



14 JULY 2023

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 30 JUNE 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 30 June 2023, the ten-working day reporting month expires on the 14 July 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 30 JUNE 2023

This report is based upon financial information, as of 30 June 2023 and available at the time of preparation. All variances are calculated against the adjusted budget figures.

The financial results **for the month ended 30 June 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 **R8.498 billion** is lower than the year-to-date target of **R8.648 billion** and the expenditure for the period is **R8.417 billion**, which is higher than the year-to-date target of **R8.094 billion** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

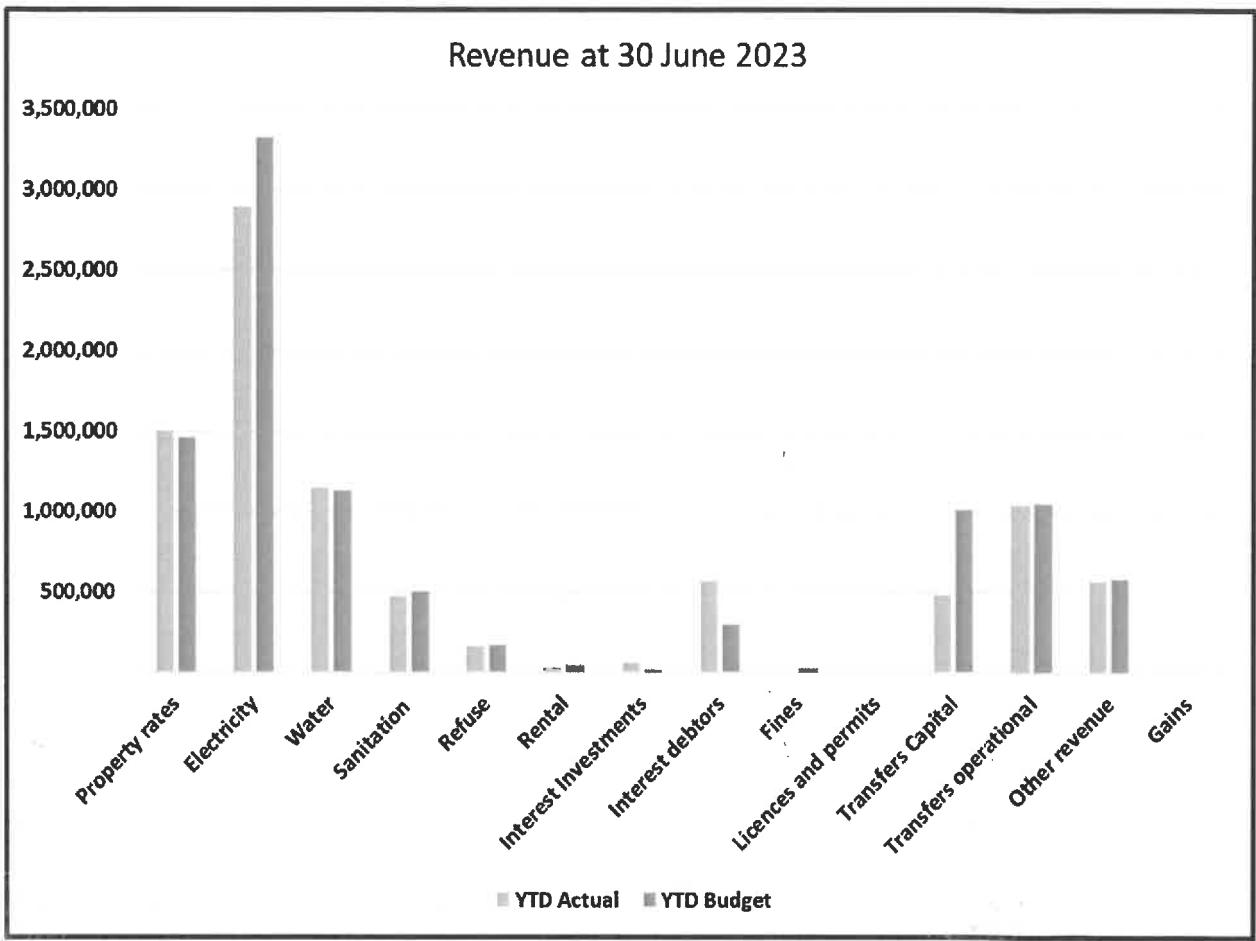
Description R thousands	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue By Source									
Property rates		1,387,795	1,458,073	1,458,073	126,035	1,508,845	1,458,073	50,773	3%
Service charges - electricity revenue		2,876,406	3,494,847	3,319,081	262,282	2,894,339	3,319,081	(424,741)	-13%
Service charges - water revenue		1,059,678	1,135,651	1,135,651	78,528	1,147,789	1,135,651	12,138	1%
Service charges - sanitation revenue		400,574	507,200	507,200	39,385	473,548	507,200	(33,652)	-7%
Service charges - refuse revenue		150,197	177,674	177,674	14,055	169,383	177,674	(8,291)	-5%
Rental of facilities and equipment		49,217	44,638	44,638	4,048	34,832	44,638	(9,806)	-22%
Interest earned - external investments		18,214	25,072	25,072	13,301	61,837	25,072	36,765	147%
Interest earned - outstanding debtors		353,505	302,184	302,184	59,914	571,348	302,184	269,165	89%
Dividends received		3	2	2	-	12	2	9	393%
Fines, penalties and forfeits		12,076	30,580	30,580	684	9,421	30,580	(21,159)	-69%
Licences and permits		1,194	550	550	113	1,440	550	890	162%
Agency services								-	
Transfers and subsidies		877,604	1,041,216	1,053,611	5,901	1,045,030	1,053,611	(8,580)	-1%
Other revenue		610,472	583,896	583,896	37,603	571,843	583,896	(12,053)	-2%
Gains		117,593	9,665	9,665	7,077	8,519	9,665	(1,147)	-12%
Total Revenue (excluding capital transfers and contributions)		7,914,527	8,811,248	8,647,876	648,926	8,498,186	8,647,876	(149,690)	-2%
Expenditure By Type									
Employee related costs		2,244,582	2,393,515	2,243,143	172,925	2,352,804	2,243,143	109,660	5%
Remuneration of councillors		67,895	70,668	75,231	5,708	69,418	75,231	(5,813)	-8%
Debt impairment		1,861,119	1,090,093	1,125,052	351,004	1,511,107	1,125,052	386,055	34%
Depreciation & asset impairment		906,729	347,000	347,000	19,453	869,871	347,000	522,871	151%
Finance charges		115,415	64,665	64,665	32,136	151,870	64,665	87,205	135%
Bulk purchases - electricity		1,875,528	2,145,935	2,101,176	(23,202)	1,929,716	2,101,176	(171,460)	-8%
Inventory consumed		936,352	624,711	645,464	77,134	792,184	645,464	146,720	23%
Contracted services		691,070	595,360	646,023	71,113	384,071	646,023	(261,952)	-41%
Transfers and subsidies		7,244	409	409	-	-	409	(409)	-100%
Other expenditure		560,817	468,846	495,702	49,257	351,179	495,702	(144,524)	-29%
Losses		315,147	356,000	350,500	4,202	4,481	350,500	(346,019)	-99%
Total Expenditure		9,581,898	8,157,202	8,094,366	759,731	8,416,701	8,094,366	322,334	4%
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(1,667,371)	654,046	553,510	(110,805)	81,486	553,510	(472,024)	(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	124,761	486,509	1,016,874	(530,365)	(0)
Transfers and subsidies - capital (in-kind - all)		19,509	14,300	14,300	-	6,823	14,300	(7,477)	(0)
Surplus/(Deficit) after capital transfers & contributions		(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684		1,584,684
Taxation								-	
Surplus/(Deficit) after taxation		(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684		1,584,684
Attributable to minorities									
Surplus/(Deficit) attributable to municipality		(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684		1,584,684
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year		(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684		1,584,684

The major revenue variances against the adjusted budget are:

- Property rates - Favourable variance of R50.773 million (3%) for the period due to higher property rates billed for domestic properties than budgeted.
- Electricity – Unfavourable variance of -R424.741 million (-13%) for the period, due to lower user's consumption than budgeted and customers converting to solar.
- Water revenue – Favourable variance of R12.138 million (1%) for the period due to a higher water consumption than budgeted for the period.

- Services charges: Sanitation revenue- Unfavourable variance of -R33.652 million (-7%) due to lower billing for sanitation services than budgeted for the period.
- Services charges: Refuse revenue – Unfavourable variance -R8.291 million (-5%) due to lower households billed than budgeted.
- Rental of facilities and equipment – Unfavourable variance of -R9.806 (-22%) 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 R36.765 million (147%) for the period due to higher investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Favourable variance of R269.165 million (89%) due to the increasing of the debtor's book due to non-payment of debtors.
- Fines - Unfavourable variance of -R21.159 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 R890 163 (162%) due to the implementation and roll out of licences and permits to SMME's and to companies for outdoor advertising.
- Government Grants and subsidies – Operating: Unfavourable variance of -R8.580 million (-1%) for the period due to grant receipt apportionment quarterly vs period budget.
- Other revenue- Unfavourable variance of -R12.053 million (-2%) – 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.



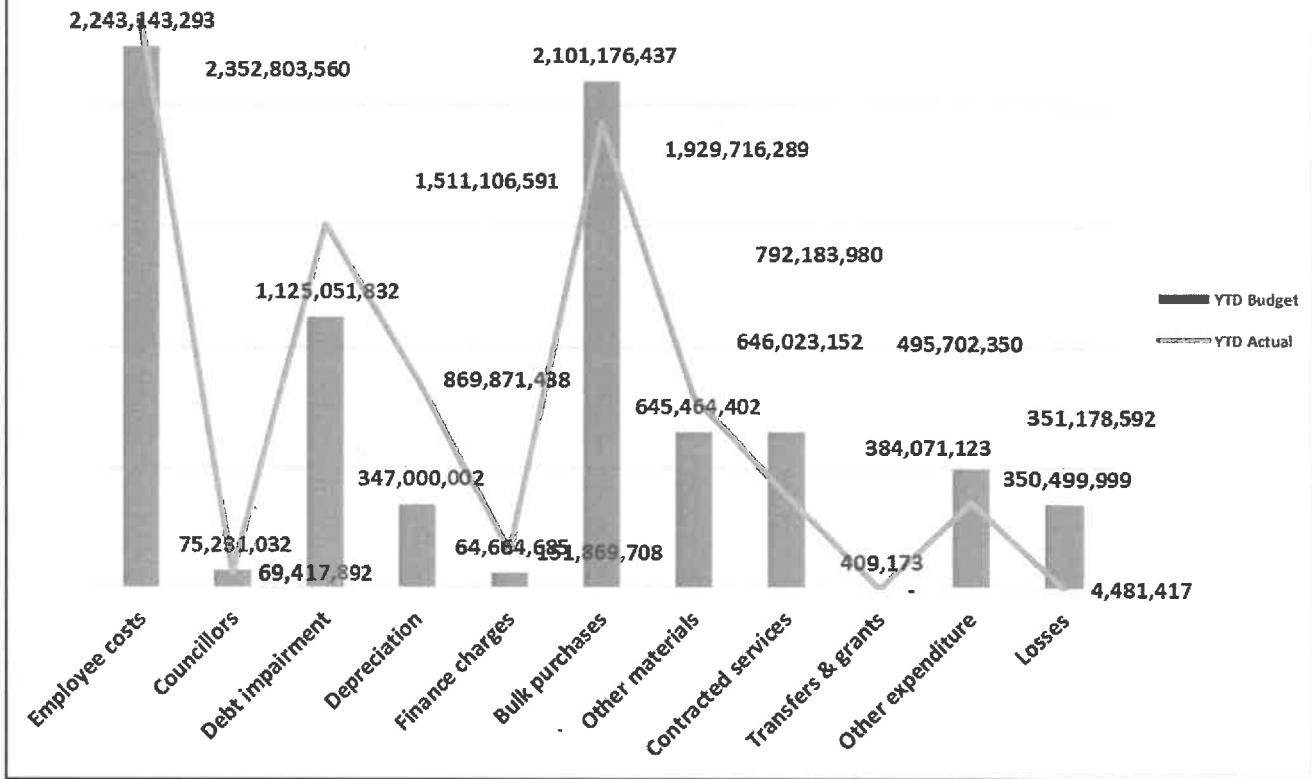
The major operating expenditure variances against the adjusted budget are:

