



THE CITY MANAGER

THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH
ENDED 31 JANUARY 2023 (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 January 2023, the ten-working day reporting month expires on the 14 February 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 JANUARY 2023

This report is based upon financial information, as of 31 January 2023 and available at the time of preparation. All variances are calculated against the approved budget figures.

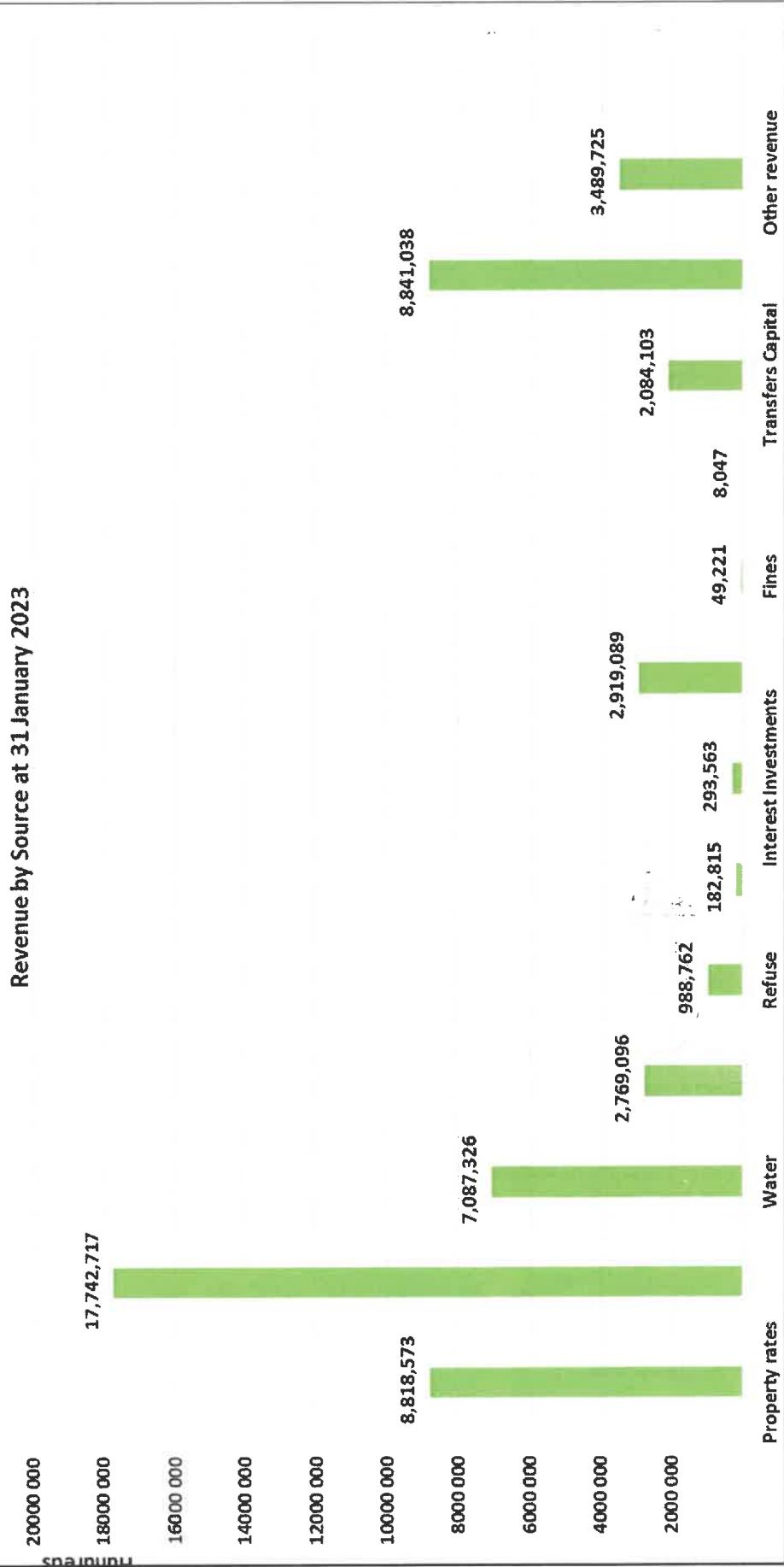
The financial results **for the month ended 31 January 2023** are summarised as follows:

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 **R5.320 billion** is higher than the year-to-date target of **R5.143 billion** and the expenditure for the period is **R4.904 billion**, which is higher than the year-to-date target of **R4.764 billion** respectively.

- Services charges: Sanitation revenue- Unfavourable variance of -R18.975 million (-6%) due to lower billing for sanitation services than budgeted for the period.
- Services charges: Refuse revenue – Unfavourable variance -R4.767 million (-5%) due to lower households billed than budgeted. Performance is still on target.
- Rental of facilities and equipment – Unfavourable variance of -R7.757 (-30%) 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 R14.731 million (101%) for the period due to higher investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Favourable variance of R115.635 million (66%) 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 -R12.916 million (-72%) is mainly due to non-payment of traffic fines and challenges with the traffic software system. Performance is also hampered by the deficiencies in internal control measures.
- Licences and permits – Favourable variance R484 150 (151%) 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: Favourable variance of R273.543 million (45%) for the period due to grant receipt apportionment quarterly vs period budget.
- Other revenue- Favourable variance of R8.367 million (2%) – higher revenue collected for rendering of services than anticipated for the period. Performance is still on target.

The following charts indicates the actual revenue by source.



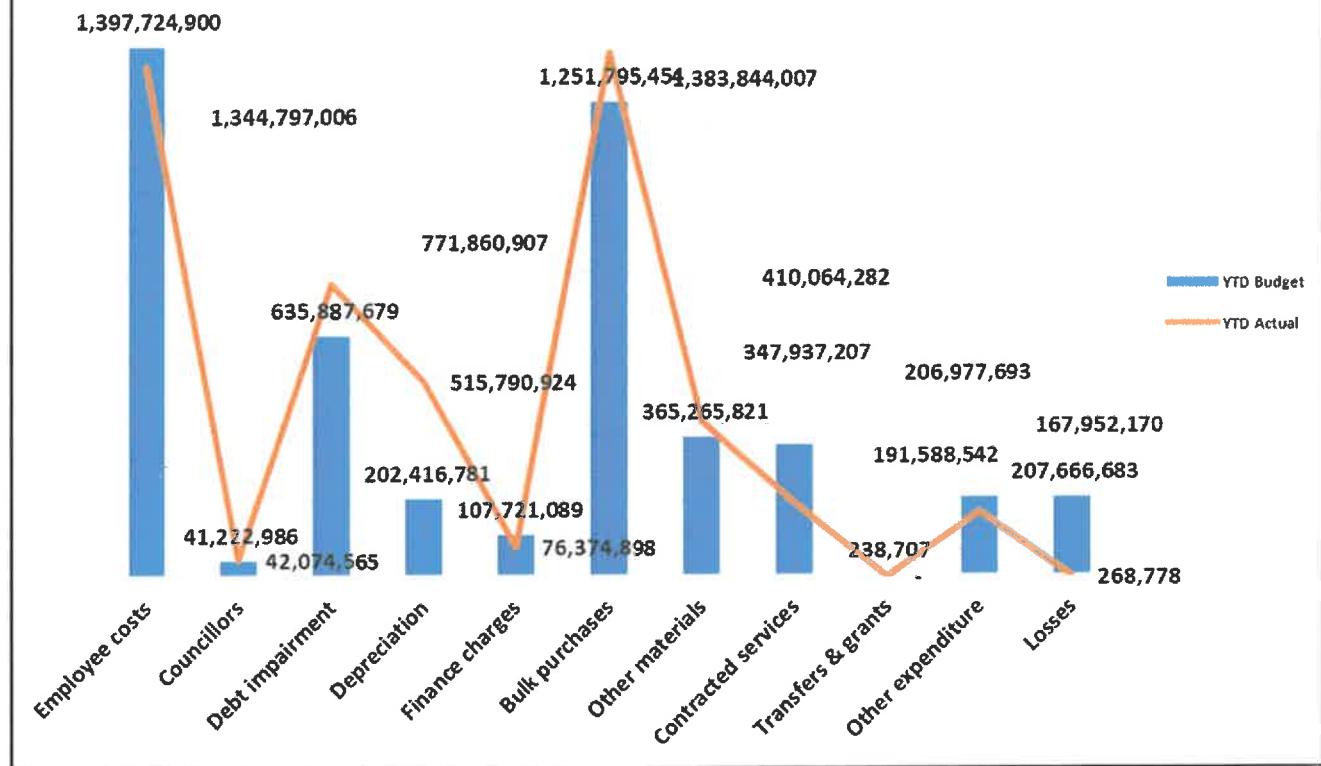
The major operating expenditure variances against the approved budget are:

Employee related costs – Favourable variance of -R52.928 million (-4%) on the year-to-date approved budget is due to under spending on senior management allowances for the month. The overspending on overtime to date is R54.698 million (Budget R46.667 million vs Actual R110.798 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	68,708	68,708	1,380	40,080	59,918	(19,838)	-33.11%
EXECUTIVE MAYOR	580,440	580,440	188,107	338,590	1,344,413	(1,005,823)	-74.82%
CORPORATE SERVICES	3,019,413	3,069,413	595,481	1,761,324	4,609,797	(2,848,473)	-61.79%
FINANCE							0.00%
SOCIAL SERVICES	2,631,022	4,677,200	975,920	1,534,763	3,987,386	(2,452,624)	-61.51%
PLANNING		65,000	17,455		138,634	(138,634)	0.00%
FRESH PRODUCE MARKET	343,072	343,072	78,948	200,125	524,156	(324,031)	0.00%
HUMAN SETTLEMENTS	399,594	399,594	82,228	233,097	778,984	(545,888)	0.00%
ENGINEERING SERVICES	9,432,054	9,432,054	845,211	5,502,032	17,050,324	(11,548,292)	-67.73%
WATER	8,481,823	8,481,823	111,187	4,947,730	15,816,704	(10,868,974)	0.00%
WASTE AND FLEET MANAGEMENT	20,485,506	20,485,506	7,044,169	11,949,879	32,283,683	(20,333,804)	-62.98%
METRO POLICE	2,519,302	4,519,302	951,626	1,469,593	7,189,902	(5,720,309)	0.00%
STRATEGIC PROJECTS							0.00%
NALEDI	3,505,574	3,505,574	485,903	2,044,918	3,718,391	(1,673,473)	0.00%
SOUTPAN	412,709	412,709	49,873	240,747	575,097	(334,350)	0.00%
CENTLEC	28,120,790	28,120,790	4,672,141	16,403,794	22,720,572	(6,316,778)	-27.80%
TOTAL OVERTIME	80,000,007	84,161,185	16,099,626	46,666,671	110,797,961	(64,131,290)	-57.88%

- Debt impairment – Unfavourable variance R135.973 (21%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.
- Depreciation – Unfavourable variance R313.374 million (155%) due to accrual of depreciation on assets for the month.
- Finance charges – Favourable variance of -R31.346 million (-29%) 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 R132.049 million (11%) due to bulk purchases for electricity that are higher than the target for the month. The variance is mainly due to more kilowatt's hours purchased and Bulk Purchases measured against a straight line budget.
- Inventory – Unfavourable variance R44.798 million (12%) 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 -R156.349 million (-45%) due to under spending on other contracted services for the period and the implementation of cost containment measures.
- Other expenditure - Favourable variance -R39.026 million (-19%) – underspending mostly due to cost containment measures introduced.

Operating Expenditure by type as at 31 January 2023



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 **R312.931 million (41.88%)** on the year-to-date budgeted target of **R747.155 million**. On an annual basis we have thus spent only **R312.931 million (24.43%)** of the year-to-date expenditure versus the approved budget of **R1,280 billion**.

The summary report indicates the following:

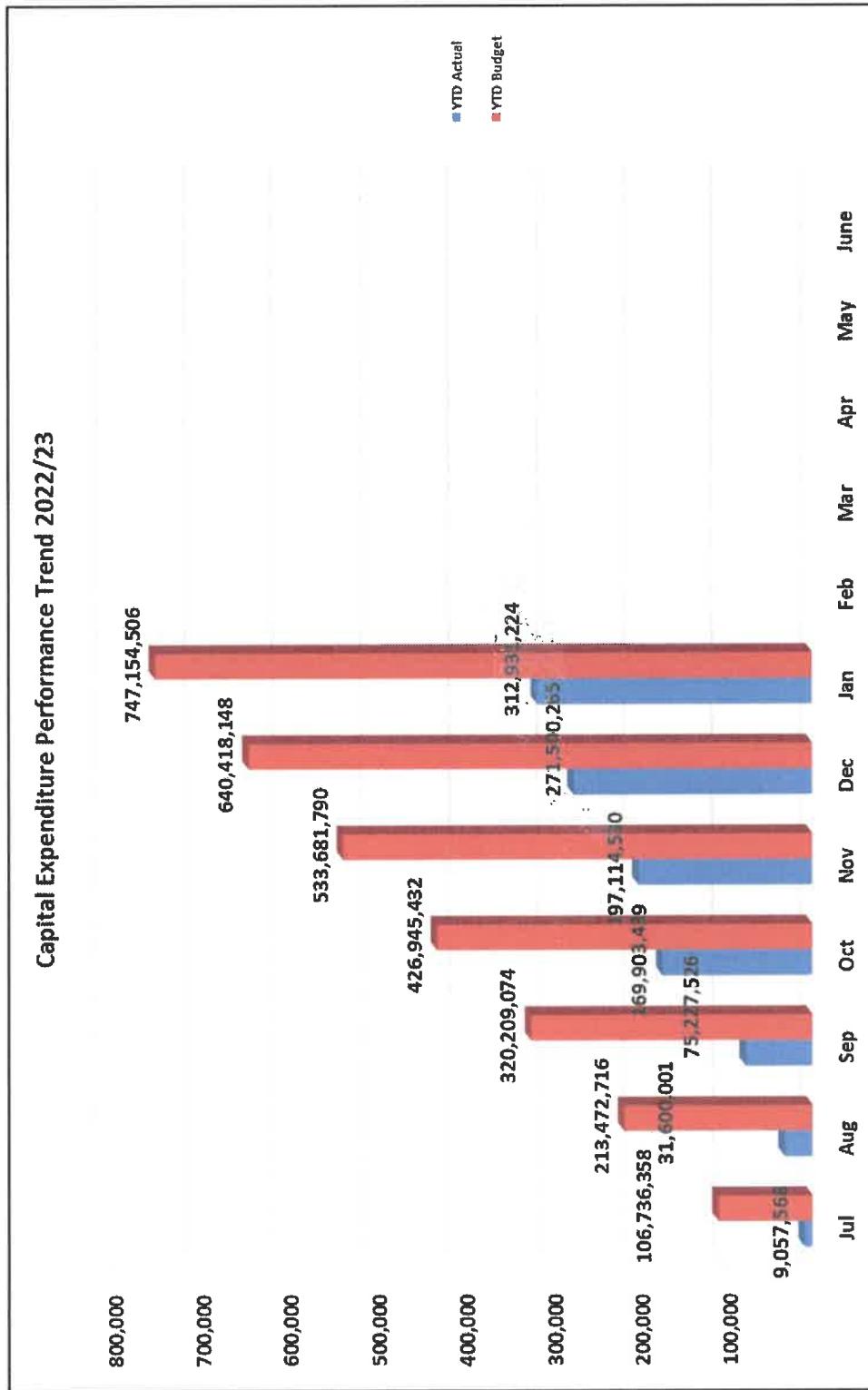
Summary Statement of Capital Expenditure - Financing

Description	Approved budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
Capital Expenditure	1 280 835	747 155	312 931	(434 223)
Capital Financing				
National Government	963 271	561 908	228 250	(333 658)
Provincial Government	-	-	-	-
Public Contributions	14 300	8 342	6 362	(1 980)
Borrowing	-	-	9 931	9 931
Internally Generated Funds	303 265	176 905	68 389	(108 516)
Financing Total	1 280 835	747 155	312 931	(434 223)

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	(R15.402 more than budget target)
Community and public safety	(R142.687 million less than budget target)
Economic and environmental services	(R97.232 million less than budget target)
Electricity	(R76.913 million less than budget target)
Water	(R52.683 million less than budget target)
Wastewater management	(R35.248 million less than budget target)
Waste management	(R11.141 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	59,251,381	127,102,080	27.19%
Corp Services	40,600,000	40,600,000	-	23,681,637	0.00%
Finance	500	500	-	2,044	0.00%
Social Services	13,885,839	13,885,839	1,243,414	8,100,106	8.95%
Planning	52,643,814	52,643,814	9,937,172	30,708,937	18.88%
Human Settlements	328,136,150	328,136,150	66,482,095	191,412,851	20.26%
Econ & Rural Dev	13,238,000	13,238,000	-	7,722,183	0.00%
Engineering	172,437,851	172,437,851	58,713,175	104,495,685	34.05%
Water Services	147,514,165	147,514,165	29,460,036	82,143,160	19.97%
Waste & Fleet	22,949,495	22,949,495	10,042,162	13,387,227	43.76%
Strategic Projects	6,315,000	6,315,000	-	3,683,764	0.00%
Centlec	265,225,272	265,225,272	77,801,789	154,714,833	29.33%
	1,280,835,319	1,280,835,319	312,931,224	747,154,506	24.43%

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 January 2023 indicates a closing balance (cash and cash equivalents) of R775.721 million (31 December 2022 – R894.023 million) which comprises of the following:

- Bank balance and cash R1.260 million (Mangaung) ABSA
- Bank balance and cash R87.754 million (Mangaung) NEDBANK
- Bank balance and cash R8.479 million (Centlec)
- Bank balance and cash R6.437 million (Market)
- Investment deposits R671.788 million (Mangaung)
- Investment deposits R2 677 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R849.524 million**, resulting in an **R13.720 million (2%)** favourable variance, as compared to a year target of **R835.803 million**.
- Service charges reflect a year-to-date amount cash collection of **R2.524 billion**, resulting in an **-R533.718 million (-17%)** unfavourable variance, as compared to a year target of **R3.058 billion**.
- Other revenue reflects a year-to-date amount of **R1.799 billion**, resulting in an **R1.219 million (210%)** favourable variance, as compared to a year target of **R581.361 million**.
- Operating grants and subsidies show a year-to-date received amount of **R672.122 million** compared to a year-to-date target of **R607.376 million** resulting in **R64.746**

- million (11%) favourable variance. (Variance due to grant receipt apportionment quarterly vs periodly budget);
- Capital grants and subsidies show a year-to-date amount of **R631.448 million** compared to a year-to-date target of **R570.250 million** resulting in **R61.198 million (11%)** favourable variance due to grant receipt apportionment quarterly vs periodly budget);
- Interest shows a year-to-date amount of **R26.650 million** compared to a year target of **R14.625 million**, indicating **R12.024 million (82%)** favourable variance.

