	(9,550)	-100%	19,099
Other				4,524	5,000	5,000	-	-	2,500	(2,500)	-100%	5,000
Total Capital Expenditure - Functional Classification			3	853,607	1,280,835	1,280,835	74,386	271,500	640,418	(368,918)	-58%	1,280,835
Funded by:												
National Government				522,999	963,271	963,271	64,940	198,087	481,636	(283,549)	-59%	963,271
Provincial Government				133,638	-	-	-	-	-	-	-	-
District Municipality				-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Entities, Public Companies, Public Enterprises)				10,834	14,300	14,300	975	5,217	7,150	(1,933)	-27%	14,300
Transfers recognised - capital				667,471	977,571	977,571	65,915	203,304	488,786	(285,481)	-58%	977,571
Borrowing			6	37,225	-	-	678	9,374	-	9,374	#DIV/0!	-
Internally generated funds				148,911	303,265	303,265	7,793	58,822	151,633	(92,810)	-61%	303,265
Total Capital Funding				853,607	1,280,835	1,280,835	74,386	271,500	640,418	(368,918)	-58%	1,280,835

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

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		18,294	39,730	39,727	-	-	19,864	(19,864)	-100%	39,727
03.17 - Facilities Management - Stadiums		5,991	12,000	12,000	-	-	6,000	(6,000)	-100%	12,000
03.19 - Committee Services		-	500	500	-	-	250	(250)	-100%	500
03.20 - Administration Management		12,303	27,230	27,227	-	-	13,614	(13,614)	-100%	27,227
Vote 04 - Finance		69	-	-	-	-	-	-	-	-
04.33 - Acquisition And Control		69	-	-	-	-	-	-	-	-
Vote 05 - Social Services		4,259	13,886	13,886	605	1,243	6,943	(5,700)	-82%	13,886
05.9 - Community Development		88	-	-	-	-	-	-	-	-
05.14 - Fire And Rescue Operations Bloemfontein		255	1,130	1,130	-	-	565	(565)	-100%	1,130
05.29 - Nature Resource Management - Nature Areas		2,478	-	-	-	-	-	-	-	-
05.31 - Cemeteries Bloemfontein		590	6,000	6,000	-	-	3,000	(3,000)	-100%	6,000
05.33 - Cemeteries Thaba Nchu		-	756	756	-	-	378	(378)	-100%	756
05.37 - Parks - Horticultural Central		848	6,000	6,000	605	1,243	3,000	(1,757)	-59%	6,000
Vote 06 - Planning		-	-	-	-	-	-	-	-	-
Vote 07 - Human Settlement And Housing		156,454	328,136	328,136	5,952	46,766	164,068	(117,303)	-71%	328,136
07.30 - Bloemfontein South		107,834	82,960	77,460	-	16,780	39,647	(22,867)	-58%	77,460
07.31 - Bloemfontein North		24,772	125,605	155,105	4,599	24,713	72,636	(47,923)	-66%	155,105
07.32 - Thaba Nchu		-	16,800	16,800	-	-	8,400	(8,400)	-100%	16,800
07.33 - Botshabelo		23,847	102,771	78,771	1,353	5,273	43,386	(38,113)	-88%	78,771
Vote 08 - Economic And Rural Development		14,786	13,238	13,238	-	-	6,619	(6,619)	-100%	13,238
08.1 - Administration And Strategic Support		9,231	2,738	2,738	-	-	1,369	(1,369)	-100%	2,738
08.3 - Tourism		4,524	5,000	5,000	-	-	2,500	(2,500)	-100%	5,000
08.4 - Rural Development		878	5,500	5,500	-	-	2,750	(2,750)	-100%	5,500
08.5 - Smme's		153	-	-	-	-	-	-	-	-
Vote 09 - Engineering		284,660	172,438	172,438	8,962	57,213	86,219	(29,006)	-34%	172,438
09.9 - Engineering Services		211,538	82,586	82,586	7,170	47,286	41,293	5,993	15%	82,586
09.11 - Purification And Sanitation		73,122	89,852	89,852	1,792	9,927	44,926	(34,999)	-78%	89,852
Vote 10 - Water		79,472	147,514	147,514	6,126	24,957	73,757	(48,801)	-66%	147,514
10.2 - Bulk Water Services		38,979	93,895	93,895	634	4,161	46,947	(42,787)	-91%	93,895
10.4 - Water Demand Management		40,494	53,619	53,619	5,492	20,796	26,810	(6,014)	-22%	53,619
Vote 11 - Waste And Fleet Management		37,232	22,949	22,949	678	9,485	11,475	(1,990)	-17%	22,949
11.2 - Administration		-	12,093	12,093	-	-	6,047	(6,047)	-100%	12,093
11.3 - Administration		-	7,006	7,006	-	-	3,503	(3,503)	-100%	7,006
11.11 - Fleet Maintenance		37,232	3,850	3,850	678	9,485	1,925	7,560	393%	3,850
Vote 12 - Centlec		-	-	-	-	-	-	-	-	-
Vote 13 - Metro Police		1,154	6,315	6,315	-	-	3,158	(3,158)	-100%	6,315
13.2 - Traffic Operations		1,154	2,000	2,000	-	-	1,000	(1,000)	-100%	2,000
13.5 - Law Enforcement Operations		-	4,315	4,315	-	-	2,158	(2,158)	-100%	4,315
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	-
Vote 15 - Other		158,756	265,225	265,225	8,163	66,309	132,613	(66,304)	-50%	265,225
15.19 - Human Resource Development		63	574	574	-	-	287	(287)	-100%	574
15.21 - Revenue And Customer Management		30,545	26,360	26,360	1,701	10,694	13,180	(2,486)	-19%	26,360
15.22 - Trading Services		-	5,000	5,000	-	-	2,500	(2,500)	-100%	5,000
15.25 - Planning		69,506	113,500	113,500	2,847	27,741	56,750	(29,009)	-51%	113,500
15.26 - Network Services		3,709	18,835	18,835	9	6,739	9,417	(2,678)	-28%	18,835
15.27 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		2,375	2,177	2,177	107	1,246	1,088	158	15%	2,177
15.28 -		21,478	67,911	67,911	662	5,276	33,956	(28,679)	-84%	67,911
15.31 - Fleet & Security Management		25,968	20,200	20,200	2,587	12,640	10,100	2,540	25%	20,200
15.33 - Power Generation		219	2,250	2,250	-	24	1,125	(1,101)	-98%	2,250
15.34 - Facilities Management		1,836	8,419	8,419	-	143	4,209	(4,067)	-97%	8,419
15.36 - Electricity Supply: Kopanong		2,388	-	-	155	948	-	948	0%	-
15.37 - Electricity Supply: Mohokare		670	-	-	96	857	-	857	0%	-
Total multi-year capital expenditure		755,136	1,009,432	1,009,428	30,487	205,973	504,715	(298,742)	-59%	1,009,428

