

13 JUNE 2023

THE CITY MANAGER

THE EXECUTIVE MAYOR

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

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

The financial results **for the month ended 31 May 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 **R7.849 billion** is lower than the year-to-date target of **R7.892 billion** and the expenditure for the period is **R7.657 billion**, which is higher than the year-to-date target of **R7.430 billion** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

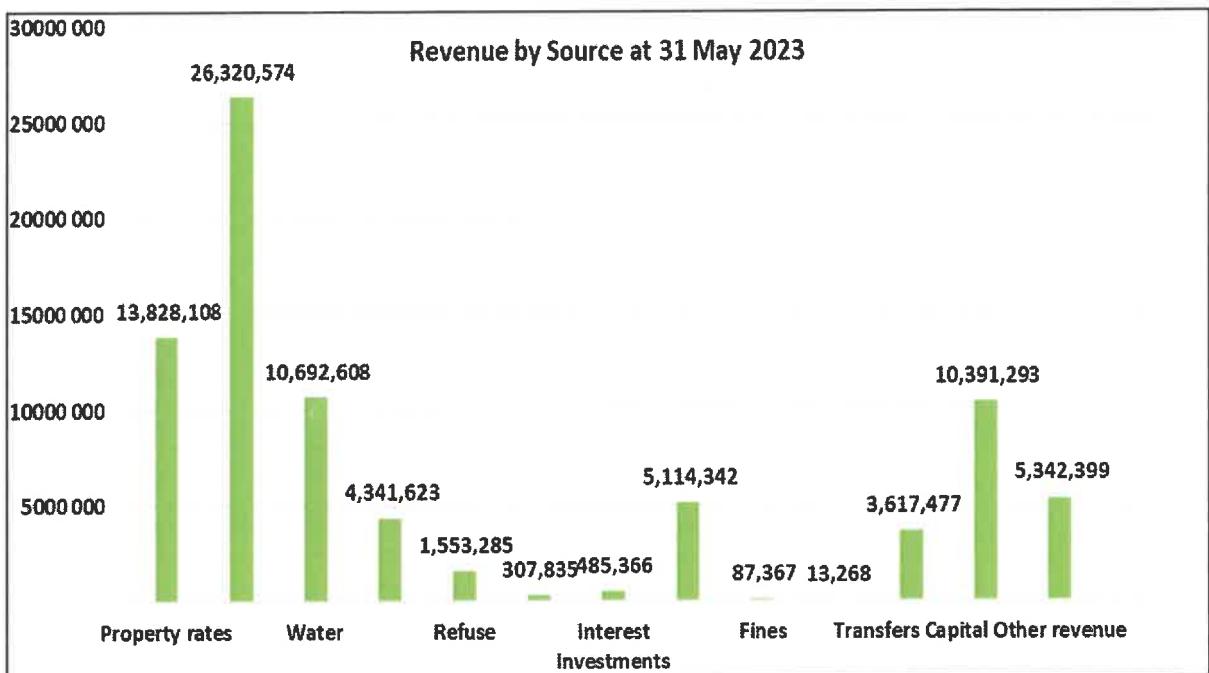
Description	Ref	2021/22		Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue By Source									
Property rates		1,387,795	1,458,073	1,458,073	125,497	1,382,811	1,336,567	46,244	3%
Service charges - electricity revenue		2,876,406	3,494,847	3,319,081	229,685	2,632,057	3,062,996	(430,939)	-14%
Service charges - water revenue		1,059,678	1,135,651	1,135,651	90,911	1,069,261	1,041,014	28,247	3%
Service charges - sanitation revenue		400,574	507,200	507,200	39,856	434,162	464,933	(30,771)	-7%
Service charges - refuse revenue		150,197	177,674	177,674	14,031	155,328	162,868	(7,539)	-5%
Rental of facilities and equipment		49,217	44,638	44,638	3,372	30,783	40,918	(10,134)	-25%
Interest earned - external investments		18,214	25,072	25,072	1,236	48,537	22,983	25,554	111%
Interest earned - outstanding debtors		353,505	302,184	302,184	57,533	511,434	231,037	280,398	121%
Dividends received		3	2	2	6	12	2	10	439%
Fines, penalties and forfeits		12,076	30,580	30,580	1,335	8,737	28,032	(19,295)	-69%
Licences and permits		1,194	550	550	125	1,327	504	823	163%
Agency services								—	
Transfers and subsidies		877,604	1,041,216	1,053,611	7,855	1,039,129	965,001	74,129	8%
Other revenue		610,472	583,896	583,896	16,226	534,240	535,238	(998)	0%
Gains		117,593	9,665	9,665	—	1,442	335	1,107	330%
Total Revenue (excluding capital transfers and contributions)		7,914,527	8,811,248	8,647,876	587,667	7,849,261	7,892,425	(43,165)	-1%
Expenditure By Type									
Employee related costs		2,244,582	2,393,515	2,243,143	183,280	2,179,878	2,074,070	105,808	5%
Remuneration of councillors		67,895	70,668	75,231	5,568	63,710	68,430	(4,720)	-7%
Debt impairment		1,861,119	1,090,093	1,125,052	98,421	1,160,102	1,027,219	132,883	13%
Depreciation & asset impairment		906,729	347,000	347,000	113,426	850,418	318,084	532,335	167%
Finance charges		115,415	64,665	64,665	20,592	119,734	59,276	60,458	102%
Bulk purchases - electricity		1,875,528	2,145,935	2,101,176	139,814	1,952,918	1,931,300	21,618	1%
Inventory consumed		936,352	624,711	644,871	49,237	715,050	588,931	126,119	21%
Contracted services		691,491	595,360	649,568	32,198	312,958	591,610	(278,652)	-47%
Transfers and subsidies		7,244	409	409	—	—	375	(375)	-100%
Other expenditure		560,817	468,846	492,751	26,840	301,921	447,573	(145,651)	-33%
Losses		315,147	356,000	350,500	5	280	323,583	(323,304)	-100%
Total Expenditure		9,582,320	8,157,202	8,094,366	669,383	7,656,970	7,430,451	226,519	3%
Surplus/(Deficit):		(1,667,793)	654,046	553,510	(81,716)	192,291	461,975	(269,684)	(0)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		895,679	963,271	1,016,874	40,371	361,748	948,383	(586,635)	(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	217	6,823	13,108	(6,285)	(0)
Transfers and subsidies - capital (in-kind - all)		(752,605)	1,631,617	1,584,684	(41,127)	560,862	1,423,465	—	1,584,684
Surplus/(Deficit) after capital transfers & contributions		(752,605)	1,631,617	1,584,684	(41,127)	560,862	1,423,465	—	1,584,684
Taxation		(752,605)	1,631,617	1,584,684	(41,127)	560,862	1,423,465	—	1,584,684
Surplus/(Deficit) after taxation		(752,605)	1,631,617	1,584,684	(41,127)	560,862	1,423,465	—	1,584,684
Attributable to minorities		(752,605)	1,631,617	1,584,684	(41,127)	560,862	1,423,465	—	1,584,684
Surplus/(Deficit) attributable to municipality		(752,605)	1,631,617	1,584,684	(41,127)	560,862	1,423,465	—	1,584,684
Share of surplus/ (deficit) of associate		(752,605)	1,631,617	1,584,684	(41,127)	560,862	1,423,465	—	1,584,684
Surplus/ (Deficit) for the year		(752,605)	1,631,617	1,584,684	(41,127)	560,862	1,423,465	—	1,584,684

The major revenue variances against the adjusted budget are:

- Property rates - Favourable variance of R46.244 million (3%) for the period due to higher property rates billed for domestic properties than budgeted.
- Electricity – Unfavourable variance of -R430.939 million (-14%) for the period, due to lower user's consumption than budgeted and customers converting to solar.
- Water revenue – Favourable variance of R28.247 million (3%) for the period due to a higher water consumption than budgeted for the period.

- Services charges: Sanitation revenue- Unfavourable variance of -R30.771 million (-7%) due to lower billing for sanitation services than budgeted for the period.
- Services charges: Refuse revenue – Unfavourable variance -R7.539 million (-5%) due to lower households billed than budgeted.
- Rental of facilities and equipment – Unfavourable variance of -R10.134 (-25%) 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 R25.554 million (111%) for the period due to higher investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Favourable variance of R280.398 million (121%) 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 -R19.205 million (-69%) 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 R823 070 (163%) 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 R74.129 million (8%) for the period due to grant receipt apportionment quarterly vs period budget.
- Other revenue- Unfavourable variance of R998 010 (0%) – due to payments received for rendering of services for the period. Performance is still on target.

- The following charts indicates the actual revenue by source.



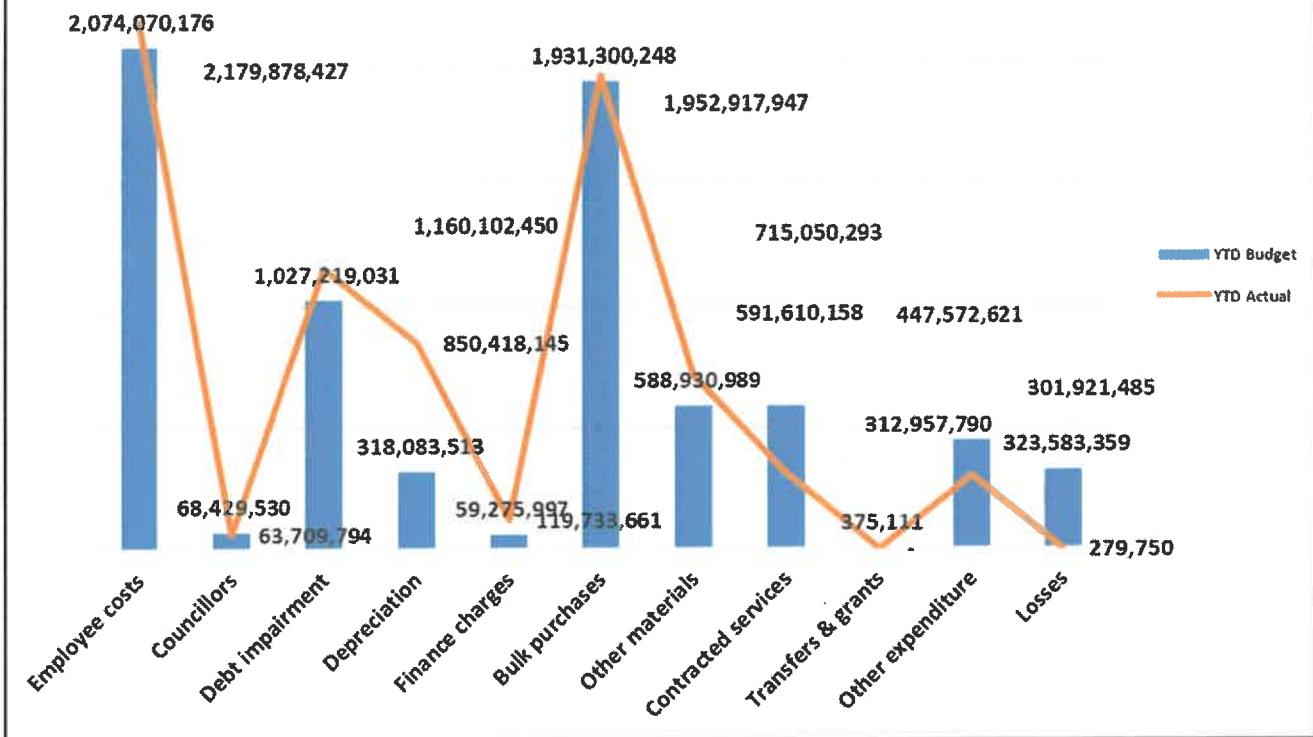
The major operating expenditure variances against the adjusted budget are:

Employee related costs – Unfavourable variance of R105.808 million (5%) on the year-to-date adjusted budget is due to overspending on overtime and acting allowances for the month. The overspending on overtime to date is R96.630 million (Budget R90.709 million vs Actual R187.340 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	-	125,083	66,997	58,086	86.70%
EXECUTIVE MAYOR	504,524	614,524	73,551	563,314	1,811,115	(1,247,801)	-68.90%
CORPORATE SERVICES	3,019,413	7,022,513	778,398	6,437,304	7,265,521	(828,217)	-11.40%
FINANCE	-	-	-	-	-	-	0.00%
SOCIAL SERVICES	2,631,022	6,589,200	908,709	6,040,100	6,569,877	(529,777)	-8.06%
PLANNING	-	65,000	11,844	59,583	203,244	(143,661)	0.00%
FRESH PRODUCE MARKET	343,072	1,075,078	99,729	985,488	943,218	42,270	0.00%
HUMAN SETTLEMENTS	399,594	743,905	206,673	681,913	1,290,478	(608,565)	0.00%
ENGINEERING SERVICES	11,112,729	11,112,729	2,551,034	10,186,668	33,167,280	(22,980,612)	-69.29%
WATER	7,442,903	8,401,065	1,859,428	7,700,976	25,621,419	(17,920,443)	0.00%
WASTE AND FLEET MANAGEMENT	19,959,511	24,744,442	3,655,209	22,682,405	46,382,486	(23,700,081)	-51.10%
METRO POLICE	4,764,025	8,764,025	1,506,481	8,033,690	15,044,989	(7,011,299)	0.00%
STRATEGIC PROJECTS	-	-	-	-	-	-	0.00%
NALEDI	1,145,091	1,145,091	230,299	1,049,667	2,979,063	(1,929,396)	0.00%
SOUTPAN	412,709	412,709	97,697	378,317	999,986	(621,670)	0.00%
CENTLEC	28,128,960	28,128,960	3,442,778	25,784,880	44,993,851	(19,208,971)	-42.69%
TOTAL OVERTIME	80,000,007	98,955,695	15,421,828	90,709,387	187,339,524	(96,630,137)	-51.58%

- Debt impairment – Unfavourable variance R132.883 (13%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.
- Depreciation – Unfavourable variance R532.335 million (167%) due to accrual of actual depreciation on assets for the month.
- Finance charges – Unfavourable variance of R60.458 million (102%) due to accrual of finance charges as per agreement for short term loans, half yearly for the long-term loans, interest paid for overdue accounts and the changing to MSCOA reporting.
- Bulk purchases – Unfavourable variance R21.618 million (1%) 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 R126.119 million (21%) 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 -R278.652 million (-47%) due to under spending on other contracted services for the period and the implementation of cost containment measures.
- Other expenditure - Favourable variance -R145.651 million (-33%) – underspending mostly due to cost containment measures introduced.

Operating Expenditure by type as at 31 May 2023



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) - M11

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 thousands										
Revenue by Vote										
Vote 01 - Office Of The City Manager	1	0	1	1	-	0	1	(0)	-72.5%	
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100.0%	
Vote 03 - Corporate Services		136,039	8,141	27,249	109	4,403	23,385	(18,982)	-81.2%	
Vote 04 - Finance		1,653,176	1,720,427	1,720,427	139,123	1,702,679	1,577,058	125,621	8.0%	
Vote 05 - Community Services		14,118	31,984	31,984	1,667	13,923	29,318	(15,395)	-52.5%	
Vote 06 - Planning, Human Settlement And Economic Dev		48,440	93,975	93,975	8,145	70,521	86,143	(15,622)	-18.1%	
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		589,238	666,490	666,490	47,746	646,093	610,949	35,144	5.8%	
Vote 10 - Water		1,467,935	1,629,229	1,629,229	120,804	1,658,291	1,493,460	164,831	11.0%	
Vote 11 - Centlec		3,422,231	4,045,549	3,897,059	251,619	3,124,641	3,589,627	(464,986)	-13.0%	
Vote 12 - Miscellaneous		1,498,092	1,567,305	1,586,919	59,021	997,220	1,474,889	(477,669)	-32.4%	
Vote 13 - Public Safety And Security		445	25,718	25,718	20	59	23,574	(23,515)	-99.7%	
Vote 14 - Naledi And Soutpan		-	-	-	-	0	-	0	#DIV/0!	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	8,829,715	9,788,819	9,679,050	628,256	8,217,832	8,908,406	(690,574)	-7.8%	9,679,050
Expenditure by Vote										
Vote 01 - Office Of The City Manager	1	98,075	110,561	111,962	8,266	96,087	102,469	(6,382)	-6.2%	
Vote 02 - Office Of The Executive Mayor		211,299	227,683	152,410	10,169	128,945	148,493	(19,547)	-13.2%	
Vote 03 - Corporate Services		402,757	278,820	320,402	22,644	248,771	289,542	(40,771)	-14.1%	
Vote 04 - Finance		317,226	279,845	248,067	20,254	216,538	232,528	(15,990)	-6.9%	
Vote 05 - Community Services		343,868	377,678	361,184	27,496	292,034	333,006	(40,972)	-12.3%	
Vote 06 - Planning, Human Settlement And Economic Dev		704,972	269,646	242,862	17,057	185,723	228,027	(42,305)	-18.6%	
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		897,804	581,028	595,603	64,716	740,198	544,270	195,928	36.0%	
Vote 10 - Water		1,301,933	1,939,777	1,980,850	136,886	1,717,960	1,811,646	(93,687)	-5.2%	
Vote 11 - Centlec		4,859,578	3,591,463	3,555,472	307,625	3,463,306	3,261,586	201,720	6.2%	
Vote 12 - Miscellaneous		131,355	222,095	230,998	35,522	292,448	210,709	81,739	38.8%	
Vote 13 - Public Safety And Security		246,501	216,052	230,314	13,136	213,070	209,457	3,612	1.7%	
Vote 14 - Naledi And Soutpan		66,952	62,755	64,243	5,611	61,891	58,717	3,174	5.4%	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Expenditure by Vote.	2	9,582,320	8,157,202	8,094,366	669,383	7,656,970	7,430,451	226,519	3.0%	8,094,366
Surplus/ (Deficit) for the year	2	(752,605)	1,631,617	1,584,684	(41,127)	560,862	1,477,955	(917,093)	-62.1%	1,584,684

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 **R483.720 million (41.67%)** on the year-to-date budgeted target of **R1.163 billion**. On an annual basis we have thus spent only **R483.720 million (39.01%)** of the year-to-date expenditure versus the adjusted budget of **R1.241 billion**.