Employee related costs – Unfavourable variance of R109.660 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 R93.090 million (Budget R99.417 million vs Actual R192.506 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	-	136,454	66,997	69,457	103.67%
EXECUTIVE MAYOR	504,524	614,524	152,341	614,524	1,963,456	(1,348,932)	-68.70%
CORPORATE SERVICES	3,019,413	7,022,513	36,224	7,022,513	7,301,745	(279,232)	-3.82%
FINANCE	-	-	-	-	-	0.00%	
SOCIAL SERVICES	2,631,022	6,757,641	171,749	6,757,641	6,741,626	16,015	0.24%
PLANNING	-	65,000	-	65,000	203,244	(138,244)	0.00%
FRESH PRODUCE MARKET	343,072	1,075,078	79,671	1,075,078	1,022,889	52,189	0.00%
HUMAN SETTLEMENTS	399,594	743,905	81,554	743,905	1,372,032	(628,127)	0.00%
ENGINEERING SERVICES	11,112,729	11,405,109	25,105	11,405,109	33,192,385	(21,787,276)	-65.64%
WATER	7,442,903	8,401,065	11,428	8,401,065	25,632,847	(17,231,782)	0.00%
WASTE AND FLEET MANAGEMENT	19,959,511	24,744,442	82,895	24,744,442	46,465,381	(21,720,939)	-46.75%
METRO POLICE	4,764,025	8,764,025	826,335	8,764,025	15,871,324	(7,107,299)	0.00%
STRATEGIC PROJECTS	-	-	-	-	-	0.00%	
NALEDI	1,145,091	1,145,091	1,033	1,145,091	2,980,096	(1,835,005)	0.00%
SOUTPAN	412,709	412,709	-	412,709	999,986	(587,277)	0.00%
CENTLEC	28,128,960	28,128,960	3,698,604	28,128,960	48,692,454	(20,563,494)	-42.23%
TOTAL OVERTIME	80,000,007	99,416,516	5,166,938	99,416,516	192,506,463	(93,089,947)	-48.36%

- Debt impairment – Unfavourable variance R386.085 (34%) due to processing of accrual journals for provision of bad debts, the billing integration for the month and the impact of indigents to be finalised at year end.
- Depreciation – Unfavourable variance R522.871 million (151%) due to accrual of actual depreciation on assets for the month.
- Finance charges – Unfavourable variance of R87.205 million (135%) due to accrual of finance charges as per agreement for short term loans and half yearly for the long-term loans. Unforeseen interest paid for expenditure occurred during the period.
- Bulk purchases – Favourable variance -R171.460 million (-8%) due to bulk purchases for electricity accruals that were processed after submission of the expenditure journals for the month. The impact of the accruals would have been a monthly actual of R280 million, Year to date of R2.101 billion and a unfavourable variance of R70.783 million.
- Inventory – Unfavourable variance R146.720 million (23%) 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 -R261.952 million (-41%) due to under spending on other contracted services for the period and the implementation of cost containment measures.
- Other expenditure - Favourable variance -R144.524 million (-29%) – underspending mostly due to cost containment measures introduced.

Operating Expenditure by type as at 30 June 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) - M12

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	-	0	1	(0)	-75.0%	1
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	1	(1)	-100.0%	1
Vote 03 - Corporate Services		136,039	8,141	27,249	632	5,035	27,249	(22,213)	-81.5%	27,249
Vote 04 - Finance		1,653,176	1,720,427	1,720,427	140,051	1,842,730	1,720,427	122,303	7.1%	1,720,427
Vote 05 - Community Services		14,118	31,984	31,984	983	14,906	31,984	(17,078)	-53.4%	31,984
Vote 06 - Planning, Human Settlement And Economic Dev		48,440	93,975	93,975	5,954	76,475	93,975	(17,499)	-18.6%	93,975
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	-
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	-
Vote 09 - Technical Services		589,238	666,490	666,490	47,689	693,782	666,490	27,292	4.1%	666,490
Vote 10 - Water		1,467,935	1,629,229	1,629,229	109,773	1,768,065	1,629,229	138,835	8.5%	1,629,229
Vote 11 - Centlec		3,422,231	4,045,549	3,897,059	336,671	3,461,312	3,897,059	(435,747)	-11.2%	3,897,059
Vote 12 - Miscellaneous		1,498,092	1,567,305	1,586,919	131,890	1,129,110	1,586,919	(457,809)	-28.8%	1,586,919
Vote 13 - Public Safety And Security		445	25,718	25,718	44	103	25,718	(25,615)	-99.6%	25,718
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	773,687	8,991,519	9,679,050	(687,532)	-7.1%	9,679,050
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		98,075	110,561	111,962	8,610	104,697	111,962	(7,265)	-6.5%	111,962
Vote 02 - Office Of The Executive Mayor		211,299	227,683	152,410	10,603	139,548	152,410	(12,862)	-8.4%	152,410
Vote 03 - Corporate Services		402,336	278,820	320,402	21,625	270,396	320,402	(50,006)	-15.6%	320,402
Vote 04 - Finance		317,226	279,645	248,067	38,988	255,526	248,067	7,459	3.0%	248,067
Vote 05 - Community Services		343,868	377,678	361,208	22,564	314,598	361,208	(46,610)	-12.9%	361,208
Vote 06 - Planning, Human Settlement And Economic Dev		704,972	269,646	242,838	25,199	210,921	242,838	(31,917)	-13.1%	242,838
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	-
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	-
Vote 09 - Technical Services		897,804	581,028	595,603	59,674	799,872	595,603	204,270	34.3%	595,603
Vote 10 - Water		1,301,933	1,939,777	1,980,850	350,478	2,068,438	1,980,850	87,588	4.4%	1,980,850
Vote 11 - Centlec		4,859,578	3,591,463	3,555,472	124,822	3,588,128	3,555,472	32,656	0.9%	3,555,472
Vote 12 - Miscellaneous		131,355	222,095	230,998	57,980	350,429	230,998	119,431	51.7%	230,998
Vote 13 - Public Safety And Security		246,501	216,052	230,314	34,049	247,119	230,314	16,805	7.3%	230,314
Vote 14 - Naledi And Soutpan		66,952	62,755	64,243	5,138	67,029	64,243	2,786	4.3%	64,243
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	9,581,898	8,157,202	8,094,366	759,731	8,416,701	8,094,366	322,334	4.0%	8,094,366
Surplus/ (Deficit) for the year	2	(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684	#####	-63.7%	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 **R622.448 million (50.15%)** on the year-to-date budgeted target of **R1.241 billion**. On an annual basis we have thus spent only **R622.448 million (50.15%)** of the year-to-date expenditure versus the adjusted budget of **R1.241 billion**.

The summary report indicates the following:

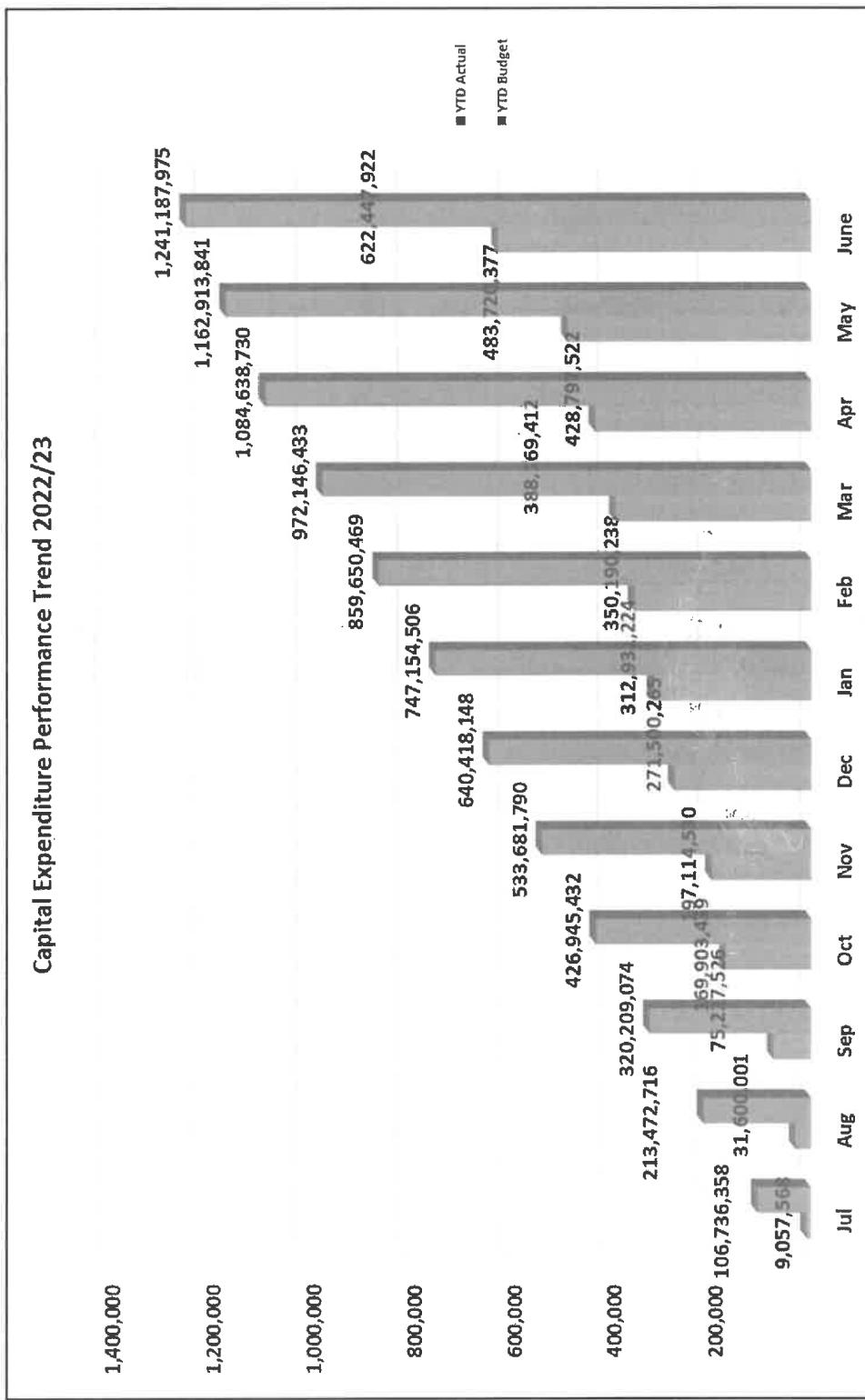
Summary Statement of Capital Expenditure - Financing

Description	Adjusted budget 2022/23	YTD Budget June 2022/23	YTD Actual June 2022/23	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
Capital Expenditure	1 241 188	1 241 188	622 448	(618 740)
Capital Financing				
National Government	1 024 440	1 024 440	483 633	(540 807)
Provincial Government	-	-	-	-
Public Contributions	14 300	14 300	10 118	(4 182)
Borrowing	-	-	12 220	12 220
Internally Generated Funds	202 448	202 448	116 477	(85 971)
Financing Total	1 241 188	1 241 188	622 448	(618 740)

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	(R104.220 more than budget target)
Community and public safety	(R148.777 million less than budget target)
Economic and environmental services	(R188.935 million less than budget target)
Electricity	(R61.325 million less than budget target)
Water	(R13.132 million less than budget target)
Wastewater management	(R100.115 million less than budget target)
Waste management	(R228 140 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				0.00%
Corp Services	40,600	22,270		22,270	0.00%
Finance	1	100	2,953	100	2953.39%
Social Services	13,886	223,842		223,842	0.00%
Planning	52,644	284,297	71,083	284,297	25.00%
Human Settlements	328,136		139,845		0.00%
Econ & Rural Dev	13,238				0.00%
Engineering	172,438	299,527		299,527	0.00%
Water Services	147,514	84,233	162,869	84,233	193.35%
Waste & Fleet	22,949	325,873	71,101	325,873	21.82%
Metro Police	6,315	1,045	174,597	1,045	16707.83%
Centlec	265,225				0.00%
	1,280,835,319	1,241,187,975	622,447,922	1,241,187,975	50.15%

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

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

The CFS report for the period ending 30 June 2023 indicates a closing balance (cash and cash equivalents) of R704.914 billion (31 May 2023 – R1.057 billion) which comprises of the following:

- Bank balance and cash R1.403 million (Mangaung) ABSA
- Bank balance and cash R41.117 million (Mangaung) NEDBANK
- Bank balance and cash R20.576 million (Centlec)
- Bank balance and cash R4.835 million (Market)
- Investment deposits R636.630 million (Mangaung)
- Investment deposits R352 151 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R1.492 billion**, resulting in an **R59.516 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 **R4.221 billion**, resulting in an **-R1.020 billion (-19%)** unfavourable variance, as compared to a year target of **R5.242 billion**.
- Other revenue reflects a year-to-date amount of **R2.836 billion**, resulting in an **R1.839 billion (185%)** favourable variance, as compared to a year target of **R996.618 million**.
- Operating grants and subsidies show a year-to-date received amount of **R1.014 billion** compared to a year-to-date target of **R1.041 million** resulting in **-R27.432 million (-3%)** unfavourable 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 **R977.571 million** resulting in **-R196.112 million (-20%)** unfavourable variance due to grant receipt apportionment quarterly vs periodoly budget);
- Interest shows a year-to-date amount of **R45.940 million** compared to a year target of **R25.072 million**, indicating **R20.868 million (83%)** favourable variance.