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 01 - Office Of The City Manager		85,610	217,889	217,889	33,962	55,590	108,945	(53,354)	-49%	217,889
01.10 - Transport Unit		85,610	217,889	217,889	33,962	55,590	108,945			217,889
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		-	870	870	-	-	435	(435)	-100%	870
03.3 - Operational Training		-	500	500	-	-	250	(250)	-100%	500
03.11 - Occupational Health		-	370	370	-	-	185			370
Vote 04 - Finance		-	1	4	-	-	2	(2)	-100%	4
04.35 - Accounting And Reporting		-	1	4	-	-	2			4
Vote 05 - Social Services		-	-	-	-	-	-	-		-
Vote 06 - Planning		12,862	52,644	52,644	9,937	9,937	26,322	(16,385)	-62%	52,644
06.3 - Urban Design		6,165	35,374	35,374	8,452	8,452	17,687	(9,235)	-52%	35,374
06.9 - Architectural Services		6,697	13,970	13,970	1,485	1,485	6,985	(5,500)	-79%	13,970
06.18 - Administration And Finance		-	300	300	-	-	150			300
06.19 - Business Operations		-	3,000	3,000	-	-	1,500			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		98,472	271,404	271,407	43,899	65,527	135,703	(70,176)	(0)	271,407
Total Capital Expenditure		853,607	1,280,835	1,280,835	74,386	271,500	640,418	(368,918)	(0)	1,280,835

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

Description	Ref	2010/11	Budget Year 2011/12			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7,995,159	826,016	826,016	47,686	826,016
Call investment deposits		176,308	—	—	846,337	—
Consumer debtors		2,182,567	2,554,247	2,554,247	2,502,706	2,554,247
Other debtors		3,899,297	214,934	214,934	3,992,683	214,934
Current portion of long-term receivables		813,129	275	275	803,129	275
Inventory		670,993	601,728	595,696	681,862	595,696
Total current assets		15,737,453	4,197,201	4,191,169	8,874,403	4,191,169
Non current assets						
Long-term receivables		863,616	194	194	923,631	194
Investments		124	—	—	124	—
Investment property		1,585,611	1,732,721	1,732,721	1,585,611	1,732,721
Investments in Associate		849	—	—	849	—
Property, plant and equipment		12,840,956	21,531,433	21,537,465	18,778,127	21,537,465
Biological						
Intangible		71,489	133,275	133,275	65,465	133,275
Other non-current assets		1,592,128	—	—	1,592,128	—
Total non current assets		16,954,773	23,397,623	23,403,655	22,945,935	23,403,655
TOTAL ASSETS		32,692,227	27,594,824	27,594,824	31,820,338	27,594,824
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		102,528	161,857	161,857	49,484	161,857
Consumer deposits		171,777	171,621	171,621	172,040	171,621
Trade and other payables		9,822,567	1,974,674	1,974,674	9,818,543	1,974,674
Provisions		1,134,090	8,000	8,000	1,134,090	8,000
Total current liabilities		11,230,962	2,316,152	2,316,152	11,174,156	2,316,152
Non current liabilities						
Borrowing		976,017	328,403	328,403	976,137	328,403
Provisions		1,626,065	1,738,205	1,738,205	1,629,151	1,738,205
Total non current liabilities		2,602,082	2,066,608	2,066,608	2,605,289	2,066,608
TOTAL LIABILITIES		13,833,043	4,382,760	4,382,760	13,779,445	4,382,760
NET ASSETS	2	18,859,183	23,212,063	23,212,063	18,040,893	23,212,063
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13,611,456	18,123,818	18,123,818	12,793,165	18,123,818
Reserves		5,247,727	5,088,245	5,088,245	5,247,727	5,088,245
TOTAL COMMUNITY WEALTH/EQUITY	2	18,859,183	23,212,063	23,212,063	18,040,893	23,212,063

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

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		1,481,887	1,432,805	1,432,805	125,999	726,742	716,403	10,340	1%	1,432,805
Service charges		4,880,284	5,241,802	5,241,802	824,844	2,214,754	2,620,901	(406,147)	-15%	5,241,802
Other revenue		2,826,993	996,618	996,618	201,325	1,426,511	498,309	928,202	186%	996,618
Transfers and Subsidies - Operational		608,674	1,041,216	1,041,216	121,850	611,456	520,608	90,848	17%	1,041,216
Transfers and Subsidies - Capital		1,136,884	977,571	977,571	267,921	614,873	488,785	126,088	26%	977,571
Interest		18,214	25,072	25,072	3,060	24,345	12,536	11,809	94%	25,072
Dividends		3	2	2	-	-	1	(1)	-100%	2
Payments										
Suppliers and employees		(2,286,694)	(4,564,704)	(4,564,704)	(1,320,886)	(4,499,555)	(2,282,352)	2,217,203	-97%	(4,564,704)
Finance charges		-	(184,665)	(184,665)	(31,428)	(65,805)	(92,332)	(26,527)	29%	(184,665)
Transfers and Grants		-	(409)	(409)	-	-	(205)	(205)	100%	(409)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8,666,246	4,965,309	4,965,309	192,685	1,053,320	2,482,654	1,429,334	58%	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		12	(124)	-	-	-	-	-		-
Payments										
Capital assets		(828,567)	(1,280,835)	(1,280,835)	(74,386)	(271,500)	(640,418)	(368,917)	58%	(1,280,835)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(828,569)	(1,293,206)	(1,280,835)	(74,386)	(271,500)	(640,418)	(368,917)	58%	(1,280,835)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	2,255	-	57	313	1,127	(814)	-72%	2,255
Payments										
Repayment of borrowing		(81,032)	(145,979)	(145,979)	(65,213)	(99,610)	(65,761)	33,849	-51%	(145,979)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(81,032)	(143,724)	(145,979)	(65,156)	(99,297)	(64,634)	34,663	-54%	(143,724)
NET INCREASE/ (DECREASE) IN CASH HELD		7,756,645	3,528,379	3,538,495	53,142	682,523	1,777,603			3,540,749
Cash/cash equivalents at beginning:		461,396	211,500	211,500	292,893	211,500	211,500			211,500
Cash/cash equivalents at month/year end:		8,218,041	3,739,878	3,749,995		894,023	1,989,103			3,752,249

