MANGAUNG
METRO MUNICIPALITY
METRO MUNISIPALITEIT
LEKGOTLA LA MOTSE

DIRECTORATE
FINANCE

14 NOVEMBER 2025

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 31 OCTOBER 2025 (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 2025, the ten-working day reporting month expires on the 14th of November 2025. 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 2025

This report is based upon financial information, as of 31 October 2025 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 2025** 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 **R3.833 billion** is lower than the year-to-date target of **R3.880 billion** and the expenditure for the period is **R6.763 billion**, which is higher than the year-to-date target of **R3.758 billion** respectively.

Summary Budget Overview

The actual performance for the year ended 31 October 2025 (excluding capital transfers and contributions) on the operating budget can be summarised as follows:

	October 2025 Year-to-date Actual	October 2025 Year-to-date Budget	Variance
	R'000	R'000	R'000
Revenue by source	3 833 236	3 880 195	(46 960)
Expenditure by type	6 763 122	3 758 303	3 004 819
Surplus/(Deficit)	**(2 929 886)**	**121 893**	**(3 051 779)**

The year-to-date target for Expenditure would have been **R3.857 million** before the write off for irrecoverable debt was done, which is slightly higher than the year-to-date budget of **R3.758 million** respectively.

	October 2025 Year-to-date Actual	October 2025 Year-to-date Budget	Variance
	R'000	R'000	R'000
Expenditure by type before write off	3 856 982	3 758 303	98 679

4. THE REVENUE FRAMEWORK – PRELIMINARY REPORT AS AT 31 OCTOBER 2025

The summary report indicates the following:

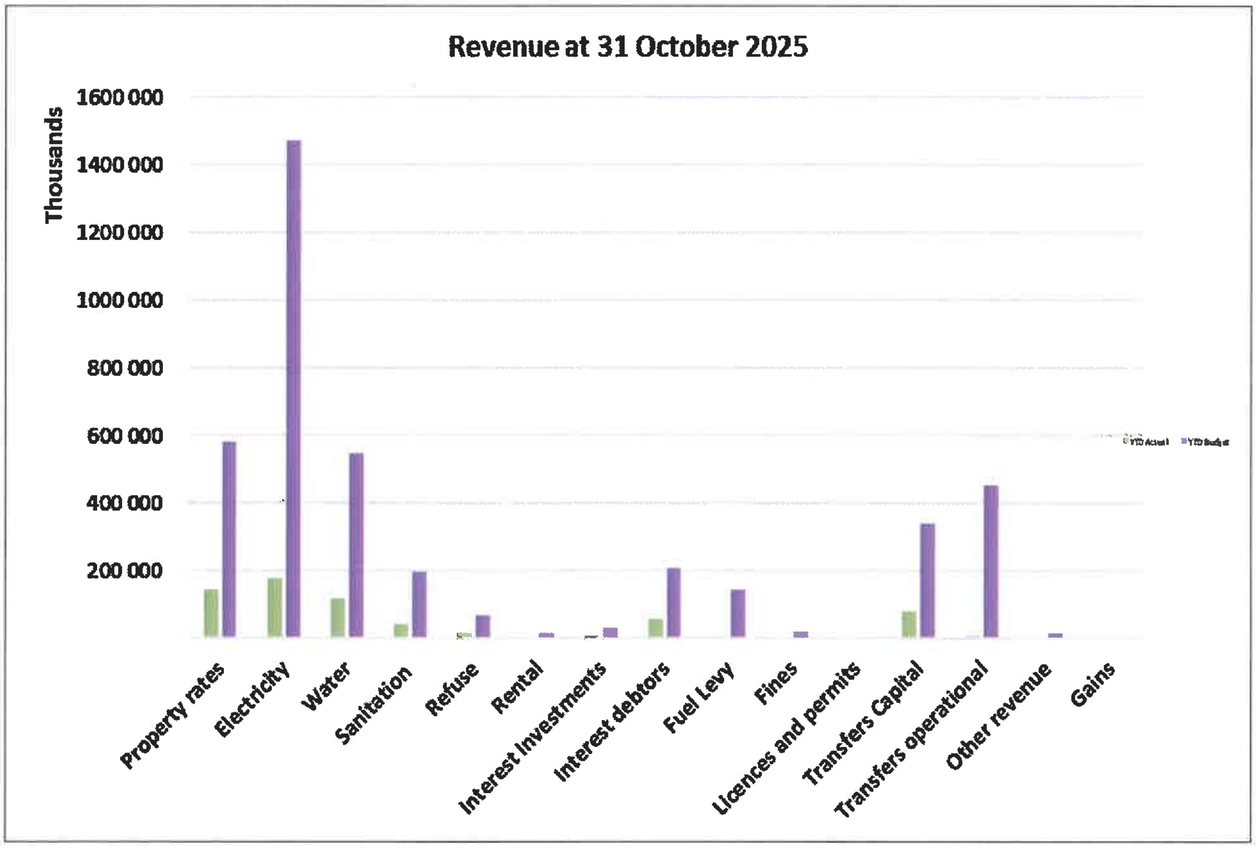
MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		3 491 373	4 419 517	4 419 517	178 502	1 468 298	1 473 172	(4 875)	0%	4 419 517
Service charges - Water		1 772 791	1 645 063	1 645 063	115 775	484 246	548 354	(64 108)	-12%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	42 739	171 305	196 338	(25 033)	-13%	589 015
Service charges - Waste management		190 520	200 849	200 849	16 506	66 270	66 950	(680)	-1%	200 849
Sale of Goods and Rendering of Services		55 219	67 108	67 108	5 059	17 455	22 369	(4 914)	-22%	67 108
Agency services								–		
Interest								–		
Interest earned from Receivables		644 281	618 133	618 133	56 050	222 472	206 044	16 428	8%	618 133
Interest from Current and Non Current Assets		99 118	87 518	87 518	8 687	38 431	29 173	9 259	32%	87 518
Dividends		9	10	10	–	6	3	3	98%	10
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		57 944	47 274	47 274	3 385	14 679	15 758	(1 079)	-7%	47 274
Licence and permits								–		
Special rating levies								–		
Operational Revenue		41 070	43 081	43 081	2 783	13 190	14 360	(1 171)	-8%	43 081
Non-Exchange Revenue								–		
Property rates		1 792 355	1 744 100	1 744 100	144 861	575 228	581 367	(6 139)	-1%	1 744 100
Surcharges and Taxes								–		
Fines, penalties and forfeits		49 205	52 207	52 207	1 139	24 174	17 402	6 771	39%	52 207
Licence and permits		1 728	1 827	1 827	156	600	609	(9)	-2%	1 827
Transfers and subsidies - Operational		1 280 233	1 361 141	1 361 141	8 860	521 623	453 714	67 909	15%	1 361 141
Interest		206 878	195 462	195 462	18 298	72 738	65 154	7 584	12%	195 462
Fuel Levy		443 643	427 562	427 562	–	142 521	142 521	0	0%	427 562
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		18 135	10 335	10 335	–	–	3 445	(3 445)	-100%	10 335
Other Gains		26 160	130 386	130 386	–	–	43 462	(43 462)	-100%	130 386
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**10 700 717**	**11 640 587**	**11 640 587**	**602 799**	**3 833 236**	**3 880 195**	**(46 960)**	**-1%**	**11 640 587**
Expenditure By Type										
Employee related costs		2 664 557	2 655 658	2 655 658	220 081	907 537	885 223	22 314	3%	2 655 658
Remuneration of councillors		77 818	83 728	83 728	6 336	25 326	27 910	(2 584)	-9%	83 728
Bulk purchases - electricity		2 935 931	2 974 985	2 974 985	181 974	1 113 327	991 662	121 665	12%	2 974 985
Inventory consumed		1 161 442	717 735	716 118	105 972	393 808	238 814	154 994	65%	716 118
Debt impairment		2 044 434	2 245 155	2 245 155	186 214	744 857	748 385	(3 528)	0%	2 245 155
Depreciation and amortisation		891 827	752 070	752 070	76 346	296 183	250 690	45 493	18%	752 070
Interest		(87 290)	12 723	12 723	13 723	27 413	4 241	23 172	546%	12 723
Contracted services		866 451	815 537	816 698	72 734	218 715	272 127	(53 411)	-20%	816 698
Transfers and subsidies		–	15 000	15 000	–	–	5 000	(5 000)	-100%	15 000
Irrecoverable debts written off		382 358	–	–	1 743	2 906 140	–	2 906 140	0%	–
Operational costs		623 074	602 868	603 324	42 690	129 781	201 109	(71 328)	-35%	603 324
Losses on Disposal of Assets		29 112	–	–	–	–	–	–		–
Other Losses		264 953	399 427	399 427	7	35	133 142	(133 107)	-100%	399 427
Total Expenditure		**11 854 668**	**11 274 887**	**11 274 887**	**907 821**	**6 763 122**	**3 758 303**	**3 004 819**	**80%**	**11 274 887**
Surplus/(Deficit)		**(1 153 951)**	**365 700**	**365 700**	**(305 022)**	**(2 929 886)**	**121 893**	**(3 051 779)**	**(0)**	**365 700**
Transfers and subsidies - capital (monetary allocations)		671 391	1 017 011	1 017 011	80 730	151 346	339 004	(187 658)	(0)	1 017 011
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**(482 560)**	**1 382 711**	**1 382 711**	**(224 292)**	**(2 778 540)**	**460 896**	**(3 239 436)**	**(0)**	**1 382 711**
Income Tax								–		
Surplus/(Deficit) after income tax		**(482 560)**	**1 382 711**	**1 382 711**	**(224 292)**	**(2 778 540)**	**460 896**	**(3 239 436)**	**(0)**	**1 382 711**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**(482 560)**	**1 382 711**	**1 382 711**	**(224 292)**	**(2 778 540)**	**460 896**	(3 239 436)	(0)	**1 382 711**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		291 713	120 000	120 000	10 000	40 000	40 000	–		120 000
Surplus/ (Deficit) for the year		**(190 847)**	**1 502 711**	**1 502 711**	**(214 292)**	**(2 738 540)**	**500 896**	**(3 239 436)**	**(0)**	**1 502 711**