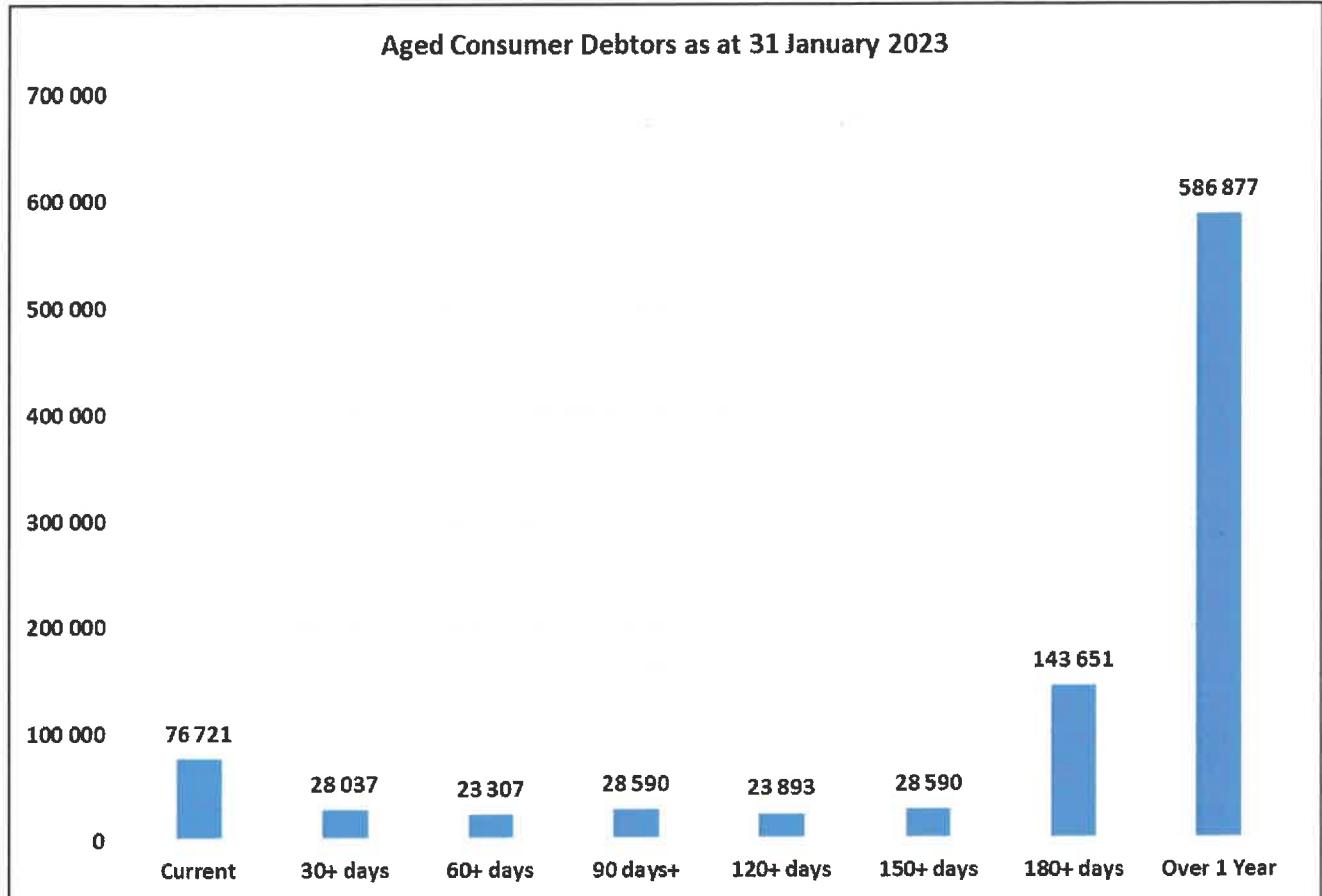
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **-R5.456 billion (R2.793 billion** unfavourable variance) compared to a year-to-date target of **R2.663 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R312.931 million (-R434.223 million** favourable variance) compared to a target of **-R747.154 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 **-R71.191 million** compared to a year target of **-R107.721 million**, resulting in a favourable variance of **-R36.530 million**.
- Transfers and grants indicate a year-to-date amount of **R0 million -(R239 million)** Unfavourable variance) compared to a target of **-R239 million**.
- Repayment of borrowing indicates a year-to-date amount of **-R99.610 (R14.456 million** favourable variance) compared to a target of **-R85.154 million** due to the repayment of borrowings due.

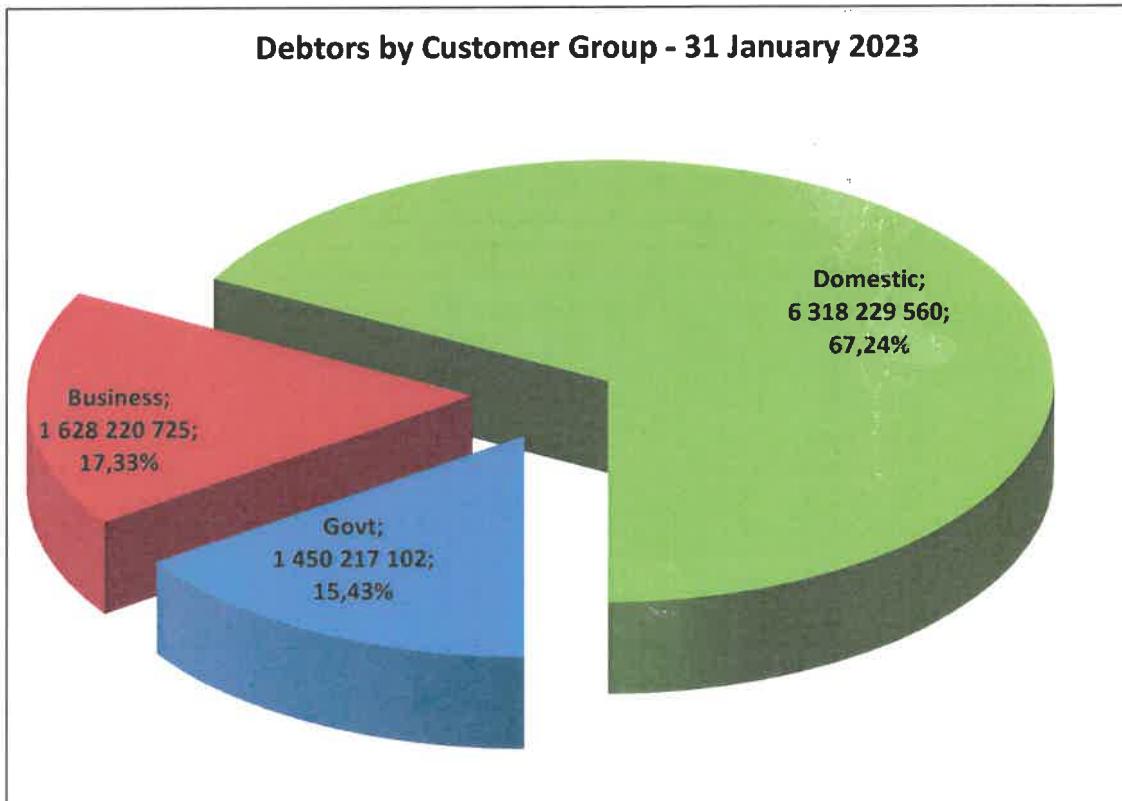
Outstanding Debtors Report (Annexure B – Table SC3)

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.

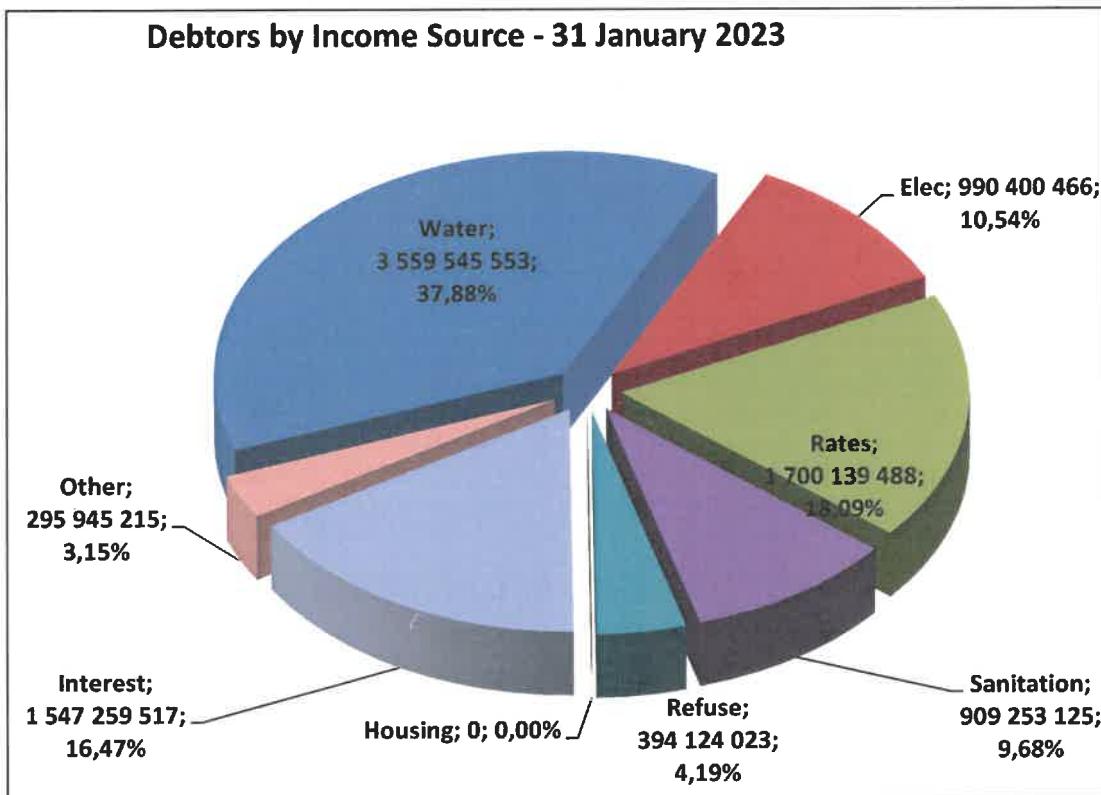
The debtors balance as of 31 January 2023 is **R9.397 billion** including unallocated credits of R348.057 million (31 December 2022 – **R9.248 billion** including unallocated credits of R322.734 million), thus reflecting an increase of **R149 million (1.59%)** for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R5.869 billion (**R5.774 billion – December 2022**) is outstanding in this category (1 year and older), with R4.273 billion attributable to households, an increase of R74 million from the balance of R4.233 billion in December 2022.



