



MANGAUNG

METRO MUNICIPALITY

METRO MUNISIPALITEIT

LEKGOTLA LA MOTSE

DIRECTORATE
FINANCE

13 SEPTEMBER 2024

THE CITY MANAGER

THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH
ENDED 31 AUGUST 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 31 August 2024, the ten-working day reporting month expires on the 13 September 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 31 AUGUST 2024

This report is based upon financial information, as of 31 August 2024 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 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 **R2,030 billion** is higher than the year-to-date target of **R1,777 million** and the expenditure for the period is **R1.967 billion**, which is higher than the year-to-date target of **R1,626 billion** respectively.

The summary report indicates the following:

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

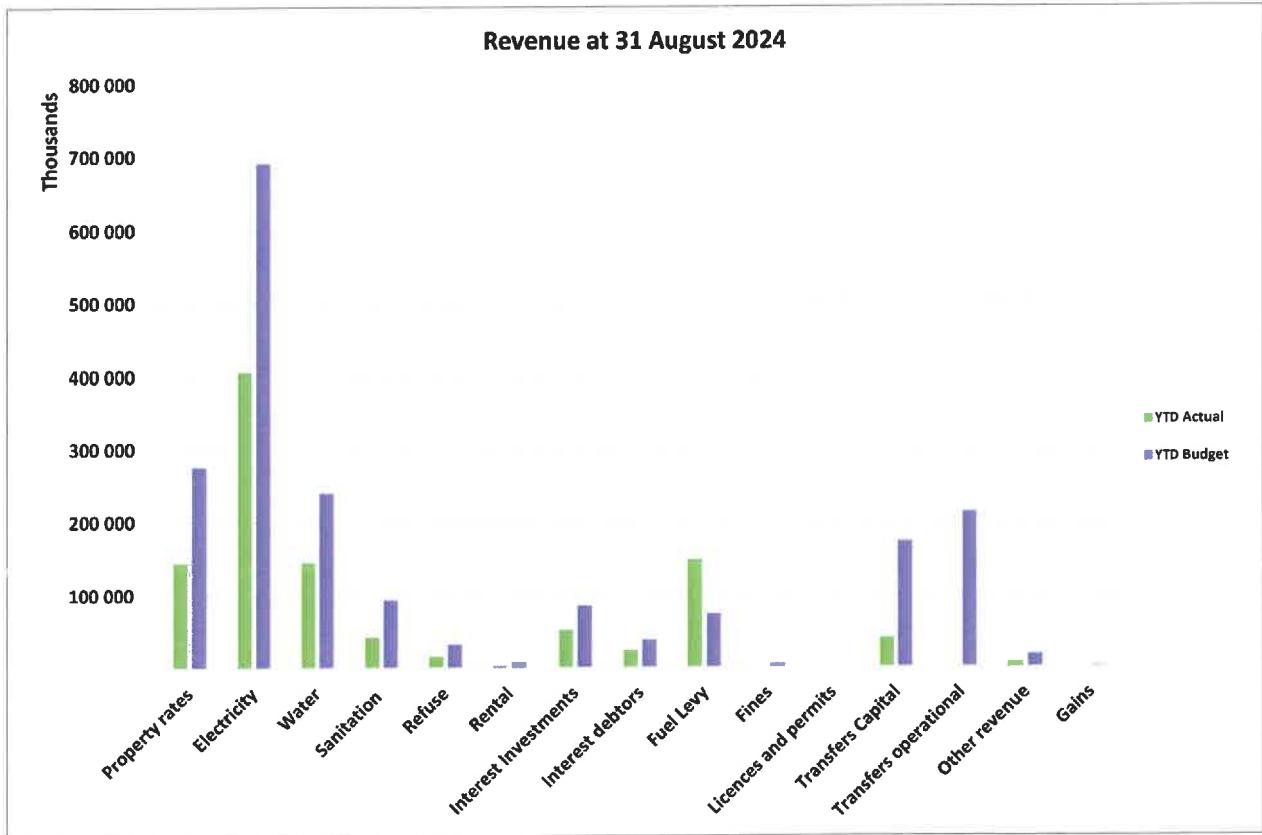
Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		3 281 398	4 145 552	4 145 552	405 647	770 958	690 925	80 033	12%	
Service charges - Water		1 293 275	1 439 110	1 439 110	145 285	255 358	239 852	15 506	6%	
Service charges - Waste Water Management		474 464	558 604	558 604	42 579	60 307	93 101	(32 794)	-35%	
Service charges - Waste management		181 028	197 710	197 710	15 781	31 436	32 952	(1 516)	-5%	
Sale of Goods and Rendering of Services		29 047	67 527	67 527	4 622	8 776	11 254	(2 478)	-22%	
Agency services										
Interest										
Interest earned from Receivables		575 221	514 053	514 053	52 097	98 060	85 675	12 385	14%	
Interest from Current and Non Current Assets		79 386	78 241	78 241	8 475	15 358	13 040	2 318	18%	
Dividends		8	12	12	4	4	2	2	118%	
Rent on Land										
Rental from Fixed Assets		54 518	48 414	48 414	3 949	7 330	8 069	(738)	-9%	
Licence and permits										
Operational Revenue		33 138	42 268	42 268	2 541	4 845	7 045	(2 199)	-31%	
Non-Exchange Revenue										
Property rates		1 467 702	1 654 053	1 654 053	144 090	123 834	275 676	(151 842)	-55%	
Surcharges and Taxes										
Fines, penalties and forfeits		95 525	32 250	32 250	929	1 830	5 375	(3 545)	-66%	
Licence and permits		1 338	1 507	1 507	139	287	251	36	14%	
Transfers and subsidies - Operational		1 235 678	1 275 488	1 275 488	1 505	472 517	212 581	259 936	122%	
Interest		172 226	150 408	150 408	15 792	31 619	25 068	6 551	26%	
Fuel Levy		405 248	443 643	443 643	147 881	147 881	73 941	73 941	100%	
Operational Revenue										
Gains on disposal of Assets		49 142	9 900	9 900	—	—	1 650	(1 650)	-100%	
Other Gains		20 883	1 385	1 385	—	—	231	(231)	-100%	
Discontinued Operations										
		9 449 223	10 660 125	10 660 125	991 295	2 030 401	1 776 687	253 714	14%	
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		2 461 244	2 513 360	2 513 360	207 165	411 162	418 895	(7 733)	-2%	
Remuneration of councillors		74 552	79 728	79 728	5 825	11 873	13 288	(1 415)	-11%	
Bulk purchases - electricity		3 032 518	2 569 190	2 569 190	355 282	728 199	428 198	300 001	70%	
Inventory consumed		1 045 075	642 068	636 468	56 294	62 577	106 503	(43 926)	-41%	
Debt impairment		1 037 115	1 917 562	1 917 562	159 797	319 594	319 594	(0)	0%	
Depreciation and amortisation		837 236	420 694	420 694	(15 141)	4 145	70 116	(65 971)	-94%	
Interest		162 903	27 072	27 072	643	1 730	4 512	(2 782)	-62%	
Contracted services		784 114	620 042	622 972	10 676	22 618	103 829	(81 211)	-78%	
Transfers and subsidies		4 992	361	361	—	—	60	(60)	-100%	
Irrecoverable debts written off		692 315	—	—	4 105	331 164	—	331 164	#DNV!	
Operational costs		582 736	592 875	595 545	50 758	74 412	98 834	(24 423)	-25%	
Losses on Disposal of Assets		77 552	—	—	—	—	—	—	—	
Other Losses		6 018	371 700	371 700	0	0	61 950	(61 950)	-100%	
Total Expenditure		10 798 370	9 754 653	9 754 653	835 403	1 967 474	1 625 779	341 694	21%	
Surplus/(Deficit)		(1 349 148)	905 472	905 472	155 892	62 928	150 908	(87 981)	(0)	
Transfers and subsidies - capital (monetary allocations)		606 718	1 034 842	1 034 842	40 927	41 300	172 474	(131 174)	(0)	
Transfers and subsidies - capital (in-kind)									1 034 842	
Surplus/(Deficit) after capital transfers & contributions		(742 429)	1 940 314	1 940 314	196 819	104 227	323 382	(219 154)	(0)	
Income Tax										
Surplus/(Deficit) after income tax		(742 429)	1 940 314	1 940 314	196 819	104 227	323 382	(219 154)	(0)	
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(742 429)	1 940 314	1 940 314	196 819	104 227	323 382	(219 154)	(0)	
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		272 618	120 000	120 000	10 000	20 000	20 000	—	120 000	
Surplus/ (Deficit) for the year		(469 812)	2 060 314	2 060 314	206 819	124 227	343 382	(219 154)	(0)	
									2 060 314	

The major revenue variances against the approved budget are:

- Property rates - Unfavourable variance of -R151.842 million (-55%) for the period due to lower property rates billed for domestic properties than budgeted.
- Electricity – Favourable variance of R80.033 million (12%) for the period, due to higher user's consumption than budgeted. The variance is due to winter tariffs charged for the month under review measured against a straight-lined budget.

- Water revenue – Favourable variance of R15.506 million (6%) due to a higher water consumption than budgeted for the period.
- Services charges: Wastewater Management - Unfavourable variance of -R32.794 million (-35%) due to lower billing for sanitation services than budgeted for the period
- Services charges: Waste Management – Unfavourable variance -R1.516 (-5%) due to lower households billed than budgeted. Performance is still on target.
- Rental from Fixed Assets– Unfavourable variance of -R738 497 (-9%) 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 R2.318 million (18%) for the period due to higher investment and cash balances than anticipated.
- Interest earned from Receivables - Favourable variance of R12.385 million (14%) due to the increasing of the debtor's book and non-payment from debtors.
- Fines - Unfavourable variance of -R3.545 million (-66%) 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 R36 103 (14%) 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 R259.936 million (122%) for the period due to grant receipt apportionment quarterly vs period budget and payments received from the Equitable Share.
- Operational revenue- Unfavourable variance of -R2.199 million (-31%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R2,478 million (-22%) 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 -R7.733 million (-2%) on the year-to-date approved budget is due to underspending on acting and other allowances and is set off by unfilled vacancies. The overspending on overtime to date is R21.464 million (Budget R14.634 million vs Actual R36.098 million). The overspending for the period to date on overtime will result in unauthorised expenditure in most of the votes.

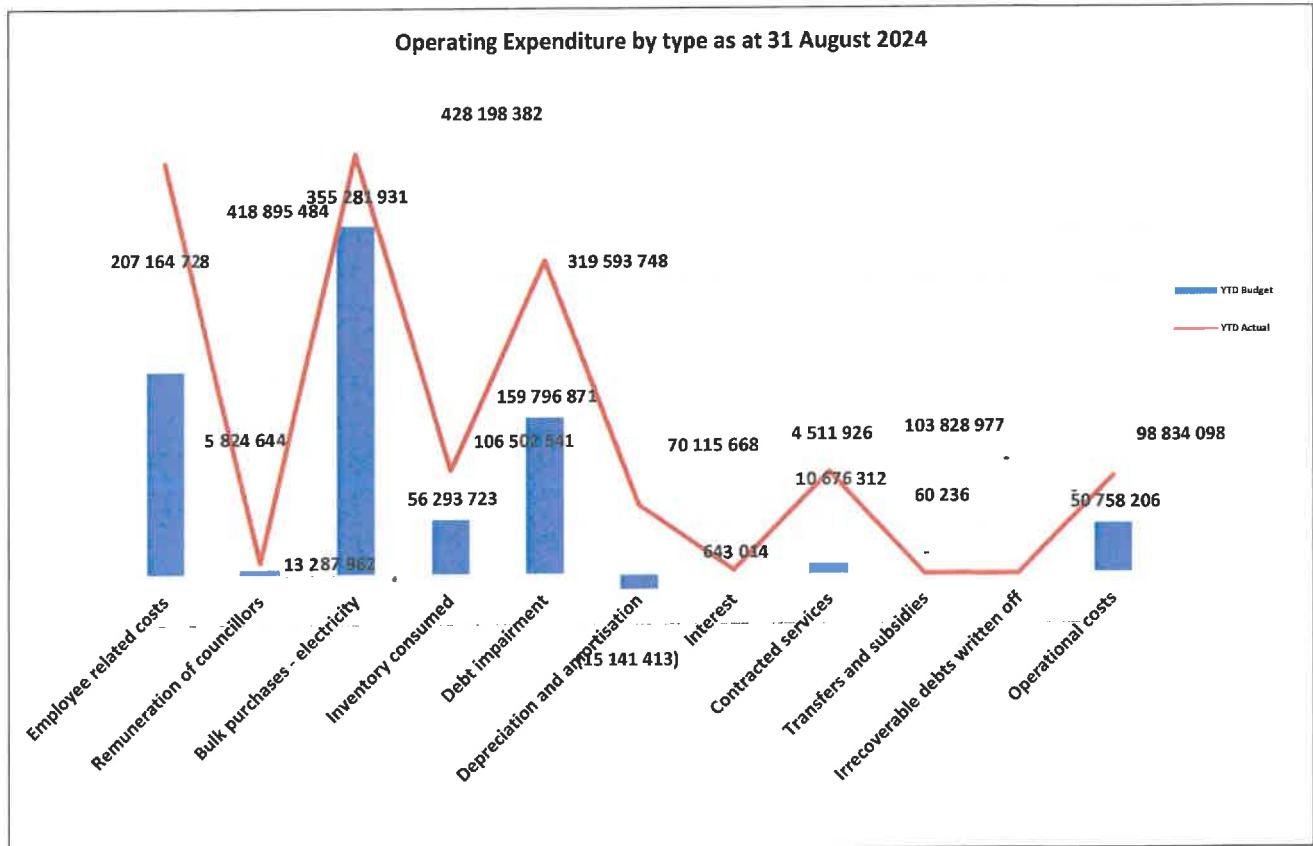
OVERTIME PER DEPARTMENT	ORIGINAL BUDGET	ADJUSTMENT BUDGET	CURRENT MONTH	YTD BUDGET	YTD MOVEMENT	VARIANCE	PERCENTAGE
CITY MANAGER	3 449 490	3 449 490	370 795	574 915	855 752	(280 837)	-32,82%
EXECUTIVE MAYOR	2 626 567	2 626 567	401 194	437 761	805 701	(367 939)	-45,67%
CORPORATE SERVICES	805 122	805 122	277 780	134 187	623 270	(489 083)	-78,47%
FINANCE	119 481	269 481	126 373	19 914	163 171	(143 258)	-87,80%
COMMUNITY SERVICES	35 652 894	36 052 894	8 682 080	5 942 149	17 087 626	(11 145 477)	-65,23%
PLANNING	88 499	88 499	11 378	14 750	23 324	(8 574)	0,00%
FRESH PRODUCE MARKET	187 245	187 245	160 872	31 208	343 237	(312 029)	-90,91%
HUMAN SETTLEMENT	1 271 895	1 271 895	245 307	211 983	493 814	(281 831)	-57,07%
TECHNICAL SERVICES	9 203 262	9 203 262	3 112 194	1 533 877	6 175 119	(4 641 242)	-75,16%
WATER	6 103 705	6 103 705	1 879 795	1 017 284	3 710 807	(2 693 522)	-72,59%
PUBLIC SAFETY	1 970 627	1 970 627	373 835	328 438	758 844	(430 406)	-56,72%
NALEDI	-	-	-	-	-	0,00%	
SOUTPAN	-	-	-	-	-	0,00%	
CENTLEC	26 324 515	26 324 515	2 297 913	4 387 419	5 056 874	(669 455)	-13,24%
TOTAL OVERTIME	87 803 302	88 353 302	17 939 515	14 633 884	36 097 537	(21 463 653)	-59,46%

- 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 -R65.971 million (-94%) due to non-accrual of actual depreciation on assets for the month by the parent municipality and corrections made on the depreciation of network systems by the entity. The Assets department are currently busy processing the actual depreciation on the assets.
- Finance charges – Favourable variance of -R2.782 million (-62%) 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 R300.001 million (70%) due to bulk purchases for electricity. The variance is mainly due to the winter month purchases reflecting as part of the actual expenditure compared to the straight-lined budget.
- Inventory and Other Losses – Favourable variance -R105.876 million (-63%) underspending due to the purchasing of bulk water in consideration with the water losses for this month.

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

Description	Ref	2023/24	Budget								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Inventory consumed			1 045 075	642 068	636 468	56 294	62 577	106 503	(43 926)	-41%	636 468
Other Losses			6 018	371 700	371 700	0	0	61 950	(61 950)	-100%	371 700
Total			1 051 092	1 013 768	1 008 168	56 294	62 577	168 453	(105 876)	-63%	

- Contracted services - Favourable variance of -R81.211 million (-78%) due to under spending on other contracted services for the period and the implementation of cost containment measures.
- Operational expenditure - Favourable variance -R24.423 million (-25%) – underspending mostly due to cost containment measures introduced.



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	2023/24		Budget Year 2024/25						
		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	(0)	-31.8%	
Vote 02 - Office Of The Executive Mayor		—	1	1	—	—	0	(0)	-100.0%	
Vote 03 - Corporate Services		4 576	27 429	27 429	210	305	4 572	(4 266)	-93.3%	
Vote 04 - Finance		1 949 170	2 062 575	2 062 575	161 142	256 588	343 762	(87 174)	-25.4%	
Vote 05 - Community Services		546 183	583 982	583 982	22 836	173 569	97 330	76 238	78.3%	
Vote 06 - Planning And Economic Development		69 860	50 917	50 917	4 552	8 683	8 486	197	2.3%	
Vote 07 - Human Settlement		65 131	37 176	37 176	3 301	6 110	6 196	(86)	-1.4%	
Vote 08 - Technical Services		747 540	819 242	819 242	52 017	142 736	136 540	6 196	4.5%	
Vote 09 - Water		2 023 106	2 149 291	2 149 291	179 367	481 068	358 215	122 853	34.3%	
Vote 10 - Miscellaneous		1 522 911	1 783 622	1 783 622	208 281	241 568	297 270	(55 702)	-18.7%	
Vote 11 - Public Safety		821	28 490	28 490	107	525	4 748	(4 223)	-88.9%	
Vote 12 - Centlec		3 398 832	4 272 241	4 272 241	410 303	780 354	712 040	68 314	9.6%	
Vote 13 - N/A1		—	—	—	—	—	—	—	—	
Vote 14 - N/A		—	—	—	—	—	—	—	—	
Vote 15 - Other		428	—	—	105	194	—	194	#DIV/0!	
Total Revenue by Vote	2	10 328 558	11 814 967	11 814 967	1 042 222	2 091 701	1 969 161	122 540	6.2%	11 814 967
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		121 800	136 166	136 166	10 824	21 066	22 694	(1 629)	-7.2%	
Vote 02 - Office Of The Executive Mayor		166 947	168 841	168 841	14 218	26 167	28 140	(1 973)	-7.0%	
Vote 03 - Corporate Services		529 897	370 294	370 294	18 459	40 146	61 716	(21 570)	-35.0%	
Vote 04 - Finance		564 769	306 569	306 569	17 560	52 399	51 095	1 304	2.6%	
Vote 05 - Community Services		937 521	682 107	682 107	45 998	100 432	113 685	(13 254)	-11.7%	
Vote 06 - Planning And Economic Development		113 818	142 488	142 488	8 158	15 875	23 748	(7 874)	-33.2%	
Vote 07 - Human Settlement		217 214	120 809	120 809	9 136	18 710	20 135	(1 425)	-7.1%	
Vote 08 - Technical Services		1 040 723	784 812	784 812	37 724	87 999	130 802	(42 803)	-32.7%	
Vote 09 - Water		2 058 816	2 412 103	2 412 103	165 459	569 011	402 017	166 994	41.5%	
Vote 10 - Miscellaneous		319 487	285 096	285 096	45 662	64 001	47 516	16 485	34.7%	
Vote 11 - Public Safety		376 149	343 022	343 022	22 619	44 053	57 170	(13 117)	-22.9%	
Vote 12 - Centlec		4 323 433	3 989 806	3 989 806	439 197	926 957	664 968	261 989	39.4%	
Vote 13 - N/A1		—	—	—	—	—	—	—	—	
Vote 14 - N/A		—	—	—	—	—	—	—	—	
Vote 15 - Other		27 798	12 541	12 541	390	657	2 090	(1 433)	-68.6%	
Total Expenditure by Vote	2	10 798 370	9 754 653	9 754 653	835 403	1 967 474	1 625 779	341 694	21.0%	9 754 653
Surplus/ (Deficit) for the year	2	(469 812)	2 060 314	2 060 314	206 819	124 227	343 382	(219 154)	-63.8%	2 060 314

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 **R23.382 million (10.47%)** compared to the year-to-date budgeted target of **R223.314 million**. On an annual basis we have thus spent only **R23.382 million (1,75%)** of the year-to-date expenditure versus the approved budget of **R1.339 billion**.