The summary report indicates the following:

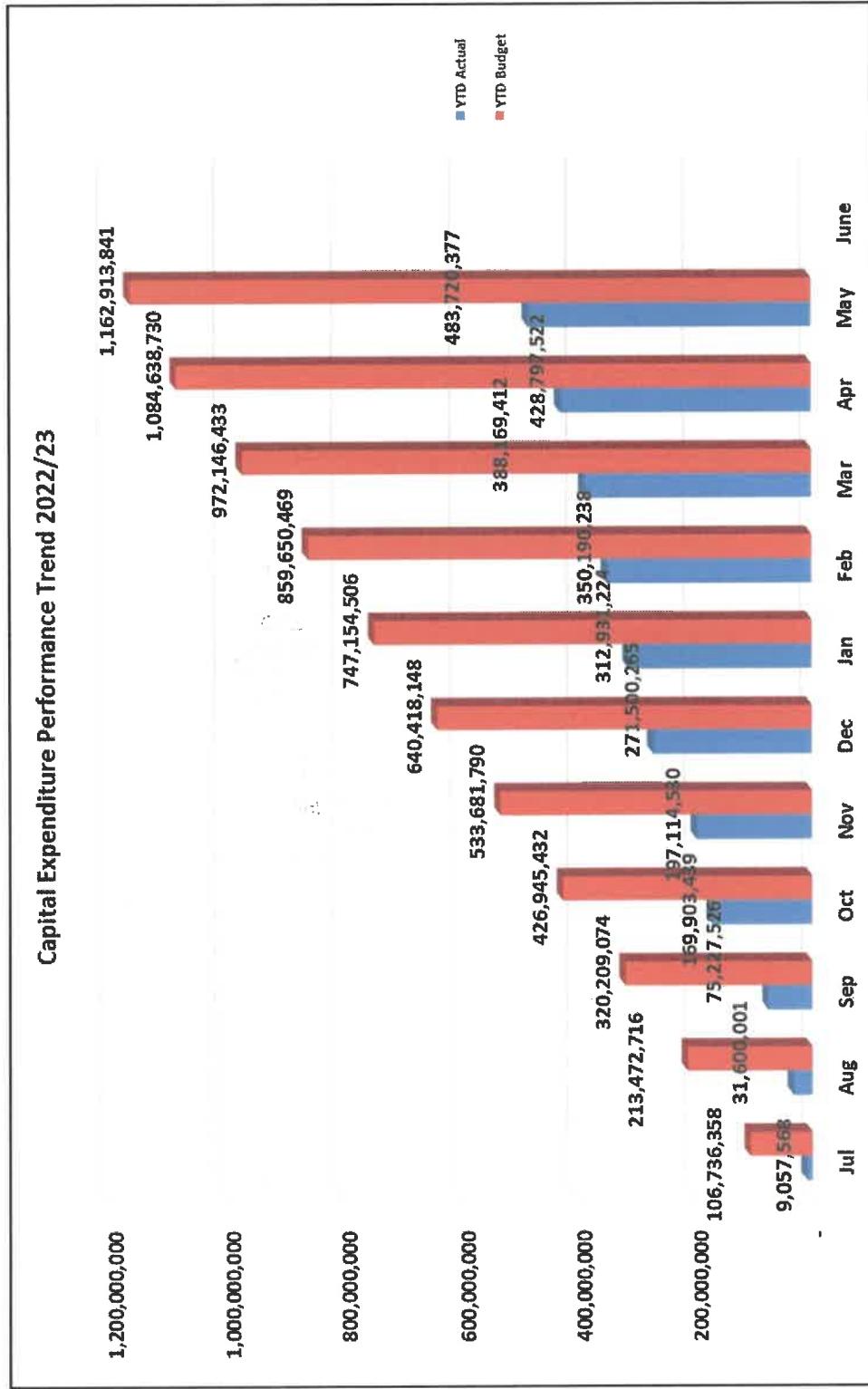
Summary Statement of Capital Expenditure - Financing

Description	Adjusted budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
	1 241 188	1 162 914	483 720	(679 193)
Capital Expenditure				
Capital Financing				
National Government	1 024 440	652 166	375 090	(577 076)
Provincial Government	-	-	-	-
Public Contributions	14 300	13 108	7 548	(5 560)
Borrowing	-	-	12 220	12 220
Internally Generated Funds	202 448	197 640	88 862	(108 777)
Financing Total	1 241 188	1 162 914	483 720	(679 193)

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	(R61.623 more than budget target)
Community and public safety	(R186.949 million less than budget target)
Economic and environmental services	(R197.013 million less than budget target)
Electricity	(R88.730 million less than budget target)
Water	(R44.898 million less than budget target)
Wastewater management	(R87.116 million less than budget target)
Waste management	(R9.576 million less than budget target)

The following chart compares the year-to-date actual expenditure with the year- to- date adjusted 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 Adj Budget
City Manager	217,889,233	-	-	-	0.00%
Corp Services	40,600,000	-	-	-	0.00%
Finance	500	22,270,000	-	22,552,401	0.00%
Social Services	13,885,839	100,000	-	80,412	0.00%
Planning	52,643,814	223,842,233	69,174,790	208,141,059	30.90%
Human Settlements	328,136,150	284,297,493	114,666,550	305,101,016	40.33%
Econ & Rural Dev	13,238,000	-	-	-	0.00%
Engineering	172,437,851	-	-	-	0.00%
Water Services	147,514,165	299,526,505	115,592,674	255,027,448	38.59%
Waste & Fleet	22,949,495	84,233,356	50,869,200	95,767,344	60.39%
Metro Police	6,315,000	325,873,388	133,417,163	274,671,390	40.94%
Centlec	265,225,272	-	-	-	0.00%
	1,280,835,319	1,240,142,975	483,720,377	1,161,341,069	39.01%

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 May 2023 indicates a closing balance (cash and cash equivalents) of R1.057 billion (30 April 2023 – R1.208 billion) which comprises of the following:

- Bank balance and cash R1.895 million (Mangaung) ABSA
- Bank balance and cash R38.014 million (Mangaung) NEDBANK
- Bank balance and cash R46.804 million (Centlec)
- Bank balance and cash R5.069 million (Market)
- Investment deposits R964.908 million (Mangaung)
- Investment deposits R350 113 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R1.368 billion**, resulting in an **R54.784 million (4%)** favourable variance, as compared to a year target of **R1.313 billion**.
- Service charges reflect a year-to-date amount cash collection of **R3.842 billion**, resulting in an **-R962.509 million (-20%)** unfavourable variance, as compared to a year target of **R4.805 billion**.
- Other revenue reflects a year-to-date amount of **R2.492 billion**, resulting in an **R1.579 billion (173%)** favourable variance, as compared to a year target of **R913.567 million**.
- Operating grants and subsidies show a year-to-date received amount of **R1.014 billion** compared to a year-to-date target of **R954.448 million** resulting in **R59.336 million (6%)** favourable variance. (Variance due to grant receipt apportionment quarterly vs periodically budget);

- Capital grants and subsidies show a year-to-date amount of **R781.459 million** compared to a year-to-date target of **R896.106 million** resulting in **-R114.647 million** (-13%) unfavourable variance due to grant receipt apportionment quarterly vs periodoly budget);
- Interest shows a year-to-date amount of **R40.265 million** compared to a year target of **R22.983 million**, indicating **R17.282 million** (75%) favourable variance.

Regarding payments:

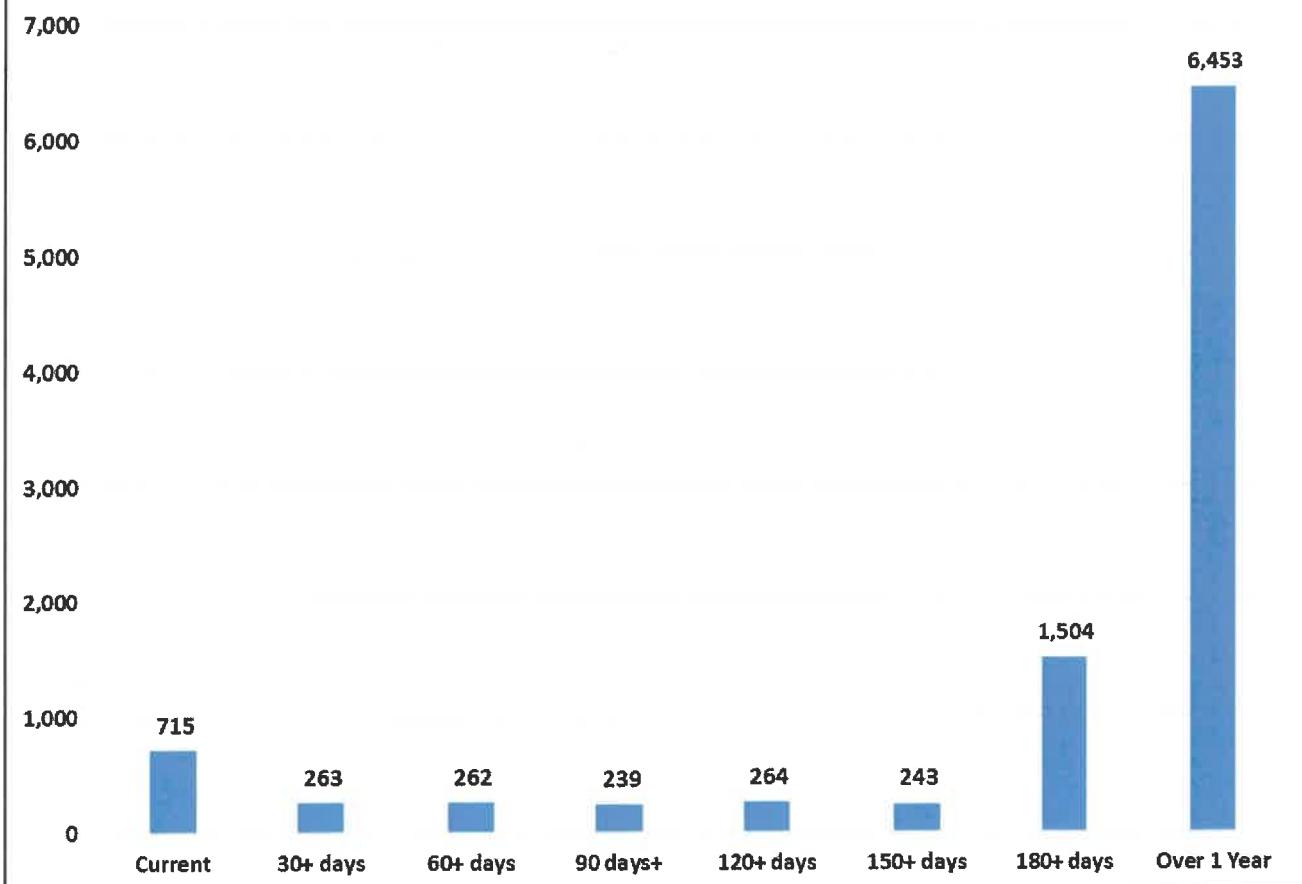
- Suppliers and employee payments indicate a year-to-date amount of **-R7.969 billion** (**R3.814 billion** unfavourable variance) compared to a year-to-date target of **R4.155 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R483.720 million** (**-R690.379 million** favourable variance) compared to a target of **-R1.174 billion** due to the slow uptake of capex projects during the year.
- Finance charges shows a year-to-date amount of **-R106.475 million** compared to a year target of **-R169.276 million**, resulting in a favourable variance of **-R62.801 million**.
- Transfers and grants indicate a year-to-date amount of **R0 million** **-(R375 074)** Unfavourable variance) compared to a target of **-R375 074**.
- Repayment of borrowing indicates a year-to-date amount of **-R134.156** (**R342 138** favourable variance) compared to a target of **-R131.814 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.

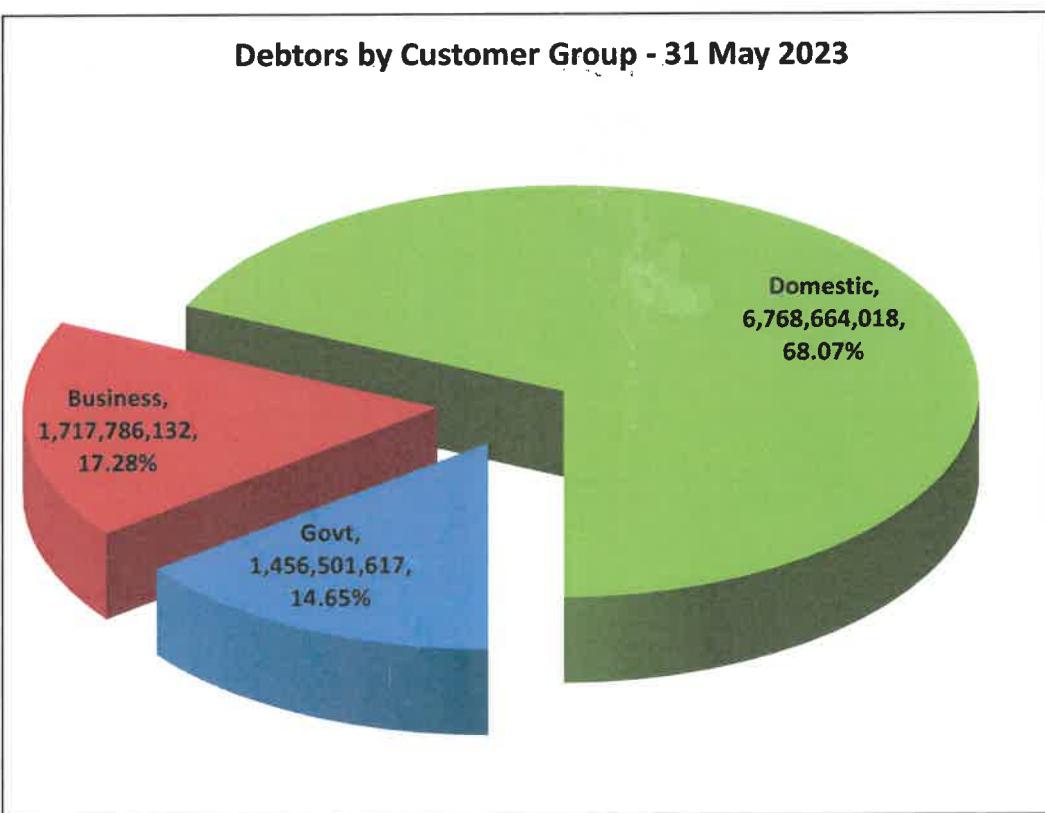
The debtors balance as of 31 May 2023 is **R9.943 billion** including unallocated credits of R332.831 million (30 April 2023 – **R9.705 billion** including unallocated credits of R360.604 million), thus reflecting an increase of **R238 million** (2.39%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R6.453 billion (R6.345 billion – April 2023) is outstanding in this category (1 year and older), with R4.621 billion attributable to households, an increase of R97 million from the balance of R4.524 billion in April 2023.

Aged Consumer Debtors as at 31 May 2023

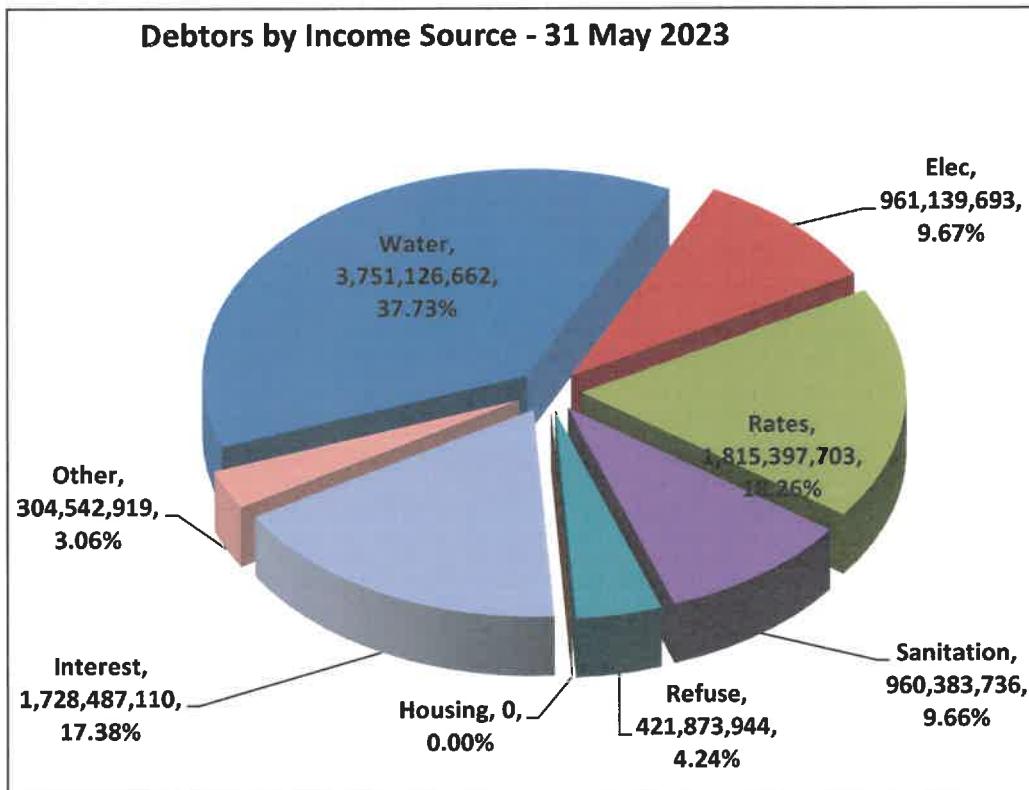


The following chart indicates the outstanding debtors per customer group.

Debtors by Customer Group - 31 May 2023



The following chart indicates the outstanding debtors by income source



Outstanding Creditors Report (Annexure B – Table SC4)

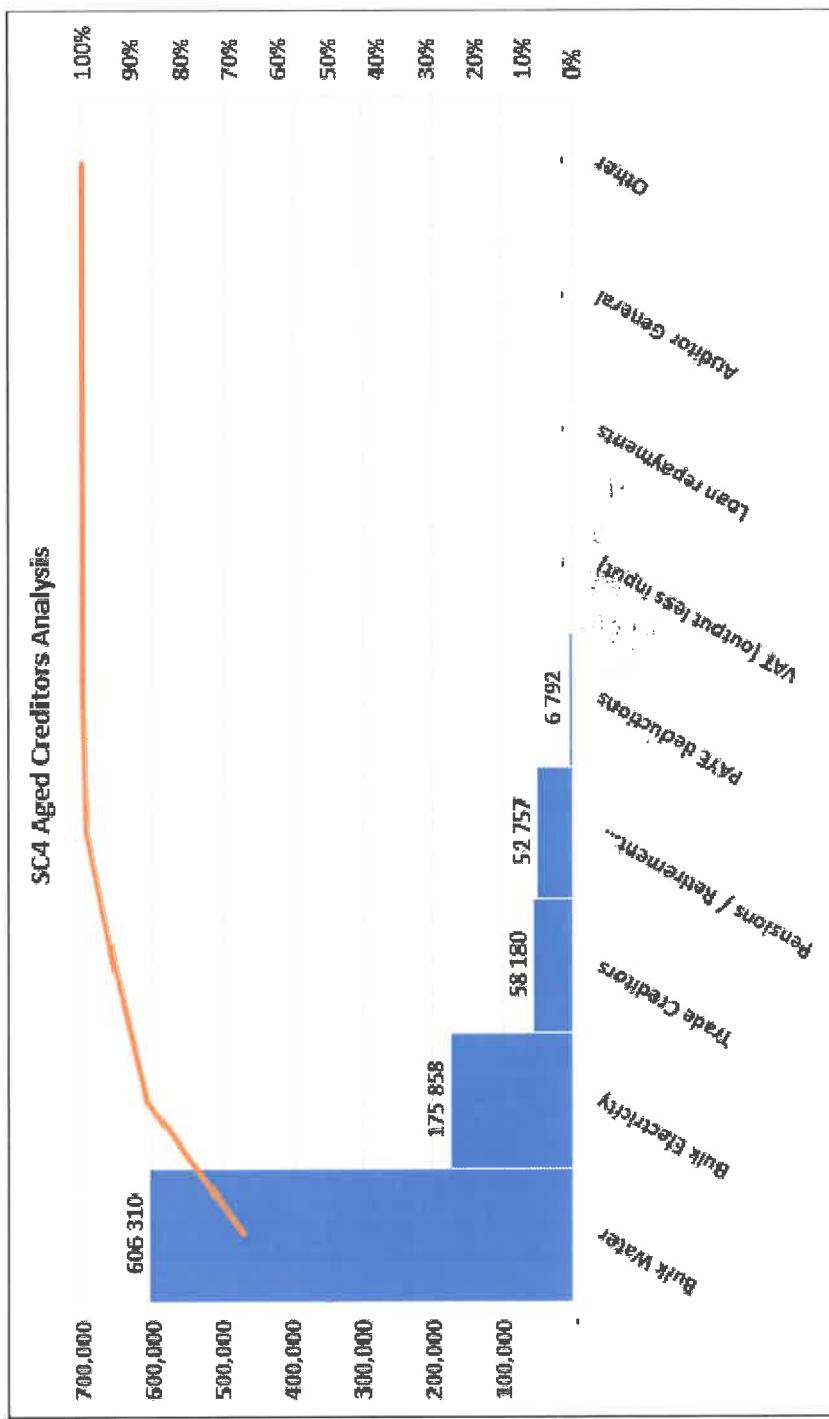
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R899.897 million** compared to an amount of **R777.740 million** in April 2023. The increase of **R122.157 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	April 2023 R'000	May 2023 R'000
Bulk electricity	166 351	175 858
Trade creditors Centlec	3 344	4 577
Bulk water	512 342	606 310
Salaries/PAYE	7 055	6 792
Pensions Deductions	53 362	52 757
Other	-	-
Trade creditors Mangaung	35 285	53 603
Total	777 740	899 897

*The current portion of the amount due was R853.693 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 **R965.258 million** as of 31 May 2023 against **R1.125 billion** on 31 April 2023.

4. FINANCIAL IMPLICATIONS

The report for the month ending 31 May 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 May 2023 the operating revenue (excluding capital grants) and expenditure actual represented 90.77% and 94.60% respectively of the adjusted budget. The outcome reflects a variance of 0.49% (unfavourable) and -2.80% (unfavourable) respectively, when compared to the average target of 91.26% and 91.80% respectively (based on the eleventh 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 May 2023 represents only 39.01% of the adjusted budget, when compared to a target of 91.66% (ninth month), a variance of 52.65% for the year against the target.

4.1 Financial Ratios

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

$$1\ 057\ 039\ 611 / (669\ 382\ 722 - 98\ 421\ 492 - 113\ 426\ 036) = 2.31 \text{ months}$$

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

$$9\ 400\ 357\ 110 / 11\ 081\ 561\ 315 = 0.85$$

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

$$20\ 592\ 002 + 91\ 927\ 831 / 669\ 382\ 722 \times 100 = 16.81\%$$

The finance charges ratio is higher monthly than the norm of 6% to 8% per annum 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)

$$46\ 475\ 058 / (18\ 410\ 015\ 749 + 1\ 585\ 611\ 015) = 0.23\% \text{ for the month}$$

The ratio is lower than the annual norm of 8% (0.67% for the month) 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

$$9\ 496\ 592\ 847 + 569\ 415\ 434 + 1\ 159\ 278 = 10\ 067\ 167\ 558 - 9\ 613\ 394\ 024 = 453\ 773 \\ 534 / 5569\ 415\ 434 = 79.69\%$$

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.