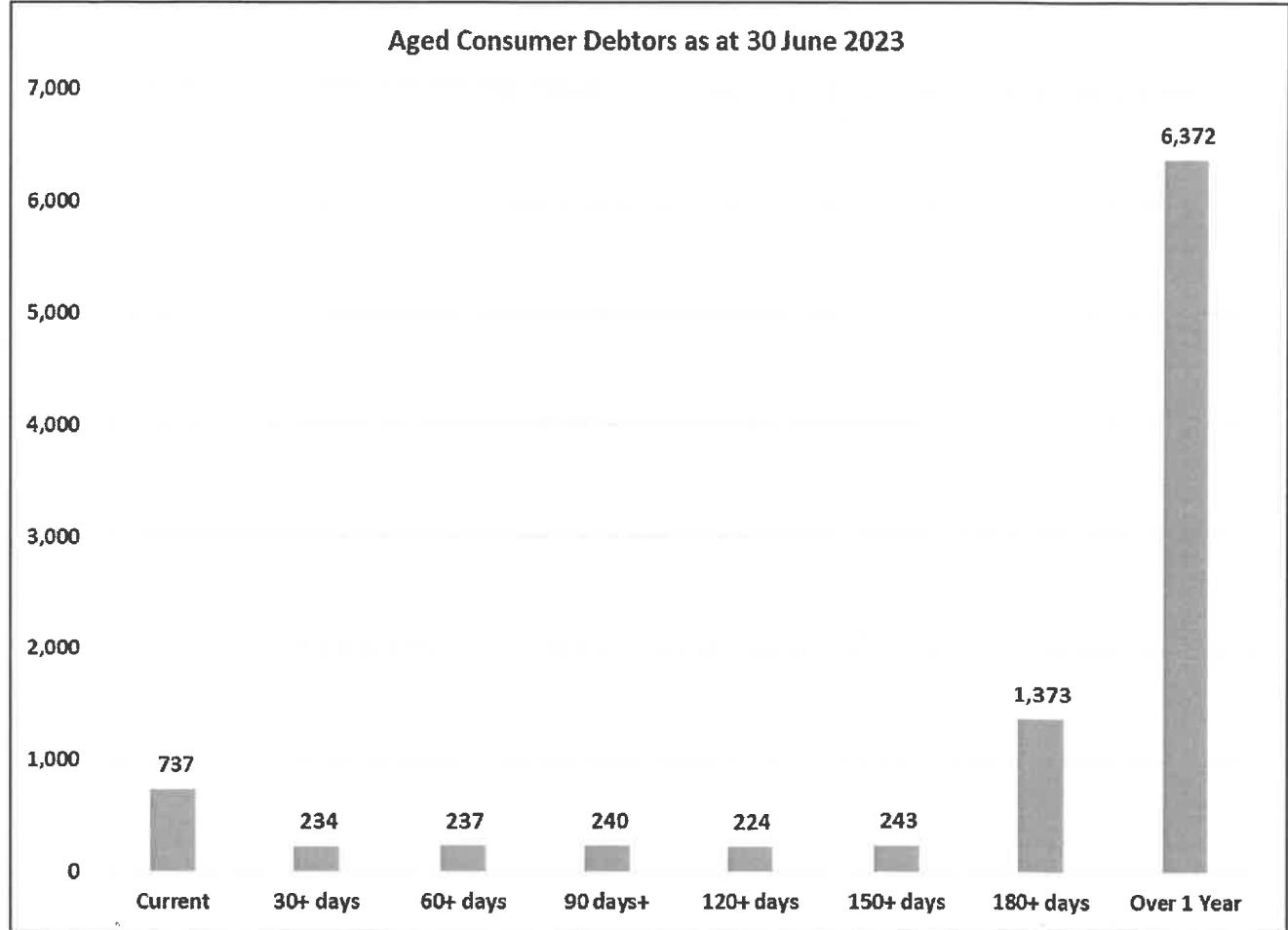
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **-R8.977 billion (R4.444 billion** unfavourable variance) compared to a year-to-date target of **R4.533 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R622.448 million (-R658.387 million** favourable variance) compared to a target of **-R1.280 billion** due to the slow uptake of capex projects during the year.
- Finance charges shows a year-to-date amount of **-R122.565 million** compared to a year target of **-R184.665 million**, resulting in a favourable variance of **-R62.100 million**.
- Transfers and grants indicate a year-to-date amount of **-R651 910 (R242 738)** 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 **-R409.172 million** due to the repayment of borrowings due.

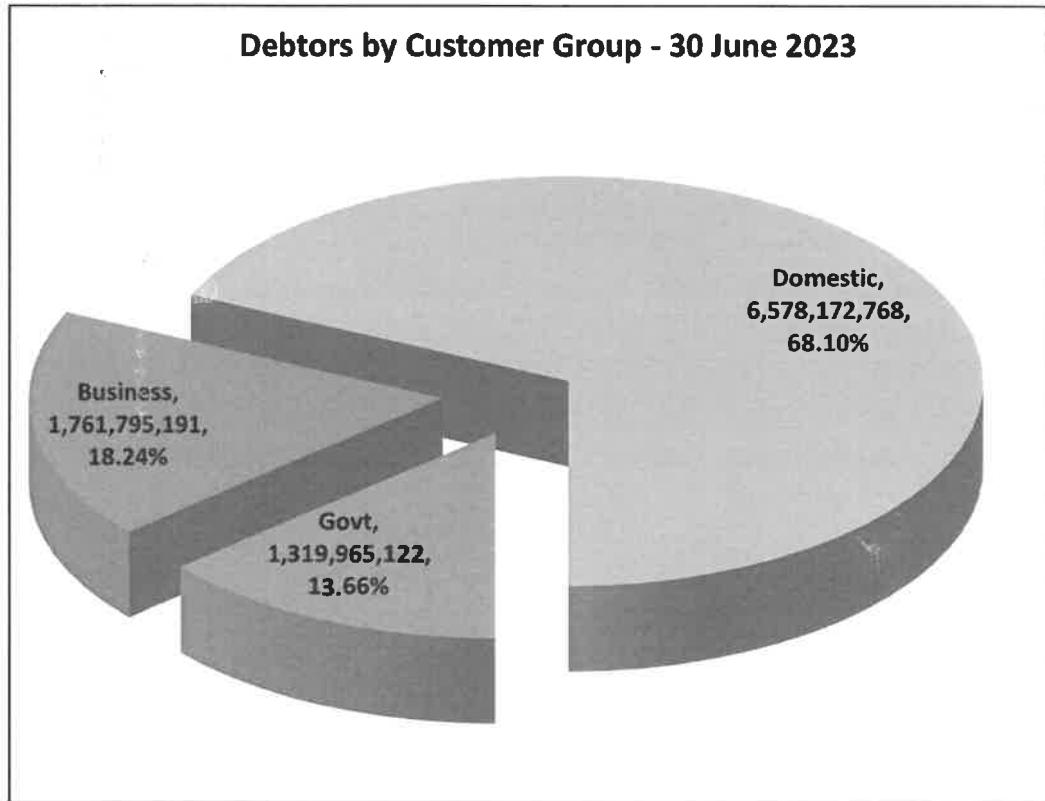
Outstanding Debtors Report (Annexure B – Table SC3)

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

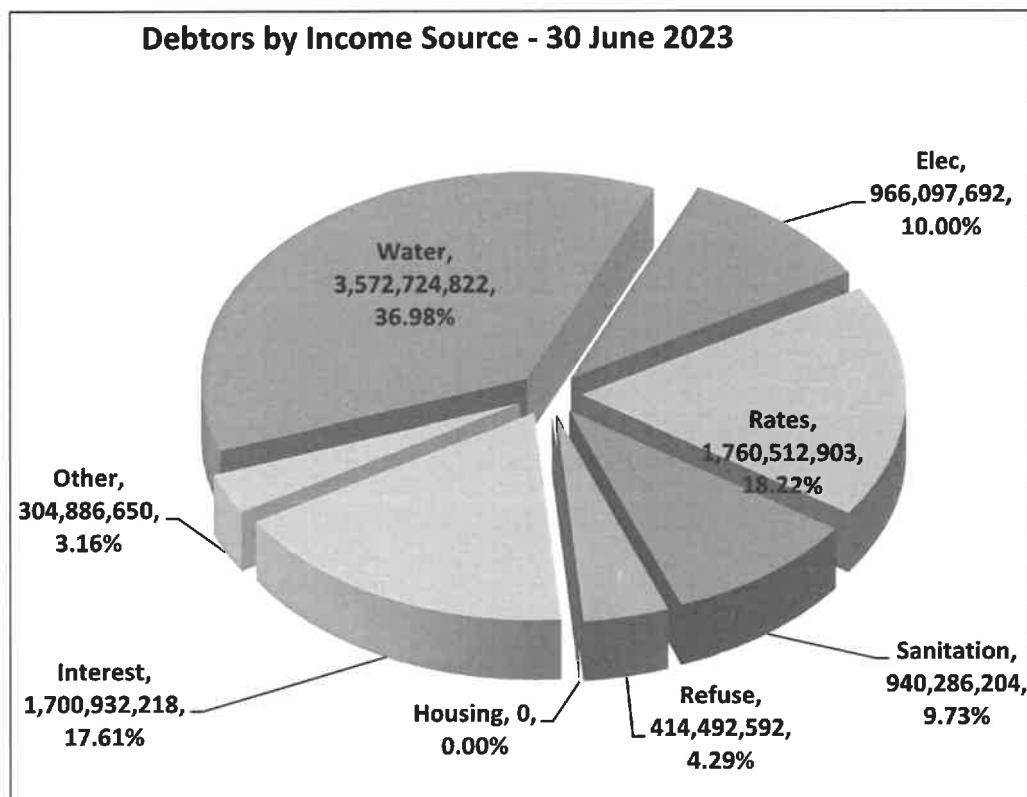
The debtors balance as of 30 June 2023 is **R9.660 billion** including unallocated credits of R177.895 million (31 May 2023 – **R9.943 billion** including unallocated credits of R332.831 million), thus reflecting an decrease of **R283 million (2.85%)** for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R6.372 billion (R6.453 billion – May 2023) is outstanding in this category (1 year and older), with R4.632 billion attributable to households, an increase of R11 million from the balance of R4.621 billion in May 2023.



The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source



Outstanding Creditors Report (Annexure B – Table SC4)

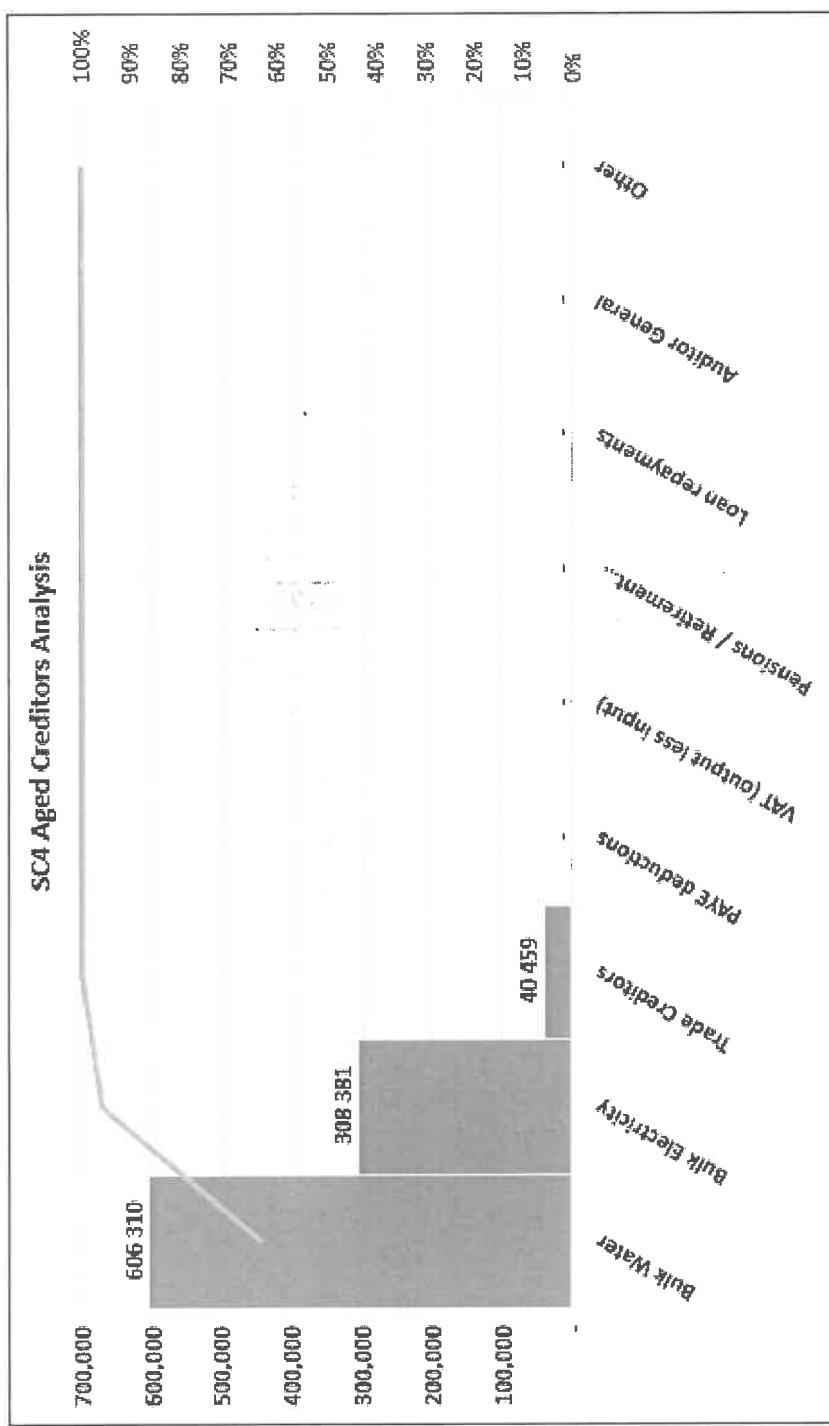
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R955.150 million** compared to an amount of **R899.897 million** in May 2023. The increase of **R55.253 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	May 2023 R'000	June 2023 R'000
Bulk electricity	175 858	308 381
Trade creditors Centlec	4 577	1 320
Bulk water	606 310	606 310
Salaries/PAYE	6 792	-
Pensions Deductions	52 757	-
Other	-	-
Trade creditors Mangaung	53 603	39 139
Total	899 897	955 150

*The current portion of the amount due was R919.843 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 **R636.982 million** as of 30 June 2023 against **R965.258 million** on 31 May 2023.