The summary report indicates the following:

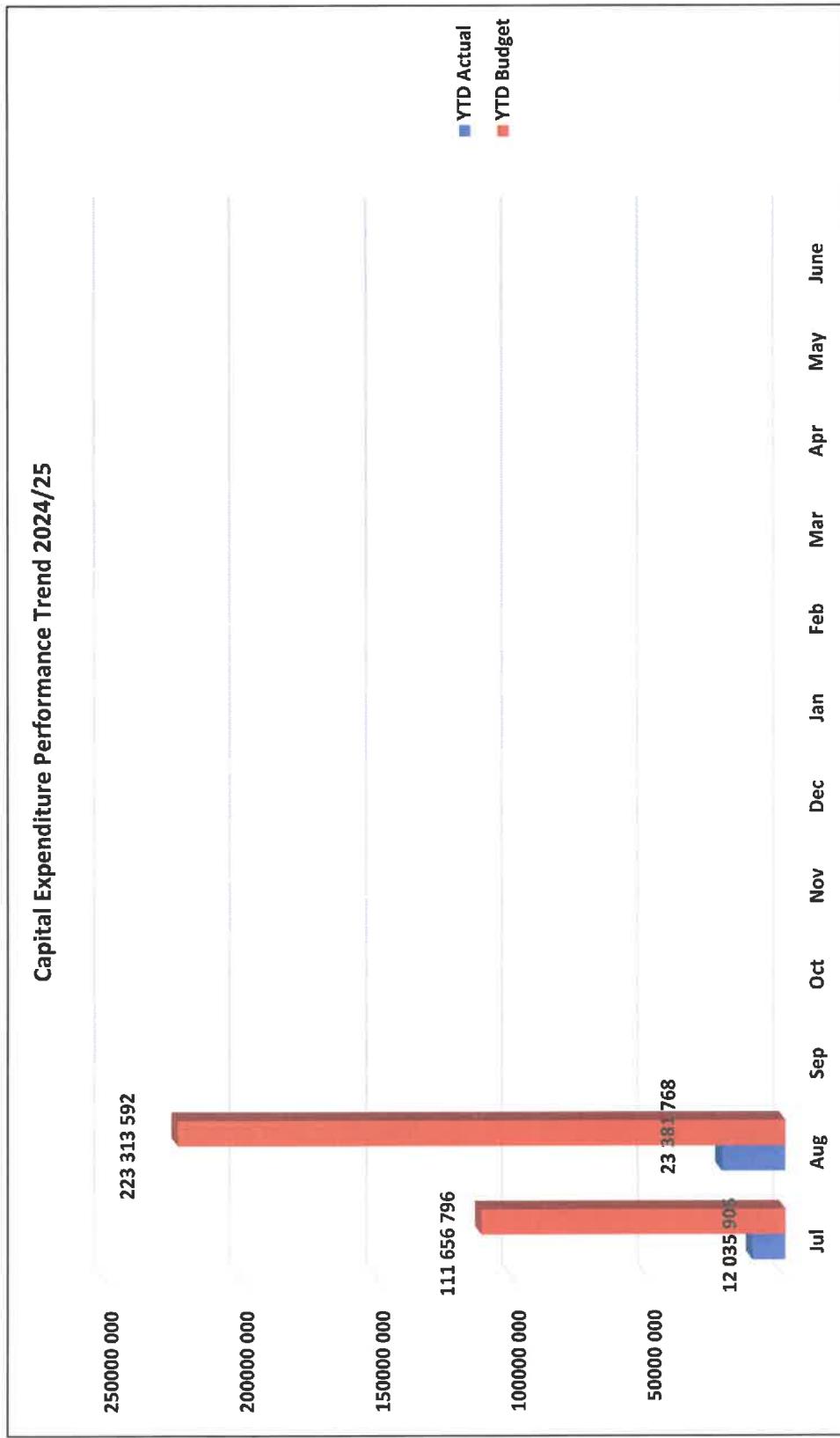
Summary Statement of Capital Expenditure - Financing

Description	Approved budget 2024/25	YTD Budget August 2024/25	YTD Actual August 2024/25	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
Capital Expenditure	1 339 880	223 314	23 382	(199 932)
Capital Financing				
National Government	1 019 284	169 881	10 024	(159 856)
Provincial Government	-	-	-	-
Public Contributions	14 000	2 333	470	(1 863)
Borrowing	-	-	-	-
Internally Generated Funds	306 597	51 100	12 887	(38 213)
Financing Total	1 339 880	223 314	23 382	(199 932)

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	(-R9.062 million less than budgeted target)
Community and public safety	(-R55.566 million less than budgeted target)
Economic and environmental services	(-R66.604 million less than budgeted target)
Electricity	(-R31.445 million less than budgeted target)
Water	(-R24.409 million less than budgeted target)
Wastewater management	(R4.151 million more than budgeted target)
Waste management	(-R8.112 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 Approved Budget
Executive Mayor	-	-	-	-	0,00%
Corporate Services	38 081 403	38 081 403	-	6 346 912	0,00%
Finance	-	-	-	-	0,00%
Community Services	274 132 093	274 132 093	-	45 688 690	0,00%
Planning and Economic Development	66 203 333	66 203 333	31 384	11 033 904	0,05%
Human Settlement	266 966 420	266 966 420	1 057 631	44 494 424	-0,40%
Technical Services	253 765 242	253 765 242	10 668 473	42 294 242	4,20%
Water	138 714 796	138 714 796	1 289 903	23 119 164	-0,93%
Miscellaneous	2 042 000	2 042 000	-	340 334	0,00%
Public Safety	21 130 390	21 130 390	-	3 521 754	0,00%
Centlec	278 844 800	278 844 800	15 029 444	46 474 168	5,39%
Other	-	-	-	-	0,00%
Total	1 339 880 477	1 339 880 477	23 381 768	223 313 592	1,75%

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 2024 indicates a closing balance (cash and cash equivalents) of R1.274 billion (30 July 2024 – R 1.037 billion) which comprises of the following:

- Bank balance and cash R1.572 million (Mangaung) ABSA
- Bank balance and cash R41.976 million (Mangaung) NEDBANK
- Bank balance and cash R41.509 million (Centlec)
- Bank balance and cash R5.967 million (Market)
- Investment deposits R1.147 billion (Mangaung)
- Investment deposits R36.404 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R158.171 million**, resulting in an **-R56.305 million (-26%)** unfavourable variance, as compared to a year target of **R214.476 million**.
- Service charges reflect a year-to-date amount cash collection of **R1.761 billion**, resulting in an **R880.441 million (100%)** favourable variance, as compared to a year target of **R880.557 billion**.
- Other revenue reflects a year-to-date amount of **R862.270 million**, resulting in an **R760.674 million** favourable variance, as compared to a year target of **R101.595 million**.
- Operating grants and subsidies show a year-to-date received amount of **R612.022 million** compared to a year-to-date target of **R212.581 million** resulting in **R399.441**

- million favourable variance. (Variance due to grant receipt apportionment quarterly vs periodoly budget);
- Capital grants and subsidies show a year-to-date amount of **R0** compared to a year-to-date target of **R172.474 million** resulting in **-R172.474 million** unfavourable variance due to grant receipt apportionment quarterly vs periodoly budget);
- Interest shows a year-to-date amount of **R10.314 million** compared to a year target of **R97.926 million**, indicating **-R87.612 million (-89%)** unfavourable variance.

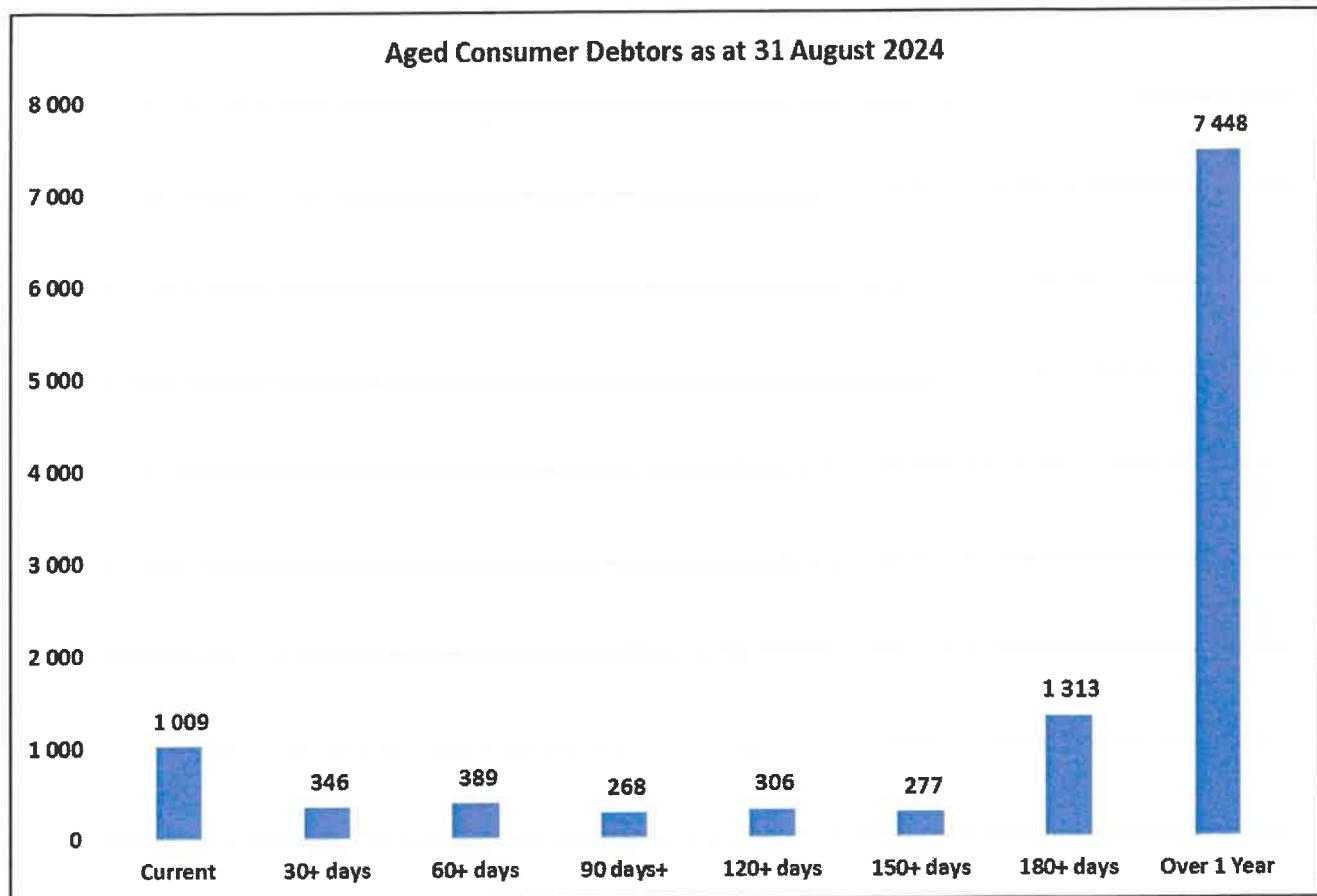
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **-R1.932 billion (R615.838 billion** unfavourable variance) compared to a year-to-date target of **-R1.316 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R23.382 million (-R199.932 million** favourable variance) compared to a target of **-R223.313 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 **-R0** compared to a year target of 0, resulting in a favourable variance of **R0**.
- 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 **-R3.458 million -(R25.874 million)** favourable variance compared to a target of **-R25.874 million** due to the repayment of borrowings due.

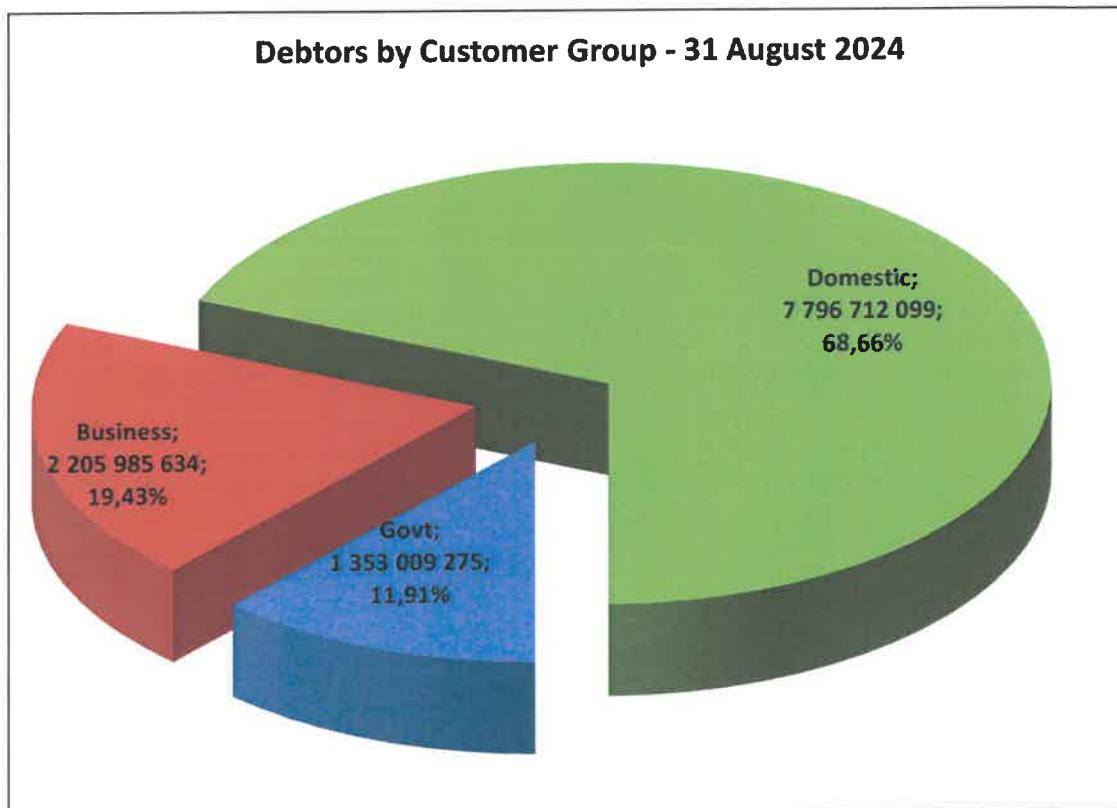
Outstanding Debtors Report (Annexure B – Table SC3)

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 31 August 2024 is **R11.356 billion** including unallocated credits of R145.676 million (30 July 2024 – **R11.181 billion** including unallocated credits of R209.111 million), thus reflecting an increase of **R175 million (1.54%)** for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R7.448 billion (R7.383 billion – July 2024) is outstanding in this category (1 year and older), with R5.292 billion attributable to households, an increase of R87 million from the balance of R5.216 billion in July 2024.

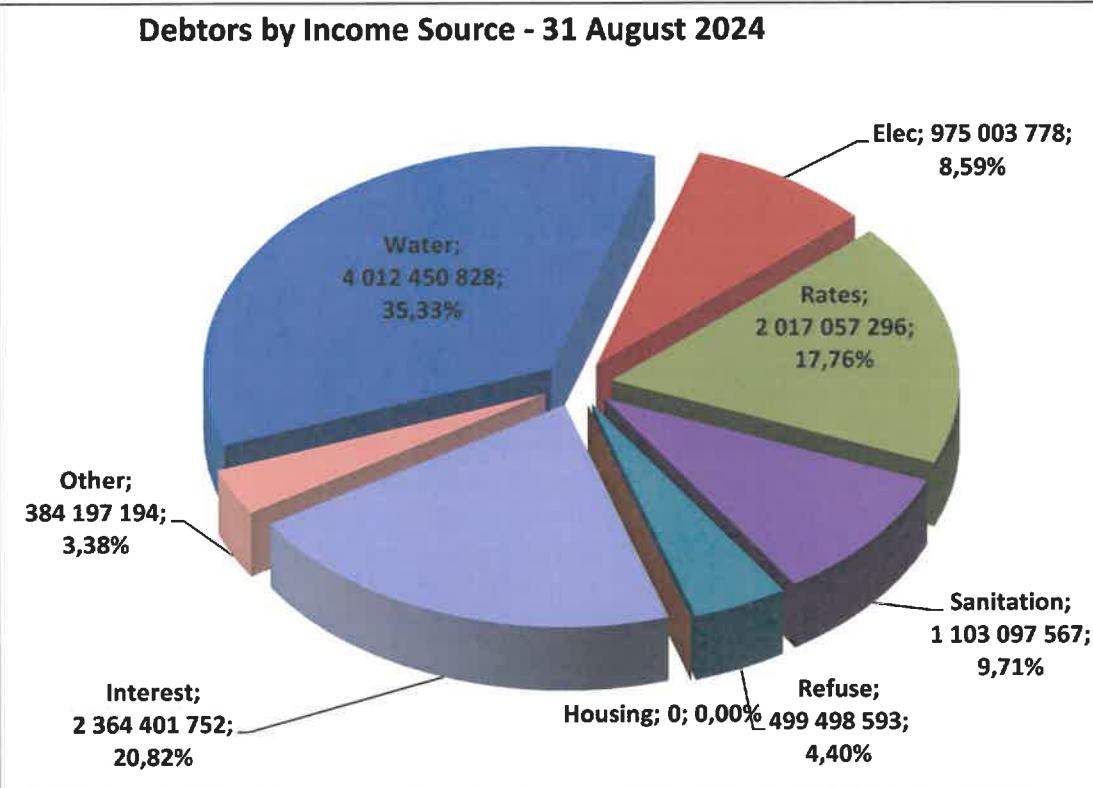


The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source

Debtors by Income Source - 31 August 2024



Outstanding Creditors Report (Annexure B – Table SC4)

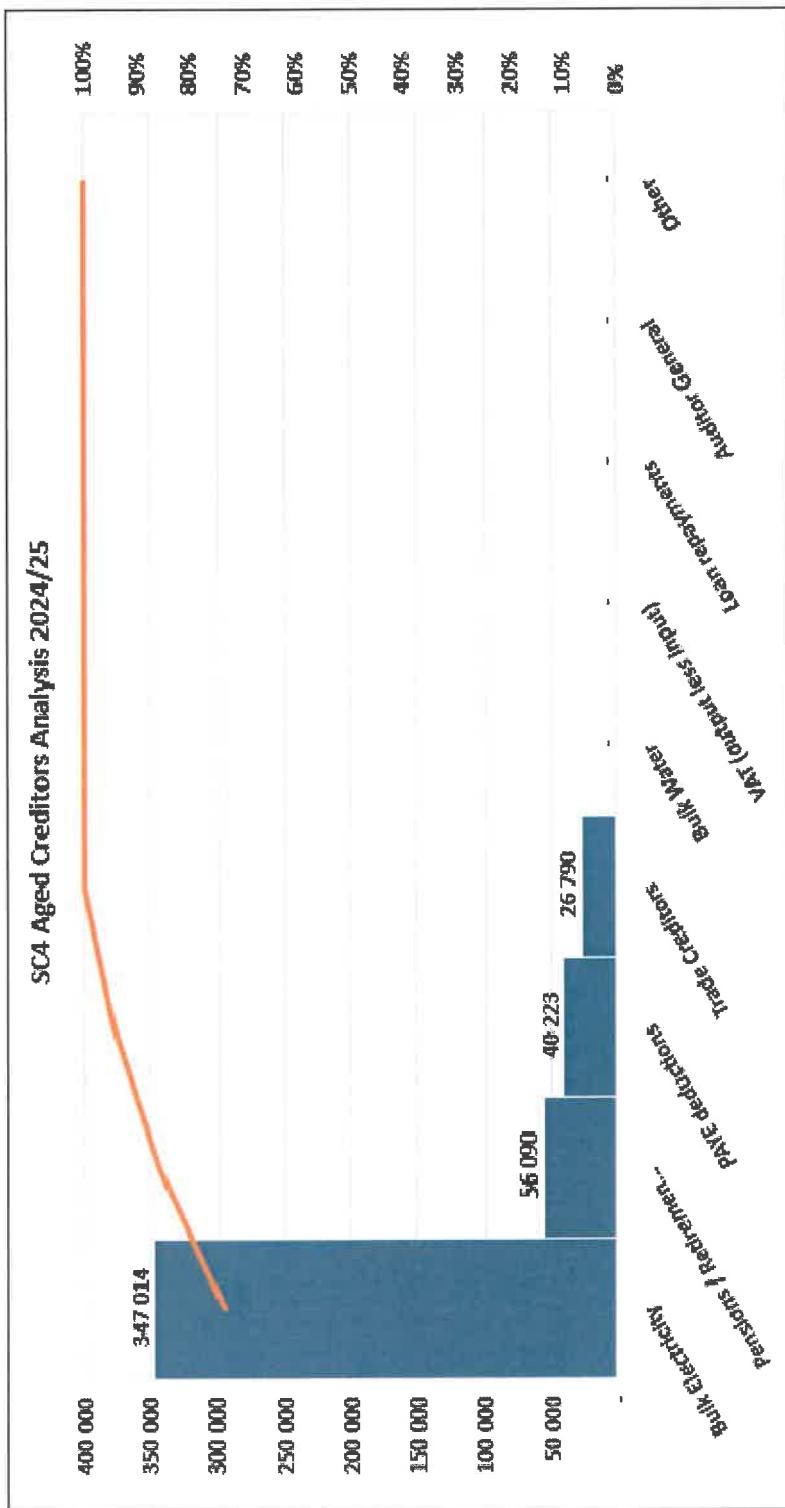
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R470.117 million** compared to an amount of **R516.657 million** in July 2024. The decrease of **R46.540 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	July 2024 R'000	August 2024 R'000
Bulk electricity	402 133	347 014
Trade creditors Centlec	6 375	20 533
Bulk water	-	-
Salaries/PAYE	39 568	40 223
Pensions Deductions	55 816	56 090
Other	-	-
Trade creditors Mangaung	12 766	6 256
Total	516 657	470 117

*The current portion of the amount due was R469.690 million. Payment agreement with Vaal Water, previously Bloemwater, for the amount of R606 million was processed for approval by council. The current outstanding balance on the account is R 511.310 million and payments are done according to the approved agreement.

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 **R1.183 billion** as of 31 August 2024 against **R969.994 million** on 31 July 2024.

4. FINANCIAL IMPLICATIONS

The report for the month ending 31 August 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 August 2024 the operating revenue (excluding capital grants) and expenditure actual represented 19.05 and 20.17% respectively of the approved budget. The outcome reflects a variance of -2.38% (favourable) and -3.50% (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 2024 represents only 57% of the approved budget, when compared to a target of 10% (second month), a variance of 43% for the year against the target.

4.1 Financial Ratios

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

$$1\ 274\ 467\ 919 / (835\ 403\ 179 - 159\ 796\ 871 - (-15\ 141\ 413)) = 1,85 \text{ months}$$

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

$$9\ 345\ 971\ 526 / 11\ 077\ 432\ 540 = 0.84$$

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

$$643\ 014 + 91\ 927\ 831 / 835\ 403\ 179 \times 100 = 11.08\%$$

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)

$$41\ 757\ 300 / (16\ 810\ 328\ 322 + 1\ 603\ 298\ 255) = 0.23\% \text{ for the month}$$

The ratio is lower than the annual norm of 8% (0.67% for the month) which indicates lower levels of spending on repairs and maintenance to existing assets and a negatively impact on service delivery.

