

**THE CITY MANAGER**  
**THE EXECUTIVE MAYOR**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 31 OCTOBER 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 October 2024, the ten-working day reporting month expires on the 14 November 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 OCTOBER 2024

This report is based upon financial information, as of 31 October 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 OCTOBER 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 **R3.686 billion** is higher than the year-to-date target of **R3.553 million** and the expenditure for the period is **R4.231 billion**, which is higher than the year-to-date target of **R3.252 billion** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

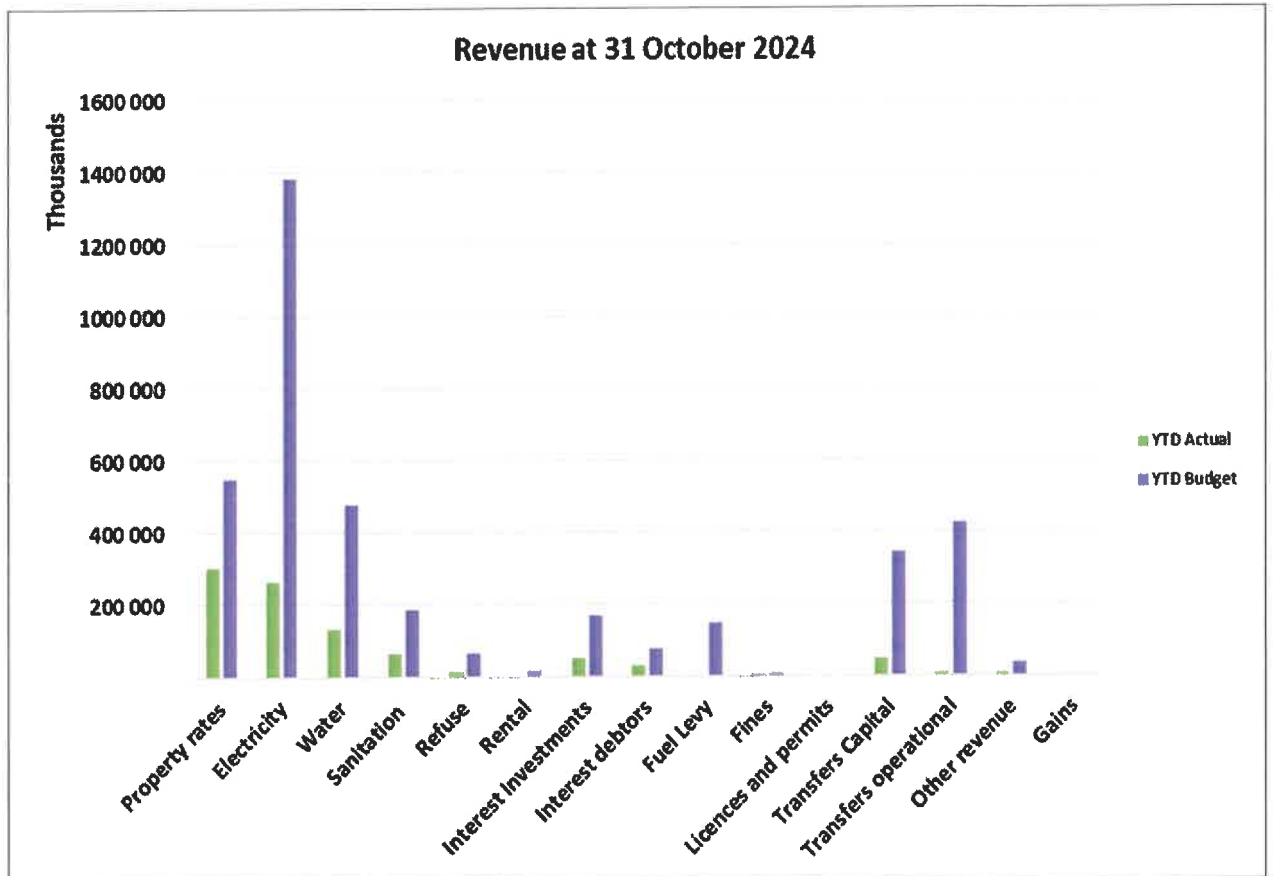
Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		3 281 396	4 145 552	4 145 552	265 900	1 391 510	1 381 850	9 660	1%	4 145 552
Service charges - Water		1 293 275	1 439 110	1 439 110	132 973	502 985	479 703	23 282	5%	1 439 110
Service charges - Waste Water Management		474 464	558 604	558 604	67 086	170 151	186 201	(16 051)	-9%	558 604
Service charges - Waste management		181 028	197 710	197 710	15 736	63 216	65 903	(2 687)	-4%	197 710
Sale of Goods and Rendering of Services		29 047	67 527	67 527	4 218	18 034	22 509	(4 475)	-20%	67 527
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		575 221	514 053	514 053	52 421	203 335	171 351	31 984	19%	514 053
Interest from Current and Non Current Assets		79 386	78 241	78 241	14 883	31 182	26 080	5 102	20%	78 241
Dividends		8	12	12	-	6	4	2	44%	12
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		54 518	48 414	48 414	3 444	14 562	16 138	(1 576)	-10%	48 414
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		33 138	42 268	42 268	3 464	12 250	14 089	(1 839)	-13%	42 268
<b>Non-Exchange Revenue</b>										
Property rates		1 467 702	1 654 053	1 654 053	303 757	568 609	551 351	17 258	3%	1 654 053
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		95 525	32 250	32 250	4 626	8 022	10 750	(2 728)	-25%	32 250
Licence and permits		1 338	1 507	1 507	176	805	502	103	20%	1 507
Transfers and subsidies - Operational		1 235 678	1 275 488	1 275 488	10 510	490 283	425 163	65 121	15%	1 275 488
Interest		172 226	150 408	150 408	15 631	63 452	50 136	13 316	27%	150 408
Fuel Levy		405 248	443 643	443 643	-	147 881	147 881	-	-	443 643
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		49 142	9 900	9 900	-	-	3 300	(3 300)	-100%	9 900
Other Gains		20 883	1 385	1 385	-	86	462	(376)	-81%	1 385
Discontinued Operations		-	-	-	-	-	-	-	-	-
		9 449 223	10 660 125	10 660 125	894 835	3 686 170	3 553 375	132 796	4%	10 660 125
<b>Total Revenue (excluding capital transfers and contributions)</b>										
<b>Expenditure By Type</b>										
Employee related costs		2 461 244	2 513 360	2 513 360	217 683	862 930	837 791	25 139	3%	2 513 360
Remuneration of councillors		74 552	79 728	79 728	6 150	23 796	26 576	(2 780)	-10%	79 728
Bulk purchases - electricity		3 032 518	2 569 190	2 569 190	392 083	1 312 940	856 397	456 543	53%	2 569 190
Inventory consumed		1 045 075	642 088	636 720	65 489	494 816	212 524	282 392	133%	636 720
Debt impairment		1 037 115	1 917 562	1 917 562	159 797	639 187	639 187	(0)	0%	1 917 562
Depreciation and amortisation		837 236	420 694	420 694	132 022	260 635	140 231	120 303	86%	420 694
Interest		162 903	27 072	27 072	10 577	14 921	9 024	5 897	65%	27 072
Contracted services		784 114	620 042	627 035	69 481	134 771	208 385	(73 614)	-35%	627 035
Transfers and subsidies		4 992	361	361	-	-	120	(120)	-100%	361
Irrecoverable debts written off		692 315	-	-	5 799	344 239	-	344 239	#DIV/0!	-
Operational costs		582 736	592 875	591 231	38 708	142 379	197 423	(55 044)	-28%	591 231
Losses on Disposal of Assets		77 552	-	-	-	-	-	-	-	-
Other Losses		6 018	371 700	371 700	-	6	123 900	(123 894)	-100%	371 700
		10 798 370	9 754 653	9 754 653	1 097 789	4 230 620	3 251 558	979 062	30%	9 754 653
<b>Total Expenditure</b>										
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		(1 349 146)	905 472	905 472	(202 953)	(544 450)	301 816	(846 267)	(0)	905 472
Transfers and subsidies - capital (in-kind)		608 718	1 034 842	1 034 842	49 793	115 031	344 947	(229 916)	(0)	1 034 842
		(742 429)	1 940 314	1 940 314	(153 160)	(429 419)	646 764	#####	(0)	1 940 314
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>										
Income Tax		-	-	-	-	-	-	-	-	-
		(742 429)	1 940 314	1 940 314	(153 160)	(429 419)	646 764	#####	(0)	1 940 314
<b>Surplus/(Deficit) after income tax</b>										
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
		(742 429)	1 940 314	1 940 314	(153 160)	(429 419)	646 764	#####	(0)	1 940 314
<b>Surplus/(Deficit) attributable to municipality</b>										
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		272 618	120 000	120 000	10 000	40 000	40 000	-	-	120 000
		(469 812)	2 060 314	2 060 314	(143 160)	(389 419)	686 764	#####	(0)	2 060 314
<b>Surplus/ (Deficit) for the year</b>										

The major revenue variances against the approved budget are:

- Property rates - Favourable variance of R17.258 million (3%) for the period due to higher property rates billed for domestic properties than budgeted.

- Electricity – Favourable variance of R9.660 million (1%) 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 R23.282 million (5%) due to a higher water consumption than budgeted for the period.
- Services charges: Wastewater Management - Unfavourable variance of -R16.051 million (-9%) due to lower billing for sanitation services than budgeted for the period.
- Services charges: Waste Management – Unfavourable variance -R2.687 (-4%) due to lower households billed than budgeted. Performance is still on target.
- Rental from Fixed Assets– Unfavourable variance of -R1.576 (-10%) 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 R5.102 million (20%) for the period due to higher investment and cash balances than anticipated.
- Interest earned from Receivables - Favourable variance of R31.984 million (19%) due to the increasing of the debtor's book and non-payment from debtors.
- Fines - Unfavourable variance of -R2.728 million (-25%) is mainly due to payment received for traffic fines, updating of the traffic software system and internal control measures.
- Licences and permits – Favourable variance R102 593 (20%) 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 R65.121 million (15%) for the period due to grant receipt apportionment quarterly vs period budget.
- Operational revenue- Unfavourable variance of -R1.839 million (-13%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R4.475 million (-20%) due to lower payments received for goods and rendering of services.

- The following charts indicates the actual revenue by source.



The major operating expenditure variances against the approved budget are:

Employee related costs – Unfavourable variance of R25.139 million (3%) on the year-to-date approved budget is due to overspending on acting and other allowances. The overspending on overtime to date is R44.956 million (Budget R29.268 million vs Actual R74.223 million). The overspending for the period to date on overtime will result in unauthorised expenditure in most of the votes.

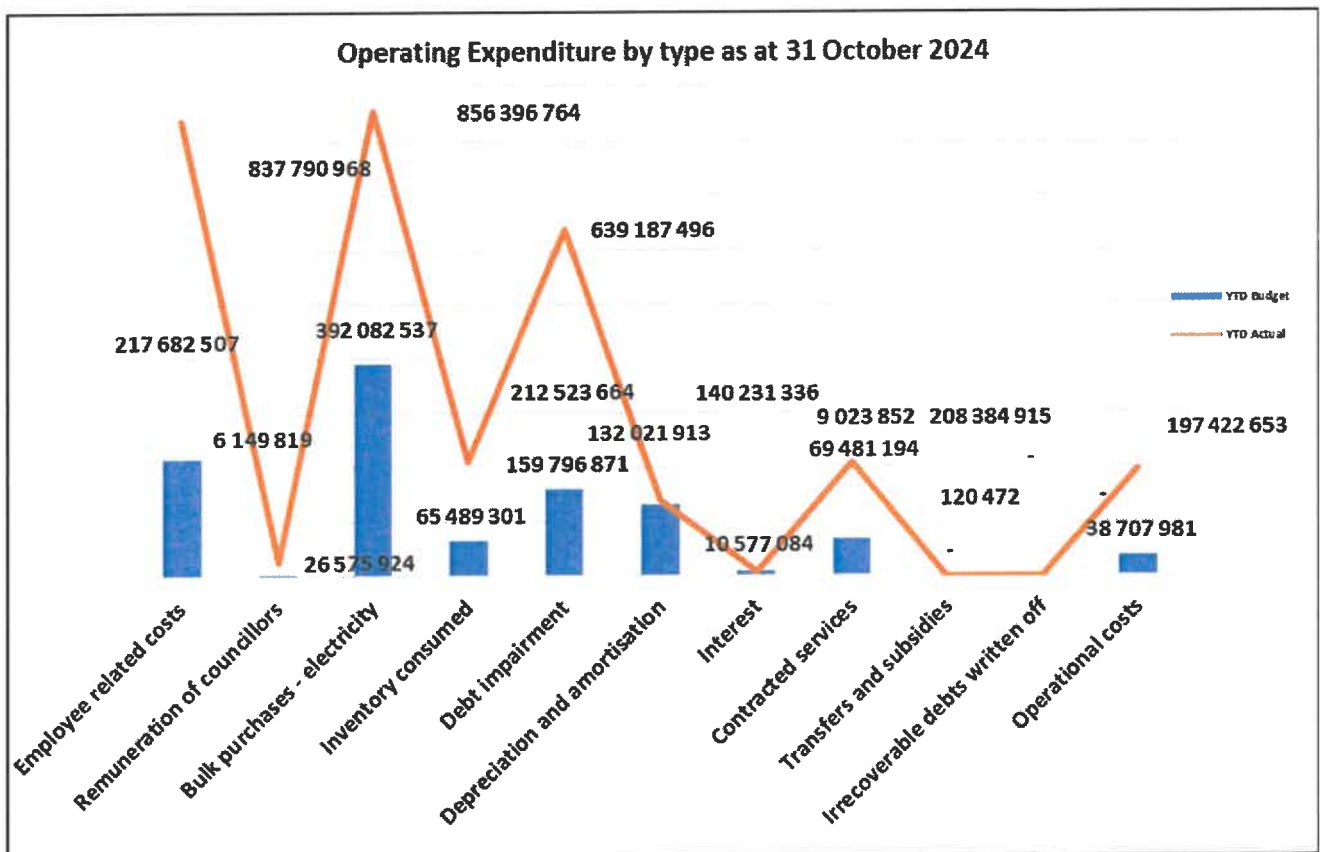
OVERTIME PER DEPARTMENT	ORIGINAL BUDGET	ADJUSTMENT BUDGET	CURRENT MONTH	YTD BUDGET	YTD MOVEMENT	VARIANCE	PERCENTAGE
CITY MANAGER	45 194	45 194	-	15 065	-	15 065	0,00%
EXECUTIVE MAYOR	357 199	357 199	269 073	119 066	1 043 478	(924 412)	-88,59%
CORPORATE SERVICES	2 139 408	2 289 408	720 234	713 136	2 960 499	(2 247 363)	-75,91%
FINANCE	21 974	421 974	121 562	7 325	246 610	(239 285)	-97,03%
COMMUNITY SERVICES PLANNING	30 657 252	32 668 253	6 249 267	10 219 084	25 117 259	(14 898 175)	-59,31%
FRESH PRODUCE MARKET	889 497	889 497	47 564	296 499	288 628	7 871	2,73%
HUMAN SETTLEMENT	382 398	492 398	262 412	127 466	723 619	(596 153)	-82,38%
TECHNICAL SERVICES	8 513 583	8 513 583	2 873 457	2 837 861	11 173 584	(8 335 723)	-74,60%
WATER	6 891 889	6 891 889	2 423 943	2 297 296	8 966 360	(6 669 063)	-74,38%
PUBLIC SAFETY	3 998 699	3 998 699	4 236 850	1 332 900	10 191 865	(8 858 966)	-86,92%
NALEDI	810 714	810 714	10 623	270 238	22 424	247 814	0,00%
SOUTPAN	292 194	292 194	-	97 398	-	97 398	0,00%
CENTLEC	32 803 301	32 803 301	3 061 827	10 934 434	13 488 973	(2 554 540)	-18,94%
<b>TOTAL OVERTIME</b>	<b>87 803 302</b>	<b>90 474 303</b>	<b>20 276 812</b>	<b>29 267 767</b>	<b>74 223 300</b>	<b>(44 955 532)</b>	<b>-60,57%</b>

- Debt impairment – The variance R0 (0%) due to processing of accrual journals for provision of bad debts, the billing integration for the month and the impact of indigents to be finalised at year end.
- Depreciation – Unfavourable variance R120.303 million (86%) due to 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.
- Interest – Favourable variance of -R5.897 million (-65%) 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 R456.543 million (53%) 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 – Unfavourable variance R158.498 million (47%) overspending due to the needs of departments for materials and supplies. The year-to-date actual for inventory consumed will then be R240.575 million (Year to date budget R212.524 million and a unfavourable variance of R28.051 million (13%).

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2023/24 Budget		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget							
<b>R thousands</b>										
Inventory consumed		1 045 075	642 068	636 720	65 489	494 916	212 524	282 392	133%	636 720
Other Losses		6 018	371 700	371 700	-	6	123 900	(123 894)	-100%	371 700
<b>Total</b>		<b>1 051 092</b>	<b>1 013 768</b>	<b>1 008 420</b>	<b>65 489</b>	<b>494 922</b>	<b>336 424</b>	<b>158 498</b>	<b>47%</b>	

- Contracted services - Favourable variance of -R73.614 million (-35%) due to under spending on other contracted services for the period and the implementation of cost containment measures.
- Operational expenditure - Favourable variance -R55.044 million (-28%) – underspending mostly due to cost containment measures introduced.



The table below shows the revenue and expenditure per vote:

**MAN Mangaug - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Office Of The City Manager		0	1	1	-	0	0	(0)	-47,7%	1
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100,0%	1
Vote 03 - Corporate Services		4 576	27 429	27 429	251	1 049	9 143	(8 094)	-88,5%	27 429
Vote 04 - Finance		1 949 170	2 062 575	2 062 575	320 951	738 144	687 525	50 619	7,4%	2 062 575
Vote 05 - Community Services		546 183	583 982	583 982	22 731	219 627	194 661	24 966	12,8%	583 982
Vote 06 - Planning And Economic Development		69 860	50 917	50 917	4 987	18 063	16 972	1 091	6,4%	50 917
Vote 07 - Human Settlement		65 131	37 176	37 176	2 819	11 721	12 392	(671)	-5,4%	37 176
Vote 08 - Technical Services		747 540	819 242	819 242	76 623	271 700	273 081	(1 381)	-0,5%	819 242
Vote 09 - Water		2 023 106	2 149 291	2 149 291	167 405	797 807	716 430	81 377	11,4%	2 149 291
Vote 10 - Miscellaneous		1 522 911	1 783 622	1 783 622	84 222	367 261	594 541	(227 280)	-38,2%	1 783 622
Vote 11 - Public Safety		821	28 490	28 490	3 966	4 982	9 497	(4 515)	-47,5%	28 490
Vote 12 - Centlec		3 398 832	4 272 241	4 272 241	270 584	1 410 475	1 424 080	(13 605)	-1,0%	4 272 241
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		428	-	-	91	373	-	373	#DIV/0!	-
<b>Total Revenue by Vote</b>	2	<b>10 328 558</b>	<b>11 814 967</b>	<b>11 814 967</b>	<b>954 629</b>	<b>3 841 201</b>	<b>3 938 322</b>	<b>(97 121)</b>	<b>-2,5%</b>	<b>11 814 967</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Office Of The City Manager		121 800	136 166	136 166	11 581	49 871	45 389	4 482	9,9%	136 166
Vote 02 - Office Of The Executive Mayor		166 947	168 841	168 841	15 810	57 961	56 281	1 680	3,0%	168 841
Vote 03 - Corporate Services		529 897	370 294	370 294	31 030	104 099	123 432	(19 333)	-15,7%	370 294
Vote 04 - Finance		564 769	306 569	306 569	29 842	113 421	102 190	11 230	11,0%	306 569
Vote 05 - Community Services		937 521	682 107	682 107	60 405	226 153	227 371	(1 217)	-0,5%	682 107
Vote 06 - Planning And Economic Development		113 818	142 488	142 488	9 885	35 995	47 497	(11 502)	-24,2%	142 488
Vote 07 - Human Settlement		217 214	120 809	120 809	9 151	37 996	40 270	(2 274)	-5,6%	120 809
Vote 08 - Technical Services		1 040 723	784 812	784 812	89 191	319 102	261 605	57 498	22,0%	784 812
Vote 09 - Water		2 058 816	2 412 103	2 412 103	182 696	1 254 810	804 035	450 775	56,1%	2 412 103
Vote 10 - Miscellaneous		319 487	285 096	285 096	25 042	112 583	95 032	17 551	18,5%	285 096
Vote 11 - Public Safety		376 149	343 022	343 022	39 654	118 729	114 341	4 389	3,8%	343 022
Vote 12 - Centlec		4 323 433	3 989 806	3 989 806	593 110	1 798 304	1 329 936	468 368	35,2%	3 989 806
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		27 798	12 541	12 541	392	1 597	4 180	(2 584)	-61,8%	12 541
<b>Total Expenditure by Vote</b>	2	<b>10 798 370</b>	<b>9 754 653</b>	<b>9 754 653</b>	<b>1 097 789</b>	<b>4 230 620</b>	<b>3 251 558</b>	<b>979 062</b>	<b>30,1%</b>	<b>9 754 653</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(469 812)</b>	<b>2 060 314</b>	<b>2 060 314</b>	<b>(143 160)</b>	<b>(389 419)</b>	<b>686 764</b>	<b>#####</b>	<b>-156,7%</b>	<b>2 060 314</b>



### 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 **R143.539 million (32.14%)** compared to the year-to-date budgeted target of **R446.627 million**. On an annual basis we have thus spent only **R143.539 million (10.71%)** of the year-to-date expenditure versus the approved budget of **R1.339 billion**.