The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source



[Outstanding Creditors Report \(Annexure B – Table SC4\)](#)

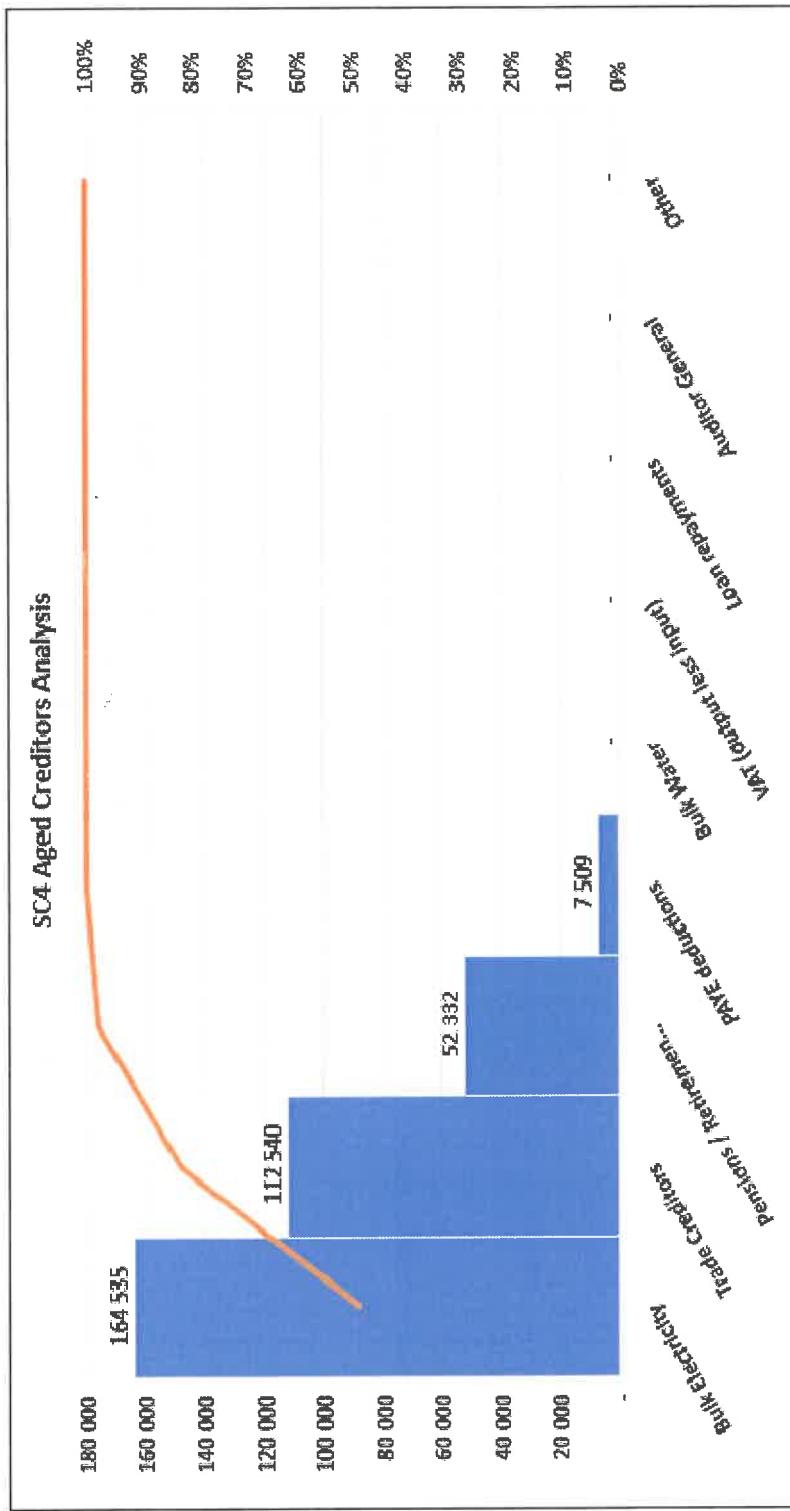
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R336.916 million** compared to an amount of **R603.621 million** in December 2022. The increase of **R266.705 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	December	January
	2022	2023
	R'000	R'000
Bulk electricity	176 890	164 535
Trade creditors Centlec	174 007	25 558
Bulk water	39 499	-
Salaries/PAYE	34 408	7 509
Pensions Deductions	51 502	52 332
Other	-	-
Trade creditors Mangaung	127 315	86 982
Total	603 621	336 916

*The current portion of the amount due was R247.544 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 **R671.791 million** as of 31 January 2023 against **R846.337 million** on 31 December 2022.

4. FINANCIAL IMPLICATIONS

The report for the month ending 31 January 2023 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 January 2023 the operating revenue (excluding capital grants) and expenditure actual represented 60.38% and 60.13% respectively of the approved budget. The outcome reflects a variance of -2.01% (favourable) and -1.72% (unfavourable) respectively, when compared to the average target of 58.37% and 58.41% respectively (based on the seventh 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 January 2023 represents only 24.43% of the approved budget, when compared to a target of 58.33% (seventh month), a variance of 33.90% 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)

$$775\ 721\ 556 / (654\ 355\ 533 - 90\ 731\ 748 - 73\ 856\ 652) = 1.58 \text{ months}$$

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

$$8\ 894\ 964\ 628 / 10\ 691\ 359\ 591 = 0.83$$

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

$$-816\ 706 + 91\ 927\ 831 / 654\ 355\ 533 \times 100 = 13.92\%$$

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)

$$40\ 835\ 668 / (18\ 642\ 062\ 869 + 1\ 585\ 611\ 015) = 0.20\%$$

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

$$8\ 923\ 521\ 800 + 538\ 240\ 404 + 109\ 346 = 9\ 461\ 871\ 550 - 9\ 051\ 888\ 290 = 409\ 983\ 259 / 538\ 240\ 404 = 76.17\%$$

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 JANUARY 2023 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 January 2023, 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 January 2023 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

DATE: 14/02/2023

ACTING CHIEF FINANCIAL OFFICER

MS G MALAZA

DATE: _____

NATIONAL CABINET REPRESENTATIVE

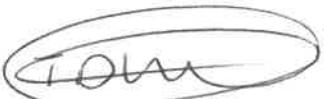
Acting City Manager's quality certification

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 JANUARY 2023** 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: 14/02/2023

ANNEXURE A

Explanation of legal requirements

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

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

The statement must also include:

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

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

Reporting requirements:

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

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

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

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

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

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

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

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 10 February 2023.