- Collection Rate: $(\text{Gross Debtors Opening Balance} - \text{Unallocated Receipts}) + \text{Billed Revenue} - (\text{Gross Debtors Closing Balance} - \text{Unallocated Receipts}) - \text{Bad Debts Written Off}) + \text{Actual Collection} / \text{Billed Revenue} \times 100$

$$10\ 971\ 756\ 394 + 814\ 028\ 078 - 4\ 680\ 648 = 11\ 781\ 103\ 824 - 11\ 210\ 031\ 366 = 571\ 072\\ 458 + 6\ 614\ 053 = 577\ 686\ 511 / 814\ 028\ 078 = 70.97\%$$

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

- Creditors payment period:

Outstanding creditors/ creditor payments x 365

$$(470\ 117\ 050 / 4\ 451\ 247\ 502) \times 365 = 39 \text{ days}$$

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

5. KEY AUGUST 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 31 AUGUST 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 31 AUGUST 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:



MS ZL THEKISHO

DATE: 13.09.2024

CHIEF FINANCIAL OFFICER

City Manager's quality certification

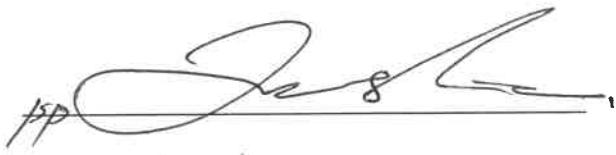
I, **Sello More**, the City Manager of the Mangaung Metropolitan Municipality, hereby certify that -

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial month ending **31 AUGUST 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: _____

City Manager of the Mangaung Metropolitan Municipality

Signature:



Date:

13/09/2024

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 August 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 C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
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Table SC2	Monthly Budget Statement - Performance indicators
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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	2023/24		Budget Year 2024/25						
	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	1 467 702	1 654 053	1 654 053	144 090	123 834	275 676	(151 842)	-55%	1 854 053
Service charges	5 230 163	6 340 977	6 340 977	609 271	1 118 059	1 056 829	61 229	6%	6 340 977
Investment revenue	79 386	78 241	78 241	8 475	15 358	13 040	2 318	18%	78 241
Transfers and subsidies - Operational	1 235 678	1 275 488	1 275 488	1 505	472 517	212 581	259 936	0	1 275 488
Other own revenue	1 436 204	1 311 386	1 311 386	227 954	300 634	218 581	82 073	38%	-
Total Revenue (excluding capital transfers and contributions)	9 449 223	10 660 125	10 660 125	991 295	2 030 401	1 776 887	253 714	14%	10 660 125
Employee costs	2 461 244	2 513 360	2 513 350	207 165	411 162	418 895	(7 733)	-2%	2 513 360
Remuneration of Councillors	74 552	79 728	79 728	5 825	11 873	13 288	(1 415)	-11%	79 728
Depreciation and amortisation	837 236	420 684	420 694	(15 141)	4 145	70 116	(65 971)	-94%	420 694
Interest	162 903	27 072	27 072	643	1 730	4 512	(2 782)	-62%	27 072
Inventory consumed and bulk purchases	4 077 593	3 211 258	3 205 658	411 576	790 776	534 701	256 075	48%	3 205 658
Transfers and subsidies	4 992	361	361	-	-	60	(60)	-100%	361
Other expenditure	3 179 849	3 502 180	3 507 780	225 337	747 768	584 207	163 581	28%	3 507 780
Total Expenditure	10 798 370	9 754 653	9 754 653	835 403	1 967 474	1 625 778	341 684	21%	9 754 653
Surplus/(Deficit)	(1 349 148)	905 472	905 472	155 892	62 928	150 908	(87 981)	-58%	905 472
Transfers and subsidies - capital (monetary)	606 718	1 034 842	1 034 842	40 927	41 300	172 474	###	-76%	1 034 842
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(742 429)	1 940 314	1 940 314	196 819	104 227	323 382	(219 154)	-68%	1 940 314
Share of surplus/ (deficit) of associate	272 618	120 000	120 000	10 000	20 000	20 000	-	-	120 000
Surplus/ (Deficit) for the year	(469 812)	2 060 314	2 060 314	206 819	124 227	343 382	(219 154)	-64%	2 060 314
Capital expenditure & funds sources									
Capital expenditure	574 971	1 339 880	1 339 880	11 346	23 382	223 314	(199 932)	-90%	1 339 880
Capital transfers recognised	480 038	1 033 284	1 033 284	9 374	10 495	172 214	(161 719)	-94%	1 033 284
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	94 933	306 597	306 597	1 972	12 887	51 100	(38 213)	-75%	306 597
Total sources of capital funds	574 971	1 339 880	1 339 880	11 346	23 382	223 314	(199 932)	-90%	1 339 880
Financial position									
Total current assets	8 359 487	4 725 964	4 725 964	-	-	8 562 512	-	-	4 725 964
Total non current assets	21 735 718	22 465 146	22 465 146	-	-	21 774 859	-	-	22 465 146
Total current liabilities	10 965 302	2 597 844	2 597 844	-	-	11 077 433	-	-	2 597 844
Total non current liabilities	2 550 410	1 998 496	1 998 496	-	-	2 556 333	-	-	1 998 496
Community wealth/Equity	17 812 693	22 886 214	22 886 214	-	-	16 799 976	-	-	22 886 214
Cash flows									
Net cash from (used) operating	7 043 734	2 179 590	2 179 590	951 411	2 548 873	363 265	#####	-602%	2 179 590
Net cash from (used) investing	(526 038)	(1 329 981)	(1 329 981)	(11 356)	(23 568)	(221 683)	(198 095)	89%	(1 329 981)
Net cash from (used) financing	(164 549)	(92 996)	(92 996)	(1 768)	(3 458)	(15 499)	(12 042)	78%	(92 996)
Cash/cash equivalents at the month/year end	5 642 002	45 453	45 453	2 351 936	2 351 669	(565 059)	#####	502%	586 435
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
Debtors Age Analysis	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis	-	-	-	-	-	-	-	-	-
Total Creditors	-	-	-	-	-	-	-	-	-

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

Description	Ref	2023/24		Budget Year 2024/25					YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		3 274 702	3 800 391	3 800 391	364 584	487 853	633 399	(145 545)	-23%	3 800 391
Executive and council		923	35	35	99	181	6	175	3043%	35
Finance and administration		3 273 779	3 800 357	3 800 357	364 485	487 672	633 393	(145 721)	-23%	3 800 357
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		60 179	68 747	68 747	2 891	6 096	11 458	(5 361)	-47%	68 747
Community and social services		5 352	8 536	8 536	453	1 073	1 423	(350)	-25%	8 536
Sport and recreation		3 666	9 201	9 201	239	403	1 533	(1 131)	-74%	9 201
Public safety		23 303	28 490	28 490	993	2 216	4 748	(2 532)	-53%	28 490
Housing		27 828	22 499	22 499	1 202	2 398	3 750	(1 352)	-36%	22 499
Health		29	20	20	3	7	3	3	97%	20
<i>Economic and environmental services</i>		51 122	35 448	35 448	2 911	4 928	5 908	(980)	-17%	35 448
Planning and development		34 995	14 982	14 982	1 614	2 926	2 497	429	17%	14 982
Road transport		15 837	19 257	19 257	1 270	1 935	3 209	(1 275)	-40%	19 257
Environmental protection		290	1 209	1 209	26	67	201	(134)	-67%	1 209
<i>Trading services</i>		6 669 863	7 788 762	7 788 762	661 831	1 572 811	1 298 127	274 684	21%	7 788 762
Energy sources		3 398 832	4 272 241	4 272 241	410 303	780 354	712 040	68 314	10%	4 272 241
Water management		2 023 106	2 149 291	2 149 291	179 367	481 068	358 215	122 853	34%	2 149 291
Waste water management		731 703	819 242	819 242	52 017	142 736	136 540	6 196	5%	819 242
Waste management		516 222	547 987	547 987	20 143	168 653	91 331	77 321	85%	547 987
<i>Other</i>	4	75	1 620	1 620	6	13	270	(257)	-95%	1 620
Total Revenue - Functional	2	10 055 941	11 694 967	11 694 967	1 032 222	2 071 701	1 949 161	122 540	6%	11 694 967
Expenditure - Functional										
<i>Governance and administration</i>		1 883 182	1 406 224	1 406 417	116 427	222 742	234 393	(11 651)	-5%	1 406 417
Executive and council		37 845	170 409	170 109	9 263	18 489	28 344	(9 855)	-35%	170 109
Finance and administration		1 845 337	1 235 815	1 236 308	107 164	204 253	206 049	(1 796)	-1%	1 236 308
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 024 695	688 783	689 183	50 718	98 725	114 865	(16 140)	-14%	689 183
Community and social services		53 042	63 801	63 407	4 198	8 153	10 568	(2 415)	-23%	63 407
Sport and recreation		355 101	212 162	212 826	12 436	23 815	35 471	(11 656)	-33%	212 826
Public safety		394 700	290 672	290 672	23 019	44 626	48 446	(3 820)	-8%	290 672
Housing		205 902	104 871	104 871	9 810	19 643	17 479	2 164	12%	104 871
Health		15 950	17 276	17 406	1 255	2 488	2 901	(413)	-14%	17 406
<i>Economic and environmental services</i>		582 822	481 233	480 741	15 044	34 326	80 127	(45 801)	-57%	480 741
Planning and development		47 536	63 220	63 172	3 574	6 987	10 532	(3 545)	-34%	63 172
Road transport		506 414	381 961	381 961	9 103	22 712	63 660	(40 948)	-64%	381 961
Environmental protection		28 872	36 052	35 607	2 367	4 627	5 935	(1 307)	-22%	35 607
<i>Trading services</i>		7 302 886	7 173 486	7 173 486	652 852	1 610 983	1 195 582	415 401	35%	7 173 486
Energy sources		4 323 433	3 989 806	3 989 806	439 197	926 957	664 968	261 989	39%	3 989 806
Water management		2 133 704	2 437 191	2 437 191	160 873	561 034	406 199	154 836	38%	2 437 191
Waste water management		435 461	385 634	385 634	22 182	57 569	64 272	(6 703)	-10%	385 634
Waste management		410 288	360 856	360 856	30 600	65 422	60 143	5 280	9%	360 856
<i>Other</i>		4 786	4 926	4 826	362	698	812	(114)	-14%	4 826
Total Expenditure - Functional	3	10 798 370	9 754 653	9 754 653	835 403	1 967 474	1 625 779	341 694	21%	9 754 653
Surplus/ (Deficit) for the year		(742 429)	1 940 314	1 940 314	196 819	104 227	323 382	(219 154)	-0,6776953	1 940 314

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

Description	Ref	Budget Year 2024/25									
		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>		3 274 702	3 800 391	3 800 391	364 584	487 853	633 399	(145 545)	-23%	3 800 391	
Executive and council		923	35	35	99	181	6	175	0	35	
<i>Municipal Manager, Town Secretary and Chief Executive</i>		923	35	35	99	181	6	175	0	35	
Finance and administration		3 273 779	3 800 357	3 800 357	364 485	487 672	633 393	(145 721)	(0)	3 800 357	
<i>Administrative and Corporate Support</i>		636	186	186	—	—	31	(31)	(0)	186	
<i>Finance</i>		3 198 827	3 722 746	3 722 746	359 424	478 156	620 458	(142 301)	(0)	3 722 746	
<i>Human Resources</i>		2 718	27 211	27 211	24	47	4 535	(4 488)	(0)	27 211	
<i>Information Technology</i>		—	6	6	—	—	1	(1)	(0)	6	
<i>Marketing, Customer Relations, Publicity and Media Coordination</i>		34 294	35 531	35 531	2 938	5 757	5 922	(165)	(0)	35 531	
<i>Property Services</i>		37 303	14 677	14 677	2 099	3 712	2 446	1 266	0	14 677	
Internal audit		—	—	—	—	—	—	—	—	—	
Community and public safety		60 179	68 747	68 747	2 891	6 096	11 458	(5 361)	(0)	68 747	
Community and social services		5 352	8 536	8 536	453	1 073	1 423	(350)	(0)	8 536	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 344	6 941	6 941	259	681	1 157	(476)	(0)	6 941	
<i>Libraries and Archives</i>		2 008	1 585	1 585	194	392	264	128	0	1 585	
<i>Museums and Art Galleries</i>		—	10	10	—	—	2	(2)	(0)	10	
Sport and recreation		3 666	9 201	9 201	239	403	1 533	(1 131)	(0)	9 201	
<i>Community Parks (including Nurseries)</i>		958	2 778	2 778	1	39	463	(424)	(0)	2 778	
<i>Recreational Facilities</i>		530	687	687	28	33	114	(82)	(0)	687	
<i>Sports Grounds and Stadiums</i>		2 178	5 735	5 735	210	331	956	(625)	(0)	5 735	
Public safety		23 303	28 490	28 490	993	2 216	4 748	(2 532)	(0)	28 490	
<i>Civil Defence</i>		52	39	39	7	12	7	5	0	39	
Fire Fighting and Protection		668	1 314	1 314	172	304	219	85	0	1 314	
<i>Police Forces, Traffic and Street Parking Control</i>		22 583	27 137	27 137	814	1 900	4 523	(2 623)	(0)	27 137	
Housing		27 828	22 499	22 499	1 202	2 398	3 750	(1 352)	(0)	22 499	
Housing		27 828	22 499	22 499	1 202	2 398	3 750	(1 352)	(0)	22 499	
Health		29	20	20	3	7	3	3	0	20	
<i>Health Services</i>		29	20	20	3	7	3	3	0	20	
Economic and environmental services		51 122	35 448	35 448	2 911	4 928	5 908	(980)	(0)	35 448	
Planning and development		34 995	14 982	14 982	1 614	2 926	2 497	429	0	14 982	
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		34 995	14 982	14 982	1 614	2 926	2 497	429	0	14 982	
Road transport		15 837	19 257	19 257	1 270	1 935	3 209	(1 275)	(0)	19 257	
<i>Public Transport</i>		—	19 257	19 257	1 270	1 935	3 209	(1 275)	(0)	19 257	
<i>Roads</i>		15 837	—	—	—	—	—	—	—	—	
Environmental protection		290	1 209	1 209	26	67	201	(134)	(0)	1 209	
<i>Pollution Control</i>		290	1 209	1 209	26	67	201	(134)	(0)	1 209	
Trading services		6 669 863	7 788 762	7 788 762	661 831	1 572 811	1 298 127	274 684	0	7 788 762	
Energy sources		3 398 832	4 272 241	4 272 241	410 303	780 354	712 040	68 314	0	4 272 241	
<i>Electricity</i>		3 398 832	4 272 241	4 272 241	410 303	780 354	712 040	68 314	0	4 272 241	
Water management		2 023 106	2 149 291	2 149 291	179 367	481 068	358 215	122 853	0	2 149 291	
<i>Water Distribution</i>		2 023 106	2 149 291	2 149 291	179 367	481 068	358 215	122 853	0	2 149 291	
Waste water management		731 703	819 242	819 242	52 017	142 736	136 540	6 196	0	819 242	
<i>Sewerage</i>		731 703	819 242	819 242	52 017	142 736	136 540	6 196	0	819 242	
Waste management		516 222	547 987	547 987	20 143	168 653	91 331	77 321	0	547 987	
<i>Solid Waste Disposal (Landfill Sites)</i>		—	1	1	—	—	0	(0)	(0)	1	
<i>Solid Waste Removal</i>		516 222	547 986	547 986	20 143	168 653	91 331	77 322	0	547 986	
Other		75	1 620	1 620	6	13	270	(257)	(0)	1 620	
Air Transport		—	1 251	1 251	—	—	208	(208)	(0)	1 251	
Tourism		75	369	369	6	13	62	(49)	(0)	369	
Total Revenue - Functional	2	10 055 941	11 694 967	11 694 967	1 032 222	2 071 701	1 949 161	122 540	0	11 694 967	

Expenditure - Functional										
<i>Municipal governance and administration</i>										
Executive and council	1 883 182	1 406 224	1 406 417	116 427	222 742	234 393	(11 651)	(0)	1 406 417	
<i>Mayor and Council</i>	37 845	170 409	170 109	9 263	18 489	28 344	(9 655)	(0)	170 109	
<i>Municipal Manager, Town Secretary and Chief Executive</i>	79 719	84 853	84 853	6 342	12 864	14 142	(1 278)	(0)	84 853	
<i>Fleet Management</i>	(41 874)	85 556	85 256	2 921	5 625	14 202	(8 577)	(0)	85 256	
Finance and administration	1 845 337	1 235 815	1 236 308	107 164	204 253	206 049	(1 796)	(0)	1 235 308	
<i>Administrative and Corporate Support</i>	501 829	304 276	304 768	19 059	39 618	50 792	(11 173)	(0)	304 768	
<i>Finance</i>	869 996	549 853	549 853	61 926	113 747	91 643	22 105	0	549 853	
<i>Human Resources</i>	133 611	84 263	84 263	7 382	14 392	14 044	348	0	84 263	
<i>Information Technology</i>	169 050	125 830	125 830	7 400	14 661	20 972	(6 311)	(0)	125 830	
<i>Legal Services</i>	71 617	84 145	84 145	4 390	8 331	14 024	(5 693)	(0)	84 145	
<i>Marketing, Customer Relations, Publicity and Media Coordination</i>	26 677	2 430	2 430	787	1 618	405	1 213	0	2 430	
<i>Property Services</i>	41 562	47 644	47 644	3 435	6 559	7 941	(1 382)	(0)	47 644	
<i>Risk Management</i>	21 585	21 895	21 895	1 976	3 716	3 649	67	0	21 895	
Internal audit	9 409	15 479	15 479	808	1 609	2 580	(971)	(0)	15 479	
<i>Community and public safety</i>	—	—	—	—	—	—	—	—	—	
Community and social services	1 024 695	688 783	689 183	50 718	98 725	114 865	(16 140)	(0)	689 183	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	53 042	63 801	63 407	4 198	8 153	10 588	(2 415)	(0)	63 407	
<i>Libraries and Archives</i>	23 888	27 233	26 839	1 870	3 423	4 473	(1 050)	(0)	26 839	
<i>Museums and Art Galleries</i>	27 608	35 144	35 144	2 234	4 543	5 857	(1 314)	(0)	35 144	
Sport and recreation	1 546	1 424	1 424	93	187	237	(51)	(0)	1 424	
<i>Community Parks (including Nurseries)</i>	355 101	212 162	212 826	12 436	23 815	35 471	(11 656)	(0)	212 826	
<i>Recreational Facilities</i>	61 917	89 765	90 279	5 089	9 577	15 047	(5 470)	(0)	90 279	
<i>Sports Grounds and Stadiums</i>	13 735	26 838	26 838	1 176	2 331	4 473	(2 142)	(0)	26 838	
Public safety	279 449	95 560	95 710	6 171	11 908	15 952	(4 044)	(0)	95 710	
<i>Civil Defence</i>	394 700	290 672	290 672	23 019	44 626	48 446	(3 820)	(0)	290 672	
<i>Fire Fighting and Protection</i>	16 254	14 807	14 807	1 422	2 075	2 468	(393)	(0)	14 807	
<i>Police Forces, Traffic and Street Parking Control</i>	82 372	93 949	93 949	6 802	14 048	15 658	(1 611)	(0)	93 949	
Housing	296 073	181 916	181 916	14 795	28 503	30 319	(1 816)	(0)	181 916	
<i>Housing</i>	205 902	104 871	104 871	9 810	19 643	17 478	2 164	0	104 871	
Health	205 902	104 871	104 871	9 810	19 643	17 478	2 164	0	104 871	
<i>Health Services</i>	15 950	17 276	17 406	1 255	2 488	2 901	(413)	(0)	17 406	
Economic and environmental services	15 950	17 276	17 406	1 255	2 488	2 901	(413)	(0)	17 406	
Planning and development	582 822	481 233	480 741	15 044	34 326	80 127	(45 801)	(0)	480 741	
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	47 536	63 220	63 172	3 574	6 987	10 532	(3 545)	(0)	63 172	
<i>Project Management Unit</i>	47 536	61 122	61 074	3 574	6 987	10 183	(3 196)	(0)	61 074	
Road transport	—	2 098	2 098	—	—	350	(350)	(0)	2 098	
<i>Public Transport</i>	506 414	381 981	381 981	9 103	22 712	63 660	(40 948)	(0)	381 981	
Roads	38 048	111 346	111 346	1 424	7 575	18 558	(10 983)	(0)	111 346	
Environmental protection	468 366	270 615	270 615	7 678	15 137	45 103	(29 965)	(0)	270 615	
<i>Pollution Control</i>	28 872	36 052	35 607	2 367	4 627	5 935	(1 307)	(0)	35 607	
Trading services	28 872	36 052	35 607	2 367	4 627	5 935	(1 307)	(0)	35 607	
<i>Energy sources</i>	7 302 886	7 173 486	7 173 486	652 852	1 610 983	1 195 582	415 401	0	7 173 486	
<i>Electricity</i>	4 323 433	3 989 806	3 989 806	439 197	926 957	664 968	261 989	0	3 989 806	
Water management	4 323 433	3 989 806	3 989 806	439 197	926 957	664 968	261 989	0	3 989 806	
<i>Water Distribution</i>	2 133 704	2 437 191	2 437 191	160 873	561 034	406 199	154 836	0	2 437 191	
Waste water management	435 461	385 634	385 634	22 182	57 569	64 272	(6 703)	(0)	385 634	
<i>Sewerage</i>	435 461	385 634	385 634	22 182	57 569	64 272	(6 703)	(0)	385 634	
Waste management	410 288	360 856	360 856	30 600	65 422	60 143	5 280	0	360 856	
<i>Solid Waste Disposal (Landfill Sites)</i>	46 457	51 776	51 776	2 897	5 072	8 629	(3 558)	(0)	51 776	
<i>Solid Waste Removal</i>	272 304	242 093	242 093	23 213	51 284	40 349	10 935	0	242 093	
<i>Street Cleaning</i>	91 517	66 987	66 987	4 689	9 066	11 164	(2 098)	(0)	66 987	
Other	4 786	4 926	4 826	362	698	812	(114)	(0)	4 826	
<i>Tourism</i>	4 786	4 926	4 826	362	698	812	(114)	(0)	4 826	
Total Expenditure - Functional	3	10 798 370	9 754 653	9 754 653	835 403	1 967 474	1 625 779	341 694	0	9 754 653
Surplus/ (Deficit) for the year		(742 429)	1 940 314	1 940 314	196 819	104 227	323 382	(219 154)	(0)	1 940 314