- Creditors payment period:

Outstanding creditors/ creditor payments x 365

(899 896 978 / 3 402 581 176) = 97 days

The period is higher than the norm of 30 days to settle creditors which indicates that the Metro is not capable of paying the creditors within the 30 days norm.

5. KEY MAY 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 MAY 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 MAY 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: 13/06/2023

ACTING CHIEF FINANCIAL OFFICER

MS G MALAZA DATE: _____

NATIONAL CABINET REPRESENTATIVE

Acting City Manager's quality certification

I, **Ngaka Dumalisile**, 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 MAY 2023** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: N Dumalisile

Acting City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: _____

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 adjusted 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 adjusted 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 8 May 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

General Information and Contact Information

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Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
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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
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Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
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Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M11 May

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	125 497	1 382 811	1 336 567	46 244	3%	1 458 073
Service charges	4 486 855	5 315 372	5 139 606	374 482	4 290 809	4 731 811	(441 002)	-9%	5 139 606
Investment revenue	18 214	25 072	25 072	1 236	48 537	22 983	25 554	111%	25 072
Transfers and subsidies	877 604	1 041 216	1 053 611	7 855	1 039 129	965 001	74 129	8%	1 053 611
Other own revenue	1 144 059	971 515	971 515	78 597	1 087 975	836 065	251 910	30%	971 515
Total Revenue (excluding capital transfers and contributions)	7 914 527	8 811 248	8 647 876	587 667	7 849 261	7 892 425	(43 165)	-1%	8 647 876
Employee costs	2 244 582	2 393 515	2 243 143	183 280	2 179 878	2 074 070	105 808	5%	2 243 143
Remuneration of Councillors	67 895	70 668	75 231	5 568	63 710	68 430	(4 720)	-7%	75 231
Depreciation & asset impairment	906 729	347 000	347 000	113 426	850 418	318 084	532 335	167%	347 000
Finance charges	115 415	64 665	64 665	20 592	119 734	59 276	60 458	102%	64 665
Inventory consumed and bulk purchases	2 811 880	2 770 646	2 746 047	189 051	2 667 968	2 520 231	147 737	6%	2 746 047
Transfers and subsidies	7 244	409	409	—	—	375	(375)	-100%	409
Other expenditure	3 428 574	2 510 299	2 617 871	157 465	1 775 261	2 389 985	(614 724)	-26%	2 617 871
Total Expenditure	9 582 320	8 157 202	8 094 366	669 383	7 656 970	7 430 451	226 519	3%	8 094 366
Surplus/(Deficit)	(1 667 793)	654 046	553 510	(81 716)	192 291	461 975	(269 684)	-58%	553 510
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	895 679	963 271	1 016 874	40 371	361 748	948 383	#### ####	-62%	1 016 874
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	217	6 823	13 108	(6 285)	-48%	14 300
Surplus/(Deficit) after capital transfers & contributions	(752 605)	1 631 617	1 584 684	(41 127)	560 862	1 423 465	(862 604)	-61%	1 584 684
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(752 605)	1 631 617	1 584 684	(41 127)	560 862	1 423 465	(862 604)	-61%	1 584 684
Capital expenditure & funds sources									
Capital expenditure	853 607	1 280 835	1 241 188	54 923	483 720	1 162 914	(679 193)	-58%	1 241 188
Capital transfers recognised	667 471	977 571	1 038 740	48 099	382 638	965 274	(582 636)	-60%	1 038 740
Borrowing	37 225	—	—	580	12 220	—	12 220	#DIV/0!	—
Internally generated funds	148 911	303 265	202 448	6 244	88 862	197 640	(108 777)	-55%	202 448
Total sources of capital funds	853 607	1 280 835	1 241 188	54 923	483 720	1 162 914	(679 193)	-58%	1 241 188
Financial position									
Total current assets	9 137 799	4 197 201	4 197 201		9 847 312				4 197 201
Total non current assets	22 394 896	23 399 623	23 388 774		22 195 041				23 388 774
Total current liabilities	11 149 545	2 316 152	2 316 152		11 081 561				2 316 152
Total non current liabilities	2 602 082	2 066 608	2 066 608		2 612 185				2 066 608
Community wealth/Equity	18 859 183	23 212 063	23 248 147		18 329 304				23 248 147
Cash flows									
Net cash from (used) operating	8 598 925	4 965 309	4 997 100	49 970	8 753 664	4 580 675	#####	-91%	4 997 100
Net cash from (used) investing	(853 610)	(1 293 206)	(1 280 835)	(54 923)	(471 293)	(1 174 099)	(702 806)	60%	(1 280 835)
Net cash from (used) financing	(63 259)	(143 724)	(145 979)	(1 459)	(105 319)	(131 747)	(26 428)	20%	(143 724)
Cash/cash equivalents at the month/year end	8 143 452	3 739 878	3 781 786	—	9 748 865	3 486 329	#####	-180%	5 144 354
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	714 937	262 611	261 730	238 659	263 909	243 371	1 504 259	6 453 475	9 942 952
Creditors Age Analysis									
Total Creditors	247 383	6 607	1 249	38 348	—	—	—	—	293 587

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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								
Revenue - Functional									
Governance and administration		3 146 849	3 344 005	3 382 726	203 163	2 749 671	3 119 453	(369 782)	-12%
Executive and council		816	13	13	74	795	12	783	6774%
Finance and administration		3 146 034	3 343 992	3 382 714	203 089	2 748 876	3 119 441	(370 565)	-12%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		176 497	71 855	71 855	2 753	25 947	65 867	(39 920)	-61%
Community and social services		6 882	7 871	7 871	459	5 016	7 215	(2 198)	-30%
Sport and recreation		137 040	8 483	8 483	92	1 676	7 776	(6 100)	-78%
Public safety		6 404	26 953	26 953	1 149	7 611	24 707	(17 096)	-69%
Housing		26 159	28 541	28 541	1 053	11 628	26 162	(14 534)	-56%
Health		11	7	7	1	15	7	9	128%
Economic and environmental services		43 296	30 197	30 197	2 162	13 146	27 680	(14 535)	-53%
Planning and development		27 193	13 756	13 756	2 113	12 811	12 610	202	2%
Road transport		15 837	16 000	16 000	-	-	14 667	(14 667)	-100%
Environmental protection		265	441	441	49	335	404	(70)	-17%
Trading services		5 463 064	6 341 269	6 192 779	420 169	5 429 026	5 694 037	(265 011)	-5%
Energy sources		2 966 774	3 593 186	3 444 696	234 102	2 677 559	3 174 961	(497 402)	-16%
Water management		1 467 935	1 629 229	1 629 229	120 804	1 658 291	1 493 460	164 831	11%
Waste water management		573 401	666 490	666 490	47 746	646 093	610 949	35 144	6%
Waste management		454 954	452 363	452 363	17 517	447 082	414 666	32 416	8%
Other	4	9	1 493	1 493	8	42	1 369	(1 327)	-97%
Total Revenue - Functional	2	8 829 715	9 788 819	9 679 050	628 256	8 217 832	8 908 406	(690 574)	-8%
Expenditure - Functional									
Governance and administration		1 841 943	1 334 224	1 279 212	116 300	1 177 915	1 180 283	(2 368)	0%
Executive and council		136 418	174 436	170 244	12 020	116 782	156 717	(39 936)	-25%
Finance and administration		1 705 525	1 159 788	1 108 968	104 280	1 061 134	1 023 566	37 568	4%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		1 165 555	660 683	645 808	54 445	665 831	595 966	69 866	12%
Community and social services		53 915	63 590	58 635	4 304	46 821	54 332	(7 511)	-14%
Sport and recreation		358 739	195 105	192 754	19 818	218 228	176 833	41 395	23%
Public safety		345 281	263 573	271 117	21 317	299 519	247 645	51 874	21%
Housing		392 951	122 686	104 510	7 657	86 762	100 192	(13 430)	-13%
Health		14 669	15 730	18 793	1 349	14 502	16 964	(2 462)	-15%
Economic and environmental services		760 526	390 435	385 087	40 943	425 546	353 585	71 962	20%
Planning and development		229 551	54 359	49 689	3 163	39 182	46 067	(6 885)	-15%
Road transport		505 630	306 449	304 146	35 489	360 626	279 070	81 555	29%
Environmental protection		25 345	29 627	31 251	2 291	25 739	28 447	(2 708)	-10%
Trading services		5 809 837	5 766 601	5 779 922	457 338	5 384 098	5 296 559	87 539	2%
Energy sources		3 018 328	3 167 911	3 123 120	265 250	3 002 283	2 868 088	134 195	5%
Water management		1 283 082	1 950 025	1 990 896	134 195	1 687 580	1 820 879	(133 299)	-7%
Waste water management		430 782	349 062	366 152	31 716	401 846	333 646	68 200	20%
Waste management		1 077 644	299 603	299 754	26 176	292 389	273 946	18 443	7%
Other		4 458	5 258	4 337	356	3 579	4 060	(480)	-12%
Total Expenditure - Functional	3	9 582 320	8 157 202	8 094 366	669 383	7 656 970	7 430 452	226 518	3%
Surplus/ (Deficit) for the year		(752 605)	1 631 617	1 584 684	(41 127)	560 862	1 477 954	(917 092)	-62%
									1 584 684

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M11 May									
Description	Ref	2021/22		Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
Revenue - Functional									
<i>Municipal governance and administration</i>									
Executive and council		3 146 849	3 344 005	3 382 726	203 163	2 749 671	3 119 453	(369 782)	-12%
Municipal Manager, Town Secretary and Chief Executive		816	13	13	74	795	12	783	0
Fleet Management		816	13	13	74	795	12	783	0
Human Resources		3 146 034	3 343 992	3 382 714	203 089	2 748 876	3 119 441	(370 565)	(0)
Information Technology		1 792	176	176	5	68	162	(94)	(0)
Marketing, Customer Relations, Publicity and Media Co-ordination		3 149 476	3 284 456	3 304 070	198 140	2 699 832	3 049 943	(349 112)	(0)
Property Services		504	—	—	—	—	—	—	—
Internal audit		0	8 029	27 137	46	3 732	23 283	(19 551)	(0)
Community and public safety		32 502	33 266	33 266	2 957	30 515	30 494	21	27 137
Community and social services		(38 239)	18 059	18 059	1 941	14 730	16 554	(1 824)	6
Cemeteries, Funeral Parlours and Crematoriums		—	—	—	—	—	—	—	—
Libraries and Archives		176 497	71 855	71 855	2 753	25 947	65 867	(39 920)	(0)
Museums and Art Galleries		6 882	7 871	7 871	459	5 016	7 215	(2 198)	7 871
Sport and recreation		—	—	—	—	—	—	—	—
Community Parks (including Nurseries)		137 040	8 483	8 483	92	1 676	7 776	(6 100)	(0)
Recreational Facilities		437	2 562	2 562	—	375	2 348	(1 973)	(0)
Sports Grounds and Stadiums		185	633	633	10	186	581	(395)	633
Public safety		136 418	5 288	5 288	82	1 115	4 847	(3 733)	(0)
Civil Defence		6 404	26 953	26 953	1 149	7 611	24 707	(17 096)	26 953
Fire Fighting and Protection		18	24	24	1	31	22	9	24
Police Forces, Traffic and Street Parking Control		1 160	1 212	1 212	55	1 168	1 111	58	1 212
Housing		5 227	25 718	25 718	1 092	6 411	23 574	(17 163)	(0)
Housing		26 159	28 541	28 541	1 053	11 628	26 162	(14 534)	(0)
Health		26 159	26 541	28 541	1 053	11 628	26 162	(14 534)	28 541
Health Services		11	7	7	1	15	7	9	0
Environmental protection		11	7	7	1	15	7	9	7
Pollution Control		43 296	30 197	30 197	2 162	13 146	27 680	(14 535)	(0)
Planning and development		27 193	13 756	13 756	2 113	12 811	12 810	202	0
Town Planning, Building Regulations and Enforcement, and City Engineer		27 193	13 756	13 756	2 113	12 811	12 610	202	0
Road transport		15 837	16 000	16 000	—	—	14 667	(14 667)	16 000
Public Transport		—	16 000	16 000	—	—	14 667	(14 667)	16 000
Roads		15 837	—	—	—	—	—	—	—
Environmental protection		285	441	441	49	335	404	(70)	(0)
Pollution Control		265	441	441	49	335	404	(70)	441
Trading services		5 463 064	6 341 269	6 192 778	420 169	5 429 026	5 694 037	(265 011)	(0)
Energy sources		2 966 774	3 593 186	3 444 696	234 102	2 677 559	3 174 961	(497 402)	(0)
Electricity		2 966 774	3 593 186	3 444 696	234 102	2 677 559	3 174 961	(497 402)	(0)
Water management		1 467 935	1 629 229	1 629 229	120 804	1 658 291	1 493 460	164 831	0
Water Distribution		1 467 935	1 629 229	1 629 229	120 804	1 658 291	1 493 460	164 831	0
Waste water management		573 401	666 490	666 490	47 746	646 093	610 948	35 144	666 490
Sewerage		573 401	666 490	666 490	47 746	646 093	610 948	35 144	666 490
Waste management		454 954	452 363	452 363	17 517	447 082	414 666	32 416	452 363
Solid Waste Disposal (Landfill Sites)		0	1	1	—	—	1	(1)	1
Solid Waste Removal		454 953	452 362	452 362	17 517	447 082	414 665	32 417	452 362
Other		9	1 493	1 493	8	42	1 369	(1 327)	(0)
Air Transport		—	1 153	1 153	—	—	1 057	(1 057)	(0)
Tourism		9	340	340	8	42	312	(270)	(0)
Total Revenue - Functional	2	8 829 715	9 788 819	9 679 050	628 256	8 217 632	8 908 406	(690 574)	(0)
									9 679 050

Expenditure - Functional								
Municipal governance and administration								
Executive and council	1 841 943	1 334 224	1 279 212	116 300	1 177 915	1 180 283	(2 368)	(0)
Mayor and Council	136 418	174 436	170 244	12 020	116 782	156 717	(39 935)	(0)
Municipal Manager, Town Secretary and Chief Executive	79 660	85 769	81 513	5 976	68 668	75 219	(6 552)	(0)
Finance	56 758	88 668	88 732	6 044	48 114	81 498	(33 384)	(0)
Finance and administration	1 705 525	1 159 788	1 108 958	104 280	1 061 134	1 023 566	37 568	0
Administrative and Corporate Support	942 479	360 416	291 884	20 497	253 197	275 548	(22 351)	(0)
Finance	411 334	477 123	457 181	54 645	510 766	422 933	87 833	0
Fleet Management	95 482	84 985	93 736	9 929	98 374	83 907	14 467	0
Human Resources	108 090	87 525	103 030	7 730	69 084	93 145	(24 060)	(0)
Information Technology	60 576	75 834	88 188	4 994	57 570	79 596	(22 026)	(0)
Legal Services	26 810	(1 614)	1 494	1 026	9 761	1 010	8 751	0
Marketing, Customer Relations, Publicity and Media Co-ordination	29 777	39 765	40 833	2 994	34 837	37 336	(2 499)	(0)
Property Services	22 694	24 148	22 814	1 801	19 929	21 069	(1 140)	(0)
Risk Management	8 283	11 606	9 809	664	7 615	9 022	(1 407)	(0)
Internal audit	—	—	—	—	—	—	—	—
Community and public safety	1 165 555	660 683	645 808	54 445	665 831	595 968	69 866	0
Community and social services	53 915	63 590	58 835	4 304	46 821	54 332	(7 511)	(0)
Cemeteries, Funeral Parlours and Crematoriums	25 171	26 999	25 206	2 041	22 168	23 315	(1 149)	(0)
Libraries and Archives	27 673	35 374	32 249	2 123	23 640	29 931	(6 292)	(0)
Museums and Art Galleries	1 071	1 217	1 180	141	1 015	1 086	(71)	(0)
Sport and recreation	358 739	195 105	192 754	19 818	218 228	176 833	41 395	0
Community Parks (including Nurseries)	76 068	101 691	90 975	6 141	66 346	84 601	(18 255)	(0)
Recreational Facilities	12 816	23 123	24 114	1 034	11 991	22 012	(10 021)	(0)
Sports Grounds and Stadiums	269 855	70 091	77 665	12 643	139 891	70 219	69 672	0
Public safety	345 281	263 573	271 117	21 317	299 519	247 645	51 874	0
Civil Defence	12 750	13 149	14 331	1 147	12 821	12 999	(178)	(0)
Fire Fighting and Protection	82 516	93 843	89 981	7 124	74 496	82 933	(8 438)	(0)
Police Forces, Traffic and Street Parking Control	250 015	156 581	166 805	13 046	212 203	151 713	60 490	0
Housing	392 951	122 686	104 510	7 857	86 762	100 192	(13 430)	(0)
Housing	392 951	122 686	104 510	7 857	85 762	100 192	(13 430)	(0)
Health	14 669	15 730	18 793	1 349	14 502	16 964	(2 462)	(0)
Health Services	14 669	15 730	18 793	1 349	14 502	16 964	(2 462)	(0)
Economic and environmental services	760 528	390 435	385 087	40 943	425 546	353 585	71 962	0
Planning and development	229 551	54 359	49 689	3 163	39 182	46 087	(6 885)	(0)
Town Planning, Building Regulations and Enforcement, and City Engineer	229 551	54 359	49 689	3 163	39 182	46 067	(6 885)	(0)
Road transport	505 630	306 449	304 146	35 489	360 626	279 070	81 555	0
Public Transport	35 624	61 166	61 166	2 141	17 357	56 069	(38 712)	(0)
Roads	470 006	245 283	242 980	33 348	343 268	223 001	120 267	0
Environmental protection	25 345	29 627	31 251	2 291	25 739	28 447	(2 708)	(0)
Pollution Control	25 345	29 627	31 251	2 291	25 739	28 447	(2 708)	(0)
Trading services	5 809 837	5 766 601	5 779 922	457 338	5 384 098	5 296 559	87 539	0
Energy sources	3 018 328	3 167 911	3 123 120	265 250	3 002 283	2 868 088	134 195	0
Electricity	3 018 328	3 167 911	3 123 120	265 250	3 002 283	2 868 088	134 195	0
Water management	1 283 082	1 950 025	1 990 896	134 195	1 687 580	1 820 879	(133 299)	(0)
Water Distribution	1 283 082	1 950 025	1 990 896	134 195	1 687 580	1 820 879	(133 299)	(0)
Waste water management	430 782	349 062	366 152	31 716	401 846	333 646	68 200	0
Sewerage	430 782	349 062	366 152	31 716	401 846	333 646	68 200	0
Waste management	1 077 644	299 603	299 754	26 176	292 389	273 846	18 443	0
Solid Waste Disposal (Landfill Sites)	51 626	41 781	40 256	2 176	28 069	37 079	(9 011)	(0)
Solid Waste Removal	952 471	191 434	189 698	16 371	196 091	174 140	21 951	0
Street Cleaning	73 547	66 388	69 801	7 629	68 229	62 727	5 502	0
Other	4 458	5 258	4 337	356	3 579	4 060	(480)	(0)
Tourism	4 458	5 258	4 337	356	3 579	4 060	(480)	(0)
Total Expenditure - Functional	3	9 582 320	8 157 202	8 094 366	669 383	7 656 970	7 430 452	226 518
Surplus/ (Deficit) for the year		(752 605)	1 631 617	1 584 684	(41 127)	560 662	1 477 954	(917 092)
								1 584 684