The major revenue variances against the approved budget are:

- Property rates - Unfavourable variance of -R6.139 million (-1%) for the period due to lower property rates billed for domestic properties than budgeted.
- Electricity – Favourable variance of R4.875 million (0%) for the period, due to higher user's consumption than budgeted. The reported performance is mainly due to the seasonal nature of the tariffs and expected year-end adjustments.
- Water revenue – Unfavourable variance of -R64.108 million (-12%) due to a lower water consumption than budgeted for the period and the billing of properties that are uneconomical to read on a billing standing fee of 6kl per month.
- Services charges: Wastewater Management - Unfavourable variance of -R25.033 (-13%) due to corrections made on billing of households that were erroneously levied for sewer services that are not connected to the main bulk sewer system.
- Services charges: Waste Management – Unfavourable variance -R679 702 (-1%) due to lower households billed than budgeted. Performance is still on target.
- Rental from Fixed Assets– Unfavourable variance of -R1.079 million (-7%) 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 R9.259 million (32%) for the period due to higher investment and cash balances than anticipated.
- Interest earned from Receivables - Favourable variance of R16.428 million (8%) due to the increasing of the debtor's book and non-payment from debtors.
- Fines - Favourable variance of R6.771 million (39%) is mainly due to payments received for traffic fines, strategies implemented by the traffic department for collection of revenue and internal control measures.
- Licences and permits – Unfavourable variance -R9 185 (-2%) due to lower implementation and roll out of licences and permits to SMME's and to companies for outdoor advertising. Performance is still on target.
- Transfers and subsidies – Operating: Favourable variance of R67.909 million (15%) for the period due to the first tranche grants receipts (Fuel Levy, EPWP grant) for apportionment monthly vs period budget.
- Operational revenue- Unfavourable variance of -R1.171 million (-8%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R4.914 million (-22%) due to lower payments received for goods and rendering of services.
- Other Gains – The gains emulating from the first tranche approved by NT on Circular 124 debt relief will only be processed at year end.