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

Vote Description	Ref	2023/24		Budget Year 2024/25						
		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	(0)	-31,8%	
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100,0%	
Vote 03 - Corporate Services		4 576	27 429	27 429	210	305	4 572	(4 266)	-93,3%	
Vote 04 - Finance		1 949 170	2 062 575	2 062 575	161 142	256 588	343 762	(87 174)	-25,4%	
Vote 05 - Community Services		546 183	583 982	583 982	22 836	173 569	97 330	76 238	78,3%	
Vote 06 - Planning And Economic Development		69 860	50 917	50 917	4 552	8 683	8 486	197	2,3%	
Vote 07 - Human Settlement		65 131	37 176	37 176	3 301	6 110	6 196	(86)	-1,4%	
Vote 08 - Technical Services		747 540	819 242	819 242	52 017	142 736	136 540	6 196	4,5%	
Vote 09 - Water		2 023 106	2 149 291	2 149 291	179 367	481 068	358 215	122 853	34,3%	
Vote 10 - Miscellaneous		1 522 911	1 783 622	1 783 622	208 281	241 568	297 270	(55 702)	-18,7%	
Vote 11 - Public Safety		821	28 490	28 490	107	525	4 748	(4 223)	-88,9%	
Vote 12 - Centlec		3 398 832	4 272 241	4 272 241	410 303	780 354	712 040	68 314	9,6%	
Vote 13 - N/A1		-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	
Vote 15 - Other		428	-	-	105	194	-	194	#DIV/0!	
Total Revenue by Vote	2	10 328 558	11 814 967	11 814 967	1 042 222	2 091 701	1 969 161	122 540	6,2%	11 814 967
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		121 800	136 166	136 166	10 824	21 066	22 694	(1 629)	-7,2%	
Vote 02 - Office Of The Executive Mayor		166 947	168 841	168 841	14 218	26 167	28 140	(1 973)	-7,0%	
Vote 03 - Corporate Services		529 897	370 294	370 294	18 459	40 146	61 716	(21 570)	-35,0%	
Vote 04 - Finance		564 769	306 569	306 569	17 560	52 399	51 095	1 304	2,6%	
Vote 05 - Community Services		937 521	682 107	682 107	45 998	100 432	113 685	(13 254)	-11,7%	
Vote 06 - Planning And Economic Development		113 818	142 488	142 488	8 158	15 875	23 748	(7 874)	-33,2%	
Vote 07 - Human Settlement		217 214	120 809	120 809	9 136	18 710	20 135	(1 425)	-7,1%	
Vote 08 - Technical Services		1 040 723	784 812	784 812	37 724	87 999	130 802	(42 803)	-32,7%	
Vote 09 - Water		2 058 816	2 412 103	2 412 103	165 459	569 011	402 017	166 994	41,5%	
Vote 10 - Miscellaneous		319 487	285 096	285 096	45 662	64 001	47 516	16 485	34,7%	
Vote 11 - Public Safety		376 149	343 022	343 022	22 619	44 053	57 170	(13 117)	-22,9%	
Vote 12 - Centlec		4 323 433	3 989 806	3 989 806	439 197	926 957	664 968	261 989	39,4%	
Vote 13 - N/A1		-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	
Vote 15 - Other		27 798	12 541	12 541	390	657	2 090	(1 433)	-68,6%	
Total Expenditure by Vote	2	10 798 370	9 754 653	9 754 653	835 403	1 967 474	1 625 779	341 694	21,0%	9 754 653
Surplus/ (Deficit) for the year	2	(469 812)	2 060 314	2 060 314	206 819	124 227	343 382	(219 154)	-63,8%	2 060 314

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

Vote Description R thousand	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	0	0	0	(0)	-32%	1
01.10 - Knowledge Management		0	1	1	0	0	0	(0)	-32%	1
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100%	1
02.2 - Council General Expenses		-	1	1	-	-	0	(0)	-100%	1
Vote 03 - Corporate Services		4 576	27 429	27 429	210	305	4 572	(4 266)	-93%	27 429
03.3 - Operational Training		2 718	4 893	4 893	24	47	815	(768)	-94%	4 893
03.4 - Administration		-	19 050	19 050	-	-	3 175	(3 175)	-100%	19 050
03.10 - Employment		-	2	2	-	-	0	(0)	-100%	2
03.17 - Facilities Management - Stadiums		1 858	3 479	3 479	186	258	580	(321)	-55%	3 479
03.23 - It Administration		-	6	6	-	-	1	(1)	-100%	6
Vote 04 - Finance		1 949 170	2 062 575	2 062 575	161 142	256 588	343 762	(87 174)	-25%	2 062 575
04.1 - Chief Financial Officer - Administration		636	185	185	-	-	31	(31)	-100%	185
04.4 - Treasury		121	6	6	-	-	1	(1)	-100%	6
04.6 - Administration		-	3	3	-	-	0	(0)	-100%	3
04.7 - Demand And Acquisition		2 297	1 056	1 056	79	84	176	(92)	-52%	1 056
04.9 - Logistics And Warehouse		92	3 087	3 097	-	-	516	(516)	-100%	3 087
04.11 - Billing		215 398	159 935	159 935	16 777	33 571	26 656	6 916	26%	159 935
04.12 - Rates And Taxes		2 460	4 529	4 529	195	589	755	(166)	-22%	4 529
04.14 - Customer Services		23	32	32	2	4	5	(1)	-27%	32
04.19 - Control And Operations		40 214	-	-	-	-	-	-	-	-
04.21 - Payroll Management		-	3 265	3 265	-	-	544	(544)	-100%	3 265
04.22 - Assessment Rates		1 687 928	1 890 467	1 890 467	144 090	222 340	315 078	(92 738)	-29%	1 890 467
Vote 05 - Community Services		546 183	583 982	583 982	22 836	173 569	97 330	76 238	78%	583 982
05.3 - Libraries And Information Services		2 008	1 585	1 585	194	392	264	128	48%	1 585
05.4 - Arts And Culture		-	10	10	-	-	2	(2)	-100%	10
05.5 - Hiv/Aids		29	20	20	3	7	3	3	97%	20
05.6 - Environmental Health Services		290	1 209	1 209	26	67	201	(134)	-67%	1 209
05.11 - Facilities Management - Swimming Pools		530	687	687	28	33	114	(82)	-71%	687
05.12 - Facilities Management - Stadiums		320	2 257	2 257	25	73	376	(303)	-81%	2 257
05.15 - Disposal Sites		-	1	1	-	-	0	(0)	-100%	1
05.18 - Domestic Waste		287 400	536 310	536 310	-	-	89 385	(89 385)	-100%	536 310
05.19 - Trade Waste		-	11 676	11 676	-	-	1 946	(1 946)	-100%	11 676
05.22 - Fire And Rescue Operations Bloemfontein		605	-	-	89	168	-	168	0%	-
05.24 - Traffic Operations		20 253	-	-	649	1 205	-	1 205	0%	-
05.26 - Parking Garage		1 612	-	-	147	317	-	317	0%	-
05.29 - Nature Resource Management - Zoo		922	2 500	2 500	0	0	417	(417)	-100%	2 500
05.30 - Nature Resource Management - Nature Area		-	89	89	-	-	15	(15)	-100%	89
05.31 - Tempe Airport		-	1 251	1 251	-	-	208	(208)	-100%	1 251
05.32 - Cemeteries Bloemfontein		1 222	2 437	2 437	88	245	406	(161)	-40%	2 437
05.33 - Cemeteries Botshabelo		1 933	4 062	4 062	157	407	677	(270)	-40%	4 062
05.34 - Cemeteries Thaba Nchu		190	441	441	15	29	74	(45)	-61%	441
05.35 - Parks Development		36	190	190	0	39	32	7	23%	190
05.45 - Disaster Management Operations		12	-	-	1	1	-	1	0%	-
05.47 - Transport Unit		-	19 257	19 257	1 270	1 935	3 209	(1 275)	-40%	19 257
05.53 - Administration		218 549	-	-	19 273	166 929	-	166 929	0%	-
05.54 - Administration		10 272	-	-	870	1 723	-	1 723	0%	-
Vote 06 - Planning And Economic Development		69 860	50 917	50 917	4 552	8 683	8 486	197	2%	50 917
06.3 - Urban Design		28 650	374	374	(5)	3	62	(59)	-95%	374
06.5 - Development Applications		695	1 043	1 043	91	166	174	(8)	-5%	1 043
06.6 - Building Zoning Control		5 498	8 979	8 979	416	1 063	1 496	(434)	-29%	8 979
06.7 - Enforcement Division		-	631	631	-	-	105	(105)	-100%	631
06.8 - Outdoor Advertising		152	3 956	3 956	1 112	1 694	659	1 035	157%	3 956
06.18 - Tourism		34	369	369	-	-	62	(62)	-100%	369
06.20 - Smme's		536	35	35	-	-	6	(6)	-100%	35
06.21 - Cc Heading		31 071	32 004	32 004	2 593	5 072	5 334	(262)	-5%	32 004
06.22 - Business Operations		3 223	3 528	3 528	345	685	588	97	17%	3 528
Vote 07 - Human Settlement		65 131	37 176	37 176	3 301	6 110	6 196	(88)	-1%	37 176
07.3 - Church Street Houses		511	842	842	46	91	140	(49)	-35%	842
07.4 - Hostels Mangaung		1 829	2 895	2 895	65	130	483	(353)	-73%	2 895
07.5 - Omega Service Centre Rooms		(7)	28	28	-	-	5	(5)	-100%	28
07.6 - Economic Flats		593	1 074	1 074	52	104	179	(75)	-42%	1 074
07.7 - Economic Letting Scheme 1 & 2		-	126	126	-	-	21	(21)	-100%	126
07.8 - Flats For The Aged		128	193	193	12	23	32	(9)	-28%	193
07.9 - Sub Economic Letting Scheme 1		15 151	1 964	1 964	91	182	327	(145)	-44%	1 964
07.10 - Sub Economic Letting Scheme 2		246	471	471	22	44	79	(35)	-44%	471
07.11 - Sub Economic Letting Scheme 3		138	261	261	12	25	44	(19)	-43%	261
07.12 - Bloemhof Flats		2 269	3 318	3 318	200	396	553	(156)	-28%	3 318
07.13 - Erlich Park Homes		4 495	3 170	3 170	369	743	528	215	41%	3 170
07.14 - Lente Hof		(10)	297	297	-	-	49	(49)	-100%	297
07.15 - Lourier Park Houses		(294)	2 638	2 638	-	-	440	(440)	-100%	2 638
07.16 - Sundry Dwellings		1 747	2 497	2 497	253	513	416	97	23%	2 497
07.17 - Shilarius		837	1 573	1 573	76	139	282	(123)	-47%	1 573
07.18 - Property Rentals		20 690	14 286	14 286	2 088	3 695	2 381	1 314	55%	14 286
07.19 - Property Disposal		739	391	391	11	17	65	(48)	-74%	391
07.21 - Land Banking And Development		15 874	-	-	-	-	-	-	-	-
07.22 - Bng & Property Finance Administration		194	1 151	1 151	4	8	192	(184)	-96%	1 151

Vote 08 - Technical Services	747 540	819 242	819 242	52 017	142 736	136 540	6 196	5%	819 242	
08.9 - Engineering Services	15 637	—	—	—	—	—	—	—	—	
08.15 - Sanitary Services Revenue	731 510	818 625	818 625	52 017	142 736	136 438	6 299	5%	818 625	
08.16 - Bloemfontein Sewer Reticulation	193	80	80	—	—	13	(13)	-100%	80	
08.19 - Purification And Sanitation	—	536	536	—	—	89	(89)	-100%	536	
Vote 09 - Water	2 023 106	2 149 291	2 149 291	179 367	481 068	358 215	122 853	34%	2 149 291	
09.2 - Bulk Water Services	2 021 374	2 143 399	2 143 399	179 081	480 557	357 233	123 324	35%	2 143 399	
09.4 - Water Demand Management	1 733	5 892	5 892	285	511	982	(471)	-48%	5 892	
Vote 10 - Miscellaneous	1 522 911	1 783 622	1 783 622	208 281	241 568	297 270	(55 702)	-19%	1 783 622	
10.2 - Sundries	347 990	192 050	192 050	17 992	34 510	32 008	2 502	8%	192 050	
10.3 - Governmental Transfers	1 174 921	1 591 573	1 591 573	190 289	207 058	265 262	(58 204)	-22%	1 591 573	
Vote 11 - Public Safety	821	28 490	28 490	107	525	4 748	(4 223)	-89%	28 490	
11.2 - Traffic Operations	655	25 388	25 388	11	362	4 231	(3 869)	-91%	25 388	
11.4 - Parking Garage	62	1 749	1 749	7	16	291	(276)	-95%	1 749	
11.7 - Disaster Management Operations	40	39	39	7	11	7	5	71%	39	
11.10 - Fire And Rescue Operations	63	1 314	1 314	82	136	219	(83)	-38%	1 314	
Vote 12 - Centlec	3 398 832	4 272 241	4 272 241	410 303	780 354	712 040	68 314	10%	4 272 241	
12.7 - Marketing & Communication	—	38	38	—	—	6	(6)	-100%	38	
12.13 - Revenue Management	102 505	107 249	107 249	4 296	8 797	17 875	(9 078)	-51%	107 249	
12.15 - Supply Chain Management	4 893	1 385	1 385	—	—	231	(231)	-100%	1 385	
12.16 - Asset Management	607	4 080	4 080	(23)	(46)	680	(726)	-107%	4 080	
12.20 - Human Resource Development	680	1 761	1 761	192	192	293	(102)	-35%	1 761	
12.22 - Revenue And Customer Management	7 319	7 507	7 507	450	1 310	1 251	59	5%	7 507	
12.23 - Trading Services	3 171 585	4 144 220	4 144 220	395 455	750 552	690 703	59 849	9%	4 144 220	
12.26 - Planning	—	3 580	3 580	—	—	597	(597)	-100%	3 580	
12.29 - Systems Utilisation & Process Engineering	—	2 422	2 422	—	—	404	(404)	-100%	2 422	
12.36 - Electricity Supply: Kopanong	79 280	—	—	9 932	19 550	—	19 550	0%	—	
12.37 - Electricity Supply: Mohokare	31 961	—	—	—	—	—	—	—	—	
Vote 13 - NWA1	—	—	—	—	—	—	—	—	—	
Vote 14 - NWA	—	—	—	—	—	—	—	—	—	
Vote 15 - Other	428	—	—	105	194	—	194	0%	—	
15.3 - Tourism	41	—	—	6	13	—	13	0%	—	
15.5 - Smme's	387	—	—	99	181	—	181	0%	—	
Total Revenue by Vote	2	10 328 558	11 814 967	11 814 967	1 042 222	2 091 701	1 969 161	122 540	6%	11 814 967

Expenditure by Vote	1	121 800	136 166	136 166	10 824	21 066	22 694	(1 629)	-7%	136 166
Vote 01 - Office Of The City Manager		8 834	18 449	18 049	618	1 248	3 008	(1 760)	-59%	18 049
01.1 - Office Of City Manager		4 629	5 453	5 453	332	663	909	(246)	-27%	5 453
01.2 - Head Strategic Support		7 998	7 009	7 009	758	1 515	1 168	347	30%	7 009
01.3 - Strategic Projects		26 955	25 974	25 974	2 130	4 263	4 329	(66)	-2%	25 974
01.4 - Regional Centre Bloemfontein		10 718	9 862	9 862	972	1 881	1 644	238	14%	9 862
01.5 - Regional Center Botshabelo		19 595	18 837	18 837	1 794	3 330	3 139	191	6%	18 837
01.6 - Regional Center Thaba Nchu		4 091	3 287	3 697	604	1 180	616	564	91%	3 697
01.7 - Deputy Executive Director Operations		650	1 086	1 086	-	-	181	(181)	-100%	1 086
01.8 - Idp And Org. Performance Strategic Planning		1 269	-	-	3	7	-	7	#DIV/0!	-
01.9 - Transport Unit		5 899	6 444	6 444	705	1 229	1 074	155	14%	6 444
01.10 - Knowledge Management		23	159	159	12	13	26	(14)	-52%	159
01.11 - Intergovernment Relations		6 390	6 475	6 475	503	1 061	1 079	(18)	-2%	6 475
01.12 - Administrative Support		9 266	15 461	15 461	808	1 609	2 577	(967)	-38%	15 461
01.13 - Risk Management And Anti-Fraud & Corruption		12 462	12 937	12 937	1 067	2 028	2 156	(128)	-6%	12 937
01.14 - Internal Audit		-	2 098	2 098	-	-	350	(350)	-100%	2 098
01.15 - Project Management Unit		609	1 328	1 328	-	-	221	(221)	-100%	1 328
01.16 - Administrative Support		121	253	253	-	-	42	(42)	-100%	253
01.17 - Projects Implementation Unit		437	108	108	70	140	18	122	683%	108
01.18 - Administration		119	-	-	39	77	-	77	0%	-
01.19 - Crm And Information Services		850	937	937	63	127	156	(29)	-19%	937
01.20 - Administration		325	-	-	119	239	-	239	0%	-
01.21 - Service Delivery Regulatory- Monitoring		560	-	-	227	453	-	453	0%	-
Vote 02 - Office Of The Executive Mayor		166 947	168 841	168 841	14 218	26 167	28 140	(1 973)	-7%	168 841
02.1 - Office Of The Speaker		13 896	14 549	14 549	1 267	2 512	2 425	87	4%	14 549
02.2 - Councils General Expenses		24 599	19 949	19 949	2 057	2 114	3 325	(1 211)	-36%	19 949
02.3 - M P A C		2 333	1 804	1 804	323	646	301	345	115%	1 804
02.4 - Administrative Support		20 218	19 388	19 388	1 869	3 649	3 231	418	13%	19 388
02.5 - Special Programmes		2 734	3 154	3 154	224	335	526	(191)	-36%	3 154
02.6 - Youth Coordination		3 025	4 565	4 565	-	-	761	(761)	-100%	4 565
02.7 - Communications		8 504	9 294	9 294	825	1 497	1 549	(52)	-3%	9 294
02.8 - Communications - Projects		103	622	622	-	-	104	(104)	-100%	622
02.9 - Deputy Executive Mayor		79 616	83 467	83 467	6 342	12 864	13 911	(1 047)	-8%	83 467
02.10 - Policy & Strategy		-	9	9	-	-	2	(2)	-100%	9
02.11 - Intervention Unit		3	15	15	56	113	3	110	4316%	15
02.12 - Office Of The Councils Whip		11 916	12 025	12 025	1 254	2 437	2 004	433	22%	12 025
Vote 03 - Corporate Services		529 897	370 294	370 294	18 459	40 146	61 716	(21 570)	-35%	370 294
03.1 - Head Corporate Services Administration		8 955	9 941	9 941	728	1 543	1 657	(113)	-7%	9 941
03.2 - Administrative Training		6 210	7 841	7 841	637	1 082	1 307	(225)	-17%	7 841
03.3 - Operational Training		9 709	16 710	16 710	844	1 589	2 785	(1 196)	-43%	16 710
03.4 - Administration		777	17 894	17 894	47	104	2 982	(2 878)	-96%	17 894
03.5 - Skills Development		2 828	4 168	4 168	278	499	895	(196)	-28%	4 168
03.6 - Fleet Services Administration		1 073	1 028	1 028	79	217	171	46	27%	1 028
03.7 - Benefits Administration		2 335	3 819	3 769	280	463	628	(165)	-26%	3 769
03.8 - Leave Section		12 122	12 873	12 873	1 014	2 434	2 146	289	13%	12 873
03.9 - Performance Improvement		3 949	6 116	6 116	308	561	1 019	(459)	-45%	6 116
03.10 - Employment		13 405	14 205	14 205	997	1 937	2 368	(431)	-18%	14 205
03.11 - Payroll Management		79 221	1 120	1 120	104	204	187	17	9%	1 120
03.12 - Occupational Health		4 307	5 046	5 046	411	739	841	(102)	-12%	5 046
03.13 - Job Evaluation		3 826	3 857	3 807	337	674	651	23	4%	3 907
03.14 - Employee Wellness		2 424	2 520	2 520	192	385	420	(36)	-8%	2 520
03.15 - Labour Relations		19 686	19 786	19 786	1 217	2 587	3 298	(711)	-22%	19 786
03.16 - Legal Services		26 636	24 617	24 617	787	1 618	4 103	(2 485)	-61%	24 617
03.17 - Facilities Management - Stadiums		234 847	100 569	100 569	4 336	8 272	16 761	(8 489)	-51%	100 569
03.18 - Safety And Loss Control		3 043	4 308	4 308	240	463	718	(255)	-35%	4 308
03.19 - Committee Services		18 666	24 692	24 692	1 235	6 444	4 115	2 328	57%	24 692
03.20 - Administration Management		3 586	10 033	10 033	360	722	1 672	(950)	-57%	10 033
03.21 - Committee Services		3 210	5 110	5 110	107	280	852	(571)	-67%	5 110
03.22 - Service Management And Infra-Structure S		50 508	51 335	51 335	2 942	5 659	8 556	(2 896)	-34%	51 335
03.23 - It Administration		18 574	22 706	22 706	982	1 669	3 784	(2 115)	-58%	22 706
Vote 04 - Finance		564 769	306 569	306 569	17 560	52 399	51 095	1 304	3%	306 569
04.1 - Chief Financial Officer - Administration		6 947	12 457	12 457	688	1 393	2 076	(683)	-33%	12 457
04.2 - Financial Support Division		514	589	589	25	51	98	(47)	-48%	589
04.3 - Financial Systems		7 815	7 092	7 092	-	-	1 182	(1 182)	-100%	7 092
04.4 - Treasury		10 917	13 803	13 803	956	1 790	2 301	(511)	-22%	13 803
04.5 - Budget		293 380	3 481	3 481	315	506	580	(74)	-13%	3 481
04.6 - Administration		2 742	5 584	5 584	237	499	931	(432)	-46%	5 584
04.7 - Demand And Acquisition		10 429	16 432	16 432	799	1 628	2 739	(1 111)	-41%	16 432
04.8 - Contract And Performance Management		3 104	6 662	6 662	327	695	1 110	(415)	-37%	6 662
04.9 - Logistics And Warehouse		13 723	16 619	16 619	999	1 945	2 770	(824)	-30%	16 619
04.10 - Debt Collection		15 671	40 760	40 660	1 257	2 693	6 775	(4 082)	-60%	40 560
04.11 - Billing		11 539	23 083	23 283	710	1 506	3 865	(2 359)	-61%	23 283
04.12 - Rates And Taxes		12 213	11 362	11 362	768	1 764	1 894	(129)	-7%	11 362
04.13 - Cash Management		36 605	29 947	29 947	2 329	4 789	4 991	(202)	-4%	29 947
04.14 - Customer Services		13 645	15 007	15 007	1 079	2 203	2 501	(288)	-12%	15 007
04.15 - Operational Division		28 058	32 594	32 594	2 146	4 290	5 432	(1 142)	-21%	32 594
04.16 - Data Analysis		4 823	5 537	5 537	408	798	823	(124)	-13%	5 537
04.17 - Acquisition And Control		34 917	32 747	32 747	571	1 027	5			