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

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 thousands										
Revenue by Vote										
Vote 01 - Office Of The City Manager	1	0	1	1	-	0	1	(0)	-72,5%	
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100,0%	
Vote 03 - Corporate Services		136 039	8 141	27 249	109	4 403	23 385	(18 982)	-81,2%	
Vote 04 - Finance		1 653 176	1 720 427	1 720 427	139 123	1 702 679	1 577 058	125 621	8,0%	
Vote 05 - Community Services		14 118	31 984	31 984	1 667	13 923	29 318	(15 395)	-52,5%	
Vote 06 - Planning, Human Settlement And Economic Dev		48 440	93 975	93 975	8 145	70 521	86 143	(15 622)	-18,1%	
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		589 238	666 490	666 490	47 746	646 093	610 949	35 144	5,8%	
Vote 10 - Water		1 467 935	1 629 229	1 629 229	120 804	1 658 291	1 493 460	164 831	11,0%	
Vote 11 - Centlec		3 422 231	4 045 549	3 897 059	251 619	3 124 641	3 589 627	(464 986)	-13,0%	
Vote 12 - Miscellaneous		1 498 092	1 567 305	1 588 919	59 021	997 220	1 474 889	(477 669)	-32,4%	
Vote 13 - Public Safety And Security		445	25 718	25 718	20	59	23 574	(23 515)	-99,7%	
Vote 14 - Naledi And Soutpan		-	-	-	-	0	-	0	#DIV/0!	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	8 829 715	9 788 819	9 679 050	628 256	8 217 832	8 908 406	(690 574)	-7,8%	
Expenditure by Vote										
Vote 01 - Office Of The City Manager	1	98 075	110 561	111 962	8 266	96 087	102 469	(6 382)	-6,2%	
Vote 02 - Office Of The Executive Mayor		211 299	227 683	152 410	10 169	128 945	148 493	(19 547)	-13,2%	
Vote 03 - Corporate Services		402 757	278 820	320 402	22 644	248 771	289 542	(40 771)	-14,1%	
Vote 04 - Finance		317 226	279 645	248 067	20 254	216 538	232 528	(15 990)	-6,9%	
Vote 05 - Community Services		343 868	377 678	361 184	27 496	292 034	333 006	(40 972)	-12,3%	
Vote 06 - Planning, Human Settlement And Economic Dev		704 972	269 646	242 862	17 057	185 723	228 027	(42 305)	-18,6%	
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		897 804	581 028	595 603	64 716	740 198	544 270	195 928	36,0%	
Vote 10 - Water		1 301 933	1 939 777	1 980 850	136 886	1 717 960	1 811 646	(93 687)	-5,2%	
Vote 11 - Centlec		4 859 578	3 591 463	3 555 472	307 625	3 463 306	3 261 586	201 720	6,2%	
Vote 12 - Miscellaneous		131 355	222 095	230 998	35 522	292 448	210 709	81 739	38,8%	
Vote 13 - Public Safety And Security		246 501	216 052	230 314	13 136	213 070	209 457	3 612	1,7%	
Vote 14 - Naledi And Soutpan		66 952	62 755	64 243	5 611	61 891	58 717	3 174	5,4%	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	9 582 320	8 157 202	8 094 366	669 383	7 656 970	7 430 451	226 519	3,0%	
Surplus/ (Deficit) for the year	2	(752 605)	1 631 617	1 584 684	(41 127)	560 862	1 477 955	(917 093)	-62,1%	
									1 584 684	

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M11 May

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 thousand								%		
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	-	0	1	(0)	-73%	1
01.10 - Knowledge Management		0	1	1	-	0	1	(0)	-73%	1
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100%	1
02.3 - Councils General Expenses		-	1	1	-	-	0	(0)	-100%	1
Vote 03 - Corporate Services		136 039	8 141	27 249	109	4 403	23 385	(18 982)	-81%	27 249
03.3 - Operational Training		-	2 884	2 884	-	-	2 644	(2 644)	-100%	2 884
03.4 - Administration		-	2 042	21 150	46	3 732	17 795	(14 063)	-79%	21 150
03.10 - Employment		-	2	2	-	-	2	(2)	-100%	2
03.17 - Facilities Management - Stadiums		136 039	3 207	3 207	63	671	2 940	(2 269)	-77%	3 207
03.23 - It Administration		-	6	6	-	-	5	(5)	-100%	6
Vote 04 - Finance		1 653 176	1 720 427	1 720 427	139 123	1 702 679	1 577 058	125 621	8%	1 720 427
04.1 - Payroll Management		-	3 101	3 101	-	-	2 843	(2 843)	-100%	3 101
04.2 - Chief Financial Officer - Administration		1 792	176	176	5	68	161	(94)	-58%	176
04.8 - Treasury		1 411	5	5	-	-	5	(5)	-100%	5
04.11 - Administration		-	2	2	-	-	2	(2)	-100%	2
04.14 - Demand And Acquisition		1 523	973	973	(20)	581	892	(311)	-35%	873
04.18 - Logistics And Warehouse		27	2 855	2 855	-	293	2 617	(2 324)	-89%	2 855
04.22 - Billing		80 995	51 879	51 879	13 338	116 707	47 556	69 151	145%	51 879
04.24 - Rates And Taxes		3 454	4 176	4 176	304	3 037	3 828	(791)	-21%	4 176
04.28 - Customer Services		-	17	31	31	1	27	28	(1)	4%
04.42 - Assessment Rates		1 563 958	1 657 228	1 657 228	125 497	1 581 966	1 519 126	62 841	4%	1 657 228
Vote 05 - Community Services		14 118	31 984	31 984	1 667	13 923	29 318	(15 395)	-53%	31 984
05.1 - Transport Unit		-	16 000	16 000	-	-	14 667	(14 667)	-100%	16 000
05.4 - Libraries And Information Services		1 745	1 462	1 462	155	1 701	1 340	361	27%	1 462
05.5 - Arts And Culture		-	10	10	-	-	9	(9)	-100%	10
05.6 - Hiv/Aids		11	7	7	1	15	7	9	128%	7
05.7 - Environmental Health Services		265	441	441	49	335	404	(70)	-17%	441
05.12 - Facilities Management - Swimming Pools		185	633	633	10	186	581	(395)	-68%	633
05.13 - Facilities Management - Stadiums		378	2 081	2 081	19	443	1 807	(1 464)	-77%	2 081
05.24 - Fire And Rescue Operations Bloemfontein		1 160	1 212	1 212	55	1 168	1 111	58	5%	1 212
05.27 - Traffic Operations		3 669	-	-	931	5 081	-	5 081	0%	-
05.31 - Parking Garage		1 114	-	-	141	1 272	-	1 272	0%	-
05.38 - Nature Resource Management - Zoo		444	2 305	2 305	-	313	2 113	(1 800)	-85%	2 305
05.39 - Nature Resource Management - Nature Areas		-	82	82	-	-	75	(75)	-100%	82
05.40 - Tempo Airport		-	1 153	1 153	-	-	1 057	(1 057)	-100%	1 153
05.41 - Cemeteries Bloemfontein		2 245	2 247	2 247	112	1 161	2 080	(899)	-44%	2 247
05.42 - Cemeteries Botshabelo		2 806	3 745	3 745	187	1 942	3 433	(1 491)	-43%	3 745
05.43 - Cemeteries Thaba Nchu		286	407	407	6	212	373	(161)	-43%	407
05.44 - Parks Development		(7)	175	175	-	63	160	(98)	-61%	175
05.54 - Disaster Management Operations		18	24	24	1	31	22	9	41%	24
Vote 06 - Planning, Human Settlement And Economic Dev		48 440	93 975	93 975	8 145	70 521	86 143	(15 622)	-18%	93 975
06.3 - Urban Design		12 736	345	345	-	64	316	(253)	-80%	345
06.5 - Development Applications		775	961	961	37	786	881	(96)	-11%	961
06.6 - Building Zoning Control		7 592	8 172	8 172	794	6 545	7 491	(946)	-13%	8 172
06.7 - Enforcement Division		-	599	599	-	-	549	(549)	-100%	599
06.8 - Outdoor Advertising		6 090	3 678	3 678	1 282	5 417	3 372	2 045	61%	3 678
06.18 - Administration And Finance		26 442	30 014	30 014	2 686	27 668	27 513	155	1%	30 014
06.19 - Business Operations		6 059	3 252	3 252	261	2 847	2 981	(134)	-5%	3 252
06.22 - Church Street Houses		488	776	776	40	477	711	(234)	-33%	776
06.23 - Hostels Mangaung		1 766	2 670	2 670	157	1 727	2 447	(720)	-29%	2 670
06.25 - Omega Service Centre Rooms		12	26	26	1	12	24	(11)	-48%	26
06.26 - Economic Flats		534	990	990	46	510	908	(398)	-44%	990
06.27 - Economic Letting Scheme 1 & 2		-	116	116	-	-	106	(106)	-100%	116
06.29 - Flats For The Aged		108	178	178	10	111	163	(52)	-32%	178
06.30 - Sub Economic Letting Scheme 1		15 025	1 811	1 811	80	881	1 660	(779)	-47%	1 811
06.31 - Sub Economic Letting Scheme 2		190	434	434	17	186	398	(212)	-53%	434
06.32 - Sub Economic Letting Scheme 3		121	241	241	11	118	221	(102)	-46%	241
06.33 - Bloemhof Flats		1 920	3 059	3 059	166	1 871	2 804	(933)	-33%	3 059
06.34 - Erich Park Homes		3 947	2 923	2 923	330	3 688	2 680	1 008	38%	2 923
06.35 - Lente Hof		-	274	274	-	(10)	251	(261)	-104%	274
06.36 - Loulier Park Houses		(218)	2 432	2 432	-	(129)	2 229	(2 359)	-106%	2 432
06.37 - Sundry Dwellings		1 347	2 303	2 303	121	1 332	2 111	(778)	-37%	2 303
06.39 - Stillirius		839	1 451	1 451	70	808	1 330	(522)	-39%	1 451
06.41 - Property Rentals		17 742	13 172	13 172	1 887	14 345	12 074	2 271	19%	13 172
06.42 - Property Disposal		1 022	4 887	4 887	53	385	4 480	(4 095)	-91%	4 887
06.45 - Land Banking And Development		(57 004)	-	-	-	-	-	-	-	-
06.46 - Bng & Property Finance Administration		79	8 858	8 858	4	45	8 120	(8 075)	-99%	8 858
06.55 - Tourism		9	340	340	8	42	312	(270)	-86%	340
06.57 - Smme's		816	13	13	74	795	12	783	6774%	13

Vote 07 - Fresh Produce Market	-	-	-	-	-	-	-	-	-	
Vote 08 - Economic Development	-	-	-	-	-	-	-	-	-	
Vote 09 - Technical Services	589 238	666 490	666 490	47 746	646 093	610 949	35 144	6%	666 490	
09.9 - Engineering Services	15 837	-	-	-	-	-	-	-	-	
09.15 - Sanitary Services Revenue	572 693	665 925	665 925	47 719	646 066	610 431	35 635	6%	665 925	
09.16 - Bloemfontein Sewer Reticulation	707	71	71	27	27	65	(38)	-59%	71	
09.19 - Vacuum Services	-	494	494	-	-	453	(453)	-100%	494	
Vote 10 - Water	1 467 935	1 629 229	1 629 229	120 804	1 658 291	1 493 460	164 831	11%	1 629 229	
10.2 - Bulk Water Services	1 485 207	1 624 143	1 624 143	120 710	1 656 650	1 488 798	167 852	11%	1 624 143	
10.4 - Water Demand Management	2 728	5 087	5 087	94	1 641	4 663	(3 021)	-65%	5 087	
Vote 11 - Centlec	3 422 231	4 045 549	3 897 059	251 619	3 124 641	3 589 627	(464 986)	-13%	3 897 059	
11.7 - Marketing & Communication	-	34	34	-	-	31	(31)	-100%	34	
11.12 - Financial Management & Support	218	-	-	-	-	-	-	-	-	
11.13 - Revenue Management	81 512	80 813	108 089	4 043	42 494	95 899	(53 405)	-56%	108 089	
11.15 - Supply Chain Management	5 035	365	365	-	-	335	(335)	-100%	365	
11.16 - Asset Management	-	4 468	4 468	(11)	(29)	4 095	(4 124)	-101%	4 468	
11.20 - Human Resource Development	575	1 141	1 141	-	632	1 048	(415)	-40%	1 141	
11.22 - Revenue And Customer Management	5 347	15 735	15 735	906	7 564	14 424	(6 860)	-49%	15 735	
11.23 - Trading Services	2 770 096	3 484 929	3 309 163	221 535	2 536 408	3 053 905	(517 497)	-17%	3 309 163	
11.26 - Planning	-	3 400	3 400	-	-	3 117	(3 117)	-100%	3 400	
11.29 -	-	2 300	2 300	-	-	2 108	(2 108)	-100%	2 300	
11.36 - Electricity Supply: Naledi	20	-	-	-	-	-	-	-	-	
11.37 - Electricity Supply: Kopanong	74 404	-	-	5 222	64 263	-	64 283	0%	-	
11.38 - Electricity Supply: Mohokare	31 219	-	-	2 406	26 227	-	26 227	0%	-	
11.39 - Electricity Supply: Mantsope	(1 652)	-	-	-	-	-	-	-	-	
11.42 - Administration	0	1	1	-	-	1	(1)	-100%	1	
11.45 - Administration	446 277	443 250	443 250	16 718	438 190	406 313	31 877	8%	443 250	
11.46 - Administration	8 677	9 112	9 112	800	8 892	8 353	539	8%	9 112	
11.50 - Fleet Maintenance	504	-	-	-	-	-	-	-	-	
Vote 12 - Miscellaneous	1 498 092	1 567 305	1 586 919	59 021	997 220	1 474 889	(477 669)	-32%	1 586 919	
12.4 - Sundries	226 855	140 465	140 465	10 841	156 246	128 760	27 486	21%	140 465	
12.6 - Governmental Transfers	1 271 237	1 426 840	1 446 454	48 180	840 974	1 346 129	(505 155)	-38%	1 446 454	
Vote 13 - Public Safety And Security	445	25 718	25 718	20	59	23 574	(23 515)	-100%	25 718	
13.2 - Traffic Operations	203	24 105	24 105	-	30	22 096	(22 067)	-100%	24 105	
13.4 - Parking Garage	241	1 613	1 613	20	20	1 478	(1 449)	-98%	1 613	
Vote 14 - Naledi And Soutpan	-	-	-	-	0	-	0	0%	-	
Vote 15 - Other	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	8 829 715	9 788 819	9 679 050	628 256	8 217 832	8 908 406	(690 574)	-8%	9 679 050

Expenditure by Vote	1	98 075	110 561	111 962	8 266	96 087	102 469	(6 382)	-6%	111 952
Vote 01 - Office Of The City Manager		8 383	9 293	12 330	842	9 998	11 094	(1 096)	-10%	12 330
01.1 - Office Of City Manager		3 626	3 775	3 786	304	3 429	3 470	(40)	-1%	3 786
01.2 - Head Strategic Support		5 400	6 871	5 654	435	5 126	5 325	(199)	-4%	5 654
01.3 - Strategic Projects		23 390	23 465	24 478	1 940	22 198	22 320	(122)	-1%	24 478
01.5 - Regional Centre Bloemfontein		9 126	10 010	10 412	732	8 616	9 497	(881)	-9%	10 412
01.6 - Regional Center Botshabelo		17 193	17 381	18 878	1 419	16 582	17 130	(548)	-3%	18 878
01.7 - Regional Center Thaba Nchu		3 448	2 754	3 736	278	3 237	3 343	(106)	-3%	3 736
01.8 - Deputy Executive Director Operations		447	432	432	-	148	396	(247)	-63%	432
01.9 - Idp And Org.Performance Strategic Planning		4 232	4 974	6 628	424	4 933	5 883	(950)	-16%	6 628
01.10 - Knowledge Management		-	4 433	30	-	19	541	(522)	-98%	30
01.11 - Intergovernment Relations		4 722	4 961	5 125	405	4 652	4 679	(27)	-1%	5 125
01.12 - Administrative Support		8 159	11 590	9 792	664	7 555	9 007	(1 452)	-16%	9 792
01.13 - Risk Manage And Anti-Fraud & Corruption		9 949	10 822	10 680	824	9 583	9 783	(190)	-2%	10 680
01.14 - Internal Audit		211 299	227 683	152 410	10 169	128 945	148 493	(19 547)	-13%	152 410
Vote 02 - Office Of The Executive Mayor		40 709	45 034	10 093	668	6 332	13 329	(6 997)	-52%	10 093
02.2 - Office Of The Speaker		18 730	18 693	18 505	94	17 926	16 985	941	6%	18 505
02.3 - Councils General Expences		8 782	8 518	3 761	295	3 263	4 003	(740)	-18%	3 761
02.6 - M P A C		27 987	31 903	17 611	1 198	15 300	17 807	(2 507)	-14%	17 611
02.8 - Administrative Support		4 295	4 986	3 004	185	1 753	3 002	(1 248)	-42%	3 004
02.9 - Special Programmes		5 188	6 218	3 625	262	2 994	3 613	(619)	-17%	3 625
02.10 - Youth Coordination		7 095	7 566	7 933	643	6 923	7 227	(303)	-4%	7 933
02.11 - Communications		193	548	318	-	80	319	(239)	-75%	318
02.12 - Communications - Projects		75 263	79 275	80 467	5 976	68 587	73 825	(5 038)	-7%	80 467
02.13 - Deputy Executive Mayor		4 203	5 263	45	-	1	650	(648)	-100%	45
02.14 - Policy & Strategy		6 868	7 037	93	-	20	896	(876)	-98%	93
02.15 - Intervention Unit		12 026	12 643	6 854	853	5 768	7 039	(1 273)	-18%	6 954
Vote 03 - Corporate Services		402 757	278 820	320 402	22 644	248 771	289 542	(40 771)	-14%	320 402
03.1 - Head Corporate Services Administration		8 122	7 992	8 772	576	8 006	8 295	(290)	-3%	8 772
03.2 - Administrative Training		6 051	7 092	7 028	585	6 237	6 570	(333)	-5%	7 028
03.3 - Operational Training		8 215	9 427	9 842	988	8 613	8 718	(105)	-1%	9 642
03.4 - Administration		42	682	19 707	46	659	16 481	(15 822)	-98%	19 707
03.5 - Skills Development		-	3 759	276	84	251	615	(364)	-59%	276
03.7 - Benefits Administration		1 718	3 131	2 081	137	1 592	2 043	(451)	-22%	2 081
03.8 - Leave Section		10 684	11 649	11 444	795	9 791	10 479	(688)	-7%	11 444
03.9 - Performance Improvement		4 635	6 265	4 123	315	3 713	4 011	(298)	-7%	4 123
03.10 - Employment		9 718	10 748	12 922	854	9 299	11 579	(2 280)	-20%	12 922
03.11 - Occupational Health		3 690	4 358	6 257	328	3 645	5 489	(1 844)	-34%	6 257
03.13 - Job Evaluation		2 870	2 558	3 450	324	3 112	3 058	54	2%	3 450
03.14 - Employee Wellness		2 003	2 175	2 379	193	2 099	2 244	(146)	-5%	2 379
03.15 - Labour Relations		14 970	14 755	17 535	1 327	13 869	15 749	(1 880)	-12%	17 535
03.16 - Legal Services		26 770	18 472	21 580	1 026	9 746	19 423	(9 677)	-50%	21 580
03.17 - Facilities Management - Stadiums		216 648	69 725	76 890	8 278	88 485	69 545	18 940	27%	76 890
03.18 - Safety And Loss Control		3 210	4 286	3 688	268	3 157	3 482	(326)	-9%	3 688
03.19 - Committee Services		17 882	21 351	19 880	1 526	16 660	17 984	(1 324)	-7%	19 880
03.20 - Administration Management		3 332	8 330	6 719	266	3 232	6 372	(3 139)	-49%	6 719
03.21 - E-Governance Architecture And Design		9 043	6 060	7 808	188	4 236	7 141	(2 905)	-41%	7 808
03.22 - Service Management And Infra-Struc Support		41 638	45 571	49 588	1 798	38 089	44 969	(6 880)	-15%	49 588
03.23 - It Administration		11 517	20 435	28 654	2 742	14 281	25 296	(11 015)	-44%	28 654
Vote 04 - Finance		317 226	279 645	248 067	20 254	216 538	232 528	(15 990)	-7%	248 067
04.1 - Payroll Management		44 710	7 955	8 066	1 851	6 888	7 329	(441)	-6%	8 066
04.2 - Chief Financial Officer - Administration		7 240	11 845	9 288	481	5 071	8 791	(3 720)	-42%	9 288
04.4 - Financial Support Division		493	540	506	43	449	468	(20)	-4%	506
04.5 - Financial Systems		7 259	6 709	6 140	3 873	5 747	5 695	52	1%	6 140
04.6 - Treasury		8 045	10 014	9 270	717	7 709	8 585	(876)	-10%	9 270
04.10 - Budget		1 290	2 119	1 757	143	1 318	1 853	(334)	-20%	1 757
04.11 - Administration		2 218	4 209	3 347	189	2 273	3 169	(896)	-28%	3 347
04.14 - Demand And Acquisition		9 527	13 648	11 156	789	8 637	10 539	(1 902)	-18%	11 156
04.15 - Contract And Performance Management		2 610	5 909	4 227	261	2 662	4 071	(1 408)	-35%	4 227
04.18 - Logistics And Warehouse		16 587	14 856	12 622	918	10 520	11 830	(1 311)	-11%	12 622
04.19 - Debt Collection		29 903	39 831	21 033	1 118	12 965	25 343	(12 378)	-49%	21 033
04.22 - Billing		16 116	22 311	29 162	712	12 526	23 842	(11 316)	-47%	29 162
04.24 - Rates And Taxes		18 597	10 147	11 284	1 731	10 302	9 910	392	4%	11 284
04.25 - Cash Management		34 421	27 205	25 435	2 217	23 108	23 189	(81)	0%	25 435
04.28 - Customer Services		12 396	13 681	13 132	1 086	11 821	12 111	(290)	-2%	13 132
04.29 - Operational Division		28 703	30 637	28 083	2 092	22 750	26 360	(3 610)	-14%	28 083
04.32 - Data Analysis		4 528	5 237	5 374	375	4 255	4 922	(667)	-14%	5 374
04.33 - Acquisition And Control		38 248	34 588	33 075	1 025	36 720	30 499	6 221	20%	33 075
04.36 - Accounting And Reporting		5 722	8 453	6 159	231	2 935	5 677	(2 741)	-48%	6 159
04.37 - Control And Operations		3 075	8 793	5 707	400	3 289	5 591	(2 302)	-41%	5 707
04.40 - Cc Heading		3 580	2 959	3 263	-	2 533	2 956	(423)	-14%	3 263
04.42 - Assessment Rates		21 979	-	-	-	22 059	-	22 059	0%	-