The summary report indicates the following:

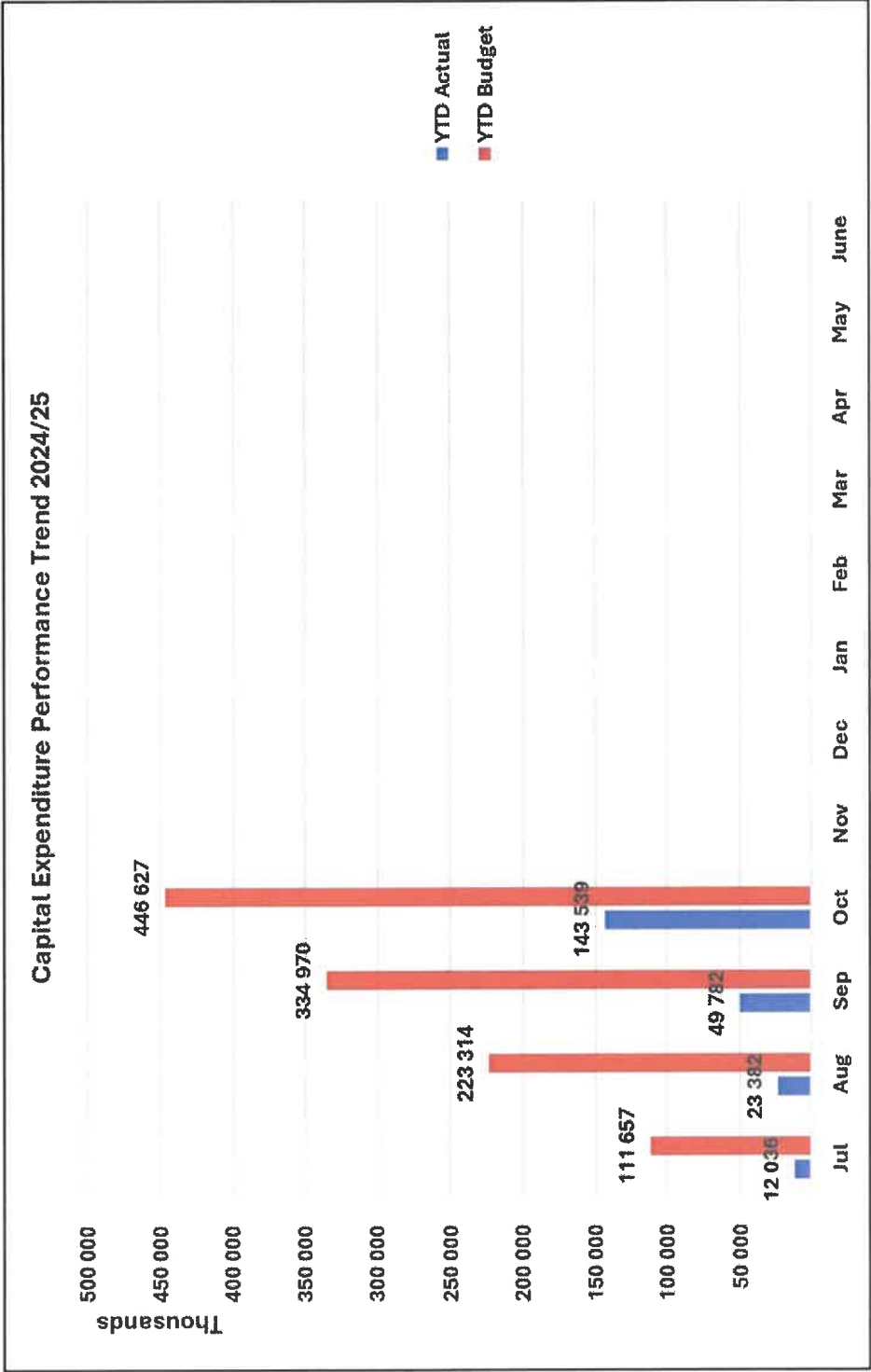
#### **Summary Statement of Capital Expenditure - Financing**

Description	Approved budget 2024/25	YTD Budget October 2024/25	YTD Actual October 2024/25	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
Capital Expenditure	1 339 880	446 627	143 539	(303 088)
<b>Capital Financing</b>				
National Government	1 019 284	339 762	100 726	(239 035)
Provincial Government	-	-	-	-
Public Contributions	14 000	4 667	1 740	(2 927)
Borrowing	-	-	-	-
Internally Generated Funds	306 597	102 199	41 073	(61 126)
<b>Financing Total</b>	<b>1 339 880</b>	<b>446 627</b>	<b>143 539</b>	<b>(303 088)</b>

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	(-R14.990 million less than budgeted target)
Community and public safety	(-R107.552 million less than budgeted target)
Economic and environmental services	(-R122.189 less million than budgeted target)
Electricity	(-R37.454 million less than budgeted target)
Water	(-R23.522 million less than budgeted target)
Wastewater management	(R19.805 million more than budgeted target)
Waste management	(-R16.021 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%
ite Services	38 081 403	38 081 403	3 556 497	12 693 824	9,34%
Finance	-	-	-	-	0,00%
Community Services	274 132 093	274 132 093	4 605 380	91 377 380	1,68%
Planning and Economic Development	66 203 333	66 203 333	1 278 172	22 067 808	1,93%
Human Settlement	266 966 420	266 966 420	236 616	88 988 848	0,09%
Technical Services	253 765 242	253 765 242	55 651 660	84 588 484	21,93%
Water	138 714 796	138 714 796	22 716 621	46 238 328	16,38%
Miscellaneous	2 042 000	2 042 000	-	680 668	0,00%
Public Safety	21 130 390	21 130 390	-	7 043 508	0,00%
Centlec	278 844 800	278 844 800	55 493 925	92 948 336	19,90%
Other	-	-	-	-	0,00%
<b>Total</b>	<b>1 339 880 477</b>	<b>1 339 880 477</b>	<b>143 538 870</b>	<b>446 627 184</b>	<b>10,71%</b>

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 October 2024 indicates a closing balance (cash and cash equivalents) of R965.092 million (30 September 2024 – R 1.082 billion) which comprises of the following:

- Bank balance and cash R381 434 (Mangaung) ABSA
- Bank balance and cash R79.849 million (Mangaung) NEDBANK
- Bank balance and cash R5.619 million (Centlec)
- Bank balance and cash R6.170 million (Market)
- Investment deposits R841.711 million (Mangaung)
- Investment deposits R31.362 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R498.766 million**, resulting in an **R69.815 million (16%)** favourable variance, as compared to a year target of **R428.951 million**.
- Service charges reflect a year-to-date amount cash collection of **R3.529 billion**, resulting in an **R1.767 billion (100%)** favourable variance, as compared to a year target of **R1.761 billion**.
- Other revenue reflects a year-to-date amount of **R1,285 billion**, resulting in an **R1.082 billion** favourable variance, as compared to a year target of **R203.191 million**.
- Operating grants and subsidies show a year-to-date receipted amount of **R612.022 million** compared to a year-to-date target of **R425.163 million** resulting in **R186.859**

**million** favourable variance. (Variance due to grant receipt apportionment quarterly vs periodly budget);

- Capital grants and subsidies show a year-to-date amount of **R234.071** compared to a year-to-date target of **R344.947 million** resulting in **-R110.876 million** unfavourable variance due to grant receipt apportionment quarterly vs periodly budget);
- Interest shows a year-to-date amount of **R21.867 million** compared to a year target of **R195.852 million**, indicating **-R173.985 million (-89%)** unfavourable variance.

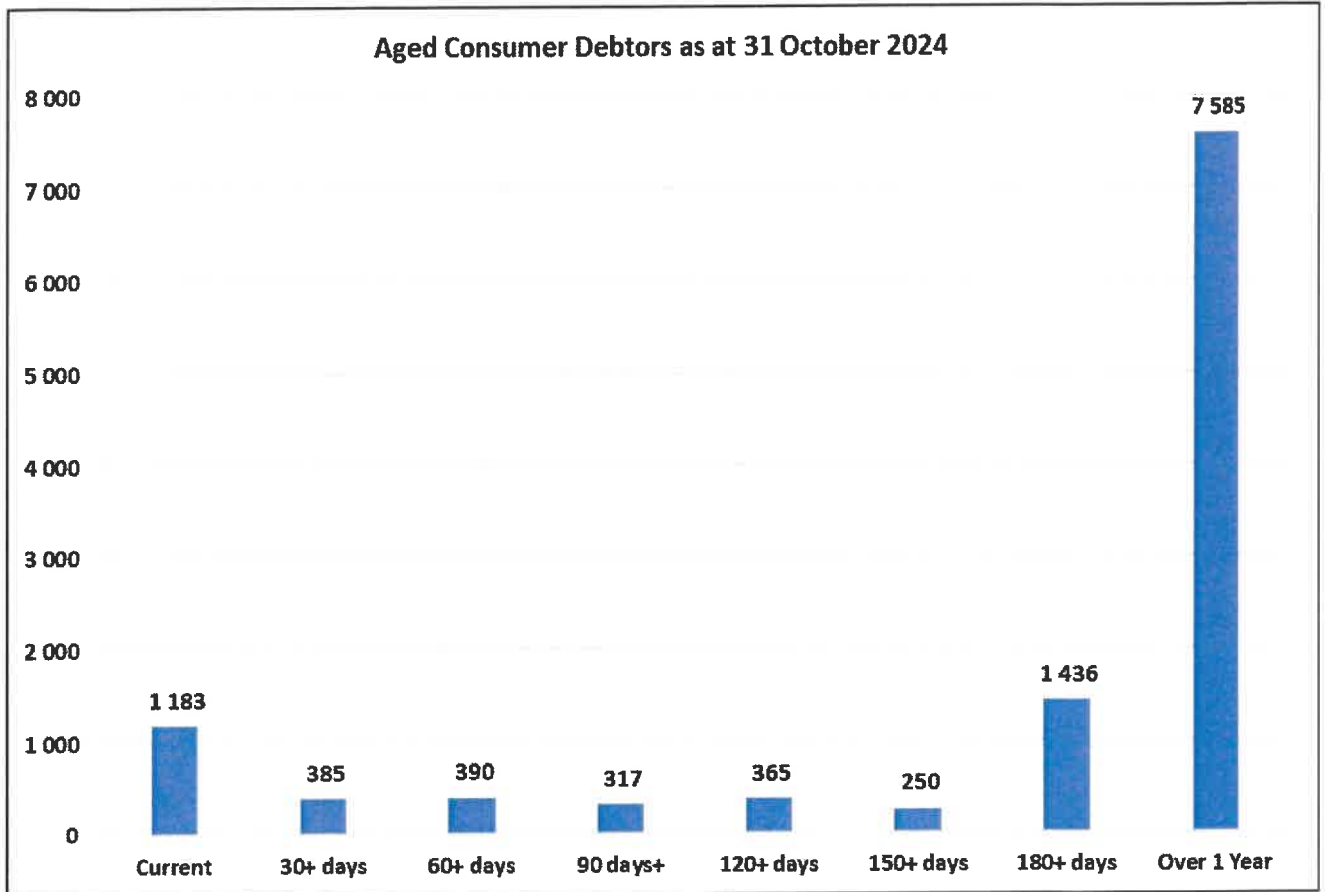
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **-R4.882 billion (R2.249 billion unfavourable variance)** compared to a year-to-date target of **-R2.633 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R75.034 million (-R321.810 million favourable variance)** compared to a target of **-R446.627 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 **-R38.027 million - (R13.722 million) favourable variance** compared to a target of **-R51.749 million** due to the repayment of borrowings due.

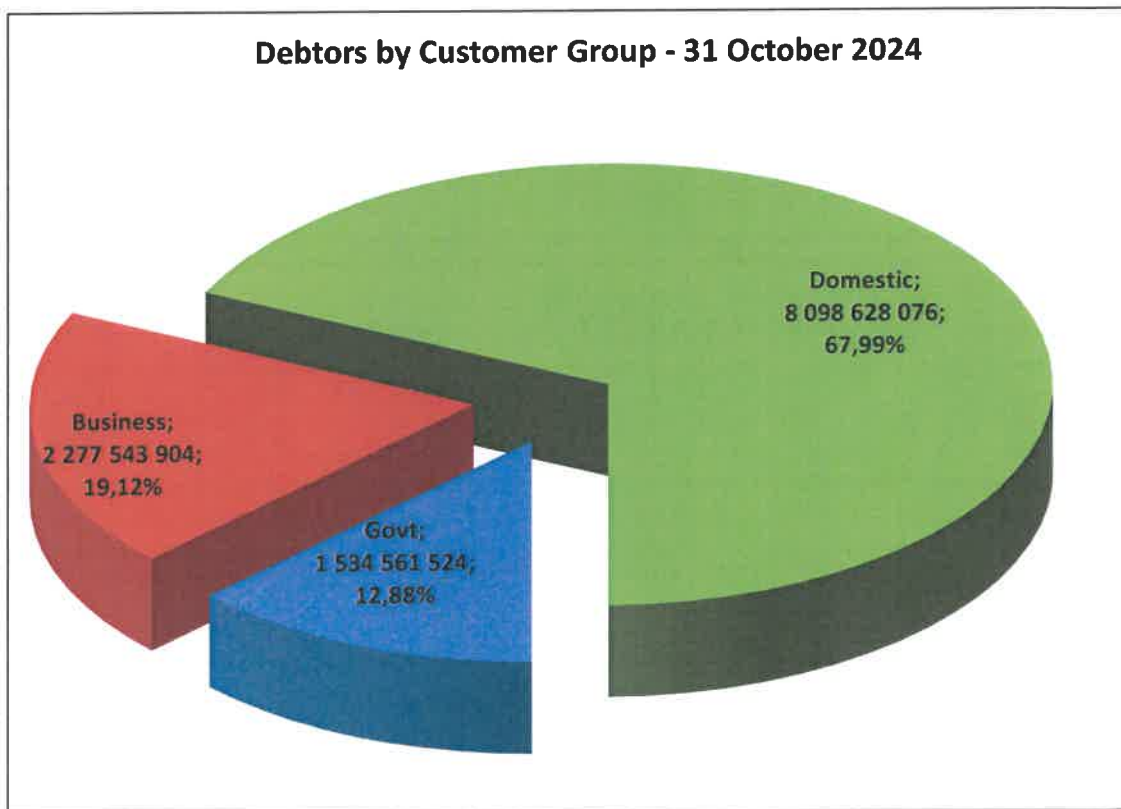
#### Outstanding Debtors Report (Annexure B – Table SC3)

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.

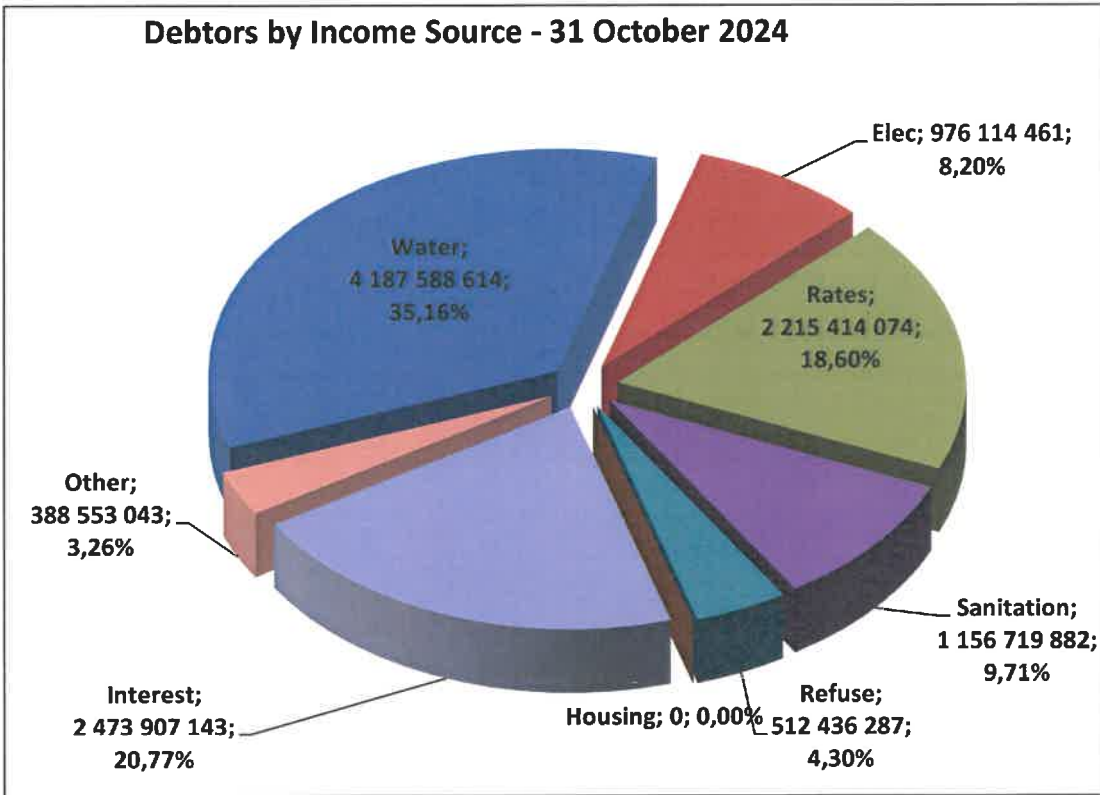
The debtors balance as of 31 October 2024 is **R11.911 billion** including unallocated credits of R173.499 million (30 September 2024 – **R11.579 billion** including unallocated credits of R168.602 million), thus reflecting an increase of **R332 million (2.79%)** for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R7.585 billion (R7.530 billion – September 2024) is outstanding in this category (1 year and older), with R5.447 billion attributable to households, an increase of R82 million from the balance of R5.365 billion in September 2024.



The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source



Outstanding Creditors Report (Annexure B – Table SC4)

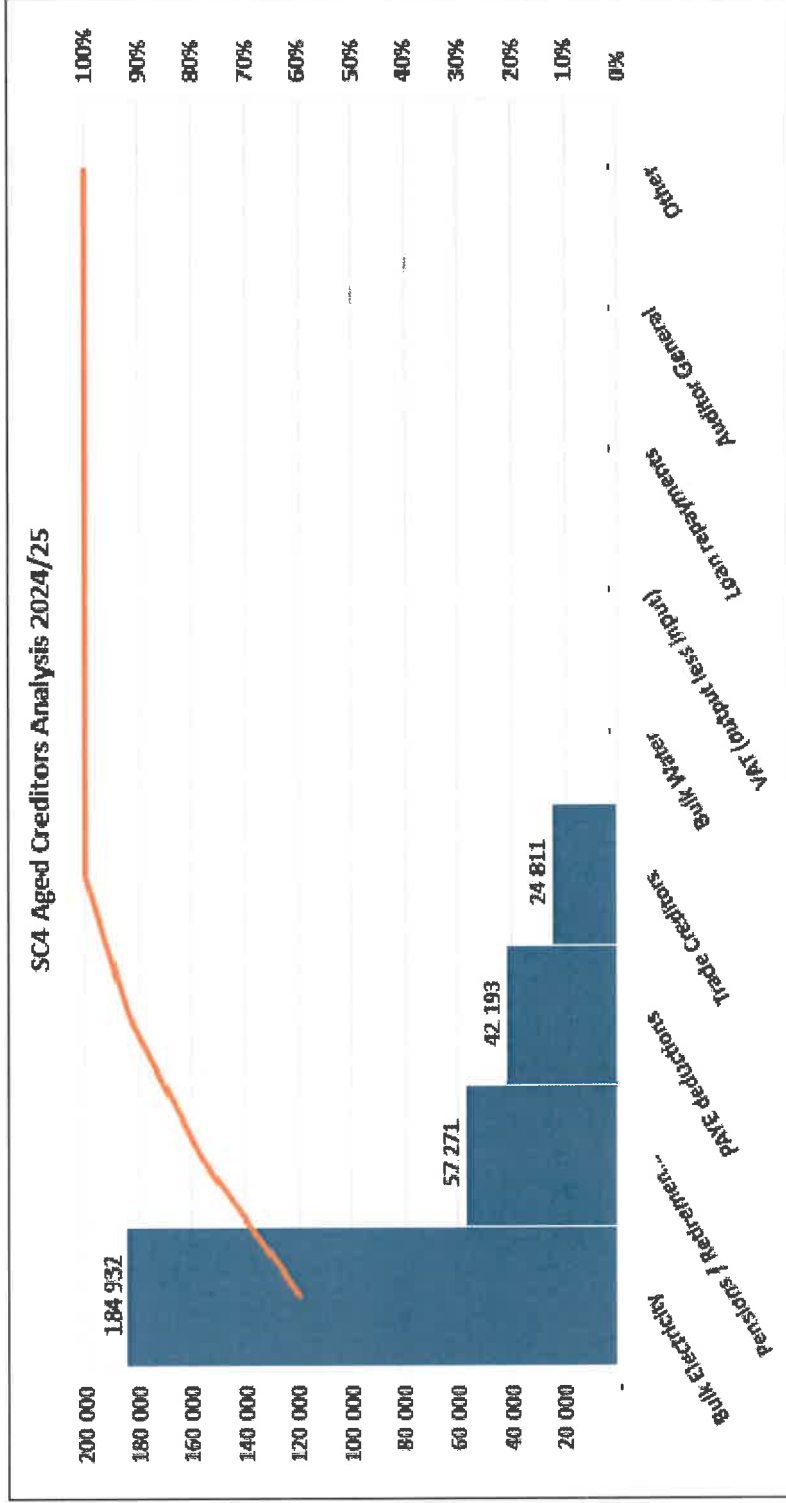
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R309.208 million** compared to an amount of **R668.682 million** in September 2024. The decrease of **R359.474 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	<b>September 2024 R'000</b>	<b>October 2024 R'000</b>
Bulk electricity	201 059	184 932
Trade creditors Centlec	350 842	9 950
Bulk water	-	-
Salaries/PAYE	48 394	42 193
Pensions Deductions	59 378	57 271
Other	-	-
Trade creditors Mangaung	9 009	14 861
<b>Total</b>	<b>668 682</b>	<b>309 208</b>

\*The current portion of the amount due was R309.171 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 571 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 **R873.072 million** as of 31 October 2024 against **R1.034 million** on 31 August 2024.

## 4. FINANCIAL IMPLICATIONS

The report for the month ending 31 October 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 October 2024 the operating revenue (excluding capital grants) and expenditure actual represented 35% and 43% respectively of the approved budget. The outcome reflects a variance of -2% (favourable) and -10% (unfavourable) respectively, when compared to the average target of 33% and 33% respectively (based on the fourth 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 financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year-to-date capital expenditure until 31 October 2024 represents only 9.32% of the approved budget, when compared to a target of 33% (fourth month), a variance of 23.68% for the year against the target.

## **DEBT RELIEF MONITORING – REFER TO ANNEXURE C**

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### **MONTHLY REPORT ON COMPLIANCE WITH REGARDS TO MFMA CIRCULAR 124 – PARTICIPATION IN ESKOM DEBT RELIEF PROGRAM OVER 3 YEARS**

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#### **1. PURPOSE**

The purpose of this report is to submit a monthly progress report to Council in as far as meeting all conditions stipulated in the reference circular for the city to qualify for the write off of debt owed to Eskom as at 31 March 2023.

## **2. BACKGROUND**

Council approved the participation of the city in the Eskom Debt Relief Program as proclaimed by the President in terms of Eskom Debt Relief Act 7 of 2023. Subsequent to the signing of the act, National Treasury issued MFMA Circular 124 which outlined the conditions that must be met by all municipalities who would want to participate in the program. Part of the conditions is the submission of Monthly Monitoring Report to Council as Council is the Sponsor in ensuring successful debt write off as envisaged in the application.