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	28.052	Favourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	-174.210	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	40.451	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	-16.525	Unfavourable variance but still on target	None. Performance is on target
	Service charges - refuse revenue	-4.650	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-6.932	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	11.720	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	93.735	Favourable variance and still on target	None. Performance is on target
	Fines	-10.997	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	434	Favourable variance	None. Performance is on target
	Transfers recognised - operational	-80.375	Unfavourable variance due to more grants receive than target	None. Performance is on target
	Other revenue	41.829	Favourable variance	
	Gains on disposal of PPE	3.549	Unfavourable variance but still on target	
2	Expenditure By Type			
	Employee related costs	-44.216	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime
	Remuneration of councillors	754	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	136.083	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	268.434	Unfavourable variance	Manual provision of impairment provision.
	Finance charges	-15.141	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	160.271	Unfavourable variance	
	Other materials	16.933	Favourable variance	
	Contracted services	-141.219	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-205	Unfavourable variance	
	Other expenditure	-35.056	Unfavourable variance	None
3	Capital Expenditure			
	Projects	-368.918	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	Municipal Entities			
	Revenue	-259.740	Favourable variance - less revenue collected than anticipated	
	Expenditure	77.017	Unfavourable variance - more spent than targeted	Monitor of spending on services.
	Capital	-68.109	Unfavourable variance	Improvement on capital spending.

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

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.4%	6.5%	6.5%	1.8%	3.1%
Borrowed funding of 'ow n' capital expenditure	Borrow ings/Capital expenditure excl. transfers and grants		4.4%	0.0%	0.0%	3.5%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Pay able, Overdraft & Tax Provision/ Funds & Reserves		57.8%	10.6%	10.6%	60.1%	10.6%
Gearing	Long Term Borrowing/ Funds & Reserves		18.6%	6.5%	6.5%	18.6%	6.5%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	140.1%	181.2%	181.0%	85.3%	181.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		72.8%	35.7%	35.7%	13.9%	35.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Pay ment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		98.0%	31.4%	31.4%	190.1%	31.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.4%	27.2%	27.2%	26.6%	27.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.9%	5.9%	5.8%	6.3%	5.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.9%	6.0%	6.0%	1.8%	2.9%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational ex penditure		0.0%	0.0%	0.0%	0.0%	0.0%

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description		NT Code	Budget Year 2022/23										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	282,512	84,043	136,885	105,837	128,460	72,314	480,670	2,204,771	3,495,492	2,992,051	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	142,126	22,475	29,716	23,561	20,339	11,773	185,759	580,127	1,015,876	821,558	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	174,917	59,744	54,462	44,235	39,963	35,106	313,261	934,199	1,656,888	1,366,765	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	65,619	23,942	22,635	21,674	20,926	16,723	110,519	611,088	893,125	780,930	-	-		
Receivables from Exchange Transactions - Waste Management	1600	23,279	9,172	8,719	8,408	8,147	6,517	36,619	285,852	386,712	345,543	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	86,760	41,772	38,247	36,845	32,681	32,624	163,116	1,073,574	1,506,619	1,338,840	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	19,613	3,610	3,541	4,483	41,782	103,252	33,910	84,649	294,841	268,077	-	-		
Total By Income Source	2000	794,826	244,757	294,207	245,043	292,299	278,309	1,323,854	5,774,260	9,247,553	7,913,764	-	-		
2021/22 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	145,047	45,789	75,623	34,668	27,113	27,084	343,483	711,013	1,409,820	1,143,360	-	-		
Commercial	2300	264,341	44,719	42,458	38,043	108,142	128,791	134,412	830,580	1,591,486	1,239,968	-	-		
Households	2400	385,438	154,249	176,125	172,332	157,044	122,434	845,959	4,232,667	6,246,248	5,530,436	-	-		
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	794,826	244,757	294,207	245,043	292,299	278,309	1,323,854	5,774,260	9,247,553	7,913,764	-	-		

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

Description	NT Code	Budget Year 2022/23									Prior year
		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	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	176,890	-	-	-	-	-	-	-	176,890	
Bulk Water	0200	39,499	-	-	-	-	-	-	-	39,499	
PAYE deductions	0300	34,408	-	-	-	-	-	-	-	34,408	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	51,502	-	-	-	-	-	-	-	51,502	
Loan repayments	0600									-	
Trade Creditors	0700	29,281	151,660	11,695	108,687	-	-	-	-	301,322	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	331,580	151,660	11,695	108,687	-	-	-	-	603,621	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commissio n Paid (Rands)	Commissio n 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			26,370,546	133,262			26,503,807
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			123,847	742			124,589
Nedbank Call 2		daily	call account	No	Variable	550.00%	0			950,973	109,995			1,060,969
Nedbank Call 3		daily	call account	No	Variable	550.00%	0			595,878	7,553,842			8,149,720
Nedbank Call 4		daily	call account	No	Variable	550.00%	0			250,111,938	143,767,880			393,879,818
Nedbank Call 5		daily	call account	No	Variable	550.00%	0			82,458	2,778,498			2,860,956
Nedbank Call 6		daily	call account	No	Variable	550.00%	0			152,290,263		(35,571,583)		116,718,680
Nedbank Call 7		daily	call account	No	Variable	550.00%	0			1,607,920		(1,598,716)		9,203
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	206,210,467	90,762,886			296,973,354
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										638,344,289	245,107,105	(37,170,299)		846,281,094
Entities														
Absa - 1 Day Account		February 2013	Call Account						n/a	24,130,945	45,115	(37,220,000)	13,100,000	56,061
Entities sub-total										24,130,945		(37,220,000)	13,100,000	56,061
TOTAL INVESTMENTS AND INTEREST	2									662,475,234	245,107,105	(74,390,299)	13,100,000	846,337,155