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

ANNEXURE B

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

<i>Main Tables</i>	<i>Consolidated Monthly Budget Statements</i>
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
<i>Supporting Tables</i>	
Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
Table SC7	Monthly Budget Statement - Transfers and grant expenditure
Table SC8	Monthly Budget Statement - Councillor and staff benefits
Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	9 334	(9 334)	-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	30 350	607	2 799	9 742	(6 943)	-71,3%	30 350
Vote 04 - Finance		1 653 176	1 717 326	1 717 326	228 569	1 121 909	1 001 774	120 135	12,0%	1 717 326
Vote 05 - Social Services		14 118	15 984	15 984	989	8 181	9 324	(1 143)	-12,3%	15 984
Vote 06 - Planning		59 695	47 022	47 022	4 132	25 532	27 430	(1 898)	-6,9%	47 022
Vote 07 - Human Settlement And Housing		(12 080)	46 599	46 599	2 485	15 336	27 183	(11 846)	-43,6%	46 599
Vote 08 - Economic And Rural Development		825	353	353	72	530	206	324	157,4%	353
Vote 09 - Engineering		589 238	666 490	666 490	111 681	438 599	388 786	49 813	12,8%	666 490
Vote 10 - Water		1 467 935	1 629 229	1 629 229	273 841	1 137 689	950 384	187 305	19,7%	1 629 229
Vote 11 - Waste And Fleet Management		455 457	452 363	452 363	138 266	339 941	263 878	76 063	28,8%	452 363
Vote 12 - Centlec		1 498 092	1 567 305	1 567 305	61 574	645 852	914 261	(268 409)	-29,4%	1 567 305
Vote 13 - Metro Police		445	25 718	25 718	(1)	2	15 002	(15 000)	-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	206 791	1 795 984	2 096 025	(300 040)	-14,3%	3 593 186
Total Revenue by Vote	2	8 829 715	9 788 819	9 807 927	1 029 007	5 532 355	5 713 328	(180 973)	-3,2%	9 807 927
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		131 806	171 727	171 727	9 659	73 165	100 175	(27 010)	-27,0%	171 727
Vote 02 - Office Of The Executive Mayor		211 299	227 683	227 683	18 797	84 908	132 816	(47 908)	-36,1%	227 683
Vote 03 - Corporate Services		447 467	286 775	305 883	23 344	153 837	170 472	(16 635)	-9,8%	305 883
Vote 04 - Finance		272 516	271 690	271 690	15 063	146 657	158 487	(11 830)	-7,5%	271 690
Vote 05 - Social Services		310 137	316 511	316 511	24 740	175 316	184 634	(9 317)	-5,0%	316 511
Vote 06 - Planning		266 514	93 181	93 181	5 934	48 338	54 356	(6 018)	-11,1%	93 181
Vote 07 - Human Settlement And Housing		406 683	133 844	133 844	7 651	56 488	78 077	(21 589)	-27,7%	133 844
Vote 08 - Economic And Rural Development		31 775	42 621	42 621	1 860	11 924	24 863	(12 938)	-52,0%	42 621
Vote 09 - Engineering		897 804	581 028	581 028	58 232	476 013	338 934	137 080	40,4%	581 028
Vote 10 - Water		1 301 933	1 939 777	1 945 809	159 452	1 064 603	1 134 827	(70 225)	-6,2%	1 945 809
Vote 11 - Waste And Fleet Management		1 841 250	423 552	423 552	48 562	295 964	247 073	48 891	19,8%	423 552
Vote 12 - Centlec		131 513	223 311	223 311	16 096	167 571	130 265	37 306	28,6%	223 311
Vote 13 - Metro Police		246 501	216 052	216 052	30 439	142 462	126 031	16 431	13,0%	216 052
Vote 14 - Naledi And Soutpan		66 952	62 755	62 755	5 450	39 236	36 607	2 628	7,2%	62 755
Vote 15 - Other		3 018 170	3 166 695	3 166 695	229 078	1 968 135	1 847 240	120 895	6,5%	3 166 695
Total Expenditure by Vote	2	9 582 320	8 157 202	8 182 342	654 356	4 904 616	4 764 855	139 761	2,9%	8 182 342
Surplus/ (Deficit) for the year	2	(752 605)	1 631 617	1 625 585	374 652	627 739	948 473	(320 734)	-33,8%	1 625 585

Vote 08 - Economic And Rural Development	825	353	353	72	530	206	324	157%	353	
08.3 - Tourism	9	340	340	—	25	198	(173)	-87%	340	
08.5 - Smme's	816	13	13	72	505	7	497	6762%	13	
Vote 09 - Engineering	589 238	666 490	666 490	111 681	438 599	388 786	49 813	13%	666 490	
09.9 - Engineering Services	15 837	—	—	—	—	—	—	—	—	
09.12 - Sanitary Services Revenue	572 693	865 925	865 925	111 681	438 599	388 456	50 143	13%	865 925	
09.13 - Bloemfontein Sewer Reticulation	707	71	71	—	—	41	(41)	-100%	71	
09.16 - Vacuum Services	—	494	494	—	—	288	(288)	-100%	494	
Vote 10 - Water	1 467 935	1 629 229	1 629 229	273 841	1 137 689	950 384	187 305	20%	1 629 229	
10.2 - Bulk Water Services	1 465 207	1 624 143	1 624 143	273 667	1 136 638	947 417	189 221	20%	1 624 143	
10.4 - Water Demand Management	2 728	5 087	5 087	174	1 051	2 967	(1 918)	-65%	5 087	
Vote 11 - Waste And Fleet Management	455 457	452 363	452 363	138 266	339 941	263 878	76 063	29%	452 363	
11.3 - Administration	0	1	1	—	—	0	(0)	-100%	1	
11.6 - Administration	446 277	443 250	443 250	137 457	334 216	258 563	75 653	29%	443 250	
11.7 - Administration	8 677	9 112	9 112	808	5 726	5 315	410	8%	9 112	
11.11 - Fleet Maintenance	504	—	—	—	—	—	—	—	—	
Vote 12 - Centlec	1 498 092	1 567 305	1 567 305	61 574	645 852	914 261	(268 409)	-29%	1 567 305	
12.4 - Sundries	226 855	140 465	140 465	14 940	98 297	81 938	16 358	20%	140 465	
12.7 - Governmental Transfers	1 271 237	1 426 840	1 426 840	46 634	547 556	832 323	(284 768)	-34%	1 426 840	
Vote 13 - Metro Police	445	25 718	25 718	(1)	2	15 002	(15 000)	-100%	25 718	
13.2 - Traffic Operations	203	24 105	24 105	(1)	2	14 061	(14 059)	-100%	24 105	
13.4 - Parking Garage	241	1 613	1 613	—	—	941	(941)	-100%	1 613	
Vote 14 - Naledi And Scutpan	—	—	—	—	0	—	0	0%	—	
Vote 15 - Other	2 966 774	3 593 186	3 593 186	206 791	1 795 984	2 096 025	(300 040)	-14%	3 593 186	
15.6 - Marketing & Communication	—	34	34	—	—	20	(20)	-100%	34	
15.11 - Financial Management & Support	218	—	—	—	—	—	—	—	—	
15.12 - Revenue Management	81 512	80 813	80 813	5 483	20 130	47 141	(27 011)	-57%	80 813	
15.14 - Supply Chain Management	5 035	365	365	—	—	213	(213)	-100%	365	
15.15 - Asset Management	—	4 468	4 468	(22)	(141)	2 606	(2 748)	-105%	4 468	
15.19 - Human Resource Development	575	1 141	1 141	—	414	666	(252)	-38%	1 141	
15.21 - Revenue And Customer Management	5 347	15 735	15 735	1 094	5 001	9 179	(4 178)	-46%	15 735	
15.22 - Trading Services	2 770 096	3 484 929	3 484 929	193 189	1 708 921	2 032 875	(323 954)	-16%	3 484 929	
15.25 - Planning	—	3 400	3 400	—	—	1 983	(1 983)	-100%	3 400	
15.28	—	2 300	2 300	—	—	1 342	(1 342)	-100%	2 300	
15.35 - Electricity Supply: Naledi	20	—	—	—	—	—	—	—	—	
15.36 - Electricity Supply: Kopanong	74 404	—	—	4 943	43 892	43 992	0%	—	—	
15.37 - Electricity Supply: Mohokare	31 219	—	—	2 104	17 668	—	17 668	0%	—	
15.38 - Electricity Supply: Mantsopa	(1 652)	—	—	—	—	—	—	—	—	
Total Revenue by Vote	2	8 829 715	9 788 819	9 807 927	1 029 007	5 532 355	5 713 328	(180 973)	-3%	9 807 927

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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 thousands									
Revenue By Source									
Property rates		1 387 795	1 458 073	1 458 073	124 769	881 857	850 542	31 315	4%
Service charges - electricity revenue		2 876 406	3 494 847	3 494 847	201 058	1 774 272	2 038 660	(264 389)	-13%
Service charges - water revenue		1 059 678	1 135 651	1 135 651	100 456	708 733	662 463	46 269	7%
Service charges - sanitation revenue		400 574	507 200	507 200	39 835	276 910	295 866	(18 957)	-6%
Service charges - refuse revenue		150 197	177 674	177 674	14 104	98 876	103 643	(4 767)	-5%
Rental of facilities and equipment		49 217	44 638	44 638	2 894	18 281	26 039	(7 757)	-30%
Interest earned - external investments		18 214	25 072	25 072	5 100	29 356	14 625	14 731	101%
Interest earned - outstanding debtors		353 505	302 184	302 184	47 083	291 909	176 274	115 635	66%
Dividends received		3	2	2	-	6	1	5	330%
Fines, penalties and forfeits		12 076	30 580	30 580	629	4 922	17 838	(12 916)	-72%
Licences and permits		1 194	550	550	96	805	321	484	151%
Agency services		877 604	1 041 216	1 060 324	443 871	884 104	610 561	273 543	45%
Transfers and subsidies		610 472	583 896	583 896	15 196	348 972	340 606	8 367	2%
Other revenue		117 593	9 665	9 665	158	1 442	5 638	(4 196)	-74%
Gains		7 914 527	8 811 248	8 830 356	995 248	5 320 445	5 143 078	177 367	3%
Total Revenue (excluding capital transfers and contributions)									
Expenditure By Type									
Employee related costs		2 244 582	2 393 515	2 402 515	192 249	1 344 797	1 397 725	(52 928)	-4%
Remuneration of councillors		67 895	70 668	70 668	5 986	42 075	41 223	852	2%
Debt impairment		1 861 119	1 090 093	1 090 093	90 732	771 881	635 888	135 973	21%
Depreciation & asset impairment		906 729	347 000	347 000	73 857	515 791	202 417	313 374	155%
Finance charges		115 415	184 665	184 665	(817)	76 375	107 721	(31 346)	-29%
Bulk purchases - electricity		1 875 528	2 145 935	2 145 935	150 606	1 383 844	1 251 795	132 049	11%
Inventory consumed		936 352	624 711	626 097	80 032	410 064	365 266	44 798	12%
Contracted services		691 491	595 360	603 904	36 064	191 589	347 937	(156 349)	-45%
Transfers and subsidies		7 244	409	409	-	-	239	(239)	-100%
Other expenditure		560 817	348 846	355 057	25 647	167 952	206 978	(39 026)	-19%
Losses		315 147	356 000	356 000	-	269	207 667	(207 398)	-100%
Total Expenditure		9 582 320	8 157 202	8 182 342	654 356	4 904 616	4 764 855	139 761	3%
Surplus/(Deficit)		(1 667 793)	654 046	648 014	340 893	415 829	378 223	37 605	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		895 679	963 271	963 271	31 864	208 410	561 908	(353 497)	(0)
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	1 895	3 500	8 342	(4 842)	(0)
Transfers and subsidies - capital (in-kind - all)		(752 605)	1 631 617	1 625 585	374 652	627 739	948 473	-	
Surplus/(Deficit) after capital transfers & contributions									1 625 585
Taxation		(752 605)	1 631 617	1 625 585	374 652	627 739	948 473	-	
Surplus/(Deficit) after taxation									1 625 585
Attributable to minorities		(752 605)	1 631 617	1 625 585	374 652	627 739	948 473	-	
Surplus/(Deficit) attributable to municipality									1 625 585
Share of surplus/ (deficit) of associate		(752 605)	1 631 617	1 625 585	374 652	627 739	948 473	-	
Surplus/ (Deficit) for the year		(752 605)	1 631 617	1 625 585	374 652	627 739	948 473	-	
									1 625 585

Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 01 - Office Of The City Manager	85 610	217 889	217 889	3 661	59 251	127 102	(67 851)	-53%	217 889	217 889
01.10 - Transport Unit	85 610	217 889	217 889	3 661	59 251	127 102	-	-	217 889	217 889
Vote 02 - Office Of The Executive Mayor	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	-	870	870	-	-	508	(508)	-100%	870	870
03.3 - Operational Training	-	500	500	-	-	292	(292)	-100%	500	500
03.11 - Occupational Health	-	370	370	-	-	216	-	-	370	370
Vote 04 - Finance	-	1	4	-	-	2	(2)	-100%	4	4
04.35 - Accounting And Reporting	-	1	4	-	-	2	-	-	4	4
Vote 05 - Social Services	-	-	-	-	-	-	-	-	-	-
Vote 06 - Planning	12 862	52 644	52 644	-	9 937	30 709	(20 772)	-68%	52 644	52 644
06.3 - Urban Design	6 165	35 374	35 374	-	8 452	20 635	(12 183)	-59%	35 374	35 374
06.9 - Architectural Services	6 697	13 970	13 970	-	1 485	8 149	(6 684)	-82%	13 970	13 970
06.18 - Administration And Finance	-	300	300	-	-	175	-	-	300	300
06.19 - Business Operations	-	3 000	3 000	-	-	1 750	-	-	3 000	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	3 661	69 189	158 321	(89 132)	(0)	271 407	271 407
Total Capital Expenditure	853 607	1 280 835	1 280 835	41 431	312 931	747 155	(434 223)	(0)	1 280 835	1 280 835

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M07 January

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		7 963 291	826 016	826 016	103 931	826 016
Call investment deposits		176 308	—	—	671 791	—
Consumer debtors		2 182 567	2 554 247	2 554 247	2 567 831	2 554 247
Other debtors		3 899 297	214 934	214 934	4 068 743	214 934
Current portion of long-term receivables		813 129	275	275	803 129	275
Inventory		670 993	601 728	595 696	679 541	595 696
Total current assets		15 705 586	4 197 201	4 191 169	8 894 965	4 191 169
Non current assets						
Long-term receivables		863 616	194	194	933 639	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		12 791 407	21 531 433	21 538 065	18 642 063	21 538 065
Biological		71 489	133 275	132 675	64 431	132 675
Intangible		1 592 128	—	—	1 592 128	—
Total non current assets		16 905 225	23 397 623	23 403 655	22 818 845	23 403 655
TOTAL ASSETS		32 610 810	27 594 824	27 594 824	31 713 809	27 594 824
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		120 300	161 857	161 857	49 484	161 857
Consumer deposits		171 777	171 621	171 621	171 929	171 621
Trade and other payables		9 723 379	1 974 674	1 974 674	9 335 857	1 974 674
Provisions		1 134 090	8 000	8 000	1 134 090	8 000
Total current liabilities		11 149 545	2 316 152	2 316 152	10 691 360	2 316 152
Non current liabilities						
Borrowing		976 017	328 403	328 403	976 157	328 403
Provisions		1 626 065	1 738 205	1 738 205	1 630 805	1 738 205
Total non current liabilities		2 602 082	2 066 608	2 066 608	2 606 962	2 066 608
TOTAL LIABILITIES		13 751 627	4 382 760	4 382 760	13 298 322	4 382 760
NET ASSETS	2	18 859 183	23 212 063	23 212 063	18 415 487	23 212 063
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 611 456	18 123 818	18 123 818	13 167 760	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	18 415 487	23 212 063

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M07 January												
Description R thousands	Ref 1	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		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		1,481,887	1,432,805	1,432,805	122,781	849,524	835,803	13,720	2%	1,432,805		
Service charges		4,881,496	5,241,802	5,241,802	824,844	2,524,000	3,057,718	(533,718)	-17%	5,241,802		
Other revenue		2,825,781	996,618	996,618	373,443	1,799,954	581,361	1,218,594	210%	996,618		
Transfers and Subsidies - Operational		608,674	1,041,216	1,041,216	60,666	672,122	607,376	64,746	11%	1,041,216		
Transfers and Subsidies - Capital		1,136,884	977,571	977,571	16,575	631,448	570,250	61,198	11%	977,571		
Interest		18,214	25,072	25,072	2,305	26,650	14,625	12,024	82%	25,072		
Dividends		3	2	2	-	-	1	(1)	-100%	2		
Payments												
Suppliers and employees		(2,354,015)	(4,564,704)	(4,564,704)	(1,561,855)	(5,456,138)	(2,662,744)	2,793,394	-105%	(4,564,704)		
Finance charges		-	(184,665)	(184,665)	(5,385)	(71,191)	(107,721)	(36,530)	34%	(184,665)		
Transfers and Grants		-	(409)	(409)	-	-	(239)	(239)	100%	(409)		
NET CASH FROM/(USED) OPERATING ACTIVITIES		8,598,925	4,965,309	4,965,309	(166,626)	976,368	2,896,430	1,920,062	66%	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		(853,607)	(1,280,835)	(1,280,835)	(41,431)	(312,931)	(747,154)	(434,223)	58%	(1,280,835)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(853,610)	(1,293,206)	(1,280,835)	(41,431)	(312,931)	(747,154)	(434,223)	58%	(1,280,835)		
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-			
Borrowing long term/refinancing		-	2,255	-	82	395	1,315	(920)	-70%	2,255		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-		
Payments												
Repayment of borrowing		(63,259)	(145,979)	(145,979)	-	(99,610)	(85,154)	14,456	-17%	(145,979)		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(63,259)	(143,724)	(145,979)	-	82	(99,215)	(83,839)	15,376	-18%	(143,724)	
NET INCREASE/ (DECREASE) IN CASH HELD		7,682,036	3,528,379	3,538,495	(207,975)	564,221	2,065,437			3,540,749		
Cash/cash equivalents at beginning:		461,396	211,500	211,500	(240,069)	211,500	211,500			211,500		
Cash/cash equivalents at month/year end:		8,143,452	3,739,878	3,749,995	-	775,721	2,276,337			3,752,249		

MAN Mangaung - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	31,315	Favourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	-264,389	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	46,269	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	-18,957	Unfavourable variance but still on target	None. Performance is on target
	Service charges - refuse revenue	-4,767	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-7,757	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	14,731	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	-115,635	Favourable variance and still on target	None. Performance is on target
	Fines	-12,916	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	484	Favourable variance	None. Performance is on target
	Transfers recognised - operational	273,543	Favourable variance due to more grants receive than target	None. Performance is on target
	Other revenue	8,367	Favourable variance	None. Performance is on target
	Gains on disposal of PPE	4,196	Unfavourable variance but still on target	
2	Expenditure By Type			
	Employee related costs	-52,928	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime
	Remuneration of councillors	852	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	135,973	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	313,374	Unfavourable variance	Manual provision of impairment provision.
	Finance charges	-31,436	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	132,049	Unfavourable variance	
	Other materials	44,798	Favourable variance	
	Contracted services	-156,349	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-239	Unfavourable variance	
	Other expenditure	-39,026	Unfavourable variance	None
3	Capital Expenditure			
	Projects	-434,223	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	Municipal Entities			
	Revenue	-359,173	Favourable variance - less revenue collected than anticipated	Monitor of spending on services.
	Expenditure	34,763	Unfavourable variance - more spent than targeted	Improvement on capital spending.
	Capital	-78,651	Unfavourable variance	