4. FINANCIAL IMPLICATIONS

The report for the month ending 30 June 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 June 2023 the operating revenue (excluding capital grants) and expenditure actual represented 98.27% and 103.98% respectively of the adjusted budget. The outcome reflects a variance of -1.73% (unfavourable) and -3.98% (unfavourable) respectively, when compared to the average target of 100% and 100% respectively (based on the 12th 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 30 June 2023 represents only 50.15% of the adjusted budget, when compared to a target of 100% (12th month), a variance of 49.85% for the year against the target.

4.1 Financial Ratios

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

$$704\ 914\ 105 / (759\ 730\ 847 - 351\ 004\ 142 - 19\ 453\ 293) = 1.81 \text{ months}$$

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

- Current Ratio – Current Assets/Current Liabilities

$$8\ 691\ 954\ 966 / 10\ 577\ 061\ 713 = 0.82$$

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

$$32\ 136\ 047 + 91\ 927\ 831 / 759\ 730\ 847 \times 100 = 16.33\%$$

The finance charges ratio is higher on a monthly basis 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)

$$49\ 305\ 995 / (18\ 606\ 807\ 204 + 1\ 585\ 611\ 015) = 0.24\% \text{ for the month}$$

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

$$9\ 613\ 394\ 024 + 611\ 254\ 165 - 251\ 212\ 791 = 9\ 973\ 435\ 398 - 9\ 568\ 256\ 643 = 405\ 178 \\ 755 / 611\ 254\ 165 + 5\ 926\ 864 = 67.26\%$$

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:

$$\begin{aligned}\text{Outstanding creditors/ creditor payments} &\times 365 \\(955\ 150\ 166 / 3\ 609\ 019\ 691) \times 365 &= 97 \text{ days}\end{aligned}$$

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 JUNE 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 30 JUNE 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 30 June 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 DENG

DATE: 14/07/2023

ACTING CHIEF FINANCIAL OFFICER

PP
MS G MALAZA

DATE: 14/07/2023

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 **30 JUNE 2023** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Adv Nkateko Mpangane

Acting City Manager of the Mangaung Metropolitan Municipality

Signature: PP Adelwek

Date: 14/07/2023

Explanation of legal requirements

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

- (a) actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per **vote**.
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received.
- (f) actual expenditure on those **allocations**, excluding expenditure on-
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
 - (i) any **material variances** from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan;
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's 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 13 July 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.

<i>Main Tables</i>	<i>Consolidated Monthly Budget Statements</i>
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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
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Table SC5	Monthly Budget Statement - Investment portfolio
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Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
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Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M12 June

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	126,035	1,508,845	1,458,073	50,773	3%	1,458,073
Service charges	4,486,855	5,315,372	5,139,606	394,250	4,685,059	5,139,606	(454,546)	-9%	5,139,606
Investment revenue	18,214	25,072	25,072	13,301	61,837	25,072	36,765	147%	25,072
Transfers and subsidies	877,604	1,041,216	1,053,611	5,901	1,045,030	1,053,611	(8,580)	-1%	1,053,611
Other own revenue	1,144,059	971,515	971,515	109,439	1,197,414	971,515	225,899	23%	971,515
Total Revenue (excluding capital transfers and contributions)	7,914,527	8,811,248	8,647,876	648,926	8,498,186	8,647,876	(149,690)	-2%	8,647,876
Employee costs	2,244,582	2,393,515	2,243,143	172,925	2,352,804	2,243,143	109,660	5%	2,243,143
Remuneration of Councillors	67,895	70,668	75,231	5,708	69,418	75,231	(5,813)	-8%	75,231
Depreciation & asset impairment	906,729	347,000	347,000	19,453	869,871	347,000	522,871	151%	347,000
Finance charges	115,415	64,665	64,665	32,136	151,870	64,665	87,205	135%	64,665
Inventory consumed and bulk purchases	2,811,880	2,770,646	2,746,641	53,932	2,721,900	2,746,641	(24,741)	-1%	2,746,641
Transfers and subsidies	7,244	409	409	-	-	409	(409)	-100%	409
Other expenditure	3,428,153	2,510,299	2,617,277	475,576	2,250,838	2,617,277	(366,440)	-14%	2,617,277
Total Expenditure	9,581,898	8,157,202	8,094,366	759,731	8,416,701	8,094,366	322,334	4%	8,094,366
Surplus/(Deficit)	(1,667,371)	654,046	553,510	(110,805)	81,486	553,510	(472,024)	-85%	553,510
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	895,679	963,271	#####	124,761	486,509	#####	###	-52%	#####
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	-	6,823	14,300	(7,477)	-52%	14,300
Surplus/(Deficit) after capital transfers & contributions	(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684	#####	-64%	1,584,684
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684	#####	-64%	1,584,684
Capital expenditure & funds sources									
Capital expenditure	853,607	1,280,835	1,241,188	138,728	622,448	1,241,188	(618,740)	-50%	1,241,188
Capital transfers recognised	667,471	977,571	1,038,740	111,113	493,751	1,038,740	(544,989)	-52%	1,038,740
Borrowing	37,225	-	-	-	12,220	-	12,220	#DIV/0!	-
Internally generated funds	148,911	303,265	202,448	27,615	116,477	202,448	(85,971)	-42%	202,448
Total sources of capital funds	853,607	1,280,835	1,241,188	138,728	622,448	1,241,188	(618,740)	-50%	1,241,188
Financial position									
Total current assets	9,137,798	4,197,201	4,197,201		9,229,394				4,197,201
Total non current assets	22,394,896	23,399,623	23,388,774		22,324,290				23,388,774
Total current liabilities	11,149,122	2,316,152	2,316,152		10,577,062				2,316,152
Total non current liabilities	2,602,082	2,066,608	2,066,608		2,613,638				2,066,608
Community wealth/Equity	17,781,489	23,212,063	23,248,147		18,329,725				23,248,147
Cash flows									
Net cash from (used) operating	9,016,658	4,965,309	4,997,100	218,551	9,410,641	4,997,100	#####	-88%	4,997,100
Net cash from (used) investing	(853,610)	(1,293,206)	(1,280,835)	(138,675)	(610,027)	(1,280,835)	(670,808)	52%	(1,280,835)
Net cash from (used) financing	(63,259)	(143,724)	(145,979)	(40,627)	(145,945)	(143,724)	2,221	-2%	(143,724)
Cash/cash equivalents at the month/year end	8,561,185	3,739,878	3,781,786	-	10,226,482	3,784,041	#####	-170%	5,144,354
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 DYS	151-180 DYS	181 DYS-1 YR	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	737,102	233,675	237,328	240,001	223,835	243,182	#####	#####	9,656,674
Creditors Age Analysis									
Total Creditors	919,843	4,319	1,001	29,987	-	-	-	-	955,150

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12

Vote Description R thousands	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
Revenue by Vote										
Vote 01 - Office Of The City Manager	1	0	1	1	-	0	1	(0)	-75.0%	
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	1	(1)	-100.0%	
Vote 03 - Corporate Services		136,039	8,141	27,249	632	5,035	27,249	(22,213)	-81.5%	
Vote 04 - Finance		1,653,176	1,720,427	1,720,427	140,051	1,842,730	1,720,427	122,303	7.1%	
Vote 05 - Community Services		14,118	31,984	31,984	983	14,906	31,984	(17,078)	-53.4%	
Vote 06 - Planning, Human Settlement And Economic Dev		48,440	93,975	93,975	5,954	76,475	93,975	(17,499)	-18.6%	
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		589,238	666,490	666,490	47,689	693,782	666,490	27,292	4.1%	
Vote 10 - Water		1,467,935	1,629,229	1,629,229	109,773	1,768,065	1,629,229	138,835	8.5%	
Vote 11 - Centlec		3,422,231	4,045,549	3,897,059	336,671	3,461,312	3,897,059	(435,747)	-11.2%	
Vote 12 - Miscellaneous		1,498,092	1,567,305	1,586,919	131,890	1,129,110	1,586,919	(457,809)	-28.8%	
Vote 13 - Public Safety And Security		445	25,718	25,718	44	103	25,718	(25,615)	-99.6%	
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	773,687	8,991,519	9,679,050	(687,532)	-7.1%	9,679,050
Expenditure by Vote										
Vote 01 - Office Of The City Manager	1	98,075	110,561	111,962	8,610	104,697	111,962	(7,265)	-6.5%	
Vote 02 - Office Of The Executive Mayor		211,299	227,683	152,410	10,603	139,548	152,410	(12,862)	-8.4%	
Vote 03 - Corporate Services		402,336	278,820	320,402	21,625	270,396	320,402	(50,006)	-15.6%	
Vote 04 - Finance		317,226	279,645	248,067	38,988	255,526	248,067	7,459	3.0%	
Vote 05 - Community Services		343,868	377,678	361,208	22,564	314,598	361,208	(46,610)	-12.9%	
Vote 06 - Planning, Human Settlement And Economic Dev		704,972	269,646	242,838	25,199	210,921	242,838	(31,917)	-13.1%	
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		897,804	581,028	595,603	59,674	799,872	595,603	204,270	34.3%	
Vote 10 - Water		1,301,933	1,939,777	1,980,850	350,478	2,068,438	1,980,850	87,588	4.4%	
Vote 11 - Centlec		4,859,578	3,591,463	3,555,472	124,822	3,588,128	3,555,472	32,656	0.9%	
Vote 12 - Miscellaneous		131,355	222,095	230,998	57,980	350,429	230,998	119,431	51.7%	
Vote 13 - Public Safety And Security		246,501	216,052	230,314	34,049	247,119	230,314	16,805	7.3%	
Vote 14 - Naledi And Soutpan		66,952	62,755	64,243	5,138	67,029	64,243	2,786	4.3%	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	9,581,898	8,157,202	8,094,366	759,731	8,416,701	8,094,366	322,334	4.0%	8,094,366
Surplus/ (Deficit) for the year	2	(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684	#####	-63.7%	1,584,684