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

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:	3	876,232	1,034,460	1,034,460	40,702	440,233	517,230	(76,997)	-14.9%	1,034,460
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		830,046	938,383	938,383	-	365,969	469,191	(103,222)	-22.0%	938,383
Expanded Public Works Programme Integrated Grant		1,302	1,566	1,566	116	539	783	(244)	-31.2%	1,566
Local Government Financial Management Grant		1,999	2,100	2,100	17	124	1,050	(926)	-88.2%	2,100
Metro Informal Settlements Partnership Grant		-	13,981	13,981	-	-	6,990	(6,990)	-100.0%	13,981
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	18,000	18,000	-	-	9,000	(9,000)	-100.0%	18,000
Programme and Project Preparation Support Grant		5,480	13,673	13,673	-	-	6,836	(6,836)	-100.0%	13,673
Public Transport Network Grant		37,406	32,005	32,005	40,569	73,601	16,002	57,599	359.9%	32,005
Urban Settlement Development Grant		-	14,753	14,753	-	-	7,376	(7,376)	-100.0%	14,753
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-	
[insert description]	-	-	-	-	-	-	-	-	-	
Other grant providers:	1,372	6,756	6,756	-	-	3,378	(3,378)	-100.0%	6,756	
Free State Arts and Cultural Council	1,372	4,000	4,000	-	-	2,000	(2,000)	-100.0%	4,000	
National Skills Fund	-	2,756	2,756	-	-	1,378	(1,378)	-100.0%	2,756	
Total Operating Transfers and Grants	5	877,604	1,041,216	1,041,216	40,702	440,233	520,608	(80,375)	-15.4%	1,041,216
Capital Transfers and Grants										
National Government:		753,425	963,271	963,271	42,619	176,546	481,635	(305,089)	-63.3%	963,271
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		81,686	265,636	265,636	7,289	36,370	132,818	(96,448)	-72.6%	265,636
Neighbourhood Development Partnership Grant		26,523	2,738	2,738	3,035	18,748	1,369	17,379	1269.5%	2,738
Public Transport Network Grant		93,455	217,889	217,889	-	-	108,945	(108,945)	-100.0%	217,889
Urban Settlement Development Grant		551,761	477,007	477,007	32,294	121,428	238,504	(117,076)	-49.1%	477,007
Provincial Government:		142,254	-	-	-	-	-	-	-	-
Infrastructure Grant		142,254	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		19,509	14,300	14,300	-	1,605	7,150	(5,545)	-77.6%	14,300
[insert description]		-	-	-	-	-	-	-	-	-
Developers Contribution		19,509	14,300	14,300	-	1,605	7,150	(5,545)	-77.6%	14,300
Unspecified		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	915,188	977,571	977,571	42,619	178,151	488,785	(310,634)	-63.6%	977,571
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,792,792	2,018,787	2,018,787	83,320	618,384	1,009,393	(391,010)	-38.7%	2,018,787

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

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		469,709	370,872	370,882	18,548	117,498	185,441	(67,944)	-36.6%	370,882
Equitable Share		259,127	274,795	274,805	13,612	88,201	137,402	(49,201)	-35.8%	274,805
Expanded Public Works Programme Integrated Grant		1,286	1,566	1,566	116	539	783	(244)	-31.2%	1,566
Local Government Financial Management Grant		53,156	2,100	2,100	17	124	1,050	(926)	-88.2%	2,100
Metro Informal Settlements Partnership Grant		21,086	13,981	13,981	–	–	6,990	(6,990)	-100.0%	13,981
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		16,283	18,000	18,000	3,035	18,748	9,000	9,748	108.3%	18,000
Programme and Project Preparation Support Grant		4,765	13,673	13,673	–	–	6,837	(6,837)	-100.0%	13,673
Public Transport Network Grant		33,731	32,005	32,005	1,768	9,886	16,002	(6,117)	-38.2%	32,005
Urban Settlement Development Grant		80,275	14,753	14,753	–	–	7,376	(7,376)	-100.0%	14,753
Provincial Government:		–	–	–	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		1,193	4,000	4,000	–	–	2,000	(2,000)	-100.0%	4,000
Free State Arts and Cultural Council		1,193	4,000	4,000	–	–	2,000	(2,000)	-100.0%	4,000
Total operating expenditure of Transfers and Grants:		470,902	374,872	374,882	18,548	117,498	187,441	(69,944)	-37.3%	374,882
Capital expenditure of Transfers and Grants										
National Government:		522,999	963,271	963,271	64,940	198,087	481,636	(283,549)	-58.9%	963,271
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		59,163	265,636	265,636	5,952	32,024	132,818	(100,794)	-75.9%	265,636
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		9,231	2,738	2,738	–	–	1,369	(1,369)	-100.0%	2,738
Public Transport Network Grant		85,610	217,889	217,889	33,962	55,590	108,945	(53,354)	-49.0%	217,889
Urban Settlement Development Grant		368,996	477,007	477,007	25,025	110,473	238,504	(128,031)	-53.7%	477,007
Provincial Government:		133,638	–	–	–	–	–	–	–	–
Infrastructure Grant		133,638	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		10,834	14,300	14,300	975	5,217	7,150	(1,933)	-27.0%	14,300
Unspecified		10,834	14,300	14,300	975	5,217	7,150	(1,933)	-27.0%	14,300
Total capital expenditure of Transfers and Grants		667,471	977,571	977,571	65,915	203,304	488,786	(285,481)	-58.4%	977,571
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1,138,373	1,352,443	1,352,453	84,463	320,802	676,227	(355,425)	-52.6%	1,352,453