- The following charts indicates the actual revenue by source.



5. OPERATIONAL EXPENDITURE FRAMEWORK – PRELIMINARY 31 OCTOBER 2025

The major operating expenditure variances against the approved budget are:

Employee related costs – Unfavourable variance of R22.314 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 R30.287 million (Budget R28.169 million vs Actual R58.456 million). The overspending for the period to date on overtime resulted in unauthorised expenditure in most of the votes. Management took a decision to fill all the vacant positions and the implementation of shift workers to address the overspending on overtime and acting.

OVERTIME PER DEPARTMENT	ORIGINAL BUDGET	ADJUSTMENT BUDGET	CURRENT MONTH	YTD BUDGET	YTD MOVEMENT	VARIANCE	PERCENTAGE
CITY MANAGER	10 074	10 074	-	3 358	34 652	(31 294)	0,00%
EXECUTIVE AND COUNCIL	953 334	953 334	34 093	317 778	721 699	(403 921)	-55,97%
CORPORATE SERVICES	2 255 530	2 605 530	448 800	751 843	2 958 811	(2 206 968)	-74,59%
FINANCIAL SERVICES	414 563	414 563	-	138 188	320 249	(182 061)	-56,85%
COMMUNITY AND SOCIAL DEVELOPMENT	19 395 439	20 290 439	423 396	6 465 146	15 895 907	(9 430 760)	-59,33%
PLANNING AND HUMAN SETTLEMENT	755 421	755 421	190 045	251 807	682 138	(430 331)	0,00%
ECONOMIC AND RURAL DEVELOPMENT	1 376 950	1 376 950	35 591	458 983	1 581 982	(1 122 999)	0,00%
ROADS AND TRANSPORT	7 698 767	7 698 767	996 374	2 566 256	9 356 562	(6 790 306)	-72,57%
WATER AND SANITATION	14 079 405	13 079 405	1 887 845	4 693 135	12 621 196	(7 928 061)	-62,82%
PUBLIC SAFETY AND SECURITY	3 074 139	3 074 139	176 667	1 024 713	2 578 513	(1 553 800)	-60,26%
NALEDI	-	-	-	-	-	-	0,00%
CENTLEC	34 492 671	34 492 671	2 878 549	11 497 557	11 704 321	(206 764)	-1,77%
TOTAL OVERTIME	**84 506 293**	**84 751 293**	**7 071 360**	**28 168 764**	**58 456 029**	**(30 287 265)**	**-51,81%**