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June

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)	-75%	1
01.10 - Knowledge Management		0	1	1	-	0	1	(0)	-75%	1
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	1	(1)	-100%	1
02.3 - Councils General Expenses		-	1	1	-	-	1	(1)	-100%	1
Vote 03 - Corporate Services	136,039	8,141	27,249	632	5,035	27,249	(22,213)	-82%	27,249	
03.3 - Operational Training		-	2,884	2,884	-	-	2,884	(2,884)	-100%	2,884
03.4 - Administration		-	2,042	21,150	46	3,778	21,150	(17,371)	-82%	21,150
03.10 - Employment		-	2	2	-	-	2	(2)	-100%	2
03.17 - Facilities Management - Stadiums	136,039	3,207	3,207	586	1,257	3,207	(1,950)	-61%	3,207	
03.23 - It Administration		-	6	6	-	-	6	(6)	-100%	6
Vote 04 - Finance	1,653,176	1,720,427	1,720,427	140,051	1,842,730	1,720,427	122,303	7%	1,720,427	
04.1 - Payroll Management		-	3,101	3,101	-	-	3,101	(3,101)	-100%	3,101
04.2 - Chief Financial Officer - Administration	1,792	176	176	50	117	176	(59)	-33%	176	
04.8 - Treasury	1,411	5	5	60	60	5	54	1017%	5	
04.11 - Administration		-	2	2	-	-	2	(2)	-100%	2
04.14 - Demand And Acquisition	1,523	973	973	6	587	973	(387)	-40%	973	
04.18 - Logistics And Warehouse		27	2,855	2,855	4	297	2,855	(2,558)	-90%	2,855
04.22 - Billing	80,995	51,879	51,879	13,642	130,349	51,879	78,470	151%	51,879	
04.24 - Rates And Taxes	3,454	4,176	4,176	254	3,291	4,176	(885)	-21%	4,176	
04.28 - Customer Services		17	31	31	2	29	31	(2)	-6%	31
04.42 - Assessment Rates	1,563,958	1,657,228	1,657,228	126,035	1,708,001	1,657,228	50,773	3%	1,657,228	
04.43 - Assessment Rates		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services	14,118	31,984	31,984	983	14,906	31,984	(17,078)	-53%	31,984	
05.1 - Transport Unit		-	16,000	16,000	-	-	16,000	(16,000)	-100%	16,000
05.4 - Libraries And Information Services	1,745	1,462	1,462	152	1,853	1,462	391	27%	1,462	
05.5 - Arts And Culture		-	10	10	-	-	10	(10)	-100%	10
05.6 - Hiv/Aids	11	7	7	1	16	7	9	119%	7	
05.7 - Environmental Health Services	265	441	441	35	370	441	(71)	-16%	441	
05.12 - Facilities Management - Swimming Pools	185	633	633	4	190	633	(443)	-70%	633	
05.13 - Facilities Management - Stadiums	378	2,081	2,081	8	452	2,081	(1,629)	-78%	2,081	
05.24 - Fire And Rescue Operations Bloemfontein	1,160	1,212	1,212	135	1,303	1,212	92	8%	1,212	
05.27 - Traffic Operations	3,669	-	-	139	5,220	-	5,220	0%	-	
05.31 - Parking Garage	1,114	-	-	123	1,394	-	1,394	0%	-	
05.38 - Nature Resource Management - Zoo	444	2,305	2,305	-	313	2,305	(1,992)	-86%	2,305	
05.39 - Nature Resource Management - Nature Areas	-	82	82	-	-	82	(82)	-100%	82	
05.40 - Tempe Airport		1,153	1,153	-	-	1,153	(1,153)	-100%	1,153	
05.41 - Cemeteries Bloemfontein	2,245	2,247	2,247	135	1,296	2,247	(951)	-42%	2,247	
05.42 - Cemeteries Botshabelo	2,606	3,745	3,745	220	2,162	3,745	(1,583)	-42%	3,745	
05.43 - Cemeteries Thaba Nchu	286	407	407	29	241	407	(166)	-41%	407	
05.44 - Parks Development	(7)	175	175	-	63	175	(112)	-64%	175	
05.54 - Disaster Management Operations	18	24	24	3	34	24	10	40%	24	
Vote 06 - Planning, Human Settlement And Economic Development	48,440	93,975	93,975	5,954	76,475	93,975	(17,499)	-19%	93,975	
06.3 - Urban Design	12,736	345	345	92	156	345	(189)	-55%	345	
06.5 - Development Applications	775	961	961	64	849	961	(112)	-12%	961	
06.6 - Building Zoning Control	7,592	8,172	8,172	1,447	7,992	8,172	(181)	-2%	8,172	
06.7 - Enforcement Division	-	599	599	-	-	599	(599)	-100%	599	
06.8 - Outdoor Advertising	6,090	3,678	3,678	929	6,346	3,678	2,668	73%	3,678	
06.18 - Administration And Finance	26,442	30,014	30,014	-	27,668	30,014	(2,346)	-8%	30,014	
06.19 - Business Operations	6,059	3,252	3,252	-	2,847	3,252	(406)	-12%	3,252	
06.22 - Church Street Houses	488	776	776	40	517	776	(259)	-33%	776	
06.23 - Hostels Mangaung	1,766	2,670	2,670	157	1,884	2,670	(786)	-29%	2,670	
06.25 - Omega Service Centre Rooms	12	26	26	1	13	26	(12)	-48%	26	
06.26 - Economic Flats	534	990	990	46	556	990	(434)	-44%	990	
06.27 - Economic Letting Scheme 1 & 2	-	116	116	-	-	116	(116)	-100%	116	
06.29 - Flats For The Aged	108	178	178	10	121	178	(57)	-32%	178	
06.30 - Sub Economic Letting Scheme 1	15,025	1,811	1,811	80	961	1,811	(850)	-47%	1,811	
06.31 - Sub Economic Letting Scheme 2	190	434	434	17	203	434	(231)	-53%	434	
06.32 - Sub Economic Letting Scheme 3	121	241	241	11	129	241	(112)	-46%	241	
06.33 - Bloemhof Flats	1,920	3,059	3,059	166	2,037	3,059	(1,022)	-33%	3,059	
06.34 - Erlich Park Homes	3,947	2,923	2,923	330	4,018	2,923	1,095	37%	2,923	
06.35 - Lente Hof	-	274	274	(1)	(11)	274	(285)	-104%	274	
06.36 - Lourier Park Houses	(218)	2,432	2,432	-	(129)	2,432	(2,561)	-105%	2,432	
06.37 - Sundry Dwellings	1,347	2,303	2,303	121	1,453	2,303	(850)	-37%	2,303	
06.38 - Falck Street	-	-	-	-	-	-	-	-	-	
06.39 - Stillrus	839	1,451	1,451	70	878	1,451	(573)	-39%	1,451	
06.40 - Wilgehof	-	-	-	-	-	-	-	-	-	
06.41 - Property Rentals	17,742	13,172	13,172	2,248	16,593	13,172	3,421	26%	13,172	
06.42 - Property Disposal	1,022	4,887	4,887	46	431	4,887	(4,456)	-91%	4,887	
06.45 - Land Banking And Development	(57,004)	-	-	-	-	-	-	-	-	
06.46 - Bng & Property Finance Administration	79	8,858	8,858	4	49	8,858	(8,809)	-99%	8,858	
06.55 - Tourism	9	340	340	3	45	340	(295)	-87%	340	
06.57 - Smme's	816	13	13	74	869	13	856	6790%	13	

Vote 07 - Fresh Produce Market	—	—	—	—	—	—	—	—	—	—
Vote 08 - Economic Development	—	—	—	—	—	—	—	—	—	—
Vote 09 - Technical Services	589,238	666,490	666,490	47,689	693,782	666,490	27,282	4%	666,490	
09.9 - Engineering Services	15,837	—	—	—	—	—	—	—	—	—
09.15 - Sanitary Services Revenue	572,693	665,925	665,925	47,665	693,732	665,925	27,807	4%	665,925	
09.16 - Bloemfontein Sewer Reticulation	707	71	71	23	50	71	(21)	-29%	71	
09.19 - Vacuum Services	—	494	494	—	—	494	(494)	-100%	494	
Vote 10 - Water	1,467,935	1,629,229	1,629,229	109,773	1,768,065	1,629,229	138,835	9%	1,629,229	
10.2 - Bulk Water Services	1,465,207	1,624,143	1,624,143	109,709	1,766,359	1,624,143	142,216	9%	1,624,143	
10.4 - Water Demand Management	2,728	5,087	5,087	64	1,705	5,087	(3,381)	-66%	5,087	
Vote 11 - Centlec	3,422,231	4,045,549	3,897,059	336,671	3,461,312	3,897,059	(435,747)	-11%	3,897,059	
11.7 - Marketing & Communication	—	34	34	—	—	34	(34)	-100%	34	
11.12 - Financial Management & Support	218	—	—	—	—	—	—	—	—	
11.13 - Revenue Management	81,512	80,813	108,089	44,690	87,185	108,089	(20,904)	-19%	108,089	
11.15 - Supply Chain Management	5,035	365	365	7,073	7,073	365	6,708	1836%	365	
11.16 - Asset Management	—	4,468	4,468	4,377	4,348	4,468	(119)	-3%	4,468	
11.20 - Human Resource Development	575	1,141	1,141	11	643	1,141	(499)	-44%	1,141	
11.22 - Revenue And Customer Management	5,347	15,735	15,735	660	8,224	15,735	(7,511)	-48%	15,735	
11.23 - Trading Services	2,770,096	3,484,929	3,309,163	253,276	2,789,684	3,309,163	(519,479)	-16%	3,309,163	
11.26 - Planning	—	3,400	3,400	—	—	3,400	(3,400)	-100%	3,400	
11.29 -	—	2,300	2,300	—	—	2,300	(2,300)	-100%	2,300	
11.36 - Electricity Supply: Naledi	20	—	—	—	—	—	—	—	—	
11.37 - Electricity Supply: Kopanong	74,404	—	—	6,219	70,482	—	70,482	#DIV/0!	—	
11.38 - Electricity Supply: Mohokare	31,219	—	—	2,613	28,839	—	28,839	#DIV/0!	—	
11.39 - Electricity Supply: Mantsopa	(1,652)	—	—	—	—	—	—	—	—	
11.42 - Administration	0	1	1	—	—	1	(1)	-100%	1	
11.45 - Administration	446,277	443,250	443,250	16,952	455,142	443,250	11,892	3%	443,250	
11.46 - Administration	8,677	9,112	9,112	801	9,693	9,112	581	6%	9,112	
11.50 - Fleet Maintenance	504	—	—	—	—	—	—	—	—	
Vote 12 - Miscellaneous	1,498,092	1,567,305	1,586,919	131,890	1,129,110	1,586,919	(457,809)	-29%	1,586,919	
12.4 - Sundries	226,855	140,465	140,465	23,301	179,546	140,465	39,081	28%	140,465	
12.6 - Governmental Transfers	1,271,237	1,426,840	1,446,454	108,589	949,563	1,446,454	(496,890)	-34%	1,446,454	
Vote 13 - Public Safety And Security	445	25,718	25,718	44	103	25,718	(25,615)	-100%	25,718	
13.2 - Traffic Operations	203	24,105	24,105	33	62	24,105	(24,043)	-100%	24,105	
13.4 - Parking Garage	241	1,613	1,613	11	40	1,613	(1,572)	-98%	1,613	
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	773,687	8,991,519	9,679,050	(687,532)	-7%	9,679,050