Vote 05 - Community Services	343 868	377 678	361 184	27 496	292 034	333 006	(40 972)	-12%	361 184
05.1 - Transport Unit	33 731	61 166	61 166	2 141	17 357	56 069	(38 712)	-69%	61 166
05.2 - Head Social Services - Administration	5 569	6 565	6 690	382	3 778	6 118	(2 340)	-38%	6 690
05.3 - Administration	1 414	3 395	2 192	195	1 415	2 094	(678)	-32%	2 192
05.4 - Libraries And Information Services	25 286	29 040	25 911	1 895	21 320	24 123	(2 803)	-12%	25 911
05.5 - Arts And Culture	1 071	1 082	1 045	141	1 015	962	53	6%	1 045
05.6 - Hiv/Aids	8 976	8 926	9 887	828	8 758	8 982	(224)	-2%	9 887
05.7 - Environmental Health Services	17 258	18 756	20 796	1 584	17 908	18 846	(938)	-5%	20 796
05.8 - Laboratory	2 382	3 482	2 518	147	1 779	2 389	(610)	-26%	2 518
05.9 - Pest And Vector Control	265	432	393	-	204	365	(161)	-44%	393
05.10 - Community Development	5 017	5 192	4 209	320	3 818	3 989	(172)	-4%	4 209
05.11 - Sports Development	5 316	5 666	5 676	438	5 139	5 202	(62)	-1%	5 676
05.12 - Facilities Management - Swimming Pools	12 816	22 892	23 882	1 034	11 991	21 800	(9 809)	-45%	23 882
05.13 - Facilities Management - Stadiums	40 382	7 059	8 358	3 514	38 840	7 627	31 213	409%	8 358
05.23 - Administration	4 669	5 264	3 938	99	2 989	3 726	(736)	-20%	3 938
05.24 - Fire And Rescue Operations Bloemfontein	75 974	85 081	82 546	6 829	69 568	78 001	(6 434)	-8%	82 546
05.27 - Traffic Operations	3 128	54	79	3	87	70	17	24%	79
05.30 - Traffic Administrative Support	1	-	-	-	-	-	-	-	-
05.35 - Law Enforcement Operations	2 332	1 681	123	94	1 037	294	743	252%	123
05.37 - Administration	3 526	3 575	3 595	342	3 330	3 298	32	1%	3 595
05.38 - Nature Resource Management - Zoo	14 285	11 979	10 665	970	10 735	9 929	805	8%	10 665
05.39 - Nature Resource Management - Nature Areas	2 537	4 708	4 511	235	2 339	4 158	(1 819)	-44%	4 511
05.41 - Cemeteries Bloemfontein	10 292	11 065	10 200	778	9 142	9 446	(304)	-3%	10 200
05.42 - Cemeteries Botshabelo	4 894	5 877	5 123	431	4 511	4 789	(278)	-6%	5 123
05.43 - Cemeteries Thaba Nchu	1 930	1 976	1 781	137	1 651	1 850	1	0%	1 781
05.44 - Parks Development	19 182	23 253	23 022	1 596	17 557	21 123	(3 586)	-17%	23 022
05.45 - Parks - Sports Field Maintenance	968	1 142	857	84	816	819	(3)	0%	857
05.46 - Parks - Technical Services	3 643	8 461	5 787	353	2 893	5 598	(2 903)	-52%	5 787
05.47 - Parks - Horticultural Central	5 899	6 218	4 662	337	4 138	4 454	(316)	-7%	4 662
05.48 - Parks - Horticultural North	5 409	5 485	4 543	375	4 162	4 274	(112)	-3%	4 543
05.49 - Parks - Horticultural South	2 753	2 628	2 536	215	2 221	2 335	(115)	-5%	2 536
05.50 - Parks - Horticultural East	3 544	3 899	3 500	246	2 997	3 255	(258)	-8%	3 500
05.51 - Parks - Horticultural Botshabelo	3 553	4 118	3 471	310	2 980	3 257	(277)	-9%	3 471
05.52 - Parks - Horticultural Thaba Nchu	3 906	4 501	4 186	355	3 595	3 876	(281)	-7%	4 186
05.53 - Management	2 114	2 150	2 353	184	2 170	2 138	33	2%	2 353
05.54 - Disaster Management Operations	3 275	3 282	3 303	322	2 997	3 022	(26)	-1%	3 303
05.55 - Control Centre	6 591	8 727	7 682	591	7 000	6 929	71	1%	7 682
05.56 - Transport Unit	-	-	-	-	-	-	-	-	-
Vote 06 - Planning, Human Settlement And Economic Dev	704 972	269 646	242 862	17 057	185 723	228 027	(42 305)	-19%	242 862
06.1 - Head - Administration And Finance	23 442	20 495	20 747	530	13 302	19 022	(5 720)	-30%	20 747
06.2 - Spatial Development Framework	9	534	169	-	160	198	(39)	-20%	169
06.3 - Urban Design	185 270	4 672	4 783	230	3 462	4 370	(908)	-21%	4 783
06.4 - Transport Planning	12 220	8 287	8 877	397	5 779	8 068	(2 289)	-28%	8 877
06.5 - Development Applications	8 688	10 057	10 115	806	8 853	9 247	(394)	-4%	10 115
06.6 - Building Zoning Control	8 385	13 234	9 002	455	6 464	8 748	(2 284)	-26%	9 002
06.7 - Enforcement Division	2 347	2 394	2 234	187	1 990	2 086	(76)	-4%	2 234
06.8 - Outdoor Advertising	2 480	2 482	2 557	241	2 270	2 335	(66)	-3%	2 557
06.9 - Architectural Services	2 714	2 201	2 488	193	2 251	2 231	20	1%	2 466
06.10 - Cadastral Surveying	-	-	-	-	-	-	-	-	-
06.11 - Quantity Surveying	-	1 478	248	-	-	359	(359)	-100%	248
06.12 - Design And Development	3 444	4 223	4 362	333	4 104	3 984	120	3%	4 362
06.13 - Data Compilation	2 732	2 925	3 083	230	2 720	2 808	(88)	-3%	3 083
06.14 - Interpretation And Business Support	-	-	-	-	-	-	-	-	-
06.15 - Environmental Strategic Planning	2 682	2 781	3 396	303	3 026	3 041	(15)	0%	3 396
06.16 - Environmental Strategic Planning	1 295	1 354	1 294	108	1 256	1 194	62	5%	1 294
06.17 - Environmental Assessment Division	1 365	1 431	1 463	149	1 514	1 337	177	13%	1 483
06.18 - Administration And Finance	4 765	5 126	5 913	443	6 239	5 331	907	17%	5 913
06.19 - Business Operations	4 688	9 506	9 960	816	8 893	9 075	(182)	-2%	9 080
06.20 - Head: Administration	4 057	5 604	4 214	173	2 108	4 025	(1 917)	-48%	4 214
06.21 - Administration	297 837	22 893	20 862	1 692	19 342	19 360	(18)	0%	20 862
06.23 - Hostels Mangaung	-	1	1	-	-	0	(0)	-100%	1
06.36 - Lourier Park Houses	-	4	4	-	-	3	(3)	-100%	4
06.39 - Stillirus	-	1	1	-	1	1	0	42%	1
06.41 - Property Rentals	8 546	8 451	7 511	610	6 791	6 895	(203)	-3%	7 511
06.42 - Property Disposal	5 388	5 441	5 601	467	5 182	5 116	67	1%	5 601
06.44 - Property Maintenance	5 143	5 783	4 763	422	4 587	4 485	102	2%	4 763
06.45 - Land Banking And Development	3 494	3 056	3 522	293	3 154	3 174	(19)	-1%	3 522
06.46 - Bng & Property Finance Administration	10 033	10 376	10 700	925	9 663	9 770	(107)	-1%	10 700
06.47 - Administration	12 893	13 708	12 373	964	11 051	11 498	(447)	-4%	12 373
06.48 - Pmu Mega Projects	10 447	14 753	8 715	19	3 335	8 869	(5 534)	-62%	8 715
06.49 - Bloemfontein South	11 920	6 528	6 159	512	5 385	5 689	(304)	-5%	6 159
06.50 - Bloemfontein North	5 896	20 265	13 033	469	5 496	14 885	(9 389)	-63%	13 033
06.51 - Thaba Nchu	4 282	4 338	4 564	397	4 233	4 157	75	2%	4 564
06.52 - Botshabelo	26 748	12 642	12 311	937	11 033	11 324	(291)	-3%	12 311
06.53 - Administration And Strategic Support	12 253	23 682	19 443	1 947	5 168	18 426	(13 258)	-72%	19 443
06.54 - Marketing & Investment Promotion	3 205	3 619	3 747	308	3 254	3 409	(155)	-5%	3 747
06.55 - Tourism	4 427	5 245	4 324	356	3 568	4 047	(479)	-12%	4 324
06.56 - Rural Development	4 872	3 344	3 461	381	3 061	3 132	(71)	-2%	3 461
06.57 - Smme's	7 017	6 731	6 883	763	7 027	6 245	782	13%	6 883

Vote 07 - Fresh Produce Market	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Economic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Technical Services	897 804	581 028	595 603	64 716	740 198	544 270	195 928	36%	595 603		
09.1 - Administration And Strategic Support	5 139	6 548	6 213	367	4 270	5 734	(1 464)	-26%	6 213		
09.2 - Traffic Signs	3 273	3 872	5 118	368	4 740	4 624	116	3%	5 118		
09.3 - Administrative Support	3 080	3 149	3 246	242	2 962	2 964	(3)	0%	3 248		
09.4 - Bloemfontein North	95 559	39 734	39 292	2 222	28 141	38 066	(7 926)	-22%	39 292		
09.5 - Bloemfontein South	23 417	29 276	27 628	3 083	21 847	25 518	(3 671)	-14%	27 628		
09.6 - Botshabelo	15 999	24 253	21 789	2 927	14 036	20 183	(6 147)	-30%	21 789		
09.7 - Thaba Nchu	6 651	6 830	6 836	503	6 424	6 265	159	3%	6 836		
09.8 - Epwp And Wayleaves	6 178	6 132	6 673	553	6 191	6 054	137	2%	6 673		
09.9 - Engineering Services	312 334	124 854	125 208	23 177	255 656	114 736	140 920	123%	125 208		
09.10 - Transport Unit	1 893	-	-	-	-	-	-	-	-	-	-
09.14 - Purification And Sanitation	225 857	136 510	138 477	13 952	189 548	125 108	64 440	52%	136 477		
09.15 - Sanitary Services Revenue	19 678	80 579	80 579	6 715	93 994	73 864	20 130	27%	80 579		
09.16 - Bloemfontein Sewer Reticulation	123 235	61 500	62 223	7 554	66 223	56 772	9 451	17%	62 223		
09.17 - Botshabelo Sewer Reticulation	10 968	10 265	15 119	444	13 286	13 217	69	1%	15 119		
09.18 - Thaba Nchu Sewer Reticulation	3 923	7 044	3 575	209	2 664	3 957	(1 283)	-33%	3 575		
09.19 - Vacuum Services	40 619	40 482	55 627	2 401	30 217	49 206	(18 989)	-39%	55 627		
Vote 10 - Water	1 301 933	1 939 777	1 980 850	136 886	1 717 960	1 811 646	(93 687)	-5%	1 980 850		
10.1 - Administrative Support	4 123	4 247	4 484	426	4 051	4 083	(32)	-1%	4 484		
10.2 - Bulk Water Services	1 016 583	1 792 706	1 836 898	126 800	1 602 317	1 679 325	(77 009)	-5%	1 836 898		
10.3 - Engineering Services	5 750	6 981	6 412	499	5 305	5 942	(637)	-11%	6 412		
10.4 - Water Demand Management	152 488	21 340	21 117	1 319	12 841	19 384	(6 543)	-34%	21 117		
10.5 - Water Reticulation Bloemfontein	89 311	79 054	79 230	4 674	64 169	72 605	(8 436)	-12%	79 230		
10.6 - Water Reticulation Thaba Nchu	9 588	10 153	10 203	642	8 072	9 349	(1 278)	-14%	10 203		
10.7 - Water Reticulation Botshabelo	22 229	22 469	21 003	2 389	19 871	19 424	447	2%	21 003		
10.8 - Laboratory Services	1 883	2 848	1 502	136	1 334	1 534	(200)	-13%	1 502		
Vote 11 - Centlec	4 859 578	3 591 463	3 555 472	307 625	3 463 306	3 261 586	201 720	6%	3 555 472		
11.1 - Board Of Directors	158	1 216	1 216	-	189	1 115	(926)	-83%	1 216		
11.2 - Company Secretary Office	2 275	12 478	17 478	3 254	19 017	15 438	3 578	23%	17 478		
11.3 - Audit And Risk Committee	-	269	239	31	98	222	(124)	-56%	239		
11.4 - Chief Executive Officer	23 372	17 083	17 083	1 748	22 546	15 660	6 887	44%	17 083		
11.5 - Sherg	10 239	10 439	10 399	447	10 714	9 537	1 177	12%	10 399		
11.7 - Marketing & Communication	4 525	5 385	6 965	289	4 180	6 198	(2 018)	-33%	6 965		
11.8 - Internal Audit & Risk Management	6 981	10 008	9 408	643	6 388	8 694	(2 306)	-27%	9 408		
11.9 - Information Management	11 335	34 858	28 875	1 856	22 437	25 567	(3 130)	-12%	26 875		
11.10 - Legal & Contract Services	18 409	2 255	2 255	60	2 412	2 067	345	17%	2 255		
11.11 - Chief Financial Officer	16 883	27 531	24 541	(1 183)	19 980	22 845	(2 865)	-13%	24 541		
11.12 - Financial Management & Support	6 173	7 853	7 853	632	10 114	7 198	2 916	41%	7 853		
11.13 - Revenue Management	94 186	24 094	24 094	1 602	20 103	22 087	(1 984)	-9%	24 094		
11.14 - Budget & Compliance	224 281	129 540	129 540	890	22 718	118 745	(96 027)	-81%	129 540		
11.15 - Supply Chain Management	19 943	14 001	13 601	1 060	12 891	12 514	376	3%	13 601		
11.16 - Asset Management	22 231	12 014	17 829	2 261	11 648	15 505	(3 856)	-25%	17 829		
11.17 - Executive Manager - Human Resources	2 585	3 146	3 237	169	2 440	2 957	(516)	-17%	3 237		
11.18 - Labour Relations	1 773	1 500	1 570	232	2 865	1 431	1 434	100%	1 570		
11.19 - Human Resource Management	15 096	16 760	16 766	1 455	15 763	15 384	379	2%	16 766		
11.20 - Human Resource Development	22 273	22 517	22 849	1 095	16 846	20 906	(4 060)	-19%	22 849		
11.21 - Executive Manager - Retail	2 457	1 686	1 686	208	2 384	1 546	838	54%	1 686		
11.22 - Revenue And Customer Management	37 189	79 440	79 440	7 527	87 416	72 820	14 596	20%	79 440		
11.23 - Trading Services	1 222 420	2 255 804	2 207 145	(444 653)	1 334 733	2 028 893	(694 180)	-34%	2 207 145		
11.24 - System Engineering	14 752	22 326	22 326	2 018	21 130	20 465	664	3%	22 326		
11.25 - Executive Manager - Wires	2 228	2 737	2 747	207	2 477	2 517	(40)	-2%	2 747		
11.26 - Planning	26 788	21 629	21 529	1 482	21 281	19 746	1 534	8%	21 529		
11.27 - Network Services	163 483	156 751	181 797	13 975	180 817	147 726	32 892	22%	181 797		
11.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)	39 021	41 292	44 118	3 603	44 981	40 112	4 869	12%	44 118		
11.29 -	55 843	69 197	71 572	8 174	71 954	65 331	6 623	10%	71 572		
11.30 - Executive Manager - Compl & Performance	2 250	3 118	3 118	191	2 585	2 859	(273)	-10%	3 118		
11.31 - Compliance & Performance Management	13 601	9 194	9 244	1 437	19 560	8 468	11 092	131%	9 244		
11.32 - Fleet & Security Management	48 987	64 326	63 146	5 077	44 858	58 022	(13 164)	-23%	63 146		
11.34 - Power Generation	4 972	4 894	4 894	408	5 738	4 458	1 252	28%	4 894		
11.35 - Facilities Management	197 361	82 591	76 741	17 760	183 648	71 028	122 620	173%	76 741		
11.36 - Electricity Supply: Naledi	558 344	-	-	623 461	623 461	-	623 461	0%	-		
11.37 - Electricity Supply: Kopanong	78 088	-	-	5 143	82 041	-	82 041	0%	-		
11.38 - Electricity Supply: Mohokare	47 852	-	-	2 671	40 072	-	40 072	0%	-		
11.39 - Electricity Supply: Mantsope	4	-	-	-	-	-	-	-	-		
11.40 - Administration	668 904	5 591	5 818	6 347	71 155	5 318	65 837	1238%	5 818		
11.41 - Administration	5 876	12 431	10 957	413	5 559	10 216	(4 657)	-48%	10 957		
11.42 - Administration	45 678	23 719	23 867	1 763	22 477	21 701	776	4%	23 867		
11.43 - Administration	4 290	4 148	3 409	218	3 151	3 191	(40)	-1%	3 409		
11.44 - Administration	73 506	66 331	69 743	7 629	68 212	62 674	5 538	9%	69 743		
11.45 - Administration	68 147	107 591	105 182	9 535	115 435	98 764	18 670	19%	105 182		
11.46 - Administration	26 638	25 354	27 939	2 533	30 705	25 429	5 276	21%	27 939		
11.47 - Administration	829 548	25 349	24 152	2 150	24 866	22 226	2 640	12%	24 152		
11.48 - Administration	21 871	18 608	18 634	1 785	20 157	17 013	3 144	18%	18 634		
11.49 - Administration	1 314	1 403	1 072	74	932	1 019	(87)	-9%	1 072		
11.50 - Fleet Maintenance	67 125	70 307	78 151	4 546	59 129	71 894	(12 764)	-18%	78 151		
11.51 - Engineering Support	7 977	9 622	8 095	336	4 572	7 598	(3 026)	-40%	8 095		
11.52 - Diverse Workshop Support	20 379	53 099	55 533	5 047	34 672	48 454	(13 782)	-28%	55 533		