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	2021/22		Budget Year 2022/23		
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,5%	6,5%	6,5%	1,6%	3,1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		4,4%	0,0%	0,0%	3,2%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		57,4%	10,6%	10,6%	56,3%	10,6%
Gearing	Long Term Borrowing/ Funds & Reserves		18,6%	6,5%	6,5%	18,6%	6,5%
Liquidity							
Current Ratio	Current assets/current liabilities	1	140,9%	181,2%	181,0%	88,2%	181,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		73,0%	35,7%	35,7%	12,3%	35,7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		98,0%	31,4%	31,4%	157,4%	31,4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue		28,4%	27,2%	27,2%	25,3%	27,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,9%	5,9%	5,8%	5,9%	5,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12,9%	6,0%	6,0%	1,4%	2,9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2022/23									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	272 764	114 722	80 935	133 337	103 729	126 881	486 673	2 240 503	3 559 546	3 091 124
Trade and Other Receivables from Exchange Transactions - Electricity	1300	132 422	13 505	17 939	27 633	21 399	16 511	178 713	581 879	990 400	826 535
Receivables from Non-exchange Transactions - Property Rates	1400	175 705	61 048	57 382	52 883	43 156	39 122	320 509	950 335	1 700 139	1 486 004
Receivables from Exchange Transactions - Waste Water Management	1500	65 736	24 186	22 935	21 987	21 257	20 606	109 570	622 977	909 253	796 396
Receivables from Exchange Transactions - Waste Management	1600	23 446	9 291	8 827	8 507	8 251	8 031	36 858	290 914	394 124	352 559
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-
Interest on Arrear Debtor Accounts	1810	88 337	42 878	41 654	38 141	36 724	32 584	170 621	1 096 321	1 547 260	1 374 391
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-
Other	1900	8 801	14 736	3 401	3 414	4 415	41 766	133 569	85 843	295 945	269 007
Total By Income Source	2000	767 212	280 367	233 072	285 902	238 931	285 900	1 436 511	5 868 772	9 396 667	8 116 016
2021/22 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	143 099	53 197	42 982	73 837	33 256	26 475	347 166	730 205	1 450 217	1 210 940
Commercial	2300	239 663	61 023	40 052	40 161	35 855	106 561	239 401	865 504	1 628 221	1 287 483
Households	2400	384 450	166 147	150 038	171 903	169 820	152 864	849 944	4 273 063	5 318 230	5 617 594
Other	2500								-	-	-
Total By Customer Group	2600	767 212	280 367	233 072	285 902	238 931	285 900	1 436 511	5 868 772	9 396 667	8 116 016

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	164 535	-	-	-	-	-	-	-	164 535	
Bulk Water	0200									-	
PAYE deductions	0300	7 509	-	-	-	-	-	-	-	7 509	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500	52 332	-	-	-	-	-	-	-	52 332	
Loan repayments	0600									-	
Trade Creditors	0700	23 169	16 084	14 819	58 469	-	-	-	-	112 540	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	247 544	16 084	14 819	58 469	-	-	-	-	336 916	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M07 January

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	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands			Yrs/Months											
Municipality														
Absa Call Account 1		daily	call account	No	Fixed	4,45%	0			26 503 807	134 661			26 638 468
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	660,00%	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			124 588	40 094 832			40 219 420
Nedbank Call 2		daily	call account	No	Variable	550,00%	0			1 060 969		(999 053)		61 916
Nedbank Call 3		daily	call account	No	Variable	550,00%	0			8 149 720	74 156 386			82 306 106
Nedbank Call 4		daily	call account	No	Variable	550,00%	0			393 879 616		(61 145 903)		332 733 915
Nedbank Call 5		daily	call account	No	Variable	550,00%	0			2 860 956	53 328 169			56 189 125
Nedbank Call 6		daily	call account	No	Variable	550,00%	0			116 718 680		(109 068 642)		7 650 038
Nedbank Call 7		daily	call account	No	Variable	550,00%	0			9 203	55			9 259
Absa Call Account 1		Call	Call	Yes	Variable	683,00%	0	0	2019/06/30					
First National Bank Call		Call	Call	Yes	Variable	683,00%	0	0	2019/06/30					
Nedbank Call		daily	call account	Yes	Variable	550,00%	0	0	2019/06/30	296 973 354		(170 993 451)		125 979 903
Standard Bank Call 1		Call	Call	Yes	Variable	683,00%	0	0	2019/06/30					
Absa 1 Day Account - Centlec	2013/02/28	Call	No	Variable	554,00%	0	0	0	2019/06/30					
Absa Dynamic Fixed Deposit - Centlec	2017/07/31	12 Months	No	Variable	554,00%	0	0	0	2019/06/30					
Standard Bank - Centlec	2013/02/28	12 Months	No	Variable	554,00%	0	0	0	2019/06/30					
Municipality sub-total										846 281 094	167 714 104	(342 207 048)		671 788 150
Entities														
ABSA - 1 Day Account	February 2013	Call Account						n/a		56 061	42 616	(26 082 000)	25 986 000	2 677
Entities sub-total										56 061		(26 082 000)	25 986 000	2 677
TOTAL INVESTMENTS AND INTEREST	2									846 337 155	167 714 104	(368 289 048)	25 986 000	671 790 826

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual		YearTD budget	YTD variance	YTD variance %
						YearTD actual	YTD budget			
R thousands		R thousands	R thousands	R thousands	R thousands	R thousands	R thousands	R thousands	R thousands	R thousands
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		876 232	1 034 460	1 034 460	443 311	883 544	603 435	280 109	46,4%	1 034 460
Energy Efficiency and Demand Side Management Grant		-	-	-	1 297	1 297	-	1 297	-	-
Equitable Share		830 046	938 383	938 383	436 605	802 574	547 390	255 184	46,6%	938 383
Expanded Public Works Programme Integrated Grant		1 302	1 566	1 566	152	691	914	(223)	-24,4%	1 566
Local Government Financial Management Grant		1 999	2 100	2 100	17	141	1 225	(1 084)	-88,5%	2 100
Metro Informal Settlements Partnership Grant		-	13 981	13 981	-	-	8 155	(8 155)	-100,0%	13 981
Municipal Demarcation Transition Grant	3	-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	18 000	18 000	-	-	10 500	(10 500)	-100,0%	18 000
Programme and Project Preparation Support Grant		5 480	13 673	13 673	-	-	7 978	(7 978)	-100,0%	13 673
Public Transport Network Grant		37 406	32 005	32 005	5 240	78 841	18 669	60 172	322,3%	32 005
Urban Settlement Development Grant		-	14 753	14 753	-	-	8 606	(8 606)	-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	25 864	560	560	7 126	(6 566)	-92,1%	25 854
Free State Arts and Cultural Council		1 372	4 000	4 000	-	-	2 333	(2 333)	-100,0%	4 000
National Skills Fund		-	2 756	21 864	560	560	4 792	(4 232)	-88,3%	21 864
Total Operating Transfers and Grants	5	877 604	1 041 216	1 060 324	443 871	884 104	610 561	273 543	44,8%	1 060 324
Capital Transfers and Grants										
National Government:		753 425	963 271	963 271	31 864	208 410	561 908	(353 497)	-62,9%	963 271
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		81 686	265 636	265 636	10 994	47 364	154 954	(107 591)	-69,4%	265 636
Neighbourhood Development Partnership Grant		26 523	2 738	2 738	2 517	21 265	1 597	19 888	1231,4%	2 738
Public Transport Network Grant		93 455	217 889	217 889	-	-	127 102	(127 102)	-100,0%	217 889
Urban Settlement Development Grant		551 761	477 007	477 007	18 353	139 781	278 254	(138 473)	-49,8%	477 007
Provincial Government:		142 254	-	-	-	-	-	-	-	-
Infrastructure Grant		142 254	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		19 509	14 300	14 300	1 895	3 500	8 342	(4 842)	-58,0%	14 300
[insert description]		19 509	14 300	14 300	1 895	3 500	8 342	(4 842)	-58,0%	14 300
Developers Contribution		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	915 186	977 571	977 571	33 759	211 910	570 249	(358 339)	-62,8%	977 571
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 792 792	2 018 787	2 037 895	477 630	1 098 014	1 180 810	84 796	-7,2%	2 037 895

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	26 257	143 755	216 348	(72 593)	-33,6%	370 882	
Equitable Share		259 127	274 785	274 805	22 546	110 748	180 303	(49 555)	-30,9%	274 805	
Expanded Public Works Programme Integrated Grant		1 286	1 566	1 566	152	691	914	(223)	-24,4%	1 566	
Local Government Financial Management Grant		53 156	2 100	2 100	17	141	1 225	(1 084)	-88,5%	2 100	
Metro Informal Settlements Partnership Grant		21 086	13 981	13 981	—	—	8 156	(8 156)	-100,0%	13 981	
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—	
Neighbourhood Development Partnership Grant		16 283	18 000	18 000	2 517	21 285	10 500	10 765	102,5%	18 000	
Programme and Project Preparation Support Grant		4 765	13 673	13 673	—	—	7 976	(7 976)	-100,0%	13 673	
Public Transport Network Grant		33 731	32 005	32 005	1 025	10 810	18 870	(7 759)	-41,6%	32 005	
Urban Settlement Development Grant		80 275	14 753	14 753	—	—	8 606	(8 606)	-100,0%	14 753	
Provincial Government:		—	—	—	—	—	—	—	—	—	
Capacity Building and Other Grants		—	—	—	—	—	—	—	—	—	
District Municipality:		—	—	—	—	—	—	—	—	—	
Other grant providers:		1 193	4 000	23 108	560	560	5 518	(4 958)	-89,9%	23 108	
Free State Arts and Cultural Council		1 193	4 000	4 000	—	—	2 333	(2 333)	-100,0%	4 000	
National Skills Fund		—	—	19 108	560	560	3 185	(2 625)	-82,4%	19 108	
Total operating expenditure of Transfers and Grants:		470 902	374 872	393 990	26 817	144 315	221 866	(77 551)	-35,0%	393 990	
Capital expenditure of Transfers and Grants											
National Government:		522 999	963 271	963 271	30 163	228 250	561 908	(333 658)	-59,4%	963 271	
Integrated City Development Grant		—	—	—	—	—	—	—	—	—	
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	—	
Metro Informal Settlements Partnership Grant		59 163	285 636	285 636	9 729	41 753	154 955	(113 201)	-73,1%	285 636	
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—	
Neighbourhood Development Partnership Grant		9 231	2 738	2 738	—	—	1 597	(1 597)	-100,0%	2 738	
Public Transport Network Grant		85 610	217 889	217 889	3 661	59 251	127 102	(67 851)	-53,4%	217 889	
Urban Settlement Development Grant		368 996	477 007	477 007	16 773	127 245	278 254	(151 009)	-54,3%	477 007	
Provincial Government:		133 638	—	—	—	—	—	—	—	—	
Infrastructure Grant		133 638	—	—	—	—	—	—	—	—	
District Municipality:		—	—	—	—	—	—	—	—	—	
Other grant providers:		10 834	14 300	14 300	1 145	6 362	8 342	(1 980)	-23,7%	14 300	
Unspecified		10 834	14 300	14 300	1 145	6 362	8 342	(1 980)	-23,7%	14 300	
Total capital expenditure of Transfers and Grants		667 471	977 571	977 571	31 308	234 612	570 250	(335 638)	-58,9%	977 571	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 138 373	1 352 443	1 371 561	58 125	378 927	792 116	(413 189)	-52,2%	1 371 561	