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

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

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

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		48,616	49,600	49,600	4,108	26,391	24,800	1,591	6%	49,600
Pension and UIF Contributions		855	1,307	1,307	61	383	654	(271)	-41%	1,307
Medical Aid Contributions		464	573	573	35	203	286	(84)	-29%	573
Motor Vehicle Allowance		—	808	808	—	—	404	(404)	-100%	808
Cellphone Allowance		4,514	4,653	4,653	343	2,091	2,327	(236)	-10%	4,653
Housing Allowances		59	107	107	2	9	54	(45)	-83%	107
Other benefits and allowances		13,387	13,619	13,619	1,165	7,012	6,810	202	3%	13,619
Sub Total - Councillors		67,895	70,668	70,668	5,714	36,088	35,334	754	2%	70,668
% increase	4		4.1%	4.1%						4.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		9,147	11,719	11,719	416	2,857	5,860	(3,003)	-51%	11,719
Pension and UIF Contributions		744	1,360	1,360	1	22	680	(658)	-97%	1,360
Medical Aid Contributions		405	502	502	—	8	251	(243)	-97%	502
Performance Bonus		711	1,174	954	—	—	556	(556)	-100%	954
Motor Vehicle Allowance		1,215	1,515	1,515	—	20	758	(738)	-97%	1,515
Cellphone Allowance		128	164	164	—	2	82	(80)	-98%	164
Housing Allowances		—	252	252	—	—	126	(126)	-100%	252
Other benefits and allowances		1	1	1	—	0	1	(1)	-98%	1
Sub Total - Senior Managers of Municipality		12,350	16,689	16,469	417	2,909	8,313	(5,405)	-65%	16,469
% increase	4		35.1%	33.3%						33.3%
Other Municipal Staff										
Basic Salaries and Wages		1,099,589	1,219,805	1,215,981	89,389	537,837	608,934	(71,098)	-12%	1,215,981
Pension and UIF Contributions		175,422	198,968	198,968	14,923	89,951	99,485	(9,534)	-10%	198,968
Medical Aid Contributions		100,638	111,292	111,292	8,274	50,238	55,647	(5,409)	-10%	111,292
Overtime		168,618	74,553	77,707	13,058	87,934	38,046	49,888	131%	77,707
Performance Bonus		74,090	95,070	95,070	9,325	41,423	47,535	(6,113)	-13%	95,070
Motor Vehicle Allowance		98,454	115,554	116,184	9,121	54,055	57,935	(3,880)	-7%	116,184
Cellphone Allowance		2,158	2,767	2,767	158	1,143	1,384	(241)	-17%	2,767
Housing Allowances		5,609	6,558	6,558	473	2,829	3,279	(451)	-14%	6,558
Other benefits and allowances		30,177	31,260	31,520	2,110	15,499	15,704	(205)	-1%	31,520
Payments in lieu of leave		24,755	27,365	27,365	2,280	13,683	13,683	(0)	0%	27,365
Long service awards		19,515	10,938	10,938	1,019	4,872	5,469	(597)	-11%	10,938
Post-retirement benefit obligations		8,458	53,949	53,949	4,515	27,058	26,975	84	0%	53,949
Sub Total - Other Municipal Staff		1,807,484	1,948,079	1,948,299	154,646	926,521	974,076	(47,555)	-5%	1,948,299
% increase	4		7.8%	7.8%						7.8%
Total Parent Municipality		1,887,729	2,035,435	2,035,435	160,776	965,518	1,017,723	(52,206)	-5%	2,035,435
			7.8%	7.8%						7.8%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		142	785	785	9	38	393	(355)	-90%	785
Sub Total - Board Members of Entities		142	785	785	9	38	393	(355)	-90%	785
% increase	4		454.6%	454.6%						454.6%
Senior Managers of Entities										
Basic Salaries and Wages		2,488	12,130	12,130	727	4,360	6,065	(1,705)	-28%	12,130
Pension and UIF Contributions		4	—	—	1	7	—	7	0%	—
Motor Vehicle Allowance		514	—	—	178	1,065	—	1,065	0%	—
Cellphone Allowance		28	116	116	9	55	58	(3)	-5%	116
Sub Total - Senior Managers of Entities		3,034	12,246	12,246	915	5,488	6,123	(635)	-10%	12,246
% increase	4		303.6%	303.6%						303.6%
Other Staff of Entities										
Basic Salaries and Wages		251,608	248,818	248,818	21,358	129,512	124,409	5,103	4%	248,818
Pension and UIF Contributions		42,857	46,280	46,280	3,830	23,018	23,140	(123)	-1%	46,280
Medical Aid Contributions		24,409	42,859	42,859	2,092	12,769	21,430	(8,661)	-40%	42,859
Overtime		40,893	33,155	33,155	3,611	22,297	16,577	5,720	35%	33,155
Performance Bonus		18,757	19,551	19,551	2,051	9,442	9,776	(334)	-3%	19,551
Motor Vehicle Allowance		24,555	1,531	1,531	2,197	13,293	765	12,527	1637%	1,531
Cellphone Allowance		827	746	746	56	354	373	(19)	-5%	746
Housing Allowances		1,594	8,564	8,564	146	878	4,282	(3,404)	-79%	8,564
Other benefits and allowances		11,488	12,291	12,291	811	5,939	6,146	(207)	-3%	12,291
Payments in lieu of leave		817	1,923	1,923	39	91	961	(870)	-90%	1,923
Long service awards		3,769	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		421,572	415,717	415,717	36,191	217,592	207,859	9,733	5%	415,717
% increase	4		-1.4%	-1.4%						-1.4%
Total Municipal Entities		424,748	428,748	428,748	37,114	223,119	214,375	8,744	4%	428,748
TOTAL SALARY, ALLOWANCES & BENEFITS		2,312,477	2,464,183	2,464,183	197,890	1,188,636	1,232,098	(43,462)	-4%	2,464,183
% increase	4		6.6%	6.6%						6.6%
TOTAL MANAGERS AND STAFF		2,244,441	2,392,730	2,392,730	192,168	1,152,510	1,196,372	(43,862)	-4%	2,392,730