Vote 05 - Community Services	343,868	377,678	361,208	22,564	314,598	361,208	(46,610)	-13%	361,208
05.1 - Transport Unit	33,731	61,166	61,166	1,254	18,611	61,166	(42,556)	-70%	61,166
05.2 - Head Social Services - Administration	5,569	6,565	6,462	376	4,153	6,462	(2,308)	-36%	6,462
05.3 - Administration	1,414	3,395	2,192	118	1,533	2,192	(660)	-30%	2,192
05.4 - Libraries And Information Services	25,286	29,040	25,911	2,566	23,886	25,911	(2,025)	-8%	25,911
05.5 - Arts And Culture	1,071	1,082	1,045	87	1,103	1,045	58	6%	1,045
05.6 - Hiv/Aids	8,976	8,926	9,910	718	9,476	9,910	(434)	-4%	9,910
05.7 - Environmental Health Services	17,258	18,756	20,796	1,441	19,349	20,796	(1,447)	-7%	20,796
05.8 - Laboratory	2,382	3,482	2,518	324	2,103	2,518	(415)	-16%	2,518
05.9 - Pest And Vector Control	265	432	393	-	204	393	(190)	-48%	393
05.10 - Community Development	5,017	5,192	4,209	299	4,116	4,209	(93)	-2%	4,209
05.11 - Sports Development	5,316	5,666	5,676	423	5,563	5,676	(113)	-2%	5,676
05.12 - Facilities Management - Swimming Pools	12,816	22,892	23,882	1,018	13,009	23,882	(10,873)	-46%	23,882
05.13 - Facilities Management - Stadiums	40,362	7,959	8,358	538	39,378	8,358	31,019	371%	8,358
05.23 - Administration	4,669	5,264	3,938	46	3,035	3,938	(903)	-23%	3,938
05.24 - Fire And Rescue Operations Bloemfontein	75,974	85,081	82,546	6,805	76,373	82,546	(6,172)	-7%	82,546
05.27 - Traffic Operations	3,128	54	79	5	91	79	12	15%	79
05.30 - Traffic Administrative Support	1	-	-	-	-	-	-	-	-
05.35 - Law Enforcement Operations	2,332	1,681	123	-	1,037	123	914	746%	123
05.37 - Administration	3,526	3,575	3,595	288	3,618	3,595	23	1%	3,595
05.38 - Nature Resource Management - Zoo	14,285	11,979	10,665	660	11,394	10,665	730	7%	10,665
05.39 - Nature Resource Management - Nature Areas	2,537	4,708	4,511	261	2,600	4,511	(1,911)	-42%	4,511
05.41 - Cemeteries Bloemfontein	10,292	11,065	10,200	481	9,624	10,200	(577)	-6%	10,200
05.42 - Cemeteries Botshabelo	4,894	5,877	5,123	414	4,925	5,123	(198)	-4%	5,123
05.43 - Cemeteries Thaba Nchu	1,930	1,976	1,781	134	1,785	1,781	5	0%	1,781
05.44 - Parks Development	19,182	23,253	23,022	853	18,410	23,022	(4,612)	-20%	23,022
05.45 - Parks - Sports Field Maintenance	968	1,142	857	65	881	857	24	3%	857
05.46 - Parks - Technical Services	3,643	8,481	5,787	645	3,339	5,787	(2,448)	-42%	5,787
05.47 - Parks - Horticultural Central	5,899	6,218	4,662	339	4,477	4,662	(185)	-4%	4,662
05.48 - Parks - Horticultural North	5,409	5,485	4,543	363	4,525	4,543	(18)	0%	4,543
05.49 - Parks - Horticultural South	2,753	2,628	2,536	192	2,413	2,536	(123)	-5%	2,536
05.50 - Parks - Horticultural East	3,544	3,899	3,500	218	3,215	3,500	(285)	-8%	3,500
05.51 - Parks - Horticultural Botshabelo	3,553	4,118	3,471	251	3,230	3,471	(241)	-7%	3,471
05.52 - Parks - Horticultural Thaba Nchu	3,906	4,501	4,186	344	3,939	4,186	(247)	-6%	4,186
05.53 - Management	2,114	2,150	2,388	163	2,334	2,388	(54)	-2%	2,388
05.54 - Disaster Management Operations	3,275	3,282	3,363	266	3,262	3,363	(101)	-3%	3,363
05.55 - Control Centre	6,591	6,727	7,816	607	7,607	7,816	(209)	-3%	7,816
Vote 06 - Planning, Human Settlement And Economic Development	704,972	269,646	242,838	25,199	210,921	242,838	(31,917)	-13%	242,838
06.1 - Head - Administration And Finance	23,442	20,495	20,804	6,162	19,464	20,804	(1,339)	-6%	20,804
06.2 - Spatial Development Framework	9	534	169	-	160	169	(10)	-6%	169
06.3 - Urban Design	185,270	4,672	4,783	279	3,741	4,783	(1,042)	-22%	4,783
06.4 - Transport Planning	12,220	8,287	8,797	1,191	6,970	8,797	(1,827)	-21%	8,797
06.5 - Development Applications	8,690	10,057	10,115	774	9,627	10,115	(488)	-5%	10,115
06.6 - Building Zoning Control	8,365	13,234	9,002	454	6,917	9,002	(2,085)	-23%	9,002
06.7 - Enforcement Division	2,347	2,394	2,234	153	2,144	2,234	(90)	-4%	2,234
06.8 - Outdoor Advertising	2,480	2,482	2,557	175	2,444	2,557	(113)	-4%	2,557
06.9 - Architectural Services	2,714	2,201	2,466	197	2,448	2,466	(18)	-1%	2,466
06.11 - Quantity Surveying	-	1,478	248	-	-	248	(248)	-100%	248
06.12 - Design And Development	3,444	4,223	4,362	294	4,397	4,362	35	1%	4,362
06.13 - Data Compilation	2,732	2,925	3,083	230	2,949	3,083	(134)	-4%	3,083
06.15 - Environmental Strategic Planning	2,682	2,781	3,396	247	3,273	3,396	(123)	-4%	3,396
06.16 - Environmental Strategic Planning	1,295	1,354	1,294	108	1,364	1,294	69	5%	1,294
06.17 - Environmental Assessment Division	1,365	1,431	1,463	153	1,667	1,463	204	14%	1,463
06.18 - Administration And Finance	4,765	5,126	5,913	423	6,661	5,913	749	13%	5,913
06.19 - Business Operations	4,688	9,506	9,960	641	9,534	9,960	(426)	-4%	9,960
06.20 - Head: Administration	4,057	5,604	4,214	255	2,363	4,214	(1,852)	-44%	4,214
06.21 - Administration	297,837	22,893	20,862	1,885	21,228	20,862	366	2%	20,862
06.23 - Hostels Mangaung	-	1	1	-	-	1	(1)	-100%	1
06.36 - Lourier Park Houses	-	4	4	-	-	4	(4)	-100%	4
06.39 - Stilliris	-	1	1	-	-	1	0	30%	1
06.41 - Property Rentals	8,546	8,451	7,511	560	7,351	7,511	(160)	-2%	7,511
06.42 - Property Disposal	5,388	5,441	5,601	444	5,627	5,601	26	0%	5,601
06.44 - Property Maintenance	5,143	5,783	4,763	343	4,931	4,763	168	4%	4,763
06.45 - Land Banking And Development	3,494	3,056	3,522	284	3,439	3,522	(83)	-2%	3,522
06.46 - Bng & Property Finance Administration	10,033	10,376	10,700	833	10,496	10,700	(204)	-2%	10,700
06.47 - Administration	12,893	13,708	12,373	1,033	12,084	12,373	(289)	-2%	12,373
06.48 - Pmu Mega Projects	10,447	14,753	8,715	27	3,363	8,715	(5,353)	-61%	8,715
06.49 - Bloemfontein South	11,920	6,528	6,159	486	5,871	6,159	(288)	-5%	6,159
06.50 - Bloemfontein North	5,896	20,265	13,033	485	5,981	13,033	(7,053)	-54%	13,033
06.51 - Thaba Nchu	4,282	4,338	4,564	365	4,598	4,564	33	1%	4,564
06.52 - Botshabelo	26,748	12,642	12,311	888	11,922	12,311	(389)	-3%	12,311
06.53 - Administration And Strategic Support	12,253	23,682	19,530	4,285	9,453	19,530	(10,077)	-52%	19,530
06.54 - Marketing & Investment Promotion	3,205	3,619	3,747	289	3,543	3,747	(203)	-5%	3,747
06.55 - Tourism	4,427	5,245	4,237	317	3,885	4,237	(351)	-8%	4,237
06.56 - Rural Development	4,872	3,344	3,461	307	3,368	3,461	(93)	-3%	3,461
06.57 - Smme's	7,017	6,731	6,883	631	7,657	6,883	774	11%	6,883

Vote 12 - Miscellaneous	131,355	222,095	230,998	57,980	350,429	230,998	119,431	52%	230,998	
12.1 - Grant In Aid And Donations	1,696	3,018	1,947	-	1,360	1,947	(587)	-30%	1,947	
12.4 - Sundries	49,554	187,685	199,053	35,777	286,233	199,053	87,180	44%	199,053	
12.6 - Governmental Transfers	80,105	31,392	29,999	22,203	62,836	29,999	32,838	109%	29,999	
Vote 13 - Public Safety And Security	246,501	216,052	230,314	34,049	247,119	230,314	16,805	7%	230,314	
13.1 - Traffic Administration	4,792	4,331	4,317	223	3,868	4,317	(449)	-10%	4,317	
13.2 - Traffic Operations	70,990	75,774	74,905	5,742	76,951	74,905	2,046	3%	74,905	
13.3 - Traffic Administrative Support	6,007	9,453	6,999	441	5,799	6,999	(1,200)	-17%	6,999	
13.4 - Parking Garage	1,363	1,877	1,580	196	1,593	1,580	13	1%	1,580	
13.5 - Law Enforcement Operations	161,001	124,600	139,991	27,243	156,413	139,991	16,422	12%	139,991	
13.12 - Administrative Support	1,022	7	1,730	145	1,738	1,730	8	0%	1,730	
13.17 - Administration	65	1	1	-	-	1	(1)	-100%	1	
13.19 - Service Del Regulatory- Mon & Evaluation	803	6	6	-	0	6	(5)	-91%	6	
13.20 - Administration	458	3	785	59	756	785	(28)	-4%	785	
Vote 14 - Naledi And Soutpan	66,952	62,755	64,243	5,138	67,029	64,243	2,786	4%	64,243	
14.1 - Regional Management	10,260	10,602	11,972	943	12,001	11,972	29	0%	11,972	
14.2 - Administration	7,378	7,404	7,737	630	7,939	7,737	203	3%	7,737	
14.5 - Budget & Treasury Administration	13,812	13,929	14,217	1,167	14,347	14,217	130	1%	14,217	
14.6 - Disaster Management	566	611	614	47	599	614	(15)	-2%	614	
14.7 - Parks	2,779	2,661	2,586	213	2,954	2,586	368	14%	2,586	
14.8 - Libraries	1,980	2,094	2,097	162	2,086	2,097	(11)	-1%	2,097	
14.9 - Building Zoning Control	1,120	1,173	1,095	91	1,161	1,095	66	6%	1,095	
14.11 - Engineering Services - Administration	3,817	3,895	4,038	357	4,037	4,038	(1)	0%	4,038	
14.12 - Refuse Removal	2,814	2,522	2,519	201	2,886	2,519	367	15%	2,519	
14.13 - Sew erage	5,867	4,380	4,249	315	4,673	4,249	423	10%	4,249	
14.14 - Water	4,171	2,840	2,639	172	2,896	2,639	257	10%	2,639	
14.15 - Public Works	3,404	3,130	3,138	267	3,478	3,138	340	11%	3,138	
14.16 - Regional Management	8,984	7,513	7,343	574	7,972	7,343	629	9%	7,343	
Vote 15 - Other	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	9,581,898	8,157,202	8,094,366	759,731	8,416,701	8,094,366	322,334	0	8,094,366
Surplus/ (Deficit) for the year	2	(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684	(1,009,866)	(0)	1,584,684

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	126,035	1,508,845	1,458,073	50,773	3%
Service charges - electricity revenue		2,876,406	3,494,847	3,319,081	262,282	2,894,339	3,319,081	(424,741)	-13%
Service charges - water revenue		1,059,678	1,135,651	1,135,651	78,528	1,147,789	1,135,651	12,138	1%
Service charges - sanitation revenue		400,574	507,200	507,200	39,385	473,548	507,200	(33,652)	-7%
Service charges - refuse revenue		150,197	177,674	177,674	14,055	169,383	177,674	(8,291)	-5%
Rental of facilities and equipment		49,217	44,638	44,638	4,048	34,832	44,638	(9,806)	-22%
Interest earned - external investments		18,214	25,072	25,072	13,301	61,837	25,072	36,765	147%
Interest earned - outstanding debtors		353,505	302,184	302,184	59,914	571,348	302,184	269,165	89%
Dividends received		3	2	2	-	12	2	9	393%
Fines, penalties and forfeits		12,076	30,580	30,580	684	9,421	30,580	(21,159)	-69%
Licences and permits		1,194	550	550	113	1,440	550	890	162%
Agency services		877,604	1,041,216	1,053,611	5,901	1,045,030	1,053,611	(8,580)	-1%
Transfers and subsidies		610,472	583,896	583,896	37,603	571,843	583,896	(12,053)	-2%
Gains		117,593	9,665	9,665	7,077	8,519	9,665	(1,147)	-12%
Total Revenue (excluding capital transfers and contributions)		7,914,527	8,811,248	8,647,876	648,926	8,498,186	8,647,876	(149,690)	-2%
Expenditure By Type									
Employee related costs		2,244,582	2,393,515	2,243,143	172,925	2,352,804	2,243,143	109,660	5%
Remuneration of councillors		67,895	70,668	75,231	5,708	69,418	75,231	(5,813)	-8%
Debt impairment		1,861,119	1,090,093	1,125,052	351,004	1,511,107	1,125,052	386,055	34%
Depreciation & asset impairment		906,729	347,000	347,000	19,453	869,871	347,000	522,871	151%
Finance charges		115,415	64,665	64,665	32,136	151,870	64,665	87,205	135%
Bulk purchases - electricity		1,875,528	2,145,935	2,101,176	(23,202)	1,929,716	2,101,176	(171,460)	-8%
Inventory consumed		936,352	624,711	645,464	77,134	792,184	645,464	146,720	23%
Contracted services		691,070	595,360	646,023	71,113	384,071	646,023	(261,952)	-41%
Transfers and subsidies		7,244	409	409	-	-	409	(409)	-100%
Other expenditure		560,817	468,846	495,702	49,257	351,179	495,702	(144,524)	-29%
Losses		315,147	356,000	350,500	4,202	4,481	350,500	(346,019)	-99%
Total Expenditure		9,581,898	8,157,202	8,094,366	759,731	8,416,701	8,094,366	322,334	4%
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(1,667,371)	654,046	553,510	(110,805)	81,486	553,510	(472,024)	(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	124,761	486,509	1,016,874	(530,365)	(0)
Transfers and subsidies - capital (in-kind - all)		19,509	14,300	14,300	-	6,823	14,300	(7,477)	(0)
Surplus/(Deficit) after capital transfers & contributions		(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684	-	1,584,684
Surplus/(Deficit) after taxation									
Attributable to minorities		(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684		1,584,684
Surplus/(Deficit) attributable to municipality									
Share of surplus/ (deficit) of associate		(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684		1,584,684
Surplus/ (Deficit) for the year		(752,184)	1,631,617	1,584,684	13,956	574,818	1,584,684	-	1,584,684