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description	Ref	Budget Year 2022/23			
		Approved Rollover 2021/22	Monthly actual	YearTD actual	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 SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M07 January

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	41 431	312 931	747 155	434 223	58,1%	24%
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	312 931					

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07

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 thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		180 268	216 283	149 146	5 820	38 157	114 281	76 124	66,6%
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		9 789	24 045	24 045	951	6 284	14 026	7 742	55,2%
HV Substations		-	2 250	2 250	-	331	1 313	982	74,8%
MV Networks		8 673	17 490	17 490	950	5 058	10 202	5 144	50,4%
LV Networks		1 116	4 305	4 305	1	895	2 511	1 616	64,4%
Water Supply Infrastructure		101 365	101 254	76 024	4 324	21 707	54 166	32 459	59,9%
Water Treatment Works		5 583	-	-	-	-	-	-	-
Bulk Mains		95 782	101 254	76 024	4 324	21 707	54 166	32 459	59,9%
Sanitation Infrastructure		69 114	90 984	49 077	546	10 166	46 089	35 924	77,9%
Reticulation		24 720	60 425	26 919	53	3 426	29 664	26 238	88,5%
Waste Water Treatment Works		44 394	30 558	22 158	493	6 740	16 426	9 686	59,0%
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Community Assets		153	3 400	3 400	-	-	1 983	1 983	100,0%
Community Facilities		153	3 400	3 400	-	-	1 983	1 983	100,0%
Public Open Space		-	400	400	-	-	233	233	100,0%
Markets		-	3 000	3 000	-	-	1 750	1 750	100,0%
Stalls		153	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Other assets		-	2 000	2 000	-	-	1 167	1 167	100,0%
Operational Buildings		-	2 000	2 000	-	-	1 167	1 167	100,0%
Municipal Offices		-	2 000	2 000	-	-	1 167	1 167	100,0%
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	-	-	2 258	2 258	100,0%
Machinery and Equipment		2 284	3 870	3 870	-	-	2 258	2 258	100,0%
Transport Assets		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	182 704	225 553	158 416	5 820	38 157	119 689	81 532	68,1%
									158 416

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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 thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		459 244	318 241	318 188	28 501	221 925	185 626	(36 299)	-19,6%
Roads Infrastructure		71 052	82 790	82 790	5 456	41 169	48 294	7 126	14,8%
Road Structures		67 780	78 918	77 887	5 118	38 140	45 649	7 509	16,5%
Road Furniture		3 272	3 871	4 903	339	3 029	2 645	(384)	-14,5%
Storm water Infrastructure		3 279	3 196	3 196	249	1 967	1 864	(103)	-5,5%
Drainage Collection		3 279	3 196	3 196	249	1 967	1 864	(103)	-5,5%
Electrical Infrastructure		98 761	7 169	7 169	8 863	59 632	4 182	(55 450)	-1325,8%
Power Plants		91 026	2 014	2 014	8 315	55 006	1 175	(53 832)	-4583,1%
HV Substations		7 285	4 894	4 894	535	4 492	2 855	(1 637)	-57,3%
LV Networks		450	262	262	12	135	153	18	11,9%
Water Supply Infrastructure		131 258	138 154	138 051	7 940	62 437	80 556	18 119	22,5%
Boreholes		—	215	215	—	—	125	125	100,0%
Water Treatment Works		95 930	96 219	96 115	6 730	54 399	56 094	1 695	3,0%
Bulk Mains		35 328	41 651	41 651	1 210	8 012	24 296	16 284	67,0%
Distribution Points		—	69	69	—	26	40	15	36,8%
Sanitation Infrastructure		154 893	86 927	86 977	5 994	56 720	50 726	(5 993)	-11,8%
Reticulation		765	353	353	—	—	206	206	100,0%
Waste Water Treatment Works		143 957	79 059	79 109	5 994	56 720	46 137	(10 583)	-22,9%
Toilet Facilities		10 172	7 515	7 515	—	—	4 384	4 384	100,0%
Solid Waste Infrastructure		—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—
Information and Communication Infrastructure		1	5	5	—	—	3	3	100,0%
Data Centres		1	5	5	—	—	3	3	100,0%
Community Assets		934	788	786	62	287	458	171	37,3%
Community Facilities		—	—	—	—	—	—	—	—
Sport and Recreation Facilities		934	786	786	62	287	458	171	37,3%
Outdoor Facilities		934	786	786	62	287	458	171	37,3%
Heritage assets		—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—
Other assets		68 372	81 244	82 002	6 440	39 139	47 720	8 581	18,0%
Operational Buildings		68 372	81 244	82 002	6 440	39 139	47 720	8 581	18,0%
Municipal Offices		68 372	81 244	82 002	6 440	39 139	47 720	8 581	18,0%
Housing		—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—
Furniture and Office Equipment		10 046	18 580	18 930	363	2 656	10 994	8 338	75,8%
Furniture and Office Equipment		10 046	18 580	18 930	363	2 656	10 994	8 338	75,8%
Machinery and Equipment		14 458	20 565	20 215	484	5 226	11 841	6 614	55,9%
Machinery and Equipment		14 458	20 565	20 215	484	5 226	11 841	6 614	55,9%
Transport Assets		73 919	77 629	75 244	4 985	42 558	44 498	1 940	4,4%
Transport Assets		73 919	77 629	75 244	4 985	42 558	44 498	1 940	4,4%
Land		—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1	626 973	517 045	515 365	40 836	311 792	301 138	(10 654)	-3,5%
									515 365

MAN Mangaung - Contact Information	
A. GENERAL INFORMATION	
Municipality	MAN Mangaung
Grade	6
Province	FREE STATE
Web Address	mangaung.co.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	3704
City / Town	Bloemfontein
Postal Code	9300
Street address	
Building	Bram Fischer Building
Street No. & Name	5 De Villiers Street
City / Town	Bloemfontein
Postal Code	9301
General Contacts	
Telephone number	051 405 8911
Fax number	051 405 8101
C. POLITICAL LEADERSHIP	
Speaker:	
ID Number	
Title	Ms
Name	S Lockman
Telephone number	051,058,007
Cell number	071 762 0496
Fax number	
E-mail address	stefani.lockman@mangaung.co.za
Secretary/PA to the Speaker:	
ID Number	
Title	Mr
Name	D Maasdorp
Telephone number	051 405 8411
Cell number	
Fax number	051 405 8971
E-mail address	dean.maasdorp@mangaung.co.za
Mayor/Executive Mayor:	
ID Number	
Title	Mr
Name	Mxolisi Ashford Siyonzana
Telephone number	051 405 8667
Cell number	082 821 9300
Fax number	0405 8676 051
E-mail address	mxolisi.siyonzana@mangaung.co.za
Secretary/PA to the Mayor/Executive Mayor:	
ID Number	
Title	Ms
Name	T Patho
Telephone number	051 405 8467
Cell number	
Fax number	051 405 8676
E-mail address	thembiatile.phatho@mangaung.co.za
Deputy Mayor/Executive Mayor:	
ID Number	
Title	Ms
Name	M M Motibane - Nkoane
Telephone number	051 405 8667
Cell number	
Fax number	
E-mail address	mapaseka.nkoane@mangaung.co.za
Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	
Title	Ms
Name	S Skoti
Telephone number	051 405 8409
Cell number	
Fax number	
E-mail address	sinazo.skoti@mangaung.co.za
D. MANAGEMENT LEADERSHIP	
Acting Municipal Manager:	
ID Number	
Title	Mr
Name	T Motlashuping
Telephone number	051 405 8621
Cell number	
Fax number	
E-mail address	tebogo.motlashuping@mangaung.co.za
Secretary/PA to the Municipal Manager:	
ID Number	
Title	Mr
Name	L A Monyeke
Telephone number	051 405 8621
Cell number	
Fax number	
E-mail address	lethole.monyeke@mangaung.co.za
Chief Financial Officer	
ID Number	
Title	Mr
Name	L Denge
Telephone number	051 405 8625
Cell number	
Fax number	
E-mail address	lutanyani.denge@mangaung.co.za
Secretary/PA to the Chief Financial Officer	
ID Number	
Title	Ms
Name	Petunia Wettes
Telephone number	051 405 8625
Cell number	083 419 6673
Fax number	051 405 8787
E-mail address	petunia.ramagaga@mangaung.co.za
Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	H van Zyl
Telephone number	051 405 8627
Cell number	082 781 6981
Fax number	051 405 8793
E-mail address	hansie.vanzyl@mangaung.co.za
Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	Arrie Bartris
Telephone number	051 405 8501
Cell number	071 871 5988
Fax number	051 405 8793
E-mail address	arie.bartris@mangaung.co.za

