

THE CITY MANAGER

THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH
ENDED 30 APRIL 2024 (MONTHLY BUDGET STATEMENT)**

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting month ending 30 April 2024, the ten-working day reporting month expires on the 15 May 2024. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

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

3. REPORT FOR THE MONTH ENDING 30 APRIL 2024

This report is based upon financial information, as of 30 April 2024 and available at the time of preparation. All variances are calculated against the approved budget figures.

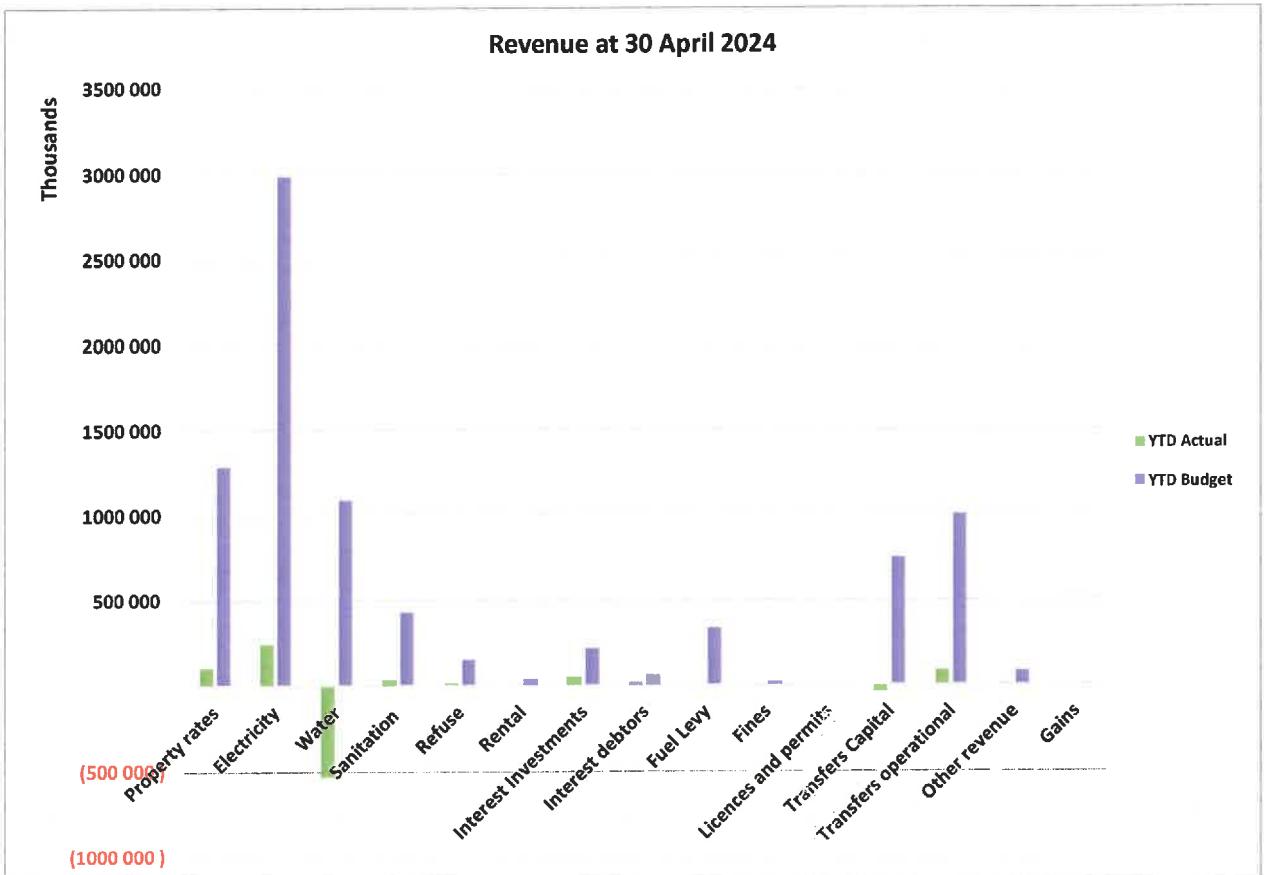
The financial results **for the month ended 30 April 2024** are summarised as follows:

Statement of Financial Performance (SFP) (Annexure B – Table C4)

SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source. The total revenue excludes capital transfers and contributions, and expenditure is by type. The actual year-to-date revenue for the period of **R7.253 billion** is lower than the year-to-date target of **R7.734 billion** and the expenditure for the period is **R7.851 billion**, which is higher than the year-to-date target of **R7.259 billion** respectively.

- Water revenue – unfavourable variance of -R791.205 million (-73%) for the period due to a lower water consumption than budgeted for the period. Corrections were done on the billing of water services due to reversal of estimates on meter readings during this period.
- Services charges: Sanitation revenue- Unfavourable variance of -R19.592 million (-5%) due to lower billing for sanitation services than budgeted for the period.
- Services charges: Refuse revenue – Unfavourable variance -R3.491 million (-2%) due to lower households billed than budgeted. Performance is still on target.
- Rental from Fixed Assets– Unfavourable variance of -R5.032 million (-13%) due to a decrease in the use of municipal facilities than anticipated and lower collection of rental income from municipal accommodation facilities.
- Interest from Current and Non-Current Assets - Favourable variance of R44.958 million (204%) for the period due to higher investment and cash balances than anticipated.
- Interest earned from Receivables - Favourable variance of R258.227 million (117%) due to the increasing of the debtor's book and non-payment of debtors.
- Fines - Favourable variance of R14.645 million (57%) is mainly due to payment received for traffic fines and updating of the traffic software system and internal control measures.
- Licences and permits – Favourable variance R630 477 (131%) 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 R86.735 million (9%) for the period due to grant receipt apportionment quarterly vs period budget.
- Operational revenue- Unfavourable variance of -R5.497 million (-17%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R23.763 million (-44%) due to lower payments received for goods and rendering of services.

- The following charts indicates the actual revenue by source.

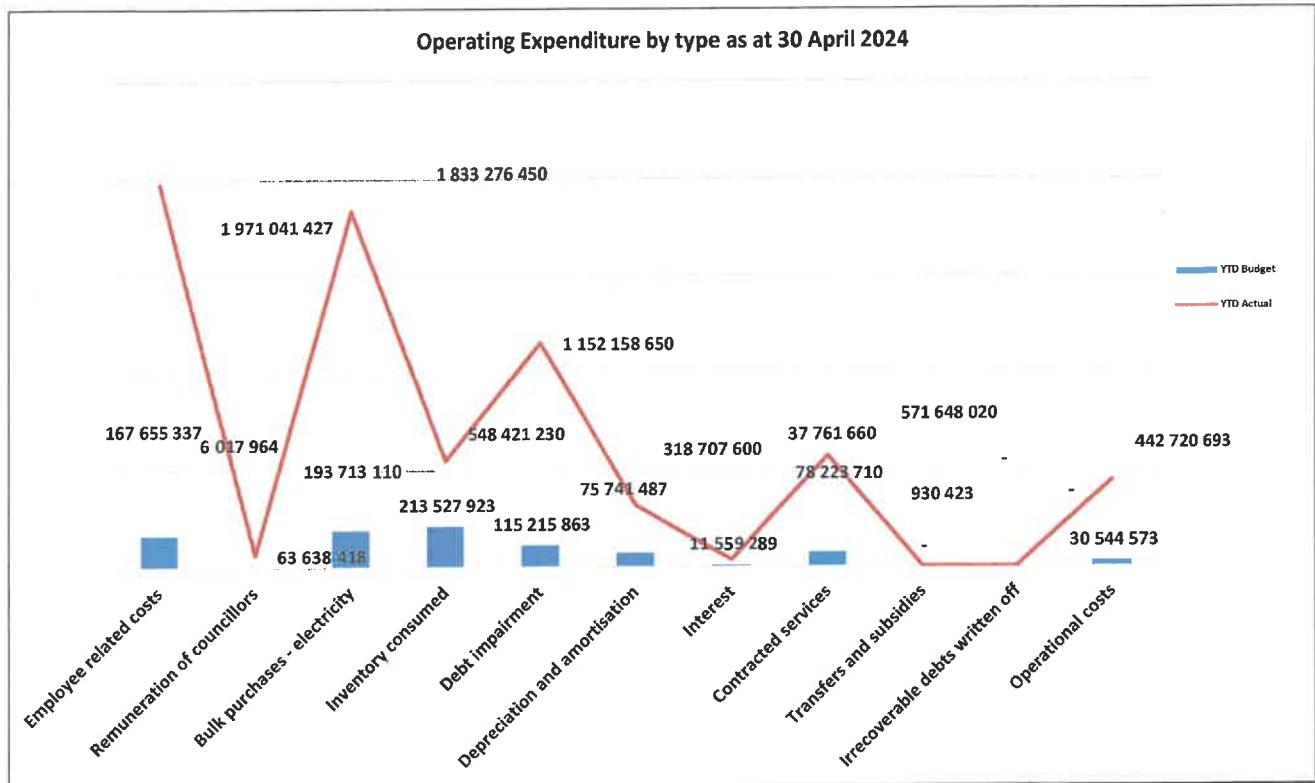


The major operating expenditure variances against the approved budget are:

Employee related costs – Unfavourable variance of R55.481 million (3%) on the year-to-date approved budget is due to overspending on acting and other allowances and is set off by unfilled vacancies. The overspending on overtime to date is R102.540 million (Budget R86.169 million vs Actual R188.710 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	61 532	9 766	51 277	44 826	6 451	14,39%
EXECUTIVE MAYOR	486 325	486 325	232 465	405 271	2 201 196	(1 795 925)	-81,59%
CORPORATE SERVICES	2 912 801	3 162 801	661 725	2 635 668	5 725 770	(3 090 103)	-53,97%
FINANCE	29 917	152 917	106 220	127 431	412 827	(285 396)	-69,13%
COMMUNITY SERVICES	18 769 774	41 739 803	6 194 861	34 783 169	60 700 855	(25 917 685)	-42,70%
PLANNING	-	-	-	-	124 435	(124 435)	-100,00%
FRESH PRODUCE MARKET	330 697	1 211 049	139 666	1 009 208	893 601	115 606	12,94%
HUMAN SETTLEMENT	520 634	520 634	62 990	433 862	1 848 057	(1 414 195)	-76,52%
TECHNICAL SERVICES	11 016 231	11 591 231	3 112 203	9 659 359	31 914 601	(22 255 241)	-69,73%
WATER	8 940 700	9 383 296	3 243 357	7 819 413	25 257 430	(17 438 017)	-69,04%
PUBLIC SAFETY	5 359 778	5 444 224	2 725 436	4 536 853	17 681 294	(13 144 441)	-74,34%
NALEDI	1 103 787	1 103 787	7 443	919 823	193 957	725 865	374,24%
SOUTPAN	397 822	397 822	-	331 518	99 862	231 656	231,98%
CENTLEC	22 949 202	28 147 514	(2 340 791)	23 456 262	41 610 888	(18 154 626)	-43,63%
TOTAL OVERTIME	72 949 200	103 402 935	14 155 341	86 169 113	188 709 599	(102 540 487)	-54,34%

- 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 – Unfavourable variance R394.721 million (124%) due to accrual of actual depreciation on assets for the month.
- Finance charges – Unfavourable variance of R21.819 (58%) 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 R280.244 million (15%) due to bulk purchases for electricity. The variance is mainly due to more kilowatt's hours purchased.
- Inventory – Unfavourable variance R158.428 million (29%) overspending due to the purchasing of bulk water.
- Contracted services - Favourable variance of -R177.731 million (-31%) due to under spending on other contracted services for the period and the implementation of cost containment measures.
- Operational expenditure - Favourable variance -R129.317 million (-29%) – underspending mostly due to cost containment measures introduced.



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 **R329.540 million** (37.51%) compared to the year-to-date budgeted target of **R878.606 million**. On an annual basis we have thus spent only **R329.540 million** (34.30%) of the year-to-date expenditure versus the adjusted budget of **R960.751 million**.

The summary report indicates the following:

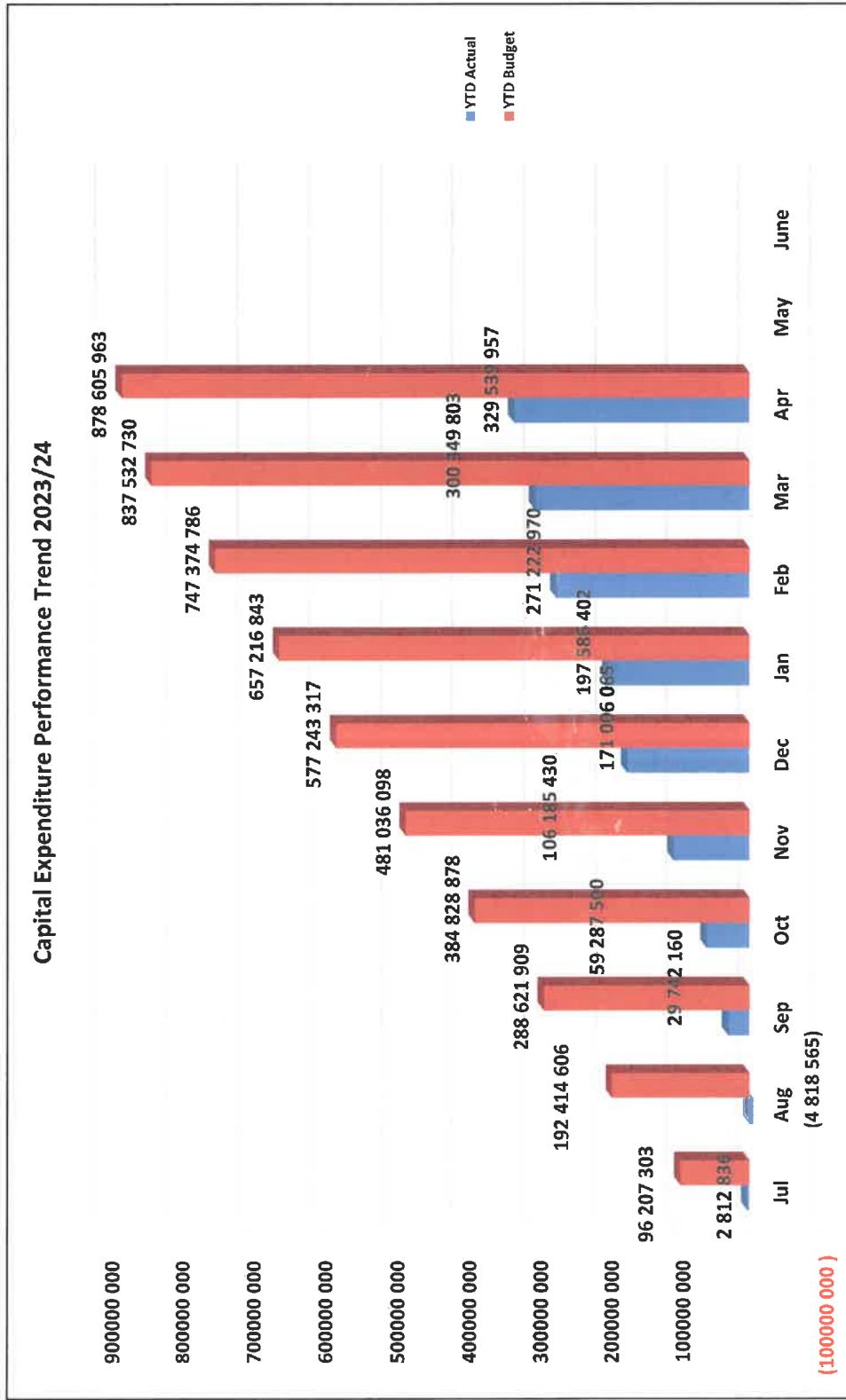
Summary Statement of Capital Expenditure - Financing

Description	Adjusted budget 2023/24	YTD Budget April 2023/24	YTD Actual April 2023/24	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
Capital Expenditure	960 751	878 606	329 540	(549 066)
Capital Financing				
National Government	745 875	703 513	258 709	(444 804)
Provincial Government	53 746	33 248	-	(33 248)
Public Contributions	14 300	11 917	9 168	(2 749)
Borrowing	-	-	-	-
Internally Generated Funds	143 830	129 929	61 663	(68 266)
Financing Total	960 751	878 606	329 540	(549 066)

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	(-R56.001 million less than budgeted target)
Community and public safety	(-R207.345 million less than budgeted target)
Economic and environmental services	(-R148.118 million less than budgeted target)
Electricity	(-R58.291 million less than budgeted target)
Water	(-R65.033 million less than budgeted target)
Wastewater management	(R7.216 million more than budgeted target)
Waste management	(-R6.396 million less than 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 Adjusted Budget
Executive Mayor	-	500 000	-	333 333	0,00%
Corporate Services	21 474 825	21 345 212	11 511 469	16 809 332	53,93%
Finance	500	500 500	2 787	333 753	0,56%
Community Services	198 683 936	114 025 828	5 094 077	129 494 986	4,47%
Planning	54 550 925	57 069 296	13 162 357	46 964 731	23,06%
Economic Development	11 000 000	258 007 515	68 399 901	261 336 091	26,51%
Fresh Produce Market	2 696 908	235 479 810	110 269 340	173 926 685	46,83%
Human Settlement	325 693 595	102 457 207	32 500 510	97 533 603	31,72%
Technical Services	167 139 698	-	-	-	0,00%
Water	162 296 546	3 014 155	-	2 511 830	0,00%
Miscellaneous	-	168 351 900	88 599 516	146 890 683	0,00%
Public Safety	3 014 155	-	-	-	0,00%
Centlec	207 935 546	-	-	-	0,00%
Other	-	-	0	2 470 936	0,00%
Total	1 154 486 634	960 751 423	329 539 957	878 605 963	34,30%

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 30 APRIL 2024 indicates a closing balance (cash and cash equivalents) of R940.678 million (31 March 2024 – R 1.188 Billion) which comprises of the following:

- Bank balance and cash R459 961 (Mangaung) ABSA
- Bank balance and cash R33.423 million (Mangaung) NEDBANK
- Bank balance and cash R6.539 million (Centlec)
- Bank balance and cash R4.655 million (Market)
- Investment deposits R884.496 billion (Mangaung)
- Investment deposits R11.105 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R1.278 billion**, resulting in an **R189.021 million (17%)** favourable variance, as compared to a year target of **R1.089 billion**.
- Service charges reflect a year-to-date amount cash collection of **R3.937 billion**, resulting in an **R739.685 million (24%)** favourable variance, as compared to a year target of **R3.198 billion**.
- Other revenue reflects a year-to-date amount of **R3.188 billion**, resulting in an **R990.140 million (45%)** favourable variance, as compared to a year target of **R2.198 billion**.