Vote 05 - Community Services	937 521	682 107	682 107	45 998	100 432	113 685	(13 254)	-12%	682 107
05.1 - Head Social Services - Administration	5 847	7 366	7 411	516	1 053	1 235	(182)	-15%	7 411
05.2 - Administration	1 730	4 122	3 842	183	329	640	(311)	-49%	3 842
05.3 - Libraries And Information Services	26 607	29 534	29 534	2 193	4 464	4 922	(458)	-9%	29 534
05.4 - Arts And Culture	1 546	1 275	1 275	83	187	212	(26)	-12%	1 275
05.5 - Hiv/Aids	9 219	9 411	9 541	652	1 364	1 590	(226)	-14%	9 541
05.6 - Environmental Health Services	19 660	21 565	21 075	1 705	3 335	3 513	(178)	-5%	21 075
05.7 - Laboratory	1 936	3 081	3 106	135	271	518	(247)	-48%	3 106
05.8 - Pest And Vector Control	-	110	110	-	-	18	(18)	-100%	110
05.9 - Community Development	4 328	4 361	4 411	349	692	735	(43)	-6%	4 411
05.10 - Sports Development	5 867	6 161	6 311	555	1 105	1 052	53	5%	6 311
05.11 - Facilities Management - Swimming Pools	13 735	26 583	26 583	1 176	2 331	4 430	(2 100)	-47%	26 583
05.12 - Facilities Management - Stadiums	30 643	8 566	8 566	887	1 631	1 428	203	14%	8 566
05.13 - Solid Waste Management Administration	2 826	2 051	2 051	153	301	342	(40)	-12%	2 051
05.14 - Landfill Site Management	20 541	19 844	19 887	960	1 580	3 314	(1 735)	-52%	19 887
05.15 - Disposal Sites	24 497	25 711	25 669	1 557	3 064	4 278	(1 214)	-28%	25 669
05.16 - Solid Waste Management	2 816	2 477	2 477	257	462	413	49	12%	2 477
05.17 - Public Cleansing	91 352	66 923	66 923	4 689	9 077	11 154	(2 077)	-19%	66 923
05.18 - Domestic Waste	67 961	145 335	145 335	13 029	25 756	24 223	1 534	6%	145 335
05.19 - Trade Waste	87 416	28 433	28 433	2 425	4 794	4 739	55	1%	28 433
05.20 - Waste Botshabelo	32 907	30 443	30 443	2 823	5 474	5 074	400	8%	30 443
05.21 - Waste Thaba Nchu	28 664	24 609	24 609	2 369	4 706	4 102	604	15%	24 609
05.22 - Fire And Rescue Operations Bloemfontein	-	3 655	3 655	-	-	609	(609)	-100%	3 655
05.23 - Traffic Administration	6	-	-	-	-	-	-	-	-
05.24 - Traffic Operations	7 690	0	0	15	16	0	16	33246%	0
05.25 - Traffic Administrative Support	-	-	-	45	90	-	90	0%	-
05.27 - Law Enforcement Operations	805	76	76	-	-	13	(13)	-100%	76
05.28 - Administration	3 776	3 826	3 242	119	299	540	(242)	-45%	3 242
05.29 - Nature Resource Management - Zoo	11 969	10 335	10 464	851	1 614	1 744	(130)	-7%	10 464
05.30 - Nature Resource Management - Nature Area	2 925	5 382	5 382	234	446	897	(451)	-50%	5 382
05.32 - Cemeteries Bloemfontein	10 969	11 823	12 014	499	1 007	2 002	(995)	-50%	12 014
05.33 - Cemeteries Botshabelo	4 807	6 311	6 311	370	764	1 052	(288)	-27%	6 311
05.34 - Cemeteries Thaba Nchu	1 890	1 888	1 888	149	296	315	(18)	-6%	1 888
05.35 - Parks Development	15 026	25 259	25 259	859	1 750	4 210	(2 460)	-58%	25 259
05.36 - Parks - Sports Field Maintenance	863	875	875	45	89	146	(57)	-39%	875
05.37 - Parks - Technical Services	4 153	4 790	4 790	319	466	798	(333)	-42%	4 790
05.38 - Parks - Horticultural Central	4 661	4 917	5 132	398	784	855	(72)	-8%	5 132
05.39 - Parks - Horticultural North	2 843	3 022	3 122	166	368	520	(152)	-29%	3 122
05.40 - Parks - Horticultural South	1 530	1 623	1 723	112	225	287	(62)	-22%	1 723
05.41 - Parks - Horticultural East	2 536	2 635	2 835	294	498	472	26	5%	2 835
05.42 - Parks - Horticultural Botshabelo	3 371	4 106	4 106	298	622	684	(63)	-9%	4 106
05.43 - Parks - Horticultural Thaba Nchu	3 907	4 480	4 480	304	636	747	(111)	-15%	4 480
05.45 - Disaster Management Operations	435	650	650	191	191	108	83	76%	650
05.46 - Control Centre	7 751	7 167	7 167	-	-	1 195	(1 195)	-100%	7 167
05.47 - Transport Unit	36 779	111 346	111 346	1 421	7 568	18 558	(10 990)	-59%	111 346
05.48 - Administration	273 875	-	-	-	-	-	-	-	-
05.49 - Administration	6	-	-	67	200	-	200	0%	-
05.50 - Administration	1 411	-	-	114	228	-	228	0%	-
05.51 - Administration	22	-	-	-	-	-	-	-	-
05.52 - Administration	157	-	-	-	(10)	-	(10)	0%	-
05.53 - Administration	25 129	-	-	700	8 225	-	8 225	0%	-
05.54 - Administration	448	-	-	36	72	-	72	0%	-
05.55 - Administration	26 356	-	-	1 576	1 821	-	1 821	0%	-
05.56 - Administration	1 329	-	-	107	193	-	193	0%	-
Vote 06 - Planning And Economic Development	113 818	142 488	142 488	8 158	15 875	23 748	(7 874)	-33%	142 488
06.1 - Head - Administration And Finance	14 959	11 569	11 617	513	1 006	1 933	(927)	-48%	11 617
06.2 - Spatial Development Framework	-	587	587	-	-	98	(98)	-100%	587
06.3 - Urban Design	6 542	6 924	6 924	263	510	1 154	(644)	-56%	6 924
06.4 - Transport Planning	7 642	8 313	8 319	518	1 035	1 386	(351)	-25%	8 319
06.5 - Development Applications	11 011	12 534	12 683	884	1 752	2 103	(351)	-17%	12 683
06.6 - Building Zoning Control	6 622	13 463	13 463	475	950	2 244	(1 294)	-58%	13 463
06.7 - Enforcement Division	2 081	2 169	2 169	165	330	362	(32)	-9%	2 169
06.8 - Outdoor Advertising	2 635	2 981	3 004	295	560	497	63	13%	3 004
06.9 - Architectural Services	2 672	2 456	2 554	216	433	418	15	3%	2 554
06.10 - Quantity Surveying	-	1 495	1 064	-	-	210	(210)	-100%	1 064
06.11 - Design And Development	5 416	6 042	6 129	495	917	1 015	(98)	-10%	6 129
06.12 - Data Compilation	2 775	3 406	3 406	262	500	568	(67)	-12%	3 406
06.13 - Environmental Strategic Planning	3 706	6 275	6 275	222	444	1 046	(602)	-58%	6 275
06.14 - Environmental Strategic Planning	1 458	1 451	1 451	116	231	242	(11)	-4%	1 451
06.15 - Environmental Assessment Division	2 018	2 055	2 055	189	347	343	5	1%	2 055
06.16 - Administration & Strategic Support	15 727	18 344	18 444	412	769	3 066	(2 288)	-75%	18 444
06.17 - Marketing & Investment Promotion	3 718	5 965	5 965	469	901	994	(94)	-9%	5 965
06.18 - Tourism	2 796	4 911	4 811	362	698	809	(112)	-14%	4 811
06.19 - Rural Development	3 263	5 587	5 587	605	1 183	931	251	27%	5 587
06.20 - Smme's	5 102	7 813	7 813	393	739	1 302	(563)	-43%	7 813
06.21 - Cc Heading	5 936	7 597	8 053	563	1 126	1 308	(181)	-14%	8 053
06.22 - Business Operations	7 738	10 571	10 115	741	1 444	1 720	(276)	-16%	10 115

Vote 07 - Human Settlement	217 214	120 809	120 809	9 136	18 710	20 135	(1 425)	-7%	120 809
07.1 - Head: Administration	3 520	5 936	5 936	256	477	989	(512)	-52%	5 936
07.2 - Administration	51 791	27 525	27 525	2 091	5 175	4 588	588	13%	27 525
07.3 - Church Street Houses	-	-	-	-	-	-	-	-	-
07.4 - Hostels Mangaung	-	1	1	-	-	0	(0)	-100%	1
07.12 - Bloemhof Flats	1	1	1	-	-	0	(0)	-100%	1
07.15 - Lourier Park Houses	4	4	4	-	-	1	(1)	-100%	4
07.17 - Stilfrus	1	1	1	-	-	0	(0)	-100%	1
07.18 - Property Rentals	6 763	6 456	6 456	874	1 230	1 076	154	14%	6 456
07.19 - Property Disposal	5 216	5 231	5 231	411	853	872	(19)	-2%	5 231
07.20 - Property Maintenance	4 061	3 673	3 673	317	620	612	8	1%	3 673
07.21 - Land Banking And Development	5 384	5 197	5 197	565	993	866	126	15%	5 197
07.22 - Bng & Property Finance Administration	10 948	10 878	10 878	921	1 796	1 813	(17)	-1%	10 878
07.23 - Administration	13 926	14 121	14 121	1 219	2 381	2 354	27	1%	14 121
07.24 - Pmu Mega Projects	6 161	5 000	5 000	-	-	833	(833)	-100%	5 000
07.25 - Bloemfontein South	77 482	8 976	8 976	705	1 378	1 496	(118)	-8%	8 976
07.26 - Bloemfontein North	11 505	10 229	10 229	549	1 071	1 705	(634)	-37%	10 229
07.27 - Thaba Nchu	5 285	4 963	4 963	413	803	827	(24)	-3%	4 963
07.28 - Botshabelo	15 167	12 615	12 615	1 015	1 934	2 103	(169)	-8%	12 615
Vote 08 - Technical Services	1 040 723	784 812	784 812	37 724	87 999	130 802	(42 803)	-33%	784 812
08.1 - Administration And Strategic Support	5 247	6 946	6 946	564	1 139	1 158	(18)	-2%	6 946
08.2 - Traf Signs	5 777	5 726	5 726	226	614	954	(341)	-36%	5 726
08.3 - Administrative Support	2 693	3 407	3 407	143	322	568	(246)	-43%	3 407
08.4 - Bloemfontein North	112 208	35 240	35 240	2 390	4 800	5 873	(1 073)	-18%	35 240
08.5 - Bloemfontein South	27 408	27 703	27 703	1 648	3 176	4 817	(1 442)	-31%	27 703
08.6 - Botshabelo	19 634	20 974	20 974	1 071	2 029	3 496	(1 467)	-42%	20 974
08.7 - Thaba Nchu	8 518	11 206	11 206	798	1 397	1 868	(471)	-25%	11 206
08.8 - Epwp And Wayleaves	8 486	8 020	8 020	776	1 549	1 337	213	16%	8 020
08.9 - Engineering Services	283 558	153 498	153 498	630	1 251	25 583	(24 332)	-95%	153 498
08.11 - Fleet Maintenance	106 309	78 010	78 010	5 667	10 699	13 002	(2 302)	-18%	78 010
08.12 - Engineering Support	4 457	4 391	4 391	394	776	732	44	6%	4 391
08.13 - Diverse Workshop Support	21 688	54 930	54 930	1 216	2 707	9 155	(6 448)	-70%	54 930
08.14 - Purification And Sanitation	278 729	133 705	133 705	3 872	7 818	22 284	(14 467)	-65%	133 705
08.15 - Sanitary Services Revenue	34 727	118 702	118 702	11 192	35 443	19 784	15 659	79%	118 702
08.16 - Bloemfontein Sewer Reticulation	58 572	60 594	60 594	3 406	6 636	10 098	(3 463)	-34%	60 594
08.17 - Botshabelo Sewer Reticulation	7 271	11 952	11 952	556	1 098	1 992	(894)	-45%	11 952
08.18 - Thaba Nchu Sewer Reticulation	3 237	6 875	6 875	301	556	1 146	(590)	-51%	6 875
08.19 - Purification And Sanitation	51 046	42 935	42 935	2 773	5 780	7 156	(1 376)	-19%	42 935
08.20 - Fleet Maintenance	190	-	-	-	-	-	-	-	-
08.22 - Diverse Workshop Support	968	-	-	105	211	-	211	0%	-
Vote 09 - Water	2 058 816	2 412 103	2 412 103	165 459	569 011	402 017	166 994	42%	2 412 103
09.1 - Administrative Support	4 804	5 113	5 113	353	707	852	(145)	-17%	5 113
09.2 - Bulk Water Services	1 865 108	2 259 253	2 259 253	153 860	547 444	376 542	170 901	45%	2 259 253
09.3 - Engineering Services	7 483	8 920	8 920	703	1 378	1 487	(109)	-7%	8 920
09.4 - Water Demand Management	69 127	30 233	30 233	786	1 477	5 039	(3 562)	-71%	30 233
09.5 - Water Reticulation Bloemfontein	80 267	77 175	77 175	6 692	12 479	12 863	(384)	-3%	77 175
09.6 - Water Reticulation Thaba Nchu	9 086	9 785	9 785	798	1 512	1 631	(118)	-7%	9 785
09.7 - Water Reticulation Botshabelo	20 768	19 074	19 074	2 056	3 646	3 179	467	15%	19 074
09.8 - Laboratory Services	2 173	2 550	2 550	209	369	425	(56)	-13%	2 550
Vote 10 - Miscellaneous	319 487	285 096	285 096	45 662	64 001	47 516	16 485	35%	285 096
10.1 - Grant In Aid And Donations	-	26	26	-	-	4	(4)	-100%	26
10.2 - Sundries	187 760	231 515	231 515	18 243	36 552	38 586	(2 034)	-5%	231 515
10.3 - Governmental Transfers	131 727	53 555	53 555	27 418	27 449	8 926	18 523	208%	53 555
Vote 11 - Public Safety	376 149	343 022	343 022	22 619	44 053	57 170	(13 117)	-23%	343 022
11.1 - Traffic Administration	4 809	4 660	4 730	563	1 110	783	327	42%	4 730
11.2 - Traffic Operations	74 679	90 229	90 159	6 669	12 970	15 032	(2 062)	-14%	90 159
11.3 - Traffic Administrative Support	5 999	10 427	10 427	583	1 115	1 738	(623)	-36%	10 427
11.4 - Parking Garage	1 809	2 120	2 120	161	266	353	(87)	-25%	2 120
11.5 - Law Enforcement Operations	200 011	142 029	142 029	6 740	12 894	23 672	(10 778)	-46%	142 029
11.6 - Disaster Management	2 703	2 412	2 412	194	388	402	(14)	-3%	2 412
11.7 - Disaster Management Operations	5 184	3 681	3 681	456	261	613	(353)	-58%	3 681
11.8 - Control Centre	-	426	426	580	1 235	71	1 164	1641%	426
11.9 - Emergency Management Admistration	1 729	1 487	1 487	169	339	248	91	37%	1 487
11.10 - Fire And Rescue Operations	79 227	85 551	85 551	6 502	13 476	14 259	(782)	-5%	85 551

Vote 12 - Centlec	4 323 433	3 989 806	3 989 806	439 197	926 957	664 968	261 989	39%	3 989 806	
12.1 - Board Of Directors	1 491	2 583	2 583	313	356	431	(74)	-17%	2 583	
12.2 - Company Secretary Office	3 013	17 539	17 539	263	588	2 923	(2 335)	-80%	17 539	
12.3 - Audit And Risk Committee	390	794	794	129	149	132	17	13%	794	
12.4 - Chief Executive Officer	19 579	17 698	17 698	1 209	2 419	2 950	(530)	-18%	17 698	
12.5 - Sheng	13 127	12 244	12 244	444	887	2 041	(1 154)	-57%	12 244	
12.6 - Strategic Support	-	3 309	3 309	-	-	551	(551)	-100%	3 309	
12.7 - Marketing & Communication	3 574	6 430	6 430	153	304	1 072	(767)	-72%	6 430	
12.8 - Internal Audit & Risk Management	8 431	8 789	8 789	442	932	1 465	(533)	-36%	8 789	
12.9 - Information Management	27 356	48 892	48 892	3 703	4 339	8 149	(3 810)	-47%	48 892	
12.10 - Legal & Contract Services	6 347	6 021	6 021	194	307	1 004	(696)	-69%	6 021	
12.11 - Chief Financial Officer	21 196	32 891	32 891	1 033	1 811	5 482	(3 671)	-57%	32 891	
12.12 - Financial Management & Support	11 588	11 084	11 084	647	1 228	1 847	(620)	-34%	11 084	
12.13 - Revenue Management	20 432	24 013	24 013	1 782	3 639	4 002	(364)	-9%	24 013	
12.14 - Budget & Compliance	11 707	129 770	129 770	1 176	2 136	21 628	(19 492)	-90%	129 770	
12.15 - Supply Chain Management	17 397	13 912	13 912	1 029	2 061	2 319	(258)	-11%	13 912	
12.16 - Asset Management	13 378	20 008	20 008	3 023	3 253	3 335	(82)	-2%	20 008	
12.17 - Executive Manager - Human Resources	5 165	6 950	6 950	73	116	1 158	(1 042)	-90%	6 950	
12.18 - Labour Relations	3 434	3 452	3 452	320	644	575	69	12%	3 452	
12.19 - Human Resource Management	17 684	19 829	19 829	1 588	3 160	3 305	(144)	-4%	19 829	
12.20 - Human Resource Development	18 401	20 152	20 152	1 783	3 488	3 359	129	4%	20 152	
12.21 - Executive Manager - Retail	2 504	6 204	6 204	284	606	1 034	(428)	-41%	6 204	
12.22 - Revenue And Customer Management	238 869	376 237	376 237	31 815	63 036	62 706	330	1%	376 237	
12.23 - Trading Services	2 319 091	2 662 048	2 662 048	351 871	708 887	443 675	265 212	60%	2 662 048	
12.24 - Systemengineering	24 560	19 884	19 884	979	2 649	3 314	(665)	-20%	19 884	
12.25 - Executive Manager - Wires	2 782	9 798	9 798	217	464	1 633	(1 169)	-72%	9 798	
12.26 - Planning	22 451	24 509	24 509	2 100	4 147	4 085	62	2%	24 509	
12.27 - Network Services	233 818	196 883	196 883	22 948	45 505	32 814	12 692	39%	196 883	
12.28 - S/ Free State & Other Mun(Thaba Nchu & B	43 877	41 891	41 891	3 286	6 988	6 982	6	0%	41 891	
12.29 - Systems Utilisation & Process Engineering	79 671	78 269	78 269	6 080	11 385	13 045	(1 660)	-13%	78 269	
12.30 - Executive Manager - Compliance & Perform	2 270	2 998	2 998	196	391	500	(109)	-22%	2 998	
12.31 - Compliance & Performance Management	19 439	7 627	7 627	1 802	3 799	1 271	2 528	199%	7 627	
12.32 - Fleet & Security Management	57 988	69 458	69 458	4 066	10 107	11 576	(1 470)	-13%	69 458	
12.33 - Power Generation	5 736	3 349	3 349	425	852	558	294	53%	3 349	
12.34 - Facilities Management	211 560	84 290	84 290	(16 048)	1 568	14 048	(12 480)	-89%	84 290	
12.35 - Electricity Supply: Naledi	710 181	-	-	-	-	-	-	-	-	
12.36 - Electricity Supply: Kopanong	86 677	-	-	9 894	34 756	-	34 756	0%	-	
12.37 - Electricity Supply: Mohokare	38 268	-	-	-	-	-	-	-	-	
Vote 13 - N/A1	-	-	-	-	-	-	-	-	-	
Vote 14 - N/A	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	27 798	12 541	12 541	390	657	2 090	(1 433)	-69%	12 541	
15.1 - Administration And Strategic Support	1 339	-	-	-	-	-	-	-	-	
15.2 - Marketing & Investment Promotion	2 751	-	-	-	-	-	-	-	-	
15.3 - Tourism	1 990	-	-	-	-	-	-	-	-	
15.4 - Rural Development	2 640	-	-	-	-	-	-	-	-	
15.5 - Smme's	2 719	-	-	82	163	-	163	0%	-	
15.6 - Administration And Finance	1 440	-	-	-	-	-	-	-	-	
15.7 - Business Operations	2 178	-	-	-	-	-	-	-	-	
15.8 - Regional Management - Naledi	975	1 825	1 825	265	406	304	102	33%	1 825	
15.9 - Corporate Services Administration	777	1 833	1 833	-	-	306	(306)	-100%	1 833	
15.10 - Budget & Treasury Administration	543	2 152	2 152	-	-	359	(359)	-100%	2 152	
15.11 - Disaster Management	-	52	52	-	-	9	(9)	-100%	52	
15.12 - Parks Grounds & Cemeteries	-	235	235	-	-	39	(39)	-100%	235	
15.13 - Libraries	527	1 246	1 246	-	-	208	(208)	-100%	1 246	
15.14 - Building Zoning Control	-	-	-	-	-	-	-	-	-	
15.15 - Engineering Services - Administration	186	625	625	-	-	104	(104)	-100%	625	
15.16 - Refuse Removal	456	1 050	1 050	-	-	175	(175)	-100%	1 050	
15.17 - Sewerage	502	977	977	27	55	163	(108)	-87%	977	
15.18 - Water	99 131	467	467	17	33	78	(44)	-57%	467	
15.19 - Public Works	-	365	365	-	-	61	(61)	-100%	365	
15.20 - Regional Management - Soutpan	(90 355)	1 714	1 714	-	-	206	(206)	-100%	1 714	
Total Expenditure by Vote	2	10 798 370	9 754 653	9 754 653	835 403	1 967 474	1 625 779	341 694	0	9 754 653
Surplus/ (Deficit) for the year	2	(469 812)	2 060 314	2 060 314	206 819	124 227	343 382	(219 154)	(0)	2 060 314