Vote 12 - Miscellaneous	131 355	222 095	230 998	35 522	292 448	210 709	81 739	39%	230 998	
12.1 - Grant In Aid And Donations	1 696	3 018	1 552	341	1 360	1 594	(234)	-15%	1 552	
12.4 - Sundries	49 554	187 685	199 315	34 077	250 455	181 199	69 257	38%	199 315	
12.6 - Governmental Transfers	80 105	31 392	30 131	1 104	40 633	27 917	12 717	46%	30 131	
Vote 13 - Public Safety And Security	246 501	216 052	230 314	13 136	213 070	209 457	3 612	2%	230 314	
13.1 - Traffic Administration	4 792	4 331	4 317	224	3 644	4 158	(514)	-12%	4 317	
13.2 - Traffic Operations	70 980	75 774	74 905	6 336	71 209	68 592	2 617	4%	74 905	
13.3 - Traffic Administrative Support	6 007	9 453	6 999	507	5 358	6 640	(1 282)	-19%	6 699	
13.4 - Parking Garage	1 363	1 877	1 580	209	1 397	1 470	(73)	-5%	1 580	
13.5 - Law Enforcement Operations	161 001	124 600	139 991	5 657	129 171	126 579	2 592	2%	139 991	
13.12 - Administrative Support	1 022	7	1 730	145	1 593	1 385	209	15%	1 730	
13.17 - Administration	85	1	1	—	—	1	(1)	-100%	1	
13.19 - Service Del Regulatory- Mon & Evaluation	803	6	6	—	0	5	(5)	-91%	6	
13.20 - Administration	458	3	785	59	697	628	69	11%	785	
Vote 14 - Naledi And Soutpan	66 952	62 755	64 243	5 611	61 891	58 717	3 174	5%	64 243	
14.1 - Regional Management	10 260	10 802	11 972	961	11 058	10 815	243	2%	11 972	
14.2 - Administration	7 378	7 404	7 737	690	7 309	7 053	256	4%	7 737	
14.5 - Budget & Treasury Administration	13 812	13 929	14 217	1 188	13 181	12 999	182	1%	14 217	
14.6 - Disaster Management	566	611	614	50	552	562	(10)	-2%	614	
14.7 - Parks	2 779	2 661	2 588	248	2 741	2 380	381	15%	2 586	
14.8 - Libraries	1 980	2 094	2 097	193	1 924	1 922	2	0%	2 097	
14.9 - Building Zoning Control	1 120	1 173	1 095	91	1 069	1 013	57	6%	1 095	
14.11 - Engineering Services - Administration	3 817	3 895	4 038	352	3 680	3 685	(5)	0%	4 038	
14.12 - Refuse Removal	2 814	2 522	2 519	244	2 685	2 309	376	16%	2 519	
14.13 - Sewerage	5 867	4 380	4 249	351	4 358	3 911	447	11%	4 249	
14.14 - Water	4 171	2 840	2 639	201	2 724	2 442	282	12%	2 639	
14.15 - Public Works	3 404	3 130	3 138	274	3 211	2 876	335	12%	3 138	
14.16 - Regional Management	8 984	7 513	7 343	768	7 398	6 751	647	10%	7 343	
Vote 15 - Other	—	—	—	—	—	—	—	—	—	
Total Expenditure by Vote	2	9 502 320	8 157 202	8 094 366	669 383	7 656 970	7 430 451	226 519	0	8 094 366
Surplus/ (Deficit) for the year	2	(752 605)	1 631 617	1 584 684	(41 127)	560 862	1 477 955	(917 093)	(0)	1 584 684

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	125 497	1 382 811	1 336 567	46 244	3%
Service charges - electricity revenue		2 876 406	3 494 847	3 319 081	229 685	2 632 057	3 062 996	(430 939)	-14%
Service charges - water revenue		1 059 678	1 135 651	1 135 651	90 911	1 069 261	1 041 014	28 247	3%
Service charges - sanitation revenue		400 574	507 200	507 200	39 856	434 162	464 933	(30 771)	-7%
Service charges - refuse revenue		150 197	177 674	177 674	14 031	155 328	162 868	(7 539)	-5%
Rental of facilities and equipment		49 217	44 638	44 638	3 372	30 783	40 918	(10 134)	-25%
Interest earned - external investments		18 214	25 072	25 072	1 236	48 537	22 983	25 554	111%
Interest earned - outstanding debtors		353 505	302 184	302 184	57 533	511 434	231 037	280 398	121%
Dividends received		3	2	2	6	12	2	10	439%
Fines, penalties and forfeits		12 076	30 580	30 580	1 335	8 737	28 032	(19 295)	-69%
Licences and permits		1 194	550	550	125	1 327	504	823	163%
Agency services									-
Transfers and subsidies		877 604	1 041 216	1 053 611	7 855	1 039 129	965 001	74 129	8%
Other revenue		610 472	583 896	583 896	16 226	534 240	535 238	(998)	0%
Gains		117 593	9 665	9 665	-	1 442	335	1 107	330%
		7 914 527	8 811 248	8 647 876	587 667	7 849 261	7 892 425	(43 165)	-1%
Total Revenue (excluding capital transfers and contributions)									
Expenditure By Type									
Employee related costs		2 244 582	2 393 515	2 243 143	183 280	2 179 878	2 074 070	105 808	5%
Remuneration of councillors		67 895	70 668	75 231	5 568	63 710	68 430	(4 720)	-7%
Debt impairment		1 861 119	1 090 093	1 125 052	98 421	1 160 102	1 027 219	132 883	13%
Depreciation & asset impairment		906 729	347 000	347 000	113 426	850 418	318 084	532 335	167%
Finance charges		115 415	64 665	64 665	20 592	119 734	59 276	60 458	102%
Bulk purchases - electricity		1 875 528	2 145 935	2 101 176	139 814	1 952 918	1 931 300	21 618	1%
Inventory consumed		936 352	624 711	644 871	49 237	715 050	588 931	126 119	21%
Contracted services		691 491	595 360	649 568	32 198	312 958	591 610	(278 652)	-47%
Transfers and subsidies		7 244	409	409	-	-	375	(375)	-100%
Other expenditure		560 817	468 846	492 751	26 840	301 921	447 573	(145 651)	-33%
Losses		315 147	356 000	350 500	5	280	323 583	(323 304)	-100%
		9 582 320	8 157 202	8 094 386	669 383	7 656 970	7 430 451	226 519	3%
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(1 667 793)	654 046	553 510	(81 716)	192 291	461 975	(269 684)	(0)
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	1 016 874	40 371	361 748	948 383	(586 635)	(0)
Transfers and subsidies - capital (in-kind - all)		19 509	14 300	14 300	217	6 823	13 108	(6 285)	(0)
		(752 605)	1 631 617	1 584 684	(41 127)	560 862	1 423 465		1 584 684
Surplus/(Deficit) after capital transfers & contributions									
Taxation									-
Surplus/(Deficit) after taxation									
Attributable to minorities		(752 605)	1 631 617	1 584 684	(41 127)	560 862	1 423 465		1 584 684
Surplus/(Deficit) attributable to municipality									
Share of surplus/ (deficit) of associate		(752 605)	1 631 617	1 584 684	(41 127)	560 862	1 423 465		1 584 684
Surplus/ (Deficit) for the year									
		(752 605)	1 631 617	1 584 684	(41 127)	560 862	1 423 465		1 584 684

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M11 May

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 thousands	1									
Multi-Year expenditure appropriation										
Vote 01 - Office Of The City Manager	2	-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		18 294	39 730	21 900	-	-	22 155	(22 155)	-100%	
Vote 04 - Finance		69	-	-	-	-	-	-	-	
Vote 05 - Community Services		4 259	13 886	5 928	109	1 525	8 389	(6 865)	-82%	
Vote 06 - Planning, Human Settlement And Economic Dev		171 239	341 374	238 343	1 263	87 591	259 589	(171 997)	-66%	
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		284 660	172 438	228 399	10 099	100 471	201 642	(101 171)	-50%	
Vote 10 - Water		79 472	147 514	84 233	6 020	50 869	95 767	(44 898)	-47%	
Vote 11 - Centlec		195 988	288 175	215 864	7 549	121 841	202 917	(81 076)	-40%	
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	
Vote 13 - Public Safety And Security		1 154	6 315	1 045	-	-	1 573	(1 573)	-100%	
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure	4,7	755 136	1 009 432	795 711	25 040	362 297	792 032	(429 735)	-54%	795 711
Single Year expenditure appropriation										
Vote 01 - Office Of The City Manager	2	-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		-	870	370	-	-	398	(398)	-100%	
Vote 04 - Finance		-	1	100	-	-	80	(80)	-100%	
Vote 05 - Community Services		85 610	217 889	217 914	3 039	67 650	199 752	(132 102)	-66%	
Vote 06 - Planning, Human Settlement And Economic Dev		12 862	52 644	45 955	2 697	27 075	45 512	(18 437)	-41%	
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		-	-	71 128	15 122	15 122	53 385	(38 263)	-72%	
Vote 10 - Water		-	-	-	-	-	-	-	-	
Vote 11 - Centlec		-	-	110 009	9 025	11 576	71 755	(60 178)	-84%	
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	
Vote 13 - Public Safety And Security		-	-	-	-	-	-	-	-	
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Capital single-year expenditure	4	98 472	271 404	445 477	29 883	121 423	370 882	(249 459)	-67%	445 477
Total Capital Expenditure		853 607	1 280 835	1 241 188	54 923	483 720	1 162 914	(679 193)	-58%	1 241 188
Capital Expenditure - Functional Classification										
Governance and administration		59 866	43 619	106 304	580	12 331	73 954	(61 623)	-83%	106 304
Executive and council		10 262	8 238	3 250	-	-	3 636	(3 636)	-100%	3 250
Finance and administration		49 604	35 381	103 054	580	12 331	70 318	(57 987)	-82%	103 054
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		167 858	360 707	252 811	731	88 196	275 145	(186 949)	-68%	252 811
Community and social services		590	6 756	-	-	-	2 815	(2 815)	-100%	-
Sport and recreation		9 404	18 000	15 800	-	1 369	14 740	(13 371)	-91%	15 800
Public safety		1 409	7 445	2 298	109	156	2 707	(2 551)	-94%	2 298
Housing		156 454	328 136	234 343	622	86 672	254 544	(167 872)	-66%	234 343
Health		-	370	370	-	-	339	(339)	-100%	370
Economic and environmental services		310 009	349 819	398 516	13 133	173 059	370 072	(197 013)	-53%	398 516
Planning and development		12 862	49 344	39 155	2 697	27 075	39 687	(12 612)	-32%	39 155
Road transport		297 147	300 475	359 361	10 436	145 984	330 384	(184 401)	-55%	359 361
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		311 351	521 691	479 307	39 838	209 215	439 534	(230 320)	-52%	479 307
Energy sources		158 756	265 225	223 591	15 993	121 086	209 816	(88 730)	-42%	223 591
Water management		79 472	147 514	84 233	6 020	50 869	95 767	(44 898)	-47%	84 233
Waste water management		73 122	89 852	158 055	17 824	37 259	124 375	(87 116)	-70%	158 055
Waste management		-	19 099	13 428	-	-	9 576	(9 576)	-100%	13 428
Other		4 524	5 000	4 250	641	920	4 208	(3 289)	-78%	4 250
Total Capital Expenditure - Functional Classification	3	853 607	1 280 835	1 241 188	54 923	483 720	1 162 914	(679 193)	-58%	1 241 188
Funded by:										
National Government		522 999	963 271	1 024 440	47 255	375 090	952 166	(577 076)	-61%	1 024 440
Provincial Government		133 638	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		10 834	14 300	14 300	843	7 548	13 108	(5 560)	-42%	14 300
Transfers recognised - capital		667 471	977 571	1 038 740	48 099	382 638	965 274	(582 636)	-60%	1 038 740
Borrowing	6	37 225	-	-	580	12 220	-	12 220	#DIV/0!	-
Internally generated funds		148 911	303 265	202 448	6 244	88 862	197 640	(108 777)	-55%	202 448
Total Capital Funding		853 607	1 280 835	1 241 188	54 923	483 720	1 162 914	(679 193)	-58%	1 241 188

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M11 May

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								%	
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	21 900	-	-	22 155	(22 155)	-100%
03.17 - Facilities Management - Stadiums		5 991	12 000	11 100	-	-	10 280	(10 280)	-100%
03.19 - Committee Services		-	500	500	-	-	458	(458)	-100%
03.20 - Administration Management		12 303	27 230	10 300	-	-	11 417	(11 417)	-100%
Vote 04 - Finance		69	-	-	-	-	-	-	-
04.33 - Acquisition And Control		69	-	-	-	-	-	-	-
Vote 05 - Community Services		4 259	13 886	5 928	109	1 525	8 389	(6 865)	-82%
05.10 - Community Development		88	-	-	-	-	-	-	-
05.24 - Fire And Rescue Operations Bloemfontein		255	1 130	1 228	109	156	1 114	(959)	-86%
05.39 - Nature Resource Management - Nature Areas		2 478	-	-	-	-	-	-	-
05.41 - Cemeteries Bloemfontein		590	6 000	-	-	-	2 727	(2 727)	-100%
05.43 - Cemeteries Thaba Nchu		-	756	-	-	-	88	(88)	-100%
05.47 - Parks - Horticultural Central		848	6 000	4 700	-	1 369	4 460	(3 091)	-69%
Vote 06 - Planning, Human Settlement And Economic Dev		171 239	341 374	238 343	1 263	87 591	259 589	(171 997)	-66%
06.49 - Bloemfontein South		107 834	82 960	73 712	-	39 213	75 138	(35 923)	-48%
06.50 - Bloemfontein North		24 772	125 605	132 654	586	37 398	132 093	(94 695)	-72%
06.51 - Thaba Nchu		-	16 800	900	-	-	12 280	(12 280)	-100%
06.52 - Botshabelo		23 847	102 771	23 576	36	10 061	32 235	(22 174)	-69%
06.53 - Administration And Strategic Support		9 231	2 738	-	-	-	319	(319)	-100%
06.55 - Tourism		4 524	5 000	4 250	641	920	4 208	(3 289)	-78%
06.56 - Rural Development		878	5 500	3 250	-	-	3 317	(3 317)	-100%
06.57 - Smme's		153	-	-	-	-	-	-	-
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-
Vote 08 - Economic Development		-	-	-	-	-	-	-	-
Vote 09 - Technical Services		284 660	172 438	228 399	10 099	100 471	201 642	(101 171)	-50%
09.9 - Engineering Services		211 538	82 586	141 472	7 396	78 333	130 652	(52 319)	-40%
09.14 - Purification And Sanitation		73 122	89 852	86 927	2 702	22 137	70 990	(48 853)	-69%
Vote 10 - Water		79 472	147 514	84 233	6 020	50 869	95 767	(44 898)	-47%
10.2 - Bulk Water Services		38 979	93 895	22 668	552	12 652	36 343	(23 692)	-85%
10.4 - Water Demand Management		40 494	53 619	61 566	5 468	38 218	59 424	(21 207)	-36%
Vote 11 - Centlec		195 988	288 175	215 864	7 549	121 841	202 917	(81 078)	-40%
11.20 - Human Resource Development		63	574	574	-	-	526	(526)	-100%
11.22 - Revenue And Customer Management		30 545	26 380	34 360	1 521	17 004	30 563	(13 559)	-44%
11.23 - Trading Services		-	5 000	5 000	-	-	4 583	(4 583)	-100%
11.26 - Planning		69 506	113 500	79 000	3 187	45 069	76 442	(31 373)	-41%
11.27 - Network Services		3 709	18 835	18 835	1	7 245	17 265	(10 021)	-58%
11.28 - S/Hern F/State & Other Mun(Tha Nchu & Bots)		2 375	2 177	2 177	257	2 086	1 995	90	5%
11.29 -		21 478	67 911	36 250	813	12 427	36 923	(24 496)	-66%
11.32 - Fleet & Security Management		25 968	20 200	19 450	1 039	22 670	17 917	4 753	27%
11.34 - Power Generation		219	2 250	1 250	-	35	1 283	(1 227)	-97%
11.35 - Facilities Management		1 836	8 419	5 419	-	619	5 317	(4 698)	-88%
11.37 - Electricity Supply: Kopanong		2 388	-	-	148	1 569	-	1 569	0%
11.38 - Electricity Supply: Mohokare		670	-	-	2	787	-	787	0%
11.41 - Administration		-	12 093	13 428	-	-	8 548	(8 548)	-100%
11.42 - Administration		-	7 008	-	-	-	1 027	(1 027)	-100%
11.50 - Fleet Maintenance		37 232	3 850	121	580	12 331	548	11 785	2157%
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-
Vote 13 - Public Safety And Security		1 154	6 315	1 045	-	-	1 573	(1 573)	-100%
13.2 - Traffic Operations		1 154	2 000	1 000	-	-	1 033	(1 033)	-100%
13.5 - Law Enforcement Operations		-	4 315	45	-	-	539	(539)	-100%
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
Total multi-year capital expenditure		755 136	1 009 432	795 711	25 040	362 297	782 032	(429 735)	-54%
									795 711

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 01 - Office Of The City Manager	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	-	870	370	-	-	398	(398)	-100%	370
03.3 - Operational Training	-	500	-	-	-	58	(58)	-100%	-
03.11 - Occupational Health	-	370	370	-	-	339	-	-	370
Vote 04 - Finance	-	1	100	-	-	80	(80)	-100%	100
04.36 - Accounting And Reporting	-	1	100	-	-	80	-	-	100
Vote 05 - Community Services	85 610	217 889	217 914	3 039	67 650	199 752	(132 102)	-66%	217 914
05.1 - Transport Unit	85 610	217 889	217 889	3 039	67 650	199 732	(132 082)	-66%	217 889
05.24 - Fire And Rescue Operations Bloemfontein	-	-	25	-	-	20	-	-	25
Vote 06 - Planning, Human Settlement And Economic Dev	12 862	52 644	45 955	2 697	27 075	45 512	(18 437)	-41%	45 955
06.3 - Urban Design	6 165	35 374	34 185	2 697	23 810	31 382	(7 571)	-24%	34 185
06.9 - Architectural Services	6 687	13 970	4 970	-	3 265	8 306	(5 041)	-61%	4 970
06.18 - Administration And Finance	-	300	-	-	-	35	-	-	-
06.19 - Business Operations	-	3 000	3 300	-	-	2 990	-	-	3 300
06.52 - Botshabelo	-	-	3 500	-	-	2 800	-	-	3 500
Vote 07 - Fresh Produce Market	-	-	-	-	-	-	-	-	-
Vote 08 - Economic Development	-	-	-	-	-	-	-	-	-
Vote 09 - Technical Services	-	-	71 128	15 122	15 122	53 385	(38 263)	-72%	71 128
09.14 - Purification And Sanitation	-	-	71 128	15 122	15 122	53 385	-	-	71 128
Vote 10 - Water	-	-	-	-	-	-	-	-	-
Vote 11 - Centlec	-	-	110 009	9 025	11 576	71 755	(60 178)	-84%	110 009
11.26 - Planning	-	-	21 276	9 025	11 576	17 021	-	-	21 276
11.50 - Fleet Maintenance	-	-	88 733	-	-	54 733	-	-	88 733
Vote 12 - Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 13 - Public Safety And Security	-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	98 472	271 404	445 477	29 883	121 423	370 882	(249 459)	(0)	445 477
Total Capital Expenditure	853 607	1 280 835	1 241 188	54 923	483 720	1 162 914	(579 193)	(0)	1 241 188

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M11 May

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		3 055 357	826 016	826 016	91 781	826 016
Call investment deposits		(1 483 544)	—	—	965 258	—
Consumer debtors		2 182 567	2 554 247	2 554 247	2 726 086	2 554 247
Other debtors		3 899 297	214 934	214 934	4 134 556	214 934
Current portion of long-term receivables		813 129	275	275	803 129	275
Inventory		670 993	601 728	601 728	679 547	601 728
Total current assets		9 137 799	4 197 201	4 197 201	9 400 357	4 197 201
Non current assets						
Long-term receivables		863 616	194	194	973 673	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		19 359 194	21 531 433	21 581 016	18 410 016	21 581 016
Biological		71 489	133 275	119 775	60 292	119 775
Intangible		1 592 128	—	—	1 592 128	—
Other non-current assets						
Total non current assets		23 473 011	23 397 623	23 433 707	22 622 693	23 433 707
TOTAL ASSETS		32 610 810	27 594 824	27 630 907	32 023 050	27 630 907
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		120 300	161 857	161 857	14 939	161 857
Consumer deposits		171 777	171 621	171 621	203 977	171 621
Trade and other payables		9 723 379	1 974 674	1 974 674	9 728 556	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	11 081 561	2 316 152
Non current liabilities						
Borrowing		976 017	328 403	328 403	976 238	328 403
Provisions		1 626 065	1 738 205	1 738 205	1 635 947	1 738 205
Total non current liabilities		2 602 082	2 066 608	2 066 608	2 612 185	2 066 608
TOTAL LIABILITIES		13 751 627	4 382 760	4 382 760	13 693 746	4 382 760
NET ASSETS	2	18 859 183	23 212 063	23 248 147	18 329 304	23 248 147
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		13 611 456	18 123 818	18 159 902	13 081 576	18 159 902
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	23 248 147	18 329 304	23 248 147