- Operating grants and subsidies show a year-to-date received amount of **R1.177 billion** compared to a year-to-date target of **R1.025 billion** resulting in **R151.969 million** (15%) favourable variance. (Variance due to grant receipt apportionment quarterly vs periodoly budget);
- Capital grants and subsidies show a year-to-date amount of **R444.614 million** compared to a year-to-date target of **R792.804 million** resulting in **-R348.189 million** (-44%) unfavourable variance due to grant receipt apportionment quarterly vs periodoly budget);
- Interest shows a year-to-date amount of **R37.495 million** compared to a year target of **R22.001 million**, indicating **R15.495 million** (70%) favourable variance.

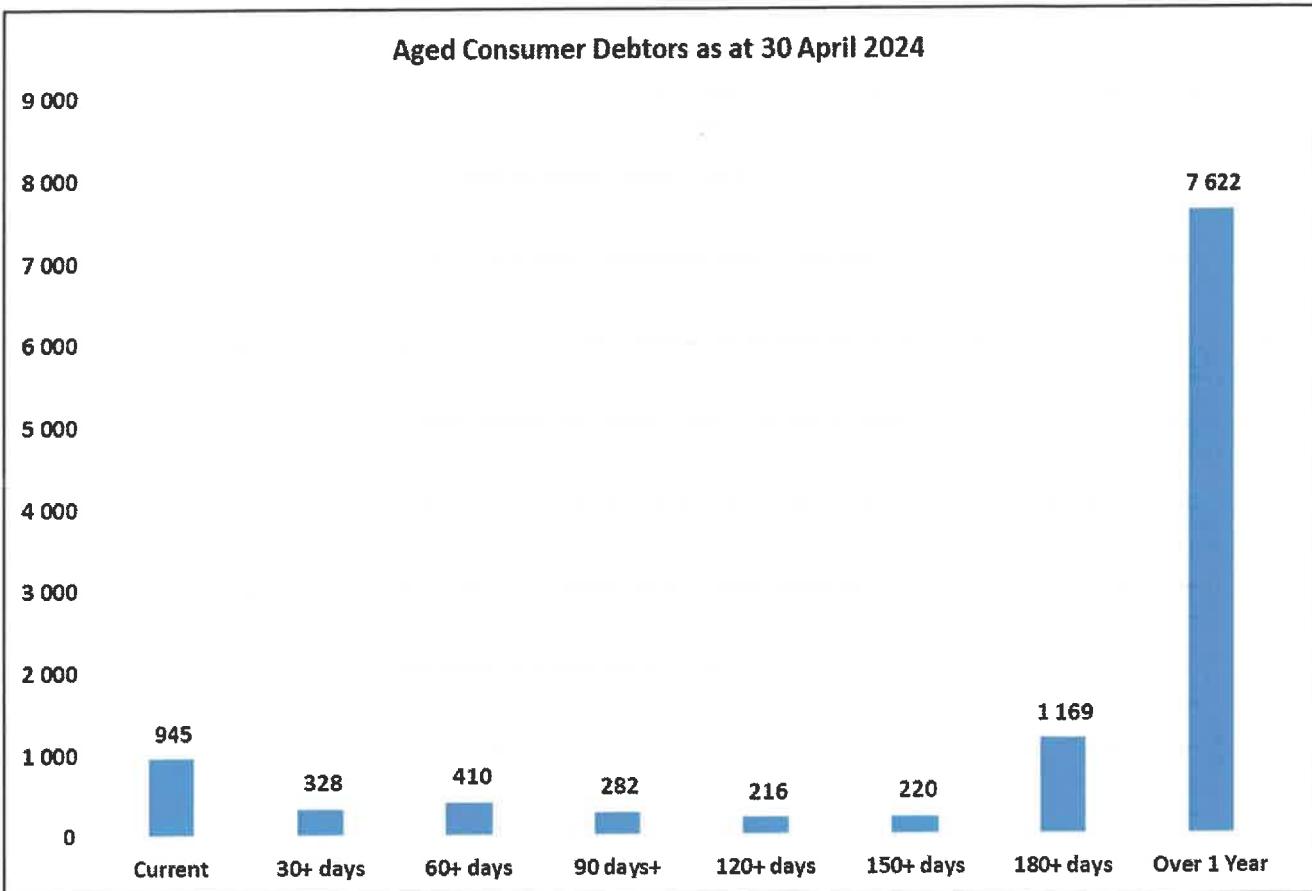
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **-R9.282 billion** (**R3.129 billion** unfavourable variance) compared to a year-to-date target of **-R6.153 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R329.540 million** (**-R632.532 million** favourable variance) compared to a target of **-R962.072 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 **-R107.861 million** compared to a year target of 0, resulting in a favourable variance of **R107.861**.
- Transfers and grants indicate a year-to-date amount of **-R0** (Unfavourable variance) compared to a target of **R0**.
- Repayment of borrowing indicates a year-to-date amount of **-R114.983 million** - (**R19.898 million**) favourable variance compared to a target of **-R134.881 million** due to the repayment of borrowings due.

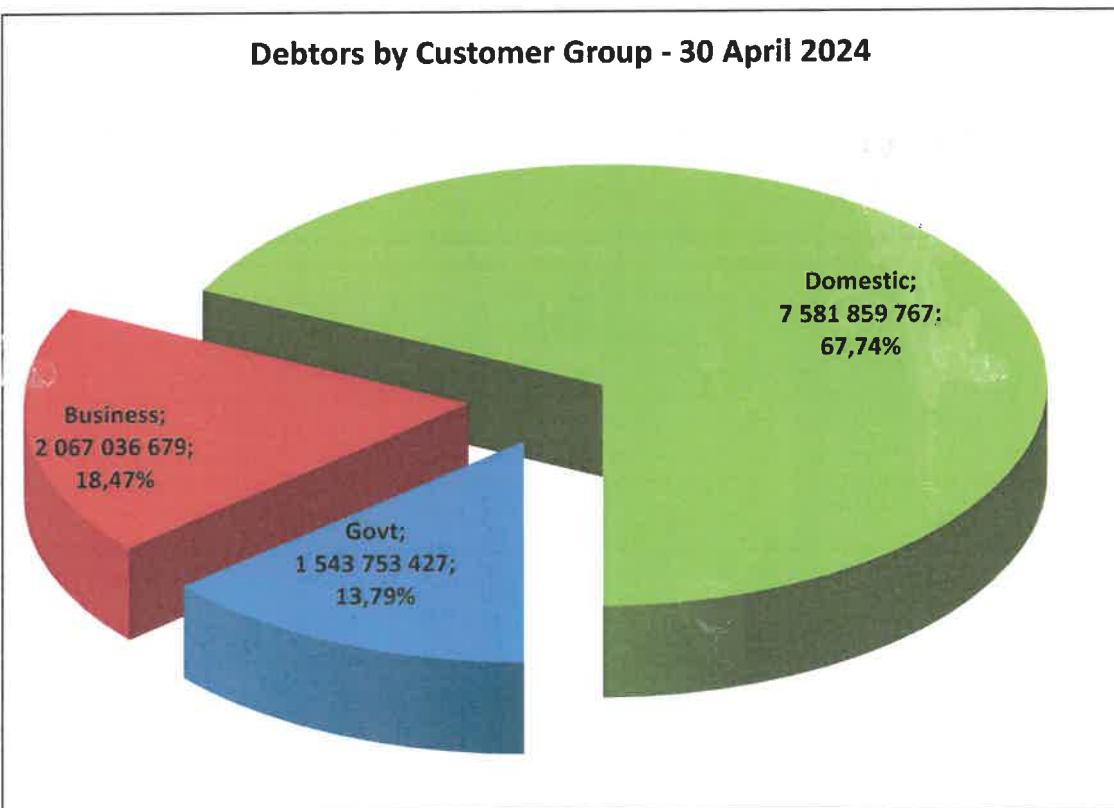
Outstanding Debtors Report (Annexure B – Table SC3)

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

The debtors balance as of 30 April 2024 is **R11.193 billion** including unallocated credits of R212.383 million (31 March 2024 – **R11.041 billion** including unallocated credits of R313.032 million), thus reflecting an increase of **R152 million** (1.36%) for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R7.622 billion (R6.928 billion – March 2024) is outstanding in this category (1 year and older), with R5.278 billion attributable to households, an increase of R11.24 million from the balance of R4.154 billion in March 2024.

