



MANGAUNG

METRO MUNICIPALITY

METRO MUNISIPALITEIT

LEKGOTLA LA MOTSE

DIRECTORATE
FINANCE

14 SEPTEMBER 2023

THE CITY MANAGER

THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH
ENDED 31 AUGUST 2023 (MONTHLY BUDGET STATEMENT)**

1. PURPOSE

To comply with section 71 of the MFMA, by providing a monthly statement on the implementation of the budget and the financial state of affairs for the municipality to the Executive Mayor, as legislated.

2. STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

Section 71 of the MFMA requires that:

The accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the **mayor of the municipality**, and the relevant **National and Provincial Treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain details for that month and for the financial year up to the end of that month.

For the reporting month ending 31 August 2023, the ten-working day reporting month expires on the 14 September 2023. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

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

3. REPORT FOR THE MONTH ENDING 31 AUGUST 2023

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

The financial results **for the month ended 31 August 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 **R1.964 billion** is higher than the year-to-date target of **R1.552 billion** and the expenditure for the period is **R1.492 billion**, which is higher than the year-to-date target of **R1.458 billion** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

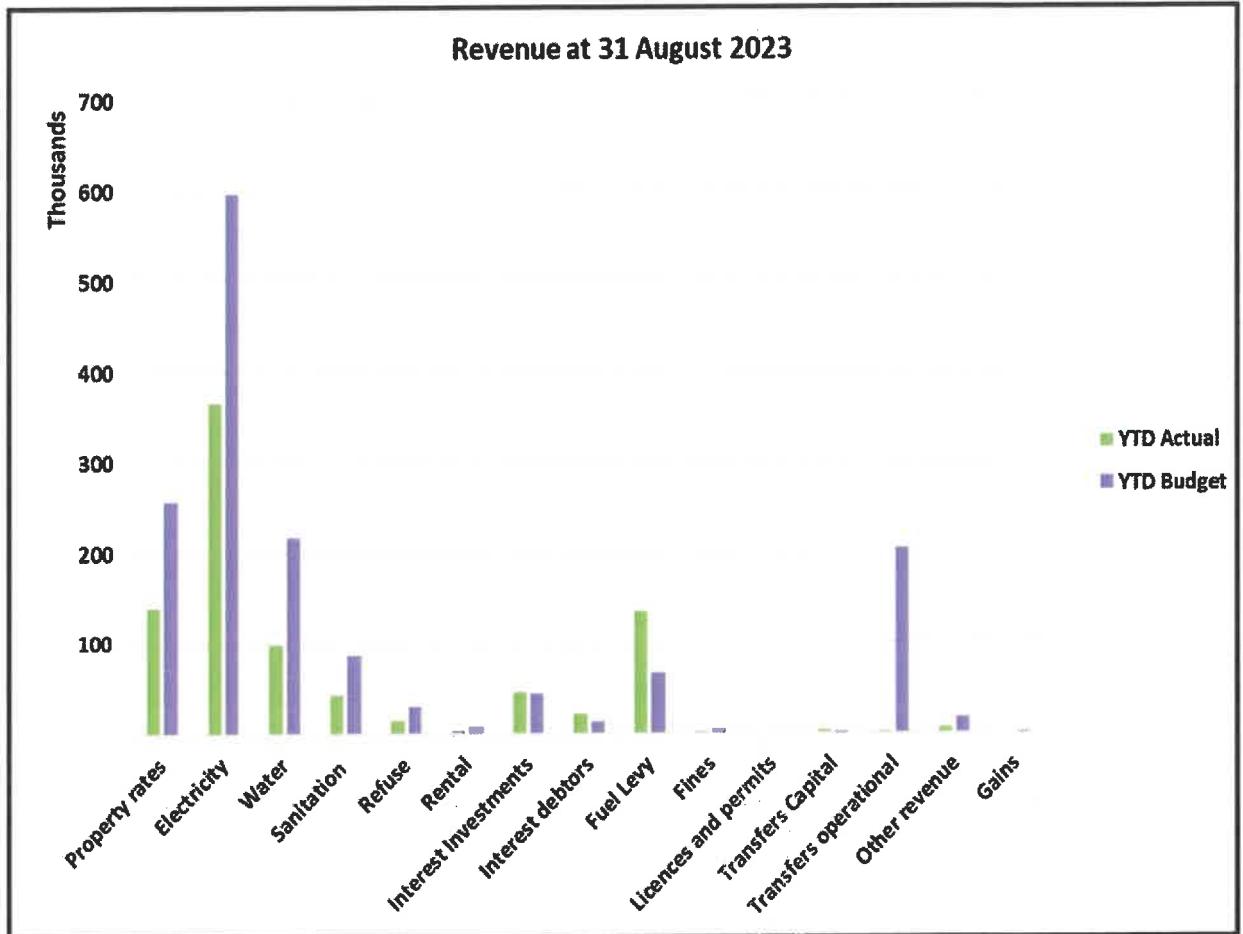
Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		2 894 409	3 584 747	3 584 747	366 016	705 875	597 458	108 417	18%	
Service charges - Water		1 145 977	1 308 282	1 308 282	98 358	189 495	218 047	(28 552)	-13%	
Service charges - Waste Water Management		473 548	520 600	520 600	42 990	84 036	86 767	(2 731)	-3%	
Service charges - Waste management		169 383	184 259	184 259	15 150	30 215	30 710	(495)	-2%	
Sale of Goods and Rendering of Services		34 265	64 741	64 741	3 256	6 358	10 790	(4 432)	-41%	
Agency services										
Interest										
Interest earned from Receivables		446 712	263 816	263 816	46 738	92 918	43 969	48 949	111%	
Interest from Current and Non Current Assets		61 873	26 401	26 401	8 250	14 597	4 400		26 401	
Dividends		12	3	3	3	6	0	6	1436%	
Rent on Land										
Rental from Fixed Assets		48 152	47 004	47 004	3 547	6 610	7 834	(1 224)	-16%	
Licence and permits										
Operational Revenue		53 272	39 768	39 768	2 801	5 462	6 628	(1 166)	-18%	
Non-Exchange Revenue										
Property rates		1 508 845	1 541 522	1 541 522	139 080	271 348	256 920	14 427	6%	
Surcharges and Taxes										
Fines, penalties and forfeits		18 904	30 856	30 856	1 593	2 371	5 143	(2 771)	-54%	
Licence and permits		1 440	579	579	112	235	96	139	144%	
Transfers and subsidies - Operational		986 537	1 230 629	1 230 629	1 555	392 829	205 105	187 724	92%	
Interest		124 636	52 801	52 801	13 267	26 305	8 800	17 505	199%	
Fuel Levy		363 435	405 247	405 247	135 083	135 083	67 541	67 542	100%	
Operational Revenue										
Gains on disposal of Assets		19 993	9 793	9 793	-	-	1 632	(1 632)	9 793	
Other Gains		(62 031)	385	385	-	-	64	(64)	385	
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		8 289 363	9 311 433	9 311 433	877 799	1 963 744	1 551 905	411 839	27%	
Expenditure By Type										
Employee related costs		2 296 300	2 447 868	2 447 868	184 497	382 978	407 980	(25 002)	-6%	
Remuneration of councillors		69 434	76 003	76 003	5 780	11 368	12 667	(1 300)	-10%	
Bulk purchases - electricity		1 929 716	2 199 932	2 199 932	306 857	685 541	366 655	318 886	2 199 932	
Inventory consumed		907 295	632 529	632 477	46 883	51 339	105 417	(54 078)	632 477	
Debt impairment		1 388 199	1 382 590	1 382 590	115 216	230 432	230 432	(0)	0%	
Depreciation and amortisation		896 724	382 449	382 449	19 286	38 740	63 742	(25 002)	-39%	
Interest		133 991	45 314	45 314	11 063	14 533	7 552	6 981	92%	
Contracted services		638 543	676 966	676 638	27 295	34 095	112 798	(78 703)	-70%	
Transfers and subsidies		-	1 845	1 845	(3 547)	(3 547)	307	(3 854)	-1254%	
Irrecoverable debts written off		258 838	-	-	(792)	(799)	-	(799)	-	
Operational costs		515 768	518 286	518 667	27 894	47 701	86 416	(38 715)	-45%	
Losses on Disposal of Assets		25 953	-	-	-	-	-	-	-	
Other Losses		5 006	382 242	382 242	-	-	63 707	(63 707)	382 242	
Total Expenditure		9 065 766	8 746 025	8 746 025	740 452	1 492 380	1 457 674	34 706	2%	
Surplus/(Deficit)		(776 404)	565 408	565 408	137 367	471 364	94 231	377 133	0	
Transfers and subsidies - capital (monetary allocations)		801 712	951 365	951 365	3 800	3 800	2 383	1 417	0	
Transfers and subsidies - capital (in-kind)									951 365	
Surplus/(Deficit) after capital transfers & contributions		25 309	1 516 773	1 516 773	141 167	475 164	96 614		1 516 773	
Income Tax										
Surplus/(Deficit) after income tax		25 309	1 516 773	1 516 773	141 167	475 164	96 614		1 516 773	
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		25 309	1 516 773	1 516 773	141 167	475 164	96 614		1 516 773	
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		25 309	1 516 773	1 516 773	141 167	475 164	96 614		1 516 773	

The major revenue variances against the approved budget are:

- Property rates - Favourable variance of R14.427 million (6%) for the period due to higher property rates billed for domestic properties than budgeted.
- Electricity – Favourable variance of R108.417 million (18%) for the period, due to higher user's consumption than budgeted. The variance is due to increase in electricity consumption and winter tariffs charged in August.

- Water revenue – Unfavourable variance of -R28.552 million (-13%) for the period due to a lower water consumption than budgeted for the period.
- Services charges: Sanitation revenue- Unfavourable variance of -R2.731 million (-3%) due to lower billing for sanitation services than budgeted for the period.
- Services charges: Refuse revenue – Unfavourable variance -R495 068 (-2%) due to lower households billed than budgeted. Performance is still on target.
- Rental of facilities and equipment – Unfavourable variance of -R1.224 million (-16%) due to a decrease in the use of municipal facilities than anticipated and lower collection of rental income from municipal accommodation facilities. Performance is still on target.
- Interest earned – External investments - Favourable variance of R17.505 million (199%) for the period due to higher investment and cash balances than anticipated.
- Interest earned on Outstanding debtors - Favourable variance of R48.949 million (111%) due to the increasing of the debtor's book due to non-payment of debtors.
- Fines - Unfavourable variance of -R2.771 million (-54%) 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 R138 603 (144%) due to the implementation and roll out of licences and permits to SMME's and to companies for outdoor advertising.
- Government Grants and subsidies – Operating: Favourable variance of R187.724 million (92%) for the period due to grant receipt apportionment quarterly vs period budget.
- Operational revenue- Unfavourable variance of -R1.166 million (-18%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R4.432 million (-41%) due to lower payments received for goods and rendering of services.

- The following charts indicates the actual revenue by source.



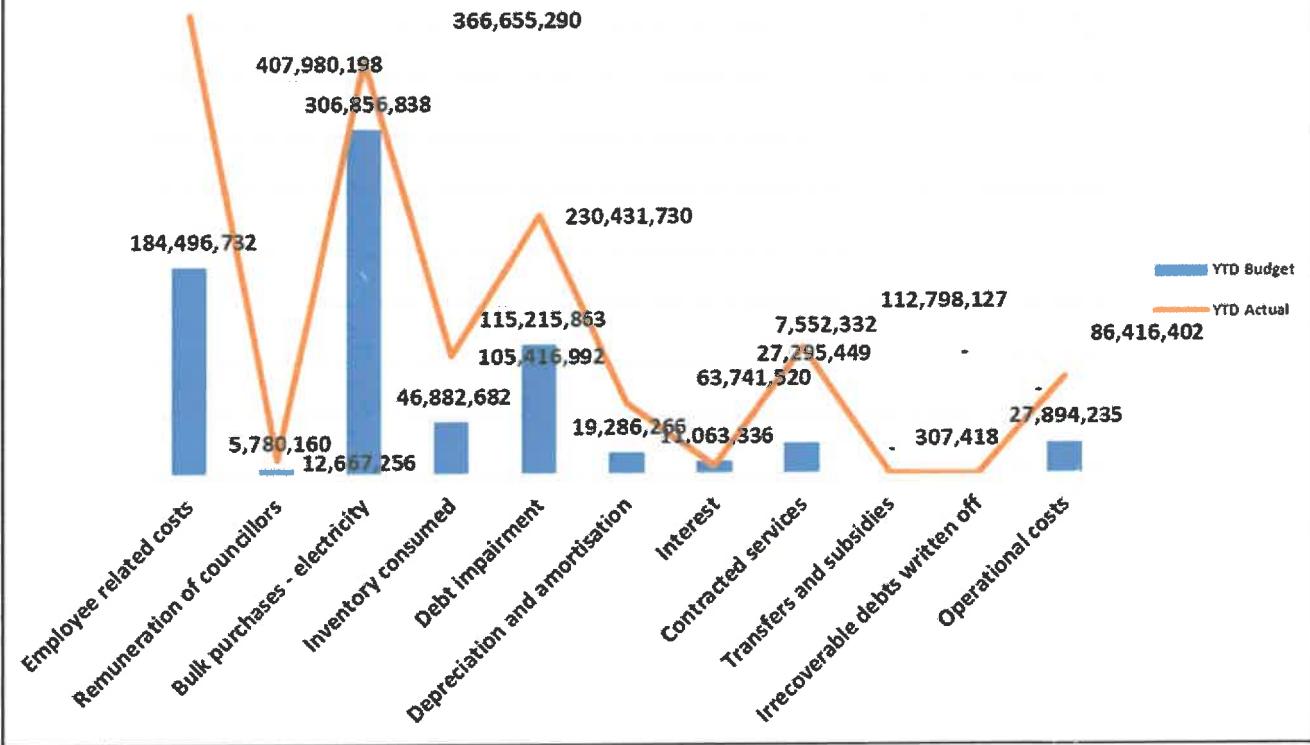
The major operating expenditure variances against the approved budget are:

Employee related costs – Favourable variance of -R25.002 million (-6%) on the year-to-date approved budget is due to underspending on acting allowances and vacancies of Head of Departments for the month. The overspending on overtime to date is R16.078 million (Budget R12.158 million vs Actual R28.236 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	131,532	131,532	-	21,922	-	21,922	0.00%
EXECUTIVE MAYOR	486,325	486,325	252,155	81,054	405,597	(324,543)	-80.02%
CORPORATE SERVICES	2,912,801	2,912,801	536,831	485,467	1,497,306	(1,011,839)	-67.58%
FINANCE	29,917	29,917	-	4,986	21,224	(16,237)	0.00%
SOCIAL SERVICES	18,872,808	19,122,808	339,336	3,145,468	6,510,146	(3,364,678)	-51.68%
PLANNING	-	-	19,661	-	52,969	(52,969)	0.00%
FRESH PRODUCE MARKET	330,697	330,697	-	55,116	106,396	(51,280)	0.00%
HUMAN SETTLEMENTS	520,634	520,634	51,582	86,772	304,885	(218,113)	0.00%
ENGINEERING SERVICES	11,016,231	11,016,231	264,013	1,836,039	5,364,247	(3,528,209)	-65.77%
WATER	8,940,700	8,940,700	500,257	1,490,117	4,013,960	(2,523,843)	0.00%
METRO POLICE	5,256,744	5,256,744	235,992	876,124	2,085,230	(1,209,106)	0.00%
NALEDI	1,103,787	1,103,787	-	183,965	72,371	111,593	0.00%
SOUTPAN	397,822	397,822	-	66,304	51,135	15,169	0.00%
CENTLEC	22,949,202	22,949,202	3,937,146	3,824,867	7,751,529	(3,926,662)	-50.66%
TOTAL OVERTIME	72,949,200	73,199,200	6,136,973	12,158,200	28,236,995	(16,078,795)	-56.94%

- Debt impairment – The variance R0 (0%) 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 – Favourable variance -R25.002 million (-39%) due to accrual of actual depreciation on assets for the month.
- Finance charges – Unfavourable variance of R6.981 (92%) due to payment of finance charges as per agreement for short term loans and half yearly for the long-term loans.
- Bulk purchases Electricity – Unfavourable variance R318.886 million (87%) due to bulk purchases for electricity. The variance is mainly due to more kilowatts purchased and winter tariffs charged in August.
- Inventory – Favourable variance -R54.078 million (-51%) underspending due to lower needs for materials and supplies by all the departments and mainly the purchasing of bulk water for the month.
- Contracted services - Favourable variance of -R78.703 million (-70%) due to under spending on other contracted services for the period and the implementation of cost containment measures.
- Operational expenditure - Favourable variance -R38.715 million (-45%) – underspending mostly due to cost containment measures introduced.

Operating Expenditure by type as at 31 August 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) - M02 August

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	-	0	0	(0)	-63,5%	
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100,0%	
Vote 03 - Corporate Services		2 482	8 320	8 320	217	1 227	1 387	(160)	-11,5%	
Vote 04 - Finance		1 842 725	1 828 297	1 828 297	155 718	385 327	304 716	80 611	26,5%	
Vote 05 - Community Services		21 640	521 455	521 455	904	2 030	86 909	(84 879)	-97,7%	
Vote 06 - Planning, Human Settlement And Economic Dev		26 592	63 926	63 926	4 284	8 285	10 654	(2 370)	-22,2%	
Vote 07 - Fresh Produce Market		-	35 030	35 030	2 928	5 613	5 838	(225)	-3,9%	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		709 619	695 725	695 725	51 366	158 778	115 954	42 824	36,9%	
Vote 10 - Water		1 766 253	1 844 878	1 844 878	129 091	383 085	307 480	75 605	24,6%	
Vote 11 - Centlec		3 463 229	3 713 429	3 713 429	389 151	859 795	618 905	240 890	38,9%	
Vote 12 - Miscellaneous		1 492 756	1 643 356	1 643 356	157 930	183 392	273 893	(90 501)	-33,0%	
Vote 13 - Public Safety And Security		100	28 382	28 382	12	13	4 730	(4 717)	-99,7%	
Vote 14 - Naledi And Soutpan		0	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	9 325 398	10 382 798	10 382 798	891 600	1 987 545	1 730 466	257 079	14,9%	10 382 798
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		104 762	116 814	116 814	8 972	18 110	19 469	(1 359)	-7,0%	
Vote 02 - Office Of The Executive Mayor		140 348	159 120	159 120	10 254	25 406	26 520	(1 114)	-4,2%	
Vote 03 - Corporate Services		381 737	346 268	346 268	18 140	36 211	57 712	(21 501)	-37,3%	
Vote 04 - Finance		264 998	310 127	310 127	29 637	43 750	51 688	(7 938)	-15,4%	
Vote 05 - Community Services		329 832	666 549	666 549	37 454	77 273	111 092	(33 819)	-30,4%	
Vote 06 - Planning, Human Settlement And Economic Dev		228 123	266 892	266 892	15 543	30 249	44 482	(14 234)	-32,0%	
Vote 07 - Fresh Produce Market		-	15 418	15 418	1 177	2 301	2 570	(269)	-10,5%	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		1 036 128	713 704	713 704	34 117	68 167	118 951	(50 784)	-42,7%	
Vote 10 - Water		2 126 783	2 114 656	2 114 656	128 721	221 640	352 443	(130 803)	-37,1%	
Vote 11 - Centlec		3 604 439	3 395 493	3 395 493	409 197	881 591	565 916	315 675	55,8%	
Vote 12 - Miscellaneous		506 502	241 198	241 198	26 240	44 183	40 200	3 983	9,9%	
Vote 13 - Public Safety And Security		274 993	332 909	332 909	19 889	40 944	55 485	(14 541)	-26,2%	
Vote 14 - Naledi And Soutpan		67 121	66 877	66 877	1 091	2 556	11 146	(8 590)	-77,1%	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	9 065 766	8 746 025	8 746 025	740 432	1 492 380	1 457 674	34 706	2,4%	8 746 025
Surplus/ (Deficit) for the year	2	259 631	1 636 773	1 636 773	151 167	495 165	272 792	222 373	81,5%	1 636 773

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 **-R4.819 million (-2.50%)** due to the reversal of accruals compared to the year-to-date budgeted target of **R192.415 billion**. On an annual basis we have thus spent only **-R4.819 million (-0.42%)** of the year-to-date expenditure versus the approved budget of **R1.154 billion**.