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	-	-	-	370	(370)	-100%
03.3 - Operational Training	-	500	-	-	-	-	-	-	-
03.11 - Occupational Health	-	370	370	-	-	-	370	-	370
Vote 04 - Finance	-	1	100	-	-	-	100	(100)	-100%
04.36 - Accounting And Reporting	-	1	100	-	-	-	100	-	100
Vote 05 - Community Services	85,610	217,889	217,914	1,863	69,513	217,914	(148,401)	-68%	217,914
05.1 - Transport Unit	85,610	217,889	217,889	1,863	69,513	217,889	(148,376)	-68%	217,889
05.24 - Fire And Rescue Operations Bloemfontein	-	-	25	-	-	-	25	-	25
Vote 06 - Planning, Human Settlement And Economic Development	12,862	52,644	45,955	8,064	35,139	45,955	(10,816)	-24%	45,955
06.3 - Urban Design	6,165	35,374	34,185	7,283	31,094	34,185	(3,091)	-9%	34,185
06.9 - Architectural Services	6,697	13,970	4,970	780	4,045	4,970	(925)	-19%	4,970
06.18 - Administration And Finance	-	300	-	-	-	-	-	-	-
06.19 - Business Operations	-	3,000	3,300	-	-	-	3,300	-	3,300
06.52 - Botshabelo	-	-	3,500	-	-	-	3,500	-	3,500
Vote 07 - Fresh Produce Market	-	-	-	-	-	-	-	-	-
Vote 08 - Economic Development	-	-	-	-	-	-	-	-	-
Vote 09 - Technical Services	-	-	71,128	16,556	31,678	71,128	(39,450)	-55%	71,128
09.14 - Purification And Sanitation	-	-	71,128	16,556	31,678	71,128	-	-	71,128
Vote 10 - Water	-	-	-	-	-	-	-	-	-
Vote 11 - Centlec	-	-	123,209	6,671	18,248	123,209	(104,962)	-85%	123,209
11.26 - Planning	-	-	21,276	6,671	18,248	21,276	-	-	21,276
11.50 - Fleet Maintenance	-	-	101,933	-	-	101,933	-	-	101,933
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	458,676	33,154	154,577	458,676	(304,099)	(0)	458,676
Total Capital Expenditure	853,607	1,280,835	1,241,188	138,728	622,448	1,241,188	(618,740)	(0)	1,241,188

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M12 June

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	67,932	826,016
Call investment deposits		(1,483,544)	—	—	636,982	—
Consumer debtors		2,182,567	2,554,247	2,554,247	2,337,133	2,554,247
Other debtors		3,899,295	214,934	214,934	4,167,094	214,934
Current portion of long-term receivables		813,129	275	275	803,129	275
Inventory		670,993	601,728	601,728	679,685	601,728
Total current assets		9,137,798	4,197,201	4,197,201	8,691,955	4,197,201
Non current assets						
Long-term receivables		863,616	194	194	983,648	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		18,281,078	21,531,433	21,581,016	18,606,807	21,581,016
Biological						
Intangible		71,489	133,275	119,775	59,302	119,775
Other non-current assets		1,592,128	—	—	1,592,128	—
Total non current assets		22,394,896	23,397,623	23,433,707	22,828,469	23,433,707
TOTAL ASSETS		31,532,693	27,594,824	27,630,907	31,520,424	27,630,907
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		120,300	161,857	161,857	(25,688)	161,857
Consumer deposits		171,777	171,621	171,621	202,588	171,621
Trade and other payables		9,722,956	1,974,674	1,974,674	9,266,072	1,974,674
Provisions		1,134,090	8,000	8,000	1,134,090	8,000
Total current liabilities		11,149,122	2,316,152	2,316,152	10,577,062	2,316,152
Non current liabilities						
Borrowing		976,017	328,403	328,403	976,258	328,403
Provisions		1,626,065	1,738,205	1,738,205	1,637,380	1,738,205
Total non current liabilities		2,602,082	2,066,608	2,066,608	2,613,638	2,066,608
TOTAL LIABILITIES		13,751,204	4,382,760	4,382,760	13,190,699	4,382,760
NET ASSETS	2	17,781,489	23,212,063	23,248,147	18,329,725	23,248,147
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12,533,762	18,123,818	18,159,902	13,081,997	18,159,902
Reserves		5,247,727	5,088,245	5,088,245	5,247,727	5,088,245
TOTAL COMMUNITY WEALTH/EQUITY	2	17,781,489	23,212,063	23,248,147	18,329,725	23,248,147

MAN-Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M12 June

Description R thousands	Ref 1	Budget Year 2011/12									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1,481,887	1,432,805	1,432,805	124,133	1,492,322	1,432,805	59,516	4%	1,432,805	
Service charges		4,881,496	5,241,802	5,241,802	378,353	4,220,829	5,241,802	(1,020,973)	-19%	5,241,802	
Other revenue		2,825,781	996,618	996,618	343,394	2,835,749	996,618	1,839,131	185%	996,618	
Transfers and Subsidies - Operational		608,674	1,041,216	1,041,216	—	1,013,784	1,041,216	(27,432)	-3%	1,041,216	
Transfers and Subsidies - Capital		1,136,884	977,571	977,571	—	781,459	977,571	(196,112)	-20%	977,571	
Interest		18,214	25,072	25,072	5,676	45,940	25,072	20,868	83%	25,072	
Dividends		3	2	2		12	2	9	393%	2	
Payments											
Suppliers and employees		(1,936,282)	(4,564,704)	(4,532,913)	(1,019,867)	(8,976,838)	(4,532,913)	4,443,926	-98%	(4,532,913)	
Finance charges		—	(184,665)	(184,665)	(16,090)	(122,565)	(184,665)	(62,100)	34%	(184,665)	
Transfers and Grants		—	(409)	(409)	(46)	(652)	(409)	243	-59%	(409)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		9,016,658	4,965,309	4,997,100	(184,447)	1,290,039	4,997,100	3,707,061	74%	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)	(138,728)	(622,448)	(1,280,835)	(658,387)	51%	(1,280,835)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(853,610)	(1,293,206)	(1,280,835)	(138,728)	(622,448)	(1,280,835)	(658,387)	51%	(1,280,835)	
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		—	—	—	—	—	—	—	—	—	
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	
Increase (decrease) in consumer deposits		—	2,255	—	40	605	2,255	(1,649)	-73%	2,255	
Payments											
Repayment of borrowing		(63,259)	(145,979)	(145,979)	(40,627)	(174,782)	(145,979)	28,804	-20%	(145,979)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(63,259)	(143,724)	(145,979)	(40,587)	(174,177)	(143,724)	30,453	-21%	(143,724)	
NET INCREASE/ (DECREASE) IN CASH HELD		8,099,789	3,528,379	3,570,286	(363,762)	493,414	3,572,541				3,572,541
Cash/cash equivalents at beginning:		461,396	211,500	211,500	(261,642)	211,500	211,500				211,500
Cash/cash equivalents at monthly/year end:		8,561,185	3,739,878	3,781,786		704,914	3,784,041				3,784,041

MAN Mangaung - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1 Revenue By Source				
Property rates	50.773	Favourable variance due to higher billing than anticipated	None. Performance is on target	
Service charges - electricity revenue	-424.741	Favourable variance but still on target	None. Performance is on target	
Service charges - water revenue	12.138	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.	
Service charges - sanitation revenue	-33.652	Unfavourable variance but still on target	None. Performance is on target	
Service charges - refuse revenue	-8.291	Unfavourable variance but still on target	None. Performance is on target	
Rental of facilities and equipment	-9.806	Favourable variance but still on target	Improvement on supply of municipal facilities for rental	
Interest earned - external investments	36.765	Unfavourable variance but still on target	None. Performance is on target	
Interest earned - outstanding debtors	269.165	Favourable variance and still on target	None. Performance is on target	
Fines	-21.159	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.	
Licences and permits	890	Favourable variance	None. Performance is on target	
Transfers recognised - operational	-8.580	Favourable variance due to more grants received than target	None. Performance is on target	
Other revenue	-12.053	Favourable variance		
Gains on disposal of PPE	-1.147	Unfavourable variance but still on target		
2 Expenditure By Type				
Employee related costs	109.660	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime	
Remuneration of councillors	-58.130	Favourable variance but still on target	Monitoring on overspend allowances.	
Debt impairment	386.055	Unfavourable variance	Accrual of bad debt written off.	
Depreciation & asset impairment	522.871	Unfavourable variance	Manual provision of impairment provision.	
Finance charges	87.205	Favourable variance	Accrual of finance charges on a monthly basis.	
Bulk purchases	-171.460	Unfavourable variance		
Other materials	146.720	Favourable variance		
Contracted services	-261.952	Favourable variance	Monitoring of spending on contracted services.	
Transfers and grants	-409	Unfavourable variance		
Other expenditure	-144.524	Unfavourable variance		
3 Capital Expenditure				
Projects	-618.740	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.	
7 Municipal Entities				
Revenue	-442.999	Favourable variance - less revenue collected than anticipated		
Expenditure	-53.876	Unfavourable variance - more spent than targeted	Monitor of spending on services.	
Capital	-61.325	Unfavourable variance	Improvement on capital spending.	

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

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%	1.8%	1.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		4.4%	0.0%	0.0%	2.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		60.8%	10.6%	10.6%	55.7%	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%	87.3%	181.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		14.1%	35.7%	35.7%	11.7%	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%	97.6%	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%	27.7%	25.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.9%	5.9%	6.3%	6.6%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.9%	4.7%	4.8%	1.8%	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. C/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 - M12 June

Description R thousands	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 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	180,946	69,457	86,544	95,363	88,369	117,570	551,652	2,382,823	3,572,725	3,235,777	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	171,759	14,377	9,310	8,657	7,689	9,162	73,870	671,274	966,098	770,652	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	175,483	60,241	56,763	54,758	51,740	42,468	210,941	1,108,119	1,760,513	1,468,026	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	65,019	24,060	23,057	22,186	21,565	21,030	113,770	649,599	940,286	826,150	-	-
Receivables from Exchange Transactions - Waste Management	1600	23,121	9,152	8,822	8,514	8,297	8,096	44,131	304,360	414,493	373,397	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700											-	-
Interest on Arrear Debtor Accounts	1810	108,825	52,273	48,922	48,144	42,886	41,790	211,800	1,146,293	1,700,932	1,490,912	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820											-	-
Other	1900	11,946	4,115	3,910	2,379	3,288	3,067	166,593	109,587	304,887	284,914	-	-
Total By Income Source	2000	737,102	233,675	237,328	240,001	223,835	245,182	1,372,756	6,372,055	9,659,933	8,451,828	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	95,152	42,993	38,551	41,424	41,015	62,023	178,251	820,556	1,319,965	1,143,269	-	-
Commercial	2300	264,507	46,966	39,972	40,566	35,121	41,342	374,100	919,220	1,761,795	1,410,350	-	-
Households	2400	377,443	143,715	158,805	158,010	147,699	139,816	820,404	4,632,279	6,578,173	5,898,210	-	-
Other	2500											-	-
Total By Customer Group	2600	737,102	233,675	237,328	240,001	223,835	245,182	1,372,756	6,372,055	9,659,933	8,451,828	-	-

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	308,381	-	-	-	-	-	-	-	308,381	
Bulk Water	0200	606,310	-	-	-	-	-	-	-	606,310	
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	5,152	4,319	1,001	29,987	-	-	-	-	40,459	
Auditor General	0800										-
Other	0900										-
Total By Customer Type	1000	919,843	4,319	1,001	29,987	-	-	-	-	955,150	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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 (Rand)	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			27,210,075	161,024	-	-	27,371,099
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			41,025,005	-	40,729,454	-	295,551
Nedbank Call 2		daily	call account	No	Variable	550.00%	0			51,374,554	-	50,672,722	-	701,832
Nedbank Call 3		daily	call account	No	Variable	550.00%	0			133,270,007	-	129,438,761	-	3,831,246
Nedbank Call 4		daily	call account	No	Variable	550.00%	0			346,386,770	-	91,410,772	-	254,975,998
Nedbank Call 5		daily	call account	No	Variable	550.00%	0			57,603,137	-	392,964	-	57,996,101
Nedbank Call 6		daily	call account	No	Variable	550.00%	0			157,765,063	-	1,076,339	-	156,688,724
Nedbank Call 7		daily	call account	No	Variable	550.00%	0			9,492	-	65	-	9,556
Absa Call Account 1		Call	Call	Yes	Variable	683.00%	0	0	6/30/2019			-	-	-
First National Bank Call		Call	Call	Yes	Variable	683.00%	0	0	6/30/2019			-	-	-
Nedbank Call		daily	call account	Yes	Variable	550.00%	0	0	6/30/2019	150,264,002	-	15,503,792	-	134,760,210
Standard Bank Call 1		Call	Call	Yes	Variable	683.00%	0	0	6/30/2019			-	-	-
Absa 1 Day Account - Centlec	2/28/2013	Call	No	Variable	554.00%	0	0	0	6/30/2019			-	-	-
Absa Dynamic Fixed Deposit - Centlec	7/31/2017	12 Months	No	Variable	554.00%	0	0	0	6/30/2019			-	-	-
Standard Bank - Centlec	2/28/2018	12 Months	No	Variable	554.00%	0	0	0	6/30/2019			-	-	-
Municipality sub-total										964,908,105	-	554,053	-	936,630,318
<u>Entities</u>														
ABSA - 1 Day Account	February 2013	Call Account							n/a	350,113	-	2,029	-	352,141
Entities sub-total										350,113	-	-	-	352,141
TOTAL INVESTMENTS AND INTEREST	2									965,258,217	-	554,053	-	936,982,459