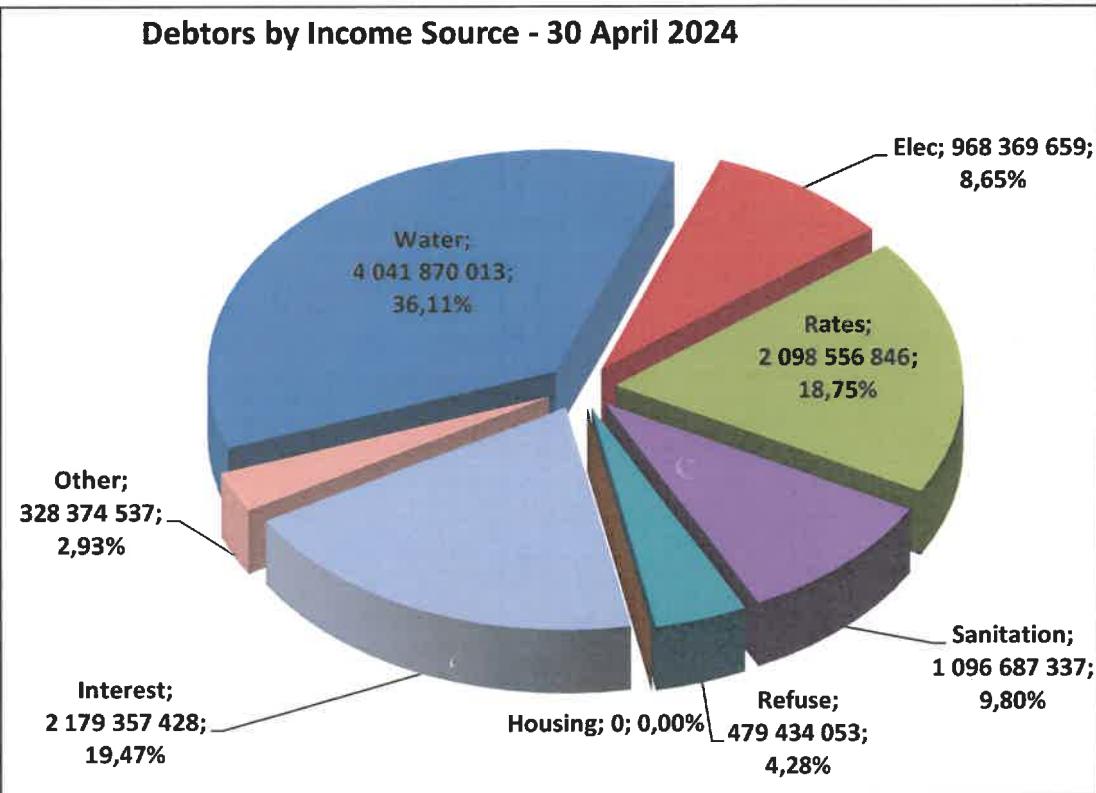


The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source

Debtors by Income Source - 30 April 2024



Outstanding Creditors Report (Annexure B – Table SC4)

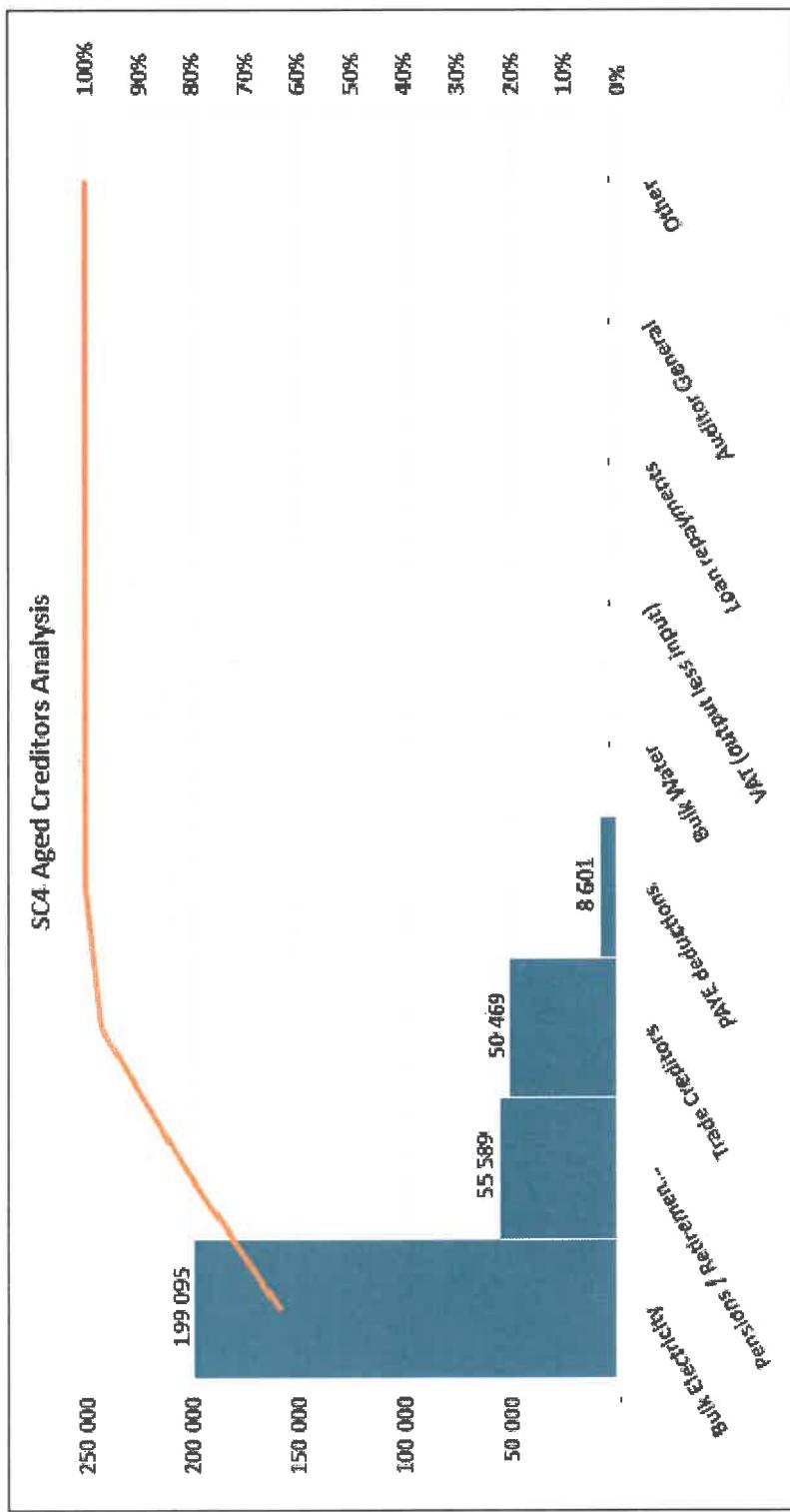
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R313.754 million** compared to an amount of **R230.469 million** in March 2024. The increase of **R83.285 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	March 2024 R'000	April 2024 R'000
Bulk electricity	192 228	199 095
Trade creditors Centlec	17 161	26 351
Bulk water	-	-
Salaries/PAYE	8 409	8 601
Pensions Deductions	-	-
Other	-	-
Trade creditors Mangaung	12 671	24 118
Total	230 469	313 754

*The current portion of the amount due was R311.692 million. Payment agreement with Vaal Water, previously Bloemwater, for the amount of R606 million was processed for approval by council.

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 **R895.601 million** as of 30 April 2024 against **R1.056 billion** on 31 March 2024.

4. FINANCIAL IMPLICATIONS

The report for the month ending 30 April 2024 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 April 2024 the operating revenue (excluding capital grants) and expenditure actual represented 78% and 91% respectively of the adjusted budget. The outcome reflects a variance of 6% (favourable) and -7% (unfavourable) respectively, when compared to the average target of 84% and 84% respectively (based on the 10th month of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the new financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year-to-date capital expenditure until 30 April 2024 represents only 34% of the adjusted budget, when compared to a target of 84% (10th month), a variance of 50% for the year against the target.

4.1 Financial Ratios

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

$$940\ 677\ 708 / (895\ 343\ 051 - 115\ 215\ 863 - 75\ 741\ 487) = 1.34 \text{ months}$$

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

- Current Ratio – Current Assets/Current Liabilities

$$8\ 866\ 873\ 749 / 10\ 806\ 018\ 246 = 0.82$$

The status of the Metro is lower than the norm of 1:5 to 2:1 which indicates that the city is not able to pay its current or short-term obligations for this month.

- Capital Cost as % of Total Expenditure – Finance charges/ Total Expenditure

$$11\ 559\ 289 + 91\ 927\ 831 / 895\ 343\ 051 \times 100 = 11.56\%$$

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)

$$47\ 477\ 601 / (17\ 298\ 399\ 220 + 1\ 587\ 424\ 015) = 0.25\% \text{ for the month}$$

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

$$10\ 727\ 643\ 382 + 719\ 732\ 956 - 3\ 109\ 998 = 11\ 444\ 266\ 340 - 10\ 980\ 231\ 775 = 464\ 034\\ 566 + 7\ 450\ 000 = 471\ 485\ 226 / 719\ 732\ 956 = 65.51\%$$

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

- Creditors payment period:

$$\text{Outstanding creditors/ creditor payments} \times 365 \\ (313\,753\,504 / 4\,073\,027\,089) \times 365 = 28 \text{ days}$$

The period is lower than the norm of 30 days to settle creditors which indicates that the Metro has improved on the revenue collection and cashflow for paying off creditors within the 30 days norm.

5. KEY APRIL 2024 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

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

This report is an overview of the financial results for the month ended 30 APRIL 2024, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

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

- Communication

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

- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION

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

10. RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the month ending 30 April 2024 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer must ensure that this statement is submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

SUBMITTED BY:

MR GH PIENAAR

DATE: 15 - 05 - 2024

ACTING CHIEF FINANCIAL OFFICER

City Manager's quality certification

I, **Sello More**, the City Manager of the Mangaung Metropolitan Municipality, hereby certify that -

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial month ending **30 APRIL 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Sello More

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 15/03/2024

ANNEXURE A

Explanation of legal requirements

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

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

The statement must also include:

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

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

Reporting requirements:

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

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

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

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

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

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

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

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 10 May 2024.