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

Description	Ref	2023/24		Budget Year 2024/25						
		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		3 281 396	4 145 552	4 145 552	405 647	770 958	690 925	80 033	12%	4 145 552
Service charges - Water		1 293 275	1 439 110	1 439 110	145 265	255 358	239 852	15 506	6%	1 439 110
Service charges - Waste Water Management		474 464	558 604	558 604	42 579	60 307	93 101	(32 794)	-35%	558 604
Service charges - Waste management		181 028	197 710	197 710	15 781	31 436	32 952	(1 516)	-5%	197 710
Sale of Goods and Rendering of Services		29 047	67 527	67 527	4 622	8 776	11 254	(2 478)	-22%	67 527
Agency services										
Interest										
Interest earned from Receivables		575 221	514 053	514 053	52 097	98 060	85 675	12 385	14%	514 053
Interest from Current and Non Current Assets		79 386	78 241	78 241	8 475	15 358	13 040	2 318	18%	78 241
Dividends		8	12	12	4	4	2	2	118%	12
Rent on Land		—	—	—	—	—	—	—		—
Rental from Fixed Assets		54 518	48 414	48 414	3 949	7 330	8 069	(738)	-9%	48 414
Licence and permits										
Operational Revenue		33 138	42 268	42 268	2 541	4 845	7 045	(2 199)	-31%	42 268
Non-Exchange Revenue										
Property rates		1 467 702	1 654 053	1 654 053	144 090	123 834	275 676	(151 842)	-55%	1 654 053
Surcharge and Taxes										
Fines, penalties and forfeits		95 525	32 250	32 250	929	1 830	5 375	(3 545)	-68%	32 250
Licence and permits		1 338	1 507	1 507	139	287	251	36	14%	1 507
Transfers and subsidies - Operational		1 235 678	1 275 488	1 275 488	1 505	472 517	212 581	259 936	122%	1 275 488
Interest		172 226	150 408	150 408	15 792	31 619	25 068	6 551	26%	150 408
Fuel Levy		405 248	443 643	443 643	147 881	147 881	73 941	73 941	100%	443 643
Operational Revenue		—	—	—	—	—	—	—		—
Gains on disposal of Assets		49 142	9 900	9 900	—	—	1 650	(1 650)	-100%	9 900
Other Gains		20 883	1 385	1 385	—	—	231	(231)	-100%	1 385
Discontinued Operations										
		9 449 223	10 660 125	10 660 125	991 295	2 030 401	1 776 687	253 714	14%	10 660 125
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		2 461 244	2 513 360	2 513 360	207 165	411 162	418 895	(7 733)	-2%	2 513 360
Remuneration of councillors		74 552	79 728	79 728	5 825	11 873	13 288	(1 415)	-11%	79 728
Bulk purchases - electricity		3 032 518	2 569 190	2 569 190	355 282	728 199	428 198	300 001	70%	2 569 190
Inventory consumed		1 045 075	642 068	636 468	56 294	62 577	106 503	(43 926)	-41%	636 468
Debt impairment		1 037 115	1 917 562	1 917 562	159 797	319 594	319 594	(0)	0%	1 917 562
Depreciation and amortisation		837 236	420 694	420 694	(15 141)	4 145	70 116	(65 971)	-94%	420 694
Interest		162 903	27 072	27 072	643	1 730	4 512	(2 782)	-62%	27 072
Contracted services		784 114	620 042	622 972	10 676	22 618	103 829	(81 211)	-78%	622 972
Transfers and subsidies		4 992	361	361	—	—	60	(60)	-100%	361
Irrecoverable debts written off		692 315	—	—	4 105	331 164	—	331 164	#DIV/0!	—
Operational costs		582 736	592 875	595 545	50 758	74 412	98 834	(24 423)	-25%	595 545
Losses on Disposal of Assets		77 552	—	—	—	—	—	—		—
Other Losses		6 018	371 700	371 700	0	0	61 950	(61 950)	-100%	371 700
Total Expenditure		10 798 370	9 754 653	9 754 653	835 403	1 967 474	1 625 779	341 694	21%	9 754 653
Surplus/(Deficit)		(1 349 148)	905 472	155 892	62 928	150 908	(87 981)	(0)	0%	905 472
Transfers and subsidies - capital (monetary allocations)		606 718	1 034 842	1 034 842	40 927	41 300	172 474	(131 174)	(0)	1 034 842
Surplus/(Deficit) after capital transfers & contributions		(742 429)	1 940 314	1 940 314	196 819	104 227	323 382	(219 154)	(0)	1 940 314
Income Tax		(742 429)	1 940 314	1 940 314	196 819	104 227	323 382	(219 154)	(0)	1 940 314
Surplus/(Deficit) after income tax										
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality										
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		272 618	120 000	120 000	10 000	20 000	20 000	—		120 000
Surplus/ (Deficit) for the year		(469 812)	2 060 314	2 060 314	206 819	124 227	343 382	(219 154)	(0)	2 060 314

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

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Mult-Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		16 458	37 281	37 281	-	-	6 214	(6 214)	-100%	
Vote 04 - Finance		-	-	-	-	-	-	-	-	
Vote 05 - Community Services		47 783	249 840	249 840	-	-	41 640	(41 640)	-100%	
Vote 06 - Planning And Economic Development		1 892	18 583	18 583	-	-	3 097	(3 097)	-100%	
Vote 07 - Human Settlement		6 552	53 330	53 330	-	-	8 888	(8 888)	-100%	
Vote 08 - Technical Services		150 034	253 765	253 765	10 668	10 668	42 294	(31 626)	-75%	
Vote 09 - Water		56 445	138 715	138 715	(1 290)	(1 290)	23 119	(24 409)	-106%	
Vote 10 - Miscellaneous		-	-	-	-	-	-	-	-	
Vote 11 - Public Safety		-	13 000	13 000	-	-	2 167	(2 167)	-100%	
Vote 12 - Centlec		156 671	278 845	278 845	2 994	15 029	46 474	(31 445)	-68%	
Vote 13 - N/A1		-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	
Vote 15 - Other		[0]	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure	4,7	435 837	1 043 359	1 043 359	12 372	24 408	173 893	(149 485)	-86%	1 043 359
Single Year expenditure appropriation	2									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Executive Mayor		272	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		910	800	800	-	-	133	(133)	-100%	
Vote 04 - Finance		1 295	-	-	-	-	-	-	-	
Vote 05 - Community Services		3 672	24 292	24 292	-	-	4 049	(4 049)	-100%	
Vote 06 - Planning And Economic Development		20 848	47 620	47 620	31	31	7 937	(7 905)	-100%	
Vote 07 - Human Settlement		110 430	213 637	213 637	(1 058)	(1 058)	35 606	(36 664)	-103%	
Vote 08 - Technical Services		1 006	-	-	-	-	-	-	-	
Vote 09 - Water		-	-	-	-	-	-	-	-	
Vote 10 - Miscellaneous		-	2 042	2 042	-	-	340	(340)	-100%	
Vote 11 - Public Safety		702	8 130	8 130	-	-	1 355	(1 355)	-100%	
Vote 12 - Centlec		-	-	-	-	-	-	-	-	
Vote 13 - N/A1		-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Capital single-year expenditure	4	139 135	296 521	296 521	(1 026)	(1 026)	49 420	(50 447)	-102%	296 521
Total Capital Expenditure		574 971	1 339 880	1 339 880	11 348	23 382	223 314	(199 932)	-90%	1 339 880
Capital Expenditure - Functional Classification										
Governance and administration		75 909	54 371	54 371	-	-	9 062	(9 062)	-100%	54 371
Executive and council		3 057	4 700	4 700	-	-	783	(783)	-100%	4 700
Finance and administration		72 852	49 671	49 671	-	-	8 278	(8 278)	-100%	49 671
Internal audit		-	-	-	-	-	-	-	-	
Community and public safety		127 077	327 050	327 050	(1 058)	(1 058)	54 508	(55 566)	-102%	327 050
Community and social services		2 173	7 500	7 500	-	-	1 250	(1 250)	-100%	7 500
Sport and recreation		7 221	30 953	30 953	-	-	5 159	(5 159)	-100%	30 953
Public safety		702	21 130	21 130	-	-	3 522	(3 522)	-100%	21 130
Housing		116 982	266 966	266 966	(1 058)	(1 058)	44 494	(45 552)	-102%	266 966
Health		-	500	500	-	-	83	(83)	-100%	500
Economic and environmental services		135 907	390 743	390 743	(1 480)	(1 480)	65 124	(66 604)	-102%	390 743
Planning and development		17 929	57 003	57 003	31	31	9 501	(9 469)	-100%	57 003
Road transport		117 977	333 740	333 740	(1 512)	(1 512)	55 623	(57 135)	-103%	333 740
Environmental protection		-	-	-	-	-	-	-	-	
Trading services		236 079	564 217	564 217	13 884	25 920	94 038	(68 117)	-72%	564 217
Energy sources		156 671	278 845	278 845	2 994	15 029	46 474	(31 445)	-68%	278 845
Water management		56 445	138 715	138 715	(1 290)	(1 290)	23 119	(24 409)	-106%	138 715
Waste water management		17 253	97 985	97 985	12 180	12 180	16 331	(4 151)	-25%	97 985
Waste management		5 709	48 672	48 672	-	-	8 112	(8 112)	-100%	48 672
Other		-	3 500	3 500	-	-	583	(583)	-100%	3 500
Total Capital Expenditure - Functional Classification	3	574 971	1 339 880	1 339 880	11 348	23 382	223 314	(199 932)	-90%	1 339 880
Funded by:										
National Government		438 103	1 019 284	1 019 284	9 018	10 024	169 881	(159 856)	-94%	1 019 284
Provincial Government		30 250	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departs Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		11 685	14 000	14 000	355	470	2 333	(1 863)	-80%	14 000
Transfers recognised - capital		480 038	1 033 284	1 033 284	9 374	10 495	172 214	(161 719)	-94%	1 033 284
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		94 933	306 597	306 597	1 972	12 887	51 100	(38 213)	-75%	306 597
Total Capital Funding		574 971	1 339 880	1 339 880	11 348	23 382	223 314	(199 932)	-90%	1 339 880

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

Vote Description R thousand	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		16 458	37 281	37 281	-	-	6 214	(6 214)	-100%	37 281
03.17 - Facilities Management - Stadiums		5 722	15 153	15 153	-	-	2 525	(2 525)	-100%	15 153
03.20 - Administration Management		10 736	22 129	22 129	-	-	3 688	(3 688)	-100%	22 129
Vote 04 - Finance		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		47 783	249 840	249 840	-	-	41 640	(41 640)	-100%	249 840
05.14 - Landfill Site Management		5 709	40 880	40 880	-	-	6 813	(6 813)	-100%	40 880
05.38 - Parks - Horticultural Central		-	500	500	-	-	83	(83)	-100%	500
05.39 - Parks - Horticultural North		-	3 300	3 300	-	-	550	(550)	-100%	3 300
05.41 - Parks - Horticultural East		-	3 000	3 000	-	-	500	(500)	-100%	3 000
05.47 - Transport Unit		42 074	202 160	202 160	-	-	33 693	(33 693)	-100%	202 160
Vote 06 - Planning And Economic Development		1 892	18 583	18 583	-	-	3 097	(3 097)	-100%	18 583
06.3 - Urban Design		-	14 083	14 083	-	-	2 347	(2 347)	-100%	14 083
06.18 - Tourism		-	3 500	3 500	-	-	583	(583)	-100%	3 500
06.20 - Smm's		417	-	-	-	-	-	-	-	-
06.22 - Business Operations		1 475	1 000	1 000	-	-	167	(167)	-100%	1 000
Vote 07 - Human Settlement		6 552	53 330	53 330	-	-	8 888	(8 888)	-100%	53 330
07.25 - Bloemfontein South		-	34 573	34 573	-	-	5 762	(5 762)	-100%	34 573
07.28 - Botshabelo		6 552	18 757	18 757	-	-	3 126	(3 126)	-100%	18 757
Vote 08 - Technical Services		150 034	253 765	253 765	10 668	10 668	42 294	(31 626)	-75%	253 765
08.9 - Engineering Services		74 897	131 580	131 580	(1 512)	(1 512)	21 930	(23 442)	-107%	131 580
08.11 - Fleet Maintenance		57 884	24 200	24 200	-	-	4 033	(4 033)	-100%	24 200
08.14 - Purification And Sanitation		17 253	97 985	97 985	12 180	12 180	16 331	(4 151)	-25%	97 985
08.20 - Fleet Maintenance		-	-	-	-	-	-	-	-	-
Vote 09 - Water		56 445	138 715	138 715	(1 290)	(1 290)	23 119	(24 409)	-106%	138 715
09.2 - Bulk Water Services		25 675	94 488	94 488	(1 290)	(1 290)	15 748	(17 038)	-108%	94 488
09.4 - Water Demand Management		30 770	44 226	44 226	-	-	7 371	(7 371)	-100%	44 226
Vote 10 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	13 000	13 000	-	-	2 167	(2 167)	-100%	13 000
11.5 - Law Enforcement Operations		-	13 000	13 000	-	-	2 167	(2 167)	-100%	13 000
Vote 12 - Centlec		156 671	278 845	278 845	2 994	15 029	46 474	(31 445)	-68%	278 845
12.19 - Human Resource Management		-	100	100	-	-	17	(17)	-100%	100
12.20 - Human Resource Development		-	800	800	-	-	133	(133)	-100%	800
12.22 - Revenue And Customer Management		24 228	35 600	35 600	2	5 795	5 933	(139)	-2%	35 600
12.23 - Trading Services		2 939	6 000	6 000	-	-	1 000	(1 000)	-100%	6 000
12.26 - Planning		88 848	135 560	135 560	1 017	2 636	22 593	(19 957)	-88%	135 560
12.27 - Network Services		16 161	25 585	25 585	1 029	1 370	4 284	(2 895)	-68%	25 585
12.28 - S' Free State & Other Mun/Thaba Nchu & B		2 672	8 000	8 000	320	479	1 333	(855)	-64%	8 000
12.29 - Systems Utilisation & Process Engineering		15 401	51 500	51 500	523	1 111	8 583	(7 472)	-87%	51 500
12.32 - Fleet & Security Management		101	9 000	9 000	-	278	1 500	(1 222)	-81%	9 000
12.33 - Power Generation		1 327	1 700	1 700	13	36	283	(247)	-87%	1 700
12.34 - Facilities Management		643	5 000	5 000	-	3 159	833	2 326	279%	5 000
12.36 - Electricity Supply: Kopanong		2 657	-	-	90	166	-	166	#DIV/0!	-
12.37 - Electricity Supply: Mohokare		693	-	-	-	-	-	-	-	-
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		(0)	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		435 837	1 043 359	1 043 359	12 372	24 408	173 893	(149 485)	-86%	1 043 359

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	272	—	—	—	—	—	—	—	—
02.8 - Communications - Projects	272	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services	910	800	800	—	—	133	(133)	-100%	800
03.12 - Occupational Health	—	500	500	—	—	83	(83)	-100%	500
03.18 - Safety And Loss Control	—	300	300	—	—	50	(50)	-100%	300
03.19 - Committee Services	95	—	—	—	—	—	—	—	—
03.20 - Administration Management	615	—	—	—	—	—	—	—	—
Vote 04 - Finance	1 295	—	—	—	—	—	—	—	—
04.18 - Accounting And Reporting	1 295	—	—	—	—	—	—	—	—
Vote 05 - Community Services	3 672	24 292	24 292	—	—	4 049	(4 049)	-100%	24 292
05.9 - Community Development	—	—	—	—	—	—	—	—	—
05.14 - Landfill Site Management	—	7 792	7 792	—	—	1 299	(1 299)	-100%	7 792
05.30 - Nature Resource Management - Nature Area	1 499	9 000	9 000	—	—	1 500	(1 500)	-100%	9 000
05.32 - Cemeteries Bloemfontein	2 173	7 500	7 500	—	—	1 250	(1 250)	-100%	7 500
Vote 06 - Planning And Economic Development	20 848	47 620	47 620	31	31	7 937	(7 905)	-100%	47 620
06.3 - Urban Design	10 958	7 920	7 920	—	—	1 320	(1 320)	-100%	7 920
06.9 - Architectural Services	6 971	35 000	35 000	31	31	5 833	(5 802)	-99%	35 000
06.19 - Rural Development	2 367	3 700	3 700	—	—	617	(617)	-100%	3 700
06.20 - Smme's	—	1 000	1 000	—	—	167	(167)	-100%	1 000
06.21 - Cc Heading	551	—	—	—	—	—	—	—	—
Vote 07 - Human Settlement	110 430	213 637	213 637	(1 058)	(1 058)	35 606	(36 664)	-103%	213 637
07.2 - Administration	—	8 000	8 000	—	—	1 333	(1 333)	-100%	8 000
07.25 - Bloemfontein South	74 138	107 386	107 386	—	—	17 698	(17 698)	-100%	107 386
07.26 - Bloemfontein North	35 715	38 399	38 399	(1 058)	(1 058)	6 400	(7 457)	-117%	38 399
07.27 - Thaba Nchu	223	16 200	16 200	—	—	2 700	(2 700)	-100%	16 200
07.28 - Botshabelo	357	43 652	43 652	—	—	7 275	(7 275)	-100%	43 652
Vote 08 - Technical Services	1 006	—	—	—	—	—	—	—	—
08.9 - Engineering Services	1 006	—	—	—	—	—	—	—	—
Vote 09 - Water	—	—	—	—	—	—	—	—	—
Vote 10 - Miscellaneous	—	2 042	2 042	—	—	340	(340)	-100%	2 042
10.3 - Governmental Transfers	—	2 042	2 042	—	—	340	(340)	-100%	2 042
Vote 11 - Public Safety	702	8 130	8 130	—	—	1 355	(1 355)	-100%	8 130
11.2 - Traffic Operations	—	1 940	1 940	—	—	323	(323)	-100%	1 940
11.5 - Law Enforcement Operations	651	5 220	5 220	—	—	870	(870)	-100%	5 220
11.10 - Fire And Rescue Operations	50	970	970	—	—	162	(162)	-100%	970
Vote 12 - Centlec	—	—	—	—	—	—	—	—	—
Vote 13 - N/A1	—	—	—	—	—	—	—	—	—
Vote 14 - N/A	—	—	—	—	—	—	—	—	—
Vote 15 - Other	—	—	—	—	—	—	—	—	—
Total single-year capital expenditure	139 135	296 521	296 521	(1 026)	(1 026)	49 420	(50 447)	(0)	296 521
Total Capital Expenditure	574 971	1 339 880	1 339 880	11 346	23 382	223 314	(199 932)	(0)	1 339 880

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

Description	Ref	2023/24		Budget Year 2024/25		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		(170 178)	1 453 363	1 453 363	1 274 468	1 453 363
Trade and other receivables from exchange transactions		1 537 305	1 850 379	1 850 379	1 181 759	1 850 379
Receivables from non-exchange transactions		473 280	707 636	707 636	350 851	707 636
Current portion of non-current receivables		828 518	5	5	828 518	5
Inventory		820 077	714 582	714 582	859 443	714 582
VAT		4 684 205	—	—	4 663 531	—
Other current assets		186 281	—	—	187 401	—
Total current assets		8 359 487	4 725 964	4 725 964	9 345 972	4 725 964
Non current assets						
Investments		167	—	—	167	—
Investment property		1 603 298	1 635 047	1 635 047	1 603 298	1 635 047
Property, plant and equipment		18 810 994	20 652 922	20 652 922	16 810 328	20 652 922
Biological assets		—	3 234	3 234	—	3 234
Living and non-living resources		258 256	259 790	259 790	258 140	259 790
Heritage assets		133 634	148 510	148 510	133 249	148 510
Intangible assets		—	—	—	—	—
Trade and other receivables from exchange transactions		9 009	22	22	9 028	22
Non-current receivables from non-exchange transactions		2 253 559	57 066	57 066	2 273 559	57 066
Other non-current assets		—	—	—	—	—
Total non current assets		23 068 917	22 756 591	22 756 591	21 087 771	22 756 591
TOTAL ASSETS		31 428 405	27 482 555	27 482 555	30 433 742	27 482 555
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		(287 024)	95 090	95 090	(290 481)	95 090
Consumer deposits		194 472	208 547	208 547	194 641	208 547
Trade and other payables from exchange transactions		4 951 535	2 177 041	2 177 041	4 754 736	2 177 041
Trade and other payables from non-exchange transactions		193 595	—	—	491 645	—
Provision		1 314 439	76 128	76 128	1 309 719	76 128
VAT		4 598 285	41 037	41 037	4 617 172	41 037
Other current liabilities		—	—	—	—	—
Total current liabilities		10 965 302	2 597 844	2 597 844	11 077 433	2 597 844
Non current liabilities						
Financial liabilities		952 763	53 669	53 669	952 772	53 669
Provision		1 597 648	1 389 841	1 389 841	1 603 562	1 389 841
Long term portion of trade payables		—	554 987	554 987	—	554 987
Other non-current liabilities		—	—	—	—	—
Total non current liabilities		2 550 410	1 998 498	1 998 498	2 556 333	1 998 498
TOTAL LIABILITIES		13 515 712	4 596 341	4 596 341	13 633 766	4 596 341
NET ASSETS	2	17 912 693	22 886 214	22 886 214	16 799 976	22 886 214
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		12 903 525	17 742 031	17 742 031	11 790 808	17 742 031
Reserves and funds		5 009 168	5 144 183	5 144 183	5 009 168	5 144 183
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	17 912 693	22 886 214	22 886 214	16 799 976	22 886 214

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

Description	Ref	2023/24		Budget Year 2024/25					YTD variance %	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		858 837	1 286 853	1 286 853	76 740	158 171	214 476	(56 305)	-26%	1 286 853	
Service charges		4 023 451	5 283 339	5 283 339	618 973	1 760 997	880 557	880 441	100%	5 283 339	
Other revenue		8 076 407	609 573	609 573	300 814	862 270	101 595	760 674	749%	609 573	
Transfers and Subsidies - Operational		1 198 093	1 275 488	1 275 488	147 881	612 022	212 581	399 441	188%	1 275 488	
Transfers and Subsidies - Capital		709 664	1 034 842	1 034 842	—	—	172 474	(172 474)	-100%	1 034 842	
Interest		79 308	587 556	587 556	5 743	10 314	97 926	(87 612)	-89%	587 556	
Dividends		8	12	12	4	4	2	2	118%	12	
Payments											
Suppliers and employees		(7 902 033)	(7 898 074)	(7 898 074)	(879 594)	(1 932 184)	(1 316 346)	615 838	-47%	(7 898 074)	
Interest		—	—	—	—	—	—	—	—	—	
Transfers and Subsidies		—	—	—	—	—	—	—	—	—	
NET CASH FROM/(USED) OPERATING ACTIVITIES		7 043 734	2 179 590	2 179 590	270 561	1 471 595	363 265	(1 108 330)	-305%	2 179 590	
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		49 142	9 900	9 900	—	—	1 650	(1 650)	-100%	9 900	
Decrease (increase) in non-current receivables		(42)	—	—	(10)	(19)	—	(19)	0%	—	
Decrease (increase) in non-current investments		(167)	—	—	—	(167)	—	(167)	0%	—	
Payments											
Capital assets		(574 971)	(1 339 880)	(1 339 880)	(11 348)	(23 382)	(223 313)	(199 932)	90%	(1 339 880)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(526 038)	(1 329 981)	(1 329 981)	(11 356)	(23 568)	(221 663)	(198 095)	89%	(1 329 981)	
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		—	95 090	95 090	—	—	15 848	(15 848)	-100%	95 090	
Borrowing long term/refinancing		(15 837)	—	—	—	—	—	—	—	—	
Increase (decrease) in consumer deposits		58	(32 839)	(32 839)	29	77	(5 473)	5 551	-101%	(32 839)	
Payments											
Repayment of borrowing		(148 770)	(155 247)	(155 247)	(1 766)	(3 458)	(25 874)	(22 417)	87%	(155 247)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(164 549)	(92 996)	(92 996)	(1 737)	(3 380)	(15 499)	(12 119)	78%	(92 996)	
NET INCREASE/ (DECREASE) IN CASH HELD		6 353 147	756 614	756 614	257 468	1 444 646	126 102				756 614
Cash/cash equivalents at beginning:		(711 145)	(711 161)	(711 161)	1 413 547	(170 178)	(711 161)				(170 178)
Cash/cash equivalents at month/year end:		5 642 002	45 453	45 453	1 671 015	1 274 468	(585 059)				586 435