It must be noted that, the approval to participate by both Council and National Treasury has had positive effect on the approved budget, as in terms of the assumptions, the possible debt write off was taken into account, which reduced the trade payables, in the main, the Eskom Bulk Supply Account and the settlement plan agreement with Vaal Central for bulk water, thus ensuring that the budget is funded as a result of possible write off of the Eskom Debt owed as at 31 March 2023. Management submitted an item which sought to augment the initial council resolution of May 2023 for the participation in the Eskom Debt Relief, by including the Monitoring Plan. It is for this reason that this report is submitted, it is the Monthly Compliance Monitoring Report on the conditions as outlined in MFMA Circular 124.

## **3. DELIBERATIONS**

### **Key highlights in the September 2024 monthly report**

**Payment of current account of Eskom:** This condition is critical, CENTLEC has submitted evidence (proof of payment of July account) which is part of Section 71 Report and uploaded onto NT Website for reporting purposes.

**Consolidated billing:** Condition not yet complied with, we are in communication with NT on the matter. There is a planned benchmark with CoJ as well. It will be finalized with MMC for Finance and the Speaker.

**Implementation of Credit Control Policy:** The importance of a fully-fledged Credit Control System speaks for itself. This has now been put on the mSCOA Roadmap. A module demonstration will be arranged councillors will also be invited. It is reported that to start the process, over 24 000 notices had been issued in August and September which had a positive turnout of people reaching out to make payments or enter into arrangements.

**Suspension of services:** No services had been suspended in the month of September. An SoP has been received from CENTLEC and we are preparing ourselves to test the system.

### **LEGAL FRAMEWORK**

The report is submitted in line with Council Resolution 134.6 of 30 August 2024, as per resolution register.

### **FINANCIAL IMPLICATIONS**

None other than budgeted for.

#### 4.1 Financial Ratios

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

$$965\,092\,380 / (4\,230\,620\,431 - 639\,187\,484 - 260\,534\,501) = 0.29 \text{ months}$$

The ratio for the month is lower than the norm of 1-3 months which indicates that the city is not capable to meet its financial commitments.

- Current Ratio – Current Assets/Current Liabilities

$$9\,077\,477\,928 / 10\,967\,282\,035 = 0.83$$

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

$$10\,577\,084 + 91\,927\,831 / 4\,230\,620\,431 \times 100 = 2.42\%$$

The finance charges ratio is lower 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)

$$54\,545\,085 / (16\,576\,926\,979 + 1\,603\,298\,255) = 0.30\% \text{ for the month}$$

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

- Collection Rate: (Gross Debtors Opening Balance – Unallocated Receipts) + Billed Revenue – (Gross Debtors Closing Balance -Unallocated Receipts) – Bad Debts Written Off) + Actual Collection / Billed Revenue x 100

$$10\,436\,226\,275 + 845\,544\,788 - 5\,785\,840 = 11\,275\,985\,224 - 10\,761\,079\,213 = 514\,906\,011 + 6\,925\,524 = 521\,831\,535 / 845\,544\,788 = 61.72\%$$

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  
(309 207 726 / 4 451 247 502) x 365 = 25 days

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

## **5. KEY OCTOBER 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 OCTOBER 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 OCTOBER 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**

**CHIEF FINANCIAL OFFICER**

**DATE: 14.11.2024**

**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 OCTOBER 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Sello More

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 14/11/2024



**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 October 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

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### *Consolidated Monthly Budget Statements*

Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow

### *Supporting Tables*

Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
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Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M04 October

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	1 467 702	1 654 053	1 654 053	303 757	568 609	551 351	17 258	3%	1 654 053
Service charges	5 230 163	6 340 977	6 340 977	481 704	2 127 863	2 113 659	14 204	1%	6 340 977
Investment revenue	79 386	78 241	78 241	14 883	31 182	26 080	5 102	20%	78 241
Transfers and subsidies - Operational	1 235 678	1 275 488	1 275 488	10 510	490 283	425 163	65 121	0	1 275 488
Other own revenue	1 436 294	1 311 366	1 311 366	83 980	468 233	437 122	31 111	7%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>9 449 223</b>	<b>10 660 125</b>	<b>10 660 125</b>	<b>894 835</b>	<b>3 686 170</b>	<b>3 553 375</b>	<b>132 796</b>	<b>4%</b>	<b>10 660 125</b>
Employee costs	2 461 244	2 513 360	2 513 360	217 683	862 930	837 791	25 139	3%	2 513 360
Remuneration of Councillors	74 552	79 728	79 728	6 150	23 796	26 576	(2 780)	-10%	79 728
Depreciation and amortisation	837 236	420 694	420 694	132 022	260 535	140 231	120 303	86%	420 694
Interest	162 903	27 072	27 072	10 577	14 921	9 024	5 897	65%	27 072
Inventory consumed and bulk purchases	4 077 593	3 211 258	3 205 910	457 572	1 807 856	1 068 920	738 935	69%	3 205 910
Transfers and subsidies	4 992	361	361	-	-	120	(120)	-100%	361
Other expenditure	3 179 849	3 502 180	3 507 528	273 785	1 260 583	1 168 895	91 688	8%	3 507 528
<b>Total Expenditure</b>	<b>10 798 370</b>	<b>9 754 653</b>	<b>9 754 653</b>	<b>1 097 789</b>	<b>4 230 620</b>	<b>3 251 558</b>	<b>979 062</b>	<b>30%</b>	<b>9 754 653</b>
<b>Surplus/(Deficit)</b>	<b>(1 349 148)</b>	<b>905 472</b>	<b>905 472</b>	<b>(202 953)</b>	<b>(544 450)</b>	<b>301 816</b>	<b>(846 267)</b>	<b>-280%</b>	<b>905 472</b>
Transfers and subsidies - capital (monetary allocations)	606 718	1 034 842	1 034 842	49 793	115 031	344 947	(229 916)	-67%	1 034 842
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(742 429)</b>	<b>1 940 314</b>	<b>1 940 314</b>	<b>(153 160)</b>	<b>(429 419)</b>	<b>646 764</b>	<b>(1 076 183)</b>	<b>-166%</b>	<b>1 940 314</b>
Share of surplus/ (deficit) of associate	272 618	120 000	120 000	10 000	40 000	40 000	-	-	120 000
<b>Surplus/ (Deficit) for the year</b>	<b>(469 812)</b>	<b>2 060 314</b>	<b>2 060 314</b>	<b>(143 160)</b>	<b>(389 419)</b>	<b>686 764</b>	<b>(1 076 183)</b>	<b>-157%</b>	<b>2 060 314</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>574 971</b>	<b>1 339 880</b>	<b>1 339 880</b>	<b>75 034</b>	<b>124 816</b>	<b>446 627</b>	<b>(321 811)</b>	<b>-72%</b>	<b>1 339 880</b>
Capital transfers recognised	480 038	1 033 284	1 033 284	57 297	89 101	344 428	(255 327)	-74%	1 033 284
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	94 933	306 597	306 597	17 737	35 715	102 199	(66 484)	-65%	306 597
<b>Total sources of capital funds</b>	<b>574 971</b>	<b>1 339 880</b>	<b>1 339 880</b>	<b>75 034</b>	<b>124 816</b>	<b>446 627</b>	<b>(321 811)</b>	<b>-72%</b>	<b>1 339 880</b>
<b>Financial position</b>									
Total current assets	8 359 487	4 725 964	4 725 964	-	8 079 573	-	-	-	4 725 964
Total non current assets	21 735 718	22 465 146	22 465 146	-	21 639 923	-	-	-	22 465 146
Total current liabilities	10 965 302	2 597 844	2 597 844	-	10 967 282	-	-	-	2 597 844
Total non current liabilities	2 550 410	1 998 498	1 998 498	-	2 562 257	-	-	-	1 998 498
Community wealth/Equity	17 912 693	22 886 214	22 886 214	-	16 422 171	-	-	-	22 886 214

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>3 274 702</b>	<b>3 800 391</b>	<b>3 800 391</b>	<b>400 515</b>	<b>1 085 212</b>	<b>1 266 797</b>	(181 585)	-14%	<b>3 800 391</b>
Executive and council		923	35	35	82	344	12	333	2889%	35
Finance and administration		3 273 779	3 800 357	3 800 357	400 433	1 084 868	1 266 786	(181 918)	-14%	3 800 357
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>60 179</b>	<b>68 747</b>	<b>68 747</b>	<b>6 718</b>	<b>16 567</b>	<b>22 915</b>	(6 349)	-28%	<b>68 747</b>
Community and social services		5 352	8 536	8 536	464	2 037	2 845	(809)	-28%	8 536
Sport and recreation		3 666	9 201	9 201	402	1 542	3 067	(1 525)	-50%	9 201
Public safety		23 303	28 490	28 490	4 661	8 202	9 497	(1 295)	-14%	28 490
Housing		27 828	22 499	22 499	1 185	4 770	7 500	(2 730)	-36%	22 499
Health		29	20	20	5	17	7	10	151%	20
<b>Economic and environmental services</b>		<b>51 122</b>	<b>35 448</b>	<b>35 448</b>	<b>2 685</b>	<b>10 216</b>	<b>11 816</b>	(1 600)	-14%	<b>35 448</b>
Planning and development		34 995	14 982	14 982	1 434	5 715	4 994	721	14%	14 982
Road transport		15 837	19 257	19 257	1 197	4 335	6 419	(2 084)	-32%	19 257
Environmental protection		290	1 209	1 209	55	167	403	(236)	-59%	1 209
<b>Trading services</b>		<b>6 669 863</b>	<b>7 788 762</b>	<b>7 788 762</b>	<b>534 701</b>	<b>2 689 178</b>	<b>2 596 254</b>	<b>92 924</b>	<b>4%</b>	<b>7 788 762</b>
Energy sources		3 398 832	4 272 241	4 272 241	270 584	1 410 475	1 424 080	(13 605)	-1%	4 272 241
Water management		2 023 106	2 149 291	2 149 291	167 405	797 807	716 430	81 377	11%	2 149 291
Waste water management		731 703	819 242	819 242	76 623	271 700	273 081	(1 381)	-1%	819 242
Waste management		516 222	547 987	547 987	20 090	209 196	182 662	26 533	15%	547 987
<b>Other</b>	<b>4</b>	<b>75</b>	<b>1 620</b>	<b>1 620</b>	<b>9</b>	<b>28</b>	<b>540</b>	<b>(512)</b>	<b>-95%</b>	<b>1 620</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>10 055 941</b>	<b>11 694 967</b>	<b>11 694 967</b>	<b>944 629</b>	<b>3 801 201</b>	<b>3 898 322</b>	<b>(97 121)</b>	<b>-2%</b>	<b>11 694 967</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>1 883 182</b>	<b>1 406 224</b>	<b>1 405 518</b>	<b>124 569</b>	<b>481 286</b>	<b>468 629</b>	<b>12 657</b>	<b>3%</b>	<b>1 405 518</b>
Executive and council		37 845	170 409	170 190	9 913	43 563	56 713	(13 150)	-23%	170 190
Finance and administration		1 845 337	1 235 815	1 235 328	114 656	437 723	411 916	25 806	6%	1 235 328
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>1 024 695</b>	<b>688 783</b>	<b>690 414</b>	<b>73 941</b>	<b>258 570</b>	<b>229 937</b>	<b>28 633</b>	<b>12%</b>	<b>690 414</b>
Community and social services		53 042	63 801	63 564	4 309	18 204	21 153	(2 949)	-14%	63 564
Sport and recreation		355 101	212 162	213 642	19 203	73 916	71 079	2 837	4%	213 642
Public safety		394 700	290 672	290 672	40 345	121 041	96 891	24 150	25%	290 672
Housing		205 902	104 871	104 806	8 774	38 910	34 944	4 966	14%	104 806
Health		15 950	17 276	17 729	1 310	5 498	5 869	(371)	-6%	17 729
<b>Economic and environmental services</b>		<b>582 822</b>	<b>481 233</b>	<b>480 592</b>	<b>42 465</b>	<b>155 119</b>	<b>160 234</b>	<b>(5 115)</b>	<b>-3%</b>	<b>480 592</b>
Planning and development		47 536	63 220	63 172	5 045	16 384	21 061	(4 677)	-22%	63 172
Road transport		506 414	381 961	381 892	35 006	129 215	127 313	1 902	1%	381 892
Environmental protection		28 872	36 052	35 528	2 414	9 519	11 861	(2 341)	-20%	35 528
<b>Trading services</b>		<b>7 302 886</b>	<b>7 173 486</b>	<b>7 173 310</b>	<b>856 475</b>	<b>3 334 127</b>	<b>2 391 144</b>	<b>942 983</b>	<b>39%</b>	<b>7 173 310</b>
Energy sources		4 323 433	3 989 806	3 989 806	593 110	1 798 304	1 329 936	468 368	35%	3 989 806
Water management		2 133 704	2 437 191	2 437 191	179 911	1 239 034	812 397	426 637	53%	2 437 191
Waste water management		435 461	385 634	385 703	47 689	159 870	128 552	31 318	24%	385 703
Waste management		410 288	360 856	360 611	35 765	136 919	120 258	16 660	14%	360 611
<b>Other</b>		<b>4 786</b>	<b>4 926</b>	<b>4 819</b>	<b>339</b>	<b>1 519</b>	<b>1 614</b>	<b>(95)</b>	<b>-6%</b>	<b>4 819</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>10 798 370</b>	<b>9 754 653</b>	<b>9 754 653</b>	<b>1 097 789</b>	<b>4 230 620</b>	<b>3 251 559</b>	<b>979 062</b>	<b>30%</b>	<b>9 754 653</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(742 429)</b>	<b>1 940 314</b>	<b>1 940 314</b>	<b>(153 160)</b>	<b>(429 419)</b>	<b>646 763</b>	<b>#####</b>	<b>-1,6639513</b>	<b>1 940 314</b>

**MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M04 October**

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Municipal governance and administration</i>		3 274 702	3 800 391	3 800 391	400 515	1 085 212	1 266 797	(181 585)	-14%	3 800 391
Executive and council		923	35	35	82	344	12	333	0	35
<i>Municipal Manager, Town Secretary and Chief Executive</i>		923	35	35	82	344	12	333	0	35
Finance and administration		3 273 779	3 800 357	3 800 357	400 433	1 084 868	1 266 785	(181 918)	(0)	3 800 357
<i>Administrative and Corporate Support</i>		636	186	186	-	1 286	62	1 225	0	186
<i>Finance</i>		3 198 827	3 722 746	3 722 746	395 173	1 064 119	1 240 915	(176 797)	(0)	3 722 746
<i>Human Resources</i>		2 718	27 211	27 211	73	163	9 070	(8 907)	(0)	27 211
<i>Information Technology</i>		-	6	6	-	-	2	(2)	(0)	6
<i>Marketing, Customer Relations, Publicity and Media Coordination</i>		34 294	35 531	35 531	3 553	12 349	11 844	505	0	35 531
<i>Property Services</i>		37 303	14 677	14 677	1 634	6 951	4 892	2 059	0	14 677
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		60 179	68 747	68 747	6 718	16 567	22 915	(6 349)	(0)	68 747
Community and social services		5 352	8 536	8 536	464	2 037	2 845	(809)	(0)	8 536
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 344	6 941	6 941	287	1 297	2 314	(1 016)	(0)	6 941
<i>Libraries and Archives</i>		2 008	1 585	1 585	177	740	528	211	0	1 585
<i>Museums and Art Galleries</i>		-	10	10	-	-	3	(3)	(0)	10
Sport and recreation		3 666	9 201	9 201	402	1 542	3 067	(1 525)	(0)	9 201
<i>Community Parks (including Nurseries)</i>		958	2 778	2 778	122	280	926	(646)	(0)	2 778
<i>Recreational Facilities</i>		530	687	687	76	113	229	(116)	(0)	687
<i>Sports Grounds and Stadiums</i>		2 178	5 735	5 735	203	1 148	1 912	(764)	(0)	5 735
Public safety		23 303	28 490	28 490	4 661	8 202	9 497	(1 295)	(0)	28 490
<i>Civil Defence</i>		52	39	39	10	26	13	13	0	39
<i>Fire Fighting and Protection</i>		668	1 314	1 314	114	546	438	108	0	1 314
<i>Police Forces, Traffic and Street Parking Control</i>		22 583	27 137	27 137	4 537	7 630	9 046	(1 416)	(0)	27 137
Housing		27 828	22 499	22 499	1 185	4 770	7 500	(2 730)	(0)	22 499
<i>Housing</i>		27 828	22 499	22 499	1 185	4 770	7 500	(2 730)	(0)	22 499
Health		29	20	20	5	17	7	10	0	20
<i>Health Services</i>		29	20	20	5	17	7	10	0	20
<b>Economic and environmental services</b>		51 122	35 448	35 448	2 685	10 216	11 816	(1 600)	(0)	35 448
Planning and development		34 995	14 982	14 982	1 434	5 715	4 994	721	0	14 982
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		34 995	14 982	14 982	1 434	5 715	4 994	721	0	14 982
Road transport		15 837	19 257	19 257	1 197	4 335	6 419	(2 084)	(0)	19 257
<i>Public Transport</i>		-	19 257	19 257	1 197	4 335	6 419	(2 084)	(0)	19 257
<i>Roads</i>		15 837	-	-	-	-	-	-	-	-
Environmental protection		290	1 209	1 209	55	167	403	(236)	(0)	1 209
<i>Pollution Control</i>		290	1 209	1 209	55	167	403	(236)	(0)	1 209
Trading services		6 669 863	7 788 762	7 788 762	534 701	2 689 178	2 596 254	92 924	0	7 788 762
Energy sources		3 398 832	4 272 241	4 272 241	270 584	1 410 475	1 424 080	(13 605)	(0)	4 272 241
<i>Electricity</i>		3 398 832	4 272 241	4 272 241	270 584	1 410 475	1 424 080	(13 605)	(0)	4 272 241
Water management		2 023 106	2 149 291	2 149 291	167 405	797 807	716 430	81 377	0	2 149 291
<i>Water Distribution</i>		2 023 106	2 149 291	2 149 291	167 405	797 807	716 430	81 377	0	2 149 291
Waste water management		731 703	819 242	819 242	76 623	271 700	273 081	(1 381)	(0)	819 242
<i>Sewerage</i>		731 703	819 242	819 242	76 623	271 700	273 081	(1 381)	(0)	819 242
Waste management		516 222	547 987	547 987	20 090	209 196	182 662	26 533	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	20 090	209 196	182 662	26 534	0	547 986
Other		75	1 620	1 620	9	28	540	(512)	(0)	1 620
<i>Air Transport</i>		-	1 251	1 251	-	-	417	(417)	(0)	1 251
<i>Tourism</i>		75	369	369	9	28	123	(95)	(0)	369
<b>Total Revenue - Functional</b>	2	10 055 941	11 894 967	11 894 967	944 629	3 801 201	3 898 322	(97 121)	(0)	11 894 967

<b>Expenditure - Functional</b>									
<b>Municipal governance and administration</b>	<b>1 883 182</b>	<b>1 406 224</b>	<b>1 405 518</b>	<b>124 569</b>	<b>481 286</b>	<b>468 629</b>	<b>12 657</b>	<b>0</b>	<b>1 405 518</b>
Executive and council	37 845	170 409	170 190	9 913	43 563	56 713	(13 150)	(0)	170 190
Mayor and Council	79 719	84 853	84 853	6 792	25 983	28 284	(2 301)	(0)	84 853
Municipal Manager, Town Secretary and Chief Executive	(41 874)	85 556	85 337	3 121	17 580	28 429	(10 849)	(0)	85 337
Finance and administration	1 845 337	1 235 815	1 235 328	114 656	437 723	411 916	25 806	0	1 235 328
Administrative and Corporate Support	501 829	304 276	305 157	21 478	85 382	101 671	(16 289)	(0)	305 157
Finance	869 996	549 853	549 853	53 502	219 999	183 285	36 714	0	549 853
Fleet Management	133 611	84 263	84 263	13 187	46 815	28 088	18 727	0	84 263
Human Resources	169 050	125 830	125 256	7 589	31 060	41 833	(10 774)	(0)	125 256
Information Technology	71 617	84 145	83 735	10 398	23 787	27 967	(4 179)	(0)	83 735
Legal Services	26 677	2 430	2 430	2 303	4 887	810	4 077	0	2 430
Marketing, Customer Relations, Publicity and Media Co-ordination	41 562	47 644	47 194	3 469	15 109	15 792	(683)	(0)	47 194
Property Services	21 585	21 895	21 960	1 881	7 382	7 312	71	0	21 960
Risk Management	9 409	15 479	15 479	848	3 302	5 160	(1 857)	(0)	15 479
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>1 024 695</b>	<b>688 783</b>	<b>690 414</b>	<b>73 941</b>	<b>258 570</b>	<b>229 937</b>	<b>28 633</b>	<b>0</b>	<b>690 414</b>
Community and social services	53 042	63 801	63 564	4 309	18 204	21 153	(2 949)	(0)	63 564
Cemeteries, Funeral Parlours and Crematoriums	23 888	27 233	26 839	1 903	8 304	8 946	(645)	(0)	26 839
Libraries and Archives	27 608	35 144	34 994	2 309	9 497	11 698	(2 201)	(0)	34 994
Museums and Art Galleries	1 546	1 424	1 731	97	404	509	(105)	(0)	1 731
Sport and recreation	355 101	212 162	213 642	19 203	73 916	71 079	2 837	0	213 642
Community Parks (including Nurseries)	61 917	89 765	90 049	5 598	21 828	30 068	(8 240)	(0)	90 049
Recreational Facilities	13 735	26 838	26 838	996	4 625	8 946	(4 321)	(0)	26 838
Sports Grounds and Stadiums	279 449	95 560	96 756	12 609	47 464	32 065	15 399	0	96 756
Public safety	394 700	290 672	290 672	40 345	121 041	96 891	24 190	0	290 672
Civil Defence	16 254	14 807	14 905	1 646	5 315	4 955	359	0	14 905
Fire Fighting and Protection	82 372	93 949	93 852	8 182	30 238	31 297	(1 059)	(0)	93 852
Police Forces, Traffic and Street Parking Control	296 073	181 916	181 916	30 516	85 488	60 639	24 850	0	181 916
Housing	205 902	104 871	104 806	8 774	39 910	34 944	4 966	0	104 806
Housing	205 902	104 871	104 806	8 774	39 910	34 944	4 966	0	104 806
Health	15 950	17 276	17 729	1 310	5 498	5 869	(371)	(0)	17 729
Health Services	15 950	17 276	17 729	1 310	5 498	5 869	(371)	(0)	17 729
<b>Economic and environmental services</b>	<b>582 822</b>	<b>481 233</b>	<b>480 592</b>	<b>42 465</b>	<b>155 119</b>	<b>160 234</b>	<b>(5 115)</b>	<b>(0)</b>	<b>480 592</b>
Planning and development	47 536	63 220	63 172	5 045	16 384	21 061	(4 677)	(0)	63 172
Town Planning, Building Regulations and Enforcement, and City Engineer	47 536	61 122	61 074	5 045	16 384	20 361	(3 977)	(0)	61 074
Project Management Unit	-	2 098	2 098	-	-	699	(699)	(0)	2 098
Road transport	506 414	381 961	381 892	35 006	129 215	127 313	1 902	0	381 892
Public Transport	38 048	111 346	111 346	7 331	19 578	37 115	(17 537)	(0)	111 346
Roads	468 366	270 615	270 545	27 675	109 637	90 197	19 440	0	270 545
Environmental protection	28 872	36 052	35 528	2 414	9 519	11 861	(2 341)	(0)	35 528
Pollution Control	28 872	36 052	35 528	2 414	9 519	11 861	(2 341)	(0)	35 528
Trading services	7 302 886	7 173 486	7 173 310	856 475	3 334 127	2 391 144	942 983	0	7 173 310
Energy sources	4 323 433	3 989 806	3 989 806	593 110	1 798 304	1 329 936	468 368	0	3 989 806
Electricity	4 323 433	3 989 806	3 989 806	593 110	1 798 304	1 329 936	468 368	0	3 989 806
Water management	2 133 704	2 437 191	2 437 191	179 911	1 239 034	812 397	426 637	0	2 437 191
Water Distribution	2 133 704	2 437 191	2 437 191	179 911	1 239 034	812 397	426 637	0	2 437 191
Waste water management	435 461	385 634	385 703	47 689	159 870	128 552	31 318	0	385 703
Sewerage	435 461	385 634	385 703	47 689	159 870	128 552	31 318	0	385 703
Waste management	410 288	360 856	360 611	35 765	136 919	120 258	16 660	0	360 611
Solid Waste Disposal (Landfill Sites)	46 467	51 776	51 381	3 308	13 038	17 215	(4 176)	(0)	51 381
Solid Waste Removal	272 304	242 093	253 141	27 038	102 244	82 894	19 349	0	253 141
Street Cleaning	91 517	66 987	56 088	5 419	21 637	20 149	1 487	0	56 088
Other	4 786	4 926	4 819	339	1 519	1 614	(95)	(0)	4 819
Tourism	4 786	4 926	4 819	339	1 519	1 614	(95)	(0)	4 819
<b>Total Expenditure - Functional</b>	<b>10 798 370</b>	<b>9 754 653</b>	<b>9 754 653</b>	<b>1 097 789</b>	<b>4 230 620</b>	<b>3 251 559</b>	<b>979 062</b>	<b>0</b>	<b>9 754 653</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(742 429)</b>	<b>1 940 314</b>	<b>1 940 314</b>	<b>(153 160)</b>	<b>(429 419)</b>	<b>646 763</b>	<b>(1 076 183)</b>	<b>(0)</b>	<b>1 940 314</b>



**MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October**

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 01 - Office Of The City Manager	1	0	1	1	-	0	0	(0)	-47,7%	1
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100,0%	1
Vote 03 - Corporate Services		4 576	27 429	27 429	251	1 049	9 143	(8 094)	-88,5%	27 429
Vote 04 - Finance		1 949 170	2 062 575	2 062 575	320 951	738 144	687 525	50 619	7,4%	2 062 575
Vote 05 - Community Services		546 183	583 982	583 982	22 731	219 627	194 661	24 966	12,8%	583 982
Vote 06 - Planning And Economic Development		69 860	50 917	50 917	4 987	18 063	16 972	1 091	6,4%	50 917
Vote 07 - Human Settlement		65 131	37 176	37 176	2 819	11 721	12 392	(671)	-5,4%	37 176
Vote 08 - Technical Services		747 540	819 242	819 242	76 623	271 700	273 081	(1 381)	-0,5%	819 242
Vote 09 - Water		2 023 106	2 149 291	2 149 291	167 405	797 807	716 430	81 377	11,4%	2 149 291
Vote 10 - Miscellaneous		1 522 911	1 783 622	1 783 622	84 222	367 261	594 541	(227 280)	-38,2%	1 783 622
Vote 11 - Public Safety		821	28 490	28 490	3 966	4 982	9 497	(4 515)	-47,5%	28 490
Vote 12 - Centec		3 398 832	4 272 241	4 272 241	270 584	1 410 475	1 424 080	(13 605)	-1,0%	4 272 241
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		428	-	-	91	373	-	373	#DIV/0!	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>10 328 558</b>	<b>11 814 967</b>	<b>11 814 967</b>	<b>954 629</b>	<b>3 841 201</b>	<b>3 938 322</b>	<b>(97 121)</b>	<b>-2,5%</b>	<b>11 814 967</b>
<b>Expenditure by Vote</b>										
Vote 01 - Office Of The City Manager	1	121 800	136 166	136 166	11 581	49 871	45 389	4 482	9,9%	136 166
Vote 02 - Office Of The Executive Mayor		166 947	168 841	168 841	15 810	57 961	56 281	1 680	3,0%	168 841
Vote 03 - Corporate Services		529 897	370 294	370 294	31 030	104 099	123 432	(19 333)	-15,7%	370 294
Vote 04 - Finance		564 769	306 569	306 569	29 842	113 421	102 190	11 230	11,0%	306 569
Vote 05 - Community Services		937 521	682 107	682 107	60 405	226 153	227 371	(1 217)	-0,5%	682 107
Vote 06 - Planning And Economic Development		113 818	142 488	142 488	9 885	35 995	47 497	(11 502)	-24,2%	142 488
Vote 07 - Human Settlement		217 214	120 809	120 809	9 151	37 996	40 270	(2 274)	-5,6%	120 809
Vote 08 - Technical Services		1 040 723	784 812	784 812	89 191	319 102	261 605	57 498	22,0%	784 812
Vote 09 - Water		2 058 816	2 412 103	2 412 103	182 696	1 254 810	804 035	450 775	56,1%	2 412 103
Vote 10 - Miscellaneous		319 487	285 096	285 096	25 042	112 583	95 032	17 551	18,5%	285 096
Vote 11 - Public Safety		376 149	343 022	343 022	39 654	118 729	114 341	4 389	3,8%	343 022
Vote 12 - Centec		4 323 433	3 989 806	3 989 806	593 110	1 798 304	1 329 936	468 368	35,2%	3 989 806
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		27 798	12 541	12 541	392	1 597	4 180	(2 584)	-61,8%	12 541
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>10 798 370</b>	<b>9 754 653</b>	<b>9 754 653</b>	<b>1 097 789</b>	<b>4 230 620</b>	<b>3 251 558</b>	<b>979 062</b>	<b>30,1%</b>	<b>9 754 653</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(469 812)</b>	<b>2 060 314</b>	<b>2 060 314</b>	<b>(143 160)</b>	<b>(389 419)</b>	<b>686 764</b>	<b>#####</b>	<b>-156,7%</b>	<b>2 060 314</b>



<b>Vote 08 - Technical Services</b>	747 540	819 242	819 242	76 623	271 700	273 081	(1 381)	-1%	819 242	
08.9 - Engineering Services	15 837	-	-	-	-	-	-	-	-	
08.15 - Sanitary Services Revenue	731 510	818 625	818 625	76 623	271 700	272 875	(1 175)	0%	818 625	
08.16 - Bloemfontein Sewer Reticulation	193	80	80	-	-	27	(27)	-100%	80	
08.19 - Purification And Sanitation	-	536	536	-	-	179	(179)	-100%	536	
<b>Vote 09 - Water</b>	<b>2 023 106</b>	<b>2 149 291</b>	<b>2 149 291</b>	<b>167 405</b>	<b>797 807</b>	<b>716 430</b>	<b>81 377</b>	<b>11%</b>	<b>2 149 291</b>	
09.2 - Bulk Water Services	2 021 374	2 143 399	2 143 399	167 126	796 867	714 466	82 401	12%	2 143 399	
09.4 - Water Demand Management	1 733	5 892	5 892	279	940	1 964	(1 024)	-52%	5 892	
<b>Vote 10 - Miscellaneous</b>	<b>1 522 911</b>	<b>1 783 622</b>	<b>1 783 622</b>	<b>84 222</b>	<b>367 261</b>	<b>594 541</b>	<b>(227 280)</b>	<b>-38%</b>	<b>1 783 622</b>	
10.2 - Sundries	347 990	192 050	192 050	24 511	69 516	64 017	5 499	9%	192 050	
10.3 - Governmental Transfers	1 174 921	1 591 573	1 591 573	59 710	297 745	530 524	(232 779)	-44%	1 591 573	
<b>Vote 11 - Public Safety</b>	<b>821</b>	<b>28 490</b>	<b>28 490</b>	<b>3 966</b>	<b>4 982</b>	<b>9 497</b>	<b>(4 515)</b>	<b>-48%</b>	<b>28 490</b>	
11.2 - Traffic Operations	655	25 388	25 388	3 888	4 578	8 463	(3 885)	-46%	25 388	
11.4 - Parking Garage	62	1 749	1 749	12	61	583	(522)	-90%	1 749	
11.7 - Disaster Management Operations	40	39	39	8	24	13	11	86%	39	
11.10 - Fire And Rescue Operations	63	1 314	1 314	57	318	438	(120)	-27%	1 314	
<b>Vote 12 - Centlec</b>	<b>3 398 832</b>	<b>4 272 241</b>	<b>4 272 241</b>	<b>270 584</b>	<b>1 410 475</b>	<b>1 424 080</b>	<b>(13 605)</b>	<b>-1%</b>	<b>4 272 241</b>	
12.7 - Marketing & Communication	-	38	38	-	-	13	(13)	-100%	38	
12.13 - Revenue Management	102 505	107 249	107 249	4 176	17 412	35 750	(18 337)	-51%	107 249	
12.15 - Supply Chain Management	4 893	1 385	1 385	-	86	462	(376)	-81%	1 385	
12.16 - Asset Management	607	4 080	4 080	323	252	1 360	(1 108)	-81%	4 080	
12.20 - Human Resource Development	680	1 761	1 761	-	192	587	(395)	-67%	1 761	
12.22 - Revenue And Customer Management	7 319	7 507	7 507	436	2 952	2 502	449	18%	7 507	
12.23 - Trading Services	3 171 585	4 144 220	4 144 220	263 561	1 359 742	1 381 407	(21 664)	-2%	4 144 220	
12.26 - Planning	-	3 580	3 580	-	-	1 193	(1 193)	-100%	3 580	
12.29 - Systems Utilisation & Process Engineerin	-	2 422	2 422	-	-	807	(807)	-100%	2 422	
12.36 - Electricity Supply: Kopanong	79 280	-	-	2 088	29 839	-	29 839	0%	-	
12.37 - Electricity Supply: Mohokare	31 961	-	-	-	-	-	-	-	-	
<b>Vote 13 - N/A1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Vote 14 - N/A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Vote 15 - Other</b>	<b>428</b>	<b>-</b>	<b>-</b>	<b>91</b>	<b>373</b>	<b>-</b>	<b>373</b>	<b>0%</b>	<b>-</b>	
15.3 - Tourism	41	-	-	9	28	-	28	0%	-	
15.5 - Smm's	387	-	-	82	344	-	344	0%	-	
<b>Total Revenue by Vote</b>	<b>2</b>	<b>10 328 558</b>	<b>11 814 967</b>	<b>11 814 967</b>	<b>954 629</b>	<b>3 841 201</b>	<b>3 938 322</b>	<b>(97 121)</b>	<b>-2%</b>	<b>11 814 967</b>





<b>Vote 07 - Human Settlement</b>	<b>217 214</b>	<b>120 809</b>	<b>120 809</b>	<b>9 151</b>	<b>37 996</b>	<b>40 270</b>	<b>(2 274)</b>	<b>-6%</b>	<b>120 809</b>
07.1 - Head: Administration	3 520	5 936	5 786	208	885	1 949	(1 063)	-55%	5 786
07.2 - Administration	51 791	27 525	27 320	2 117	9 585	9 134	451	5%	27 320
07.4 - Hostels Mangaung	-	1	1	-	-	0	(0)	-100%	1
07.12 - Bloemhof Flats	1	1	1	1	1	0	0	136%	1
07.15 - Lourier Park Houses	4	4	4	-	-	1	(1)	-100%	4
07.17 - Stillirus	1	1	1	-	-	0	(0)	-100%	1
07.18 - Property Rentals	6 763	6 456	6 546	525	2 249	2 170	79	4%	6 546
07.19 - Property Disposal	5 216	5 231	5 206	469	1 752	1 739	13	1%	5 206
07.20 - Property Maintenance	4 061	3 673	3 673	322	1 286	1 224	62	5%	3 673
07.21 - Land Banking And Development	5 384	5 197	5 197	556	2 056	1 733	324	19%	5 197
07.22 - Eng & Property Finance Administration	10 948	10 878	11 078	951	3 897	3 666	231	8%	11 078
07.23 - Administration	13 926	14 121	14 371	1 259	4 946	4 757	189	4%	14 371
07.24 - Pmu Mega Projects	6 161	5 000	5 000	-	-	1 667	(1 667)	-100%	5 000
07.25 - Bloemfontein South	77 482	8 976	8 976	800	2 997	2 992	5	0%	8 976
07.26 - Bloemfontein North	11 505	10 229	10 289	546	2 297	3 422	(1 125)	-33%	10 289
07.27 - Thaba Nchu	5 285	4 963	5 083	411	1 800	1 678	122	7%	5 083
07.28 - Botshabelo	15 167	12 615	12 275	986	4 245	4 137	108	3%	12 275
<b>Vote 08 - Technical Services</b>	<b>1 040 723</b>	<b>784 812</b>	<b>784 812</b>	<b>89 191</b>	<b>319 102</b>	<b>261 605</b>	<b>57 498</b>	<b>22%</b>	<b>784 812</b>
08.1 - Administration And Strategic Support	5 247	6 946	6 946	736	3 196	2 315	881	38%	6 946
08.2 - Traffic Signs	5 777	5 726	5 726	427	1 722	1 909	(187)	-10%	5 726
08.3 - Administrative Support	2 693	3 407	3 338	145	624	1 128	(504)	-45%	3 338
08.4 - Bloemfontein North	112 208	35 240	35 240	3 161	11 677	11 747	(70)	-1%	35 240
08.5 - Bloemfontein South	27 408	27 703	27 703	1 580	6 867	9 234	(2 368)	-26%	27 703
08.6 - Botshabelo	19 634	20 974	20 974	1 134	4 398	6 991	(2 593)	-37%	20 974
08.7 - Thaba Nchu	8 518	11 206	11 206	787	2 923	3 735	(812)	-22%	11 206
08.8 - Epwp And Wayleaves	8 486	8 020	8 020	853	3 216	2 673	543	20%	8 020
08.9 - Engineering Services	283 558	153 498	153 498	19 577	78 211	51 166	27 044	53%	153 498
08.11 - Fleet Maintenance	106 309	78 010	77 856	10 511	35 353	25 973	9 380	36%	77 856
08.12 - Engineering Support	4 457	4 391	4 645	452	1 680	1 514	166	11%	4 645
08.13 - Diverse Workshop Support	21 688	54 930	54 830	1 763	8 998	18 290	(9 292)	-51%	54 830
08.14 - Purification And Sanitation	278 729	133 705	134 274	23 325	65 600	44 632	20 968	47%	134 274
08.15 - Sanitary Services Revenue	34 727	118 702	118 702	11 278	58 300	39 567	18 733	47%	118 702
08.16 - Bloemfontein Sewer Reticulation	58 572	60 594	60 594	5 707	16 418	20 198	(3 780)	-19%	60 594
08.17 - Botshabelo Sewer Reticulation	7 271	11 952	11 952	817	2 436	3 984	(1 548)	-39%	11 952
08.18 - Thaba Nchu Sewer Reticulation	3 237	6 875	6 875	353	1 232	2 292	(1 060)	-46%	6 875
08.19 - Purification And Sanitation	51 046	42 935	42 435	6 112	15 469	14 256	1 213	9%	42 435
08.20 - Fleet Maintenance	190	-	-	349	349	-	349	0%	-
08.22 - Diverse Workshop Support	968	-	-	112	435	-	435	0%	-
<b>Vote 09 - Water</b>	<b>2 058 816</b>	<b>2 412 103</b>	<b>2 412 103</b>	<b>182 696</b>	<b>1 254 810</b>	<b>804 035</b>	<b>450 775</b>	<b>56%</b>	<b>2 412 103</b>
09.1 - Administrative Support	4 804	5 113	5 113	448	1 554	1 704	(151)	-9%	5 113
09.2 - Bulk Water Services	1 865 108	2 259 253	2 259 253	168 830	1 200 517	753 084	447 432	59%	2 259 253
09.3 - Engineering Services	7 483	8 920	8 920	696	2 798	2 973	(175)	-6%	8 920
09.4 - Water Demand Management	69 127	30 233	30 233	3 060	9 539	10 078	(539)	-5%	30 233
09.5 - Water Reticulation Bloemfontein	80 267	77 175	77 175	6 510	28 056	25 725	2 331	9%	77 175
09.6 - Water Reticulation Thaba Nchu	9 086	9 785	9 785	790	3 006	3 262	(255)	-8%	9 785
09.7 - Water Reticulation Botshabelo	20 768	19 074	19 074	2 163	8 547	6 358	2 190	34%	19 074
09.8 - Laboratory Services	2 173	2 550	2 550	198	793	850	(57)	-7%	2 550
<b>Vote 10 - Miscellaneous</b>	<b>319 487</b>	<b>285 096</b>	<b>285 096</b>	<b>25 042</b>	<b>112 583</b>	<b>95 032</b>	<b>17 551</b>	<b>18%</b>	<b>285 096</b>
10.1 - Grant In Aid And Donations	-	26	26	-	-	9	(9)	-100%	26
10.2 - Sundries	187 760	231 515	231 515	22 585	80 754	77 172	3 583	5%	231 515
10.3 - Governmental Transfers	131 727	53 555	53 555	2 457	31 828	17 852	13 977	78%	53 555
<b>Vote 11 - Public Safety</b>	<b>376 149</b>	<b>343 022</b>	<b>343 022</b>	<b>39 654</b>	<b>118 729</b>	<b>114 341</b>	<b>4 389</b>	<b>4%</b>	<b>343 022</b>
11.1 - Traffic Administration	4 809	4 660	4 760	755	3 109	1 576	1 534	97%	4 760
11.2 - Traffic Operations	74 679	90 229	90 129	7 888	27 374	30 054	(2 680)	-9%	90 129
11.3 - Traffic Administrative Support	5 999	10 427	10 427	566	2 269	3 476	(1 207)	-35%	10 427
11.4 - Parking Garage	1 809	2 120	2 120	117	536	707	(171)	-24%	2 120
11.5 - Law Enforcement Operations	200 011	142 029	142 029	21 041	51 821	47 343	4 278	9%	142 029
11.6 - Disaster Management	2 703	2 412	2 412	226	835	804	31	4%	2 412
11.7 - Disaster Management Operations	5 184	3 681	3 778	464	1 143	1 246	(104)	-8%	3 778
11.8 - Control Centre	-	426	426	745	2 735	142	2 593	1828%	426
11.9 - Emergency Management Administration	1 729	1 487	1 562	177	706	511	195	38%	1 562
11.10 - Fire And Rescue Operations	79 227	85 551	85 379	7 676	28 402	28 483	(81)	0%	85 379