The summary report indicates the following:

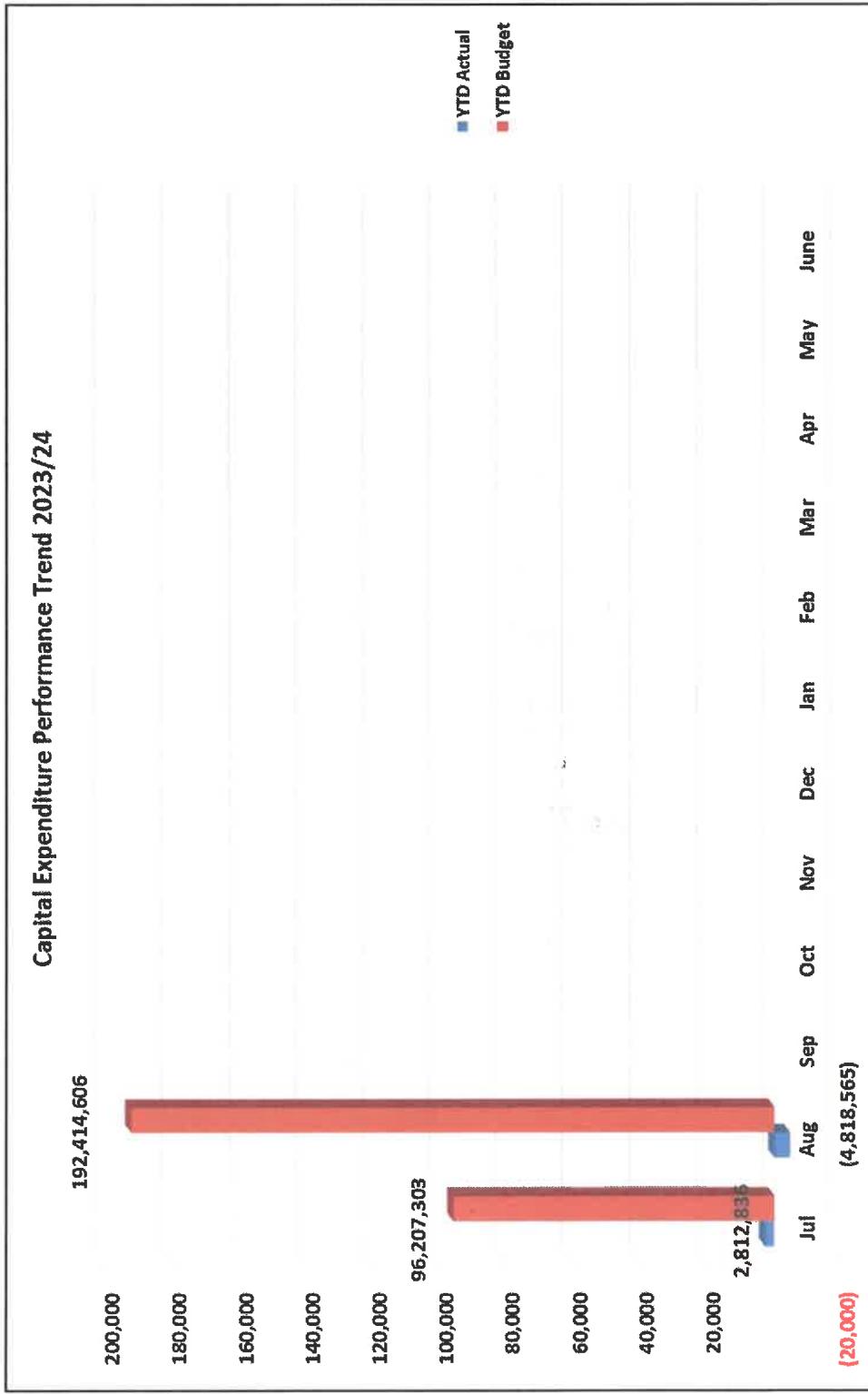
Summary Statement of Capital Expenditure - Financing

Description	Approved budget 2023/24	YTD Budget August 2023/24	YTD Actual August 2023/24	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
Capital Expenditure	1 154 487	192 415	(4 819)	(197 233)
Capital Financing				
National Government	937 065	156 178	(12 094)	(168 271)
Provincial Government	-	-	-	-
Public Contributions	14 300	2 383	1 957	(427)
Borrowing	-	-	-	-
Internally Generated Funds	203 122	33 854	5 319	(28 535)
Financing Total	1 154 487	192 415	(4 819)	(197 233)

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	(-R7.837 budgeted target)
Community and public safety	(-R60.048 budgeted target)
Economic and environmental services	(-R47.019 budgeted target)
Electricity	(-R27.381 less than budgeted target)
Water	(-R27.049 budgeted target)
Wastewater management	(-R24.607 budgeted target)
Waste management	(-R2.625 budgeted target)

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



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

Capital Expenditure per Vote	Approved Budget	Adj Budget	YTD Actual	YTD Budget Target	% on Approved Budget
Corporate Services	21,474,825	21,474,825	-	3,579,148	0.00%
Finance	500	500	-	84	0.00%
Community Services	188,683,936	188,683,936	(1,320,817)	31,447,336	-0.34%
Planning, Human Settlement And Economic Dev	391,244,520	391,244,520	2,367,790	65,207,454	87.80%
Fresh Produce Market	2,696,908	2,696,908	-	449,486	0.00%
Economic Development	-	-	-	-	0.00%
Technical Services	167,139,698	167,139,698	(13,140,858)	27,856,654	-8.10%
Water	162,296,546	162,296,546	-	27,049,454	0.00%
Centlec	217,935,546	217,935,546	7,275,319	36,322,624	241.37%
Miscellaneous	-	-	-	-	0.00%
Public Safety And Security	3,014,155	3,014,155	-	502,366	0.00%
Total	1,154,486,634	1,154,486,634	(4,818,565)	192,414,606	-0.42%

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

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

The CFS report for the period ending 31 August 2023 indicates a closing balance (cash and cash equivalents) of R1.238 billion (31 July 2023 – R997.811 million) which comprises of the following:

- Bank balance and cash R2.210 million (Mangaung) ABSA
- Bank balance and cash R83.082 million (Mangaung) NEDBANK
- Bank balance and cash R58.759 million (Centlec)
- Bank balance and cash R4.806 million (Market)
- Investment deposits R1.089 billion (Mangaung)
- Investment deposits R922 566 (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R191.069 million**, resulting in an **-R26.822 million (-12%)** unfavourable variance, as compared to a year target of **R217.819 million**.
- Service charges reflect a year-to-date amount cash collection of **R829.585 million**, resulting in an **R190.023 billion (30%)** favourable variance, as compared to a year target of **R639.562 million**.
- Other revenue reflects a year-to-date amount of **R405.006 million**, resulting in an **R34.550 million (-8%)** unfavourable variance, as compared to a year target of **R439.556 million**.
- Operating grants and subsidies show a year-to-date received amount of **R538.165 million** compared to a year-to-date target of **R205.105 million** resulting in **R333.060**

- million (162%) favourable variance. (Variance due to grant receipt apportionment quarterly vs periodoly budget);
- Capital grants and subsidies show a year-to-date amount of **R272.228 million** compared to a year-to-date target of **R158.561 million** resulting in **R113.667 million** (72%) favourable variance due to grant receipt apportionment quarterly vs periodoly budget);
- Interest shows a year-to-date amount of **R7.025 million** compared to a year target of **R4.400 million**, indicating **R2.625 million (60%)** favourable variance.

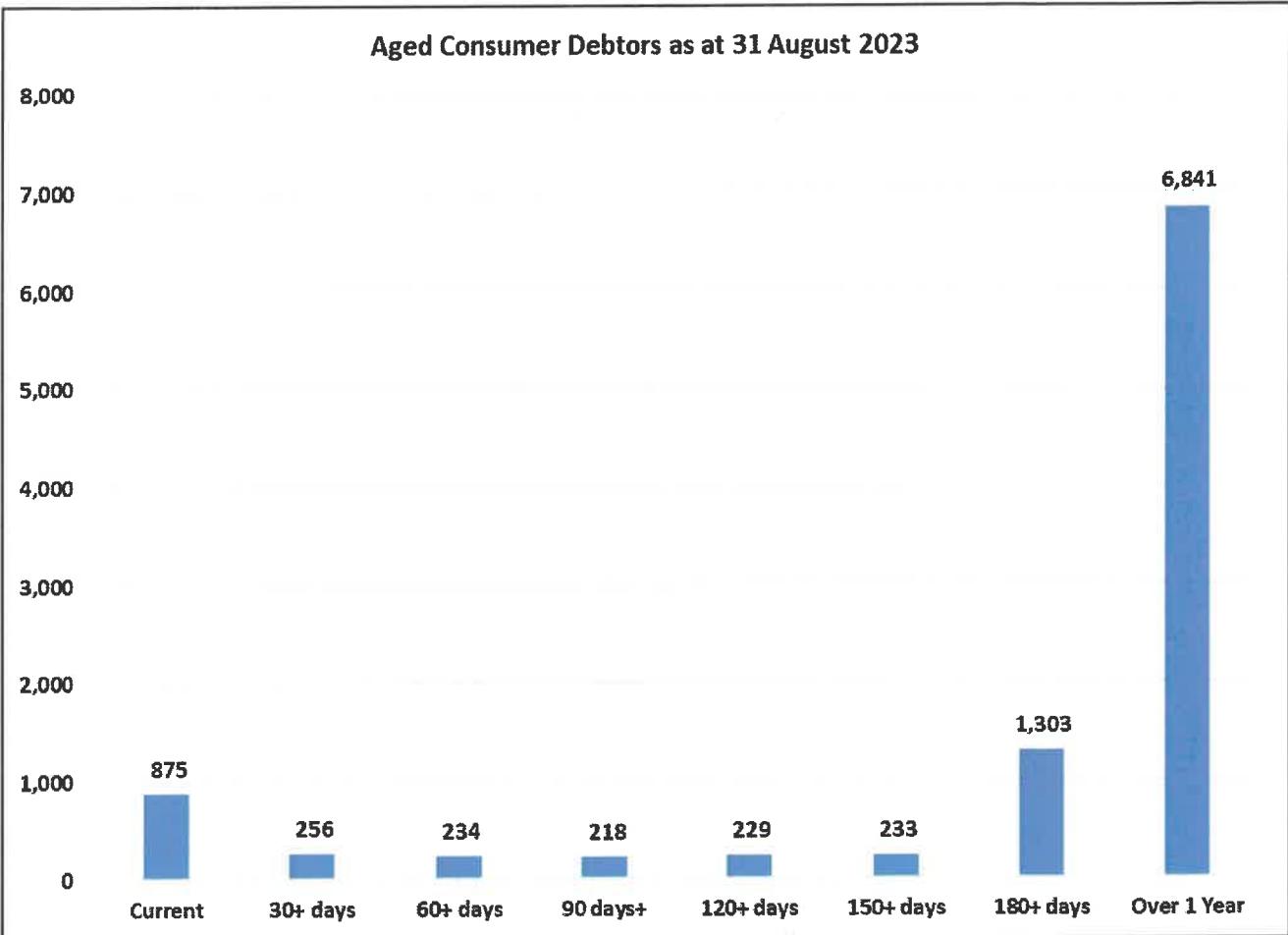
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **-R1.742 billion (R498.440 million unfavourable variance)** compared to a year-to-date target of **-R1.243 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **R4.819 million (-R197.233 million favourable variance)** compared to a target of **-R192.414 million** due to the slow uptake of capex projects during the year and the reversal of accruals.
- Finance charges shows a year-to-date amount of **-R14.564 million** compared to a year target of 0, resulting in a favourable variance of **R14.564**.
- Transfers and grants indicate a year-to-date amount of **-R0 (R307 417) Unfavourable variance** compared to a target of **-R307 417**.
- Repayment of borrowing indicates a year-to-date amount of **-R3.097 million (R23.879 million) favourable variance** compared to a target of **-R26.976 million** due to the repayment of borrowings due.

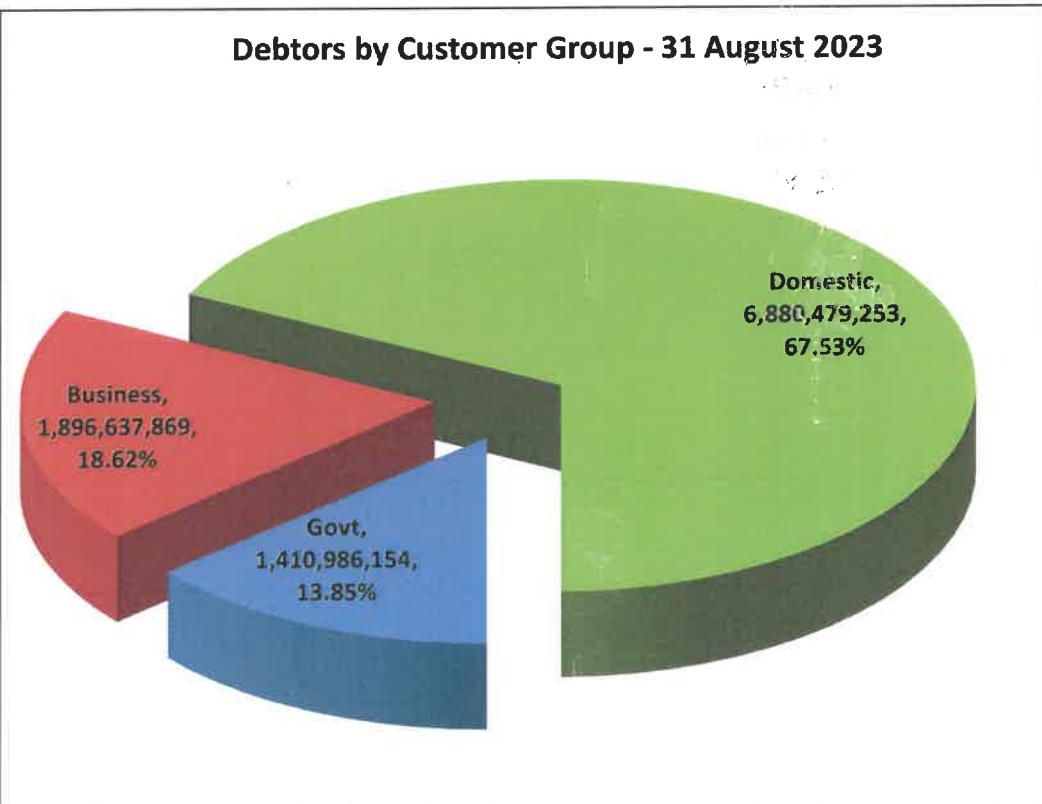
Outstanding Debtors Report (Annexure B – Table SC3)

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

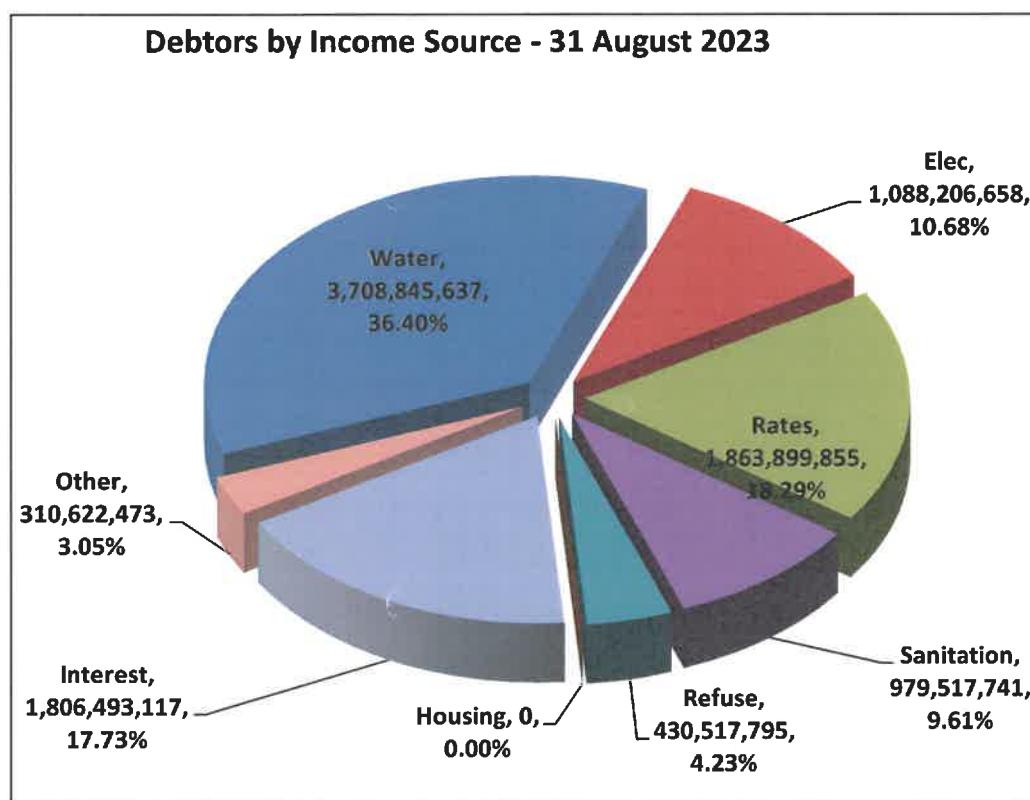
The debtors balance as of 31 August 2023 is **R10.188 billion** including unallocated credits of R174.176 million (31 July 2023 – **R9.933 billion** including unallocated credits of R177.069 million), thus reflecting a increase of **R255 million (2.50%)** for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R6.841 billion (R6.601 billion – July 2023) is outstanding in this category (1 year and older), with R4.850 billion attributable to households, an increase of R96 million from the balance of R4.728 billion in July 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)

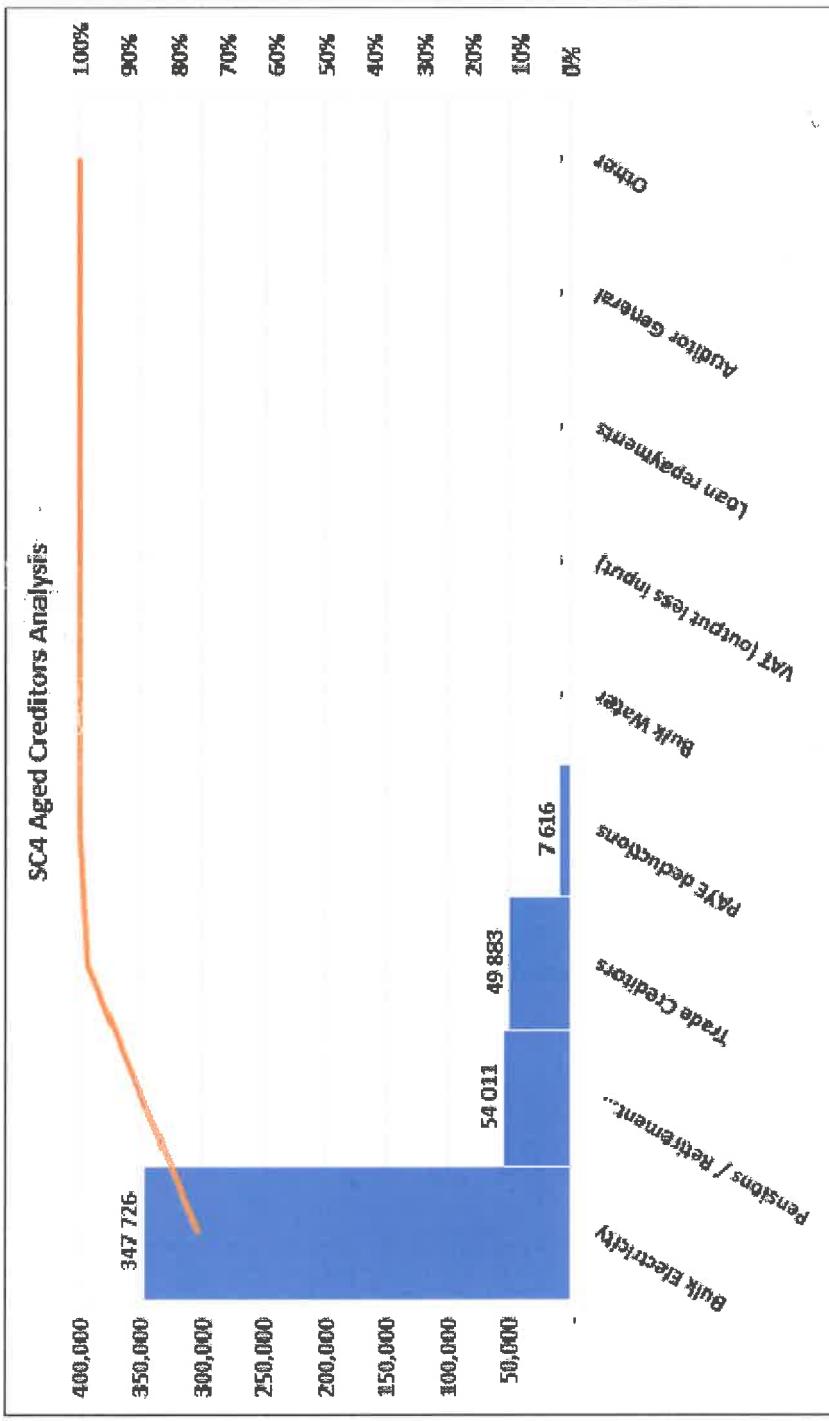
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R459.235 million** compared to an amount of **R473.376 million** in July 2023. The decrease of **R14.141 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	July 2023 R'000	August 2023 R'000
Bulk electricity	361 063	347 726
Trade creditors Centlec	11 566	9 101
Bulk water	-	-
Salaries/PAYE	7 694	7 616
Pensions Deductions	53 893	54 011
Other	-	-
Trade creditors Mangaung	39 159	40 781
Total	473 376	459 235

*The current portion of the amount due was R441.596 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 **R1.089 billion** as of 31 August 2023 against **R900.553 million** on 30 July 2023.

4. FINANCIAL IMPLICATIONS

The report for the month ending 31 August 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 August 2023 the operating revenue (excluding capital grants) and expenditure actual represented 21.09% and 17.06% respectively of the approved budget. The outcome reflects a variance of 4.42% (favourable) and -0.39% (unfavourable) respectively, when compared to the average target of 16.67% and 16.67% respectively (based on the second month of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year-to-date capital expenditure until 31 August 2023 represents only -0.42% of the approved budget, when compared to a target of 16.67% (second month), a variance of 16.25% for the year against the target.

4.1 Financial Ratios

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

$$1\ 238\ 345\ 720 / (740\ 432\ 418 - 115\ 215\ 863 - 19\ 286\ 266) = 2.04 \text{ months}$$

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

- Current Ratio – Current Assets/Current Liabilities

$$9\ 760\ 713\ 343 / 11\ 373\ 986\ 008 = 0.86$$

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

$$11\ 063\ 336 + 91\ 927\ 831 / 740\ 432\ 418 \times 100 = 13.91\%$$

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

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

$$38\ 945\ 275 / (18\ 525\ 701\ 596 + 1\ 587\ 424\ 015) = 0.19\% \text{ for the month}$$

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

$$9\ 755\ 867\ 133 + 703\ 074\ 040 - 792\ 092 = 10\ 458\ 149\ 082 - 10\ 013\ 901\ 585 = 444\ 247 \\ 496 / 703\ 074\ 040 = 63.19\%$$

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

- Creditors payment period:

Outstanding creditors/ creditor payments x 365

$$(459\ 235\ 075 / 4\ 073\ 027\ 089) \times 365 = 41 \text{ days}$$

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

5. KEY AUGUST 2023 PERFORMANCE (FINANCIAL) INDICATORS

The outcome in terms of the performance indicators is as outlined on the Supporting Table SC2 of the report pack. The various 'Debtors' ratios are also a cause for concern and are impacted by the size of the debtor's book.

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

The abovementioned report as such does not call for legal clarification.