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 C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
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Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
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Table SC8	Monthly Budget Statement - Councillor and staff benefits
Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2022/23		Budget Year 2023/24					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
Revenue by Vote	1										
Vote 01 - Office Of The City Manager		0	1	1	0	0	0	(0)	-85,4%	1	
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100,0%	1	
Vote 03 - Corporate Services		2 459	8 320	8 320	166	2 546	6 933	(4 387)	-63,3%	8 320	
Vote 04 - Finance		1 842 263	1 828 297	1 828 297	141 507	1 734 503	1 523 581	210 922	13,8%	1 828 297	
Vote 05 - Community Services		486 212	521 455	521 455	46 533	490 078	434 546	55 532	12,8%	521 455	
Vote 06 - Planning And Economic Development		51 563	14 485	49 886	9 392	42 205	35 672	6 534	18,3%	49 886	
Vote 07 - Human Settlement		(35 859)	49 069	49 069	4 469	30 184	40 891	(10 707)	-26,2%	49 069	
Vote 08 - Technical Services		711 563	695 725	695 725	58 378	657 776	579 771	78 005	13,5%	695 725	
Vote 09 - Water		1 766 187	1 844 878	1 844 878	(475 034)	961 271	1 537 398	(576 128)	-37,5%	1 844 878	
Vote 10 - Miscellaneous		1 492 754	1 643 356	1 444 741	(15 397)	943 414	1 299 342	(365 927)	-27,4%	1 444 741	
Vote 11 - Public Safety		100	28 382	28 382	40	576	23 652	(23 075)	-97,6%	28 382	
Vote 12 - Centlec		3 127 394	3 713 429	3 714 186	252 586	2 819 828	3 095 029	(275 201)	-8,9%	3 714 186	
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	-	
Vote 15 - Other		909	35 401	-	(5 063)	299	5 900	(5 601)	-94,9%	-	
Total Revenue by Vote	2	9 445 545	10 382 798	10 184 941	17 578	7 682 679	8 582 714	(900 035)	-10,5%	10 184 941	
Expenditure by Vote	1										
Vote 01 - Office Of The City Manager		128 917	119 478	120 211	10 828	99 897	100 487	(590)	-0,6%	120 211	
Vote 02 - Office Of The Executive Mayor		140 348	159 120	167 758	17 910	141 397	136 744	4 654	3,4%	167 758	
Vote 03 - Corporate Services		402 390	346 268	323 926	42 723	276 376	274 847	1 528	0,6%	323 926	
Vote 04 - Finance		269 650	310 127	272 764	19 280	195 434	233 685	(38 252)	-16,4%	272 764	
Vote 05 - Community Services		703 901	666 549	672 169	61 317	585 048	572 743	12 305	2,1%	672 169	
Vote 06 - Planning And Economic Development		84 336	88 268	140 029	9 377	92 440	109 827	(17 387)	-15,8%	140 029	
Vote 07 - Human Settlement		110 050	136 343	117 581	10 792	97 458	102 112	(4 654)	-4,6%	117 581	
Vote 08 - Technical Services		1 167 905	713 704	716 499	82 892	750 566	594 533	156 033	26,2%	716 499	
Vote 09 - Water		2 128 545	2 114 656	2 121 403	311 784	1 894 195	1 766 712	127 482	7,2%	2 121 403	
Vote 10 - Miscellaneous		481 572	241 198	247 156	20 364	253 108	207 748	45 360	21,8%	247 156	
Vote 11 - Public Safety		272 499	330 244	323 596	46 938	295 602	269 922	25 680	9,5%	323 596	
Vote 12 - Centlec		3 399 897	3 395 493	3 436 877	255 889	3 158 707	2 857 831	300 877	10,5%	3 436 877	
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	-	
Vote 15 - Other		99 045	124 576	12 405	5 248	10 366	31 648	(21 282)	-67,2%	12 405	
Total Expenditure by Vote	2	9 389 054	8 746 025	8 672 373	895 343	7 850 594	7 258 840	591 754	8,2%	8 672 373	
Surplus/ (Deficit) for the year	2	56 492	1 636 773	1 512 567	(877 765)	(167 915)	1 323 874	#####	-112,7%	1 512 567	

Vote 08 - Technical Services	711 563	695 725	695 725	58 378	657 776	579 771	78 005	13%	695 725	
08.9 - Engineering Services	15 837	-	-	-	-	-	-	-	-	
08.15 - Sanitary Services Revenue	693 729	695 129	695 129	58 378	657 775	579 274	78 501	14%	695 129	
08.16 - Bloemfontein Sewer Reticulation	47	75	75	-	1	62	(62)	-99%	75	
08.20 - Purification And Sanitation	-	521	521	-	-	434	(434)	-100%	521	
08.21 - Fleet Maintenance	1 950	-	-	-	-	-	-	-	-	
Vote 09 - Water	1 766 187	1 844 878	1 844 878	(475 034)	961 271	1 537 398	(576 128)	-37%	1 844 878	
09.2 - Bulk Water Services	1 764 545	1 839 522	1 839 522	(475 123)	959 910	1 532 935	(573 025)	-37%	1 839 522	
09.4 - Water Demand Management	1 642	5 356	5 356	90	1 360	4 463	(3 103)	-70%	5 356	
Vote 10 - Miscellaneous	1 492 754	1 643 356	1 444 741	(15 397)	943 414	1 299 342	(355 927)	-27%	1 444 741	
10.2 - Sundries	293 878	141 550	141 550	18 060	163 669	117 958	45 711	39%	141 550	
10.3 - Governmental Transfers	1 198 877	1 501 806	1 303 192	(33 456)	779 745	1 181 384	(401 638)	-34%	1 303 192	
Vote 11 - Public Safety	100	28 382	28 382	40	576	23 652	(23 075)	-98%	28 382	
11.2 - Traffic Operations	60	25 383	25 383	33	498	21 152	(20 655)	-98%	25 383	
11.4 - Parking Garage	40	1 698	1 698	2	36	1 415	(1 379)	-97%	1 698	
11.7 - Disaster Management Operations	-	26	26	4	37	21	16	75%	26	
11.10 - Fire And Rescue Operations	-	1 276	1 276	-	5	1 083	(1 058)	-100%	1 276	
Vote 12 - Centlec	3 127 394	3 713 429	3 714 186	252 586	2 819 828	3 095 029	(275 201)	-9%	3 714 186	
12.7 - Marketing & Communication	-	36	36	-	-	30	(30)	-100%	36	
12.12 - Financial Management & Support	248	-	-	-	-	-	-	-	-	
12.13 - Revenue Management	116 682	114 686	115 454	5 598	62 171	96 085	(33 915)	-35%	115 454	
12.15 - Supply Chain Management	7 073	385	385	-	-	321	(321)	-100%	385	
12.16 - Asset Management	4 639	1 580	1 580	445	461	1 316	(855)	-65%	1 580	
12.20 - Human Resource Development	643	1 202	1 202	680	680	1 002	(322)	-32%	1 202	
12.22 - Revenue And Customer Management	4 846	10 939	10 939	201	5 817	9 116	(3 299)	-36%	10 939	
12.23 - Trading Services	2 892 854	3 578 589	3 578 589	239 883	2 656 937	2 982 157	(325 220)	-11%	3 578 589	
12.26 - Planning	-	3 580	3 580	-	-	2 984	(2 984)	-100%	3 580	
12.29 - Systems Utilisation & Process Engineering	-	2 422	2 422	-	-	2 018	(2 018)	-100%	2 422	
12.36 - Electricity Supply: Naledi	28	-	-	-	-	-	-	-	-	
12.37 - Electricity Supply: Kopanong	70 947	-	-	5 780	65 293	-	65 293	0%	-	
12.38 - Electricity Supply: Mohokare	29 434	-	-	-	28 470	-	28 470	0%	-	
Vote 13 - N/A1	-	-	-	-	-	-	-	-	-	
Vote 14 - N/A	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	909	35 401	-	(5 063)	299	5 900	(5 601)	-95%	-	
15.3 - Tourism	39	358	-	9	69	60	10	16%	-	
15.5 - Smme's	869	13	-	77	230	2	228	10315%	-	
15.6 - Administration And Finance	-	31 605	-	(4 635)	-	5 267	(5 267)	-100%	-	
15.7 - Business Operations	-	3 425	-	(514)	-	571	(571)	-100%	-	
Total Revenue by Vote	2	9 445 545	10 382 798	10 184 941	17 578	7 682 679	8 582 714	(900 035)	-10%	10 184 941