<b>Vote 12 - Centlec</b>	<b>4 323 433</b>	<b>3 989 806</b>	<b>3 989 806</b>	<b>593 110</b>	<b>1 798 304</b>	<b>1 329 936</b>	<b>468 368</b>	<b>35%</b>	<b>3 989 806</b>	
12.1 - Board Of Directors	1 491	2 583	2 583	103	599	861	(263)	-30%	2 583	
12.2 - Company Secretary Office	3 013	17 539	17 539	416	1 362	5 846	(4 484)	-77%	17 539	
12.3 - Audit And Risk Committee	390	794	794	55	288	265	23	9%	794	
12.4 - Chief Executive Officer	19 579	17 698	17 698	1 346	5 169	5 899	(731)	-12%	17 698	
12.5 - Sheriff	13 127	12 244	12 244	471	1 904	4 081	(2 177)	-53%	12 244	
12.6 - Strategic Support	-	3 309	3 309	-	-	1 103	(1 103)	-100%	3 309	
12.7 - Marketing & Communication	3 574	6 430	6 430	247	888	2 143	(1 255)	-59%	6 430	
12.8 - Internal Audit & Risk Management	8 431	8 789	8 789	819	2 558	2 930	(372)	-13%	8 789	
12.9 - Information Management	27 356	48 892	48 892	4 697	10 207	16 298	(6 090)	-37%	48 892	
12.10 - Legal & Contract Services	6 347	6 021	6 021	1 341	2 791	2 007	784	39%	6 021	
12.11 - Chief Financial Officer	21 196	32 891	32 891	2 046	6 966	10 984	(3 998)	-36%	32 891	
12.12 - Financial Management & Support	11 588	11 084	11 084	700	2 706	3 695	(989)	-27%	11 084	
12.13 - Revenue Management	20 432	24 013	24 013	1 765	7 458	8 004	(546)	-7%	24 013	
12.14 - Budget & Compliance	11 707	129 770	129 770	873	3 964	43 257	(39 293)	-91%	129 770	
12.15 - Supply Chain Management	17 397	13 912	13 912	1 184	4 537	4 637	(101)	-2%	13 912	
12.16 - Asset Management	13 378	20 008	20 008	216	3 683	6 669	(2 986)	-45%	20 008	
12.17 - Executive Manager - Human Resources	5 165	6 950	6 950	53	226	2 317	(2 090)	-90%	6 950	
12.18 - Labour Relations	3 434	3 452	3 452	380	1 425	1 151	274	24%	3 452	
12.19 - Human Resource Management	17 684	19 829	19 829	1 661	6 686	6 610	76	1%	19 829	
12.20 - Human Resource Development	18 401	20 152	20 152	1 569	6 793	6 717	76	1%	20 152	
12.21 - Executive Manager - Retail	2 504	6 204	6 204	260	1 132	2 068	(936)	-45%	6 204	
12.22 - Revenue And Customer Management	238 869	376 237	376 237	32 096	127 072	125 413	1 659	1%	376 237	
12.23 - Trading Services	2 319 091	2 682 048	2 682 048	404 907	1 308 555	887 349	421 206	47%	2 682 048	
12.24 - Systemengineering	24 560	19 884	19 884	1 493	5 144	6 628	(1 484)	-22%	19 884	
12.25 - Executive Manager - Wires	2 782	9 798	9 798	214	898	3 266	(2 368)	-73%	9 798	
12.26 - Planning	22 451	24 509	24 509	1 989	8 258	8 170	89	1%	24 509	
12.27 - Network Services	233 818	196 883	196 883	26 809	95 335	65 628	29 707	45%	196 883	
12.28 - S/ Free State & Other Mun(Thaba Nchu & B	43 877	41 891	41 891	3 675	14 377	13 964	414	3%	41 891	
12.29 - Systems Utilisation & Process Engineerin	79 671	78 269	78 269	9 287	26 479	26 090	390	1%	78 269	
12.30 - Executive Manager - Compliance & Perform	2 270	2 998	2 998	199	794	999	(205)	-21%	2 998	
12.31 - Compliance & Performance Management	19 439	7 627	7 627	1 805	7 509	2 542	4 967	195%	7 627	
12.32 - Fleet & Security Management	57 988	69 458	69 458	6 217	22 515	23 153	(638)	-3%	69 458	
12.33 - Power Generation	5 736	3 349	3 349	594	1 944	1 116	828	74%	3 349	
12.34 - Facilities Management	211 560	84 290	84 290	85 033	70 969	28 097	42 872	153%	84 290	
12.35 - Electricity Supply: Naledi	710 181	-	-	-	-	-	-	-	-	
12.36 - Electricity Supply: Kopanong	86 677	-	-	(1 410)	37 111	-	37 111	0%	-	
12.37 - Electricity Supply: Mohokare	38 268	-	-	-	-	-	-	-	-	
<b>Vote 13 - N/A1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Vote 14 - N/A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Vote 15 - Other</b>	<b>27 798</b>	<b>12 541</b>	<b>12 541</b>	<b>392</b>	<b>1 597</b>	<b>4 180</b>	<b>(2 584)</b>	<b>-62%</b>	<b>12 541</b>	
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	-	-	194	703	-	703	0%	-	
15.6 - Administration And Finance	1 440	-	-	-	-	-	-	-	-	
15.7 - Business Operations	2 178	-	-	-	-	-	-	-	-	
15.8 - Regional Management - Naledi	975	1 825	1 825	147	714	608	106	17%	1 825	
15.9 - Corporate Services Administration	777	1 833	1 833	-	-	611	(611)	-100%	1 833	
15.10 - Budget & Treasury Administration	543	2 152	2 152	-	-	717	(717)	-100%	2 152	
15.11 - Disaster Management	-	52	52	-	-	17	(17)	-100%	52	
15.12 - Parks Grounds & Cemeteries	-	235	235	-	-	78	(78)	-100%	235	
15.13 - Libraries	527	1 246	1 246	-	-	415	(415)	-100%	1 246	
15.15 - Engineering Services - Administration	186	625	625	-	-	208	(208)	-100%	625	
15.16 - Refuse Removal	456	1 050	1 050	-	-	350	(350)	-100%	1 050	
15.17 - Sewerage	502	977	977	33	111	326	(215)	-66%	977	
15.18 - Water	99 131	467	467	17	68	156	(87)	-56%	467	
15.19 - Public Works	-	365	365	-	-	122	(122)	-100%	365	
15.20 - Regional Management - Soutpan	(90 355)	1 714	1 714	-	-	571	(571)	-100%	1 714	
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>10 798 370</b>	<b>9 754 653</b>	<b>9 754 653</b>	<b>1 097 789</b>	<b>4 230 620</b>	<b>3 251 558</b>	<b>979 062</b>	<b>0</b>	<b>9 754 653</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(469 812)</b>	<b>2 060 314</b>	<b>2 060 314</b>	<b>(143 160)</b>	<b>(389 419)</b>	<b>686 764</b>	<b>(1 076 183)</b>	<b>(0)</b>	<b>2 060 314</b>

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		3 281 396	4 145 552	4 145 552	265 900	1 391 510	1 381 850	9 660	1%	4 145 552
Service charges - Water		1 293 275	1 439 110	1 439 110	132 973	502 985	479 703	23 282	5%	1 439 110
Service charges - Waste Water Management		474 464	558 604	558 604	67 096	170 151	186 201	(16 051)	-9%	558 604
Service charges - Waste management		181 028	197 710	197 710	15 736	63 216	65 903	(2 687)	-4%	197 710
Sale of Goods and Rendering of Services		29 047	67 527	67 527	4 218	18 034	22 509	(4 475)	-20%	67 527
Agency services										
Interest										
Interest earned from Receivables		575 221	514 053	514 053	52 421	203 335	171 351	31 984	19%	514 053
Interest from Current and Non Current Assets		79 386	78 241	78 241	14 883	31 182	26 080	5 102	20%	78 241
Dividends		8	12	12		6	4	2	44%	12
Rent on Land										
Rental from Fixed Assets		54 518	48 414	48 414	3 444	14 562	16 138	(1 576)	-10%	48 414
Licence and permits										
Operational Revenue		33 138	42 268	42 268	3 464	12 250	14 089	(1 839)	-13%	42 268
<b>Non-Exchange Revenue</b>										
Property rates		1 467 702	1 654 053	1 654 053	303 757	568 609	551 351	17 258	3%	1 654 053
Surcharges and Taxes										
Fines, penalties and forfeits		95 525	32 250	32 250	4 626	8 022	10 750	(2 728)	-25%	32 250
Licence and permits		1 338	1 507	1 507	176	605	502	103	20%	1 507
Transfers and subsidies - Operational		1 235 678	1 275 488	1 275 488	10 510	490 283	425 163	65 121	15%	1 275 488
Interest		172 226	150 408	150 408	15 631	63 452	50 136	13 316	27%	150 408
Fuel Levy		405 248	443 643	443 643		147 881	147 881			443 643
Operational Revenue										
Gains on disposal of Assets		49 142	9 900	9 900			3 300	(3 300)	-100%	9 900
Other Gains		20 883	1 385	1 385		86	462	(376)	-81%	1 385
Discontinued Operations										
		9 449 223	10 660 125	10 660 125	894 835	3 686 170	3 553 375	132 796	4%	10 660 125
<b>Total Revenue (excluding capital transfers and contributions)</b>										
<b>Expenditure By Type</b>										
Employee related costs		2 461 244	2 513 360	2 513 360	217 683	862 930	837 791	25 139	3%	2 513 360
Remuneration of councillors		74 552	79 728	79 728	6 150	23 796	26 576	(2 780)	-10%	79 728
Bulk purchases - electricity		3 032 518	2 569 190	2 569 190	392 083	1 312 940	856 397	456 543	53%	2 569 190
Inventory consumed		1 045 075	642 068	636 720	65 489	494 916	212 524	282 392	133%	636 720
Debt impairment		1 037 115	1 917 562	1 917 562	159 797	639 187	639 187	(0)	0%	1 917 562
Depreciation and amortisation		837 236	420 694	420 694	132 022	260 535	140 231	120 303	86%	420 694
Interest		162 903	27 072	27 072	10 577	14 921	9 024	5 897	65%	27 072
Contracted services		784 114	620 042	627 035	69 481	134 771	208 385	(73 614)	-35%	627 035
Transfers and subsidies		4 992	361	361			120	(120)	-100%	361
Irrecoverable debts written off		692 315			5 799	344 239		344 239	0%	
Operational costs		582 736	592 875	591 231	38 708	142 379	197 423	(55 044)	-28%	591 231
Losses on Disposal of Assets		77 552								
Other Losses		6 018	371 700	371 700		8	123 900	(123 894)	-100%	371 700
<b>Total Expenditure</b>		<b>10 798 370</b>	<b>9 754 653</b>	<b>9 754 653</b>	<b>1 097 789</b>	<b>4 230 620</b>	<b>3 251 558</b>	<b>979 062</b>	<b>30%</b>	<b>9 754 653</b>
<b>Surplus/(Deficit)</b>		<b>(1 349 148)</b>	<b>905 472</b>	<b>905 472</b>	<b>(202 953)</b>	<b>(544 450)</b>	<b>301 816</b>	<b>(846 267)</b>	<b>(0)</b>	<b>905 472</b>
Transfers and subsidies - capital (monetary allocations)		606 718	1 034 842	1 034 842	49 793	115 031	344 947	(229 916)	(0)	1 034 842
Transfers and subsidies - capital (in-kind)										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(742 429)</b>	<b>1 940 314</b>	<b>1 940 314</b>	<b>(153 160)</b>	<b>(429 419)</b>	<b>646 764</b>	<b>(1 076 183)</b>	<b>(0)</b>	<b>1 940 314</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(742 429)</b>	<b>1 940 314</b>	<b>1 940 314</b>	<b>(153 160)</b>	<b>(429 419)</b>	<b>646 764</b>	<b>(1 076 183)</b>	<b>(0)</b>	<b>1 940 314</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(742 429)</b>	<b>1 940 314</b>	<b>1 940 314</b>	<b>(153 160)</b>	<b>(429 419)</b>	<b>646 764</b>	<b>(1 076 183)</b>	<b>(0)</b>	<b>1 940 314</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		272 618	120 000	120 000	10 000	40 000	40 000			120 000
<b>Surplus/ (Deficit) for the year</b>		<b>(469 812)</b>	<b>2 060 314</b>	<b>2 060 314</b>	<b>(143 160)</b>	<b>(389 419)</b>	<b>686 764</b>	<b>(1 076 183)</b>	<b>(0)</b>	<b>2 060 314</b>



MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M04 October

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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	2 219	3 093	12 427	(9 335)	-75%	37 281
Vote 04 - Finance		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		47 783	249 840	249 840	2 580	4 005	83 280	(79 275)	-95%	249 840
Vote 06 - Planning And Economic Development		1 892	18 583	18 583	-	-	6 194	(6 194)	-100%	18 583
Vote 07 - Human Settlement		6 552	53 330	53 330	1 939	(1 101)	17 777	(18 878)	-106%	53 330
Vote 08 - Technical Services		150 034	253 765	253 765	21 075	48 393	84 588	(36 196)	-43%	253 765
Vote 09 - Water		56 445	138 715	138 715	13 559	19 754	46 238	(26 485)	-57%	138 715
Vote 10 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	13 000	13 000	-	-	4 333	(4 333)	-100%	13 000
Vote 12 - Centlec		156 671	278 845	278 845	28 671	48 256	92 948	(44 693)	-48%	278 845
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		(0)	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>435 837</b>	<b>1 043 359</b>	<b>1 043 359</b>	<b>70 041</b>	<b>122 398</b>	<b>347 787</b>	<b>(225 389)</b>	<b>-65%</b>	<b>1 043 359</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor		272	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		910	800	800	-	-	267	(267)	-100%	800
Vote 04 - Finance		1 295	-	-	-	-	-	-	-	-
Vote 05 - Community Services		3 672	24 292	24 292	-	-	8 097	(8 097)	-100%	24 292
Vote 06 - Planning And Economic Development		20 848	47 620	47 620	221	1 111	15 873	(14 762)	-93%	47 620
Vote 07 - Human Settlement		110 430	213 637	213 637	4 771	1 307	71 212	(69 905)	-98%	213 637
Vote 08 - Technical Services		1 006	-	-	-	(0)	-	(0)	#DIV/0!	-
Vote 09 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Miscellaneous		-	2 042	2 042	-	-	681	(681)	-100%	2 042
Vote 11 - Public Safety		702	8 130	8 130	-	-	2 710	(2 710)	-100%	8 130
Vote 12 - Centlec		-	-	-	-	-	-	-	-	-
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>139 135</b>	<b>296 521</b>	<b>296 521</b>	<b>4 993</b>	<b>2 419</b>	<b>98 841</b>	<b>(96 422)</b>	<b>-98%</b>	<b>296 521</b>
<b>Total Capital Expenditure</b>		<b>574 971</b>	<b>1 339 880</b>	<b>1 339 880</b>	<b>75 034</b>	<b>124 816</b>	<b>446 627</b>	<b>(321 811)</b>	<b>-72%</b>	<b>1 339 880</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>75 909</b>	<b>54 371</b>	<b>54 371</b>	<b>2 219</b>	<b>2 725</b>	<b>18 124</b>	<b>(15 399)</b>	<b>-85%</b>	<b>54 371</b>
Executive and council		3 057	4 700	4 700	-	-	1 567	(1 567)	-100%	4 700
Finance and administration		72 852	49 671	49 671	2 219	2 725	16 557	(13 832)	-84%	49 671
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>127 077</b>	<b>327 050</b>	<b>327 050</b>	<b>7 410</b>	<b>1 274</b>	<b>109 017</b>	<b>(107 743)</b>	<b>-99%</b>	<b>327 050</b>
Community and social services		2 173	7 500	7 500	-	-	2 500	(2 500)	-100%	7 500
Sport and recreation		7 221	30 953	30 953	700	1 068	10 318	(9 249)	-90%	30 953
Public safety		702	21 130	21 130	-	-	7 044	(7 044)	-100%	21 130
Housing		116 982	266 966	266 966	6 710	206	88 989	(88 783)	-100%	266 966
Health		-	500	500	-	-	167	(167)	-100%	500
<b>Economic and environmental services</b>		<b>135 907</b>	<b>390 743</b>	<b>390 743</b>	<b>4 281</b>	<b>7 008</b>	<b>130 248</b>	<b>(123 240)</b>	<b>-95%</b>	<b>390 743</b>
Planning and development		17 929	57 003	57 003	221	1 111	19 001	(17 890)	-94%	57 003
Road transport		117 977	333 740	333 740	4 060	5 897	111 247	(105 350)	-95%	333 740
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>236 079</b>	<b>564 217</b>	<b>564 217</b>	<b>61 124</b>	<b>113 810</b>	<b>188 072</b>	<b>(74 263)</b>	<b>-39%</b>	<b>564 217</b>
Energy sources		156 671	278 845	278 845	28 671	48 256	92 948	(44 693)	-48%	278 845
Water management		56 445	138 715	138 715	13 559	19 754	46 238	(26 485)	-57%	138 715
Waste water management		17 253	97 985	97 985	18 717	45 623	32 662	12 962	40%	97 985
Waste management		5 709	48 672	48 672	177	177	16 224	(16 047)	-99%	48 672
Other		-	3 500	3 500	-	-	1 167	(1 167)	-100%	3 500
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>574 971</b>	<b>1 339 880</b>	<b>1 339 880</b>	<b>75 034</b>	<b>124 816</b>	<b>446 627</b>	<b>(321 811)</b>	<b>-72%</b>	<b>1 339 880</b>
<b>Funded by:</b>										
National Government		438 103	1 019 284	1 019 284	56 574	87 588	339 762	(252 173)	-74%	1 019 284
Provincial Government		30 250	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-
Corporations, Higher Educ Institutions)		11 685	14 000	14 000	723	1 513	4 667	(3 154)	-68%	14 000
<b>Transfers recognised - capital</b>		<b>480 038</b>	<b>1 033 284</b>	<b>1 033 284</b>	<b>57 297</b>	<b>89 101</b>	<b>344 428</b>	<b>(255 327)</b>	<b>-74%</b>	<b>1 033 284</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>94 933</b>	<b>306 597</b>	<b>306 597</b>	<b>17 737</b>	<b>35 715</b>	<b>102 199</b>	<b>(66 484)</b>	<b>-65%</b>	<b>306 597</b>
<b>Total Capital Funding</b>		<b>574 971</b>	<b>1 339 880</b>	<b>1 339 880</b>	<b>75 034</b>	<b>124 816</b>	<b>446 627</b>	<b>(321 811)</b>	<b>-72%</b>	<b>1 339 880</b>

**MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M04 October**

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
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>										
1										
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-
01.9 - Transport Unit		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		16 458	37 281	37 281	2 219	3 093	12 427	(9 335)	-75%	37 281
03.17 - Facilities Management - Stadiums		5 722	15 153	15 153	-	368	5 051	(4 683)	-93%	15 153
03.20 - Administration Management		10 736	22 129	22 129	2 219	2 725	7 376	(4 651)	-63%	22 129
Vote 04 - Finance		-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		47 783	249 840	249 840	2 580	4 005	83 280	(79 275)	-95%	249 840
05.14 - Landfill Site Management		5 709	40 880	40 880	177	177	13 627	(13 450)	-99%	40 880
05.38 - Parks - Horticultural Central		-	500	500	-	-	167	(167)	-100%	500
05.39 - Parks - Horticultural North		-	3 300	3 300	700	700	1 100	(400)	-36%	3 300
05.41 - Parks - Horticultural East		-	3 000	3 000	-	-	1 000	(1 000)	-100%	3 000
05.47 - Transport Unit		42 074	202 160	202 160	1 702	3 127	67 387	(64 258)	-95%	202 160
Vote 06 - Planning And Economic Development		1 892	18 583	18 583	-	-	6 194	(6 194)	-100%	18 583
06.3 - Urban Design		-	14 083	14 083	-	-	4 694	(4 694)	-100%	14 083
06.18 - Tourism		-	3 500	3 500	-	-	1 167	(1 167)	-100%	3 500
06.20 - Smme's		417	-	-	-	-	-	-	-	-
06.22 - Business Operations		1 475	1 000	1 000	-	-	333	(333)	-100%	1 000
Vote 07 - Human Settlement		6 552	53 330	53 330	1 939	(1 101)	17 777	(18 878)	-108%	53 330
07.25 - Bloemfontein South		-	34 573	34 573	652	652	11 524	(10 872)	-84%	34 573
07.28 - Botshabelo		6 552	18 757	18 757	1 287	(1 753)	6 252	(8 006)	-128%	18 757
Vote 08 - Technical Services		150 034	253 765	253 765	21 075	48 393	84 588	(38 196)	-43%	253 765
08.9 - Engineering Services		74 897	131 580	131 580	2 358	2 769	43 860	(41 091)	-84%	131 580
08.11 - Fleet Maintenance		57 884	24 200	24 200	-	-	8 067	(8 067)	-100%	24 200
08.14 - Purification And Sanitation		17 253	97 985	97 985	18 717	45 623	32 662	12 962	40%	97 985
08.20 - Fleet Maintenance		-	-	-	-	-	-	-	-	-
Vote 09 - Water		56 445	138 715	138 715	13 559	19 754	46 238	(26 485)	-57%	138 715
09.2 - Bulk Water Services		25 675	94 488	94 488	6 706	9 628	31 496	(21 868)	-69%	94 488
09.4 - Water Demand Management		30 770	44 226	44 226	6 852	10 126	14 742	(4 616)	-31%	44 226
Vote 10 - Miscellaneous		-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	13 000	13 000	-	-	4 333	(4 333)	-100%	13 000
11.5 - Law Enforcement Operations		-	13 000	13 000	-	-	4 333	(4 333)	-100%	13 000
Vote 12 - Centlec		156 671	278 845	278 845	28 671	48 256	92 948	(44 693)	-48%	278 845
12.19 - Human Resource Management		-	100	100	-	-	33	(33)	-100%	100
12.20 - Human Resource Development		-	800	800	-	-	267	(267)	-100%	800
12.22 - Revenue And Customer Management		24 228	35 600	35 600	6 937	13 079	11 867	1 212	10%	35 600
12.23 - Trading Services		2 939	6 000	6 000	-	-	2 000	(2 000)	-100%	6 000
12.26 - Planning		89 848	135 560	135 560	15 173	18 905	45 187	(26 282)	-58%	135 560
12.27 - Network Services		16 161	25 585	25 585	4 376	7 728	8 528	(800)	-9%	25 585
12.28 - S/ Free State & Other Mun(Thaba Nchu & B		2 672	8 000	8 000	515	1 717	2 667	(950)	-36%	8 000
12.29 - Systems Utilisation & Process Engineerin		15 401	51 500	51 500	1 074	2 492	17 167	(14 674)	-85%	51 500
12.32 - Fleet & Security Management		101	9 000	9 000	-	298	3 000	(2 704)	-90%	9 000
12.33 - Power Generation		1 327	1 700	1 700	598	653	567	86	15%	1 700
12.34 - Facilities Management		643	5 000	5 000	-	3 159	1 667	1 492	90%	5 000
12.36 - Electricity Supply: Kopanong		2 657	-	-	-	227	-	227	#DIV0!	-
12.37 - Electricity Supply: Mohokare		693	-	-	-	-	-	-	-	-
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		(0)	-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>		<b>435 837</b>	<b>1 043 359</b>	<b>1 043 359</b>	<b>70 041</b>	<b>122 398</b>	<b>347 787</b>	<b>(225 369)</b>	<b>-65%</b>	<b>1 043 359</b>

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	-	-	267	(267)	-100%	800
03.12 - Occupational Health	-	500	500	-	-	167	(167)	-100%	500
03.18 - Safety And Loss Control	-	300	300	-	-	100	(100)	-100%	300
03.19 - Committee Services	95	-	-	-	-	-	-	-	-
03.20 - Administration Management	815	-	-	-	-	-	-	-	-
Vote 04 - Finance	1 295	-	-	-	-	-	-	-	-
04.17 - Acquisition And Control	-	-	-	-	-	-	-	-	-
04.18 - Accounting And Reporting	1 295	-	-	-	-	-	-	-	-
Vote 05 - Community Services	3 672	24 292	24 292	-	-	8 097	(8 097)	-100%	24 292
05.9 - Community Development	-	-	-	-	-	-	-	-	-
05.14 - Landfill Site Management	-	7 792	7 792	-	-	2 597	(2 597)	-100%	7 792
05.22 - Fire And Rescue Operations Bloemfontein	-	-	-	-	-	-	-	-	-
05.30 - Nature Resource Management - Nature Area	1 499	9 000	9 000	-	-	3 000	(3 000)	-100%	9 000
05.32 - Cemeteries Bloemfontein	2 173	7 500	7 500	-	-	2 500	(2 500)	-100%	7 500
05.38 - Parks - Horticultural Central	-	-	-	-	-	-	-	-	-
Vote 06 - Planning And Economic Development	20 848	47 620	47 620	221	1 111	15 873	(14 762)	-93%	47 620
06.3 - Urban Design	10 958	7 920	7 920	-	-	2 640	(2 640)	-100%	7 920
06.9 - Architectural Services	6 971	35 000	35 000	221	1 111	11 687	(10 555)	-90%	35 000
06.19 - Rural Development	2 367	3 700	3 700	-	-	1 233	(1 233)	-100%	3 700
06.20 - Smm's	-	1 000	1 000	-	-	333	(333)	-100%	1 000
06.21 - Cc Heading	551	-	-	-	-	-	-	-	-
Vote 07 - Human Settlement	110 430	213 637	213 637	4 771	1 307	71 212	(69 905)	-98%	213 637
07.2 - Administration	-	8 000	8 000	-	-	2 687	(2 687)	-100%	8 000
07.25 - Bloemfontein South	74 136	107 386	107 386	1 607	1 436	35 795	(34 359)	-96%	107 386
07.26 - Bloemfontein North	35 715	38 399	38 399	2 732	(561)	12 800	(13 360)	-104%	38 399
07.27 - Thaba Nchu	223	16 200	16 200	-	-	5 400	(5 400)	-100%	16 200
07.28 - Botshabelo	357	43 652	43 652	432	432	14 551	(14 119)	-97%	43 652
Vote 08 - Technical Services	1 006	-	-	-	(0)	-	(0)	#DIV/0!	-
08.9 - Engineering Services	1 006	-	-	-	(0)	-	(0)	#DIV/0!	-
Vote 09 - Water	-	-	-	-	-	-	-	-	-
Vote 10 - Miscellaneous	-	2 042	2 042	-	-	681	(681)	-100%	2 042
10.3 - Governmental Transfers	-	2 042	2 042	-	-	681	(681)	-100%	2 042
Vote 11 - Public Safety	702	8 130	8 130	-	-	2 710	(2 710)	-100%	8 130
11.2 - Traffic Operations	-	1 940	1 940	-	-	647	(647)	-100%	1 940
11.5 - Law Enforcement Operations	651	5 220	5 220	-	-	1 740	(1 740)	-100%	5 220
11.10 - Fire And Rescue Operations	50	970	970	-	-	323	(323)	-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	4 993	2 419	98 841	(96 422)	(0)	296 521
Total Capital Expenditure	574 971	1 339 880	1 339 880	75 034	124 816	446 627	(321 811)	(0)	1 339 880

**MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M04 October**

Description	Ref	2010/11	Budget Year 2011/12			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		(170 178)	1 453 363	1 453 363	965 092	1 453 363
Trade and other receivables from exchange transactions		1 537 305	1 850 379	1 850 379	1 181 838	1 850 379
Receivables from non-exchange transactions		473 280	707 636	707 636	572 303	707 636
Current portion of non-current receivables		828 518	5	5	828 518	5
Inventory		820 077	714 582	714 582	626 516	714 582
VAT		4 684 205	-	-	4 705 850	-
Other current assets		186 281	-	-	197 361	-
<b>Total current assets</b>		<b>8 359 487</b>	<b>4 725 964</b>	<b>4 725 964</b>	<b>9 077 478</b>	<b>4 725 964</b>
<b>Non current assets</b>						
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	20 651 922	16 576 927	20 651 922
Biological assets						
Living and non-living resources		-	3 234	3 234	-	3 234
Heritage assets		258 256	259 790	259 790	258 140	259 790
Intangible assets		133 634	148 510	149 510	133 091	149 510
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		9 009	22	22	9 048	22
Other non-current assets		2 253 559	57 066	57 066	2 293 559	57 066
<b>Total non current assets</b>		<b>23 068 917</b>	<b>22 756 591</b>	<b>22 756 591</b>	<b>20 874 231</b>	<b>22 756 591</b>
<b>TOTAL ASSETS</b>		<b>31 428 405</b>	<b>27 482 555</b>	<b>27 482 555</b>	<b>29 951 709</b>	<b>27 482 555</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		(287 024)	95 090	95 090	(325 051)	95 090
Consumer deposits		194 472	208 547	208 547	194 548	208 547
Trade and other payables from exchange transactions		4 951 535	2 177 041	2 177 041	4 703 886	2 177 041
Trade and other payables from non-exchange transactions		193 595	-	-	415 661	-
Provision		1 314 439	76 128	76 128	1 306 152	76 128
VAT		4 598 285	41 037	41 037	4 672 085	41 037
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>10 965 302</b>	<b>2 597 844</b>	<b>2 597 844</b>	<b>10 967 282</b>	<b>2 597 844</b>
<b>Non current liabilities</b>						
Financial liabilities		952 763	53 669	53 669	952 781	53 669
Provision		1 597 648	1 389 841	1 389 841	1 609 475	1 389 841
Long term portion of trade payables		-	554 987	554 987	-	554 987
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>2 550 410</b>	<b>1 998 498</b>	<b>1 998 498</b>	<b>2 562 257</b>	<b>1 998 498</b>
<b>TOTAL LIABILITIES</b>		<b>13 515 712</b>	<b>4 596 341</b>	<b>4 596 341</b>	<b>13 529 539</b>	<b>4 596 341</b>
<b>NET ASSETS</b>	<b>2</b>	<b>17 912 693</b>	<b>22 886 214</b>	<b>22 886 214</b>	<b>16 422 171</b>	<b>22 886 214</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		12 903 525	17 742 031	17 742 031	11 413 003	17 742 031
Reserves and funds		5 009 168	5 144 183	5 144 183	5 009 168	5 144 183
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>17 912 693</b>	<b>22 886 214</b>	<b>22 886 214</b>	<b>16 422 171</b>	<b>22 886 214</b>

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M04 October

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			
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		858 837	1 286 853	1 286 853	208 557	498 766	428 951	69 815	16%	1 286 853
Service charges		4 023 451	5 283 339	5 283 339	414 283	3 528 549	1 761 113	1 767 436	100%	5 283 339
Other revenue		8 076 407	609 573	609 573	411 536	1 284 869	203 191	1 081 679	532%	609 573
Transfers and Subsidies - Operational		1 198 093	1 275 488	1 275 488	-	612 022	425 163	186 859	44%	1 275 488
Transfers and Subsidies - Capital		709 664	1 034 842	1 034 842	-	234 071	344 947	(110 876)	-32%	1 034 842
Interest		79 308	587 556	587 556	6 125	21 867	195 852	(173 985)	-89%	587 556
Dividends		8	12	12	-	6	4	2	44%	12
<b>Payments</b>										
Suppliers and employees		(7 902 033)	(7 898 074)	(7 898 074)	(1 057 712)	(4 882 007)	(2 632 691)	2 249 315	-85%	(7 898 074)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>7 043 734</b>	<b>2 179 590</b>	<b>2 179 590</b>	<b>(17 212)</b>	<b>1 298 144</b>	<b>726 530</b>	<b>(571 614)</b>	<b>-79%</b>	<b>2 179 590</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		49 142	9 900	9 900	-	-	3 300	(3 300)	-100%	9 900
Decrease (increase) in non-current receivables		(42)	-	-	(10)	(39)	-	(39)	#DIV/0!	-
Decrease (increase) in non-current investments		(167)	-	-	-	(167)	-	(167)	#DIV/0!	-
<b>Payments</b>										
Capital assets		(574 971)	(1 339 880)	(1 339 880)	(75 034)	(124 816)	(446 627)	(321 810)	72%	(1 339 880)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(526 038)</b>	<b>(1 329 981)</b>	<b>(1 329 981)</b>	<b>(75 044)</b>	<b>(125 022)</b>	<b>(443 327)</b>	<b>(318 304)</b>	<b>72%</b>	<b>(1 329 981)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	95 090	95 090	-	-	31 697	(31 697)	-100%	95 090
Borrowing long term/refinancing		(15 837)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		58	(32 839)	(32 839)	57	175	(10 946)	11 123	-102%	(32 839)
<b>Payments</b>										
Repayment of borrowing		(148 770)	(155 247)	(155 247)	(32 805)	(38 027)	(51 749)	(13 722)	27%	(155 247)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(164 549)</b>	<b>(92 996)</b>	<b>(92 996)</b>	<b>(32 748)</b>	<b>(37 851)</b>	<b>(30 999)</b>	<b>6 852</b>	<b>-22%</b>	<b>(92 996)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>6 353 147</b>	<b>756 614</b>	<b>756 614</b>	<b>(125 004)</b>	<b>1 135 271</b>	<b>252 205</b>			<b>756 614</b>
Cash/cash equivalents at beginning:		(711 145)	(711 161)	(711 161)	2 937 951	(170 178)	(711 161)			(170 178)
Cash/cash equivalents at month/year end:		5 642 002	45 453	45 453	2 812 947	965 092	(458 956)			586 435

**MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M04 October**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
<b>1</b>	<b>Revenue By Source</b>			
	Property rates	17,258	Favourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	9,660	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	23,282	Unfavourable variance due to less water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	-16,051	Unfavourable variance but still on target	None. Performance is on target
	Service charges - refuse revenue	-2,687	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-1,576	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	31,984	Favourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	5,102	Favourable variance and still on target	None. Performance is on target
	Fines	-2,728	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	103	Favourable variance	None. Performance is on target
	Transfers recognised - operational	65,121	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	-1,839	Unfavourable variance	
	Gains on disposal of PPE	-3,300	Unfavourable variance but still on target	
<b>2</b>	<b>Expenditure By Type</b>			
	Employee related costs	25,139	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime and acting in vacant positions.
	Remuneration of councillors	-2,780	Unfavourable variance but still on target	Monitoring on overspend of allowances.
	Debt impairment	0	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	120,303	Unfavourable variance	Accrual of depreciation on a monthly basis.
	Finance charges	-2,424	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	-456,543	Electricity usage increased during the winter season,	None
	Other materials	282,392	Unfavourable variance - Bulk water purchases	Effective and efficient implementation of cost containment policy,
	Contracted services	5,897	Unfavourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-73,614	Favourable variance	None
	Other expenditure	-44,525	Favourable variance	None
<b>3</b>	<b>Capital Expenditure</b>			
	Projects	-321,811	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
<b>7</b>	<b>Municipal Entities</b>			
	Revenue	-13,605	Unfavourable variance - less revenue collected than anticipated	Effective and efficient implementation of revenue management policies,
	Expenditure	468,368	Unfavourable variance - more spent than targeted	Monitor of spending on services and effective implementation of cost containment policy
	Capital	-44,693	Unfavourable variance	Improvement on capital spending and implementation of projects.

**MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October**

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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,1%	4,6%	4,6%	3,5%	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%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32,4%	10,2%	10,2%	35,0%	10,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	76,2%	181,9%	181,9%	73,7%	181,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		-1,6%	55,9%	55,9%	-0,3%	55,9%
<b>Revenue Management</b>							
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%	75,7%	24,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other indicators</b>							
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%	23,4%	23,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6,3%	5,1%	5,1%	5,1%	5,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10,6%	4,2%	4,2%	4,0%	1,0%
<b>IDP regulation financial viability indicators</b>							
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 - M04 October

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	402 258	151 673	141 329	141 012	197 630	92 930	616 829	2 443 928	4 187 589	3 492 329	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	102 649	33 066	24 798	16 515	16 197	12 660	61 771	708 458	976 114	815 601	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	381 388	90 367	64 611	60 742	55 369	49 113	240 111	1 273 703	2 215 414	1 679 038	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	106 013	27 072	24 685	24 468	22 005	21 937	121 630	808 311	1 156 720	966 950	-	-
Receivables from Exchange Transactions - Waste Management	1600	27 957	10 508	10 056	9 289	9 020	8 801	49 909	386 897	512 436	463 916	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	142 254	64 341	63 357	61 883	61 456	59 456	330 149	1 691 009	2 473 907	2 203 954	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	20 103	7 667	60 951	3 074	3 169	4 782	15 869	272 939	388 553	299 632	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>1 182 633</b>	<b>384 693</b>	<b>389 787</b>	<b>316 983</b>	<b>365 446</b>	<b>249 678</b>	<b>1 436 269</b>	<b>7 585 245</b>	<b>11 910 734</b>	<b>9 953 620</b>	-	-
<b>2023/24 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	328 166	64 437	50 096	45 730	75 150	37 919	162 698	770 364	1 534 562	1 091 861	-	-
Commercial	2300	274 040	78 179	113 340	49 964	51 844	46 630	295 661	1 367 666	2 277 544	1 811 985	-	-
Households	2400	580 427	242 077	226 349	221 289	238 452	164 930	977 889	5 447 215	8 098 628	7 049 775	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>1 182 633</b>	<b>384 693</b>	<b>389 787</b>	<b>316 983</b>	<b>365 446</b>	<b>249 678</b>	<b>1 436 269</b>	<b>7 585 245</b>	<b>11 910 734</b>	<b>9 953 620</b>	-	-

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year				
R thousands													
<b>Creditors Age Analysis By Customer Type</b>													
Bulk Electricity	0100	184 932	-	-	-	-	-	-	-	-	-	184 932	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	42 193	-	-	-	-	-	-	-	-	-	42 193	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	57 271	-	-	-	-	-	-	-	-	-	57 271	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	24 775	29	7	-	-	-	-	-	-	-	24 811	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>309 171</b>	<b>29</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>309 208</b>	<b>-</b>



MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Absa Call Account 1		daily	call account	No	Fixed	8,30%	0			29 948 933	176 781			30 125 713
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			137 329 002		65 011 934		72 317 069
Nedbank Call 2		daily	call account	No	Variable	8,30%	0			87 146 975		41 624 122		45 524 853
Nedbank Call 3		daily	call account	No	Variable	8,30%	0			216 652 167		34 852 610		181 799 557
Nedbank Call 4		daily	call account	No	Variable	8,30%	0			114 517 425		49 541 618		64 975 807
Nedbank Call 5		daily	call account	No	Variable	8,30%	0			80 125 003	541 008			80 666 011
Nedbank Call 6		daily	call account	No	Variable	8,30%	0			195 831 759		2 398 771		193 432 988
Nedbank Call 7		daily	call account	No	Variable	8,30%	0			22 500 749	14 155 244			36 655 993
Absa Call Account 1		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30					
First National Bank Call		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30					
Nedbank Call		daily	call account	Yes	Variable	8,30%	0	0	2019/06/30	144 176 225		7 963 705		136 212 520
Standard Bank Call 1		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30					
Absa 1 Day Account - Centlec		2013/02/28	Call	No	Variable	5,54%	0	0	2019/06/30					
Absa Dynamic Fixed Deposit - Centlec		2017/07/31	12 Months	No	Variable	5,54%	0	0	2019/06/30					
Standard Bank - Centlec		2019/02/28	12 Months	No	Variable	5,54%	0	0	2019/06/30					
Municipality sub-total										1 028 230 237	14 873 033	201 392 760		841 710 510
Entities														
Absa - 1 Day Account		February 2013	Call Account						n/a	5 873 529	88 240	3 000 000	28 400 000	31 361 769
Entities sub-total										5 873 529		3 000 000	28 400 000	31 361 769
TOTAL INVESTMENTS AND INTEREST	2									1 034 103 767	14 873 033	204 392 760	28 400 000	873 072 280

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		1 229 392	1 249 834	1 249 834	10 437	490 121	416 611	73 509	17,6%	1 249 834
Energy Efficiency and Demand Side Management Grant		7 391	-	-	-	-	-	-	-	-
Equitable Share		1 037 664	1 113 938	1 113 938	-	464 141	371 313	92 828	25,0%	1 113 938
Expanded Public Works Programme Integrated Grant		1 263	1 839	1 839	182	320	613	(293)	-47,8%	1 839
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		2 200	2 000	2 000	31	229	667	(437)	-65,6%	2 000
Metro Informal Settlements Partnership Grant	3	-	3 458	3 458	-	-	1 153	(1 153)	-100,0%	3 458
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	40 000	40 000	2 244	3 998	13 333	(9 335)	-70,0%	40 000
Programme and Project Preparation Support Grant		7 138	10 000	10 000	-	-	3 333	(3 333)	-100,0%	10 000
Public Transport Network Grant		36 046	64 526	64 526	7 979	21 432	21 509	(77)	-0,4%	64 526
Urban Settlement Development Grant		137 690	14 073	14 073	-	-	4 691	(4 691)	-100,0%	14 073
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		6 286	25 654	25 654	73	163	8 551	(8 389)	-98,1%	25 654
Free State Arts and Cultural Council		5 544	4 000	4 000	-	-	1 333	(1 333)	-100,0%	4 000
National Skills Fund		742	21 654	21 654	73	163	7 218	(7 055)	-97,7%	21 654
<b>Total Operating Transfers and Grants</b>	5	<b>1 235 678</b>	<b>1 275 488</b>	<b>1 275 488</b>	<b>10 510</b>	<b>490 283</b>	<b>425 163</b>	<b>65 121</b>	<b>15,3%</b>	<b>1 275 488</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		571 468	1 019 284	1 019 284	49 274	113 964	339 761	(225 798)	-66,5%	1 019 284
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		161 484	298 544	298 544	9 882	28 267	99 515	(71 248)	-71,6%	298 544
Municipal Disaster Relief Grant		1 157	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		16 908	2 042	2 042	-	-	681	(681)	-100,0%	2 042
Public Transport Network Grant		42 074	202 160	202 160	1 702	3 251	67 387	(64 136)	-95,2%	202 160
Urban Settlement Development Grant		349 845	516 538	516 538	37 689	82 445	172 179	(89 734)	-52,1%	516 538
<b>Provincial Government:</b>		30 931	-	-	-	-	-	-	-	-
Infrastructure Grant		30 931	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		4 319	15 558	15 558	520	1 067	5 186	(4 119)	-79,4%	15 558
[insert description]		-	-	-	-	-	-	-	-	-
Developers Contribution		4 319	15 558	15 558	520	1 067	5 186	(4 119)	-79,4%	15 558
Unspecified		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>606 718</b>	<b>1 034 842</b>	<b>1 034 842</b>	<b>49 793</b>	<b>115 031</b>	<b>344 947</b>	<b>(229 916)</b>	<b>-66,7%</b>	<b>1 034 842</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>1 842 396</b>	<b>2 310 330</b>	<b>2 310 330</b>	<b>60 304</b>	<b>605 314</b>	<b>770 110</b>	<b>(164 798)</b>	<b>-21,4%</b>	<b>2 310 330</b>

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		526 125	368 426	368 326	29 757	131 509	122 798	8 711	7,1%	368 326
Equitable Share		220 404	232 530	232 430	19 936	80 082	77 499	2 583	3,3%	232 430
Expanded Public Works Programme Integrated Grant		1 454	1 839	1 839	182	320	613	(293)	-47,8%	1 839
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		104 106	2 000	2 000	31	27 510	667	26 843	4026,5%	2 000
Metro Informal Settlements Partnership Grant		12 134	3 458	3 458	38	38	1 153	(1 115)	-96,7%	3 458
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		19 402	40 000	40 000	2 244	3 998	13 333	(9 335)	-70,0%	40 000
Programme and Project Preparation Support Grant		6 276	10 000	10 000	-	-	3 333	(3 333)	-100,0%	10 000
Public Transport Network Grant		33 381	64 526	64 526	7 326	19 561	21 509	(1 948)	-9,1%	64 526
Urban Settlement Development Grant		128 967	14 073	14 073	-	-	4 691	(4 691)	-100,0%	14 073
<b>Provincial Government:</b>		450	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		450	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		5 498	25 654	25 604	73	163	8 541	(8 379)	-98,1%	25 604
Free State Arts and Cultural Council		4 821	4 000	4 000	-	-	1 333	(1 333)	-100,0%	4 000
National Skills Fund		677	21 654	21 604	73	163	7 208	(7 045)	-97,7%	21 604
<b>Total operating expenditure of Transfers and Grants:</b>		532 072	394 080	393 930	29 831	131 672	131 340	333	0,3%	393 930
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		438 103	1 019 284	1 019 284	56 574	87 588	339 762	(252 173)	-74,2%	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	12 362	9 104	99 515	(90 411)	-90,9%	298 544
Municipal Disaster Relief Grant		1 006	-	-	-	(0)	-	(0)	-	-
Neighbourhood Development Partnership Grant		-	2 042	2 042	-	-	681	(681)	-100,0%	2 042
Public Transport Network Grant		42 074	202 160	202 160	1 702	3 127	67 387	(64 259)	-95,4%	202 160
Urban Settlement Development Grant		290 433	516 538	516 538	42 510	75 357	172 179	(96 822)	-56,2%	516 538
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Infrastructure Grant		30 250	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		11 685	14 000	14 000	723	1 513	4 667	(3 154)	-67,6%	14 000
Developers Contribution		10 848	14 000	14 000	723	1 489	4 667	(3 177)	-68,1%	14 000
Unspecified		838	-	-	-	24	-	24	-	-
<b>Total capital expenditure of Transfers and Grants</b>		449 788	1 033 284	1 033 284	57 297	89 101	344 428	(255 327)	-74,1%	1 033 284
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		981 860	1 427 364	1 427 214	87 128	220 773	475 768	(254 994)	-53,6%	1 427 214