8. IMPLICATIONS

- Human Resources
Not applicable.
- Finances (budget and value for money)

This report is an overview of the financial results for the month ended 31 AUGUST 2023, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

The implication of approval of this report is compliance to legislative requirements (Section 71 of the MFMA).

- Communication

In compliance to legislative requirements (Section 71 of the MFMA) this document is provided to all stakeholders by placing it on the Mangaung website.

- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION

This report complies with Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

10. RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the month ending 31 August 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:


MS N SITISHI

DATE: 14/09/2023

ACTING CHIEF FINANCIAL OFFICER

Acting City Manager's quality certification

I, **Maureen Judith Ntshudisane**, the Acting City Manager of the Mangaung Metropolitan Municipality, hereby certify that -

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial month ending **31 AUGUST 2023** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Maureen J. Ntshudisane

Acting City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 14/09/2023

ANNEXURE A

Explanation of legal requirements

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

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

The statement must also include:

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

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

Reporting requirements:

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

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

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

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

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

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

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

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 11 September 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)
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Table C6-FinPos	Financial Position
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Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
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Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M02 August

Description	2022/23	Budget Year 2023/24							
	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	1 508 845	1 541 522	1 541 522	139 080	271 348	256 920	14 427	6%	1 541 522
Service charges	4 683 317	5 597 889	5 597 889	522 515	1 009 621	932 982	76 639	8%	5 597 889
Investment revenue	61 873	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational	61 873	26 401	26 401	8 250	14 597	4 400	10 197	232%	26 401
Other own revenue	1 973 454	2 145 621	2 145 621	207 955	668 179	357 603	310 575	87%	—
Total Revenue (excluding capital transfers and contributions)	8 289 363	9 311 433	9 311 433	877 799	1 963 744	1 551 905	411 839	27%	9 311 433
Employee costs	2 296 300	2 447 868	2 447 868	184 497	382 978	407 980	(25 002)	—	2 447 868
Remuneration of Councillors	69 434	76 003	76 003	5 780	11 368	12 667	(1 300)	—	76 003
Depreciation and amortisation	896 724	382 449	382 449	19 286	38 740	63 742	(25 002)	—	382 449
Interest	133 991	45 314	45 314	11 063	14 533	7 552	6 981	45 314	—
Inventory consumed and bulk purchases	2 837 011	2 832 461	2 832 408	353 740	736 880	472 072	264 808	—	2 832 408
Transfers and subsidies	—	1 845	1 845	(3 547)	(3 547)	307	(3 854)	-1254%	1 845
Other expenditure	2 832 307	2 960 085	2 960 137	169 613	311 429	493 353	(181 924)	-37%	2 960 137
Total Expenditure	9 065 766	8 746 025	8 746 025	740 432	1 492 380	1 457 674	34 706	2%	8 746 025
Surplus/(Deficit)	(776 404)	565 408	565 408	137 367	471 364	94 231	377 133	400%	565 408
Transfers and subsidies - capital (monetary)	801 712	951 365	951 365	3 800	3 800	2 383	1 417	59%	951 365
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	25 309	1 516 773	1 516 773	141 167	475 164	96 614	378 550	392%	1 516 773
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	25 309	1 516 773	1 516 773	141 167	475 164	96 614	378 550	392%	1 516 773
Capital expenditure & funds sources									
Capital expenditure	706 890	1 154 487	1 154 487	(7 631)	(4 819)	192 415	(197 233)	-103%	1 154 487
Capital transfers recognised	570 747	951 365	951 365	(11 076)	(10 137)	158 561	(168 698)	-106%	951 365
Borrowing	12 220	—	—	—	—	—	—	—	—
Internally generated funds	123 924	203 122	203 122	3 444	5 319	33 854	(28 535)	-84%	203 122
Total sources of capital funds	706 890	1 154 487	1 154 487	(7 631)	(4 819)	192 415	(197 233)	-103%	1 154 487
Financial position									
Total current assets	9 391 458	4 325 447	4 325 447	—	—	10 320 510	—	—	4 325 447
Total non current assets	22 029 218	23 315 245	23 315 245	—	—	22 005 677	—	—	23 315 245
Total current liabilities	10 960 295	2 487 389	2 487 389	—	—	11 373 986	—	—	2 487 389
Total non current liabilities	2 566 352	1 781 712	1 781 712	—	—	2 573 205	—	—	1 781 712
Community wealth/Equity	17 822 365	23 515 346	23 515 346	—	—	18 451 642	—	—	23 515 346
Cash flows									
Net cash from (used) operating	9 972 023	2 529 322	2 529 322	798 516	2 694 330	421 554	#####	-539%	2 529 322
Net cash from (used) investing	(710 150)	(1 153 804)	(1 144 694)	7 631	13 947	(190 782)	(204 729)	-107%	(1 144 694)
Net cash from (used) financing	(208 974)	(150 947)	(161 857)	(715)	(4 294)	(25 614)	(21 319)	-85%	(153 683)
Cash/cash equivalents at the month/year end	10 624 711	1 965 105	1 963 305	—	3 946 754	945 691	#####	-317%	2 473 717
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	874 871	255 615	233 972	218 194	229 471	232 600	1 302 664	6 840 715	10 188 103
Creditors Age Analysis									
Total Creditors	441 596	2 693	37	14 909	—	—	—	—	459 235

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		3 319 247	3 530 655	3 530 655	318 726	579 106	588 443	(9 337)	-2%	
Executive and council		869	13	13	77	153	2	151	6827%	
Finance and administration		3 318 378	3 530 642	3 530 642	318 649	578 952	588 440	(9 488)	-2%	
Internal audit		-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		49 436	75 663	75 663	2 141	4 438	12 610	(8 173)	-65%	
Community and social services		5 552	8 288	8 288	516	993	1 381	(389)	-28%	
Sport and recreation		2 935	8 933	8 933	148	292	1 489	(1 196)	-80%	
Public safety		14 125	28 382	28 382	345	913	4 730	(3 818)	-81%	
Housing		26 808	30 053	30 053	1 131	2 237	5 009	(2 772)	-55%	
Health		16	8	8	2	4	1	2	181%	
<i>Economic and environmental services</i>		35 355	33 645	33 645	1 122	2 335	5 608	(3 273)	-58%	
Planning and development		19 148	14 485	14 485	1 097	2 281	2 414	(133)	-5%	
Road transport		15 837	18 696	18 696	-	-	3 116	(3 116)	-100%	
Environmental protection		370	464	464	25	53	77	(24)	-31%	
<i>Trading services</i>		5 921 314	6 741 261	6 741 261	569 608	1 401 657	1 123 543	278 114	25%	
Energy sources		2 996 444	3 713 429	3 713 429	370 266	714 253	618 905	95 348	15%	
Water management		1 766 253	1 844 878	1 844 878	129 091	383 085	307 480	75 605	25%	
Waste water management		693 782	695 725	695 725	51 366	158 778	115 954	42 824	37%	
Waste management		464 835	487 230	487 230	18 885	145 542	81 205	64 337	79%	
<i>Other</i>	4	45	1 573	1 573	3	9	262	(253)	-96%	
Total Revenue - Functional	2	9 325 398	10 382 798	10 382 798	891 600	1 987 545	1 730 466	257 079	15%	10 382 798
Expenditure - Functional										
<i>Governance and administration</i>		1 605 062	1 337 385	1 337 158	101 751	184 147	222 885	(38 738)	-17%	
Executive and council		134 457	179 027	178 657	8 744	17 599	29 804	(12 205)	-41%	
Finance and administration		1 470 605	1 158 358	1 158 501	93 007	166 547	193 080	(26 533)	-14%	
Internal audit		-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		885 758	697 144	697 002	46 035	92 399	116 168	(23 769)	-20%	
Community and social services		51 697	64 380	64 380	4 310	8 459	10 730	(2 271)	-21%	
Sport and recreation		334 519	218 506	218 376	11 890	23 594	36 396	(12 802)	-35%	
Public safety		378 321	270 829	270 829	20 480	42 097	45 138	(3 041)	-7%	
Housing		105 449	126 041	125 978	7 964	15 530	20 997	(5 466)	-26%	
Health		15 771	17 389	17 439	1 391	2 718	2 907	(188)	-6%	
<i>Economic and environmental services</i>		572 468	507 879	507 939	11 440	27 074	84 657	(57 583)	-68%	
Planning and development		43 251	64 273	64 253	3 405	6 716	10 709	(3 993)	-37%	
Road transport		501 103	407 214	407 214	5 693	15 734	67 869	(52 135)	-77%	
Environmental protection		28 114	36 392	36 472	2 342	4 623	6 079	(1 455)	-24%	
<i>Trading services</i>		5 998 586	6 199 245	6 199 245	580 871	1 188 089	1 033 208	154 880	15%	
Energy sources		3 069 232	3 395 493	3 395 493	408 416	879 822	565 916	313 906	55%	
Water management		2 096 258	2 125 105	2 125 105	125 767	215 956	354 184	(138 229)	-39%	
Waste water management		561 878	357 767	357 767	24 004	43 704	59 628	(15 924)	-27%	
Waste management		271 219	320 881	320 881	22 684	48 607	53 480	(4 873)	-9%	
<i>Other</i>		3 892	4 372	4 681	336	672	757	(85)	-11%	
Total Expenditure - Functional	3	9 065 766	8 746 025	8 746 025	740 432	1 492 380	1 457 675	34 705	2%	8 746 025
Surplus/ (Deficit) for the year		259 631	1 636 773	1 636 773	151 167	495 165	272 792	222 373	82%	1 636 773

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
<i>Municipal governance and administration</i>		3 319 247	3 530 655	3 530 655	318 726	579 106	588 443	(9 337)	-2%	3 530 655
Executive and council		869	13	13	77	153	2	151	0	13
<i>Municipal Manager, Town Secretary and Chief Executive</i>		869	13	13	77	153	2	151	0	13
Finance and administration		3 318 378	3 530 642	3 530 642	318 649	578 952	588 440	(9 488)	(0)	3 530 642
<i>Administrative and Corporate Support</i>		112	186	186	171	171	31	140	0	186
Finance		3 335 369	3 468 203	3 468 203	313 476	568 547	578 034	(9 487)	(0)	3 468 203
<i>Fleet Management</i>		1 950	—	—	—	—	—	—	—	—
Human Resources		1 225	8 203	8 203	97	1 017	1 367	(350)	(0)	8 203
<i>Information Technology</i>		—	6	6	—	—	1	(1)	(0)	6
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		33 076	35 030	35 030	2 928	5 613	5 838	(225)	(0)	35 030
Property Services		(53 354)	19 016	19 016	1 976	3 604	3 169	435	0	19 016
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		49 436	75 663	75 663	2 141	4 438	12 610	(8 173)	(0)	75 663
Community and social services		5 552	8 288	8 288	518	993	1 381	(389)	(0)	8 288
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 699	6 739	6 739	334	629	1 123	(494)	(0)	6 739
Libraries and Archives		1 853	1 539	1 539	182	364	257	107	0	1 539
Museums and Art Galleries		—	10	10	—	—	2	(2)	(0)	10
Sport and recreation		2 935	8 933	8 933	148	292	1 489	(1 196)	(0)	8 933
<i>Community Parks (including Nurseries)</i>		1 036	2 697	2 697	2	3	450	(447)	(0)	2 697
Recreational Facilities		190	667	667	4	8	111	(103)	(0)	667
<i>Sports Grounds and Stadiums</i>		1 709	5 568	5 568	141	282	928	(647)	(0)	5 568
Public safety		14 125	28 382	28 382	345	913	4 730	(3 818)	(0)	28 382
Civil Defence		34	26	26	8	10	4	6	0	26
Fire Fighting and Protection		1 303	1 276	1 276	51	116	213	(97)	(0)	1 276
Police Forces, Traffic and Street Parking Control		12 787	27 081	27 081	286	787	4 513	(3 727)	(0)	27 081
Housing		26 808	30 053	30 053	1 131	2 237	5 009	(2 772)	(0)	30 053
<i>Housing</i>		26 808	30 053	30 053	1 131	2 237	5 009	(2 772)	(0)	30 053
Health		16	8	8	2	4	1	2	0	8
<i>Health Services</i>		16	8	8	2	4	1	2	0	8
Economic and environmental services		35 355	33 645	33 645	1 122	2 335	5 608	(3 273)	(0)	33 645
Planning and development		19 148	14 485	14 485	1 097	2 281	2 414	(133)	(0)	14 485
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		19 148	14 485	14 485	1 097	2 281	2 414	(133)	(0)	14 485
Road transport		15 837	18 696	18 696	—	—	3 116	(3 116)	(0)	18 696
<i>Public Transport</i>		—	18 696	18 696	—	—	3 116	(3 116)	(0)	18 696
<i>Roads</i>		15 837	—	—	—	—	—	—	—	—
Environmental protection		370	464	464	25	53	77	(24)	(0)	464
<i>Pollution Control</i>		370	464	464	25	53	77	(24)	(0)	464
Trading services		5 921 314	6 741 261	6 741 261	569 608	1 401 657	1 123 543	278 114	0	6 741 261
Energy sources		2 996 444	3 713 429	3 713 429	370 266	714 253	618 905	95 348	0	3 713 429
<i>Electricity</i>		2 996 444	3 713 429	3 713 429	370 266	714 253	618 905	95 348	0	3 713 429
Water management		1 766 253	1 844 878	1 844 878	129 091	383 085	307 480	75 605	0	1 844 878
<i>Water Distribution</i>		1 766 253	1 844 878	1 844 878	129 091	383 085	307 480	75 605	0	1 844 878
Waste water management		693 782	695 725	695 725	51 366	158 778	115 954	42 824	0	695 725
<i>Sewerage</i>		693 782	695 725	695 725	51 366	158 778	115 954	42 824	0	695 725
Waste management		464 835	487 230	487 230	18 885	145 542	81 205	64 337	0	487 230
<i>Solid Waste Disposal (Landfill Sites)</i>		—	1	1	—	—	0	(0)	(0)	1
<i>Solid Waste Removal</i>		464 835	487 229	487 229	18 885	145 542	81 205	64 337	0	487 229
Other		45	1 573	1 573	3	9	262	(253)	(0)	1 573
Air Transport		—	1 214	1 214	—	—	202	(202)	(0)	1 214
Tourism		45	358	358	3	9	60	(50)	(0)	358
Total Revenue - Functional	2	9 325 398	10 382 798	10 382 798	891 600	1 987 545	1 730 466	257 079	0	10 382 798

Expenditure - Functional		1 605 062	1 337 385	1 337 158	101 751	184 147	222 885	(38 738)	(0)	1 337 158	
<i>Municipal governance and administration</i>											
Executive and council		134 457	179 027	178 657	8 744	17 599	29 804	(12 205)	(0)	178 657	
Mayor and Council		74 623	82 933	82 933	5 973	11 822	13 822	(2 000)	(0)	82 933	
Municipal Manager, Town Secretary and Chief Executive		59 834	96 094	95 724	2 771	5 777	15 982	(10 205)	(0)	95 724	
Finance and administration		1 470 605	1 158 358	1 158 501	93 007	166 547	193 080	(26 533)	(0)	1 158 501	
Administrative and Corporate Support		341 009	307 457	307 737	14 765	34 347	51 270	(16 923)	(0)	307 737	
Finance		765 978	524 341	524 141	54 472	85 554	87 372	(1 818)	(0)	524 141	
Fleet Management		127 539	54 809	54 809	5 619	10 998	9 135	1 863	0	54 809	
Human Resources		84 511	97 180	97 180	7 540	14 874	16 197	(1 323)	(0)	97 180	
Information Technology		68 048	91 574	91 574	3 827	7 443	15 262	(7 820)	(0)	91 574	
Legal Services		15 534	1 963	1 963	991	1 787	327	1 480	0	1 963	
Marketing, Customer Relations, Publicity and Media											
Co-ordination		38 048	43 363	43 363	3 235	6 319	7 227	(908)	(0)	43 363	
Property Services		21 564	23 980	24 043	1 851	3 762	4 007	(245)	(0)	24 043	
Risk Management		8 374	13 691	13 691	707	1 464	2 282	(818)	(0)	13 691	
Internal audit		—	—	—	—	—	—	—	—	—	
<i>Community and public safety</i>		885 758	697 144	697 002	46 035	92 399	116 168	(23 769)	(0)	697 002	
Community and social services		51 697	64 380	64 380	4 310	8 459	10 730	(2 271)	(0)	64 380	
Cemeteries, Funeral Parlours and Crematoriums		24 194	29 271	29 271	1 927	3 668	4 879	(1 211)	(0)	29 271	
Libraries and Archives		26 401	33 769	33 769	2 288	4 604	5 628	(1 024)	(0)	33 769	
Museums and Art Galleries		1 103	1 340	1 340	95	188	223	(36)	(0)	1 340	
Sport and recreation		334 519	218 506	218 376	11 890	23 594	36 396	(12 802)	(0)	218 376	
Community Parks (including Nurseries)		71 936	97 201	97 071	4 652	9 237	16 179	(6 941)	(0)	97 071	
Recreational Facilities		13 134	25 254	25 254	1 127	2 057	4 209	(2 152)	(0)	25 254	
Sports Grounds and Stadiums		249 449	96 052	96 052	6 101	12 299	16 009	(3 709)	(0)	96 052	
Public safety		378 321	270 829	270 829	20 480	42 097	45 138	(3 041)	(0)	270 829	
Civil Defence		13 872	14 886	14 886	1 187	2 388	2 481	(93)	(0)	14 886	
Fire Fighting and Protection		81 492	96 154	96 154	6 643	13 652	16 026	(2 374)	(0)	96 154	
Police Forces, Traffic and Street Parking Control		282 958	159 789	159 789	12 650	26 057	26 632	(574)	(0)	159 789	
Housing		105 449	126 041	125 978	7 964	15 530	20 997	(5 466)	(0)	125 978	
Housing		105 449	126 041	125 978	7 964	15 530	20 997	(5 466)	(0)	125 978	
Health		15 771	17 389	17 439	1 391	2 718	2 907	(188)	(0)	17 439	
Health Services		15 771	17 389	17 439	1 391	2 718	2 907	(188)	(0)	17 439	
<i>Economic and environmental services</i>		572 468	507 879	507 939	11 440	27 074	84 657	(57 583)	(0)	507 939	
Planning and development		43 251	64 273	64 253	3 405	6 716	10 709	(3 993)	(0)	64 253	
Town Planning, Building Regulations and Enforcement, and City Engineer		43 251	64 273	64 253	3 405	6 716	10 709	(3 993)	(0)	64 253	
Road transport		501 103	407 214	407 214	5 693	15 734	67 869	(52 135)	(0)	407 214	
Public Transport		21 660	142 658	142 658	1 416	2 626	23 776	(21 151)	(0)	142 658	
Roads		479 442	264 556	264 556	4 276	13 109	44 093	(30 964)	(0)	264 556	
Environmental protection		28 114	36 392	36 472	2 342	4 623	6 079	(1 455)	(0)	36 472	
Pollution Control		28 114	36 392	36 472	2 342	4 623	6 079	(1 455)	(0)	36 472	
<i>Trading services</i>		5 998 586	6 199 245	6 199 245	580 871	1 188 089	1 032 208	154 880	0	6 199 245	
Energy sources		3 069 232	3 395 493	3 395 493	408 416	879 822	565 916	313 906	0	3 395 493	
Electricity		3 069 232	3 395 493	3 395 493	408 416	879 822	565 916	313 906	0	3 395 493	
Water management		2 096 258	2 125 105	2 125 105	125 767	215 956	354 184	(138 229)	(0)	2 125 105	
Water Distribution		2 096 258	2 125 105	2 125 105	125 767	215 956	354 184	(138 229)	(0)	2 125 105	
Waste water management		561 878	357 767	357 767	24 004	43 704	59 628	(15 924)	(0)	357 767	
Sewerage		561 878	357 767	357 767	24 004	43 704	59 628	(15 924)	(0)	357 767	
Waste management		271 219	320 881	320 881	22 684	46 607	53 480	(4 873)	(0)	320 881	
Solid Waste Disposal (Landfill Sites)		31 490	55 843	55 843	2 154	4 444	9 307	(4 863)	(0)	55 843	
Solid Waste Removal		160 096	201 802	201 802	14 883	34 114	33 634	480	0	201 802	
Street Cleaning		79 634	63 235	63 235	5 647	10 049	10 539	(490)	(0)	63 235	
Other		3 892	4 372	4 681	336	672	757	(85)	(0)	4 681	
Tourism		3 892	4 372	4 681	336	672	757	(85)	(0)	4 681	
Total Expenditure - Functional		3	9 035 766	8 746 025	8 746 025	740 432	1 492 380	1 457 675	34 705	0	8 746 025
Surplus/ (Deficit) for the year			259 631	1 636 773	1 636 773	151 167	495 165	272 792	222 373	0	1 636 773