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

Budget Year 2022/23														2022/23 Medium Term Revenue & Expenditure Framework		
Description	Ref	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2022/23	+1 2023/24	+2 2024/25
Cash Receipts By Source																
Property rates		56,819	70,501	69,766	75,531	70,647	71,718	119,400	119,400	119,400	119,400	119,400	420,821	1,432,805	1,527,905	1,638,064
Service charges - electricity revenue		236,978	285,985	284,530	285,250	216,584	197,926	279,548	279,548	279,548	279,548	279,548	449,583	3,354,575	3,526,474	3,685,165
Service charges - water revenue		30,920	25,465	32,768	38,881	40,248	25,923	101,153	101,153	101,153	101,153	101,153	513,878	1,213,840	1,299,059	1,404,998
Service charges - sanitation revenue		16,664	21,196	21,251	22,273	21,212	21,542	41,143	41,143	41,143	41,143	41,143	163,861	493,715	528,267	568,244
Service charges - refuse		6,736	7,816	7,671	7,789	7,560	7,517	14,973	14,973	14,973	14,973	14,973	59,720	179,672	193,223	209,681
Rental of facilities and equipment		52	499	63	20	79	522	3,720	3,720	3,720	3,720	3,720	24,803	44,638	47,763	51,106
Interest earned - external investments		259	6,373	4,315	4,299	3,946	5,064	2,089	2,089	2,089	2,089	2,089	(9,631)	25,072	26,710	28,463
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	4	2	-	-	0	0	0	0	0	(5)	2	3	3
Fines, penalties and forfeits		782	445	203	527	276	157	2,548	2,548	2,548	2,548	2,548	15,449	30,580	32,593	34,746
Licences and permits		147	103	117	110	122	109	46	46	46	46	46	(388)	550	588	629
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		95,356	-	2,100	-	-	705	86,768	86,768	86,768	86,768	86,768	509,215	1,041,216	1,121,182	1,189,935
Other revenue		941,353	795,042	472,507	353,076	336,946	528,430	76,738	76,738	76,738	76,738	76,738	#####	920,850	965,096	1,045,220
Cash Receipts by Source		1,386,066	1,213,413	895,294	787,759	697,621	1,259,613	728,126	728,126	728,126	728,126	728,126	#####	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	45,620	963,271	#####	#####
(National / Provincial and District)		-	#####	-	-	-	#####	-	-	-	-	-	-	-	#####	#####
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	1,192	1,192	1,192	1,192	1,192	8,342	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		-	-	-	-	-	-	-	-	-	-	-	124	124	-	-
Total Cash Receipts by Source		1,386,066	1,461,780	895,294	787,759	697,621	1,527,534	809,591	809,591	809,591	809,591	809,591	#####	9,725,203	10,299,456	10,934,448
Cash Payments by Type																
Employee related costs		125,837	120,121	123,745	122,188	120,018	120,922	203,959	203,959	203,959	203,959	203,959	694,878	2,447,502	2,553,755	2,668,312
Remuneration of councillors		-	-	-	-	-	-	15,389	15,389	15,389	15,389	15,389	107,721	184,665	165,116	147,016
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		(139,723)	(169,636)	(128,200)	(103,965)	(107,996)	(104,567)	208,190	208,190	208,190	208,190	208,190	2,211,417	2,498,278	2,608,203	2,725,572
Acquisitions - water & other inventory		162,485	106,689	104,554	52,412	30,375	6,598	93,344	93,344	93,344	93,344	93,344	190,297	1,120,133	1,193,617	1,249,175
Contracted services		241,631	19,572	(3,947)	(24,551)	11,729	13,833	(157,769)	(157,769)	(157,769)	(157,769)	(157,769)	#####	(1,893,222)	(1,980,771)	(2,065,184)
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	34	34	34	34	34	239	409	427	446
General ex penses		780,669	528,027	604,118	506,802	416,149	435,940	32,668	32,668	32,668	32,668	32,668	#####	392,013	430,408	446,868
Cash Payments by Type		1,170,699	604,773	700,270	552,885	470,275	472,726	395,815	395,815	395,815	395,815	395,815	#####	4,749,778	4,970,756	5,182,205
Other Cash Flows/Payments by Type																
Capital assets		9,058	22,542	43,628	94,676	27,211	74,386	106,736	106,736	106,736	106,736	106,736	475,654	1,280,835	1,339,288	1,387,497
Repayment of borrowing		1,435	-	2,755	1,413	-	65,213	12,165	12,165	12,165	12,165	12,165	14,339	145,979	161,857	155,247
Other Cash Flows/Payments		353	357	810	385	350	355	-	-	-	-	-	(2,610)	-	-	-
Total Cash Payments by Type		1,181,745	627,673	747,461	649,359	497,836	612,680	514,716	514,716	514,716	514,716	514,716	(713,742)	6,176,592	6,471,901	6,724,949
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the monthly year beginning:		1,571,813	1,776,134	2,610,241	2,756,074	2,896,474	3,096,260	4,011,113	4,305,988	4,600,862	4,895,737	5,190,611	5,485,486	1,571,813	5,120,424	8,947,978
Cash/cash equivalents at the monthly year end:		1,776,134	2,610,241	2,756,074	2,896,474	3,096,260	4,011,113	4,305,988	4,600,862	4,895,737	5,190,611	5,485,486	5,120,424	5,120,424	8,947,978	13,157,476

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

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									
Revenue By Source										
Property rates		1,387,795	1,458,073	1,458,073	125,040	757,089	729,036	28,052	4%	1,458,073
Service charges - electricity revenue		105,182	—	—	7,430	55,404	—	55,404	#DIV/0!	—
Service charges - water revenue		1,059,678	1,135,651	1,135,651	101,637	608,277	567,826	40,451	7%	1,135,651
Service charges - sanitation revenue		400,574	507,200	507,200	39,174	237,075	253,600	(16,525)	-7%	507,200
Service charges - refuse revenue		150,197	177,674	177,674	14,080	84,772	88,837	(4,065)	-5%	177,674
Rental of facilities and equipment		49,217	44,638	44,638	2,841	15,387	22,319	(6,932)	-31%	44,638
Interest earned - external investments		17,470	20,583	20,583	4,950	23,501	10,291	13,209	128%	20,583
Interest earned - outstanding debtors		328,990	272,337	272,337	43,667	237,012	136,169	100,843	74%	272,337
Dividends received		3	2	2	—	6	1	5	401%	2
Fines, penalties and forfeits		4,452	25,662	25,662	0	561	12,831	(12,270)	-96%	25,662
Licences and permits		1,194	550	550	109	709	275	434	158%	550
Agency services								—		
Transfers and subsidies		877,604	1,041,216	1,041,216	40,702	440,233	520,608	(80,375)	-15%	1,041,216
Other revenue		599,447	568,776	568,776	137,337	329,630	284,388	45,242	16%	568,776
Gains		110,515	—	—	0	293	—	293	#DIV/0!	—
Total Revenue (excluding capital transfers and contribution)		5,092,317	5,252,362	5,252,362	516,966	2,789,949	2,626,181	163,768	6%	5,252,362
Expenditure By Type										
Employee related costs		1,819,834	1,964,768	1,964,768	155,062	929,429	982,389	(52,960)	-5%	1,964,768
Remuneration of councillors		67,895	70,668	70,668	5,714	36,088	35,334	754	2%	70,668
Debt impairment		1,784,136	1,051,176	1,051,176	87,542	661,671	525,588	136,083	26%	1,051,176
Depreciation & asset impairment		692,222	270,408	270,408	54,280	325,683	135,204	190,478	141%	270,408
Finance charges		105,324	64,424	64,424	36,210	67,071	32,212	34,859	108%	64,424
Bulk purchases - electricity		95,088	—	—	7,136	68,559	—	68,559	#DIV/0!	—
Inventory consumed		874,223	572,066	574,009	42,859	311,268	286,777	24,492	9%	574,009
Contracted services		576,002	391,258	388,947	31,114	101,177	194,693	(93,516)	-48%	388,947
Transfers and subsidies		7,244	409	409	—	—	205	(205)	-100%	409
Other expenditure		364,784	248,061	254,461	13,209	88,054	126,968	(38,915)	-31%	254,461
Losses		300,053	356,000	356,000	0	260	178,000	(177,740)	-100%	356,000
Total Expenditure		6,686,807	4,989,237	4,995,269	433,126	2,589,260	2,497,370	91,890	4%	4,995,269
Surplus/(Deficit)		(1,594,489)	263,125	257,093	83,840	200,689	128,811	71,878	56%	257,093
Transfers and subsidies - capital (in-kind - all)										
(National / Provincial and District)		870,926	943,271	943,271	42,619	176,546	471,635	(295,089)	-63%	943,271
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								—		
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions		(723,563)	1,206,395	1,200,363	126,458	377,235	600,446	(223,211)	-37%	1,200,363
Taxation								—		
Surplus/(Deficit) after taxation		(723,563)	1,206,395	1,200,363	126,458	377,235	600,446	(223,211)	-37%	1,200,363