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	-	-	500	-	-	333	(333)	-100%	500	
02.8 - Communications - Projects	-	-	500	-	-	333	(333)	-100%	500	
Vote 03 - Corporate Services	1 074	500	3 200	-	73	1 217	(1 144)	-94%	3 200	
03.12 - Occupational Health	76	-	-	-	-	-	-	-	-	
03.20 - Committee Services	989	500	200	-	73	217			200	
03.21 - Administration Management	-	-	3 000	-	-	1 000			3 000	
Vote 04 - Finance	-	1	501	-	3	334	(331)	-99%	501	
04.18 - Accounting And Reporting	-	1	501	-	3	334			501	
Vote 05 - Community Services	3 008	4 984	19 625	533	2 210	9 034	(6 824)	-76%	19 625	
05.22 - Fire And Rescue Operations Bloemfontein	323	-	-	-	-	-	-	-	-	
05.31 - Nature Resource Management - Nature Area	-	2 484	2 484	-	430	2 070			2 484	
05.33 - Cemeteries Bloemfontein	-	2 500	2 500	533	1 780	2 083			2 500	
05.39 - Parks - Horticultural Central	2 684	-	-	-	-	-	-	-	-	
05.48 - Transport Unit	-	-	14 641	-	-	4 880			14 641	
Vote 06 - Planning And Economic Development	34 508	54 551	52 372	1 125	13 162	43 833	(30 871)	-70%	52 372	
06.3 - Urban Design	30 463	12 737	17 237	1 124	6 319	13 441	(7 121)	-53%	17 237	
06.9 - Architectural Services	4 045	41 814	30 914	-	5 182	27 579	(22 398)	-81%	30 914	
06.21 - Rural Development	-	-	3 400	-	844	2 267			3 400	
06.23 - Cc Heading	-	-	821	0	816	548			821	
Vote 07 - Human Settlement	115 851	325 694	229 152	2 059	67 904	240 265	(172 361)	-72%	229 152	
07.31 - Bloemfontein South	57 992	181 349	128 380	190	48 771	131 605			128 380	
07.32 - Bloemfontein North	43 407	105 852	77 872	1 876	18 506	70 045			77 872	
07.33 - Thaba Nchu	174	17 000	600	-	-	16 983			600	
07.34 - Botshabelo	14 278	21 493	22 300	(7)	628	21 632			22 300	
Vote 08 - Technical Services	-	-	13 150	-	-	4 383	(4 383)	-100%	13 150	
08.9 - Engineering Services	-	-	13 150	-	-	4 383	(4 383)	-100%	13 150	
Vote 09 - Water	-	-	-	-	-	-	-	-	-	
Vote 10 - Miscellaneous	-	-	-	-	-	-	-	-	-	
Vote 11 - Public Safety	-	3 014	3 014	-	-	2 512	(2 512)	-100%	3 014	
11.2 - Traffic Operations	-	1 103	1 103	-	-	919	(919)	-100%	1 103	
11.5 - Law Enforcement Operations	-	1 356	1 356	-	-	1 130	(1 130)	-100%	1 356	
11.10 - Fire And Rescue Operations	-	555	555	-	-	483			555	
Vote 12 - Centlec	-	-	-	-	-	-	-	-	-	
Vote 13 - NWA1	-	-	-	-	-	-	-	-	-	
Vote 14 - NWA	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	-	-	-	-	-	-	-	-	-	
Total single-year capital expenditure	154 442	388 743	321 513	3 717	83 352	301 911	(218 559)	(0)	321 513	
Total Capital Expenditure	695 210	1 154 487	960 751	29 190	329 540	878 606	(549 066)	(0)	960 751	

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April

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		711 161	1 562 145	1 562 145	940 678
Trade and other receivables from exchange transactions		1 467 782	1 646 217	1 646 217	637 469
Receivables from non-exchange transactions		420 024	409 234	409 234	876 486
Current portion of non-current receivables		820 308	179	179	820 308
Inventory		688 278	707 672	707 672	832 350
VAT		4 278 110	—	—	4 579 621
Other current assets		143 620	—	—	179 962
Total current assets		8 529 283	4 325 447	4 325 447	8 866 874
Non current assets					
Investments		144	—	—	144
Investment property		1 587 424	1 748 929	1 748 929	1 587 424
Property, plant and equipment		17 671 426	21 627 792	21 559 325	17 298 399
Biological assets		—	—	—	—
Living and non-living resources		254 696	—	—	254 696
Heritage assets		97 838	158 282	157 220	92 996
Intangible assets		8 967	—	—	9 024
Trade and other receivables from exchange transactions		2 260 126	—	—	2 360 126
Non-current receivables from non-exchange transactions					
Other non-current assets					
Total non current assets		21 880 621	23 535 003	23 465 474	21 602 809
TOTAL ASSETS		30 409 904	27 860 450	27 790 921	30 469 682
LIABILITIES					
Current liabilities					
Bank overdraft		—	—	—	—
Financial liabilities		(118 541)	155 247	155 247	(233 523)
Consumer deposits		197 529	175 709	175 709	195 345
Trade and other payables from exchange transactions		4 927 602	1 759 187	1 759 187	4 518 440
Trade and other payables from non-exchange transactions		369 930	276 980	276 980	589 522
Provision		1 167 349	139 906	139 906	1 156 678
VAT		4 204 308	56 364	56 364	4 579 557
Other current liabilities		—	—	—	—
Total current liabilities		10 748 178	2 563 392	2 563 392	10 806 018
Non current liabilities					
Financial liabilities		976 993	153 438	153 438	977 205
Provision		1 493 614	1 628 274	1 628 274	1 527 668
Long term portion of trade payables		—	—	—	—
Other non-current liabilities		—	—	—	—
Total non current liabilities		2 470 607	1 781 712	1 781 712	2 504 872
TOTAL LIABILITIES		13 218 785	4 345 104	4 345 104	13 310 890
NET ASSETS	2	17 191 119	23 515 346	23 445 817	17 158 792
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)		12 172 722	18 427 101	18 357 572	12 140 395
Reserves and funds		5 018 397	5 088 245	5 088 245	5 018 397
Other		—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	17 191 119	23 515 346	23 445 817	17 158 792
					23 445 817

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2010/11		Budget Year 2011/12					YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		846 350	1 307 345	1 307 345	117 416	1 278 476	1 089 454	189 021	17%	1 307 345
Service charges		3 582 971	3 837 372	3 837 372	712 053	3 837 495	3 197 810	739 685	23%	3 837 372
Other revenue		6 498 534	2 637 337	2 637 337	303 128	3 187 921	2 197 781	990 140	45%	2 637 337
Transfers and Subsidies - Operational		660 184	1 230 629	1 230 629	—	1 177 494	1 025 524	151 969	15%	1 230 629
Transfers and Subsidies - Capital		904 966	951 365	951 365	—	444 614	792 804	(348 189)	-44%	951 365
Interest		61 639	26 401	26 401	3 374	37 495	22 001	15 495	70%	26 401
Dividends		12	3	3	—	6	2	4	207%	3
Payments										
Suppliers and employees		(7 861 151)	(7 383 281)	(7 383 281)	(1 305 778)	(9 282 168)	(6 152 734)	3 129 434	-51%	(7 383 281)
Interest		—	—	—	(13 202)	(107 861)	—	107 861	0%	—
Transfers and Subsidies		—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 693 505	2 607 170	2 607 170	(183 009)	673 472	2 172 642	1 499 170	69%	2 607 170
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		—	9 793	9 793	—	—	8 181	(8 181)	-100%	9 793
Decrease (increase) in non-current receivables		(3 279)	—	—	9	57	—	57	#DIV/0!	—
Decrease (increase) in non-current investments		144	—	—	—	144	—	144	#DIV/0!	—
Payments										
Capital assets		(695 210)	(1 154 487)	(1 154 487)	(29 190)	(329 540)	(962 072)	(632 532)	66%	(1 154 487)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(698 345)	(1 144 694)	(1 144 694)	(29 181)	(329 339)	(953 911)	(624 572)	65%	(1 144 694)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		(1 329)	4 087	4 087	47	367	3 406	(3 039)	-89%	4 087
Payments										
Repayment of borrowing		(206 238)	(161 857)	(161 857)	(31 258)	(114 983)	(134 881)	(19 898)	15%	(161 857)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(207 567)	(157 770)	(157 770)	(31 211)	(114 616)	(131 475)	(16 859)	13%	(157 770)
NET INCREASE/ (DECREASE) IN CASH HELD		3 787 593	1 304 707	1 304 707	(243 400)	229 517	1 087 255			1 304 707
Cash/cash equivalents at beginning:		740 533	740 533	740 533	6 632 029	711 161	740 533			711 161
Cash/cash equivalents at month/year end:		4 528 126	2 045 240	2 045 240	940 678	1 827 789				2 015 868