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M11 May

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	151,614	1,368,189	1,313,405	54,784	4%	1,432,805
Service charges		4,881,496	5,241,802	5,241,802	364,303	3,842,476	4,804,985	(962,509)	-20%	5,241,802
Other revenue		2,825,781	996,618	996,618	89,321	2,492,355	913,567	1,578,788	173%	996,618
Transfers and Subsidies - Operational		608,674	1,041,216	1,041,216	—	1,013,784	954,448	59,336	6%	1,041,216
Transfers and Subsidies - Capital		1,136,884	977,571	977,571	—	781,459	896,106	(114,647)	-13%	977,571
Interest		18,214	25,072	25,072	3,646	40,265	22,983	17,282	75%	25,072
Dividends		3	2	2	6	12	2	10	438%	2
Payments										
Suppliers and employees		(2,354,015)	(4,564,704)	(4,532,913)	(690,333)	(7,969,214)	(4,155,170)	3,814,044	-92%	(4,532,913)
Finance charges		—	(184,665)	(184,665)	(7,555)	(106,475)	(169,276)	(62,801)	37%	(184,665)
Transfers and Grants		—	(409)	(409)	—	—	(375)	(375)	100%	(409)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8,598,925	4,965,309	4,997,100	(88,997)	1,462,850	4,580,675	3,117,825	68%	4,997,100
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)	(54,923)	(483,720)	(1,174,099)	(690,379)	59%	(1,280,835)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(853,610)	(1,293,206)	(1,280,835)	(54,923)	(483,720)	(1,174,099)	(690,379)	59%	(1,280,835)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	2,255	—	83	566	2,067	(1,501)	-73%	2,255
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—
Payments										
Repayment of borrowing		(63,259)	(145,979)	(145,979)	(1,459)	(134,156)	(133,814)	342	0%	(145,979)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(63,259)	(143,724)	(145,979)	(1,376)	(133,590)	(131,747)	1,843.	-1%	(143,724)
NET INCREASE/ (DECREASE) IN CASH HELD		7,682,056	3,528,379	3,570,286	(145,296)	845,540	3,274,829			3,572,541
Cash/cash equivalents at beginning:		461,396	211,500	211,500	(105,371)	211,500	211,500			211,500
Cash/cash equivalents at monthly/year end:		8,143,452	3,739,878	3,781,786	—	1,057,040	3,486,329	—		3,784,041

MAN Mangaung - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	46,244	Favourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	-430,939	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	28,247	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	-30,771	Unfavourable variance but still on target	None. Performance is on target
	Service charges - refuse revenue	-7,539	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-10,134	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	25,554	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	280,398	Favourable variance and still on target	None. Performance is on target
	Fines	-19,295	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	823	Favourable variance	None. Performance is on target
	Transfers recognised - operational	74,129	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	-998,000	Favourable variance	
	Gains on disposal of PPE	1,107	Unfavourable variance but still on target	
2	Expenditure By Type			
	Employee related costs	105,808	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime
	Remuneration of councilors	-4,720	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	132,883	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	532,335	Unfavourable variance	Manual provision of impairment provision.
	Finance charges	60,458	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	21,618	Unfavourable variance	
	Other materials	126,119	Favourable variance	
	Contracted services	-278,852	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-375	Unfavourable variance	
	Other expenditure	-145,651	Unfavourable variance	None
3	Capital Expenditure			
	Projects	-679,193	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	Municipal Entities			
	Revenue	-492,321	Favourable variance - less revenue collected than anticipated	
	Expenditure	134,213	Unfavourable variance - more spent than targeted	Monitor of spending on services.
	Capital	-88,730	Unfavourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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%	5,0%	5,1%	1,6%	1,7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		4,4%	0,0%	0,0%	2,5%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		57,4%	10,6%	10,6%	58,5%	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	82,0%	181,2%	181,2%	88,9%	181,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		14,1%	35,7%	35,7%	13,6%	35,7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		98,0%	31,4%	32,0%	110,0%	32,0%
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%	25,9%	27,8%	25,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,9%	5,9%	6,3%	6,5%	6,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12,9%	4,7%	4,8%	1,5%	1,6%
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 - M11 May

Description	NT Code	Budget Year 2022/23										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 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	182 256	96 194	107 994	96 725	131 628	107 344	598 535	2 430 251	3 751 127	3 364 683	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	144 938	15 870	10 393	8 549	10 251	7 901	174 643	588 593	961 140	789 938	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	178 418	61 421	58 825	54 566	45 051	41 730	211 340	1 164 046	1 815 398	1 516 733	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	66 236	24 616	23 422	22 584	21 997	21 572	111 688	668 268	960 384	846 109	-	-
Receivables from Exchange Transactions - Waste Management	1600	23 719	9 497	9 051	8 767	8 536	8 367	43 933	310 003	421 874	379 608	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	108 637	50 384	49 564	44 166	43 084	42 338	208 561	1 181 753	1 725 487	1 519 902	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10 732	4 628	2 480	3 302	3 161	14 120	155 559	110 560	304 543	286 703	-	-
Total By Income Source	2000	714 937	262 611	261 730	238 659	263 909	243 371	1 504 259	6 453 475	9 942 952	8 703 674	-	-
2021/22 - totals only		1 276 225	220 945	397 698	216 158	181 193	179 529	1 105 339	5 791 178	9 368 265	7 473 386	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	100 751	43 011	43 891	43 195	71 957	37 458	187 962	928 276	1 456 502	1 268 849	-	-
Commercial	2300	243 048	44 908	42 674	36 168	43 000	53 686	349 936	904 387	1 717 786	1 387 156	-	-
Households	2400	371 139	174 693	175 164	159 296	148 952	152 227	966 361	4 620 832	6 768 664	6 047 669	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	714 937	262 611	261 730	238 659	263 909	243 371	1 504 259	6 453 475	9 942 952	8 703 674	-	-

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	175 858	-	-	-	-	-	-	-	175 858	159 286
Bulk Water	0200	-	-	-	-	-	-	-	-	-	189 499
PAYE deductions	0300	6 792	-	-	-	-	-	-	-	6 792	6 487
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	52 757	-	-	-	-	-	-	-	52 757	50 616
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	11 976	6 607	1 249	38 348	-	-	-	-	58 180	128 590
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	247 383	6 607	1 249	38 348	-	-	-	-	293 587	534 457

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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															
Municipality															
Absa Call Account 1		daily	call account	No	Fixed	4,45%	0			27 054 272	155 803			27 210 075	
Absa Call Account 2		daily	call account	No	Fixed	6,61%	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			40 751 690	273 315			41 025 005	
Nedbank Call 2		daily	call account	No	Variable	550,00%	0			51 032 288	342 266			51 374 554	
Nedbank Call 3		daily	call account	No	Variable	550,00%	0			162 369 403		29 099 396		133 270 007	
Nedbank Call 4		daily	call account	No	Variable	550,00%	0			380 934 214		34 547 444		346 386 770	
Nedbank Call 5		daily	call account	No	Variable	550,00%	0			57 219 376	383 762			57 603 137	
Nedbank Call 6		daily	call account	No	Variable	550,00%	0			161 177 648		3 412 585		157 765 063	
Nedbank Call 7		daily	call account	No	Variable	550,00%	0			9 429	63			9 429	
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	150 002 418	261 584			150 264 002	
Standard Bank Call 1		Call	Call	Yes	Variable	683,00%	0	0	2019/06/30						
Absa 1 Day Account - Contec	2013/02/28	Call	No	Variable	554,00%	0	0	0	2019/06/30						
Absa Dynamic Fixed Deposit - Contec	2017/07/31	12 Months	No	Variable	554,00%	0	0	0	2019/06/30						
Standard Bank - Contec	2018/02/28	12 Months	No	Variable	554,00%	0	0	0	2019/06/30						
Municipality sub-total										1 030 550 736	1 416 793	- 87 059 425		964 908 105	
Entities															
ABSA - 1 Day Account	February 2013	Call Account								n/a	94 223 609	176 503	- 153 050 000	59 000 000	350 113
Entities sub-total											94 223 609		- 153 050 000	59 000 000	350 113
TOTAL INVESTMENTS AND INTEREST	2									1 124 774 346	1 416 793	- 220 109 425	59 000 000	865 258 217	

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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:										
Energy Efficiency and Demand Side Management Grant		876 232	1 034 460	1 027 747	7 809	1 038 523	942 884	95 639	10.1%	1 027 747
Equitable Share		830 048	938 383	938 383	—	938 383	860 184	78 199	9,1%	938 383
Expanded Public Works Programme Integrated Grant		1 302	1 566	1 566	122	1 187	1 436	(248)	-17,3%	1 566
Infrastructure Skills Development Grant		—	—	—	—	—	—	—	—	—
Local Government Financial Management Grant		1 999	2 100	2 100	30	1 114	1 925	(811)	-42,1%	2 100
Metro Informal Settlements Partnership Grant	3	—	13 981	13 981	—	—	12 816	(12 816)	-100,0%	13 981
Municipal Demarcation Transition Grant		—	—	—	—	—	—	—	—	—
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		—	18 000	19 739	—	—	17 891	(17 891)	-100,0%	19 739
Programme and Project Preparation Support Grant		5 480	13 673	10 673	1 806	2 699	10 134	(7 435)	-73,4%	10 673
Public Transport Network Grant		37 406	32 005	32 005	5 851	95 140	29 338	65 802	224,3%	32 005
Urban Settlement Development Grant		—	14 753	9 300	—	—	9 161	(9 161)	-100,0%	9 300
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	46	606	22 116	(21 510)	-97,3%	25 864
Free State Arts and Cultural Council		1 372	4 000	4 000	—	—	3 667	(3 667)	-100,0%	4 000
National Skills Fund		—	2 756	21 864	46	606	18 450	(17 844)	-96,7%	21 864
Total Operating Transfers and Grants	5	877 604	1 041 216	1 053 611	7 855	1 039 129	965 001	74 129	7,7%	1 053 611
Capital Transfers and Grants										
National Government:		753 425	963 271	1 016 874	40 371	381 748	948 383	(586 635)	-61,9%	1 016 874
Integrated City Development Grant		—	—	—	—	—	—	—	—	—
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	—
Metro Informal Settlements Partnership Grant		81 686	265 636	190 636	711	56 712	206 000	(149 288)	-72,5%	190 636
Neighbourhood Development Partnership Grant		26 523	2 738	—	—	29 537	319	29 217	9146,8%	—
Public Transport Network Grant		93 455	217 889	217 889	—	—	199 732	(199 732)	-100,0%	217 889
Urban Settlement Development Grant		551 761	477 007	608 349	39 680	275 499	542 331	(266 832)	-49,2%	608 349
Provincial Government:		142 254	—	—	—	—	—	—	—	—
Infrastructure Grant		142 254	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Other grant providers:		19 509	14 300	14 300	217	6 823	13 108	(6 285)	-47,9%	14 300
[insert description]		19 509	14 300	14 300	217	6 823	13 108	(6 285)	-47,9%	14 300
Developers Contribution		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	915 188	977 571	1 031 174	40 589	368 571	961 491	(592 920)	-61,7%	1 031 174
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 792 792	2 018 787	2 084 785	48 444	1 407 700	1 926 491	(518 791)	-26,9%	2 084 785

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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	280 502	17 419	227 842	270 079	(42 236)	-15,6%	280 502
Equitable Share		259 127	274 795	198 704	13 537	168 675	191 161	(22 486)	-11,8%	198 704
Expanded Public Works Programme Integrated Grant		1 286	1 566	1 566	122	1 187	1 436	(248)	-17,3%	1 566
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		53 156	2 100	2 100	30	5 404	1 925	3 479	180,7%	2 100
Metro Informal Settlements Partnership Grant		21 086	13 981	7 000	-	-	9 325	(9 325)	-100,0%	7 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		16 283	18 000	19 739	-	29 537	17 891	11 645	85,1%	19 739
Programme and Project Preparation Support Grant		4 765	13 673	10 673	1 571	2 347	10 134	(7 787)	-76,8%	10 673
Public Transport Network Grant		33 731	32 005	32 005	2 141	17 357	29 338	(11 981)	-40,8%	32 005
Urban Settlement Development Grant		80 275	14 753	8 715	19	3 335	8 869	(5 534)	-62,4%	8 715
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1 193	4 000	23 108	46	606	19 590	(18 984)	-96,9%	23 108
Free State Arts and Cultural Council		1 193	4 000	4 000	-	-	3 667	(3 667)	-100,0%	4 000
National Skills Fund		-	-	19 108	46	606	15 923	(15 317)	-96,2%	19 108
Total operating expenditure of Transfers and Grants:		470 902	374 872	303 610	17 465	228 448	289 669	(61 220)	-21,1%	303 610
Capital expenditure of Transfers and Grants										
National Government:		522 999	963 271	1 024 440	47 255	375 090	952 166	(577 076)	-60,6%	1 024 440
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		59 163	285 636	197 617	9 647	61 557	209 490	(147 933)	-70,6%	197 617
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		9 231	2 738	-	-	-	319	(318)	-100,0%	-
Public Transport Network Grant		85 610	217 889	217 889	3 039	67 650	199 732	(132 082)	-66,1%	217 889
Urban Settlement Development Grant		368 996	477 007	608 934	34 569	245 883	542 624	(296 741)	-54,7%	608 934
Provincial Government:		133 638	-	-	-	-	-	-	-	-
Infrastructure Grant		133 638	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		10 834	14 300	14 300	843	7 548	13 108	(5 560)	-42,4%	14 300
Developers Contribution		-	-	-	-	-	-	-	-	-
Unspecified		10 834	14 300	14 300	843	7 548	13 108	(5 560)	-42,4%	14 300
Total capital expenditure of Transfers and Grants		667 471	977 571	1 038 740	46 099	382 638	965 274	(582 636)	-60,4%	1 038 740
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 138 373	1 352 443	1 342 350	65 564	611 087	1 254 943	(643 856)	-51,3%	1 342 350

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	-
Provincial Government:		-	-	-	-	-
District Municipality:		-	-	-	-	-
Other grant providers:		-	-	-	-	-
Total operating expenditure of Approved Roll-overs		-	-	-	-	-
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		125 889	17 390	17 390	108 499	86,2%
Urban Settlement Discretionary Grant		125 889	17 390	17 390	108 499	86,2%
Provincial Government:		-	-	-	-	-
District Municipality:		-	-	-	-	-
Other grant providers:		-	-	-	-	-
Total capital expenditure of Approved Roll-overs		125 889	17 390	17 390	108 499	86,2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		125 889	17 390	17 390	108 499	86,2%

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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 %
R thousands									
	1	A	B	C					D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		48 616	49 600	54 198	3 977	45 953	49 146	(3 193)	-6%
Pension and UIF Contributions		855	1 307	1 008	60	688	959	(271)	-28%
Medical Aid Contributions		484	573	512	37	413	477	(63)	-13%
Motor Vehicle Allowance		—	808	808	—	—	741	(741)	-100%
Cellphone Allowance		4 514	4 653	4 626	369	4 111	4 244	(133)	-3%
Housing Allowances		59	107	77	2	17	74	(58)	-78%
Other benefits and allowances		13 387	13 619	14 000	1 122	12 528	12 789	(261)	-2%
Sub Total - Councillors		67 895	70 668	75 231	5 568	63 710	68 430	(4 720)	-7%
% Increase	4		4,1%	10,8%					10,8%
Senior Managers of the Municipality	3								
Basic Salaries and Wages		9 135	11 719	10 888	449	5 644	10 203	(4 559)	-45%
Pension and UIF Contributions		744	1 360	899	—	28	970	(842)	-97%
Medical Aid Contributions		405	502	324	—	8	356	(348)	-98%
Performance Bonus		711	1 174	776	—	—	770	(770)	-100%
Motor Vehicle Allowance		1 215	1 515	1 158	—	20	1 190	(1 170)	-98%
Cellphone Allowance		128	164	144	—	2	137	(135)	-99%
Housing Allowances		—	252	252	—	—	231	(231)	-100%
Other benefits and allowances		1	1	1	—	0	1	(1)	-99%
Sub Total - Senior Managers of Municipality		12 339	16 689	14 442	449	5 702	13 858	(8 156)	-59%
% increase	4		35,3%	17,0%					17,0%
Other Municipal Staff									
Basic Salaries and Wages		1 068 911	1 218 964	1 046 715	81 087	939 170	979 660	(40 491)	-4%
Pension and UIF Contributions		183 384	207 764	193 027	15 005	175 011	178 663	(3 652)	-2%
Medical Aid Contributions		100 638	111 292	103 253	8 950	94 021	95 579	(1 557)	-2%
Overtime		188 818	74 553	93 387	13 821	162 917	82 041	80 876	99%
Performance Bonus		74 090	95 070	87 909	5 468	71 907	81 455	(9 548)	-12%
Motor Vehicle Allowance		98 454	115 554	112 059	9 010	99 028	103 202	(4 174)	-4%
Cellphone Allowance		2 158	2 787	2 282	182	2 163	2 133	30	1%
Housing Allowances		5 809	6 558	5 848	464	5 168	5 444	(276)	-5%
Other benefits and allowances		22 215	22 484	24 608	2 039	21 977	22 330	(353)	-2%
Payments in lieu of leave		24 755	27 385	27 385	2 280	25 085	25 085	(0)	0%
Long service awards		19 515	10 938	9 771	411	8 144	9 094	(850)	-10%
Post-retirement benefit obligations	2	8 458	53 949	53 949	4 659	50 013	49 453	560	1%
Sub Total - Other Municipal Staff		1 776 806	1 947 238	1 760 151	143 377	1 654 605	1 634 140	20 466	1%
% increase	4		9,6%	-0,9%					-0,9%
Total Parent Municipality		1 857 040	2 034 594	1 849 824	149 394	1 724 017	1 716 427	7 590	0%
			9,6%	-0,4%					-0,4%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages		142	785	785	—	47	720	(673)	-93%
Sub Total - Board Members of Entities	2	142	785	785	—	47	720	(673)	-93%
% Increase	4		454,6%	454,6%					454,6%
Senior Managers of Entities									
Basic Salaries and Wages		2 488	12 130	12 130	727	9 447	11 119	(1 672)	-15%
Pension and UIF Contributions		4	—	—	1	16	—	16	0%
Motor Vehicle Allowance		514	—	—	178	2 308	—	2 308	0%
Cellphone Allowance		28	116	116	9	119	105	13	12%
Sub Total - Senior Managers of Entities		3 034	12 246	12 246	914	11 890	11 225	665	6%
% increase	4		303,6%	303,6%					303,6%
Other Staff of Entities									
Basic Salaries and Wages		248 953	248 818	248 843	20 776	275 340	228 103	47 236	21%
Pension and UIF Contributions		45 081	50 485	50 485	4 001	52 329	48 278	6 051	13%
Medical Aid Contributions		24 409	42 859	42 859	2 219	28 404	39 288	(10 884)	-28%
Overtime		40 893	33 155	33 155	4 111	53 974	30 392	23 582	78%
Performance Bonus		18 757	19 551	19 551	838	20 346	17 922	2 424	14%
Motor Vehicle Allowance		24 555	1 531	1 531	2 042	27 740	1 403	26 337	1877%
Cellphone Allowance		827	746	746	59	757	683	74	11%
Housing Allowances		1 594	8 564	8 564	151	1 922	7 850	(5 928)	-76%
Other benefits and allowances		9 264	8 087	8 087	855	11 542	7 413	4 129	56%
Payments in lieu of leave		817	1 923	1 923	280	372	1 763	(1 391)	-79%
Long service awards		3 769	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		418 917	415 717	415 742	35 332	472 727	381 096	91 631	24%
% increase	4		-0,8%	-0,8%					-0,8%
Total Municipal Entities		422 093	428 748	428 773	36 246	484 664	393 041	91 623	23%
TOTAL SALARY, ALLOWANCES & BENEFITS		2 279 133	2 463 342	2 278 597	185 640	2 208 681	2 109 468	99 213	5%
% increase	4		8,1%	0,0%					0,0%
TOTAL MANAGERS AND STAFF		2 211 096	2 391 889	2 202 580	180 072	2 144 924	2 040 318	104 606	5%
									2 202 580