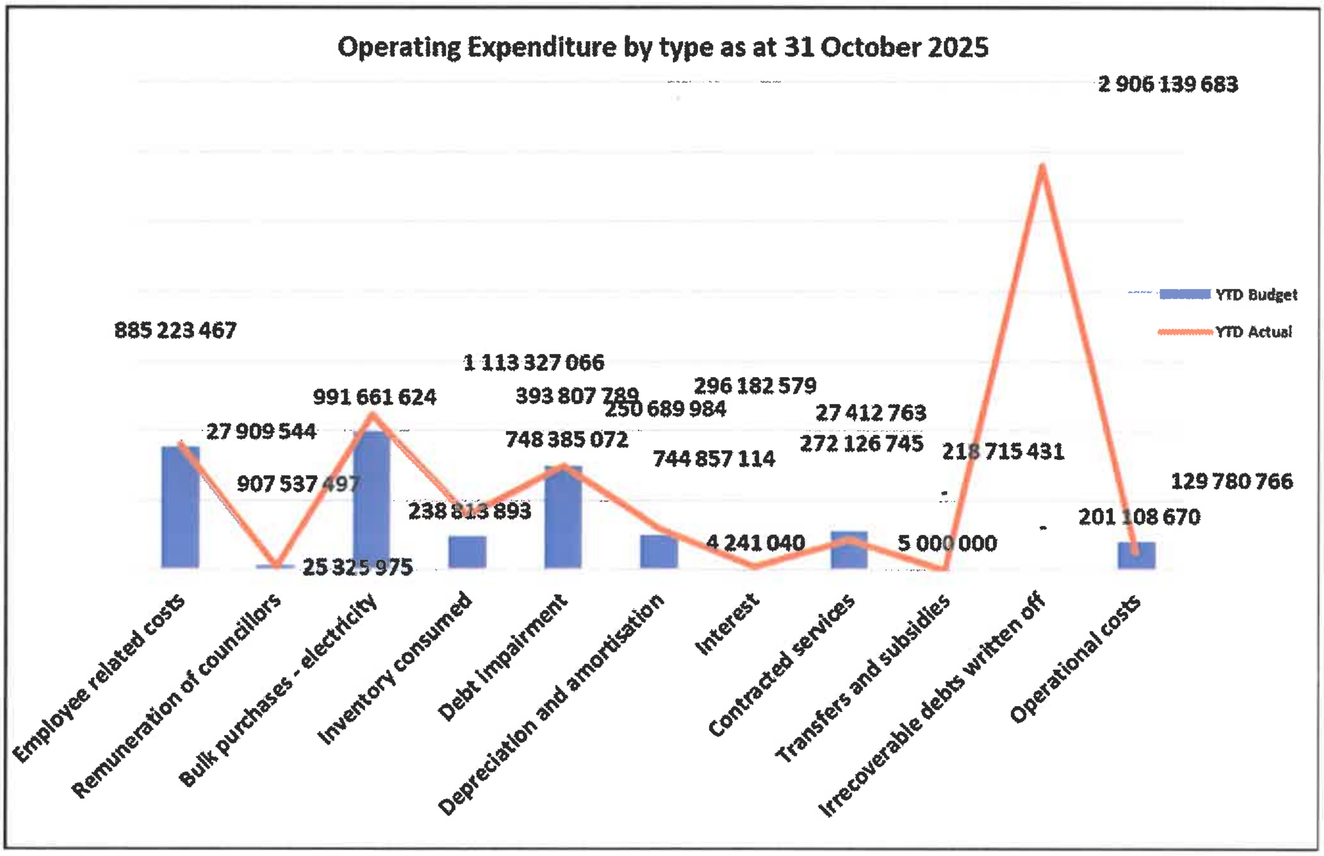
Debt impairment – The variance -R3.528 million (0%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.

- Depreciation – Unfavourable variance R45.493 million (18%) due to accrual of actual depreciation on assets for the month by the entity and the parent.
- Interest – Unfavourable variance of R23.172 million (546%) due to payment of finance charges on overdue accounts.
- Bulk purchases Electricity – Unfavourable variance R121.665 million (12%) due to the purchasing of bulk electricity for the period. 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 R21.887 million (6%) due to year end processes from VCW, a 45-day account is presented in August (while a 15-day account is presented in June), leading to difference due to timing of transactions which will balance out during the year.

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Inventory consumed		1 161 442	717 735	716 118	105 972	393 808	238 814	154 994	65%	716 118
Other Losses		264 953	399 427	399 427	7	35	133 142	(133 107)	-100%	399 427
Total		**1 426 396**	**1 117 163**	**1 115 545**	**105 979**	**393 843**	**371 956**	**21 887**	**6%**	

- Contracted services - Favourable variance of -R53.411 million (-20%) – Orders are processed in September and outstanding invoices are expected to be processed during this period which will increase expenditure.
- Operational costs - Favourable variance -R71.328 million (-42%) – underspending mostly due to cost containment measures introduced. The main reason for under performance is the

payment of software licenses that are only done annually. Travelling costs, employee bursaries payments are done on an as and when basis.