MAN Mangaung - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1 Revenue By Source				
Property rates	42,623	Favourable variance due to higher billing than anticipated		None. Performance is on target
Service charges - electricity revenue	-235,693	Unfavourable variance but still on target		None. Performance is on target
Service charges - water revenue	-791,205	Unfavourable variance due to less water sold than target		Adjustment of revenue forecast required.
Service charges - sanitation revenue	-19,592	Unfavourable variance but still on target		None. Performance is on target
Service charges - refuse revenue	-3,491	Unfavourable variance but still on target		None. Performance is on target
Rental of facilities and equipment	-5,032	Favourable variance but still on target		Improvement on supply of municipal facilities for rental
Interest earned - external investments	44,958	Unfavourable variance but still on target		None. Performance is on target
Interest earned - outstanding debtors	258,227	Favourable variance and still on target		None. Performance is on target
Fines	14,645	Unfavourable variance due to non accrual of traffic fines		Upgrading and improvement of traffic management system.
Licences and permits	630	Favourable variance		None. Performance is on target
Transfers recognised - operational	86,735	Favourable variance due to more grants received than target		None. Performance is on target
Other revenue	-5,497	Favourable variance		
Gains on disposal of PPE	-8,161	Unfavourable variance but still on target		
2 Expenditure By Type				
Employee related costs	55,481	Unfavourable variance due to overexpenditure on overtime		Effective and efficient management of overtime
Remuneration of councillors	-1,123	Unfavourable variance but still on target		Monitoring on overspend allowances.
Debt impairment	0	Unfavourable variance		Accrual of bad debt written off.
Depreciation & asset impairment	394,721	Unfavourable variance		Manual provision of impairment provision.
Finance charges	21,819	Favourable variance		Accrual of finance charges on a monthly basis.
Bulk purchases	280,244	Unfavourable variance		
Other materials	158,428	Favourable variance		
Contracted services	-177,731	Favourable variance		Monitoring of spending on contracted services.
Transfers and grants	4,062	Unfavourable variance		
Other expenditure	-129,317	Unfavourable variance		None
3 Capital Expenditure				
Projects	-549,066	Favourable variance due to slow implementation of projects		Recovery plan is required to speed up implementation.
7 Municipal Entities				
Revenue	-275,201	Favourable variance - less revenue collected than anticipated		
Expenditure	300,877	Unfavourable variance - more spent than targeted		Monitor of spending on services.
Capital	-58,291	Unfavourable variance		Improvement on capital spending.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	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		-0,3%	4,9%	4,9%	0,8%	1,4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		1,8%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		35,8%	10,0%	10,0%	34,1%	10,0%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	79,4%	168,7%	168,7%	80,2%	168,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		6,6%	60,9%	60,9%	6,8%	60,9%
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		34,1%	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					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	49,6%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue		26,5%	26,3%	25,3%	27,9%	25,3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		13,6%	12,0%	11,5%	13,0%	11,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12,7%	4,6%	4,6%	0,8%	1,3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rand)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance	
R thousands	Yrs/Months														
Municipality															
Absa Call Account 1		daily	call account	No	Fixed	8,30%	0			28 892 191	170 978	-	-	29 063 169	
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	6,21%	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	8,30%	0			116 351 773	43 733 691	-	-	72 618 082	
Nedbank Call 2		daily	call account	No	Variable	8,30%	0			90 930 808	41 597 545	-	-	49 333 263	
Nedbank Call 3		daily	call account	No	Variable	8,30%	0			175 561 685	73 210 843	-	-	102 350 841	
Nedbank Call 4		daily	call account	No	Variable	8,30%	0			218 102 478	6 916 181	-	-	211 188 287	
Nedbank Call 5		daily	call account	No	Variable	8,30%	0			75 269 668	509 565	-	-	75 779 234	
Nedbank Call 6		daily	call account	No	Variable	8,30%	0			174 006 846	1 178 003	-	-	175 184 848	
Nedbank Call 7		daily	call account	No	Variable	8,30%	0			17 572 348	118 962	-	-	17 691 310	
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	8,30%	0	0	2019/06/30	150 490 729	797 941	-	-	151 288 670	
Standard Bank Call 1		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30	-	-	-	-	-	
Absa 1 Day Account - Centlec	2013/02/28	Call	Call	No	Variable	5,54%	0	0	2019/06/30	-	-	-	-	-	
Absa Dynamic Fixed Deposit - Centlec	2017/07/31	12 Months	No	Variable	5,54%	0	0	2019/06/30	-	-	-	-	-	-	
Standard Bank - Centlec	2018/02/28	12 Months	No	Variable	5,54%	0	0	2019/06/30	-	-	-	-	-	-	
Municipality sub-total										1 047 178 526	2 775 449	-	165 458 271	-	884 495 704
Entities										-	-	-	-	-	-
ABSA - 1 Day Account	February 2013	Call Account						n/a		8 733 890	70 951	-	7 700 000	10 000 000	11 104 841
Entities sub-total										8 733 890	-	7 700 000	10 000 000	11 104 841	-
TOTAL INVESTMENTS AND INTEREST	2									1 055 912 416	2 775 449	-	173 158 271	10 000 000	895 600 545

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:										
Energy Efficiency and Demand Side Management Grant		982 528	1 218 979	1 155 790	87 138	1 083 266	990 149	93 117	9,4%	
Equitable Share		-	-	-	-	3 900	-	3 900	-	
Expanded Public Works Programme Integrated Grant		938 383	1 037 664	1 037 664	85 543	1 037 664	864 720	172 944	20,0%	
Infrastructure Skills Development Grant		1 382	1 263	1 263	287	1 107	1 053	55	5,2%	
Local Government Financial Management Grant		-	3 500	-	-	-	1 750	(1 750)	-100,0%	
Metro Informal Settlements Partnership Grant		1 980	2 200	2 200	20	1 039	1 833	(794)	-43,3%	
Municipal Demarcation Transition Grant		-	11 509	2 698	(8 184)	-	3 717	(3 717)	-100,0%	
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	
Neighbourhood Development Partnership Grant		-	21 739	16 908	-	-	16 505	(16 505)	-100,0%	
Programme and Project Preparation Support Grant		9 584	14 276	7 138	811	3 643	9 517	(5 875)	-51,7%	
Public Transport Network Grant		21 899	111 628	77 919	6 424	25 207	81 887	(56 680)	-69,2%	
Urban Settlement Development Grant		9 300	15 000	10 000	2 238	10 707	9 167	1 540	16,8%	
Provincial Government:										
Capacity Building and Other Grants		-	5 000	4 018	-	-	3 839	(3 839)	-100,0%	
Other transfers and grants [insert description]		-	5 000	4 018	-	-	3 839	(3 839)	-100,0%	
District Municipality:										
[insert description]		-	-	-	-	-	-	-	-	
Other grant providers:										
Free State Arts and Cultural Council		4 009	6 650	6 650	1 105	2 998	5 542	(2 543)	-45,9%	
National Skills Fund		2 784	4 000	4 000	1 077	1 987	3 333	(1 346)	-40,4%	
Total Operating Transfers and Grants	5	986 537	1 230 629	1 166 458	88 243	1 086 265	999 530	86 735	8,7%	
Capital Transfers and Grants										
National Government:										
Integrated City Development Grant		809 566	937 065	745 875	(37 957)	326 437	703 512	(377 075)	-53,6%	
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	
Municipal Disaster Relief Grant		107 889	280 431	172 834	(26 565)	46 326	194 399	(148 073)	-76,2%	
Neighbourhood Development Partnership Grant		-	-	13 150	-	-	4 383	(4 383)	-100,0%	
Public Transport Network Grant		19 738	-	-	3 036	15 073	-	15 073	-	
Urban Settlement Development Grant		82 542	158 200	92 109	-	-	109 803	(109 803)	-100,0%	
Total Capital Transfers and Grants	5	599 397	498 434	467 782	(14 428)	265 039	394 927	(129 888)	-32,9%	
Provincial Government:										
Infrastructure Grant		-	-	56 746	-	-	33 248	(33 248)	-100,0%	
District Municipality:										
[insert description]		-	-	-	-	-	-	-	-	
Other grant providers:										
[insert description]		15 958	14 300	15 058	526	3 465	12 422	(8 957)	-72,1%	
Developers Contribution		-	-	-	-	-	-	-	-	
Unspecified		-	-	-	-	-	-	-	-	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	825 524	951 365	817 679	(37 431)	329 901	749 162	(419 280)	-56,0%	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 812 060	2 181 994	1 984 137	50 811	1 416 166	1 748 712	(332 546)	-19,0%	
									1 984 137	