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

Supporting Table C-1 Monthly Budget Statement - Summary of Municipal Income and Expenditure										
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										
Revenue By Municipal Entity										
Centlec		2,866,471	3,593,186	3,593,186	201,964	1,536,853	1,796,593	(259,740)	-14%	3,593,186
Total Operating Revenue	1	2,866,471	3,593,186	3,593,186	201,964	1,536,853	1,796,593	(259,740)	-14%	3,593,186
Expenditure By Municipal Entity										
Centlec		2,895,513	3,167,965	3,167,965	236,782	1,661,001	1,583,984	77,017	5%	3,167,965
Total Operating Expenditure	2	2,895,513	3,167,965	3,167,965	236,782	1,661,001	1,583,984	77,017	5%	3,167,965
Surplus/ (Deficit) for the yr/period		(29,042)	425,221	425,221	(34,818)	(124,148)	212,609	(182,723)	-86%	425,221
Capital Expenditure By Municipal Entity										
Centlec		155,698	265,225	265,225	7,912	64,504	132,613	(68,109)	-51%	265,225
Total Capital Expenditure	3	155,698	265,225	265,225	7,912	64,504	132,613	(68,109)	-51%	265,225

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

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	71,134	106,736	106,736	9,058	9,058	106,736	97,679	91.5%	1%
August	71,134	106,736	106,736	22,542	31,600	213,473	181,873	85.2%	2%
September	71,134	106,736	106,736	43,628	75,228	320,209	244,982	76.5%	6%
October	71,134	106,736	106,736	94,676	169,903	426,945	257,042	60.2%	13%
November	71,134	106,736	106,736	27,211	197,115	533,682	336,567	63.1%	15%
December	71,134	106,736	106,736	74,386	271,500	640,418	368,918	57.6%	21%
January	71,134	106,736	106,736	–		747,155	–		
February	71,134	106,736	106,736	–		853,891	–		
March	71,134	106,736	106,736	–		960,627	–		
April	71,134	106,736	106,736	–		1,067,364	–		
May	71,134	106,736	106,736	–		1,174,100	–		
June	71,134	106,736	106,735	–		1,280,835	–		
Total Capital expenditure	853,607	1,280,835	1,280,835	271,500					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M06

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		443,155	600,215	601,715	20,105	138,634	300,941	162,307	53.9%	601,715
Roads Infrastructure		224,782	107,066	165,066	11,769	62,919	72,790	9,871	13.6%	165,066
Roads		-	6,000	6,000	-	-	3,000	3,000	100.0%	6,000
Road Structures		224,782	100,766	159,066	11,769	62,919	69,683	6,764	9.7%	159,066
Road Furniture		-	300	0	-	-	107	107	100.0%	0
Storm water Infrastructure		-	1,000	0	-	-	357	357	100.0%	0
Drainage Collection		-	1,000	0	-	-	357	357	100.0%	0
Electrical Infrastructure		83,047	125,927	125,927	4,355	36,702	62,963	26,261	41.7%	125,927
HV Substations		38	7,250	7,250	-	7	3,625	3,618	99.8%	7,250
MV Networks		14,715	7,100	7,100	703	5,230	3,550	(1,680)	-47.3%	7,100
LV Networks		68,294	111,577	111,577	3,652	31,465	55,788	24,323	43.6%	111,577
Water Supply Infrastructure		52,572	233,613	212,113	3,981	24,420	110,526	86,106	77.9%	212,113
Bulk Mains		22,277	27,249	29,749	1,833	6,110	15,010	8,900	59.3%	29,749
Distribution		30,295	206,364	182,364	2,148	18,310	95,515	77,206	80.8%	182,364
Sanitation Infrastructure		73,524	112,771	78,771	-	14,593	44,386	29,792	67.1%	78,771
Reticulation		73,524	112,771	78,771	-	14,593	44,386	29,792	67.1%	78,771
Solid Waste Infrastructure		9,231	19,837	19,837	-	-	9,919	9,919	100.0%	19,837
Landfill Sites		9,231	19,031	19,031	-	-	9,516	9,516	100.0%	19,031
Waste Transfer Stations		-	806	806	-	-	403	403	100.0%	806
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		39,199	117,156	117,156	9,937	10,918	58,578	47,660	81.4%	117,156
Community Facilities		34,613	111,582	111,582	9,937	10,918	55,791	44,873	80.4%	111,582
Centres		17,553	68,167	68,167	7,977	8,957	34,083	25,126	73.7%	68,167
Fire/Ambulance Stations		880	13,970	13,970	1,485	1,485	6,985	5,500	78.7%	13,970
Cemeteries/Crematoria		3,068	5,000	5,000	-	-	2,500	2,500	100.0%	5,000
Public Open Space		13,034	18,145	18,145	476	476	9,072	8,597	94.8%	18,145
Nature Reserves		-	1,500	1,500	-	-	750	750	100.0%	1,500
Public Ablution Facilities		78	1,800	1,800	-	-	900	900	100.0%	1,800
Markets		-	3,000	3,000	-	-	1,500	1,500	100.0%	3,000
Sport and Recreation Facilities		4,586	5,574	5,574	-	-	2,787	2,787	100.0%	5,574
Outdoor Facilities		4,586	5,574	5,574	-	-	2,787	2,787	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		20,732	18,150	18,150	-	2,062	9,075	7,013	77.3%	18,150
Computer Equipment		20,732	18,150	18,150	-	2,062	9,075	7,013	77.3%	18,150
Furniture and Office Equipment		365	8,394	8,398	-	24	4,199	4,175	99.4%	8,398
Furniture and Office Equipment		365	8,394	8,398	-	24	4,199	4,175	99.4%	8,398
Machinery and Equipment		1,428	24,295	24,292	605	1,243	12,146	10,903	89.8%	24,292
Machinery and Equipment		1,428	24,295	24,292	605	1,243	12,146	10,903	89.8%	24,292
Transport Assets		148,803	239,039	239,039	37,226	77,596	119,520	41,924	35.1%	239,039
Transport Assets		148,803	239,039	239,039	37,226	77,596	119,520	41,924	35.1%	239,039
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	653,681	1,007,249	1,008,749	67,873	230,477	504,458	273,981	54.3%	1,008,749