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	-
Provincial Government:		-	-	-	-	-
District Municipality:		-	-	-	-	-
Other grant providers:		-	-	-	-	-
Total operating expenditure of Approved Roll-overs		-	-	-	-	-
Capital expenditure of Approved Roll-overs						
National Government:		125,889	48,569	77,320	48,569	38.6%
Urban Settlement Discretionary Grant		125,889	48,569	77,320	48,569	38.6%
Provincial Government:		-	-	-	-	-
District Municipality:		-	-	-	-	-
Other grant providers:		-	-	-	-	-
Total capital expenditure of Approved Roll-overs		125,889	48,569	77,320	48,569	38.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		125,889	48,569	77,320	48,569	38.6%

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M12 Jun

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		1,387,795	1,458,073	1,458,073	126,035	1,508,845	1,458,073	50,773	3%	1,458,073
Service charges - electricity revenue		868	—	—	—	893	—	893	#DIV/0!	—
Service charges - water revenue		1,059,678	1,135,651	1,135,651	78,528	1,147,789	1,135,651	12,138	1%	1,135,651
Service charges - sanitation revenue		400,574	507,200	507,200	39,385	473,548	507,200	(33,652)	-7%	507,200
Service charges - refuse revenue		150,197	177,674	177,674	14,055	169,383	177,674	(8,291)	-5%	177,674
Rental of facilities and equipment		49,217	44,638	44,638	4,048	34,832	44,638	(9,806)	-22%	44,638
Interest earned - external investments		17,470	20,583	20,583	13,301	59,865	20,583	39,282	191%	20,583
Interest earned - outstanding debtors		329,332	272,337	272,337	56,929	546,964	222,194	324,770	146%	272,337
Dividends received		3	2	2	—	12	2	9	393%	2
Fines, penalties and forfeits		4,452	25,662	25,662	61	629	25,662	(25,033)	-98%	25,662
Licences and permits		1,194	550	550	113	1,440	550	890	162%	550
Agency services										
Transfers and subsidies		877,604	1,041,216	1,053,611	5,901	1,045,030	1,053,611	(8,580)	-1%	1,053,611
Other revenue		599,447	568,776	568,776	13,536	540,219	568,776	(28,557)	-5%	568,776
Gains		110,515	—	—	4	297	—	297	#DIV/0!	—
Total Revenue (excluding capital transfers and contributions)		4,988,346	5,252,362	5,264,756	351,896	5,529,746	5,214,613	315,133	6%	5,264,756
Expenditure By Type										
Employee related costs		1,819,834	1,964,768	1,814,370	136,268	1,830,336	1,814,370	15,966	1%	1,814,370
Remuneration of councillors		67,895	70,668	75,231	5,708	69,418	75,231	(5,813)	-8%	75,231
Debt impairment		1,784,136	1,051,176	1,086,135	347,761	1,472,190	1,086,135	386,055	36%	1,086,135
Depreciation & asset impairment		691,040	270,408	270,408	—	597,085	270,408	326,677	121%	270,408
Finance charges		104,333	64,424	64,424	32,116	151,629	64,424	87,205	135%	64,424
Bulk purchases - electricity										
Inventory consumed		873,247	572,066	584,902	72,497	745,079	584,902	160,177	27%	584,902
Contracted services		566,323	391,258	453,834	59,060	260,505	453,834	(193,328)	-43%	453,834
Transfers and subsidies		—	409	409	—	—	409	(409)	-100%	409
Other expenditure		353,579	248,061	270,955	38,222	219,731	270,955	(51,224)	-19%	270,955
Losses-		300,053	356,000	350,500	1,146	1,406	350,500	(349,094)	-100%	350,500
Total Expenditure		6,560,442	4,989,237	4,971,167	692,778	5,347,378	4,971,167	376,210	8%	4,971,167
Surplus/(Deficit)										
Transfers and subsidies - capital (in-kind - all)		(1,572,096)	263,125	293,589	(340,882)	182,368	243,445	(61,077)	-25%	293,589
(National / Provincial and District)		870,926	943,271	969,598	102,734	460,076	969,598	(509,522)	-53%	969,598
(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		(701,170)	1,206,395	1,263,187	(238,148)	642,444	1,213,043	(570,599)	-47%	1,263,187
Taxation										
Surplus/(Deficit) after taxation		(701,170)	1,206,395	1,263,187	(238,148)	642,444	1,213,043	(570,599)	-47%	1,263,187

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Centlec		2,970,443	3,593,186	3,444,696	319,057	3,001,697	3,444,696	(442,999)	-13%	3,444,696
Total Operating Revenue	1	2,970,443	3,593,186	3,444,696	319,057	3,001,697	3,444,696	(442,999)	-13%	3,444,696
Expenditure By Municipal Entity										
Centlec		3,021,456	3,167,965	3,123,199	66,953	3,069,323	3,123,199	(53,876)	-2%	3,123,199
Total Operating Expenditure	2	3,021,456	3,167,965	3,123,199	66,953	3,069,323	3,123,199	(53,876)	-2%	3,123,199
Surplus/ (Deficit) for the yr/period		(51,014)	425,221	321,497	252,104	(67,626)	321,497	(496,875)	-155%	321,497
Capital Expenditure By Municipal Entity										
Centlec		158,756	265,225	223,591	41,180	162,266	223,591	(61,325)	-27%	223,591
Total Capital Expenditure	3	158,756	265,225	223,591	41,180	162,266	223,591	(61,325)	-27%	223,591

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M12 June

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	138,728	622,448	1,241,188	618,740	49.9%	0
Total Capital expenditure	853,607	1,280,835	1,241,188	622,448					

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

Description	Ref	2021/22		Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD %
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		180,268	216,283	241,332	34,122	115,311	241,332	126,021	52.2%
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		9,789	24,045	24,045	1,193	13,767	24,045	10,278	42.7%
HV Substations		-	2,250	2,250	165	3,397	2,250	(1,147)	-51.0%
MV Networks		8,673	17,490	17,490	995	9,192	17,490	8,297	47.4%
LV Networks		1,116	4,305	4,305	32	1,177	4,305	3,128	72.7%
Water Supply Infrastructure		101,365	101,254	63,028	12,249	45,595	63,028	17,434	27.7%
Water Treatment Works		5,583	-	-	-	-	-	-	-
Bulk Mains		95,782	101,254	59,528	12,249	45,595	59,528	13,934	23.4%
Distribution		-	-	3,500	-	-	3,500	3,500	100.0%
Sanitation Infrastructure		69,114	90,984	154,259	20,681	55,950	154,259	98,309	63.7%
Reticulation		24,720	60,425	61,696	3,100	7,973	61,696	53,722	87.1%
Waste Water Treatment Works		44,394	30,558	92,563	17,581	47,976	92,563	44,587	48.2%
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Community Assets		153	3,400	3,000	-	-	3,000	3,000	100.0%
Community Facilities		153	3,400	3,000	-	-	3,000	3,000	100.0%
Public Open Space		-	400	-	-	-	-	-	-
Markets		-	3,000	3,000	-	-	3,000	3,000	100.0%
Stalls		153	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Other assets		-	2,000	2,000	-	-	2,000	2,000	100.0%
Operational Buildings		-	2,000	2,000	-	-	2,000	2,000	100.0%
Municipal Offices		-	2,000	2,000	-	-	2,000	2,000	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	5	5	2,290	2,285	99.8%
Machinery and Equipment		2,284	3,870	2,290	5	5	2,290	2,285	99.8%
Transport Assets		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	182,704	225,553	248,622	34,127	115,316	248,622	133,306	53.6%
									248,622

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12

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	335,044	29,078	393,701	335,044	(58,657)	-17.5%
Roads Infrastructure		71,052	82,790	79,667	4,551	72,047	79,667	7,620	9.6%
Road Structures		67,780	78,918	74,427	4,234	66,989	74,427	7,438	10.0%
Road Furniture		3,272	3,871	5,240	318	5,058	5,240	183	3.5%
Storm water Infrastructure		3,279	3,196	3,102	267	3,372	3,102	(270)	-8.7%
Drainage Collection		3,279	3,196	3,102	267	3,372	3,102	(270)	-8.7%
Electrical Infrastructure		98,761	7,169	7,069	8,141	116,764	7,069	(109,694)	-1551.7%
Power Plants		91,026	2,014	2,014	7,505	108,352	2,014	(106,338)	-5281.2%
HV Substations		7,285	4,894	4,894	636	8,237	4,894	(3,343)	-68.3%
LV Networks		450	262	162	—	175	162	(13)	-7.9%
Water Supply Infrastructure		131,258	138,154	134,432	7,066	103,807	134,432	30,625	22.8%
Boreholes		—	215	215	—	—	215	215	100.0%
Water Treatment Works		95,930	96,219	91,396	5,266	92,038	91,396	(642)	-0.7%
Bulk Mains		35,328	41,651	42,751	1,800	11,743	42,751	31,008	72.5%
Distribution Points		—	69	69	—	26	69	44	63.1%
Sanitation Infrastructure		154,893	86,927	110,768	9,052	97,712	110,768	13,057	11.8%
Reticulation		765	353	353	—	—	353	353	100.0%
Waste Water Treatment Works		143,957	79,059	84,900	3,146	89,716	84,900	(4,816)	-5.7%
Toilet Facilities		10,172	7,515	25,515	5,907	7,995	25,515	17,520	68.7%
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	141	650	1,284	634	49.4%
Community Facilities		—	—	—	—	—	—	—	—
Sport and Recreation Facilities		934	786	1,284	141	650	1,284	634	49.4%
Outdoor Facilities		934	786	1,284	141	650	1,284	634	49.4%
Heritage assets		—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—
Other assets		68,372	81,244	81,336	5,379	68,195	81,336	13,141	16.2%
Operational Buildings		68,372	81,244	81,336	5,379	68,195	81,336	13,141	16.2%
Municipal Offices		68,372	81,244	81,336	5,379	68,195	81,336	13,141	16.2%
Housing		—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—
Furniture and Office Equipment		10,046	18,580	15,430	397	5,321	15,430	10,110	65.5%
Furniture and Office Equipment		10,046	18,580	15,430	397	5,321	15,430	10,110	65.5%
Machinery and Equipment		14,458	20,565	27,215	2,413	11,493	27,215	15,722	57.8%
Machinery and Equipment		14,458	20,565	27,215	2,413	11,493	27,215	15,722	57.8%
Transport Assets		73,919	77,629	86,973	11,898	77,432	86,973	9,542	11.0%
Transport Assets		73,919	77,629	86,973	11,898	77,432	86,973	9,542	11.0%
Land		—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1	626,973	517,045	547,282	49,306	556,792	547,282	(9,510)	-1.7%
									547,282

MAN Mangaung - Contact Information	
A. GENERAL INFORMATION	
Municipality	MAN Mangaung
Grade	6
Province	FREE STATE
Web Address	mangaung.co.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	3704
City / Town	Bloemfontein
Postal Code	9300
Street address	
Building	Bram Fischer Building
Street No. & Name	5 De Villiers Street
City / Town	Bloemfontein
Postal Code	9301
General Contacts	
Telephone number	051 405 8911
Fax number	051 405 8101
C. POLITICAL LEADERSHIP	
Speaker:	Secretary/PA to the Speaker:
ID Number	ID Number
Title	Mr
Name	M Davies
Telephone number	514,058,007
Cell number	
Fax number	051 405 8971
E-mail address	maryke.davies@mangaung.co.za
Mayor/Executive Mayor:	Secretary/PA to the Mayor/Executive Mayor:
ID Number	ID Number
Title	Mr
Name	G Nthatisi
Telephone number	051 405 8667
Cell number	
Fax number	051 405 8676
E-mail address	gregory.nthatisi@mangaung.co.za
Deputy Mayor/Executive Mayor:	Secretary/PA to the Deputy Mayor/Executive Mayor:
ID Number	ID Number
Title	Ms
Name	M M Motlhe - Nkoane
Telephone number	051 405 8667
Cell number	
Fax number	051 405 8409
E-mail address	mapaseka.nkoane@mangaung.co.za
D. MANAGEMENT LEADERSHIP	
Acting Municipal Manager:	Secretary/PA to the Municipal Manager:
ID Number	ID Number
Title	Ms
Name	N Dumalisile
Telephone number	051 405 8621
Cell number	
Fax number	051 405 8625
E-mail address	ngaka.dumalisile@mangaung.co.za
Chief Financial Officer	Secretary/PA to the Chief Financial Officer
ID Number	ID Number
Title	Mr
Name	L Denge
Telephone number	051 405 8625
Cell number	
Fax number	051 405 8787
E-mail address	lutanyani.denge@mangaung.co.za
Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	H van Zyl
Telephone number	051 405 8627
Cell number	082 781 6981
Fax number	051 405 8793
E-mail address	hansie.vanzyl@mangaung.co.za
Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	Arrie Bartnis
Telephone number	051 405 8501
Cell number	071 871 5988
Fax number	051 405 8793
E-mail address	arrie.bartnis@mangaung.co.za