MAN Mangaung - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1 Revenue By Source				
Property rates	-151,842	Favourable variance due to higher billing than anticipated		None. Performance is on target
Service charges - electricity revenue	80,033	Favourable variance but still on target		None. Performance is on target
Service charges - water revenue	15,506	Unfavourable variance due to less water sold than target		Adjustment of revenue forecast required.
Service charges - sanitation revenue	-32,794	Unfavourable variance but still on target		None. Performance is on target
Service charges - refuse revenue	-1,516	Unfavourable variance but still on target		None. Performance is on target
Rental of facilities and equipment	-738	Favourable variance but still on target		Improvement on supply of municipal facilities for rental
Interest earned - external investments	2,318	Unfavourable variance but still on target		None. Performance is on target
Interest earned - outstanding debtors	12,385	Favourable variance and still on target		None. Performance is on target
Fines	-3,545	Unfavourable variance due to non accrual of traffic fines		Upgrading and improvement of traffic management system.
Licences and permits	36	Favourable variance		None. Performance is on target
Transfers recognised - operational	259,936	Favourable variance due to more grants received than target		None. Performance is on target
Other revenue	-2,199	Favourable variance		
Gains on disposal of PPE	1,650	Unfavourable variance but still on target		
2 Expenditure By Type				
Employee related costs	-7,733	Unfavourable variance due to overexpenditure on overtime		Effective and efficient management of overtime
Remuneration of councillors	-1,415	Unfavourable variance but still on target		Monitoring on overspend allowances.
Debt impairment	0	Unfavourable variance		Accrual of bad debt written off.
Depreciation & asset impairment	-65,971	Unfavourable variance		Manual provision of impairment provision.
Finance charges	-2,782	Favourable variance		Accrual of finance charges on a monthly basis.
Bulk purchases	300,001	Electricity usage increased during the winter season,		None
Other materials	-43,926	Unfavourable variance - Bulk water purchases		Effective and efficient implementation of cost containment policy.
Contracted services	-81,211	Favourable variance		Monitoring of spending on contracted services.
Transfers and grants	-60	Unfavourable variance		None
Other expenditure	-24,423	Favourable variance		None
3 Capital Expenditure				
Projects	-199,932	Favourable variance due to slow implementation of projects		Recovery plan is required to speed up implementation.
7 Municipal Entities				
Revenue	68,314	Unfavourable variance - less revenue collected than anticipated		Effective and efficient implementation of revenue management policies ,
Expenditure	261,989	Unfavourable variance - more spent than targeted		Monitor of spending on services and effective implementation of cost containment policy
Capital	-31,445	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	2023/24		Budget Year 2024/25		
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,1%	4,6%	4,6%	-0,7%	1,1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32,4%	10,2%	10,2%	35,2%	10,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	76,2%	181,9%	181,9%	77,3%	181,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		-1,6%	55,9%	55,9%	4,4%	55,9%
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		32,1%	24,0%	24,0%	126,0%	24,0%
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	0,0%	49,6%	49,6%	0,0%	49,6%
Employee costs	Employee costs/Total Revenue - capital revenue		26,0%	23,6%	23,6%	20,3%	23,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6,3%	5,1%	5,1%	4,0%	5,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10,6%	4,2%	4,2%	-0,7%	1,0%
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 SC3 Monthly Budget Statement - aged debtors - M02 August

Description R thousands	NT Code	Budget Year 2024/25									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	353 926	157 579	210 621	98 134	141 055	122 370	473 816	2 454 942	4 012 451	3 290 325
Trade and Other Receivables from Exchange Transactions - Electricity	1300	137 876	19 142	17 274	13 886	10 839	10 344	74 200	69 1343	975 004	800 712
Receivables from Non-exchange Transactions - Property Rates	1400	218 103	67 393	61 437	58 116	56 523	55 251	285 658	1 234 575	2 017 057	1 670 124
Receivables from Exchange Transactions - Waste Water Management	1500	71 162	26 342	24 128	23 047	22 432	22 008	116 905	797 074	1 103 088	981 465
Receivables from Exchange Transactions - Waste Management	1600	26 323	9 954	9 581	9 226	9 014	8 838	49 797	376 775	499 499	453 651
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-
Interest on Arrear Debtor Accounts	1810	129 444	62 754	62 403	60 375	59 706	55 447	319 715	1 614 558	2 364 402	2 109 800
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-
Other	1900	72 000	3 233	3 510	4 992	6 293	2 808	12 889	278 473	384 197	305 455
Total By Income Source	2000	1 008 834	346 407	369 934	267 775	305 962	277 073	1 312 980	7 447 742	11 355 707	9 611 532
2023/24 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	138 370	49 255	82 761	44 932	42 723	40 518	154 396	800 053	1 353 009	1 082 623
Commercial	2300	304 493	60 718	54 647	49 656	58 617	58 430	263 825	1 355 598	2 206 966	1 786 128
Households	2400	565 971	236 434	251 526	173 185	204 622	178 125	694 759	5 292 090	7 796 712	6 742 781
Other	2500									-	-
Total By Customer Group	2600	1 008 834	346 407	388 934	267 775	305 962	277 073	1 312 980	7 447 742	11 355 707	9 611 532

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

Description R thousands	NT Code	Budget Year 2024/25										Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	347 014	-	-	-	-	-	-	-	-	347 014	
Bulk Water	0200										-	
PAYE deductions	0300	40 223	-	-	-	-	-	-	-	-	40 223	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500	56 090	-	-	-	-	-	-	-	-	56 090	
Loan repayments	0600										-	
Trade Creditors	0700	26 363	422	-	5	-	-	-	-	-	26 790	
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions											-	
Total By Customer Type	1000	469 690	422	-	5	-	-	-	-	-	470 117	-

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 (Rand)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance	
Municipality															
Absa Call Account 1		daily	call account	No	Fixed	8,30%	0			29 593 802	180 968	-	-	28 774 771	
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	8,30%	0			80 772 131	53 199 970	-	-	133 972 101	
Nedbank Call 2		daily	call account	No	Variable	8,30%	0			40 538 671	48 356 950	-	-	88 895 621	
Nedbank Call 3		daily	call account	No	Variable	8,30%	0			252 324 606	61 949 368	-	-	314 273 974	
Nedbank Call 4		daily	call account	No	Variable	8,30%	0			180 909 430	-	30 252 038	-	150 657 395	
Nedbank Call 5		daily	call account	No	Variable	8,30%	0			77 356 291	2 540 985	-	-	79 897 276	
Nedbank Call 6		daily	call account	No	Variable	8,30%	0			107 909 680	91 526 376	-	-	199 436 057	
Nedbank Call 7		daily	call account	No	Variable	8,30%	0			4 799 619	33 426	-	-	4 833 046	
Absa Call Account 1		Cell	Cell	Yes	Variable	6,83%	0	0	2019/06/30			-	-	-	
First National Bank Call		Cell	Cell	Yes	Variable	6,83%	0	0	2019/06/30			-	-	-	
Nedbank Call		daily	call account	Yes	Variable	8,30%	0	0	2019/06/30	172 988 956	-	27 650 283	-	145 298 673	
Standard Bank Call 1		Cell	Cell	Yes	Variable	6,83%	0	0	2019/06/30			-	-	-	
Absa 1 Day Account - Centdec	2013/02/28	Cell	No	Variable	5,54%	0	0	0	2019/06/30			-	-	-	
Absa Dynamic Fixed Deposit - Centdec	2017/07/31	12 Months	No	Variable	5,54%	0	0	0	2019/06/30			-	-	-	
Standard Bank - Centdec	2018/02/28	12 Months	No	Variable	5,54%	0	0	0	2019/06/30			-	-	-	
Municipality sub-total										947 193 187	257 788 043	-	57 942 318	-	1 147 038 912
Entities															
ABSA - 1 Day Account	February 2013	Cell Account								n/a	22 801 103	158 060	45 055 000	58 500 000	36 404 163
Entities sub-total											22 801 103	-	45 055 000	58 500 000	36 404 163
TOTAL INVESTMENTS AND INTEREST	2									969 994 291	257 788 043	-	102 997 318	58 500 000	1 183 443 075

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

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:										
Energy Efficiency and Demand Side Management Grant		7 391	—	—	—	—	—	—	—	
Equitable Share		1 037 664	1 113 938	1 113 938	—	464 141	185 656	278 485	150,0%	1 113 938
Expanded Public Works Programme Integrated Grant		1 263	1 839	1 839	0	0	307	(306)	-100,0%	1 839
Infrastructure Skills Development Grant		—	—	—	—	—	—	—	—	
Local Government Financial Management Grant		2 200	2 000	2 000	31	61	333	(272)	-81,6%	2 000
Metro Informal Settlements Partnership Grant		—	3 458	3 458	—	—	576	(576)	-100,0%	3 458
Municipal Demarcation Transition Grant		—	—	—	—	—	—	—	—	
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	
Neighbourhood Development Partnership Grant		—	40 000	40 000	—	—	6 667	(6 667)	-100,0%	40 000
Programme and Project Preparation Support Grant		7 138	10 000	10 000	—	—	1 667	(1 667)	-100,0%	10 000
Public Transport Network Grant		36 046	64 526	64 526	1 451	8 268	10 754	(2 486)	-23,1%	64 526
Urban Settlement Development Grant		137 690	14 073	14 073	—	—	2 346	(2 346)	-100,0%	14 073
Provincial Government:		—	—	—	—	—	—	—	—	
Capacity Building and Other Grants		—	—	—	—	—	—	—	—	
Other transfers and grants [insert description]		—	—	—	—	—	—	—	—	
District Municipality:		—	—	—	—	—	—	—	—	
[insert description]		—	—	—	—	—	—	—	—	
Other grant providers:		6 286	25 654	25 654	24	47	4 276	(4 229)	-98,9%	25 654
Free State Arts and Cultural Council		5 544	4 000	4 000	—	—	667	(667)	-100,0%	4 000
National Skills Fund		742	21 654	21 654	24	47	3 609	(3 562)	-98,7%	21 654
Total Operating Transfers and Grants	5	1 235 678	1 275 488	1 275 488	1 505	472 517	212 581	259 936	122,3%	1 275 488
Capital Transfers and Grants										
National Government:										
Energy Efficiency and Demand Side Management Grant		571 468	1 019 284	1 019 284	40 927	40 927	169 881	(128 954)	-75,9%	1 019 284
Integrated City Development Grant		—	—	—	—	—	—	—	—	
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	
Metro Informal Settlements Partnership Grant		161 484	298 544	298 544	22 887	22 887	49 757	(26 870)	-54,0%	298 544
Municipal Disaster Relief Grant		1 157	—	—	—	—	—	—	—	
Neighbourhood Development Partnership Grant		16 908	2 042	2 042	—	—	340	(340)	-100,0%	2 042
Public Transport Network Grant		42 074	202 160	202 160	—	—	33 693	(33 693)	-100,0%	202 160
Urban Settlement Development Grant		349 845	516 538	516 538	18 039	18 039	86 090	(68 050)	-79,0%	516 538
Provincial Government:		30 931	—	—	—	—	—	—	—	
Infrastructure Grant		30 931	—	—	—	—	—	—	—	
District Municipality:		—	—	—	—	—	—	—	—	
[insert description]		—	—	—	—	—	—	—	—	
Other grant providers:		4 319	15 558	15 558	—	373	2 593	(2 220)	-85,6%	15 558
[insert description]		4 319	15 558	15 558	—	373	2 593	(2 220)	-85,6%	15 558
Developers Contribution		—	—	—	—	—	—	—	—	
Unspecified		—	—	—	—	—	—	—	—	
Total Capital Transfers and Grants	5	606 718	1 034 842	1 034 842	40 927	41 300	172 474	(131 174)	-76,1%	1 034 842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 842 396	2 310 330	2 310 330	42 432	513 817	385 055	128 762	33,4%	2 310 330

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

Description	Ref	2023/24		Budget Year 2024/25						
		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:		526 125	368 426	368 426	47 276	69 404	61 405	7 999	13,0%	368 426
Equitable Share		220 404	232 530	232 530	18 434	34 388	38 755	(4 368)	-11,3%	232 530
Expanded Public Works Programme Integrated Grant		1 454	1 839	1 839	0	0	307	(306)	-100,0%	1 839
Infrastructure Skills Development Grant		—	—	—	—	—	—	—	—	—
Local Government Financial Management Grant		104 106	2 000	2 000	27 418	27 449	333	27 115	8134,5%	2 000
Metro Informal Settlements Partnership Grant		12 134	3 458	3 458	—	—	576	(576)	-100,0%	3 458
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		19 402	40 000	40 000	—	—	6 667	(6 667)	-100,0%	40 000
Programme and Project Preparation Support Grant		6 276	10 000	10 000	—	—	1 667	(1 667)	-100,0%	10 000
Public Transport Network Grant		33 381	64 526	64 526	1 424	7 567	10 754	(3 187)	-29,6%	64 526
Urban Settlement Development Grant		128 967	14 073	14 073	—	—	2 346	(2 346)	-100,0%	14 073
Provincial Government:		450	—	—	—	—	—	—	—	—
Capacity Building and Other Grants		450	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		5 498	25 654	25 654	24	47	4 276	(4 229)	-98,9%	25 654
Free State Arts and Cultural Council		4 821	4 000	4 000	—	—	667	(667)	-100,0%	4 000
National Skills Fund		677	21 654	21 654	24	47	3 609	(3 562)	-98,7%	21 654
Total operating expenditure of Transfers and Grants:		532 072	394 080	394 080	47 300	69 451	65 680	3 771	5,7%	394 080
Capital expenditure of Transfers and Grants										
National Government:		438 103	1 019 284	1 019 284	9 018	10 024	169 881	(159 856)	-94,1%	1 019 284
Energy Efficiency and Demand Side Management Grant		—	—	—	—	—	—	—	—	—
Integrated City Development Grant		—	—	—	—	—	—	—	—	—
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	—
Metro Informal Settlements Partnership Grant		104 589	298 544	298 544	(392)	615	49 757	(49 143)	-98,8%	298 544
Municipal Disaster Relief Grant		1 006	—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		—	2 042	2 042	—	—	340	(340)	-100,0%	2 042
Public Transport Network Grant		42 074	202 160	202 160	—	—	33 693	(33 693)	-100,0%	202 160
Urban Settlement Development Grant		290 433	516 538	516 538	9 410	9 410	86 090	(76 680)	-89,1%	516 538
Provincial Government:		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Infrastructure Grant		30 250	—	—	—	—	—	—	—	—
Other grant providers:		11 685	14 000	14 000	355	470	2 333	(1 863)	-79,8%	14 000
Developers Contribution		10 848	14 000	14 000	332	447	2 333	(1 887)	-80,9%	14 000
Unspecified		838	—	—	24	24	—	24	—	—
Total capital expenditure of Transfers and Grants		449 788	1 033 284	1 033 284	9 374	10 495	172 214	(161 719)	-93,9%	1 033 284
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		981 860	1 427 364	1 427 364	56 674	79 946	237 894	(157 949)	-66,4%	1 427 364

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

Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25						
		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		54 553	56 869	56 869	4 202	8 570	9 478	(908)	-10%	56 869
Pension and UIF Contributions		705	1 075	1 075	55	105	179	(74)	-41%	1 075
Medical Aid Contributions		465	520	520	39	76	87	(10)	-12%	520
Motor Vehicle Allowance		—	894	894	—	—	149	(149)	-100%	894
Cellphone Allowance		4 662	4 805	4 805	380	778	801	(23)	-3%	4 805
Housing Allowances		18	85	85	—	—	14	(14)	-100%	85
Other benefits and allowances		14 148	15 480	15 480	1 149	2 344	2 580	(236)	-9%	15 480
Sub Total - Councillors		74 552	79 728	79 728	5 825	11 873	13 288	(1 415)	-11%	79 728
% Increase	4		6,9%	6,9%						6,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 442	13 484	13 364	746	1 492	2 227	(735)	-33%	13 364
Pension and UIF Contributions		11	19	19	1	3	3	(0)	-10%	19
Medical Aid Contributions		92	462	462	17	35	77	(42)	-55%	462
Performance Bonus		—	610	610	—	—	102	(102)	-100%	610
Motor Vehicle Allowance		80	2 677	2 677	41	83	446	(363)	-81%	2 677
Cellphone Allowance		63	150	150	11	22	25	(3)	-12%	150
Housing Allowances		—	—	—	—	—	—			—
Other benefits and allowances		0	1	1	0	0	0	(0)	-1%	1
Acting and post related allowance		235	—	—	39	78	—	78	0%	—
Sub Total - Senior Managers of Municipality	4	6 925	17 403	17 283	856	1 713	2 880	(1 168)	-41%	17 283
% increase		151,3%	149,6%							149,6%
Other Municipal Staff										
Basic Salaries and Wages		1 037 396	1 211 984	1 197 642	86 013	175 188	200 094	(24 906)	-12%	1 197 642
Pension and UIF Contributions		191 086	214 887	214 887	18 106	32 104	35 815	(3 711)	-10%	214 887
Medical Aid Contributions		108 807	117 785	117 785	9 213	18 440	19 631	(1 191)	-6%	117 785
Overtime		198 926	79 793	80 343	16 710	33 087	13 357	19 731	148%	80 343
Performance Bonus		82 639	93 187	93 087	7 804	12 605	15 515	(2 909)	-19%	93 087
Motor Vehicle Allowance		120 283	136 168	136 168	10 426	20 407	22 695	(2 287)	-10%	136 168
Cellphone Allowance		2 388	2 635	2 635	205	398	439	(42)	-9%	2 635
Housing Allowances		5 896	6 646	6 729	485	978	1 113	(136)	-12%	6 729
Other benefits and allowances		25 304	23 661	23 661	2 212	4 458	3 944	514	13%	23 661
Payments in lieu of leave		55 310	35 299	35 299	2 942	5 883	5 883	(0)	0%	35 299
Long service awards		21 641	15 092	15 242	1 128	1 878	2 529	(651)	-26%	15 242
Post-retirement benefit obligations		48 687	52 265	52 265	4 489	8 973	8 711	282	3%	52 265
Acting and post related allowance		53 875	1 418	15 197	5 569	9 631	2 100	7 531	359%	15 197
Sub Total - Other Municipal Staff	4	1 952 235	1 990 821	1 990 941	163 301	324 031	331 825	(7 794)	-2%	1 990 941
% increase		2,0%	2,0%							2,0%
Total Parent Municipality		2 033 711	2 087 951	2 087 951	169 982	337 617	347 994	(10 377)	-3%	2 087 951
			2,7%	2,7%						2,7%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		954	1 277	1 277	263	305	213	92	43%	1 277
Sub Total - Executive members Board	2	954	1 277	1 277	263	305	213	92	43%	1 277
% increase	4		33,9%	33,9%						33,9%
Senior Managers of Entities										
Basic Salaries and Wages		6 477	14 149	14 149	336	672	2 358	(1 687)	-72%	14 149
Pension and UIF Contributions		10	—	—	0	1	—	1	0%	—
Motor Vehicle Allowance		1 476	—	—	—	—	—	—	—	—
Cellphone Allowance		73	162	162	5	8	27	(19)	-69%	162
Sub Total - Senior Managers of Entities	4	8 035	14 311	14 311	341	681	2 385	(1 704)	-71%	14 311
% increase		78,1%	78,1%							78,1%
Other Staff of Entities										
Basic Salaries and Wages		287 110	288 448	288 448	25 023	49 717	48 075	1 642	3%	288 448
Pension and UIF Contributions		53 349	51 158	51 158	4 581	9 139	8 526	613	7%	51 158
Medical Aid Contributions		29 845	46 240	46 240	2 689	5 362	7 707	(2 345)	-30%	46 240
Overtime		58 448	37 872	37 872	3 827	8 252	6 312	1 940	31%	37 872
Performance Bonus		20 559	20 567	20 567	2 525	4 467	3 428	1 039	30%	20 567
Motor Vehicle Allowance		28 379	23 673	23 673	2 489	4 995	3 945	1 050	27%	23 673
Cellphone Allowance		789	1 808	1 808	157	231	301	(71)	-24%	1 808
Housing Allowances		1 068	10 993	10 993	173	342	1 832	(1 490)	-81%	10 993
Other benefits and allowances		11 142	8 790	8 790	938	1 827	1 465	362	25%	8 790
Payments in lieu of leave		1 103	—	—	—	—	—	—	—	—
Acting and post related allowance		404	—	—	42	101	—	101	0%	—
In kind benefits										
Sub Total - Other Staff of Entities	4	493 096	489 549	489 549	42 403	84 433	81 592	2 841	3%	489 549
% increase		-0,7%	-0,7%							-0,7%
Total Municipal Entities		502 085	505 137	505 137	43 008	85 418	84 190	1 229	1%	505 137
TOTAL SALARY, ALLOWANCES & BENEFITS		2 535 796	2 593 088	2 593 088	212 989	423 035	432 183	(9 148)	-2%	2 593 088
% increase	4		2,3%	2,3%						2,3%
TOTAL MANAGERS AND STAFF		2 460 291	2 512 083	2 512 083	206 901	410 857	418 683	(7 825)	-2%	2 512 083