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
Cash Receipts By Source																
Property rates	56 819	70 501	69 766	75 531	70 647	71 718	65 825	66 775	69 245	62 241	74 944	678 793	1 432 605	1 307 345	1 422 520	
Service charges - electricity revenue	236 978	285 985	284 530	285 250	216 584	197 926	210 870	192 261	225 871	240 640	234 046	743 635	3 354 575	1 759 472	1 834 174	
Service charges - water revenue	30 920	25 455	32 768	38 881	40 248	25 923	36 233	30 293	35 663	31 330	32 621	853 805	1 213 840	1 384 206	1 450 725	
Service charges - sanitation revenue	16 664	21 195	21 251	22 273	21 212	21 542	20 183	19 929	21 371	18 305	22 552	267 235	493 115	507 170	566 988	
Service charges - refuse	6 736	7 816	7 671	7 788	7 560	7 517	6 883	7 112	7 734	6 556	8 086	98 213	179 672	186 524	206 327	
Rental of facilities and equipment	52	499	63	20	79	522	52	50	520	73	55	42 652	44 638	47 004	49 307	
Interest earned - external investments	259	6 373	4 315	4 299	3 946	5 064	5 100	4 190	5 595	8 158	1 236	(23 465)	25 072	26 401	27 694	
Interest earned - outstanding debtors	-	-	4	2	-	-	-	-	-	-	6	(9)	2	3	3	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	782	445	203	527	276	157	379	294	511	226	451	29 330	30 580	30 856	32 368	
Licences and permits	147	103	117	110	122	109	96	195	103	99	125	(777)	550	579	607	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	95 356	-	2 100	-	-	705	453 180	3 766	142 848	0	-	343 261	1 041 216	1 230 629	1 318 931	
Other revenue	941 353	795 042	472 507	353 076	336 946	928 430	285 12	525 654	974 235	188 502	222 724	[5 102 829]	920 850	2 558 899	2 734 083	
Cash Receipts by Source	1 386 066	1 213 413	895 294	787 759	697 621	1 259 613	1 084 013	850 521	1 483 899	556 129	596 846	(2 073 457)	8 737 516	9 039 087	9 643 725	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	248 367	-	-	-	-	267 921	-	117 450	227 569	-	-	101 964	953 271	937 065	971 561
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	14 300	14 300	14 300	14 958
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9 793	10 273
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	(2 255)	(2 255)	(5 920)	1 146	
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	1 451 780	895 294	787 759	697 621	1 527 534	1 084 013	967 971	1 711 268	556 129	596 846	(1 947 078)	9 725 203	9 994 325	10 641 664	
Cash Payments by Type																
Employee related costs	125 837	120 121	123 745	122 188	120 018	120 922	122 126	119 347	130 699	23 141	117 859	1 072 371	2 318 374	2 447 868	2 568 179	
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	76 003	79 652	
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	184 665	184 665	-	-
Bulk purchases - Electricity	(139 723)	(169 636)	(128 200)	(103 965)	(107 936)	(104 567)	(109 874)	(97 809)	(108 318)	(97 924)	(136 690)	(3 721 055)	2 416 353	2 529 921	2 646 298	
Acquisitions - water & other inventory	162 485	106 889	104 554	52 412	39 375	6 598	144 033	50 581	87 829	91 505	75 189	230 754	1 142 986	1 168 951	1 263 904	
Contracted services	241 631	19 572	(3 947)	(24 551)	11 729	13 833	25 519	32 851	21 041	11 292	17 033	(2 161 124)	(1 795 121)	778 511	880 336	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	560	-	-	46	(197)	409	1 845	1 964	
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses	780 669	528 027	604 118	506 802	416 149	435 940	581 141	340 396	461 745	575 463	473 086	(5 253 216)	450 321	458 029	507 577	
Cash Payments by Type	1 170 899	804 773	700 270	552 885	470 275	472 726	763 504	445 368	592 996	603 478	546 524	(2 205 713)	4 717 986	7 461 129	7 947 908	
Other Cash Flows/Payments by Type																
Capital assets	9 058	22 542	43 628	94 676	27 211	74 386	41 431	37 259	37 978	40 628	54 923	797 115	1 280 835	1 154 487	1 199 514	
Repayment of borrowing	1 435	-	2 755	1 413	-	65 213	-	2 978	1 483	28 626	1 459	40 618	145 979	161 857	155 247	
Other Cash Flows/Payments	353	357	810	385	350	355	377 529	339	329	358	352	(381 526)	-	-	-	
Total Cash Payments by Type	1 181 745	627 673	747 461	649 359	497 836	612 680	1 182 464	485 944	632 788	673 100	603 258	(1 749 507)	6 144 800	8 777 473	9 302 670	
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year beginning:	204 321	834 107	147 833	138 400	199 785	914 853	(98 451)	482 027	1 078 480	(116 971)	(6 412)	(197 571)	3 580 402	1 216 852	1 338 994	
Cash/cash equivalents at the month/year end:	1 571 813	1 776 134	2 610 241	2 758 074	2 896 474	3 096 260	4 011 113	3 912 662	4 394 689	5 473 169	5 356 198	5 349 786	1 571 813	5 152 215	6 369 067	
	1 776 134	2 610 241	2 758 074	2 896 474	3 096 260	4 011 113	3 912 662	4 394 689	5 473 169	5 356 198	5 349 786	5 152 215	6 369 067	7 708 061		

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M11 May

Description	Ref	Budget Year 2022/23									
		2021/22	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1										
Revenue By Source											
Property rates		1 387 795	1 458 073	1 458 073	125 497	1 382 811	1 336 567	46 244	3%	1 458 073	
Service charges - electricity revenue		868	-	-	66	893	-	893	#DIV/0!	-	
Service charges - water revenue		1 059 678	1 135 651	1 135 651	90 911	1 069 261	1 041 014	28 247	3%	1 135 651	
Service charges - sanitation revenue		400 574	507 200	507 200	39 856	434 162	464 933	(30 771)	-7%	507 200	
Service charges - refuse revenue		150 197	177 674	177 674	14 031	155 328	162 868	(7 539)	-5%	177 674	
Rental of facilities and equipment		49 217	44 638	44 638	3 372	30 783	40 918	(10 134)	-25%	44 638	
Interest earned - external investments		17 470	20 583	20 583	875	46 565	18 868	27 697	147%	20 583	
Interest earned - outstanding debtors		329 332	272 337	272 337	54 651	490 035	203 677	286 357	141%	272 337	
Dividends received		3	2	2	6	12	2	10	43%	2	
Fines, penalties and forfeits		4 452	25 662	25 662	-	568	23 524	(22 956)	-98%	25 662	
Licences and permits		1 194	550	550	125	1 327	504	823	163%	550	
Agency services											
Transfers and subsidies		877 604	1 041 216	1 053 611	7 855	1 039 129	965 001	74 129	8%	1 053 611	
Other revenue		599 447	568 776	568 776	15 606	526 683	521 377	5 305	1%	568 776	
Gains		110 515	-	-	-	293	-	293	0%	-	
Total Revenue (excluding capital transfers and contributions)		4 988 346	5 252 362	5 264 756	352 851	5 177 850	4 779 252	398 598	8%	5 264 756	
Expenditure By Type											
Employee related costs		1 819 834	1 964 768	1 814 370	146 982	1 694 068	1 681 029	13 039	1%	(1 814 370)	
Remuneration of councillors		67 895	70 668	75 231	5 568	63 710	68 430	(4 720)	-7%	(75 231)	
Debt impairment		1 661 684	1 051 176	1 086 135	96 338	989 797	991 545	(1 748)	0%	(1 086 135)	
Depreciation & asset impairment		691 040	270 408	270 408	54 280	597 085	247 874	349 211	141%	(270 408)	
Finance charges		104 333	64 424	64 424	20 572	119 513	59 055	60 458	102%	(64 424)	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	
Inventory consumed		873 247	572 066	584 308	44 125	672 582	534 339	138 243	26%	(584 308)	
Contracted services		566 744	391 258	457 379	21 089	201 445	414 047	(212 602)	-51%	(457 379)	
Transfers and subsidies		-	409	409	-	-	375	(375)	-100%	(409)	
Other expenditure		353 579	248 061	268 004	16 335	181 509	242 016	(60 508)	-25%	(268 004)	
Losses		300 053	356 000	350 500	-	260	323 583	(323 324)	-100%	(350 500)	
Total Expenditure		6 438 411	4 989 237	4 971 167	405 289	4 519 968	4 562 293	(42 325)	-1%	(4 971 167)	
Surplus/(Deficit)		(1 450 065)	263 125	293 589	(52 437)	657 881	216 958	440 923	203%	10 235 924	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		870 926	943 271	969 598	40 371	357 342	908 228	(550 886)	-61%	969 598	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		(579 139)	1 206 395	1 263 187	(12 066)	1 015 223	1 125 186	(109 963)	-10%	11 205 522	
Taxation											
Surplus/(Deficit) after taxation		(579 139)	1 206 395	1 263 187	(12 066)	1 015 223	1 125 186	(109 963)	-10%	11 205 522	

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M11 May

Description	Ref	Budget Year 2022/23									
		2021/22	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Municipal Entity											
Centlec		2 970 443	3 593 186	3 444 696	235 033	2 682 640	3 174 961	(492 321)	-16%	3 444 696	
Total Operating Revenue	1	2 970 443	3 593 186	3 444 696	235 033	2 682 640	3 174 961	(492 321)	-16%	3 444 696	
Expenditure By Municipal Entity											
Centlec		3 021 456	3 167 965	3 123 199	265 253	3 002 370	2 868 157	134 213	5%	3 123 199	
Total Operating Expenditure	2	3 021 456	3 167 965	3 123 199	265 253	3 002 370	2 868 157	134 213	5%	3 123 199	
Surplus/ (Deficit) for the yr/period		(51 014)	425 221	321 497	(30 220)	(319 730)	306 804	(358 109)	-117%	321 497	
Capital Expenditure By Municipal Entity											
Centlec		158 756	265 225	223 591	15 993	121 086	209 816	(88 730)	-42%	223 591	
Total Capital Expenditure	3	158 756	265 225	223 591	15 993	121 086	209 816	(88 730)	-42%	223 591	

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M11 May

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	112 496	37 259	350 190	859 650	509 460	59,3%	27%
March	71 134	106 736	112 496	37 979	388 169	972 146	583 977	60,1%	30%
April	71 134	106 736	112 492	40 628	428 798	1 084 639	655 841	60,5%	0
May	71 134	106 736	78 275	54 923	483 720	1 162 914	679 193	58,4%	0
June	71 134	106 736	78 274	—	—	1 241 188	—		
Total Capital expenditure	853 607	1 280 835	1 241 188	483 720					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May									
Description	Ref	2021/22		Budget Year 2022/23				YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget		
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		443 155	600 215	537 274	22 640	255 143	542 114	286 971	52,9%
Roads Infrastructure		224 782	107 066	247 546	7 251	105 317	230 694	125 377	54,3%
Roads		–	6 000	–	–	–	700	700	100,0%
Road Structures		224 782	100 766	247 546	7 251	105 317	229 976	124 660	54,2%
Road Furniture		–	300	–	–	–	18	18	100,0%
Storm water Infrastructure		–	1 000	–	–	–	60	60	100,0%
Drainage Collection		–	1 000	–	–	–	60	60	100,0%
Electrical Infrastructure		83 047	125 927	121 953	12 390	70 624	112 254	41 630	37,1%
HV Substations		38	7 250	1 500	–	7	2 046	2 038	99,6%
MV Networks		14 715	7 100	7 100	–	5 242	6 508	1 266	19,5%
LV Networks		68 294	111 577	113 353	12 390	65 375	103 700	38 325	37,0%
Water Supply Infrastructure		52 572	233 613	89 189	2 963	42 451	115 370	72 919	63,2%
Bulk Mains		22 277	27 249	25 260	1 088	13 111	26 228	13 117	50,0%
Distribution		30 295	206 364	63 930	1 875	29 340	89 142	59 802	67,1%
Sanitation Infrastructure		73 524	112 771	65 158	36	36 751	74 074	37 323	50,4%
Reticulation		73 524	112 771	65 158	36	36 751	74 074	37 323	50,4%
Solid Waste Infrastructure		9 231	19 837	13 428	–	–	9 662	9 662	100,0%
Landfill Sites		9 231	19 031	13 428	–	–	9 538	9 538	100,0%
Waste Transfer Stations		–	806	–	–	–	124	124	100,0%
Rail Infrastructure		–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–
Community Assets		39 199	117 156	72 854	3 338	29 452	74 858	45 406	60,7%
Community Facilities		34 613	111 582	68 030	2 697	28 532	70 124	41 591	59,3%
Centres		17 553	68 167	46 010	1 562	21 435	43 861	22 426	51,1%
Fire/Ambulance Stations		880	13 970	4 970	–	3 265	8 306	5 041	60,7%
Cemeteries/Crematoria		3 068	5 000	2 000	–	–	2 183	2 183	100,0%
Public Open Space		13 034	18 145	8 450	1 135	3 833	9 759	5 926	60,7%
Nature Reserves		–	1 500	1 500	–	–	1 375	1 375	100,0%
Public Abattoir Facilities		78	1 800	1 800	–	–	1 650	1 650	100,0%
Markets		–	3 000	3 300	–	–	2 990	2 990	100,0%
Sport and Recreation Facilities		4 586	5 574	4 824	641	920	4 735	3 815	80,6%
Outdoor Facilities		4 586	5 574	4 824	641	920	4 735	3 815	80,6%
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	16 600	–	2 415	15 720	13 306	84,6%
Computer Equipment		20 732	18 150	16 600	–	2 415	15 720	13 306	84,6%
Furniture and Office Equipment		365	8 394	6 994	–	35	6 575	6 539	99,5%
Furniture and Office Equipment		365	8 394	6 994	–	35	6 575	6 539	99,5%
Machinery and Equipment		1 428	24 295	10 198	109	1 525	10 993	9 468	86,1%
Machinery and Equipment		1 428	24 295	10 198	109	1 525	10 993	9 468	86,1%
Transport Assets		148 803	239 039	324 572	4 659	102 532	271 293	168 761	62,2%
Transport Assets		148 803	239 039	324 572	4 659	102 532	271 293	168 761	62,2%
Land		–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	653 681	1 007 249	968 493	30 746	391 102	921 553	530 451	57,6%
									968 493

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11

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	240 254	22 426	81 189	206 799	125 610	60,7%
Roads Infrastructure		—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—
Electrical Infrastructure		9 789	24 045	24 045	813	12 574	22 041	9 467	43,0%
HV Substations		—	2 250	2 250	—	3 232	2 063	(1 169)	-56,7%
MV Networks		8 673	17 490	17 490	813	8 197	16 032	7 835	48,9%
LV Networks		1 116	4 305	4 305	—	1 145	3 947	2 801	71,0%
Water Supply Infrastructure		101 365	101 254	61 554	4 291	33 346	62 687	29 341	46,8%
Water Treatment Works		5 583	—	—	—	—	—	—	—
Bulk Mains		95 782	101 254	58 054	4 291	33 346	59 887	26 541	44,3%
Distribution		—	—	3 500	—	—	2 800	2 800	100,0%
Sanitation Infrastructure		69 114	90 984	154 656	17 321	35 269	122 070	86 801	71,1%
Reticulation		24 720	60 425	65 729	401	4 874	47 023	42 149	89,6%
Waste Water Treatment Works		44 394	30 558	88 927	16 920	30 395	75 047	44 652	59,5%
Solid Waste Infrastructure		—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—
Community Assets		153	3 400	3 000	—	—	4 943	4 943	100,0%
Community Facilities		153	3 400	3 000	—	—	4 943	4 943	100,0%
Cemeteries/Crematoria		—	—	—	—	—	2 027	2 027	100,0%
Public Open Space		—	400	—	—	—	167	167	100,0%
Markets		—	3 000	3 000	—	—	2 750	2 750	100,0%
Stalls		153	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—
Other assets		—	2 000	2 000	—	—	1 833	1 833	100,0%
Operational Buildings		—	2 000	2 000	—	—	1 833	1 833	100,0%
Municipal Offices		—	2 000	2 000	—	—	1 833	1 833	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	2 290	—	—	1 961	1 961	100,0%
Machinery and Equipment		2 284	3 870	2 290	—	—	1 961	1 961	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	247 544	22 426	81 189	215 536	134 347	62,3%
									247 544

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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	334 692	33 540	364 623	304 605	(60 018)	-19,7%
Roads Infrastructure		71 052	82 790	79 544	8 599	67 496	73 294	5 799	7,9%
Road Structures		67 780	78 918	74 427	8 231	62 756	68 672	5 916	8,6%
Road Furniture		3 272	3 871	5 117	368	4 740	4 623	(117)	-2,5%
Storm water Infrastructure		3 279	3 196	3 102	274	3 105	2 855	(251)	-8,8%
Drainage Collection		3 279	3 196	3 102	274	3 105	2 855	(251)	-8,8%
Electrical Infrastructure		98 761	7 169	7 069	7 906	108 622	6 492	(102 130)	-1573,1%
Power Plants		91 026	2 014	2 014	7 365	100 847	1 846	(99 001)	-5363,8%
HV Substations		7 285	4 894	4 894	532	7 601	4 486	(3 115)	-69,4%
LV Networks		450	262	162	10	175	160	(15)	-9,1%
Water Supply Infrastructure		131 258	138 154	134 452	8 204	96 741	123 673	26 932	21,8%
Boreholes		—	215	215	—	—	197	197	100,0%
Water Treatment Works		95 930	96 219	91 417	6 909	86 772	84 352	(2 420)	-2,9%
Bulk Mains		35 328	41 651	42 751	1 294	9 943	39 060	29 117	74,5%
Distribution Points		—	69	69	—	26	64	38	59,8%
Sanitation Infrastructure		154 893	86 927	110 519	8 558	88 659	98 286	9 627	9,8%
Reticulation		765	353	353	—	—	324	324	100,0%
Waste Water Treatment Works		143 957	79 059	84 651	8 558	86 571	76 674	(9 897)	-12,9%
Toilet Facilities		10 172	7 515	25 515	—	2 088	21 289	19 200	90,2%
Solid Waste Infrastructure		—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—
Information and Communication Infrastructure		1	5	5	—	—	5	5	100,0%
Data Centres		1	5	5	—	—	5	5	100,0%
Community Assets		934	786	1 284	58	510	969	460	47,4%
Community Facilities		—	—	—	—	—	—	—	—
Sport and Recreation Facilities		934	786	1 284	58	510	969	460	47,4%
Outdoor Facilities		934	786	1 284	58	510	969	460	47,4%
Heritage assets		—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—
Other assets		68 372	81 244	81 336	5 709	62 816	74 553	11 738	15,7%
Operational Buildings		68 372	81 244	81 336	5 709	62 816	74 553	11 738	15,7%
Municipal Offices		68 372	81 244	81 336	5 709	62 816	74 553	11 738	15,7%
Housing		—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—
Furniture and Office Equipment		10 046	18 580	15 430	376	4 923	14 818	9 895	66,8%
Furniture and Office Equipment		10 046	18 580	15 430	376	4 923	14 818	9 895	66,8%
Machinery and Equipment		14 458	20 565	27 215	1 180	9 080	24 140	15 060	62,4%
Machinery and Equipment		14 458	20 565	27 215	1 180	9 080	24 140	15 060	62,4%
Transport Assets		73 919	77 629	85 373	5 612	65 534	78 490	12 957	16,5%
Transport Assets		73 919	77 629	85 373	5 612	65 534	78 490	12 957	16,5%
Land		—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1	626 973	517 045	545 331	46 475	507 486	497 577	(9 909)	-2,0%
									545 331

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	FREE STATE		
Web Address	mangaung.co.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram Fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number	051 405 8911		
Fax number	051 405 8101		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	M Davies	Name	D Maasdorp
Telephone number	514,058,007	Telephone number	051 405 8411
Cell number		Cell number	
Fax number		Fax number	051 405 8971
E-mail address	maryke.davies@mangaung.co.za	E-mail address	dean.maasdorp@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	G Nthatisi	Name	T Phatho
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number		Cell number	
Fax number	405 8676 051	Fax number	051 405 8676
E-mail address	gregory.nthatisi@mangaung.co.za	E-mail address	thembisile.phatho@mangaung.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	M M Motibhe - Nkoane	Name	S Skoti
Telephone number	051 405 8667	Telephone number	051 405 8409
Cell number		Cell number	
Fax number		Fax number	
E-mail address	mapaseka.nkoane@mangaung.co.za	E-mail address	sinazo.skoti@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Acting Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	N Dumalisile	Name	L A Monyeke
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	
Fax number		Fax number	
E-mail address	nqaka.dumalisile@mangaung.co.za	E-mail address	lethole.monyeke@mangaung.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	L Denge	Name	Petunia Wettes
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number		Cell number	083 419 6673
Fax number		Fax number	051 405 8787
E-mail address	lutanyani.denge@mangaung.co.za	E-mail address	petunia.ramagaga@mangaung.co.za
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	H van Zyl		
Telephone number	051 405 8627		
Cell number	082 781 6981		
Fax number	051 405 8793		
E-mail address	hansie.vanzyl@mangaung.co.za		
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	Arrie Bartnis		
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Cell number	071 871 5988		
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E-mail address	arie.bartnis@mangaung.co.za		