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		54 553	56 869	56 869	4 443	17 183	18 956	(1 774)	-9%	56 869
Pension and UIF Contributions		705	1 075	1 075	50	206	358	(153)	-43%	1 075
Medical Aid Contributions		465	520	520	39	154	173	(19)	-11%	520
Motor Vehicle Allowance		-	894	894	-	-	298	(298)	-100%	894
Cellphone Allowance		4 662	4 805	4 805	404	1 558	1 602	(44)	-3%	4 805
Housing Allowances		18	85	85	-	-	28	(28)	-100%	85
Other benefits and allowances		14 148	15 480	15 480	1 213	4 695	5 160	(464)	-9%	15 480
<b>Sub Total - Councillors</b>		<b>74 552</b>	<b>79 728</b>	<b>79 728</b>	<b>6 150</b>	<b>23 796</b>	<b>26 576</b>	<b>(2 780)</b>	<b>-10%</b>	<b>79 728</b>
% Increase	4		6,9%	6,9%						6,9%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		6 442	13 484	13 014	1 089	6 567	4 385	2 182	50%	13 014
Pension and UIF Contributions		11	19	19	23	27	6	21	334%	19
Medical Aid Contributions		92	462	462	17	69	154	(85)	-55%	462
Performance Bonus		-	610	610	87	87	203	(117)	-57%	610
Motor Vehicle Allowance		80	2 677	2 677	56	181	892	(711)	-80%	2 677
Cellphone Allowance		63	150	150	11	44	50	(6)	-12%	150
Other benefits and allowances		0	1	1	0	0	0	(0)	-1%	1
Acting and post related allowance		235	-	-	39	157	-	157	#DIV/0!	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 925</b>	<b>17 403</b>	<b>16 933</b>	<b>1 322</b>	<b>7 132</b>	<b>5 691</b>	<b>1 441</b>	<b>25%</b>	<b>16 933</b>
% Increase	4		151,3%	144,5%						144,5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		1 037 396	1 211 984	1 182 415	92 606	371 889	398 970	(25 080)	-6%	1 182 415
Pension and UIF Contributions		191 086	214 887	214 887	16 785	66 933	71 630	(4 697)	-7%	214 887
Medical Aid Contributions		108 807	117 785	117 785	9 394	37 192	39 262	(2 070)	-5%	117 785
Overtime		198 926	79 793	82 464	19 234	68 784	27 017	41 767	155%	82 464
Performance Bonus		82 639	93 187	93 087	6 691	27 331	31 029	(3 698)	-12%	93 087
Motor Vehicle Allowance		120 283	136 168	136 168	10 395	42 075	45 390	(3 314)	-7%	136 168
Cellphone Allowance		2 388	2 635	2 635	184	795	879	(84)	-10%	2 635
Housing Allowances		5 896	6 646	6 729	514	2 047	2 237	(190)	-8%	6 729
Other benefits and allowances		25 304	23 661	23 661	2 323	9 237	7 888	1 350	17%	23 661
Payments in lieu of leave		55 310	35 299	35 299	2 942	11 768	11 766	(0)	0%	35 299
Long service awards		21 641	15 092	15 242	478	3 010	5 072	(2 062)	-41%	15 242
Post-retirement benefit obligations		48 687	52 265	52 265	4 499	17 959	17 422	538	3%	52 265
Acting and post related allowance		53 875	1 418	28 653	4 968	19 991	7 160	12 831	179%	28 653
<b>Sub Total - Other Municipal Staff</b>		<b>1 952 235</b>	<b>1 990 821</b>	<b>1 991 291</b>	<b>171 032</b>	<b>679 011</b>	<b>663 720</b>	<b>15 290</b>	<b>2%</b>	<b>1 991 291</b>
% Increase	4		2,0%	2,0%						2,0%
<b>Total Parent Municipality</b>		<b>2 033 711</b>	<b>2 087 951</b>	<b>2 087 951</b>	<b>178 504</b>	<b>709 939</b>	<b>695 987</b>	<b>13 952</b>	<b>2%</b>	<b>2 087 951</b>
			2,7%	2,7%						2,7%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		954	1 277	1 277	90	515	426	89	21%	1 277
<b>Sub Total - Executive members Board</b>		<b>954</b>	<b>1 277</b>	<b>1 277</b>	<b>90</b>	<b>515</b>	<b>426</b>	<b>89</b>	<b>21%</b>	<b>1 277</b>
% Increase	4		33,9%	33,9%						33,9%
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		6 477	14 149	14 149	336	1 343	4 716	(3 373)	-72%	14 149
Pension and UIF Contributions		10	-	-	0	1	-	1	#DIV/0!	-
Motor Vehicle Allowance		1 478	-	-	-	-	-	-	-	-
Cellphone Allowance		73	162	162	4	17	54	(37)	-68%	162
Other benefits and allowances		0	-	-	0	0	-	0	#DIV/0!	-
<b>Sub Total - Senior Managers of Entities</b>		<b>8 035</b>	<b>14 311</b>	<b>14 311</b>	<b>340</b>	<b>1 362</b>	<b>4 770</b>	<b>(3 409)</b>	<b>-71%</b>	<b>14 311</b>
% Increase	4		78,1%	78,1%						78,1%
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		287 110	288 448	288 448	26 503	104 575	96 149	8 426	9%	288 448
Pension and UIF Contributions		53 349	51 158	51 158	4 809	19 158	17 053	2 105	12%	51 158
Medical Aid Contributions		29 845	46 240	46 240	2 705	10 784	15 413	(4 649)	-30%	46 240
Overtime		58 448	37 872	37 872	3 857	16 443	12 624	3 819	30%	37 872
Performance Bonus		20 559	20 567	20 567	1 994	7 351	6 856	495	7%	20 567
Motor Vehicle Allowance		28 379	23 673	23 673	3 748	11 482	7 891	3 591	46%	23 673
Cellphone Allowance		789	1 808	1 808	134	498	603	(104)	-17%	1 808
Housing Allowances		1 968	10 993	10 993	181	719	3 664	(2 946)	-80%	10 993
Other benefits and allowances		11 142	8 790	8 790	856	3 588	2 930	658	22%	8 790
Payments in lieu of leave		1 103	-	-	-	-	-	-	-	-
Long service awards		-	-	-	13	13	-	13	0%	-
Acting and post related allowance		404	-	-	101	320	-	320	0%	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		<b>493 096</b>	<b>489 549</b>	<b>489 549</b>	<b>44 898</b>	<b>174 911</b>	<b>163 184</b>	<b>11 727</b>	<b>7%</b>	<b>489 549</b>
% Increase	4		-0,7%	-0,7%						-0,7%
<b>Total Municipal Entities</b>		<b>502 085</b>	<b>505 137</b>	<b>505 137</b>	<b>45 329</b>	<b>176 787</b>	<b>168 380</b>	<b>8 408</b>	<b>5%</b>	<b>505 137</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>2 535 796</b>	<b>2 593 088</b>	<b>2 593 088</b>	<b>223 832</b>	<b>866 726</b>	<b>864 367</b>	<b>22 359</b>	<b>3%</b>	<b>2 593 088</b>
% Increase	4		2,3%	2,3%						2,3%
<b>TOTAL MANAGERS AND STAFF</b>		<b>2 460 291</b>	<b>2 512 083</b>	<b>2 512 083</b>	<b>217 592</b>	<b>862 415</b>	<b>837 365</b>	<b>25 049</b>	<b>3%</b>	<b>2 512 083</b>

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	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
<b>Cash Receipts By Source</b>																
Property rates		83 578	75 286	74 202	76 200	107 238	107 238	107 238	107 238	107 238	107 238	107 238	226 822	1 286 853	1 452 623	1 609 665
Service charges - Electricity revenue		329 404	373 554	320 467	277 187	285 848	285 848	285 848	285 848	285 848	285 848	285 848	128 610	3 430 181	3 917 091	4 353 914
Service charges - Water revenue		38 375	41 689	49 467	48 378	101 229	101 229	101 229	101 229	101 229	101 229	101 229	328 238	1 214 753	1 459 027	1 709 869
Service charges - Waste Water Management		26 050	26 701	27 321	26 405	39 293	39 293	39 293	39 293	39 293	39 293	39 293	89 989	471 518	550 404	625 156
Service charges - Waste Management		8 315	10 139	10 367	9 897	13 907	13 907	13 907	13 907	13 907	13 907	13 907	30 789	166 887	194 806	221 265
Rental of facilities and equipment		76	532	66	68	4 640	4 640	4 640	4 640	4 640	4 640	4 640	22 457	55 676	59 573	63 743
Interest earned - external investments		7 053	8 444	902	14 844	6 520	6 520	6 520	6 520	6 520	6 520	6 520	1 359	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	207 111	509 315	534 298	518 266
Dividends received		-	4	1	-	1	1	1	1	1	1	1	(1)	12	13	13
Fines, penalties and forfeits		522	535	1 198	4 310	2 688	2 688	2 688	2 688	2 688	2 688	2 688	6 873	32 250	35 193	38 412
Licences and permits		148	139	142	176	126	126	126	126	126	126	126	23	1 507	1 657	1 823
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		483 695	3 056	-	14 819	106 291	106 291	106 291	106 291	106 291	106 291	106 291	29 884	1 275 488	1 335 575	1 441 154
Other revenue		1 059 454	1 044 324	475 431	554 642	43 345	43 345	43 345	43 345	43 345	43 345	43 345	(2 917 126)	520 140	586 436	666 407
<b>Cash Receipts by Source</b>		<b>2 036 670</b>	<b>1 589 517</b>	<b>959 594</b>	<b>1 026 935</b>	<b>753 569</b>	<b>753 569</b>	<b>753 569</b>	<b>753 569</b>	<b>753 569</b>	<b>753 569</b>	<b>753 569</b>	<b>(1 844 874)</b>	<b>9 042 822</b>	<b>10 208 831</b>	<b>11 329 821</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		234 071	90 673	-	-	84 940	84 940	84 940	84 940	84 940	84 940	84 940	99 958	1 019 284	1 017 883	1 066 327
Transfers and subsidies - capital (monetary allocations) (Net / Prov Departm 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	6 492	15 558	16 274	17 066
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	825	825	825	825	825	825	825	4 125	9 900	10 355	10 821
Short term loans		-	-	-	-	7 924	7 924	7 924	7 924	7 924	7 924	7 924	39 621	95 090	53 669	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	(406)	499	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(13 776)	(32 839)	(4 171)	(4 254)
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(10)	(10)	(10)	(10)	-	-	-	-	-	-	-	39	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>2 270 732</b>	<b>1 680 180</b>	<b>959 178</b>	<b>1 027 425</b>	<b>845 818</b>	<b>845 818</b>	<b>845 818</b>	<b>845 818</b>	<b>845 818</b>	<b>845 818</b>	<b>845 818</b>	<b>(1 708 425)</b>	<b>10 149 815</b>	<b>11 302 642</b>	<b>12 419 721</b>
<b>Cash Payments by Type</b>																
Employee related costs		32 978	123 987	(56 238)	(37 653)	209 447	209 447	209 447	209 447	209 447	209 447	209 447	984 160	2 513 360	2 589 841	2 708 213
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		(186 379)	(172 100)	(144 903)	(131 433)	246 214	246 214	246 214	246 214	246 214	246 214	246 214	1 867 885	2 954 569	3 090 479	3 229 551
Acquisitions - water & other inventory		168 552	59 946	88 570	112 878	97 774	97 774	97 774	97 774	97 774	97 774	97 774	58 925	1 173 290	1 040 822	932 878
Contracted services		52 080	23 421	29 866	9 946	59 421	59 421	59 421	59 421	59 421	59 421	59 421	162 770	713 049	787 652	824 345
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		604 920	692 690	426 778	1 022 975	45 317	45 317	45 317	45 317	45 317	45 317	45 317	(2 520 776)	543 806	582 495	621 216
<b>Cash Payments by Type</b>		<b>670 151</b>	<b>727 944</b>	<b>344 093</b>	<b>975 712</b>	<b>658 173</b>	<b>658 173</b>	<b>658 173</b>	<b>658 173</b>	<b>658 173</b>	<b>658 173</b>	<b>658 173</b>	<b>572 964</b>	<b>7 898 074</b>	<b>8 091 090</b>	<b>8 316 202</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		12 036	11 346	26 400	75 034	111 657	111 657	111 657	111 657	111 657	111 657	111 657	433 467	1 338 880	1 349 993	1 388 556
Repayment of borrowing		1 692	1 766	1 764	32 805	12 937	12 937	12 937	12 937	12 937	12 937	12 937	26 659	155 247	95 060	53 669
Other Cash Flows/Payments		3 128	835	806	540	-	-	-	-	-	-	-	(5 309)	-	-	-
<b>Total Cash Payments by Type</b>		<b>687 006</b>	<b>741 891</b>	<b>373 064</b>	<b>1 084 092</b>	<b>782 767</b>	<b>782 767</b>	<b>782 767</b>	<b>782 767</b>	<b>782 767</b>	<b>782 767</b>	<b>782 767</b>	<b>1 027 781</b>	<b>9 393 202</b>	<b>9 536 172</b>	<b>9 758 468</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>1 583 725</b>	<b>938 289</b>	<b>586 115</b>	<b>(56 667)</b>	<b>63 051</b>	<b>63 051</b>	<b>63 051</b>	<b>63 051</b>	<b>63 051</b>	<b>63 051</b>	<b>63 051</b>	<b>(2 736 206)</b>	<b>756 614</b>	<b>1 766 470</b>	<b>2 661 253</b>
Cash/cash equivalents at the monthly/year beginning:		(170 178)	1 413 547	2 351 836	2 537 951	2 881 283	2 944 335	3 007 386	3 070 437	3 133 488	3 196 539	3 259 590	3 322 641	(170 178)	586 435	2 352 905
Cash/cash equivalents at the month/year end:		1 413 547	2 351 836	2 937 951	2 881 283	2 944 335	3 007 386	3 070 437	3 133 488	3 196 539	3 259 590	3 322 641	586 435	586 435	2 352 905	5 014 158

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M04 October

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									
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		1 255	-	-	126	397	-	397	#DIV/0!	-
Service charges - Water		1 293 275	1 439 110	1 439 110	132 973	502 985	479 703	23 282	5%	1 439 110
Service charges - Waste Water Management		474 464	558 604	558 604	67 096	170 151	186 201	(16 051)	-9%	558 604
Service charges - Waste management		181 028	197 710	197 710	15 736	63 216	65 903	(2 687)	-4%	197 710
Sale of Goods and Rendering of Services		20 424	55 129	55 129	4 131	15 843	18 376	(2 534)	-14%	55 129
Agency services										
Interest										
Interest earned from Receivables		537 421	476 659	476 659	49 184	190 407	158 886	31 521	20%	476 659
Interest earned from Current and Non Current Assets		75 806	72 553	72 553	14 551	29 665	24 184			72 553
Dividends		8	12	12	-	6	4	2	44%	12
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		54 518	48 414	48 414	3 444	14 562	16 138	(1 576)	-10%	48 414
Licence and permits										
Operational Revenue		31 290	38 188	38 188	3 141	12 098	12 729	(632)	-5%	38 188
<b>Non-Exchange Revenue</b>										
Property rates		1 467 702	1 654 053	1 654 053	303 757	568 609	551 351			1 654 053
Surcharges and Taxes										
Fines, penalties and forfeits		92 918	27 022	27 022	4 314	6 603	9 007	(2 405)	-27%	27 022
Licences or permits		1 338	1 507	1 507	176	605	502			1 507
Transfer and subsidies - Operational		1 228 287	1 275 488	1 275 488	10 510	490 283	425 163			1 275 488
Interest		172 226	150 408	150 408	15 631	63 452	50 136			150 408
Fuel Levy		405 248	443 643	443 643	-	147 881	147 881			443 643
Operational Revenue		-	-	-	-	-	-			-
Gains on disposal of Assets		46 298	-	-	-	-	-			-
Other Gains		15 990	-	-	-	-	-			-
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>6 099 496</b>	<b>6 438 502</b>	<b>6 438 502</b>	<b>624 771</b>	<b>2 276 763</b>	<b>2 146 167</b>	<b>130 596</b>	<b>6%</b>	<b>6 438 502</b>
<b>Expenditure By Type</b>										
Employee related costs		1 959 160	2 008 223	2 008 223	172 354	686 143	689 411	16 731	2%	2 008 223
Remuneration of councillors		74 552	79 728	79 728	6 150	23 796	26 576	(2 780)	-10%	79 728
Bulk purchases - electricity										
Inventory consumed		978 903	567 657	562 309	53 666	467 606	187 720	279 886	149%	562 309
Debt impairment		857 877	1 600 000	1 600 000	133 333	533 333	533 333	(0)	0%	1 600 000
Depreciation and amortisation		593 380	327 194	327 194	46 503	186 012	109 065	76 948	71%	327 194
Interest		162 650	27 016	27 016	10 572	14 903	9 005	5 897	65%	27 016
Contracted services		642 302	455 281	462 274	51 921	86 551	153 464	(66 913)	-44%	462 274
Transfers and subsidies		-	361	361	-	-	120	(120)	-100%	361
Irrecoverable debts written off		692 315	-	-	5 799	344 239	-	344 239	#DIV/0!	-
Operational costs		434 251	327 687	326 043	24 380	89 734	109 026	(19 293)	-18%	326 043
Losses on disposal of Assets		77 552	-	-	-	-	-			-
Other Losses		1 996	371 700	371 700	-	-	123 900			371 700
<b>Total Expenditure</b>		<b>6 474 938</b>	<b>5 764 847</b>	<b>5 764 847</b>	<b>504 679</b>	<b>2 432 317</b>	<b>1 921 622</b>	<b>510 695</b>	<b>27%</b>	<b>5 764 847</b>
<b>Surplus/(Deficit)</b>		<b>(375 442)</b>	<b>673 654</b>	<b>673 654</b>	<b>120 092</b>	<b>(155 554)</b>	<b>224 545</b>	<b>(380 099)</b>	<b>-169%</b>	<b>673 654</b>
Transfers and subsidies - capital (monetary allocations)		557 613	984 224	984 224	49 274	113 964	-	113 964	#DIV/0!	984 224
Transfers and subsidies - capital (in-kind)										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>182 171</b>	<b>1 657 878</b>	<b>1 657 878</b>	<b>169 366</b>	<b>(41 590)</b>	<b>224 545</b>	<b>(266 135)</b>	<b>-119%</b>	<b>1 657 878</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>182 171</b>	<b>1 657 878</b>	<b>1 657 878</b>	<b>169 366</b>	<b>(41 590)</b>	<b>224 545</b>	<b>(266 135)</b>	<b>-119%</b>	<b>1 657 878</b>

**MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M04 October**

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Municipal Entity</b>										
<i>Centlec</i>		3 398 832	4 272 241	4 272 241	270 584	1 410 475	1 424 080	(13 605)	-1%	4 272 241
<b>Total Operating Revenue</b>	1	3 398 832	4 272 241	4 272 241	270 584	1 410 475	1 424 080	(13 605)	-1%	4 272 241
<b>Expenditure By Municipal Entity</b>										
<i>Centlec</i>		4 323 433	3 989 806	3 989 806	593 110	1 798 304	1 329 936	468 368	35%	3 989 806
<b>Total Operating Expenditure</b>	2	4 323 433	3 989 806	3 989 806	593 110	1 798 304	1 329 936	468 368	35%	3 989 806
<b>Surplus/ (Deficit) for the yr/period</b>		(924 601)	282 436	282 436	(322 526)	(387 829)	94 144	454 762	483%	282 436
<b>Capital Expenditure By Municipal Entity</b>										
<i>Centlec</i>		156 671	278 845	278 845	28 671	48 256	92 948	(44 693)	-48%	278 845
<b>Total Capital Expenditure</b>	3	156 671	278 845	278 845	28 671	48 256	92 948	(44 693)	-48%	278 845

**MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M04 October**

Month	Budget Year 2024/25									
	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget	
<b>R thousands</b>										
<b>Monthly expenditure performance trend</b>										
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	26 400	26 400	334 970	308 570	92,1%	2%	
October	47 746	111 657	111 657	75 034	75 034	446 627	371 593	83,2%	6%	
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%	-	
<b>Total Capital expenditure</b>	<b>551 273</b>	<b>1 339 880</b>	<b>1 339 880</b>	<b>124 816</b>						

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		261 326	655 454	664 955	35 229	48 663	221 585	172 922	78,0%	664 955
Roads Infrastructure		103 218	133 520	133 520	1 989	2 401	44 507	42 106	94,6%	133 520
Road Structures		103 218	133 520	133 520	1 989	2 401	44 507	42 106	94,6%	133 520
Storm water Infrastructure		-	2 196	2 196	-	-	732	732	100,0%	2 196
Drainage Collection		-	2 196	2 196	-	-	732	732	100,0%	2 196
Electrical Infrastructure		113 066	176 410	176 410	20 957	34 233	58 803	24 570	41,8%	176 410
Power Plants		-	5 000	5 000	-	-	1 667	1 667	100,0%	5 000
HV Substations		101	14 300	14 300	-	296	4 767	4 471	93,8%	14 300
MV Networks		1 124	6 000	6 000	1 311	1 311	2 000	689	34,4%	6 000
LV Networks		111 841	151 110	151 110	19 646	32 626	50 370	17 744	35,2%	151 110
Water Supply Infrastructure		22 255	119 430	120 930	4 471	1 202	39 977	38 775	97,0%	120 930
Bulk Mains		8 094	25 208	25 208	-	-	8 403	8 403	100,0%	25 208
Distribution		14 161	94 222	95 722	4 471	1 202	31 574	30 372	96,2%	95 722
Sanitation Infrastructure		17 076	172 225	170 226	7 635	9 825	57 009	47 183	82,8%	170 226
Reticulation		17 076	172 225	170 226	7 635	9 825	57 009	47 183	82,8%	170 226
Solid Waste Infrastructure		5 709	51 672	61 672	177	1 002	20 557	19 555	95,1%	61 672
Landfill Sites		5 709	51 672	61 672	177	1 002	20 557	19 555	95,1%	61 672
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
		27 643	133 903	133 903	922	4 971	44 634	39 664	88,9%	133 903
<b>Community Assets</b>		27 643	133 103	133 103	922	4 971	44 368	39 397	88,8%	133 103
Community Facilities		5 561	62 300	62 300	221	3 412	20 767	17 355	83,6%	62 300
Centres		2 053	20 000	20 000	-	859	6 667	5 808	87,1%	20 000
Fire/Ambulance Stations		3 055	10 000	10 000	-	-	3 333	3 333	100,0%	10 000
Cemeteries/Crematoria		-	3 000	3 000	-	-	1 000	1 000	100,0%	3 000
Parks		14 281	36 053	36 053	700	700	12 018	11 317	94,2%	36 053
Public Open Space		1 217	1 750	1 750	-	-	583	583	100,0%	1 750
Nature Reserves		1 475	-	-	-	-	-	-	-	-
Markets		-	800	800	-	-	267	267	100,0%	800
Sport and Recreation Facilities		-	800	800	-	-	267	267	100,0%	800
Outdoor Facilities		-	800	800	-	-	267	267	100,0%	800
Heritage assets		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		17 157	24 946	24 946	3 881	4 489	8 315	3 826	46,0%	24 946
<b>Computer Equipment</b>		17 157	24 946	24 946	3 881	4 489	8 315	3 826	46,0%	24 946
Computer Equipment		5 669	11 318	11 318	598	1 020	3 773	2 753	73,0%	11 318
<b>Furniture and Office Equipment</b>		5 669	11 318	11 318	598	1 020	3 773	2 753	73,0%	11 318
Furniture and Office Equipment		2 607	17 107	17 107	-	-	5 702	5 702	100,0%	17 107
<b>Machinery and Equipment</b>		2 607	17 107	17 107	-	-	5 702	5 702	100,0%	17 107
Machinery and Equipment		99 248	228 160	218 160	1 702	2 302	72 720	70 418	96,8%	218 160
<b>Transport Assets</b>		99 248	228 160	218 160	1 702	2 302	72 720	70 418	96,8%	218 160
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	413 649	1 070 888	1 070 389	42 332	61 446	356 730	295 284	82,8%	1 070 389



**MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October**

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			
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>106 044</b>	<b>228 367</b>	<b>227 866</b>	<b>28 315</b>	<b>58 138</b>	<b>76 245</b>	<b>18 106</b>	<b>23,7%</b>	<b>227 866</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 463	21 705	21 705	1 067	3 214	7 235	4 021	55,6%	21 705
<i>HV Substations</i>		1 318	1 500	1 500	-	-	500	500	100,0%	1 500
<i>MV Networks</i>		14 083	15 000	15 000	615	2 033	5 000	2 967	59,3%	15 000
<i>LV Networks</i>		2 062	5 205	5 205	452	1 181	1 735	554	31,9%	5 205
Water Supply Infrastructure		76 309	131 252	128 752	15 100	23 617	43 473	19 856	45,7%	128 752
<i>Bulk Mains</i>		76 309	131 252	128 752	15 100	23 617	43 473	19 856	45,7%	128 752
Sanitation Infrastructure		12 272	75 410	77 409	12 148	31 307	25 536	(5 771)	-22,6%	77 409
<i>Reticulation</i>		9 847	63 410	68 599	12 013	23 941	22 174	(1 767)	-8,0%	68 599
<i>Waste Water Treatment Works</i>		2 425	12 000	8 810	134	7 366	3 362	(4 004)	-119,1%	8 810
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>960</b>	<b>5 512</b>	<b>5 512</b>	<b>-</b>	<b>-</b>	<b>1 837</b>	<b>1 837</b>	<b>100,0%</b>	<b>5 512</b>
Community Facilities		960	3 512	3 512	-	-	1 171	1 171	100,0%	3 512
<i>Public Open Space</i>		242	512	512	-	-	171	171	100,0%	512
<i>Markets</i>		300	2 000	2 000	-	-	667	667	100,0%	2 000
<i>Stalls</i>		417	1 000	1 000	-	-	333	333	100,0%	1 000
Sport and Recreation Facilities		-	2 000	2 000	-	-	667	667	100,0%	2 000
<i>Indoor Facilities</i>		-	2 000	2 000	-	-	667	667	100,0%	2 000
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>536</b>	<b>2 000</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>667</b>	<b>667</b>	<b>100,0%</b>	<b>2 000</b>
Operational Buildings		536	2 000	2 000	-	-	667	667	100,0%	2 000
<i>Municipal Offices</i>		536	2 000	2 000	-	-	667	667	100,0%	2 000
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>		<b>2 121</b>	<b>3 100</b>	<b>3 100</b>	<b>-</b>	<b>-</b>	<b>1 033</b>	<b>1 033</b>	<b>100,0%</b>	<b>3 100</b>
Machinery and Equipment		2 121	3 100	3 100	-	-	1 033	1 033	100,0%	3 100
<b>Transport Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>109 661</b>	<b>238 979</b>	<b>238 478</b>	<b>28 315</b>	<b>58 138</b>	<b>79 782</b>	<b>21 644</b>	<b>27,1%</b>	<b>238 478</b>

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October										
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		395 432	306 410	306 410	36 282	123 352	102 137	(21 215)	-20,8%	306 410
Roads Infrastructure		79 583	82 113	82 113	5 227	22 449	27 371	4 922	18,0%	82 113
Roads		-	-	-	-	-	-	-	-	-
Road Structures		73 806	76 387	76 387	4 799	20 728	25 462	4 735	18,6%	76 387
Road Furniture		5 777	5 726	5 726	427	1 722	1 909	187	9,8%	5 726
Storm water Infrastructure		-	431	431	-	-	144	144	100,0%	431
Drainage Collection		-	431	431	-	-	144	144	100,0%	431
Electrical Infrastructure		109 198	6 121	6 121	9 394	35 220	2 040	(33 179)	-1626,1%	6 121
Power Plants		100 445	2 687	2 687	8 793	33 140	896	(32 244)	-3599,6%	2 687
HV Substations		8 148	3 284	3 284	601	2 080	1 095	(985)	-90,0%	3 284
LV Networks		605	150	150	-	-	50	50	100,0%	150
Water Supply Infrastructure		120 417	133 380	133 360	11 448	41 684	44 454	2 769	6,2%	133 360
Boreholes		19	315	315	-	-	105	105	100,0%	315
Water Treatment Works		101 376	89 566	89 546	9 147	32 623	29 849	(2 774)	-9,3%	89 546
Bulk Mains		17 163	38 500	38 500	2 301	9 062	12 833	3 772	29,4%	38 500
Distribution Points		1 859	5 000	5 000	-	-	1 667	1 667	100,0%	5 000
Sanitation Infrastructure		86 233	84 359	84 379	10 213	23 998	28 126	4 128	14,7%	84 379
Reticulation		-	424	424	-	-	141	141	100,0%	424
Waste Water Treatment Works		69 109	75 465	75 475	6 928	20 089	25 158	5 070	20,2%	75 475
Toilet Facilities		17 124	8 480	8 480	3 285	3 910	2 827	(1 083)	-38,3%	8 480
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	2	2	100,0%	6
Information and Communication Infrastructure		-	6	6	-	-	2	2	100,0%	6
Data Centres		-	6	6	-	-	2	2	100,0%	6
<b>Community Assets</b>		1 665	626	826	51	674	231	(443)	-192,1%	826
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 665	626	826	51	674	231	(443)	-192,1%	826
Outdoor Facilities		1 665	626	826	51	674	231	(443)	-192,1%	826
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		74 819	85 937	86 733	6 713	26 787	28 780	1 992	6,9%	86 733
Operational Buildings		74 819	85 937	86 733	6 713	26 787	28 780	1 992	6,9%	86 733
Municipal Offices		74 819	85 937	86 733	6 713	26 787	28 780	1 992	6,9%	86 733
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		8 831	18 740	18 740	321	2 214	6 247	4 033	64,6%	18 740
<b>Furniture and Office Equipment</b>		8 831	18 740	18 740	321	2 214	6 247	4 033	64,6%	18 740
Furniture and Office Equipment		8 831	18 740	18 740	321	2 214	6 247	4 033	64,6%	18 740
<b>Machinery and Equipment</b>		31 031	44 293	44 293	1 640	3 247	14 764	11 517	78,0%	44 293
Machinery and Equipment		31 031	44 293	44 293	1 640	3 247	14 764	11 517	78,0%	44 293
<b>Transport Assets</b>		83 675	87 143	86 990	9 538	30 103	29 017	(1 086)	-3,7%	86 990
Transport Assets		83 675	87 143	86 990	9 538	30 103	29 017	(1 086)	-3,7%	86 990
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	595 452	543 148	543 991	54 545	186 376	181 175	(5 201)	-2,9%	543 991

<b>MAN Mangaung - Contact Information</b>			
<b>A. GENERAL INFORMATION</b>			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	FREE STATE		
Web Address	mangaung.co.za		
<b>B. CONTACT INFORMATION</b>			
<b>Postal address:</b>			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
<b>Street address</b>			
Building	Bram fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
<b>General Contacts</b>			
Telephone number	051 405 8911		
Fax number	051 405 8101		
<b>C. POLITICAL LEADERSHIP</b>			
<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	L Mathae	Name	V Makhele
Telephone number	051 405 8007	Telephone number	051 405 8411
Cell number	061 455 1438	Cell number	067 922 8977
Fax number		Fax number	051 405 8971
E-mail address	<a href="mailto:lawrence.mathae@mangaung.co.za">lawrence.mathae@mangaung.co.za</a>	E-mail address	<a href="mailto:vivian.makhele@mangaung.co.za">vivian.makhele@mangaung.co.za</a>
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	G Nthatsi	Name	T Patho
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number	082 741 6442	Cell number	084 739 0945
Fax number	051 405 8676	Fax number	051 405 8676
E-mail address	<a href="mailto:gregory.nthatsi@mangaung.co.za">gregory.nthatsi@mangaung.co.za</a>	E-mail address	<a href="mailto:thembisile.phatho@mangaung.co.za">thembisile.phatho@mangaung.co.za</a>
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	L Titi - Odili	Name	S Mathini
Telephone number	051 405 8667	Telephone number	051 405 8409
Cell number	076 266 0414	Cell number	076 706 6626
Fax number		Fax number	
E-mail address	<a href="mailto:lulama.titi-odili@mangaung.co.za">lulama.titi-odili@mangaung.co.za</a>	E-mail address	<a href="mailto:sindiswa.mathini@mangaung.co.za">sindiswa.mathini@mangaung.co.za</a>
<b>D. MANAGEMENT LEADERSHIP</b>			
<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	S More	Name	M Bohloko
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number	084 410 7535	Cell number	079 733 6831
Fax number		Fax number	
E-mail address	<a href="mailto:sello.more@mangaung.co.za">sello.more@mangaung.co.za</a>	E-mail address	<a href="mailto:moeketsi.bohloko@mangaung.co.za">moeketsi.bohloko@mangaung.co.za</a>
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	ZL Thekiso	Name	Petunia Wettes
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number	082 756 5659	Cell number	083 419 6673
Fax number	051 405 8793	Fax number	051 405 8787
E-mail address	<a href="mailto:zuziwe.thekiso@mangaung.co.za">zuziwe.thekiso@mangaung.co.za</a>	E-mail address	<a href="mailto:petunia.ramagaga@mangaung.co.za">petunia.ramagaga@mangaung.co.za</a>
<b>Official responsible for submitting financial information</b>			
ID Number			
Title	Mr		
Name	H van Zyl		
Telephone number	051 405 8627		
Cell number	082 781 6981		
Fax number	051 405 8793		
E-mail address	<a href="mailto:hansie.vanzyl@mangaung.co.za">hansie.vanzyl@mangaung.co.za</a>		
<b>Official responsible for submitting financial information</b>			
ID Number			
Title	Mr		
Name	Arrie Bartnis		
Telephone number	051 405 8501		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	<a href="mailto:arrie.bartnis@mangaung.co.za">arrie.bartnis@mangaung.co.za</a>		



*Centlec is still busy with updating the sheet.*



	CONDITION	RESPONSIBLE PERSON/DELEGATED PERSON	CONTACT DETAILS	Jul-24	Aug-24
6.1	<p>6.1.1 Municipality non-compliance: The National Treasury will only request Eskom to write-off a municipality's arrear debt, if the municipality demonstrates to the National Treasury's satisfaction, that the municipality complied with paragraph 6.2 to 6.14 for a consecutive period of 12 months</p> <p>6.1.2 Once the debt is written-off it remains written-off - It is noted that irrespective of paragraph 6.2 to 6.14, once Eskom has applied the annual third debt write-off to the municipality's arrear debt owed to Eskom (as at 31 March 2023), such arrear debt (or component thereof) remains fully settled to Eskom irrespective of the municipality's subsequent non-compliance with the conditions</p>	<p>CITY MANAGER</p> <p>CFO CENTLEC/MANGAUNG</p>		<p>The application has been sent after approval by National Treasury. CENTLEC has been approved to participate accordingly. The focus now is ensuring compliance with the conditions.</p> <p>The city and its entity will ensure that obligations in as far as Eskom are met including paying current account and paying portion of arrears according to the agreement in place. In a case where there are challenges that are likely going to lead to not meeting any obligation in full or in</p>	<p>The City shall ensure that all compliance requirements are met to stay in the programme. We understand the effects of being locked out as a result of non-compliance.</p> <p>The city is aware of the debt as at 31 March 2023, and at this stage we are ensuring that we keep up with the payment of current account and curb accumulation of arrears</p>
6.2	<p>6.2.1 Every municipality with arrear Eskom debt (as at 31 March 2023) (excluding the March 2023 current account) will be targeted subject to the municipality making a written application to the National Treasury (in the required format) to benefit from this relief package - the National Treasury will consider each application on merit</p> <p>6.2.2 A municipality does not qualify to benefit in terms of this relief if its written application is not supported by a Council resolution and does not include the minimum information as required in terms of this MFMA Circular.</p> <p>6.2.3 If a municipality fails to meet any of the conditions set-out in paragraph 6.1 to 6.14 during any consecutive 12 month period, it must apply afresh to the National Treasury, including providing any additional information as may be required by the National Treasury and submit a new council resolution to continue benefitting in terms of this Municipal Debt Relief.</p> <p>6.2.4 The municipality must submit the signed council resolution and minimum information envisaged in paragraph 6.2 to the National Treasury in PDF format via the GoMuni Upload Portal. The upload portal can be accessed on <a href="https://gopluploadportal.treasury.gov.za">https://gopluploadportal.treasury.gov.za</a>.</p>	<p>CFO CENTLEC/MANGAUNG</p> <p>CFO CENTLEC/MANGAUNG</p> <p>CFO CENTLEC/MANGAUNG</p>		<p>n/a</p> <p>n/a</p> <p>n/a</p>	<p>Condition met, the city is a participant as a result</p> <p>Condition met, the city is a participant as a result</p> <p>Council resolution was obtained, condition met. This will be reported as condition met in this monitoring plan monthly.</p> <p>n/a</p> <p>n/a</p>
6.3	<p>6.3.1 Maintaining the Eskom bulk current account10 - (current account for the purpose of this exercise means the account for a single month's consumption11).</p> <p>6.3.2 The municipality must submit supporting evidence to the National Treasury and Eskom of the respective payment(s) within 1 day of making any such payment;</p> <p>6.3.3 The municipality must submit the proof of payment to the National Treasury in PDF format via the GoMuni Upload Portal to substantiate that payment was made. The upload portal can be accessed on <a href="https://gopluploadportal.treasury.gov.za">https://gopluploadportal.treasury.gov.za</a>; and</p> <p>6.3.4 Importantly, the amount as per the proof of payment must reconcile to the amounts recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom.</p>	<p>CITY MANAGER</p> <p>CITY MANAGER</p> <p>CITY MANAGER</p>		<p>Condition met</p> <p>Condition met</p> <p>Condition met</p>	<p>Condition met, attached proof</p> <p>Condition met, attached proof</p> <p>Condition met, attached proof</p>
6.4	<p>6.4.1 The municipality must table and adopt a funded MTRFEE aligning to the National Treasury's Budget Funding Guidelines12 - <a href="https://mtra.treasury.gov.za/Guidelines/Funding.aspx">https://mtra.treasury.gov.za/Guidelines/Funding.aspx</a> with effect from the tabling of the 2023/24 MTRFEE. The municipality must therefore make adequate provision for 'depreciation and asset impairment' and 'debt impairment' and must not budget for any operating deficit on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations; and</p> <p>6.4.2 If the municipality's MTRFEE is not funded, it must table and adopt a credible Budget Funding Plan as part of the MTRFEE Budget (refer Item 9.3 of MFMA Budget Circular No. 122, 09 December 2022). The municipality's annual and monthly cashflow projections on the A1 Schedule (Table A7 Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations must evidence the municipality's Budget Funding Plan strate 11 and seasonal trends.</p>	<p>CFO MANGAUNG</p> <p>CFO MANGAUNG</p>		<p>Condition met</p> <p>Condition met</p>	<p>Condition met</p> <p>Condition met, attached proof</p>
	<p>6.5 Cost reflective tariffs</p>	<p>CFO MANGAUNG</p>		<p>Condition met</p>	<p>City is exempted</p>

<p>6.6 Electricity and water as collection tools – With effect from the tabling of the 2023/24 MTRF, the municipality must demonstrate, through its by-laws and budget related policies that:</p>	<p>The municipality monthly issues all consumers/ property owners with a consolidated municipal bill in terms of which all partial payments resolved are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity;</p>	<p>CFO MANGAUNG</p>	<p>The city has an automated payment allocation which prioritises rates, waste water, refuse removal and water, while CENTLEC prioritises interests and electricity. Most residential customers on CENTLEC are on prepaid electricity, thus revenue is protected by means of advance payment for the service. The Bills are not yet consolidated due to legal constraints of MRMA and Company's Act. As it stands, both the city and the entity have same but separate system, maintain their own consumer masterfile and as such, though the customer base is the same in Mangaung, customers have a CENTLEC and Mangaung Account. When accounts are consolidated, it would mean that all receipts/payments will be made into a single account, whilst expenditure will be processed through individual account. Creating an obligation of making cash provision monthly to the Entity to enable them to delay expenditure, including payment of bulk costs. Though we are managing intercompany transactions and prepare an auditable statement, the process may cause delay. The matter is being discussed.</p>
<p>6.6.1</p>	<p>6.6.2 The municipality is cutting electricity services and/ or blocking the purchasing of pre-paid electricity of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality;</p>	<p>CFO CENTLEC/MANGAUNG</p>	<p>Condition is met</p> <p>The entity is suspending electricity meters for accounts in arrears effectively. However, from the city side, though there is a Credit Control Policy, the city does not have mechanisms to implement credit control. Currently, the city prints Arrears Notices and have these hand delivered, followed by disconnection notice, which is also delivered by hand, even the final demand. Through this process, only about 100 of these thousands of notices get delivered. In terms of car law, suspension of meter or service without following credit control and debt collection can be litigated and we want avoid unnecessary litigations whilst we are aware of the processes that must be followed. It is for this reason that we are having a meeting with our Vendor (BCX) to explore system functionality as it has a credit control module that automates generation and delivery of all notices to clients via different platforms such as emails, SMS, and for customers that do not have any of the above, post office will be utilised to deliver within a two day period in each area of delivery. Once this process is mastered, a collaboration with CENTLEC will be made, where a list of clients where we have fulfilled the credit control processes, they can disconnect electricity digitally.</p> <p>As mentioned above, disconnection of services is the last resort, efforts must be made to collect moneys due immediately. The challenge of credit control processes is hampering the implementation. It is our plan to automate the process that can allow us to show proof that notice was issued and delivered.</p>
<p>6.6.3</p>	<p>6.6.3 The municipality is restricting and/ or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality; and</p>	<p>CFO MANGAUNG</p>	<p>There is an effort to meet the condition</p>
<p>6.6.4</p>	<p>6.6.4 If the defaulting consumer/ property owner is registered as an indigent consumer with the municipality, the monthly supply of electricity and water to that consumer/ property owner must be physically restricted to the monthly national basic free electricity, and water limits of 50 Kilowatt electricity and 6 kilolitres water, respectively.</p>	<p>CFO CENTLEC/MANGAUNG</p>	<p>Condition is met</p> <p>The city's indigent policy is proposed to be amended to include the condition of installation of prepaid water meter upon approval of the indigent. We will look at the cost implications of such meters and the funding source. Once the amendment is approved, this will assist in ensuring that once indigents debt has been written off upon approval, there is no likelihood of further accumulation of debt for water, as other services are fully subsidised and electricity is supplied through a prepaid meter.</p>
<p>6.7</p>	<p>6.7.1 Maintain a minimum average quarterly collection of property rates and services charges –</p>	<p>CFO CENTLEC/MANGAUNG</p>	<p>Condition not fully met. System driven credit control processes are being explored for issuing of notices to customers prior to actual termination/suspension of service. As it stands, Law Enforcement assists with the delivery of letters and only 2 vehicles are used for this purpose, thus the process not effective to improve collection or make an impact</p>

	6.10.9 If the Provincial Treasury fails to rectify the provincial treasury's non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 above) within one month of the non-compliance occurring, such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.	CFO MANGALUNG	condition met	n/a
	6.11 Limitation on municipality borrowing powers	CFO MANGALUNG CFO MANGALUNG	condition met	Municipality is aware of the restriction, no planned borrowing approved by council
	6.12 The municipality for the duration of the Municipal Debt Relief (to ensure proper management of resources):		condition met	condition met
	6.12.1	(a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the local Government Equitable Share (LES) the municipality earmarked to provide free basic electricity, water and sanitation. 6.12.2 must monthly first apply the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it may apply the revenue in the sub-account for any other purpose.	condition met condition met condition met	condition met condition met condition met
	6.13 Accounting Treatment –		condition met	condition met
	6.14 NERSA Licence – by applying for Municipal Debt Relief as set-out in paragraph 3		condition met	n/a

	6.7.2 If a municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, it must demonstrate to the satisfaction of the National Treasury that –	CFO CENTLEC/MANGAUNG	The city is finalising its debt collection action plan which includes appointment of external debt collectors to augment the internal capacity. It is anticipated that by October, the city will be ready to go bold and be able to maintain the momentum with intercolleagues.	
	6.7.2.1 The underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equal the required quarterly average collection set-out in paragraph 6.7.1.	CFO CENTLEC	No further action required	
	6.7.2.2 The municipality for technical engineering reasons is unable to physically restrict and/ or limit the supply of water in the Eskom supplied areas; and	CFO CENTLEC/MANGAUNG	No further action required	
	6.7.2.3 The municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied areas) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure.	CFO CENTLEC	No further action required	
	6.7.3 Similar to Eskom, the municipality must progressively implement a regime of installation of smart pre-paid meters in the municipality supplied areas to improve its collection. Only then, on an individual case-by-case basis, may the municipality consider writing off the debt of its customers, within its normal credit control process.	CFO CENTLEC/MANGAUNG	We are currently working with Technica Services to review the current water meter specification. We are heading towards smart-prepaid water meters and are contemplating partnering with panel appointed by NT on RT 29 on a Proof of Value basis, by combining indigent households and non-indigent on water meters. We are currently supposed to have about 45 000 meters on prepaid water, yet about 15 000 are buying and there is no report that has investigated the challenges with the meter. We want a end-end to solution with e-wallet functionality for prepaid customers. Project Concept will be developed by NT for this.	TO BE CONFIRMED
	6.7.4 Any new electricity connection installed in the demarcated area with effect the 2023/24 MTRF must be smart, pre-paid meter.	CFO CENTLEC	To be complied with for water as well	Condition met
	6.7.5 The municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA Section 71 statements to reflect the approach set out in 6.7.3 and 6.7.4.	CFO MANGAUNG		Condition met
6.8	Completeness of the revenue base – 6.8.1 The municipality must demonstrate by completing the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer and demonstrate the steps taken to correct the variances identified; and	CFO MANGAUNG		Condition met
	6.8.2 The municipality must submit its completed billing system, GVR and/ or Interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury			Condition met (training was received from NT and the team was able to compile and upload. Attached is the evidence)
6.9	Monitor and report on implementation – 6.9.1 MFMA section 71 reporting – the municipal council and senior management team must closely monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant;	CFO MANGAUNG	Condition met, permanent CFO appointed	The management of the funding remains a challenge as it has not managed monthly cash flows well, as well as commitments. There are contracts whose monthly contract value and expenditure exceeds the cashflow projected and the full year forecasts show amounts that cannot be afforded, and this leads to unauthorised expenditure. Finance is starting to enforce monthly cashflow controls to limit expenditure to the available budget for the month. The city incurs high amounts of unauthorised expenditure as a result.
	6.9.2 Where progress is slow in terms of paragraph 6.8.3, the active intervention must be evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the MSCOA data string. The MFMA section 71 statement to include progress on the Budget Funding Plan where relevant;	CFO MANGAUNG	condition met	condition met
	6.9.3 Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, it must monthly report its progress in implementing its FRP to the Provincial Executive;	CFO MANGAUNG	condition met	Condition met. FRP Monthly reports are sent to NT and quarterly FRP Viz Room Meetings are held to check progress and eligibility to have the intervention utilised
	6.9.4 A municipality that has an FRP, may only benefit from the Municipal Debt Support programme if, with effect from 01 April 2023, parallel to submitting its monthly FRP progress reports to the Provincial Executive, it also submits such FRP progress reports to the National Treasury; Municipal Financial Recovery Service (MFRS).	CFO MANGAUNG	condition met	condition met
6.1	Provincial Treasury certification of municipal compliance – In terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief.	CFO MANGAUNG	condition met	Condition met
	6.10.2 unless the relevant Head of the relevant Provincial Treasury monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 above); and	CFO MANGAUNG	condition met	Condition met