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2022/23		Budget Year 2023/24						
		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	0	(0)	-63,5%	1
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100,0%	1
Vote 03 - Corporate Services		2 482	8 320	8 320	217	1 227	1 387	(160)	-11,5%	8 320
Vote 04 - Finance		1 842 725	1 828 297	1 828 297	155 718	385 327	304 716	80 611	26,5%	1 828 297
Vote 05 - Community Services		21 640	521 455	521 455	904	2 030	86 909	(84 879)	-97,7%	521 455
Vote 06 - Planning, Human Settlement And Economic Dev		26 592	63 926	63 926	4 284	8 285	10 654	(2 370)	-22,2%	63 926
Vote 07 - Fresh Produce Market		-	35 030	35 030	2 928	5 613	5 838	(225)	-3,9%	35 030
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	-
Vote 09 - Technical Services		709 619	695 725	695 725	51 366	158 778	115 954	42 824	36,9%	695 725
Vote 10 - Water		1 766 253	1 844 878	1 844 878	129 091	383 085	307 480	75 605	24,6%	1 844 878
Vote 11 - Centiec		3 463 229	3 713 429	3 713 429	389 151	859 795	618 905	240 890	38,9%	3 713 429
Vote 12 - Miscellaneous		1 492 756	1 643 356	1 643 356	157 930	183 392	273 893	(90 501)	-33,0%	1 643 356
Vote 13 - Public Safety And Security		100	28 382	28 382	12	13	4 730	(4 717)	-99,7%	28 382
Vote 14 - Naledi And Soutpan		0	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	9 325 398	10 382 798	10 382 798	891 600	1 987 545	1 730 466	257 079	14,9%	10 382 798
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		104 762	116 814	116 814	8 972	18 110	19 469	(1 359)	-7,0%	116 814
Vote 02 - Office Of The Executive Mayor		140 348	159 120	159 120	10 254	25 406	26 520	(1 114)	-4,2%	159 120
Vote 03 - Corporate Services		381 737	346 268	346 268	18 140	36 211	57 712	(21 501)	-37,3%	346 268
Vote 04 - Finance		264 998	310 127	310 127	29 637	43 750	51 688	(7 938)	-15,4%	310 127
Vote 05 - Community Services		329 832	666 549	666 549	37 454	77 273	111 092	(33 819)	-30,4%	666 549
Vote 06 - Planning, Human Settlement And Economic Dev		228 123	266 892	266 892	15 543	30 249	44 482	(14 234)	-32,0%	266 892
Vote 07 - Fresh Produce Market		-	15 418	15 418	1 177	2 301	2 570	(269)	-10,5%	15 418
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	-
Vote 09 - Technical Services		1 036 128	713 704	713 704	34 117	68 167	118 951	(50 784)	-42,7%	713 704
Vote 10 - Water		2 126 783	2 114 656	2 114 656	128 721	221 640	352 443	(130 803)	-37,1%	2 114 656
Vote 11 - Centiec		3 604 439	3 395 493	3 395 493	409 197	881 591	555 916	315 675	55,8%	3 395 493
Vote 12 - Miscellaneous		506 502	241 198	241 198	26 240	44 183	40 200	3 983	9,9%	241 198
Vote 13 - Public Safety And Security		274 993	332 909	332 909	19 889	40 944	55 485	(14 541)	-26,2%	332 909
Vote 14 - Naledi And Soutpan		67 121	66 877	66 877	1 091	2 556	11 146	(8 590)	-77,1%	66 877
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	9 065 766	8 746 025	8 746 025	740 432	1 492 380	1 457 674	34 706	2,4%	8 746 025
Surplus/ (Deficit) for the year	2	259 631	1 636 773	1 636 773	151 167	495 165	272 792	222 373	81,5%	1 636 773

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description R thousand	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Revenue by Vote</u>	1									
Vote 01 - Office Of The City Manager		0	1	1	-	0	0	(0)	-64%	1
01.10 - Knowledge Management		0	1	1	-	0	0	(0)	-64%	1
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100%	1
02.3 - Councils General Expenses		-	1	1	-	-	0	(0)	-100%	1
Vote 03 - Corporate Services		2 482	8 320	8 320	217	1 227	1 387	(160)	-12%	8 320
03.3 - Operational Training		-	2 785	2 785	-	-	464	(464)	-100%	2 785
03.4 - Administration		1 225	2 150	2 150	97	1 017	358	658	184%	2 150
03.10 - Employment		-	2	2	-	-	0	(0)	-100%	2
03.17 - Facilities Management - Stadiums		1 257	3 377	3 377	120	210	563	(352)	-63%	3 377
03.23 - It Administration		-	6	6	-	-	1	(1)	-100%	6
Vote 04 - Finance		1 842 725	1 828 297	1 828 297	155 718	385 327	304 716	80 611	28%	1 828 297
04.2 - Chief Financial Officer - Administration		112	185	185	171	171	31	140	454%	185
04.7 - Treasury		60	6	6	-	-	1	(1)	-100%	6
04.11 - Administration		-	3	3	-	-	0	(0)	-100%	3
04.14 - Demand And Acquisition		587	1 025	1 025	748	1 238	171	1 065	624%	1 025
04.17 - Logistics And Warehouse		297	3 006	3 006	-	-	501	(501)	-100%	3 006
04.21 - Billing		130 349	54 629	54 629	15 481	29 340	9 105	20 235	222%	54 629
04.24 - Rates And Taxes		3 291	4 397	4 397	233	534	733	(199)	-27%	4 397
04.27 - Customer Services		29	32	32	3	8	5	3	56%	32
04.41 - Payroll Management		-	3 265	3 265	-	-	544	(544)	-100%	3 265
04.42 - Assessment Rates		1 708 001	1 761 748	1 761 748	139 080	354 037	293 625	60 413	21%	1 761 748
Vote 05 - Community Services		21 640	521 455	521 455	904	2 030	86 909	(84 879)	-98%	521 455
05.4 - Libraries And Information Services		1 853	1 539	1 539	182	364	257	107	42%	1 539
05.5 - Arts And Culture		-	10	10	-	-	2	(2)	-100%	10
05.6 - Hiv/Aids		16	8	8	2	4	1	2	181%	8
05.7 - Environmental Health Services		370	464	464	25	53	77	(24)	-31%	464
05.12 - Facilities Management - Swimming Pools		190	667	667	4	8	111	(103)	-93%	667
05.13 - Facilities Management - Stadiums		452	2 181	2 191	21	71	365	(294)	-81%	2 191
05.16 - Disposal Sites		-	1	1	-	-	0	(0)	-100%	1
05.19 - Domestic Waste		-	476 347	476 347	-	-	79 391	(79 391)	-100%	476 347
05.20 - Trade Waste		-	10 882	10 882	-	-	1 814	(1 814)	-100%	10 882
05.24 - Fire And Rescue Operations Bloemfontein		1 303	-	-	47	112	-	112	0%	-
05.27 - Traffic Operations		11 293	-	-	168	515	-	515	0%	-
05.31 - Parking Garage		1 394	-	-	115	267	-	287	0%	-
05.38 - Nature Resource Management - Zoo		973	2 427	2 427	0	0	404	(404)	-100%	2 427
05.39 - Nature Resource Management - Nature Areas		-	86	86	-	-	14	(14)	-100%	86
05.40 - Tempe Airport		-	1 214	1 214	-	-	202	(202)	-100%	1 214
05.41 - Cemeteries Bloemfontein		1 296	2 366	2 366	123	213	394	(182)	-46%	2 366
05.42 - Cemeteries Botshabelo		2 162	3 944	3 944	186	378	657	(280)	-43%	3 944
05.43 - Cemeteries Thaba Nchu		241	429	429	25	39	71	(33)	-46%	429
05.44 - Parks Development		63	184	184	2	3	31	(28)	-91%	184
05.54 - Disaster Management Operations		34	-	-	2	5	-	5	0%	-
05.56 - Transport Unit		-	18 696	18 696	-	-	3 118	(3 118)	-100%	18 696
Vote 06 - Planning, Human Settlement And Economic Dev		26 592	63 926	63 926	4 284	8 285	10 654	(2 370)	-22%	63 926
06.3 - Urban Design		552	363	363	2	6	61	(54)	-90%	363
06.5 - Development Applications		849	1 012	1 012	37	116	189	(53)	-31%	1 012
06.6 - Building Zoning Control		7 989	8 606	8 606	379	845	1 434	(589)	-41%	8 606
06.7 - Enforcement Division		3 412	631	631	-	-	105	(105)	-100%	631
06.8 - Outdoor Advertising		6 346	3 873	3 873	679	1 314	646	669	104%	3 873
06.18 - Administration And Finance		30 008	-	-	-	-	-	-	-	-
06.19 - Business Operations		3 068	-	-	-	-	-	-	-	-
06.22 - Church Street Houses		517	817	817	43	85	138	(51)	-38%	817
06.23 - Hostels Mangaung		1 884	2 811	2 811	161	322	489	(147)	-31%	2 811
06.25 - Omega Service Centre Rooms		13	27	27	1	2	5	(2)	-51%	27
06.26 - Economic Flats		556	1 043	1 043	49	99	174	(75)	-43%	1 043
06.27 - Economic Letting Scheme 1 & 2		-	122	122	-	-	20	(20)	-100%	122
06.29 - Flats For The Aged		121	188	188	11	22	31	(10)	-31%	188
06.30 - Sub Economic Letting Scheme 1		15 090	1 907	1 907	85	170	318	(148)	-46%	1 907
06.31 - Sub Economic Letting Scheme 2		203	457	457	20	41	76	(35)	-46%	457
06.32 - Sub Economic Letting Scheme 3		129	254	254	12	23	42	(19)	-46%	254
06.33 - Bloemhof Flats		2 037	3 221	3 221	178	356	537	(181)	-34%	3 221
06.34 - Erlich Park Homes		4 018	3 078	3 078	356	708	513	195	38%	3 078
06.35 - Lente Hof		(11)	288	288	-	-	48	(48)	-100%	288
06.36 - Lourier Park Houses		(129)	2 581	2 581	-	-	427	(427)	-100%	2 581
06.37 - Sundry Dwellings		1 453	2 425	2 425	135	259	404	(145)	-36%	2 425
06.39 - Stilliris		878	1 528	1 528	78	142	255	(113)	-44%	1 528
06.41 - Property Rentals		15 636	13 870	13 870	1 934	3 422	2 312	1 110	48%	13 870
06.42 - Property Disposal		431	5 146	5 146	42	182	858	(676)	-79%	5 146
06.45 - Land Banking And Development		(69 421)	-	-	-	-	-	-	-	-
06.46 - Bng & Property Finance Administration		49	9 327	9 327	4	8	1 555	(1 546)	-99%	9 327
06.55 - Tourism		45	358	358	3	9	60	(50)	-84%	358
06.57 - Smme's		869	13	13	77	153	2	151	6827%	13

Vote 07 - Fresh Produce Market	-	35 030	35 030	2 928	5 613	5 838	(225)	-4%	35 030	
07.1 - Administration And Finance	-	31 605	31 605	2 680	5 157	5 267	(110)	-2%	31 605	
07.2 - Business Operations	-	3 425	3 425	248	456	571	(115)	-20%	3 425	
Vote 08 - Economic Development	-	-	-	-	-	-	-	-	-	
Vote 09 - Technical Services	709 619	695 725	695 725	51 366	158 778	115 954	42 824	37%	695 725	
09.9 - Engineering Services	15 837	-	-	-	-	-	-	-	-	
09.15 - Sanitary Services Revenue	683 732	695 129	695 129	51 366	158 778	115 855	42 923	37%	695 129	
09.16 - Bloemfontein Sewer Reticulation	50	75	75	-	-	12	(12)	-100%	75	
09.19 - Vacuum Services	-	521	521	-	-	87	(87)	-100%	521	
Vote 10 - Water	1 766 253	1 844 878	1 844 878	129 091	383 085	307 480	75 605	25%	1 844 878	
10.2 - Bulk Water Services	1 784 548	1 839 522	1 839 522	129 026	382 821	306 587	76 234	25%	1 839 522	
10.4 - Water Demand Management	1 705	5 356	5 356	65	264	893	(629)	-70%	5 356	
Vote 11 - Centlec	3 463 229	3 713 429	3 713 429	389 151	859 795	618 905	240 890	39%	3 713 429	
11.7 - Marketing & Communication	-	36	36	-	-	6	(6)	-100%	36	
11.13 - Revenue Management	87 151	114 696	114 696	4 255	8 032	19 116	(11 084)	-58%	114 696	
11.15 - Supply Chain Management	7 073	385	385	-	-	64	(64)	-100%	385	
11.16 - Asset Management	4 348	1 580	1 580	(16)	(37)	263	(300)	-114%	1 580	
11.20 - Human Resource Development	843	1 202	1 202	-	-	200	(200)	-100%	1 202	
11.22 - Revenue And Customer Management	8 224	10 939	10 939	190	1 114	1 823	(709)	-39%	10 939	
11.23 - Trading Services	2 789 684	3 578 589	3 578 589	354 312	882 889	596 431	86 458	14%	3 578 589	
11.26 - Planning	-	3 580	3 580	-	-	597	(597)	-100%	3 580	
11.29 -	-	2 422	2 422	-	-	404	(404)	-100%	2 422	
11.37 - Electricity Supply: Kopanong	70 482	-	-	8 171	15 504	-	15 504	0%	-	
11.38 - Electricity Supply: Mohokare	28 839	-	-	3 354	6 751	-	6 751	0%	-	
11.45 - Administration	455 142	-	-	18 029	143 829	-	143 829	0%	-	
11.46 - Administration	9 683	-	-	856	1 713	-	1 713	0%	-	
11.50 - Fleet Maintenance	1 950	-	-	-	-	-	-	-	-	
Vote 12 - Miscellaneous	1 492 756	1 643 356	1 643 356	157 930	183 392	273 893	(90 501)	-33%	1 643 356	
12.3 - Sundries	293 879	141 550	141 550	17 833	33 737	23 592	10 145	43%	141 550	
12.5 - Governmental Transfers	1 198 877	1 501 806	1 501 806	140 097	149 655	250 301	(100 646)	-40%	1 501 806	
Vote 13 - Public Safety And Security	100	28 382	28 382	12	13	4 730	(4 717)	-100%	28 382	
13.2 - Traffic Operations	60	25 383	25 383	2	2	4 230	(4 228)	-100%	25 383	
13.4 - Parking Garage	40	1 698	1 698	-	2	283	(281)	-99%	1 698	
13.7 - Disaster Management Operations	-	26	26	6	6	4	1	33%	26	
13.10 - Fire And Rescue Operations	-	1 276	1 276	4	4	213	(209)	-98%	1 276	
Vote 14 - Naledi And Soutpan	0	-	-	-	-	-	-	-	-	
Vote 15 - Other	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	9 325 398	10 382 798	10 382 798	891 600	1 987 545	1 730 466	257 079	15%	10 382 798

Expenditure by Vote	1										
Vote 01 - Office Of The City Manager	104 762	116 814	116 814	8 972	18 110	19 469	(1 359)	-7%	116 814		
01.1 - Office Of City Manager	10 656	13 162	13 162	666	1 406	2 194	(787)	-36%	13 162		
01.2 - Head Strategic Support	3 733	3 994	3 994	331	667	666	1	0%	3 994		
01.3 - Strategic Projects	5 601	5 897	5 897	461	941	983	(42)	-4%	5 897		
01.5 - Regional Centre Bloemfontein	24 221	24 329	24 329	2 298	4 511	4 055	456	11%	24 329		
01.6 - Regional Center Botshabelo	9 350	9 243	9 243	811	1 710	1 541	170	11%	9 243		
01.7 - Regional Center Thaba Nchu	18 010	18 983	18 983	1 541	3 036	3 164	(127)	-4%	18 983		
01.8 - Deputy Executive Director Operations	3 583	3 648	3 646	241	518	608	(90)	-15%	3 646		
01.9 - Idp And Org Performance Strategic Planning	208	1 035	1 035	—	—	173	(173)	-100%	1 035		
01.10 - Knowledge Management	5 375	6 164	6 164	438	826	1 027	(201)	-20%	6 164		
01.11 - Intergovernment Relations	19	37	37	—	—	6	(6)	-100%	37		
01.12 - Administrative Support	5 056	5 322	5 322	480	1 043	887	156	18%	5 322		
01.13 - Risk Manage And Anti-Fraud & Corruption	8 330	13 673	13 673	707	1 464	2 278	(815)	-36%	13 673		
01.14 - Internal Audit	10 621	11 327	11 327	998	1 987	1 888	99	5%	11 327		
01.15 - Project Management Unit	—	—	—	—	—	—	—	—	—	—	
Vote 02 - Office Of The Executive Mayor	140 348	159 120	159 120	10 254	25 406	26 520	(1 114)	-4%	159 120		
02.1 - Office Of The Speaker	8 061	9 780	9 780	575	1 181	1 630	(449)	-28%	9 780		
02.3 - Councils General Expences	18 008	20 896	20 896	56	5 687	3 483	2 205	63%	20 896		
02.5 - M P A C	3 358	3 915	3 915	1	1	653	(652)	-100%	3 915		
02.7 - Administrative Support	16 621	18 930	18 930	1 605	2 932	3 155	(223)	-7%	18 930		
02.9 - Special Programmes	2 334	3 170	3 170	115	223	528	(305)	-58%	3 170		
02.10 - Youth Coordination	3 274	3 914	3 914	283	553	652	(100)	-15%	3 914		
02.11 - Communications	7 525	8 923	8 923	742	1 388	1 487	(99)	-7%	8 923		
02.12 - Communications - Projects	123	655	655	—	—	108	(109)	-100%	655		
02.13 - Deputy Executive Mayor	74 498	81 547	81 547	5 973	11 822	13 591	(1 769)	-13%	81 547		
02.14 - Policy & Strategy	1	12	12	—	—	2	(2)	-100%	12		
02.15 - Intervention Unit	5	48	48	0	0	8	(8)	-95%	48		
02.16 - Office Of The Councils Whip	6 542	7 329	7 329	905	1 618	1 222	396	32%	7 329		
Vote 03 - Corporate Services	381 737	346 268	346 268	18 140	36 211	57 712	(21 501)	-37%	346 268		
03.1 - Head Corporate Services Administration	8 617	11 516	11 516	746	1 368	1 919	(552)	-29%	11 516		
03.2 - Administrative Training	6 745	8 385	8 385	536	1 071	1 397	(326)	-23%	8 385		
03.3 - Operational Training	9 371	11 253	11 253	802	1 557	1 876	(318)	-17%	11 253		
03.4 - Administration	1 309	3 495	3 495	46	473	583	(109)	-18%	3 495		
03.5 - Skills Development	335	1 841	1 841	247	461	307	155	50%	1 841		
03.6 - Fleet Services Administration	—	1 009	1 009	71	205	168	37	22%	1 009		
03.7 - Benefits Administration	1 733	3 557	3 557	292	436	593	(156)	-26%	3 557		
03.8 - Leave Section	10 710	12 365	12 365	943	2 248	2 081	188	9%	12 365		
03.9 - Performance Improvement	4 046	5 471	5 471	394	729	912	(183)	-20%	5 471		
03.10 - Employment	10 664	11 890	11 890	1 174	2 147	1 982	165	8%	11 890		
03.11 - Occupational Health	4 019	5 078	5 078	371	700	848	(147)	-17%	5 078		
03.13 - Job Evaluation	3 402	3 464	3 464	316	613	577	35	6%	3 464		
03.14 - Employee Wellness	2 276	2 384	2 384	189	377	397	(20)	-5%	2 384		
03.15 - Labour Relations	16 020	19 894	19 894	1 314	2 566	3 316	(750)	-23%	19 894		
03.16 - Legal Services	15 523	23 113	23 113	991	1 787	3 852	(2 085)	-54%	23 113		
03.17 - Facilities Management - Stadiums	195 435	96 015	96 015	4 132	8 354	16 002	(7 849)	-48%	96 015		
03.18 - Safety And Loss Control	3 424	4 895	4 895	239	470	818	(346)	-42%	4 895		
03.19 - Committee Services	18 410	24 265	24 265	1 511	3 206	4 044	(838)	-21%	24 265		
03.20 - Administration Management	3 409	9 286	9 286	241	464	1 548	(1 083)	-70%	9 286		
03.21 - E-Governance Architecture And Design	5 817	8 668	8 668	203	462	1 445	(983)	-68%	8 668		
03.22 - Service Management And Infra-Struc Support	43 270	52 120	52 120	2 877	5 450	8 687	(3 237)	-37%	52 120		
03.23 - It Administration	17 200	26 304	26 304	507	1 067	4 384	(3 317)	-76%	26 304		
Vote 04 - Finance	264 998	310 127	310 127	29 637	43 750	51 688	(7 938)	-15%	310 127		
04.1 - Payroll Management	14 700	—	—	—	—	—	—	—	—	—	
04.2 - Chief Financial Officer - Administration	5 637	12 735	12 935	554	1 003	2 141	(1 138)	-53%	12 935		
04.3 - Financial Support Division	486	532	532	42	85	89	(4)	-5%	532		
04.5 - Financial Systems	7 561	7 573	7 573	3 407	3 407	1 262	2 145	170%	7 573		
04.7 - Treasury	5 382	11 631	11 631	1 004	1 757	1 939	(182)	-9%	11 631		
04.9 - Budget	1 431	2 693	2 693	312	501	449	52	12%	2 693		
04.11 - Administration	2 465	5 765	5 765	220	445	961	(516)	-54%	5 765		
04.14 - Demand And Acquisition	9 323	16 708	16 708	847	1 592	2 785	(1 192)	-43%	16 708		
04.15 - Contract And Performance Management	2 897	7 774	7 774	245	516	1 288	(780)	-60%	7 774		
04.17 - Logistics And Warehouse	13 138	16 850	16 850	993	1 971	2 808	(837)	-30%	16 850		
04.19 - Debt Collection	14 217	43 820	43 520	1 244	2 503	7 276	(4 773)	-86%	43 520		
04.21 - Billing	29 737	26 024	25 759	2 676	3 434	4 313	(880)	-20%	25 759		
04.24 - Rates And Taxes	11 638	10 883	10 883	773	1 607	1 814	(207)	-11%	10 883		
04.26 - Cash Management	32 440	26 510	26 810	2 334	4 709	4 446	263	6%	26 810		
04.27 - Customer Services	12 913	14 387	14 387	1 119	2 239	2 398	(159)	-7%	14 387		
04.29 - Operational Division	24 758	30 495	30 560	2 328	4 379	5 088	(709)	-14%	30 560		
04.31 - Data Analysis	4 594	5 667	5 667	382	732	945	(213)	-23%	5 667		
04.33 - Acquisition And Control	40 385	38 582	38 582	8 630	9 022	6 430	2 592	40%	38 582		
04.36 - Accounting And Reporting	4 249	6 716	6 716	1 051	1 289	1 119	170	15%	6 716		
04.37 - Control And Operations	3 675	12 019	12 019	438	814	2 003	(1 189)	-59%	12 019		
04.40 - Cc Heading	3 258	3 500	3 500	—	—	583	(583)	-100%	3 500		
04.41 - Payroll Management	—	9 262	9 262	1 037	1 746	1 544	202	13%	9 262		
04.42 - Assessment Rates	17 115	—	—	0	0	0	0	0%	—	—	