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		180,268	216,283	214,783	5,953	32,337	107,308	74,972	69.9%	214,783
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		9,789	24,045	24,045	663	5,333	12,022	6,689	55.6%	24,045
<i>HV Substations</i>		-	2,250	2,250	-	331	1,125	794	70.6%	2,250
<i>MV Networks</i>		8,673	17,490	17,490	662	4,108	8,745	4,637	53.0%	17,490
<i>LV Networks</i>		1,116	4,305	4,305	0	895	2,153	1,258	58.4%	4,305
Water Supply Infrastructure		101,365	101,254	99,754	3,926	17,383	49,794	32,410	65.1%	99,754
<i>Water Treatment Works</i>		5,583	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		95,782	101,254	99,754	3,926	17,383	49,794	32,410	65.1%	99,754
Sanitation Infrastructure		69,114	90,984	90,984	1,365	9,620	45,492	35,872	78.9%	90,984
<i>Reticulation</i>		24,720	60,425	60,425	296	3,373	30,213	26,840	88.8%	60,425
<i>Waste Water Treatment Works</i>		44,394	30,558	30,558	1,069	6,247	15,279	9,032	59.1%	30,558
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		153	3,400	3,400	-	-	1,700	1,700	100.0%	3,400
Community Facilities		153	3,400	3,400	-	-	1,700	1,700	100.0%	3,400
<i>Public Open Space</i>		-	400	400	-	-	200	200	100.0%	400
<i>Markets</i>		-	3,000	3,000	-	-	1,500	1,500	100.0%	3,000
<i>Stalls</i>		153	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	2,000	2,000	-	-	1,000	1,000	100.0%	2,000
Operational Buildings		-	2,000	2,000	-	-	1,000	1,000	100.0%	2,000
<i>Municipal Offices</i>		-	2,000	2,000	-	-	1,000	1,000	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	-	-	1,935	1,935	100.0%	3,870
Machinery and Equipment		2,284	3,870	3,870	-	-	1,935	1,935	100.0%	3,870
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	182,704	225,553	224,053	5,953	32,337	111,943	79,607	71.1%	224,053

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

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		459,244	318,241	318,188	34,646	193,423	159,114	(34,310)	-21.6%	318,188
Roads Infrastructure		71,052	82,790	82,790	6,066	35,712	41,395	5,683	13.7%	82,790
Roads										
Road Structures		67,780	78,918	77,887	5,454	33,022	39,202	6,179	15.8%	77,887
Road Furniture		3,272	3,871	4,903	612	2,690	2,194	(497)	-22.6%	4,903
Storm water Infrastructure		3,279	3,196	3,196	280	1,718	1,598	(120)	-7.5%	3,196
Drainage Collection		3,279	3,196	3,196	280	1,718	1,598	(120)	-7.5%	3,196
Electrical Infrastructure		98,761	7,169	7,169	8,147	50,770	3,585	(47,185)	-1316.3%	7,169
Power Plants		91,026	2,014	2,014	7,562	46,691	1,007	(45,684)	-4537.7%	2,014
HV Substations		7,285	4,894	4,894	572	3,956	2,447	(1,509)	-61.7%	4,894
LV Networks		450	262	262	13	123	131	8	6.3%	262
Water Supply Infrastructure		131,258	138,154	138,051	9,014	54,497	69,057	14,560	21.1%	138,051
Boreholes		-	215	215	-	-	107	107	100.0%	215
Water Treatment Works		95,930	96,219	96,115	7,219	47,669	48,090	421	0.9%	96,115
Bulk Mains		35,328	41,651	41,651	1,796	6,803	20,826	14,023	67.3%	41,651
Distribution Points		-	69	69	-	26	35	9	26.3%	69
Sanitation Infrastructure		154,893	86,927	86,977	11,139	50,726	43,476	(7,250)	-16.7%	86,977
Reticulation		765	353	353	-	-	177	177	100.0%	353
Waste Water Treatment Works		143,957	79,059	79,109	11,139	50,726	39,542	(11,184)	-28.3%	79,109
Toilet Facilities		10,172	7,515	7,515	-	-	3,757	3,757	100.0%	7,515
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		1	5	5	-	-	3	3	100.0%	5
Data Centres		1	5	5	-	-	3	3	100.0%	5
Community Assets		934	786	786	45	225	393	168	42.8%	786
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		934	786	786	45	225	393	168	42.8%	786
Outdoor Facilities		934	786	786	45	225	393	168	42.8%	786
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		68,372	81,244	82,094	5,450	32,700	40,864	8,164	20.0%	82,094
Operational Buildings		68,372	81,244	82,094	5,450	32,700	40,864	8,164	20.0%	82,094
Municipal Offices		68,372	81,244	82,094	5,450	32,700	40,864	8,164	20.0%	82,094
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		10,046	18,580	18,930	469	2,293	9,407	7,114	75.6%	18,930
Furniture and Office Equipment		10,046	18,580	18,930	469	2,293	9,407	7,114	75.6%	18,930
Machinery and Equipment		14,458	20,565	20,215	1,317	4,742	10,166	5,423	53.4%	20,215
Machinery and Equipment		14,458	20,565	20,215	1,317	4,742	10,166	5,423	53.4%	20,215
Transport Assets		73,919	77,629	75,244	5,126	37,573	38,349	776	2.0%	75,244
Transport Assets		73,919	77,629	75,244	5,126	37,573	38,349	776	2.0%	75,244
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	626,973	517,045	515,457	47,053	270,956	258,292	(12,664)	-4.9%	515,457

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Grade	6
Province	FREE STATE
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B. CONTACT INFORMATION	
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