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	Budget Year 2023/24									
		2022/23	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		420 743	394 046	334 495	33 584	264 276	304 733	(40 457)	-13,3%	334 495	
Equitable Share		185 508	212 730	216 369	21 634	178 944	178 736	207	0,1%	216 369	
Expanded Public Works Programme Integrated Grant		1 377	1 263	1 263	270	1 065	1 053	13	1,2%	1 263	
Infrastructure Skills Development Grant		-	3 500	-	-	-	1 750	(1 750)	-100,0%	-	
Local Government Financial Management Grant		67 446	2 200	2 200	20	33 382	1 833	31 548	1720,8%	2 200	
Metro Informal Settlements Partnership Grant		2 691	11 509	2 698	7	7 387	3 717	3 670	98,8%	2 698	
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-	
Neighbourhood Development Partnership Grant		29 537	21 739	16 908	3 007	14 619	16 506	(1 886)	-11,4%	16 908	
Programme and Project Preparation Support Grant		8 334	14 276	7 138	705	3 167	10 202	(7 035)	-69,0%	7 138	
Public Transport Network Grant		21 660	111 828	77 919	5 711	23 433	81 770	(58 336)	-71,3%	77 919	
Urban Settlement Development Grant		104 191	15 000	10 000	2 229	2 279	9 167	(6 888)	-75,1%	10 000	
Provincial Government:		-	5 000	3 755	-	17	3 752	(3 735)	-99,5%	3 755	
Capacity Building and Other Grants		-	5 000	3 755	-	17	3 752	(3 735)	-99,5%	3 755	
District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		3 646	6 650	6 650	964	2 636	5 542	(2 906)	-52,4%	6 650	
Free State Arts and Cultural Council		2 421	4 000	4 000	937	1 728	3 333	(1 605)	-48,2%	4 000	
National Skills Fund		1 225	2 650	2 650	27	906	2 208	(1 300)	-58,9%	2 650	
Total operating expenditure of Transfers and Grants:		424 389	405 696	344 900	34 548	266 929	314 027	(47 097)	-15,0%	344 900	
Capital expenditure of Transfers and Grants											
National Government:		562 987	937 065	745 875	17 011	258 705	703 513	(444 804)	-63,2%	745 875	
Integrated City Development Grant		-	-	-	-	-	-	-	-	-	
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-	
Metro Informal Settlements Partnership Grant		80 351	280 431	172 834	11 504	35 055	194 399	(159 344)	-82,0%	172 834	
Municipal Disaster Relief Grant		-	-	13 150	-	-	4 383	(4 383)	-100,0%	13 150	
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-	
Public Transport Network Grant		70 888	158 200	92 109	-	-	109 803	(109 803)	-100,0%	92 109	
Urban Settlement Development Grant		411 748	498 434	467 782	5 507	223 654	394 927	(171 274)	-43,4%	467 782	
Provincial Government:		-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
Infrastructure Grant		-	-	56 746	-	-	33 248	(33 248)	-100,0%	56 746	
Other grant providers:		9 833	14 300	14 300	611	9 168	11 917	(2 749)	-23,1%	14 300	
Developers Contribution		-	14 300	14 300	604	8 361	11 917	(3 556)	-29,8%	14 300	
Unspecified		9 833	-	-	6	807	-	807	-	-	
Total capital expenditure of Transfers and Grants		572 820	951 365	760 175	17 621	267 877	715 430	(447 553)	-62,6%	760 175	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		997 209	1 357 060	1 105 075	52 169	534 806	1 029 456	(494 650)	-48,0%	1 105 075	

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

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 SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M10 April

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	-	-	-	100	1 079	-	1 079	#DIV/0!
Service charges - Water	1 145 911	1 308 282	1 308 282	(536 418)	299 030	1 090 235	(791 205)	-73%	1 308 282
Service charges - Waste Water Management	473 541	520 600	520 600	36 166	414 241	433 834	(19 592)	-5%	520 600
Service charges - Waste management	169 383	184 259	184 259	14 973	150 058	153 550	(3 491)	-2%	184 259
Sale of Goods and Rendering of Services	25 384	53 524	53 524	2 590	22 579	44 603	(22 023)	-49%	53 524
Agency services									
Interest									
Interest earned from Receivables	422 328	233 970	233 970	46 910	446 766	194 975	251 791	129%	233 970
Interest earned from Current and Non Current Assets	59 901	21 674	21 674	8 085	64 049	18 061			21 674
Dividends	12	3	3	-	8	2	6	281%	3
Rent on Land	-	-	-	-	-	-	-		-
Rental from Fixed Assets	48 084	47 004	47 004	4 974	34 137	39 170	(5 032)	-13%	47 004
Licence and permits									
Operational Revenue	29 772	38 188	38 188	2 809	27 425	31 824	(4 398)	-14%	38 188
Non-Exchange Revenue									
Property rates	1 508 845	1 541 522	1 541 522	106 148	1 327 225	1 284 602			1 541 522
Surcharges and Taxes									
Fines, penalties and forfeits	14 772	27 022	27 022	2 765	38 265	22 519	15 747	70%	27 022
Licences or permits	1 440	579	579	113	1 113	482			579
Transfer and subsidies - Operational	986 537	1 230 629	1 166 458	88 243	1 082 365	999 530			1 166 458
Interest	124 636	52 801	52 801	15 388	140 634	44 001			52 801
Fuel Levy	363 435	405 247	405 247	-	405 248	337 706			405 247
Operational Revenue									
Gains on disposal of Assets	18 845	-	-	-	-	-			-
Other Gains	(78 414)	-	-	-	-	-			-
Discontinued Operations									
Total Revenue (excluding capital transfers and contributions)	5 315 373	5 665 305	5 601 133	(207 051)	4 454 223	4 695 092	(240 869)	-5%	5 601 133
Expenditure By Type									
Employee related costs	1 773 891	1 996 453	1 864 747	170 680	1 609 011	1 577 861	31 150	2%	1 864 747
Remuneration of councillors	68 434	76 003	76 457	6 018	82 516	63 638	(1 123)	-2%	76 457
Bulk purchases - electricity									
Inventory consumed	860 189	576 238	598 890	209 024	654 007	494 591	159 416	32%	598 890
Debt impairment	1 349 282	1 203 353	1 203 353	100 279	1 002 794	1 002 794	(0)	0%	1 203 353
Depreciation and amortisation	616 039	297 449	297 449	56 455	520 399	247 874	272 524	110%	297 449
Interest	128 171	45 060	45 060	11 538	59 369	37 550	21 819	58%	45 060
Contracted services	514 529	487 771	501 418	64 707	277 232	424 783	(147 552)	-35%	501 418
Transfers and subsidies	-	1 845	25	-	-	930	(930)	-100%	25
Irrecoverable debts written off	267 199	-	-	3 143	303 678	-	303 678	#DIV/0!	-
Operational costs	384 353	284 118	265 857	17 609	202 880	232 450	(29 570)	-13%	265 857
Losses on disposal of Assets	25 953	-	-	-	-	-			-
Other Losses	117	382 242	382 242	-	-	318 535			382 242
Total Expenditure	5 989 157	5 350 532	5 235 497	639 454	4 691 887	4 401 009	290 878	7%	5 235 497
Surplus/(Deficit)	(673 783)	314 773	365 636	(846 505)	(237 664)	294 083	(531 747)	-181%	365 636
Transfers and subsidies - capital (monetary allocations)	768 458	884 065	749 621	(37 957)	308 628	-	308 628	#DIV/0!	749 621
Transfers and subsidies - capital (in-kind)									
Surplus/(Deficit) after capital transfers & contributions	94 672	1 198 837	1 115 258	(884 462)	70 964	294 083	(223 119)	-76%	1 115 258
Income Tax									
Surplus/(Deficit) after Income tax	94 672	1 198 837	1 115 258	(884 462)	70 964	294 083	(223 119)	-76%	1 115 258

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M10 April

Description	Ref	2022/23		Budget Year 2023/24					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
Revenue By Municipal Entity											
Centlec		3 127 394	3 713 429	3 714 186	252 586	2 819 828	3 095 029	(275 201)	-9%	3 714 186	
Total Operating Revenue	1	3 127 394	3 713 429	3 714 186	252 586	2 819 828	3 095 029	(275 201)	-9%	3 714 186	
Expenditure By Municipal Entity											
Centlec		3 399 897	3 395 493	3 436 877	255 889	3 158 707	2 857 831	300 877	11%	3 436 877	
Total Operating Expenditure	2	3 399 897	3 395 493	3 436 877	255 889	3 158 707	2 857 831	300 877	11%	3 436 877	
Surplus/ (Deficit) for the yr/period		(272 503)	317 936	277 310	(3 303)	(338 880)	237 198	25 675	11%	277 310	
Capital Expenditure By Municipal Entity											
Centlec		150 585	207 936	168 352	16 691	88 600	146 891	(58 291)	-40%	168 352	
Total Capital Expenditure	3	150 585	207 936	168 352	16 691	88 600	146 891	(58 291)	-40%	168 352	

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April

Month	2022/23		Budget Year 2023/24					YTD variance	YTD variance %	% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands										
Monthly expenditure performance trend										
July	-	96 207	96 207	2 813	2 813	96 207	93 394	97,1%	0%	
August	-	96 207	96 207	(7 631)	-	192 415	192 415	100,0%	0%	
September	-	96 207	96 207	(27 482)	-	288 622	288 622	100,0%	0%	
October	-	96 207	96 207	47 746	47 746	384 829	337 083	87,6%	5%	
November	-	96 207	96 207	67 416	67 416	481 037	413 620	86,0%	7%	
December	-	96 207	96 207	65 868	65 868	577 244	511 376	88,6%	7%	
January	-	79 973	79 973	48 857	48 857	657 217	608 360	92,6%	5%	
February	-	90 158	90 158	73 637	73 637	747 375	673 738	90,1%	8%	
March	-	90 158	90 158	29 127	29 127	837 533	808 406	96,5%	3%	
April	-	41 073	41 073	29 190	29 190	878 606	849 416	96,7%	0	
May	-	41 073	41 073	-	29 190	919 679	890 489	96,8%	0	
June	-	41 072	41 072	-	-	960 751	960 751	100,0%	-	
Total Capital expenditure	-	960 751	960 751	329 540						

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	Mr		
Name	L Mathae	Name	V Makhele
Telephone number	051 405 8007	Telephone number	051 405 8411
Cell number		Cell number	
Fax number		Fax number	051 405 8971
E-mail address	lawrence.mathae@mangaung.co.za	E-mail address	vian.makhele@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	051 405 8676	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	L Titi - Odili	Name	S Mathini
Telephone number	051 405 8667	Telephone number	051 405 8409
Cell number		Cell number	
Fax number		Fax number	
E-mail address	lulama.titi-odili@mangaung.co.za	E-mail address	sindiswa.mathini@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:	Secretary/PA to the Municipal Manager:		
ID Number	ID Number		
Title	Mr	Title	Mr
Name	S More	Name	M Bohloko
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number		Cell number	
Fax number		Fax number	
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