Vote 05 - Community Services	329 832	666 549	666 549	37 454	77 273	111 092	(33 819)	-30%	666 549
05.1 - Transport Unit	21 660	—	—	7	1 216	—	1 216	#DIV/0!	—
05.2 - Head Social Services - Administration	4 153	6 774	6 774	343	752	1 129	(377)	-33%	6 774
05.3 - Administration	1 534	4 520	4 470	157	276	745	(469)	-63%	4 470
05.4 - Libraries And Information Services	23 886	27 093	27 093	2 079	4 189	4 516	(327)	-7%	27 093
05.5 - Arts And Culture	1 103	1 198	1 198	95	188	200	(12)	-8%	1 198
05.6 - Hiv/Aids	9 478	9 642	9 692	831	1 641	1 615	26	2%	9 692
05.7 - Environmental Health Services	19 484	22 141	22 221	1 528	3 148	3 704	(556)	-15%	22 221
05.8 - Laboratory	2 103	3 403	3 403	135	267	567	(300)	-53%	3 403
05.9 - Pest And Vector Control	204	390	390	—	—	65	(65)	-100%	390
05.10 - Community Development	4 118	4 311	4 231	338	874	705	(31)	-4%	4 231
05.11 - Sports Development	5 563	5 762	5 762	447	937	960	(23)	-2%	5 762
05.12 - Facilities Management - Swimming Pools	13 134	25 010	25 010	1 127	2 057	4 168	(2 111)	-51%	25 010
05.13 - Facilities Management - Stadiums	40 875	8 236	8 236	846	1 637	1 373	264	19%	8 236
05.14 - Solid Waste Management Administration	—	5 953	5 953	224	332	892	(661)	-67%	5 953
05.15 - Landfill Site Management	—	21 822	21 822	884	1 106	3 637	(2 531)	-70%	21 822
05.16 - Disposal Sites	—	28 091	28 091	1 342	3 099	4 682	(1 583)	-34%	28 091
05.17 - Solid Waste Management	—	3 043	3 043	192	424	507	(84)	-18%	3 043
05.18 - Public Cleansing	—	63 174	63 174	5 633	9 970	10 529	(559)	-5%	63 174
05.19 - Domestic Waste	—	113 912	113 912	9 135	20 041	18 885	1 056	6%	113 912
05.20 - Trade Waste	—	29 515	29 515	1 581	4 004	4 919	(815)	-19%	29 515
05.21 - Waste Botshabelo	—	25 613	25 613	1 882	4 503	4 269	235	5%	25 613
05.22 - Waste Thaba Nchu	—	18 822	18 822	1 558	3 801	3 137	864	21%	18 822
05.23 - Administration	3 035	—	—	—	—	—	—	—	—
05.24 - Fire And Rescue Operations Bloemfontein	76 436	—	—	—	—	—	—	—	—
05.25 - Traffic Administration	—	100	100	—	—	17	(17)	-100%	100
05.27 - Traffic Operations	9 226	84	84	3	3	14	(11)	-78%	84
05.35 - Law Enforcement Operations	942	103	103	—	—	17	(17)	-100%	103
05.37 - Administration	3 624	3 622	3 622	369	671	604	87	11%	3 622
05.38 - Nature Resource Management - Zoo	12 493	10 537	10 537	702	1 487	1 756	(269)	-15%	10 537
05.39 - Nature Resource Management - Nature Areas	2 600	5 051	5 051	235	458	842	(384)	-46%	5 051
05.41 - Cemeteries Bloemfontein	9 936	12 663	12 663	492	929	2 111	(1 181)	-58%	12 663
05.42 - Cemeteries Botshabelo	4 925	6 438	6 438	453	874	1 073	(198)	-18%	6 438
05.43 - Cemeteries Thaba Nchu	1 785	1 804	1 804	151	293	301	(7)	-2%	1 804
05.44 - Parks Development	18 197	24 592	24 612	797	1 714	4 102	(2 388)	-58%	24 612
05.45 - Parks - Sports Field Maintenance	881	855	855	68	135	143	(7)	-5%	855
05.46 - Parks - Technical Services	3 349	5 683	5 683	269	410	947	(538)	-57%	5 683
05.47 - Parks - Horticultural Central	4 591	4 815	4 815	398	750	802	(53)	-7%	4 815
05.48 - Parks - Horticultural North	4 525	4 620	4 600	250	523	767	(243)	-32%	4 600
05.49 - Parks - Horticultural South	2 413	2 580	2 580	115	227	430	(203)	-47%	2 580
05.50 - Parks - Horticultural East	3 216	3 606	3 606	248	452	601	(149)	-25%	3 606
05.51 - Parks - Horticultural Botshabelo	3 230	4 044	4 044	304	624	674	(50)	-7%	4 044
05.52 - Parks - Horticultural Thaba Nchu	3 953	4 267	4 267	347	703	711	(8)	-1%	4 267
05.53 - Management	2 334	—	—	—	—	—	—	—	—
05.54 - Disaster Management Operations	3 282	—	—	91	145	—	145	#DIV/0!	—
05.55 - Control Centre	7 607	—	—	808	1 202	—	1 202	#DIV/0!	—
05.56 - Transport Unit	—	142 658	142 658	1 410	1 410	23 776	(22 367)	-94%	142 658
Vote 06 - Planning, Human Settlement And Economic Dev	228 123	266 892	266 892	15 543	30 249	44 482	(14 234)	-32%	266 892
06.1 - Head - Administration And Finance	19 525	16 891	16 971	708	1 176	2 824	(1 648)	-58%	16 971
06.2 - Spatial Development Framework	160	559	559	—	—	93	(93)	-100%	559
06.3 - Urban Design	3 741	9 760	9 760	243	488	1 827	(1 141)	-70%	9 760
06.4 - Transport Planning	6 970	8 753	8 753	423	892	1 459	(567)	-39%	8 753
06.5 - Development Applications	9 627	11 678	11 757	841	1 700	1 980	(280)	-13%	11 757
06.6 - Building Zoning Control	6 918	14 933	14 843	545	1 073	2 474	(1 401)	-57%	14 843
06.7 - Enforcement Division	2 144	2 354	2 354	163	325	392	(67)	-17%	2 354
06.8 - Outdoor Advertising	2 321	2 757	2 711	216	401	455	(54)	-12%	2 711
06.9 - Architectural Services	2 820	2 331	2 380	207	414	397	17	4%	2 380
06.11 - Quantity Surveying	—	1 548	1 460	—	—	243	(243)	-100%	1 460
06.12 - Design And Development	4 397	4 455	4 533	451	814	752	63	8%	4 533
06.13 - Data Compilation	2 949	3 252	3 252	317	811	542	68	13%	3 252
06.15 - Environmental Strategic Planning	3 278	6 088	6 088	381	641	1 014	(374)	-37%	6 088
06.16 - Environmental Strategic Planning	1 364	1 364	1 364	115	229	227	2	1%	1 364
06.17 - Environmental Assessment Division	1 667	1 543	1 543	184	338	257	81	32%	1 543
06.18 - Administration And Finance	6 682	—	—	79	173	—	173	0%	—
06.19 - Business Operations	9 794	—	—	—	—	—	—	—	—
06.20 - Head: Administration	2 370	4 270	4 300	286	431	717	(285)	-40%	4 300
06.21 - Administration	31 082	27 431	27 499	1 828	3 599	4 583	(884)	-21%	27 499
06.23 - Hostels Mangaung	—	1	1	—	—	0	(0)	-100%	1
06.33 - Bloemhof Flats	0	1	1	—	1	0	1	330%	1
06.36 - Lourier Park Houses	—	4	4	—	3	1	2	407%	4
06.39 - Stillirius	1	1	1	—	—	0	(0)	-100%	1
06.41 - Property Rentals	7 351	7 914	7 914	645	1 169	1 319	(150)	-11%	7 914
06.42 - Property Disposal	5 627	5 784	5 784	403	877	964	(87)	-9%	5 784
06.44 - Property Maintenance	4 931	5 591	5 591	310	775	932	(157)	-17%	5 591
06.45 - Land Banking And Development	3 439	3 189	3 261	482	920	544	376	69%	3 261
06.46 - Bng & Property Finance Administration	10 496	11 287	11 345	862	1 715	1 891	(176)	-9%	11 345
06.47 - Administration	12 084	12 975	13 031	1 138	2 202	2 172	30	1%	13 031
06.48 - Pmu Mega Projects	3 416	15 000	15 000	—	—	2 500	(2 500)	-100%	15 000
06.49 - Bloemfontein South	5 873	9 713	9 643	660	1 313	1 607	(294)	-18%	9 643
06.50 - Bloemfontein North	8 672	15 655	15 655	540	1 051	2 609	(1 558)	-60%	15 655
06.51 - Thaba Nchu	4 598	4 553	4 666	368	787	778	(11)	-1%	4 666
06.52 - Botshabelo	11 923	12 984	12 646	1 055	2 115	2 108	8	0%	12 646
06.53 - Administration And Strategic Support	13 403	23 219	22 850	405	885	3 836	(3 151)	-82%	22 850
06.54 - Marketing & Investment Promotion	3 543	3 910	3 910	469	855	652	203	31%	3 910
06.55 - Tourism	3 885	4 357	4 667	336	872	754	(82)	-11%	4 667
06.56 - Rural Development	3 368	3 673	3 673	322	639	612	26	4%	3 673
06.57 - Smme's	7 724	7 121	7 121	562	1 185	1 187	(1)	0%	7 121

Vote 07 - Fresh Produce Market	—	15 418	15 418	1 177	2 301	2 570	(269)	-10%	15 418
07.1 - Administration And Finance	—	5 542	5 542	493	947	924	23	2%	5 542
07.2 - Business Operations	—	9 876	9 876	684	1 354	1 646	(292)	-18%	9 876
Vote 08 - Economic Development	—	—	—	—	—	—	—	—	—
Vote 09 - Technical Services	1 036 128	713 704	713 704	34 117	68 167	118 951	(50 784)	-43%	713 704
09.1 - Administration And Strategic Support	4 675	6 591	6 591	468	853	1 099	(246)	-22%	6 591
09.2 - Traffic Signs	5 214	5 947	5 947	485	949	991	(43)	-4%	5 947
09.3 - Administrative Support	3 218	3 434	3 434	305	631	672	59	10%	3 434
09.4 - Bloemfontein North	98 903	41 547	41 547	(3 302)	(245)	6 924	(7 170)	-104%	41 547
09.5 - Bloemfontein South	25 578	30 778	30 778	3 788	5 756	5 130	626	12%	30 778
09.6 - Botshabelo	16 248	22 643	22 643	1 130	2 188	3 774	(1 586)	-42%	22 643
09.7 - Thaba Nchu	7 073	8 570	8 570	800	1 198	1 428	(232)	-16%	8 570
09.8 - Epwp And Wayleaves	6 885	6 684	6 684	645	1 370	1 111	259	23%	6 684
09.9 - Engineering Services	312 783	137 515	137 515	624	1 265	22 918	(21 654)	-94%	137 515
09.11 - Fleet Maintenance	—	71 900	71 900	3 770	8 067	11 983	(3 916)	-33%	71 900
09.12 - Engineering Support	—	5 777	5 777	338	735	983	(228)	-24%	5 777
09.13 - Diverse Workshop Support	—	27 722	27 722	1 439	2 053	4 620	(2 567)	-56%	27 722
09.14 - Purification And Sanitation	243 292	134 423	134 423	3 333	7 771	22 404	(14 633)	-65%	134 423
09.15 - Sanitary Services Revenue	182 810	89 275	89 275	7 440	14 880	14 878	0	0%	89 275
09.16 - Bloemfontein Sewer Reticulation	68 696	60 473	60 473	2 747	8 350	10 078	(3 729)	-37%	60 473
09.17 - Botshabelo Sewer Reticulation	12 045	10 429	10 429	448	1 086	1 738	(652)	-37%	10 429
09.18 - Thaba Nchu Sewer Reticulation	3 342	6 793	6 793	192	469	1 132	(663)	-59%	6 793
09.19 - Vacuum Services	45 586	43 224	43 224	9 667	12 796	7 204	5 592	78%	43 224
Vote 10 - Water	2 126 783	2 114 656	2 114 656	128 721	221 640	352 443	(130 803)	-37%	2 114 656
10.1 - Administrative Support	4 404	4 954	4 954	351	767	828	(58)	-7%	4 954
10.2 - Bulk Water Services	1 944 158	1 956 339	1 956 339	120 867	203 022	326 057	(123 035)	-38%	1 956 339
10.3 - Engineering Services	5 756	8 030	8 030	563	1 126	1 338	(212)	-16%	8 030
10.4 - Water Demand Management	73 986	31 711	31 711	766	1 595	5 285	(3 680)	-70%	31 711
10.5 - Water Reticulation Bloemfontein	67 721	79 156	79 156	4 325	10 184	13 193	(2 999)	-23%	79 156
10.6 - Water Reticulation Thaba Nchu	8 204	10 445	10 445	854	1 535	1 741	(206)	-12%	10 445
10.7 - Water Reticulation Botshabelo	21 083	21 749	21 749	1 237	3 053	3 625	(572)	-16%	21 749
10.8 - Laboratory Services	1 470	2 273	2 273	157	349	379	(30)	-8%	2 273
Vote 11 - Centlec	3 604 439	3 395 493	3 395 493	409 197	881 591	565 916	315 675	56%	3 395 493
11.1 - Board Of Directors	189	1 571	1 571	—	—	262	(262)	-100%	1 571
11.2 - Company Secretary Office	19 202	17 574	17 574	115	580	2 929	(2 339)	-80%	17 574
11.3 - Audit And Risk Committee	117	482	482	36	36	80	(44)	-55%	482
11.4 - Chief Executive Officer	24 093	18 198	18 198	1 667	3 355	3 033	322	11%	18 198
11.5 - Sherq	11 146	11 471	11 471	454	924	1 912	(988)	-52%	11 471
11.7 - Marketing & Communication	4 287	9 680	9 680	113	227	1 613	(1 386)	-86%	9 680
11.8 - Internal Audit & Risk Management	6 849	7 815	7 815	2 770	3 280	1 302	1 977	152%	7 815
11.9 - Information Management	23 549	35 621	35 621	2 911	3 508	5 937	(2 429)	-41%	35 621
11.10 - Legal & Contract Services	2 472	9 477	9 477	557	668	1 580	(912)	-58%	9 477
11.11 - Chief Financial Officer	21 001	29 390	29 390	735	1 616	4 898	(3 283)	-67%	29 390
11.12 - Financial Management & Support	10 700	9 915	9 915	722	1 426	1 652	(227)	-14%	9 915
11.13 - Revenue Management	21 910	24 140	24 140	1 536	3 222	4 023	(801)	-20%	24 140
11.14 - Budget & Compliance	23 607	131 696	131 696	1 174	2 241	21 949	(19 709)	-90%	131 696
11.15 - Supply Chain Management	16 985	15 948	15 948	1 039	1 981	2 658	(677)	-25%	15 948
11.16 - Asset Management	11 804	20 630	20 630	2 678	2 863	3 438	(576)	-17%	20 630
11.17 - Executive Manager - Human Resources	2 702	7 139	7 139	875	1 123	1 190	(67)	-6%	7 139
11.18 - Labour Relations	3 240	1 554	1 554	250	495	259	236	91%	1 554
11.19 - Human Resource Management	16 947	21 063	21 063	1 465	2 935	3 511	(575)	-16%	21 063
11.20 - Human Resource Development	17 654	19 439	19 439	1 704	2 906	3 240	(334)	-10%	19 439
11.21 - Executive Manager - Retail	2 563	1 926	1 926	211	440	321	119	37%	1 926
11.22 - Revenue And Customer Management	94 965	228 144	228 144	19 935	39 277	38 024	1 253	3%	228 144
11.23 - Trading Services	1 326 052	2 299 577	2 299 577	316 768	674 291	383 263	291 028	78%	2 299 577
11.24 - System Engineering	24 187	21 945	21 945	709	2 727	3 658	(931)	-25%	21 945
11.25 - Executive Manager - Wires	2 765	1 783	1 783	204	501	297	203	68%	1 783
11.26 - Planning	23 089	22 393	22 393	1 888	3 623	3 732	(109)	-3%	22 393
11.27 - Network Services	198 310	162 086	162 086	16 482	33 949	27 014	6 934	26%	162 086
11.28 - Si/Hern F/State & Other Mun(Tha Nchu & Bots)	49 123	42 625	42 625	3 422	6 879	7 104	(229)	-3%	42 625
11.29 -	78 891	69 075	69 075	5 208	10 711	11 513	(802)	-7%	69 075
11.30 - Executive Manager - Compl & Performance	2 772	2 998	2 998	191	427	500	(73)	-15%	2 998
11.31 - Compliance & Performance Management	21 003	10 793	10 793	1 538	3 300	1 799	1 502	83%	10 793
11.32 - Fleet & Security Management	48 526	58 571	58 571	4 342	7 976	9 762	(1 780)	-18%	58 571
11.34 - Power Generation	6 262	4 937	4 937	452	888	823	65	8%	4 937
11.35 - Facilities Management	211 897	75 837	75 837	17 379	34 981	12 640	22 321	177%	75 837
11.36 - Electricity Supply: Naledi	623 461	—	—	—	—	—	—	—	—
11.37 - Electricity Supply: Kopanong	78 925	—	—	1 491	19 348	—	19 348	0%	—
11.38 - Electricity Supply: Mohokare	38 176	—	—	(2 606)	7 132	—	7 132	0%	—
11.40 - Administration	137 322	—	—	—	—	—	—	—	—
11.41 - Administration	7 170	—	—	—	—	—	—	—	—
11.42 - Administration	24 300	—	—	149	240	—	240	0%	—
11.43 - Administration	3 326	—	—	22	22	—	22	0%	—
11.44 - Administration	79 822	—	—	14	79	—	79	0%	—
11.45 - Administration	72 846	—	—	174	462	—	462	0%	—
11.46 - Administration	33 035	—	—	23	56	—	56	0%	—
11.47 - Administration	26 857	—	—	231	575	—	575	0%	—
11.48 - Administration	21 984	—	—	86	193	—	193	0%	—
11.49 - Administration	1 006	—	—	—	—	—	—	—	—
11.50 - Fleet Maintenance	70 529	—	—	—	—	—	—	—	—
11.51 - Engineering Support	5 005	—	—	—	—	—	—	—	—
11.52 - Diverse Workshop Support	52 004	—	—	72	143	—	143	0%	—

Vote 12 - Miscellaneous	506 502	241 198	241 198	26 240	44 183	40 200	3 983	10%	241 198	
12.2 - Grant In Aid And Donations	1 512	1 525	1 525	—	—	254	(254)	-100%	1 525	
12.3 - Sundries	401 379	203 241	203 241	25 630	43 552	33 874	8 679	29%	203 241	
12.5 - Governmental Transfers	103 611	36 432	36 432	610	630	6 072	(5 442)	-90%	36 432	
Vote 13 - Public Safety And Security	274 993	332 909	332 909	19 889	40 944	55 485	(14 541)	-26%	332 909	
13.1 - Traffic Administration	3 868	4 897	4 897	236	472	833	(361)	-43%	4 897	
13.2 - Traffic Operations	77 943	82 830	82 830	5 421	11 349	13 805	(2 456)	-18%	82 830	
13.3 - Traffic Administrative Support	5 800	10 898	10 898	517	1 034	1 816	(783)	-43%	10 898	
13.4 - Parking Garage	1 593	2 181	2 181	128	255	364	(108)	-30%	2 181	
13.5 - Law Enforcement Operations	183 295	123 029	123 029	6 328	12 911	20 505	(7 594)	-37%	123 029	
13.6 - Disaster Management	—	2 484	2 484	213	423	414	9	2%	2 484	
13.7 - Disaster Management Operations	—	3 388	3 388	276	618	565	54	9%	3 388	
13.8 - Control Centre	—	7 987	7 987	—	—	1 328	(1 328)	-100%	7 987	
13.9 - Emergency Management Administration	—	4 134	4 134	51	85	689	(603)	-88%	4 134	
13.10 - Fire And Rescue Operations	—	88 337	88 337	6 476	13 345	14 723	(1 378)	-9%	88 337	
13.12 - Administrative Support	1 738	1 834	1 834	160	305	306	(1)	0%	1 834	
13.19 - Service Del Regulatory- Mon & Evaluation	0	1	1	—	—	0	(0)	-100%	1	
13.20 - Administration	756	831	831	63	127	138	(12)	-9%	831	
13.25 - Service Del Regulatory- Mon & Evaluation	—	—	—	20	20	—	20	0%	—	
Vote 14 - Naledi And Soutpan	67 121	66 877	66 877	1 091	2 556	11 146	(8 590)	-77%	66 877	
14.1 - Regional Management	12 001	12 635	12 635	120	431	2 106	(1 675)	-80%	12 635	
14.2 - Administration	7 939	7 991	7 991	209	461	1 332	(871)	-65%	7 991	
14.3 - Facilities Management	—	—	—	—	—	—	—	—	—	
14.4 - Budget & Treasury Administration	14 347	14 752	14 752	173	345	2 459	(2 114)	-86%	14 752	
14.6 - Disaster Management	599	647	647	—	—	108	(108)	-100%	647	
14.7 - Parks	2 954	2 715	2 715	—	—	453	(453)	-100%	2 715	
14.8 - Libraries	2 086	2 211	2 211	170	341	369	(28)	-8%	2 211	
14.9 - Building Zoning Control	1 161	1 154	1 154	—	—	192	(192)	-100%	1 154	
14.11 - Engineering Services - Administration	4 037	4 217	4 217	62	124	703	(579)	-82%	4 217	
14.12 - Refuse Removal	2 886	2 617	2 617	91	240	436	(198)	-45%	2 817	
14.13 - Sewerage	4 673	4 409	4 409	70	153	735	(582)	-79%	4 409	
14.14 - Water	2 948	2 648	2 648	40	91	441	(350)	-79%	2 648	
14.15 - Public Works	3 518	3 190	3 190	—	—	532	(532)	-100%	3 190	
14.16 - Regional Management	7 972	7 691	7 691	155	371	1 282	(911)	-71%	7 691	
Vote 15 - Other	—	—	—	—	—	—	—	—	—	
Total Expenditure by Vote	2	9 065 766	8 746 025	8 746 025	740 432	1 492 380	1 457 674	34 706	0	8 746 025
Surplus/ (Deficit) for the year	2	259 631	1 636 773	1 636 773	151 167	495 165	272 792	222 373	0	1 636 773