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

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July 1	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousands																	
Cash Receipts By Source																	
Property rates	83 578	75 286	107 238	107 238	107 238	107 238	107 238	107 238	107 238	107 238	107 238	107 238	162 849	1 286 853	1 452 623	1 609 665	
Service charges - Electricity revenue	329 404	373 554	285 848	285 848	285 848	285 848	285 848	285 848	285 848	285 848	285 848	285 848	154 587	3 430 181	3 917 091	4 353 914	
Service charges - Water revenue	38 375	41 699	101 229	101 229	101 229	101 229	101 229	101 229	101 229	101 229	101 229	101 229	223 614	1 214 753	1 459 027	1 709 889	
Service charges - Waste Water Management	26 050	26 701	39 293	39 293	39 293	39 293	39 293	39 293	39 293	39 293	39 293	39 293	65 128	471 518	550 404	625 156	
Service charges - Waste Management	8 315	10 139	13 907	13 907	13 907	13 907	13 907	13 907	13 907	13 907	13 907	13 907	166 887	194 808	221 265		
Rental of facilities and equipment	76	532	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	13 311	55 676	59 573	63 743	
Interest earned - external investments	7 053	8 444	6 520	6 520	6 520	6 520	6 520	6 520	6 520	6 520	6 520	6 520	4 063	78 241	82 130	80 113	
Interest earned - outstanding debtors	-	5 104	42 443	42 443	42 443	42 443	42 443	42 443	42 443	42 443	42 443	42 443	122 225	509 315	534 298	518 266	
Dividends received	-	4	1	1	1	1	1	1	1	1	1	1	(1)	12	13	13	
Fines, penalties and forfeits	522	535	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	7 006	32 250	35 193	38 412	
Licences and permits	148	139	126	126	126	126	126	126	126	126	126	126	89	1 507	1 657	1 823	
Agency services													-				
Transfers and Subsidies - Operational	483 695	3 056	106 291	106 291	106 291	106 291	106 291	106 291	106 291	106 291	106 291	106 291	(167 879)	1 275 488	1 335 575	1 441 154	
Other revenue	1 059 454	1 044 324	43 345	43 345	43 345	43 345	43 345	43 345	43 345	43 345	43 345	43 345	(1 365 481)	520 140	586 438	666 407	
Cash Receipts by Source																	
Other Cash Flows by Source													-				
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	234 071	90 673	64 940	84 940	84 940	84 940	84 940	84 940	84 940	84 940	84 940	84 940	(69 923)	1 019 284	1 017 683	1 066 327	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departs Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	1 296	3 888	15 558	16 274	17 005	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	825	825	825	825	825	825	825	825	825	825	2 475	9 900	10 355	10 821	
Short term loans	-	-	7 924	7 924	7 924	7 924	7 924	7 924	7 924	7 924	7 924	7 924	23 772	95 090	53 669	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(8 210)	(32 839)	(4 171)	(4 254)	
VAT Control (receipts)													-				
Decrease (increase) in non-current receivables	(10)	(10)	-	-	-	-	-	-	-	-	-	-	19	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source														10 149 815	11 302 642	12 419 721	
Cash Payments by Type													-				
Employee related costs	32 978	123 987	209 447	209 447	209 447	209 447	209 447	209 447	209 447	209 447	209 447	209 447	471 375	2 513 360	2 588 841	2 708 213	
Remuneration of councilors			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity	(188 379)	(172 100)	246 214	246 214	246 214	246 214	246 214	246 214	246 214	246 214	246 214	246 214	1 099 121	2 954 559	3 090 479	3 229 551	
Acquisitions - water & other inventory	168 552	59 946	97 774	97 774	97 774	97 774	97 774	97 774	97 774	97 774	97 774	97 774	64 825	1 173 290	1 040 622	932 878	
Contracted services	52 080	23 421	59 421	59 421	59 421	59 421	59 421	59 421	59 421	59 421	59 421	59 421	102 761	713 049	787 652	824 345	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	604 920	692 690	45 317	45 317	45 317	45 317	45 317	45 317	45 317	45 317	45 317	45 317	(1 161 659)	543 806	582 496	621 216	
Cash Payments by Type													576 424	7 898 074	8 091 090	8 316 202	
Other Cash Flows/Payments by Type																	
Capital assets	12 036	11 346	111 657	111 657	111 657	111 657	111 657	111 657	111 657	111 657	111 657	111 657	311 588	1 339 880	1 349 993	1 388 596	
Repayment of borrowing	1 692	1 766	12 937	12 937	12 937	12 937	12 937	12 937	12 937	12 937	12 937	12 937	35 354	155 247	95 080	53 669	
Other Cash Flows/Payments	3 128	835	-	-	-	-	-	-	-	-	-	-	(3 963)	-	-	-	
Total Cash Payments by Type														919 403	9 393 202	9 536 172	9 758 468
NET INCREASE(DECREASE) IN CASH HELD																	
Cash/cash equivalents at the month/year beginning:	1 583 725	938 289	63 051	63 051	63 051	63 051	63 051	63 051	63 051	63 051	63 051	63 051	(2 332 861)	756 614	1 766 470	2 661 233	
Cash/cash equivalents at the month/year end:	1 413 547	1 413 547	2 351 836	2 414 887	2 477 938	2 540 989	2 604 041	2 667 092	2 730 143	2 793 194	2 856 245	2 919 296	(170 178)	586 435	2 352 905	5 014 158	

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

Description	Ref	2023/24		Budget Year 2024/25					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1										
Revenue											
Exchange Revenue											
Service charges - Electricity		1 255	-	-	89	171	-	171	#DIV/0!	-	
Service charges - Water		1 293 275	1 439 110	1 439 110	145 265	255 358	239 852	15 506	6%	1 439 110	
Service charges - Waste Water Management		474 464	558 604	558 604	42 579	60 307	93 101	(32 794)	-35%	558 604	
Service charges - Waste management		181 028	197 710	197 710	15 781	31 436	32 952	(1 516)	-5%	197 710	
Sale of Goods and Rendering of Services		20 424	55 129	55 129	3 793	7 305	9 188	(1 884)	-21%	55 129	
Agency services											
Interest											
Interest earned from Receivables		537 421	476 659	476 659	48 889	91 594	79 443	12 151	15%	476 659	
Interest earned from Current and Non Current Assets		75 806	72 553	72 553	8 023	14 580	12 092			72 553	
Dividends		8	12	12	4	4	2	2	118%	12	
Rent on Land		-	-	-	-	-	-	-		-	
Rental from Fixed Assets		54 518	48 414	48 414	3 849	7 330	8 069	(738)	-9%	48 414	
Licence and permits											
Operational Revenue		31 290	38 188	38 188	2 565	4 991	6 365	(1 374)	-22%	38 188	
Non-Exchange Revenue											
Property rates		1 467 702	1 654 053	1 654 053	144 090	123 834	275 676			1 654 053	
Surcharges and Taxes											
Fines, penalties and forfeits		92 918	27 022	27 022	650	1 206	4 504	(3 298)	-73%	27 022	
Licences or permits		1 338	1 507	1 507	139	287	251			1 507	
Transfer and subsidies - Operational		1 228 287	1 275 488	1 275 488	1 505	472 517	212 581			1 275 488	
Interest		172 226	150 408	150 408	15 792	31 619	25 068			150 408	
Fuel Levy		405 248	443 643	443 643	147 881	147 881	73 941			443 643	
Operational Revenue		-	-	-	-	-	-			-	
Gains on disposal of Assets		46 298	-	-	-	-	-			-	
Other Gains		15 990	-	-	-	-	-			-	
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		6 099 496	6 438 502	6 438 502	580 992	1 250 420	1 073 083	177 336	17%	6 438 502	
Expenditure By Type											
Employee related costs		1 959 160	2 008 223	2 008 223	164 157	325 744	334 706	(8 962)	-3%	2 008 223	
Remuneration of councillors		74 552	79 728	79 728	5 825	11 873	13 288	(1 415)	-11%	79 728	
Bulk purchases - electricity											
Inventory consumed		978 903	567 657	562 057	49 944	52 689	94 101	(41 412)	-44%	562 057	
Debt impairment		857 877	1 600 000	1 600 000	133 333	266 667	266 667	(0)	0%	1 600 000	
Depreciation and amortisation		593 380	327 194	327 194	-	-	54 532	(54 532)	-100%	327 194	
Interest		162 650	27 016	27 016	638	1 721	4 503	(2 782)	-62%	27 016	
Contracted services		642 302	455 281	458 211	2 972	3 683	76 369	(72 685)	-95%	458 211	
Transfers and subsidies		-	361	361	-	-	60	(60)	-100%	361	
Irrecoverable debts written off		692 315	-	-	4 105	331 164	-	331 164	#DIV/0!	-	
Operational costs		434 251	327 687	330 357	35 231	46 976	54 636	(7 660)	-14%	330 357	
Losses on disposal of Assets		77 552	-	-	-	-	-			-	
Other Losses		1 996	371 700	371 700	-	-	61 950			371 700	
Total Expenditure		6 474 938	5 764 847	5 764 847	396 206	1 040 517	960 811	79 706	8%	5 764 847	
Surplus/(Deficit)		(375 442)	673 654	673 654	184 786	209 903	112 272	97 631	87%	673 654	
Transfers and subsidies - capital (monetary allocations)		557 613	984 224	984 224	40 927	40 927	-	40 927	#DIV/0!	984 224	
Transfers and subsidies - capital (in-kind)											
Surplus/(Deficit) after capital transfers & contributions		182 171	1 657 878	1 657 878	225 713	250 830	112 272	138 557	123%	1 657 878	
Income Tax											
Surplus/(Deficit) after Income tax		182 171	1 657 878	1 657 878	225 713	250 830	112 272	138 557	123%	1 657 878	

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

Description	Ref	2023/24		Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue By Municipal Entity									
Centlec		3 398 832	4 272 241	4 272 241	410 303	780 354	712 040	68 314	10%
Total Operating Revenue	1	3 398 832	4 272 241	4 272 241	410 303	780 354	712 040	68 314	10%
Expenditure By Municipal Entity									
Centlec		4 323 433	3 989 806	3 989 806	439 197	926 957	664 968	261 989	39%
Total Operating Expenditure	2	4 323 433	3 989 806	3 989 806	439 197	926 957	664 968	261 989	39%
Surplus/ (Deficit) for the yr/period		(924 601)	282 436	282 436	(28 894)	(146 603)	47 072	330 303	702%
Capital Expenditure By Municipal Entity									
Centlec		156 671	278 845	278 845	2 994	15 029	46 474	(31 445)	-68%
Total Capital Expenditure	3	156 671	278 845	278 845	2 994	15 029	46 474	(31 445)	-68%

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

Month	2023/24		Budget Year 2024/25						% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Monthly expenditure performance trend									
July	2 813	111 657	111 657	12 036	12 036	111 657	99 621	89,2%	1%
August	(7 631)	111 657	111 657	11 346	11 346	223 314	211 968	94,9%	1%
September	(27 482)	111 657	111 657	-	-	334 970	334 970	100,0%	0%
October	47 746	111 657	111 657	-	-	446 627	446 627	100,0%	0%
November	67 416	111 657	111 657	-	-	558 284	558 284	100,0%	0%
December	65 868	111 657	111 657	-	-	669 941	669 941	100,0%	0%
January	48 857	111 657	111 657	-	-	781 598	781 598	100,0%	0%
February	73 637	111 657	111 657	-	-	893 254	893 254	100,0%	0%
March	29 127	111 657	111 657	-	-	1 004 911	1 004 911	100,0%	0%
April	29 190	111 657	111 657	-	-	1 116 568	1 116 568	100,0%	-
May	102 525	111 657	111 657	-	-	1 228 225	1 228 225	100,0%	-
June	119 208	111 656	111 656	-	-	1 339 880	1 339 880	100,0%	-
Total Capital expenditure	551 273	1 339 880	1 339 880	23 382					

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

Description	Ref	2023/24		Budget Year 2024/25					YTD variance %	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		261 326	655 454	665 454	4 310	12 086	110 909	98 823	89,1%	665 454	
Roads Infrastructure		103 218	133 520	133 520	(1 512)	(1 512)	22 253	23 765	106,8%	133 520	
Road Structures		103 218	133 520	133 520	(1 512)	(1 512)	22 253	23 765	106,8%	133 520	
Storm water Infrastructure		–	2 196	2 196	–	–	366	366	100,0%	2 196	
Drainage Collection		–	2 196	2 196	–	–	366	366	100,0%	2 196	
Electrical Infrastructure		113 066	176 410	176 410	2 116	9 891	29 402	19 511	66,4%	176 410	
Power Plants		–	5 000	5 000	–	–	833	833	100,0%	5 000	
HV Substations		101	14 300	14 300	–	278	2 383	2 105	88,3%	14 300	
MV Networks		1 124	6 000	6 000	–	–	1 000	1 000	100,0%	6 000	
LV Networks		111 841	151 110	151 110	2 116	9 613	25 185	15 572	61,8%	151 110	
Water Supply Infrastructure		22 255	119 430	119 430	(1 058)	(1 058)	19 905	20 963	105,3%	119 430	
Bulk Mains		8 094	25 208	25 208	–	–	4 201	4 201	100,0%	25 208	
Distribution		14 161	94 222	94 222	(1 058)	(1 058)	15 704	16 761	106,7%	94 222	
Sanitation Infrastructure		17 076	172 225	172 225	4 764	4 764	28 704	23 940	83,4%	172 225	
Reticulation		17 076	172 225	172 225	4 764	4 764	28 704	23 940	83,4%	172 225	
Solid Waste Infrastructure		5 709	51 672	61 672	–	–	10 279	10 279	100,0%	61 672	
Landfill Sites		5 709	51 672	61 672	–	–	10 279	10 279	100,0%	61 672	
Rail Infrastructure		–	–	–	–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	
Community Assets		27 643	133 903	133 903	31	3 190	22 317	19 127	85,7%	133 903	
Community Facilities		27 643	133 103	133 103	31	3 190	22 184	18 994	85,6%	133 103	
Centres		5 561	62 300	62 300	31	3 190	10 383	7 193	69,3%	62 300	
Fire/Ambulance Stations		2 053	20 000	20 000	–	–	3 333	3 333	100,0%	20 000	
Cemeteries/Crematoria		3 055	10 000	10 000	–	–	1 667	1 667	100,0%	10 000	
Parks		–	3 000	3 000	–	–	500	500	100,0%	3 000	
Public Open Space		14 281	36 053	36 053	–	–	6 009	6 009	100,0%	36 053	
Nature Reserves		1 217	1 750	1 750	–	–	292	292	100,0%	1 750	
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	
Markets		1 475	–	–	–	–	–	–	–	–	
Sport and Recreation Facilities		–	800	800	–	–	133	133	100,0%	800	
Outdoor Facilities		–	800	800	–	–	133	133	100,0%	800	
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		17 157	24 946	24 946	2	2	4 158	4 155	99,9%	24 946	
Computer Equipment		17 157	24 946	24 946	2	2	4 158	4 155	99,9%	24 946	
Furniture and Office Equipment		5 669	11 318	11 318	13	36	1 886	1 850	98,1%	11 318	
Furniture and Office Equipment		5 669	11 318	11 318	13	36	1 886	1 850	98,1%	11 318	
Machinery and Equipment		2 607	17 107	17 107	–	–	2 851	2 851	100,0%	17 107	
Machinery and Equipment		2 607	17 107	17 107	–	–	2 851	2 851	100,0%	17 107	
Transport Assets		99 248	228 160	218 160	–	–	36 360	36 360	100,0%	218 160	
Transport Assets		99 248	228 160	218 160	–	–	36 360	36 360	100,0%	218 160	
Land		–	–	–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	
Living resources		–	–	–	–	–	–	–	–	–	
Mature		–	–	–	–	–	–	–	–	–	
Immature		–	–	–	–	–	–	–	–	–	
Total Capital Expenditure on new assets	1	413 649	1 070 888	1 070 888	4 357	15 314	178 481	163 167	91,4%	1 070 888	

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	4									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		106 044	228 367	228 367	6 972	7 897	38 061	30 164	79,3%	228 367
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 463	21 705	21 705	845	1 771	3 618	1 847	51,0%	21 705
HV Substations		1 318	1 500	1 500	-	-	250	250	100,0%	1 500
MV Networks		14 083	15 000	15 000	523	1 111	2 500	1 389	55,6%	15 000
LV Networks		2 062	5 205	5 205	323	660	868	207	23,9%	5 205
Water Supply Infrastructure		76 309	131 252	131 252	(1 290)	(1 290)	21 875	23 165	105,9%	131 252
Bulk Mains		76 309	131 252	131 252	(1 290)	(1 290)	21 875	23 165	105,9%	131 252
Sanitation Infrastructure		12 272	75 410	75 410	7 416	7 416	12 568	5 152	41,0%	75 410
Reticulation		9 847	63 410	63 410	4 741	4 741	10 568	5 828	55,1%	63 410
Waste Water Treatment Works		2 425	12 000	12 000	2 676	2 676	2 000	(676)	-33,8%	12 000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<u>Community Assets</u>		960	5 512	5 512	-	-	919	919	100,0%	5 512
Community Facilities		960	3 512	3 512	-	-	585	585	100,0%	3 512
Public Open Space		242	512	512	-	-	85	85	100,0%	512
Markets		300	2 000	2 000	-	-	333	333	100,0%	2 000
Stalls		417	1 000	1 000	-	-	167	167	100,0%	1 000
Sport and Recreation Facilities		-	2 000	2 000	-	-	333	333	100,0%	2 000
Indoor Facilities		-	2 000	2 000	-	-	333	333	100,0%	2 000
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		536	2 000	2 000	-	-	333	333	100,0%	2 000
Operational Buildings		536	2 000	2 000	-	-	333	333	100,0%	2 000
Municipal Offices		536	2 000	2 000	-	-	333	333	100,0%	2 000
Housing		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		2 121	3 100	3 100	-	-	517	517	100,0%	3 100
Machinery and Equipment		2 121	3 100	3 100	-	-	517	517	100,0%	3 100
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	109 661	238 979	238 979	6 972	7 897	39 830	31 933	80,2%	238 979

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

Description	Ref	2023/24		Budget Year 2024/25					YTD variance %	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1										
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		395 432	306 410	306 410	27 141	52 386	51 068	(1 318)	-2,6%		306 410
Roads Infrastructure		79 583	82 113	82 113	5 334	10 592	13 686	3 094	22,6%		82 113
Road Structures		73 806	76 387	76 387	5 108	9 978	12 731	2 753	21,6%		76 387
Road Furniture		5 777	5 726	5 726	226	614	954	341	35,7%		5 726
Storm water Infrastructure		–	431	431	–	–	72	72	100,0%		431
Drainage Collection		–	431	431	–	–	72	72	100,0%		431
Electrical Infrastructure		109 198	6 121	6 121	8 357	16 983	1 020	(15 963)	-1554,6%		6 121
Power Plants		100 445	2 687	2 687	7 862	15 980	448	(15 532)	-3467,8%		2 687
HV Substations		8 148	3 284	3 284	496	1 003	547	(456)	-83,3%		3 284
LV Networks		605	150	150	–	–	25	25	100,0%		150
Water Supply Infrastructure		120 417	133 380	133 360	9 144	16 433	22 227	5 793	26,1%		133 380
Boreholes		19	315	315	–	–	52	52	100,0%		315
Water Treatment Works		101 376	89 566	89 546	7 435	14 725	14 924	199	1,3%		89 546
Bulk Mains		17 163	38 500	38 500	1 708	1 708	6 417	4 708	73,4%		38 500
Distribution Points		1 859	5 000	5 000	–	–	833	833	100,0%		5 000
Sanitation Infrastructure		86 233	84 359	84 379	4 306	8 378	14 063	5 685	40,4%		84 379
Reticulation		–	424	424	–	–	71	71	100,0%		424
Waste Water Treatment Works		69 109	75 455	75 475	4 306	8 378	12 579	4 201	33,4%		75 475
Toilet Facilities		17 124	8 480	8 480	–	–	1 413	1 413	100,0%		8 480
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		1 665	626	626	483	483	104	(379)	-363,6%		626
Community Facilities		–	–	–	–	–	–	–	–		–
Sport and Recreation Facilities		1 665	626	626	483	483	104	(379)	-363,6%		626
Outdoor Facilities		1 665	626	626	483	483	104	(379)	-363,6%		626
Heritage assets											
Investment properties											
Revenue Generating		–	–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–	–		–
Other assets		74 819	85 937	85 937	6 547	13 036	14 323	1 286	9,0%		85 937
Operational Buildings		74 819	85 937	85 937	6 547	13 036	14 323	1 286	9,0%		85 937
Municipal Offices		74 819	85 937	85 937	6 547	13 036	14 323	1 286	9,0%		85 937
Housing		–	–	–	–	–	–	–	–		–
Biological or Cultivated Assets											
Intangible Assets											
Licences and Rights		–	–	–	–	–	–	–	–		–
Computer Equipment											
Furniture and Office Equipment		8 831	18 740	18 740	481	1 412	3 123	1 712	54,8%		18 740
Furniture and Office Equipment		8 831	18 740	18 740	481	1 412	3 123	1 712	54,8%		18 740
Machinery and Equipment		31 031	44 293	44 293	77	166	7 382	7 216	97,8%		44 293
Machinery and Equipment		31 031	44 293	44 293	77	166	7 382	7 216	97,8%		44 293
Transport Assets		83 675	87 143	87 143	7 028	13 052	14 524	1 472	10,1%		87 143
Transport Assets		83 675	87 143	87 143	7 028	13 052	14 524	1 472	10,1%		87 143
Land		–	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–		–
Living resources											
Mature		–	–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	595 452	543 148	543 148	41 757	80 535	90 525	9 990	11,0%		543 148

MAN Mangaung - Contact Information	
A. GENERAL INFORMATION	
Municipality	MAN Mangaung
Grade	6
Province	FREE STATE
Web Address	mangaung.co.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	3704
City / Town	Bloemfontein
Postal Code	9300
Street address	
Building	Bram Fischer Building
Street No. & Name	5 De Villiers Street
City / Town	Bloemfontein
Postal Code	9301
General Contacts	
Telephone number	051 405 8911
Fax number	051 405 8101
C. POLITICAL LEADERSHIP	
Speaker:	
ID Number	
Title	Mr
Name	L Mathae
Telephone number	051 405 8007
Cell number	
Fax number	
E-mail address	lawrence.mathae@mangaung.co.za
Mayor/Executive Mayor:	
ID Number	
Title	Mr
Name	G Nthatisi
Telephone number	051 405 8667
Cell number	
Fax number	051 405 8676
E-mail address	gregory.nthatisi@mangaung.co.za
Deputy Mayor/Executive Mayor:	
ID Number	
Title	Ms
Name	L Titi - Odili
Telephone number	051 405 8667
Cell number	
Fax number	
E-mail address	lulama.titi-odili@mangaung.co.za
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
ID Number	
Title	Mr
Name	S More
Telephone number	051 405 8621
Cell number	
Fax number	
E-mail address	sello.more@mangaung.co.za
Chief Financial Officer	
ID Number	
Title	Ms
Name	ZL Thekisho
Telephone number	051 405 8625
Cell number	
Fax number	051 405 8793
E-mail address	zuziwe.thekisho@mangaung.co.za
Official responsible for submitting financial information	
ID Number	
Title	Mr
Name	H van Zyl
Telephone number	051 405 8627
Cell number	
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	
Fax number	051 405 8793
E-mail address	arie.bartnis@mangaung.co.za
Set name on 'Instructions' sheet	
1 Grade in terms of the Remuneration of Public Office Bearers Act.	