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		2 894 409	3 584 747	3 584 747	366 016	705 875	597 458	108 417	18%	3 584 747
Service charges - Water		1 145 977	1 308 282	1 308 282	98 358	189 495	218 047	(28 552)	-13%	1 308 282
Service charges - Waste Water Management		473 548	520 600	520 600	42 990	84 036	86 767	(2 731)	-3%	520 600
Service charges - Waste management		169 383	184 259	184 259	15 150	30 215	30 710	(495)	-2%	184 259
Sale of Goods and Rendering of Services		34 265	64 741	64 741	3 256	6 358	10 790	(4 432)	-41%	64 741
Agency services										
Interest										
Interest earned from Receivables		446 712	263 816	263 816	46 738	92 918	43 969	48 949	111%	263 816
Interest from Current and Non Current Assets		61 873	26 401	26 401	8 250	14 597	4 400			26 401
Dividends		12	3	3	3	6	0	6	143%	3
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		48 152	47 004	47 004	3 547	6 610	7 834	(1 224)	-16%	47 004
Licence and permits										
Operational Revenue		53 272	39 768	39 768	2 801	5 462	6 628	(1 166)	-18%	39 768
Non-Exchange Revenue										
Property rates		1 508 845	1 541 522	1 541 522	139 080	271 348	256 920	14 427	6%	1 541 522
Surcharges and Taxes										
Fines, penalties and forfeits		18 904	30 856	30 856	1 593	2 371	5 143	(2 771)	-54%	30 856
Licence and permits		1 440	579	579	112	235	96	139	144%	579
Transfers and subsidies - Operational		986 537	1 230 629	1 230 629	1 555	392 829	205 105	187 724	92%	1 230 629
Interest		124 636	52 801	52 801	13 267	26 305	8 800	17 505	199%	52 801
Fuel Levy		363 435	405 247	405 247	135 083	135 083	67 541	67 542	100%	405 247
Operational Revenue										
Gains on disposal of Assets		19 993	9 793	9 793	-	-	1 632	(1 632)		9 793
Other Gains		(62 031)	385	385	-	-	64	(64)		385
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		8 289 363	9 311 433	9 311 433	877 799	1 963 744	1 551 905	411 839	27%	9 311 433
Expenditure By Type										
Employee related costs		2 296 300	2 447 868	2 447 868	184 497	382 978	407 980	(25 002)	-6%	2 447 868
Remuneration of councillors		69 434	76 003	76 003	5 780	11 368	12 667	(1 300)	-10%	76 003
Bulk purchases - electricity		1 929 716	2 199 932	2 199 932	306 857	685 541	366 655	318 886	87%	2 199 932
Inventory consumed		907 295	632 529	632 477	46 883	51 339	105 417	(54 078)	-51%	632 477
Debt impairment		1 388 199	1 382 590	1 382 590	115 216	230 432	230 432	(0)	0%	1 382 590
Depreciation and amortisation		896 724	382 449	382 449	19 286	38 740	63 742	(25 002)	-39%	382 449
Interest		133 991	45 314	45 314	11 063	14 533	7 552	6 981	92%	45 314
Contracted services		638 543	676 966	676 638	27 295	34 095	112 798	(78 703)	-70%	676 638
Transfers and subsidies		-	1 845	1 845	(3 547)	(3 547)	307	(3 854)	-1254%	1 845
Irrecoverable debts written off		258 838	-	-	(792)	(799)	-	(799)	-	-
Operational costs		515 768	518 286	518 667	27 894	47 701	86 416	(38 715)	-45%	518 667
Losses on Disposal of Assets		25 953	-	-	-	-	-	-	-	-
Other Losses		5 006	382 242	382 242	-	-	63 707	(63 707)		382 242
Total Expenditure		9 065 766	8 746 025	8 746 025	740 432	1 492 380	1 457 674	34 706	2%	8 746 025
Surplus/(Deficit)		(776 404)	565 408	565 408	137 367	471 364	94 231	377 133	0	565 408
Transfers and subsidies - capital (monetary allocations)		801 712	951 365	951 365	3 800	3 800	2 383	1 417	0	951 365
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		25 309	1 516 773	1 516 773	141 167	475 164	96 614			1 516 773
Income Tax										
Surplus/(Deficit) after income tax		25 309	1 516 773	1 516 773	141 167	475 164	96 614			1 516 773
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		25 309	1 516 773	1 516 773	141 167	475 164	96 614			1 516 773
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		25 309	1 516 773	1 516 773	141 167	475 164	96 614			1 516 773

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M02 August

Vote Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		4 852	8 475	8 475	-	-	1 412	(1 412)	-100%	
Vote 04 - Finance		-	-	-	-	-	-	-	-	
Vote 05 - Community Services		70 888	173 950	173 950	(1 321)	(1 321)	28 992	(30 312)	-105%	
Vote 06 - Planning, Human Settlement And Economic Dev		119 420	336 694	336 694	(725)	(725)	56 116	(56 840)	-101%	
Vote 07 - Fresh Produce Market		-	2 697	2 697	-	-	449	(449)	-100%	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		184 468	167 140	167 140	(13 141)	(13 141)	27 857	(40 998)	-147%	
Vote 10 - Water		38 927	162 297	162 297	-	-	27 049	(27 049)	-100%	
Vote 11 - Cenilec		248 036	217 936	217 936	4 462	7 275	36 323	(29 047)	-80%	
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	
Vote 13 - Public Safety And Security		-	-	-	-	-	-	-	-	
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure	4,7	666 592	1 069 187	1 069 187	(10 724)	(7 911)	178 198	(186 109)	-104%	1 069 187
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		2 782	13 000	13 000	-	-	2 167	(2 167)	-100%	
Vote 04 - Finance		-	1	1	-	-	0	(0)	-100%	
Vote 05 - Community Services		3 008	14 734	14 734	-	-	2 456	(2 456)	-100%	
Vote 06 - Planning, Human Settlement And Economic Dev		34 508	54 551	54 551	3 092	3 092	9 092	(5 999)	-66%	
Vote 07 - Fresh Produce Market		-	-	-	-	-	-	-	-	
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	
Vote 09 - Technical Services		-	-	-	-	-	-	-	-	
Vote 10 - Water		-	-	-	-	-	-	-	-	
Vote 11 - Cenilec		-	-	-	-	-	-	-	-	
Vote 12 - Miscellaneous		-	-	-	-	-	-	-	-	
Vote 13 - Public Safety And Security		-	3 014	3 014	-	-	502	(502)	-100%	
Vote 14 - Naledi And Soutpan		-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Capital single-year expenditure	4	40 298	85 300	85 300	3 092	3 092	14 217	(11 124)	-78%	85 300
Total Capital Expenditure		706 890	1 154 487	1 154 487	(7 631)	(4 819)	192 415	(197 233)	-103%	1 154 487
Capital Expenditure - Functional Classification										
Governance and administration		92 948	47 022	47 022	-	-	7 837	(7 837)	-100%	47 022
Executive and council		1 228	7 000	7 000	-	-	1 167	(1 167)	-100%	7 000
Finance and administration		91 721	40 022	40 022	-	-	6 670	(6 670)	-100%	40 022
Internal audit		-	-	-	-	-	-	-	-	
Community and public safety		120 642	355 942	355 942	(725)	(725)	59 324	(60 048)	-101%	355 942
Community and social services		-	2 500	2 500	-	-	417	(417)	-100%	2 500
Sport and recreation		4 392	24 734	24 734	-	-	4 122	(4 122)	-100%	24 734
Public safety		323	3 014	3 014	-	-	502	(502)	-100%	3 014
Housing		115 851	325 694	325 694	(725)	(725)	54 282	(55 007)	-101%	325 694
Health		76	-	-	-	-	-	-	-	
Economic and environmental services		229 243	292 741	292 741	1 772	1 772	48 780	(47 019)	-96%	292 741
Planning and development		34 508	54 551	54 551	3 092	3 092	9 092	(5 999)	-66%	54 551
Road transport		194 735	238 190	238 190	(1 321)	(1 321)	39 698	(41 019)	-103%	238 190
Environmental protection		-	-	-	-	-	-	-	-	
Trading services		261 815	454 782	454 782	(8 678)	(5 866)	75 797	(81 663)	-108%	454 782
Energy sources		162 266	207 936	207 936	4 462	7 275	34 656	(27 381)	-79%	207 936
Water management		38 927	162 297	162 297	-	-	27 049	(27 049)	-100%	162 297
Waste water management		60 622	68 800	68 800	(13 141)	(13 141)	11 467	(24 607)	-215%	68 800
Waste management		-	15 750	15 750	-	-	2 625	(2 625)	-100%	15 750
Other		2 241	4 000	4 000	-	-	667	(667)	100%	4 000
Total Capital Expenditure - Functional Classification	3	706 890	1 154 487	1 154 487	(7 631)	(4 819)	192 415	(197 233)	-103%	1 154 487
Funded by:										
National Government		560 629	937 065	937 065	(12 094)	(12 094)	156 178	(168 271)	-108%	937 065
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departs Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		10 118	14 300	14 300	1 018	1 957	2 383	(427)	-18%	14 300
Transfers recognised - capital		570 747	951 365	951 365	(11 076)	(10 137)	158 561	(168 698)	-108%	951 365
Borrowing	6	12 220	-	-	-	-	-	-	-	
Internally generated funds		123 924	203 122	203 122	3 444	5 319	33 854	(28 535)	-84%	203 122
Total Capital Funding		706 890	1 154 487	1 154 487	(7 631)	(4 819)	192 415	(197 233)	-103%	1 154 487

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M02 August

Vote Description	Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	4 852	8 475	8 475	-	-	-	1 412	(1 412)	-100%	8 475
03.20 - Administration Management	4 852	8 475	8 475	-	-	-	1 412	(1 412)	-100%	8 475
Vote 04 - Finance	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services	70 888	173 950	173 950	(1 321)	(1 321)	(1 321)	28 992	(30 312)	-105%	173 950
05.1 - Transport Unit	70 888	-	-	(1 321)	(1 321)	(1 321)	-	(1 321)	#DIV/0!	-
05.15 - Landfill Site Management	-	15 750	15 750	-	-	-	2 625	(2 625)	-100%	15 750
05.56 - Transport Unit	-	158 200	158 200	-	-	-	26 387	(26 387)	-100%	158 200
Vote 06 - Planning, Human Settlement And Economic Dev	119 420	336 694	336 694	(725)	(725)	(725)	56 116	(56 840)	-101%	336 694
06.19 - Business Operations	100	-	-	-	-	-	-	-	-	-
06.49 - Bloemfontein South	57 982	181 349	181 349	-	-	-	30 225	(30 225)	-100%	181 349
06.50 - Bloemfontein North	43 407	105 852	105 852	(101)	(101)	(101)	17 642	(17 743)	-101%	105 852
06.51 - Thaba Nchu	174	17 000	17 000	-	-	-	2 833	(2 833)	-100%	17 000
06.52 - Botshabelo	14 278	21 493	21 493	(624)	(624)	(624)	3 582	(4 206)	-117%	21 493
06.55 - Tourism	2 241	4 000	4 000	-	-	-	667	(667)	-100%	4 000
06.56 - Rural Development	1 228	2 000	2 000	-	-	-	333	(333)	-100%	2 000
06.57 - Smme's	-	5 000	5 000	-	-	-	833	(833)	-100%	5 000
Vote 07 - Fresh Produce Market	-	2 697	2 697	-	-	-	449	(449)	-100%	2 697
07.1 - Administration And Finance	-	1 000	1 000	-	-	-	167	(167)	-100%	1 000
07.2 - Business Operations	-	1 697	1 697	-	-	-	283	(283)	-100%	1 697
Vote 08 - Economic Development	-	-	-	-	-	-	-	-	-	-
Vote 09 - Technical Services	184 468	167 140	167 140	(13 141)	(13 141)	(13 141)	27 857	(40 998)	-147%	167 140
09.9 - Engineering Services	123 846	79 990	79 990	-	-	-	13 332	(13 332)	-100%	79 990
09.11 - Fleet Maintenance	-	18 350	18 350	-	-	-	3 058	(3 058)	-100%	18 350
09.14 - Purification And Sanitation	60 522	68 800	68 800	(13 141)	(13 141)	(13 141)	11 487	(24 607)	-215%	68 800
Vote 10 - Water	38 927	162 297	162 297	-	-	-	27 049	(27 049)	-100%	162 297
10.2 - Bulk Water Services	20 487	80 700	80 700	-	-	-	13 450	(13 450)	-100%	80 700
10.4 - Water Demand Management	18 440	81 597	81 597	-	-	-	13 599	(13 599)	-100%	81 597
Vote 11 - Centlec	248 036	217 936	217 936	4 462	7 275	7 275	36 323	(29 047)	-80%	217 936
11.20 - Human Resource Development	-	800	800	-	-	-	133	(133)	-100%	800
11.22 - Revenue And Customer Management	27 612	15 600	15 600	2 001	2 001	2 001	2 600	(599)	-23%	15 600
11.26 - Planning	80 361	127 500	127 500	798	1 709	1 709	21 250	(19 541)	-92%	127 500
11.27 - Network Services	12 272	15 335	15 335	34	268	268	2 556	(2 288)	-90%	15 335
11.28 - Si/Hem F/State & Other Mun(Tha Nchu & Bots)	2 477	1 500	1 500	130	677	677	250	427	171%	1 500
11.29 -	13 588	34 701	34 701	401	1 012	1 012	5 783	(4 771)	-82%	34 701
11.32 - Fleet & Security Management	22 670	8 000	8 000	-	-	-	1 333	(1 333)	-100%	8 000
11.34 - Power Generation	35	1 000	1 000	-	41	41	167	(126)	-76%	1 000
11.35 - Facilities Management	854	3 500	3 500	-	441	441	583	(142)	-24%	3 500
11.37 - Electricity Supply: Kopanong	1 610	-	-	1 043	1 071	1 071	-	1 071	0%	-
11.38 - Electricity Supply: Mohokare	787	-	-	55	55	55	-	55	0%	-
11.50 - Fleet Maintenance	85 770	-	-	-	-	-	-	-	-	-
11.51 - Engineering Support	-	10 000	10 000	-	-	-	1 667	(1 667)	-100%	10 000
Vote 12 - Miscellaneous	-	-	-	-	-	-	-	-	-	-
Vote 13 - Public Safety And Security	-	-	-	-	-	-	-	-	-	-
Vote 14 - Naledi And Soutpan	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	666 592	1 069 187	1 069 187	(10 724)	(7 911)	(7 911)	178 198	(186 109)	-104%	1 069 187

Capital expenditure - Municipal Vote								
Expenditure of single-year capital appropriation	1							
Vote 01 - Office Of The City Manager	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	2 782	13 000	13 000	-	-	2 167	(2 167)	-100%
03.11 - Occupational Health	76	-	-	-	-	-	-	-
03.17 - Facilities Management - Stadiums	1 707	12 500	12 500	-	-	2 083	-	12 500
03.19 - Committee Services	999	500	500	-	-	83	-	500
Vote 04 - Finance	-	1	1	-	-	0	(0)	-100%
04.36 - Accounting And Reporting	-	1	1	-	-	0	-	1
Vote 05 - Community Services	3 008	14 734	14 734	-	-	2 456	(2 456)	-100%
05.24 - Fire And Rescue Operations Bloemfontein	323	-	-	-	-	-	-	-
05.39 - Nature Resource Management - Nature Areas	-	2 484	2 484	-	-	414	-	2 484
05.41 - Cemeteries Bloemfontein	-	2 500	2 500	-	-	417	-	2 500
05.47 - Parks - Horticultural Central	2 684	2 050	2 050	-	-	342	-	2 050
05.48 - Parks - Horticultural North	-	1 200	1 200	-	-	200	-	1 200
05.50 - Parks - Horticultural East	-	4 000	4 000	-	-	667	-	4 000
05.51 - Parks - Horticultural Botshabelo	-	2 500	2 500	-	-	417	-	2 500
Vote 06 - Planning, Human Settlement And Economic Dev	34 508	54 551	54 551	3 092	3 092	9 092	(5 999)	-66%
06.3 - Urban Design	30 463	12 737	12 737	-	-	2 123	(2 123)	-100%
06.9 - Architectural Services	4 045	41 814	41 814	3 092	3 092	6 969	(3 877)	-56%
Vote 07 - Fresh Produce Market	-	-	-	-	-	-	-	-
Vote 08 - Economic Development	-	-	-	-	-	-	-	-
Vote 09 - Technical Services	-	-	-	-	-	-	-	-
Vote 10 - Water	-	-	-	-	-	-	-	-
Vote 11 - Centlec	-	-	-	-	-	-	-	-
Vote 12 - Miscellaneous	-	-	-	-	-	-	-	-
Vote 13 - Public Safety And Security	-	3 014	3 014	-	-	502	(502)	-100%
13.2 - Traffic Operations	-	1 103	1 103	-	-	184	(184)	-100%
13.5 - Law Enforcement Operations	-	1 356	1 356	-	-	226	(226)	-100%
13.10 - Fire And Rescue Operations	-	555	555	-	-	93	-	555
Vote 14 - Naledi And Soutpan	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-
Total single-year capital expenditure	40 298	85 300	85 300	3 092	3 092	14 217	(11 124)	(0)
Total Capital Expenditure	706 890	1 154 487	1 154 487	(7 631)	(4 819)	192 415	(197 233)	(0)
								1 154 487

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2010/11	Budget Year 2011/12		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual
R thousands	1				
ASSETS					
Current assets					
Cash and cash equivalents		1 242 772	1 562 145	1 562 145	1 238 346
Trade and other receivables from exchange transactions		1 818 678	1 646 217	1 646 217	2 008 254
Receivables from non-exchange transactions		420 024	409 234	409 234	549 270
Current portion of non-current receivables		820 308	179	179	820 308
Inventory		690 830	707 672	707 672	704 866
VAT		4 255 226	—	—	4 277 361
Other current assets		143 620	—	—	162 308
Total current assets		9 391 458	4 325 447	4 325 447	9 760 713
Non current assets					
Investments		144	—	—	144
Investment property		1 587 424	1 748 929	1 748 929	1 587 424
Property, plant and equipment		17 863 779	21 551 789	21 551 789	18 525 702
Biological assets					
Living and non-living resources		244 667	—	—	244 667
Heritage assets		59 292	158 282	158 282	57 917
Intangible assets		8 967	—	—	8 984
Trade and other receivables from exchange transactions		2 193 282	—	—	2 213 282
Non-current receivables from non-exchange transactions					
Other non-current assets					
Total non current assets		21 957 554	23 459 000	23 459 000	22 638 119
TOTAL ASSETS		31 349 012	27 784 447	27 784 447	32 398 833
LIABILITIES					
Current liabilities					
Bank overdraft		—	—	—	—
Financial liabilities		(118 541)	155 247	155 247	(121 638)
Consumer deposits		202 588	175 709	175 709	201 989
Trade and other payables from exchange transactions		5 237 637	1 683 183	1 683 183	5 326 713
Trade and other payables from non-exchange transactions		369 930	276 980	276 980	648 855
Provision		715 332	139 906	139 906	721 847
VAT		4 096 972	56 364	56 364	4 139 843
Other current liabilities		456 377	—	—	456 377
Total current liabilities		10 960 295	2 487 389	2 487 389	11 373 986
Non current liabilities					
Financial liabilities		973 966	153 438	153 438	974 009
Provision		1 592 385	1 628 274	1 628 274	1 599 196
Long term portion of trade payables		—	—	—	—
Other non-current liabilities		—	—	—	—
Total non current liabilities		2 566 352	1 781 712	1 781 712	2 573 205
TOTAL LIABILITIES		13 526 647	4 269 100	4 269 100	13 947 191
NET ASSETS	2	17 822 365	23 515 346	23 515 346	18 451 642
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)		12 591 362	18 427 101	18 427 101	13 220 639
Reserves and funds		5 231 004	5 088 245	5 088 245	5 231 004
Other		—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	17 822 365	23 515 346	23 515 346	18 451 642
					23 515 346

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

Description R thousands	Ref 1	2010/11		Budget Year 2011/12						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		846,350	1,307,345	1,307,345	94,603	191,069	217,891	(26,822)	-12%	1,307,345
Service charges		3,581,967	3,837,372	3,837,372	371,020	829,585	639,562	190,023	30%	3,837,372
Other revenue		6,482,552	2,637,337	2,637,337	216,065	405,006	439,556	(34,550)	-8%	2,637,337
Transfers and Subsidies - Operational		660,184	1,230,629	1,230,629	400,882	538,165	205,105	333,060	162%	1,230,629
Transfers and Subsidies - Capital		904,966	951,365	951,365	91,809	272,228	158,561	113,667	72%	951,365
Interest		61,349	26,401	26,401	3,382	7,025	4,400	2,625	60%	26,401
Dividends		12	3	3	3	6	0	6	1436%	3
Payments										
Suppliers and employees		(2,565,357)	(7,459,285)	(7,459,285)	(834,836)	(1,741,654)	(1,243,214)	498,440	-40%	(7,459,285)
Interest		-	-	-	(10,083)	(14,564)	-	14,564	0%	-
Transfers and Subsidies		-	(1,845)	(1,845)	-	-	(307)	(307)	100%	(1,845)
NET CASH FROM/(USED) OPERATING ACTIVITIES		9,972,023	2,529,322	2,529,322	332,844	486,865	421,554	(65,312)	-15%	2,529,322
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	9,793	9,793	-	-	1,632	(1,632)	-100%	9,793
Decrease (increase) in non-current receivables		(3,279)	(8,967)	-	(0)	8,984	-	8,984	0%	-
Decrease (increase) in non-current investments		20	(144)	-	-	144	-	144	0%	-
Payments										
Capital assets		(706,890)	(1,154,487)	(1,154,487)	7,631	4,819	(192,414)	(197,233)	103%	(1,154,487)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(710,150)	(1,153,804)	(1,144,694)	7,631	13,947	(190,782)	(204,729)	107%	(1,144,694)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		(2,736)	10,910	-	42	97	1,362	(1,265)	-93%	8,174
Payments										
Repayment of borrowing		(206,238)	(161,857)	(161,857)	(1,541)	(3,097)	(26,976)	(23,879)	89%	(161,857)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(208,974)	(150,947)	(161,857)	(1,499)	(3,000)	(25,614)	(22,614)	88%	(153,683)
NET INCREASE/ (DECREASE) IN CASH HELD		9,052,898	1,224,571	1,222,772	338,976	497,812	205,158			1,230,946
Cash/cash equivalents at beginning:		1,571,813	740,533	740,533	111,823	740,533	740,533			740,533
Cash/cash equivalents at month/year end:		10,624,711	1,965,105	1,963,305		1,238,346	945,691			1,971,479

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	14,427	Favourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	108,417	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	-28,552	Favourable variance due to more water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	-2,731	Unfavourable variance but still on target	None. Performance is on target
	Service charges - refuse revenue	-495	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-1,224	Favourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	17,505	Unfavourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	48,949	Favourable variance and still on target	None. Performance is on target
	Fines	-2,771	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	139	Favourable variance	None. Performance is on target
	Transfers recognised - operational	187,724	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	-1,166	Favourable variance	None. Performance is on target
	Gains on disposal of PPE	-1,632	Unfavourable variance but still on target	
2	Expenditure By Type			
	Employee related costs	-25,002	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime
	Remuneration of councillors	-1,300	Favourable variance but still on target	Monitoring on overspend allowances.
	Debt impairment	0	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	-25,002	Unfavourable variance	Manual provision of impairment provision.
	Finance charges	6,981	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	318,886	Unfavourable variance	
	Other materials	-54,078	Favourable variance	
	Contracted services	-78,703	Favourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-3,854	Unfavourable variance	
	Other expenditure	-38,715	Unfavourable variance	None
3	Capital Expenditure			
	Projects	-197,233	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	Municipal Entities			
	Revenue	95,863	Favourable variance - less revenue collected than anticipated	
	Expenditure	313,895	Unfavourable variance - more spent than targeted	Monitor of spending on services.
	Capital	-27,381	Unfavourable variance	Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial Indicator	Basis of calculation	Ref	2022/23		Budget Year 2023/24		
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0,8%	4,9%	4,9%	1,0%	1,4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1,7%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		36,3%	9,6%	9,6%	37,0%	9,6%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	85,7%	173,9%	173,9%	90,7%	173,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		11,3%	62,8%	62,8%	15,8%	62,8%
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		38,7%	0,0%	0,0%	0,0%	0,0%
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%	11,0%	11,0%	0,0%	11,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	42,0%	42,0%	0,0%	42,0%
Employee costs	Employee costs/Total Revenue - capital revenue		27,7%	26,3%	26,3%	19,5%	26,3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		13,8%	11,8%	11,8%	7,8%	11,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12,4%	4,6%	4,6%	0,7%	1,3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	194 665	80 842	74 071	66 925	84 659	92 342	571 764	2 543 378	3 708 846	3 359 068	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	268 348	22 080	11 113	9 218	8 829	8 564	64 732	695 323	1 088 207	786 665	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	191 421	59 852	60 130	55 371	53 318	52 069	235 306	1 156 433	1 863 900	1 552 497	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	70 355	24 111	23 019	22 298	21 790	21 223	119 739	676 982	979 518	862 032	-	-
Receivables from Exchange Transactions - Waste Management	1600	25 202	9 230	8 836	8 556	8 397	8 185	46 170	315 943	430 518	387 250	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700											-	-
Interest on Arrear Debtor Accounts	1810	113 049	55 272	52 948	51 942	48 651	47 866	234 232	1 202 474	1 806 483	1 565 224	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-	-
Other	1900	11 631	4 227	3 856	3 885	3 828	2 351	30 681	250 183	310 622	290 909	-	-
Total By Income Source	2000	874 871	255 615	233 972	218 194	229 471	232 600	1 302 664	6 840 715	10 188 103	8 823 645	-	-
2022/23 - totals only		925 398	322 534	448 006	218 807	181 875	357 117	928 959	5 534 727	8 917 422	7 221 484	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	110 998	40 199	43 057	42 317	38 286	40 088	235 491	859 568	1 410 986	1 216 731	-	-
Commercial	2300	337 674	52 912	41 187	38 404	36 899	38 330	220 150	1 131 083	1 896 638	1 464 865	-	-
Households	2400	426 199	162 504	149 728	137 472	154 307	154 182	846 023	4 850 064	6 880 479	6 142 049	-	-
Total By Customer Group	2600	874 871	255 615	233 972	218 194	229 471	232 600	1 302 664	6 840 715	10 188 103	8 823 645	-	-

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2023/24								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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	347 726	-	-	-	-	-	-	-	347 726
Bulk Water	0200									-
PAYE deductions	0300	7 616	-	-	-	-	-	-	-	7 616
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500	54 011	-	-	-	-	-	-	-	54 011
Loan repayments	0600									-
Trade Creditors	0700	32 244	2 693	37	14 909	-	-	-	-	49 883
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	441 596	2 693	37	14 909	-	-	-	-	459 235
										588 937

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes! No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance	
R thousands		Yrs/Months													
Municipality															
Absa Call Account 1		daily	call account	No	Fixed	4,45%	0			27 538 475	168 400	-		27 706 875	
Absa Call Account 2		daily	call account	No	Fixed	6,61%	0					-			
Absa Call Account 3		daily	call account	No	Fixed	6,58%	0					-			
Absa Call Account 4		daily	call account	No	Fixed	6,75%	0					-			
Absa Call Account 5		daily	call account	No	Fixed	6,75%	0					-			
Absa Call Account 6		daily	call account	No	Fixed	6,20%	0					-			
Absa Call Account 7		daily	call account	No	Fixed	6,80%	0					-			
Standard Bank Call 1		daily	call account	No	Fixed	5,25%	0					-			
Standard Bank Call 2		daily	call account	No	Fixed	6,65%	0					-			
Standard Bank Call 3		daily	call account	No	Fixed	6,65%	0					-			
Standard Bank Call 4		daily	call account	No	Fixed	6,65%	0					-			
Standard Bank Call 5		daily	call account	No	Fixed	6,65%	0					-			
First National Bank Call 1		daily	call account	No	Fixed	6,60%	0					-			
First National Bank Call 2		daily	call account	No	Fixed	6,75%	0					-			
Nedbank Call 1		daily	call account	No	Variable	5,50%	0		2019/06/30	41 034 401	35 539 401	-		76 573 803	
Nedbank Call 2		daily	call account	No	Variable	5,50%	0			40 897 793	288 302	-		41 186 095	
Nedbank Call 3		daily	call account	No	Variable	5,50%	0			154 642 774	-	8 918 970		145 723 804	
Nedbank Call 4		daily	call account	No	Variable	5,50%	0			202 311 598	87 549 768	-		289 861 366	
Nedbank Call 5		daily	call account	No	Variable	5,50%	0			58 404 934	411 715	-		58 816 649	
Nedbank Call 6		daily	call account	No	Variable	5,50%	0			239 604 906	168 730	-		239 773 636	
Nedbank Call 7		daily	call account	No	Variable	5,50%	0			4 142 254	29 200	-		4 171 455	
Absa Call Account 1		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30			-		-	
First National Bank Call		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30			-		-	
Nedbank Call		daily	call account	Yes	Variable	5,50%	0	0	2019/06/30	131 058 867	73 693 325	-		204 752 192	
Standard Bank Call 1		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30			-		-	
Absa 1 Day Account - Centlec	2013/02/28	Call	No	Variable	5,54%	0	0	0	2019/06/30			-		-	
Absa Dynamic Fixed Deposit - Centlec	2017/07/31	12 Months	No	Variable	5,54%	0	0	0	2019/06/30			-		-	
Standard Bank - Centlec	2018/02/28	12 Months	No	Variable	5,54%	0	0	0	2019/06/30			-		-	
Municipality sub-total:										899 636 004	197 848 840	-	8 918 970	-	1 088 565 873
Entities															
ABSA - 1 Day Account	February 2013	Call Account								n/a	917 075	5 491	-		922 566
Entities sub-total											917 075	-	-	-	922 566
TOTAL INVESTMENTS AND INTEREST	2									900 553 079	197 848 840	-	8 918 970	-	1 089 488 440

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		982 528	1 218 979	1 218 979	1 458	392 305	203 163	189 141	93,1%	1 218 979
Energy Efficiency and Demand Side Management Grant		—	—	—	—	—	—	—	—	—
Equitable Share		938 383	1 037 664	1 037 664	—	389 617	172 944	216 673	125,3%	1 037 664
Expanded Public Works Programme Integrated Grant		1 382	1 263	1 263	0	3	211	(208)	-98,8%	1 263
Infrastructure Skills Development Grant		—	3 500	3 500	—	—	583	(583)	-100,0%	3 500
Local Government Financial Management Grant		1 980	2 200	2 200	42	60	367	(307)	-83,7%	2 200
Metro Informal Settlements Partnership Grant		—	11 509	11 509	—	—	1 918	(1 918)	-100,0%	11 509
Municipal Demarcation Transition Grant		—	—	—	—	—	—	—	—	—
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		—	21 739	21 739	—	—	3 623	(3 623)	-100,0%	21 739
Programme and Project Preparation Support Grant		9 584	14 276	14 276	—	—	2 379	(2 379)	-100,0%	14 276
Public Transport Network Grant		21 899	111 828	111 828	1 416	2 625	18 638	(16 013)	-85,9%	111 828
Urban Settlement Development Grant		9 300	15 000	15 000	—	—	2 500	(2 500)	-100,0%	15 000
Provincial Government:		—	5 000	5 000	—	—	833	(833)	-100,0%	5 000
Capacity Building and Other Grants		—	5 000	5 000	—	—	833	(833)	-100,0%	5 000
Other transfers and grants [insert description]		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Other grant providers:		4 009	6 650	6 650	97	524	1 108	(584)	-52,7%	6 650
Free State Arts and Cultural Council		2 784	4 000	4 000	—	—	667	(667)	-100,0%	4 000
National Skills Fund		1 225	2 650	2 650	97	524	442	82	18,6%	2 650
Total Operating Transfers and Grants	5	986 537	1 230 629	1 230 629	1 555	392 829	205 105	187 724	91,5%	1 230 629
Capital Transfers and Grants										
National Government:		794 889	937 065	937 065	3 556	3 556	156 177	(152 621)	-97,7%	937 065
Integrated City Development Grant		—	—	—	—	—	—	—	—	—
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	—
Metro Informal Settlements Partnership Grant		100 535	280 431	280 431	—	—	46 738	(46 738)	-100,0%	280 431
Neighbourhood Development Partnership Grant		19 738	—	—	—	—	—	—	—	—
Public Transport Network Grant		82 542	158 200	158 200	—	—	26 367	(26 367)	-100,0%	158 200
Urban Settlement Development Grant		592 074	498 434	498 434	3 556	3 556	83 072	(79 516)	-95,7%	498 434
Provincial Government:		—	—	—	—	—	—	—	—	—
Infrastructure Grant		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Other grant providers:		6 823	14 300	14 300	244	244	2 383	(2 139)	-89,8%	14 300
[insert description]		6 823	14 300	14 300	244	244	2 383	(2 139)	-89,8%	14 300
Developers Contribution		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	801 712	951 365	951 365	3 800	3 800	158 561	(154 761)	-97,6%	951 365
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 788 249	2 181 994	2 181 994	5 355	396 629	363 666	32 963	9,1%	2 181 994

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		422 556	394 046	393 993	15 160	35 255	65 670	(30 415)	-46,3%	393 993
Equitable Share		187 321	212 730	212 678	13 702	32 587	35 451	(2 884)	-8,1%	212 678
Expanded Public Works Programme Integrated Grant		1 377	1 263	1 263	0	3	211	(208)	-98,8%	1 263
Infrastructure Skills Development Grant		—	3 500	3 500	—	—	583	(583)	-100,0%	3 500
Local Government Financial Management Grant		67 446	2 200	2 200	42	60	367	(307)	-83,7%	2 200
Metro Informal Settlements Partnership Grant		2 691	11 509	11 509	—	—	1 918	(1 918)	-100,0%	11 509
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		29 537	21 739	21 739	—	—	3 623	(3 623)	-100,0%	21 739
Programme and Project Preparation Support Grant		8 334	14 276	14 276	—	—	2 379	(2 379)	-100,0%	14 276
Public Transport Network Grant		21 660	111 828	111 828	1 416	2 625	18 638	(16 013)	-85,8%	111 828
Urban Settlement Development Grant		104 191	15 000	15 000	—	—	2 500	(2 500)	-100,0%	15 000
Provincial Government:		—	5 000	5 000	9	9	833	(824)	-98,9%	5 000
Capacity Building and Other Grants		—	5 000	5 000	9	9	833	(824)	-98,9%	5 000
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		3 646	6 650	6 650	46	473	1 108	(635)	-57,3%	6 650
Free State Arts and Cultural Council		2 421	4 000	4 000	—	—	667	(667)	-100,0%	4 000
National Skills Fund		1 225	2 650	2 650	46	473	442	31	7,1%	2 650
Total operating expenditure of Transfers and Grants:		426 202	405 696	405 643	15 215	35 737	67 612	(31 875)	-47,1%	405 643
Capital expenditure of Transfers and Grants										
National Government:		560 629	937 065	937 065	(12 094)	(12 094)	156 178	(168 271)	-107,7%	937 065
Integrated City Development Grant		—	—	—	—	—	—	—	—	—
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	—
Metro Informal Settlements Partnership Grant		78 495	280 431	280 431	(725)	(725)	46 738	(47 463)	-101,6%	280 431
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		—	—	—	—	—	—	—	—	—
Public Transport Network Grant		70 888	158 200	158 200	(1 321)	(1 321)	26 367	(27 687)	-105,0%	158 200
Urban Settlement Development Grant		411 245	498 434	498 434	(10 048)	(10 048)	83 072	(93 121)	-112,1%	498 434
Provincial Government:		—	—	—	—	—	—	—	—	—
Infrastructure Grant		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		10 118	14 300	14 300	1 018	1 957	2 383	(427)	-17,9%	14 300
Developers Contribution		—	14 300	14 300	777	1 670	2 383	(713)	-29,9%	14 300
Unspecified		10 118	—	—	241	286	—	286	—	—
Total capital expenditure of Transfers and Grants		570 747	951 365	951 365	(11 076)	(10 137)	158 561	(168 698)	-106,4%	951 365
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		996 949	1 357 060	1 357 008	4 139	25 599	226 172	(200 573)	-88,7%	1 357 008

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	-
Provincial Government:		-	-	-	-	-
District Municipality:		-	-	-	-	-
Other grant providers:		-	-	-	-	-
Total operating expenditure of Approved Roll-overs		-	-	-	-	-
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	-
Provincial Government:		-	-	-	-	-
District Municipality:		-	-	-	-	-
Other grant providers:		-	-	-	-	-
Total capital expenditure of Approved Roll-overs		-	-	-	-	-
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	-

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		50 018	54 213	54 213	4 128	8 114	9 035	(921)	-10%	54 213
Pension and UIF Contributions		745	1 025	1 025	57	114	171	(57)	-33%	1 025
Medical Aid Contributions		449	496	496	40	81	83	(2)	-2%	496
Motor Vehicle Allowance		-	852	852	-	-	142	(142)	-100%	852
Cellphone Allowance		4 472	4 581	4 581	374	738	763	(25)	-3%	4 581
Housing Allowances		43	81	81	2	3	14	(11)	-78%	81
Other benefits and allowances		13 708	14 756	14 756	1 179	2 318	2 459	(142)	-6%	14 756
Sub Total - Councillors		69 434	76 003	76 003	5 780	11 368	12 667	(1 300)	-10%	76 003
% increase	4		9,5%	9,5%						9,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 228	12 237	11 467	758	758	1 970	(1 212)	-62%	11 467
Pension and UIF Contributions		28	1 436	1 436	1	1	239	(238)	-100%	1 436
Medical Aid Contributions		8	530	530	-	-	88	(88)	-100%	530
Performance Bonus		-	1 006	1 006	-	-	168	(168)	-100%	1 006
Motor Vehicle Allowance		20	1 597	1 597	-	-	266	(266)	-100%	1 597
Cellphone Allowance		2	173	173	-	-	29	(29)	-100%	173
Housing Allowances		-	265	265	-	-	44	(44)	-100%	265
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Acting and post related allowance		20	2	2	-	-	0			2
Sub Total - Senior Managers of Municipality		6 306	17 247	16 478	759	759	2 805	(2 046)	-73%	16 478
% increase	4		173,5%	161,3%						161,3%
Other Municipal Staff										
Basic Salaries and Wages		1 019 477	1 204 495	1 194 045	83 998	168 062	199 120	(31 058)	-16%	1 194 045
Pension and UIF Contributions		189 931	216 543	216 543	15 620	31 392	36 091	(4 699)	-13%	216 543
Medical Aid Contributions		102 752	114 719	114 719	8 800	17 823	19 120	(1 497)	-8%	114 719
Overtime		166 244	73 779	74 028	4 179	24 417	12 338	12 078	98%	74 029
Performance Bonus		79 020	102 565	102 565	7 894	12 895	17 094	(4 199)	-25%	102 565
Motor Vehicle Allowance		107 836	127 800	127 800	9 484	19 276	21 300	(2 025)	-10%	127 800
Cellphone Allowance		2 440	2 459	2 459	249	431	410	21	5%	2 459
Housing Allowances		5 610	6 833	6 833	487	974	1 106	(132)	-12%	6 633
Other benefits and allowances		23 583	25 999	25 999	1 776	3 913	4 333	(420)	-10%	25 999
Payments in lieu of leave		33 747	28 843	28 843	2 404	4 807	4 807	(0)	0%	28 843
Long service awards		19 238	10 407	10 407	895	1 431	1 735	(304)	-18%	10 407
Post-retirement benefit obligations	2	(19 385)	56 862	56 862	4 799	9 552	9 477	75	1%	56 862
Acting and post related allowance		37 033	8 019	18 989	3 223	7 679	2 994	4 685	156%	18 989
Sub Total - Other Municipal Staff		1 767 526	1 979 123	1 979 892	143 808	302 451	329 926	(27 475)	-8%	1 979 892
% increase	4		12,0%	12,0%						12,0%
Total Parent Municipality		1 843 266	2 072 373	2 072 373	150 347	314 577	345 397	(30 820)	-9%	2 072 373
			12,4%	12,4%						12,4%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		47	827	827	-	-	138	(138)	-100%	827
Sub Total - Executive members Board	2	47	827	827	-	-	138	(138)	-100%	827
% increase	4		1665,3%	1665,3%						1665,3%
Senior Managers of Entities										
Basic Salaries and Wages		10 174	11 647	11 647	614	1 514	1 941	(427)	-22%	11 647
Pension and UIF Contributions		17	16	16	1	2	3	(6)	-19%	16
Motor Vehicle Allowance		2 485	1 313	1 313	185	369	219	150	69%	1 313
Cellphone Allowance		128	116	116	8	16	19	(4)	-20%	116
Other benefits and allowances		0	1	1	0	0	0	(0)	-86%	1
Sub Total - Senior Managers of Entities		12 804	13 093	13 093	807	1 901	2 182	(281)	-13%	13 093
% increase	4		2,3%	2,3%						2,3%
Other Staff of Entities										
Basic Salaries and Wages		296 093	249 672	249 672	21 953	44 302	41 612	2 690	6%	249 672
Pension and UIF Contributions		56 312	62 492	62 492	4 191	8 367	10 415	(2 048)	-20%	62 492
Medical Aid Contributions		30 652	41 360	41 360	2 290	4 571	6 893	(2 323)	-34%	41 360
Overtime		58 335	28 241	28 241	4 656	9 188	4 707	4 481	95%	28 241
Performance Bonus		21 536	18 632	18 632	2 541	4 557	3 105	1 452	47%	18 632
Motor Vehicle Allowance		29 755	18 134	18 134	2 232	4 417	3 022	1 394	46%	18 134
Cellphone Allowance		818	718	718	59	119	120	(1)	-1%	718
Housing Allowances		2 074	8 358	8 358	162	323	1 383	(1 070)	-77%	8 358
Other benefits and allowances		12 472	8 508	8 508	975	1 910	1 418	491	35%	8 508
Payments in lieu of leave		372	1 463	1 463	14	14	244	(230)	-94%	1 463
Acting and post related allowance		1 198	-	-	51	100	-	-	-	-
Sub Total - Other Staff of Entities		509 616	437 578	437 578	39 123	77 867	72 930	4 937	7%	437 578
% increase	4		-14,1%	-14,1%						-14,1%
Total Municipal Entities		522 468	451 499	451 499	39 930	79 768	75 250	4 518	6%	451 499
TOTAL SALARY, ALLOWANCES & BENEFITS		2 365 733	2 523 872	2 523 872	190 277	394 345	420 647	(26 302)	-6%	2 523 872
% increase	4		6,7%	6,7%						6,7%
TOTAL MANAGERS AND STAFF		2 296 253	2 447 041	2 447 041	184 497	382 978	407 842	(24 865)	-6%	2 447 041

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework				
		July						Budget Year 2023/24						Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26		
		1	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget		
R thousands																		
<u>Cash Receipts By Source</u>																		
Property rates		67 816	73 921	108 945	108 945	108 945	108 945	108 945	108 945	108 945	108 945	108 945	108 945	185 099	1 307 345	1 422 520	1 528 349	
Service charges - Electricity revenue		253 112	311 636	146 623	146 623	146 623	146 623	146 623	146 623	146 623	146 623	146 623	146 623	(124 880)	1 759 472	1 834 174	1 924 677	
Service charges - Water revenue		30 252	30 677	115 351	115 351	115 351	115 351	115 351	115 351	115 351	115 351	115 351	115 351	285 122	1 384 206	1 450 725	1 529 381	
Service charges - Waste Water Management		19 903	22 688	42 264	42 264	42 264	42 264	42 264	42 264	42 264	42 264	42 264	42 264	84 201	507 170	566 988	623 636	
Service charges - Waste Management		7 081	7 949	15 544	15 544	15 544	15 544	15 544	15 544	15 544	15 544	15 544	15 544	31 602	186 524	206 327	217 180	
Rental of facilities and equipment		84	526	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	11 160	47 004	49 307	51 106	
Interest earned - external investments		6 798	8 213	2 200	2 200	2 200	2 200	2 200	2 200	2 200	2 200	2 200	2 200	(8 410)	26 401	27 694	28 896	
Interest earned - outstanding debtors																		
Dividends received		4	3	0	0	0	0	0	0	0	0	0	0	(6)	3	3	3	
Fines, penalties and forfeits		435	1 467	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	5 812	30 856	32 368	33 889	
Licences and permits		123	112	48	48	48	48	48	48	48	48	48	48	(90)	579	607	636	
Agency services																		
Transfers and Subsidies - Operational		400 882	2 200	102 552	102 552	102 552	102 552	102 552	102 552	102 552	102 552	102 552	102 552	(95 425)	1 230 629	1 318 931	1 439 081	
Other revenue		759 407	890 166	213 242	213 242	213 242	213 242	213 242	213 242	213 242	213 242	213 242	213 242	(1 009 849)	2 556 899	2 734 083	2 951 876	
<u>Cash Receipts by Source</u>		1 539 016	1 340 820	747 140	747 140	747 140	747 140	747 140	747 140	747 140	747 140	747 140	747 140	(639 415)	8 985 682	9 566 725	10 258 707	
<u>Other Cash Flows by Source</u>																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		91 809	180 419	78 089	78 089	78 089	78 089	78 089	78 089	78 089	78 089	78 089	78 089	(37 962)	937 085	971 561	1 053 666	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	1 192	3 575	14 300	14 956	15 646	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	816	816	816	816	816	816	816	816	816	816	2 448	9 783	10 273	10 756	
Short term loans																		
Borrowing long term/refinancing																		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	(10 910)	(10 910)	1 146	(141)	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	8 967	8 967	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	144	144	-	-	
<u>Total Cash Receipts by Source</u>		1 630 825	1 521 239	827 237	827 237	827 237	827 237	827 237	827 237	827 237	827 237	827 237	827 237	(672 153)	9 925 040	10 564 662	11 338 634	
<u>Cash Payments by Type</u>																		
Employee related costs		75 461	114 745	203 989	203 989	203 989	203 989	203 989	203 989	203 989	203 989	203 989	203 989	421 761	2 447 868	2 568 179	2 689 043	
Remuneration of councillors		-	-	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	6 334	19 001	76 003	79 652	83 395	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		(165 104)	(162 550)	210 827	210 827	210 827	210 827	210 827	210 827	210 827	210 827	210 827	210 827	210 827	960 134	2 629 921	2 646 298	2 768 028
Acquisitions - water & other inventory		143 872	46 557	97 413	97 413	97 413	97 413	97 413	97 413	97 413	97 413	97 413	97 413	101 809	1 168 951	1 263 904	1 378 289	
Contracted services		70 098	50 532	64 876	64 876	64 876	64 876	64 876	64 876	64 876	64 876	64 876	64 876	73 997	778 511	880 336	906 195	
Transfers and subsidies - other municipalities		-	-	154	154	154	154	154	154	154	154	154	154	461	1 845	1 964	2 083	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		301 370	681 457	38 169	38 169	38 169	38 169	38 169	38 169	38 169	38 169	38 169	38 169	(868 320)	458 029	507 577	547 415	
<u>Cash Payments by Type</u>		425 896	730 742	621 761	621 761	621 761	621 761	621 761	621 761	621 761	621 761	621 761	621 761	708 844	7 451 129	7 947 909	8 374 449	
<u>Other Cash Flows/Payments by Type</u>																		
Capital assets		2 813	(7 631)	96 207	96 207	96 207	96 207	96 207	96 207	96 207	96 207	96 207	96 207	293 440	1 154 487	1 199 514	1 292 289	
Repayment of borrowing		1 541	1 556	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	13 488	37 367	161 857	155 247	95 090	
Other Cash Flows/Payments		612	720	-	-	-	-	-	-	-	-	-	-	(1 332)	-	-	-	
<u>Total Cash Payments by Type</u>		430 662	725 387	731 456	731 456	731 456	731 456	731 456	731 456	731 456	731 456	731 456	731 456	1 038 319	8 777 473	9 302 670	9 761 828	
<u>NET INCREASE/(DECREASE) IN CASH HELD</u>		1 209 162	795 652	95 781	95 781	95 781	95 781	95 781	95 781	95 781	95 781	95 781	95 781	(1 710 472)	1 147 567	1 261 992	1 576 886	
Cash/cash equivalents at the month/year beginning:		1 242 772	2 442 934	3 238 786	3 334 567	3 430 347	3 526 128	3 621 909	3 717 689	3 813 470	3 909 250	4 005 031	4 100 812	4 242 772	2 390 339	3 652 332	3 652 332	
Cash/cash equivalents at the month/year end:		2 442 934	3 238 786	3 334 567	3 430 347	3 526 128	3 621 909	3 717 689	3 813 470	3 909 250	4 005 031	4 100 812	4 242 772	2 390 339	3 652 332	5 229 138		

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		962	-	-	82	146	-	146	#DIV/0!	
Service charges - Water		1 145 977	1 308 282	1 308 282	98 358	189 495	218 047	(26 552)	-13%	
Service charges - Waste Water Management		473 548	520 600	520 600	42 990	84 036	86 767	(2 731)	-3%	
Service charges - Waste management		169 383	184 259	184 259	15 150	30 215	30 710	(495)	-2%	
Sale of Goods and Rendering of Services		26 174	53 524	53 524	2 606	5 106	8 921	(3 815)	-43%	
Agency services								-		
Interest								-		
Interest earned from Receivables		422 328	233 970	233 970	43 714	86 881	38 995	47 886	123%	
Interest earned from Current and Non Current Assets		59 901	21 674	21 674	7 870	13 813	3 612		21 674	
Dividends		12	3	3	3	6	0	6	1436%	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		48 152	47 004	47 004	3 547	6 610	7 834	(1 224)	-16%	
Licence and permits								-		
Operational Revenue		29 773	38 188	38 188	2 817	5 739	6 365	(626)	-10%	
Non-Exchange Revenue								-		
Property rates		1 508 845	1 541 522	1 541 522	139 080	271 348	256 920		1 541 522	
Surcharges and Taxes										
Fines, penalties and forfeits		4 039	27 022	27 022	1 374	1 374	4 504	(3 130)	-70%	
Licences or permits		1 440	579	579	112	235	96		579	
Transfer and subsidies - Operational		986 537	1 230 629	1 230 629	1 555	392 829	205 105		1 230 629	
Interest		124 636	52 801	52 801	13 267	26 305	8 800		52 801	
Fuel Levy		363 435	405 247	405 247	135 083	135 083	67 541		405 247	
Operational Revenue										
Gains on disposal of Assets		18 845	-	-	-	-	-		-	
Other Gains		(69 104)	-	-	-	-	-		-	
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		5 314 882	5 665 305	5 665 305	507 609	1 249 220	944 217	305 003	32%	5 665 305
Expenditure By Type										
Employee related costs		1 773 832	1 996 370	1 996 370	144 567	303 210	332 730	(29 520)	-9%	
Remuneration of councillors		69 434	76 003	76 003	5 780	11 368	12 667	(1 300)	-10%	
Bulk purchases - electricity								-		
Inventory consumed		860 189	576 238	576 185	42 674	44 128	96 035	(51 907)	-54%	
Debt impairment		1 348 509	1 203 353	1 203 353	100 279	200 559	200 559	(0)	0%	
Depreciation and amortisation		623 937	297 449	297 449	-	-	49 575	(49 575)	-100%	
Interest		133 750	45 060	45 060	11 042	14 491	7 510	6 981	93%	
Contracted services		506 616	487 771	487 442	12 171	12 610	81 265	(68 655)	-84%	
Transfers and subsidies		-	1 845	1 845	-	-	307	(307)	-100%	
Irrecoverable debts written off		258 838	-	-	(792)	(799)	-	(799)	#DIV/0!	
Operational costs		384 321	284 117	284 498	16 293	26 989	47 388	(20 400)	-43%	
Losses on disposal of Assets		25 953	-	-	-	-	-	-	-	
Other Losses		1 930	382 242	382 242	-	-	63 707		382 242	
Total Expenditure		5 987 309	5 350 448	5 350 448	332 014	612 555	891 744	(279 190)	-31%	5 350 448
Surplus/(Deficit)		(672 427)	314 857	314 857	175 595	636 665	52 473	584 192	1113%	314 857
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)		768 456	884 065	884 065	3 556	3 556	-	3 556	#DIV/0!	
Surplus/(Deficit) after capital transfers & contributions		96 029	1 198 921	1 198 921	179 151	640 222	52 473	587 749	1120%	1 198 921
Surplus/(Deficit) after income tax		96 029	1 198 921	1 198 921	179 151	640 222	52 473	587 749	1120%	1 198 921

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M02 August

Description	Ref	2022/23		Budget Year 2023/24						
		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		3 007 737	3 713 429	3 713 429	370 434	714 768	618 905	95 863	15%	3 713 429
Total Operating Revenue	1	3 007 737	3 713 429	3 713 429	370 434	714 768	618 905	95 863	15%	3 713 429
Expenditure By Municipal Entity										
Centlec		3 078 457	3 395 577	3 395 577	408 418	879 825	565 930	313 895	55%	3 395 577
Total Operating Expenditure	2	3 078 457	3 395 577	3 395 577	408 418	879 825	565 930	313 895	55%	3 395 577
Surplus/ (Deficit) for the yr/period		(70 720)	317 852	317 852	(37 984)	(165 057)	52 975	409 759	773%	317 852
Capital Expenditure By Municipal Entity										
Centlec		162 266	207 936	207 936	4 462	7 275	34 656	(27 381)	-79%	207 936
Total Capital Expenditure	3	162 266	207 936	207 936	4 462	7 275	34 656	(27 381)	-79%	207 936

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M02 August

Month	2022/23		Budget Year 2023/24						
	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	58 908	96 207	96 207	2 813	2 813	96 207	93 394	97,1%	0%
August	58 908	96 207	96 207	(7 631)	-	192 415	192 415	100,0%	0%
September	58 908	96 207	96 207	1 855	1 855	288 622	286 767	99,4%	0%
October	58 908	96 207	96 207	-	-	384 829	384 829	100,0%	0%
November	58 908	96 207	96 207	-	-	481 037	481 037	100,0%	0%
December	58 908	96 207	96 207	-	-	577 244	577 244	100,0%	0%
January	58 908	96 207	96 207	-	-	673 451	673 451	100,0%	0%
February	58 908	96 207	96 207	-	-	769 658	769 658	100,0%	0%
March	58 908	96 207	96 207	-	-	865 866	865 866	100,0%	0%
April	58 908	96 207	96 207	-	-	962 073	962 073	100,0%	-
May	58 908	96 207	96 207	-	-	1 058 280	1 058 280	100,0%	-
June	58 908	96 207	96 206	-	-	1 154 487	1 154 487	100,0%	-
Total Capital expenditure	706 890	1 154 487	1 154 487	(2 964)					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	2022/23		Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1								%		
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	361 354	573 125	573 125	2 175	3 815	95 521	91 706	96,0%	573 125		
Roads Infrastructure	152 562	192 251	192 251	(101)	(101)	32 042	32 143	100,3%	192 251		
Road Structures	152 562	192 251	192 251	(101)	(101)	32 042	32 143	100,3%	192 251		
Storm water Infrastructure	-	-	-	-	-	-	-	-	-		
Electrical Infrastructure	104 258	136 000	136 000	2 900	4 540	22 667	18 127	80,0%	136 000		
HV Substations	7	4 500	4 500	-	-	750	750	100,0%	4 500		
MV Networks	5 242	7 100	7 100	-	-	1 183	1 183	100,0%	7 100		
LV Networks	99 008	124 400	124 400	2 900	4 540	20 733	16 194	78,1%	124 400		
Water Supply Infrastructure	48 055	141 568	141 568	(624)	(624)	23 595	24 218	102,6%	141 568		
Bulk Mains	15 563	30 577	30 577	(380)	(380)	5 096	5 476	107,5%	30 577		
Distribution	32 492	110 991	110 991	(243)	(243)	18 499	18 742	101,3%	110 991		
Sanitation Infrastructure	56 478	77 557	77 557	-	-	12 926	12 926	100,0%	77 557		
Reticulation	56 478	77 557	77 557	-	-	12 926	12 926	100,0%	77 557		
Solid Waste Infrastructure	-	25 750	25 750	-	-	4 292	4 292	100,0%	25 750		
Landfill Sites	-	25 750	25 750	-	-	4 292	4 292	100,0%	25 750		
Rail Infrastructure	-	-	-	-	-	-	-	-	-		
Coastal Infrastructure	-	-	-	-	-	-	-	-	-		
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-		
Community Assets	39 770	101 233	101 233	3 092	3 534	16 872	13 339	79,1%	101 233		
Community Facilities	37 529	93 933	93 933	3 092	3 534	15 655	12 122	77,4%	93 933		
Centres	26 857	40 803	40 803	3 092	3 534	6 801	3 267	48,0%	40 803		
Fire/Ambulance Stations	4 045	22 962	22 962	-	-	3 827	3 827	100,0%	22 962		
Cemeteries/Crematoria	-	3 484	3 484	-	-	581	581	100,0%	3 484		
Parks	-	4 000	4 000	-	-	667	667	100,0%	4 000		
Public Open Space	5 299	20 987	20 987	-	-	3 498	3 498	100,0%	20 987		
Nature Reserves	1 228	-	-	-	-	-	-	-	-		
Markets	100	1 697	1 697	-	-	283	283	100,0%	1 697		
Sport and Recreation Facilities	2 241	7 300	7 300	-	-	1 217	1 217	100,0%	7 300		
Outdoor Facilities	2 241	7 300	7 300	-	-	1 217	1 217	100,0%	7 300		
Heritage assets	-	-	-	-	-	-	-	-	-		
Investment properties	-	-	-	-	-	-	-	-	-		
Revenue Generating	-	-	-	-	-	-	-	-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-	-		
Other assets	-	-	-	-	-	-	-	-	-		
Operational Buildings	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-		
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-		
Intangible Assets	-	-	-	-	-	-	-	-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-		
Computer Equipment	5 465	12 117	12 117	1 154	1 154	2 019	866	42,9%	12 117		
Computer Equipment	5 465	12 117	12 117	1 154	1 154	2 019	866	42,9%	12 117		
Furniture and Office Equipment	1 034	2 721	2 721	-	41	453	413	91,0%	2 721		
Furniture and Office Equipment	1 034	2 721	2 721	-	41	453	413	91,0%	2 721		
Machinery and Equipment	4 463	8 964	8 964	-	-	1 494	1 494	100,0%	8 964		
Machinery and Equipment	4 463	8 964	8 964	-	-	1 494	1 494	100,0%	8 964		
Transport Assets	179 209	181 700	181 700	(1 321)	(1 321)	30 283	31 604	104,4%	181 700		
Transport Assets	179 209	181 700	181 700	(1 321)	(1 321)	30 283	31 604	104,4%	181 700		
Land	-	-	-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-		
Living resources	-	-	-	-	-	-	-	-	-		
Mature	-	-	-	-	-	-	-	-	-		
Immature	-	-	-	-	-	-	-	-	-		
Total Capital Expenditure on new assets	1	591 295	879 859	879 859	5 101	7 223	146 643	139 421	95,1%	879 859	

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02

Description	Ref	2022/23		Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		95 918	178 438	178 438	(12 732)	(12 041)	29 740	41 781	140,5%
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		13 767	13 855	13 855	409	1 100	2 309	1 209	52,4%
HV Substations		3 397	1 500	1 500	-	-	250	250	100,0%
MV Networks		9 192	9 250	9 250	401	1 012	1 542	529	34,3%
LV Networks		1 177	3 105	3 105	8	87	518	430	83,1%
Water Supply Infrastructure		20 662	99 483	99 483	-	-	16 581	16 581	100,0%
Bulk Mains		20 662	99 483	99 483	-	-	16 581	16 581	100,0%
Sanitation Infrastructure		61 489	65 099	65 099	(13 141)	(13 141)	10 850	23 991	221,1%
Reticulation		4 219	53 836	53 836	-	-	8 973	8 973	100,0%
Waste Water Treatment Works		57 270	11 264	11 264	(13 141)	(13 141)	1 877	15 018	800,0%
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Community Assets		203	7 783	7 783	-	-	1 297	1 297	100,0%
Community Facilities		203	7 783	7 783	-	-	1 297	1 297	100,0%
Public Open Space		-	783	783	-	-	131	131	100,0%
Markets		203	2 000	2 000	-	-	333	333	100,0%
Stalls		-	5 000	5 000	-	-	833	833	100,0%
Sport and Recreation Facilities		-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Other assets		49	1 500	1 500	-	-	250	250	100,0%
Operational Buildings		49	1 500	1 500	-	-	250	250	100,0%
Municipal Offices		49	1 500	1 500	-	-	250	250	100,0%
Housing		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-
Machinery and Equipment		1 881	2 546	2 546	-	-	424	424	100,0%
Machinery and Equipment		1 881	2 546	2 546	-	-	424	424	100,0%
Transport Assets		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	98 051	190 267	190 267	(12 732)	(12 041)	31 711	43 752	138,0%
									190 267

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		408 904	329 382	329 382	27 731	56 193	54 897	(1 295)	-2,4%	329 382
Roads Infrastructure		75 310	88 106	88 106	7 166	13 491	14 684	1 193	8,1%	88 106
Road Structures		70 136	82 200	82 200	6 684	12 549	13 700	1 151	8,4%	82 200
Road Furniture		5 174	5 906	5 906	482	942	984	42	4,3%	5 906
Storm water Infrastructure		3 344	3 219	3 219	—	—	537	537	100,0%	3 219
Drainage Collection		3 344	3 219	3 219	—	—	537	537	100,0%	3 219
Electrical Infrastructure		116 764	6 820	6 820	9 116	18 198	1 137	(17 061)	-1500,9%	6 820
Power Plants		108 352	1 874	1 874	8 332	16 772	312	(16 459)	-5268,9%	1 874
HV Substations		8 237	4 775	4 775	638	1 211	796	(416)	-52,2%	4 775
LV Networks		175	171	171	146	215	28	(187)	-656,0%	171
Water Supply Infrastructure		110 155	145 905	145 905	579	9 055	24 318	15 263	62,8%	145 905
Boreholes		—	300	300	—	—	50	50	100,0%	300
Water Treatment Works		97 514	101 056	101 056	535	8 956	16 843	7 887	46,8%	101 056
Bulk Mains		12 616	39 549	39 549	44	99	6 591	6 492	98,5%	39 549
Distribution Points		26	5 000	5 000	—	—	833	833	100,0%	5 000
Sanitation Infrastructure		103 331	85 325	85 325	10 870	15 449	14 221	(1 228)	-8,6%	85 325
Reticulation		—	400	400	—	—	67	67	100,0%	400
Waste Water Treatment Works		87 903	76 925	76 925	3 449	8 027	12 821	4 794	37,4%	76 925
Toilet Facilities		15 428	8 000	8 000	7 421	7 421	1 333	(6 088)	-456,6%	8 000
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	6	6	—	—	1	1	100,0%	6
Data Centres		—	6	6	—	—	1	1	100,0%	6
Community Assets		650	626	626	78	123	104	(18)	-17,5%	626
Community Facilities		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		650	626	626	78	123	104	(18)	-17,5%	626
Outdoor Facilities		650	626	626	78	123	104	(18)	-17,5%	626
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Other assets		67 701	79 288	79 288	5 972	12 279	13 215	936	7,1%	79 288
Operational Buildings		67 701	79 288	79 288	5 972	12 279	13 215	936	7,1%	79 288
Municipal Offices		67 701	79 288	79 288	5 972	12 279	13 215	936	7,1%	79 288
Housing		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		6 244	23 207	23 207	379	757	3 868	3 111	80,4%	23 207
Furniture and Office Equipment		6 244	23 207	23 207	379	757	3 868	3 111	80,4%	23 207
Machinery and Equipment		15 816	44 414	44 414	424	465	7 402	6 937	93,7%	44 414
Machinery and Equipment		15 816	44 414	44 414	424	465	7 402	6 937	93,7%	44 414
Transport Assets		74 076	73 027	73 027	4 362	7 238	12 171	4 934	40,5%	73 027
Transport Assets		74 076	73 027	73 027	4 362	7 238	12 171	4 934	40,5%	73 027
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Living resources		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1	573 392	549 944	549 944	38 945	77 054	91 658	14 604	15,9%	549 944

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	FREE STATE		
Web Address	mangaung.co.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number	051 405 8911		
Fax number	051 405 8101		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	M Davies	Name	D Maasdorp
Telephone number	514 058 007	Telephone number	051 405 8411
Cell number		Cell number	
Fax number		Fax number	051 405 8971
E-mail address	maryke.davies@mangaung.co.za	E-mail address	dean.maasdorp@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	G Nthatisi	Name	T Patho
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number		Cell number	
Fax number	405 8676 051	Fax number	051 405 8676
E-mail address	gregory.nthatisi@mangaung.co.za	E-mail address	thembisile.phatho@mangaung.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	M M Mothibe - Nkoane	Name	S Skoti
Telephone number	051 405 8667	Telephone number	051 405 8409
Cell number		Cell number	
Fax number		Fax number	
E-mail address	mapaseka.nkoane@mangaung.co.za	E-mail address	sinazo.skoti@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Acting Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	MJ Ntshudisane	Name	Y Mfana
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	
Fax number		Fax number	
E-mail address	maureen.ntshudisane@mangaung.co.za	E-mail address	yolanda.mfana@mangaung.co.za
Acting Chief Financial Officer:		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	T Sitishi	Name	Petunia Wettes
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number		Cell number	083 419 6673
Fax number		Fax number	051 405 8787
E-mail address	thami.sitishi@mangaung.co.za	E-mail address	petunia.ramagaga@mangaung.co.za
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	H van Zyl		
Telephone number	051 405 8627		
Cell number	082 781 6981		
Fax number	051 405 8793		
E-mail address	hansie.vanzyl@mangaung.co.za		
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	Arrie Bartnis		
Telephone number	051 405 8501		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.bartnis@mangaung.co.za		