The table below shows the revenue and expenditure per vote:

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - City Manager		100	0	0	–	0	0	0	34,3%	0
Vote 02 - Executive And Council		–	1	1	–	–	0	(0)	-100,0%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	225	1 503	4 573	(3 070)	-67,1%	13 720
Vote 04 - Financial Services		2 268 755	1 988 126	1 988 126	164 621	673 007	662 709	10 298	1,6%	1 988 126
Vote 05 - Community And Social Development		576 185	569 095	569 095	21 506	216 356	189 698	26 658	14,1%	569 095
Vote 06 - Planning And Human Settlement		82 162	60 743	60 743	4 677	18 637	20 247	(1 610)	-8,0%	60 743
Vote 07 - Economic And Rural Development		36 855	40 073	40 073	3 080	11 379	13 358	(1 978)	-14,8%	40 073
Vote 08 - Roads And Transport		29 976	18 062	18 062	2 122	6 292	6 021	272	4,5%	18 062
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	205 493	1 211 351	1 212 475	(1 124)	-0,1%	3 637 425
Vote 10 - Municipal General		1 639 711	1 717 004	1 717 004	106 700	392 870	572 335	(179 464)	-31,4%	1 717 004
Vote 11 - Public Safety And Security		19 789	26 025	26 025	1 199	5 709	8 675	(2 966)	-34,2%	26 025
Vote 12 - Centlec		3 610 706	4 707 325	4 707 325	183 906	1 487 477	1 569 108	(81 631)	-5,2%	4 707 325
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**11 663 821**	**12 777 598**	**12 777 598**	**693 529**	**4 024 582**	**4 259 199**	**(234 617)**	**-5,5%**	**12 777 598**
Expenditure by Vote	1									
Vote 01 - City Manager		145 242	157 978	157 978	12 587	48 799	52 660	(3 861)	-7,3%	157 978
Vote 02 - Executive And Council		189 584	190 680	190 680	17 175	63 074	63 560	(486)	-0,8%	190 680
Vote 03 - Corporate Services		553 477	380 128	380 128	28 709	113 105	126 710	(13 605)	-10,7%	380 128
Vote 04 - Financial Services		782 533	781 985	781 985	61 795	899 301	260 662	638 639	245,0%	781 985
Vote 05 - Community And Social Development		676 861	643 582	643 582	61 526	422 295	214 528	207 767	96,8%	643 582
Vote 06 - Planning And Human Settlement		214 410	250 177	250 177	21 153	125 920	83 393	42 527	51,0%	250 177
Vote 07 - Economic And Rural Development		60 766	72 378	72 378	4 515	17 943	24 126	(6 183)	-25,6%	72 378
Vote 08 - Roads And Transport		727 316	669 982	669 982	52 776	188 203	223 328	(35 125)	-15,7%	669 982
Vote 09 - Water And Sanitation		3 569 838	3 178 374	3 178 374	285 503	3 101 841	1 059 458	2 042 382	192,8%	3 178 374
Vote 10 - Municipal General		25 632	186 256	186 256	23 694	78 196	62 085	16 111	25,9%	186 256
Vote 11 - Public Safety And Security		400 354	379 553	379 553	33 773	134 534	126 518	8 016	6,3%	379 553
Vote 12 - Centlec		4 440 611	4 380 959	4 380 959	304 410	1 568 822	1 460 321	108 501	7,4%	4 380 959
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		68 046	2 855	2 855	205	1 088	952	137	14,4%	2 855
Total Expenditure by Vote	2	**11 854 668**	**11 274 887**	**11 274 887**	**907 821**	**6 763 122**	**3 758 303**	**3 004 819**	**80,0%**	**11 274 887**
Surplus/ (Deficit) for the year	2	**(190 847)**	**1 502 711**	**1 502 711**	**(214 292)**	**(2 738 540)**	**500 896**	**(3 239 436)**	**-646,7%**	**1 502 711**

6. CAPITAL EXPENDITURE FRAMEWORK

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 **R224.127 million (50.03%)** compared to the year-to-date budgeted target of **R447.996 million.** On an annual basis we have thus spent only **R224.127 million (16.68%)** of the year-to-date expenditure versus the approved budget of **R1.344 billion**.

The summary report indicates the following:

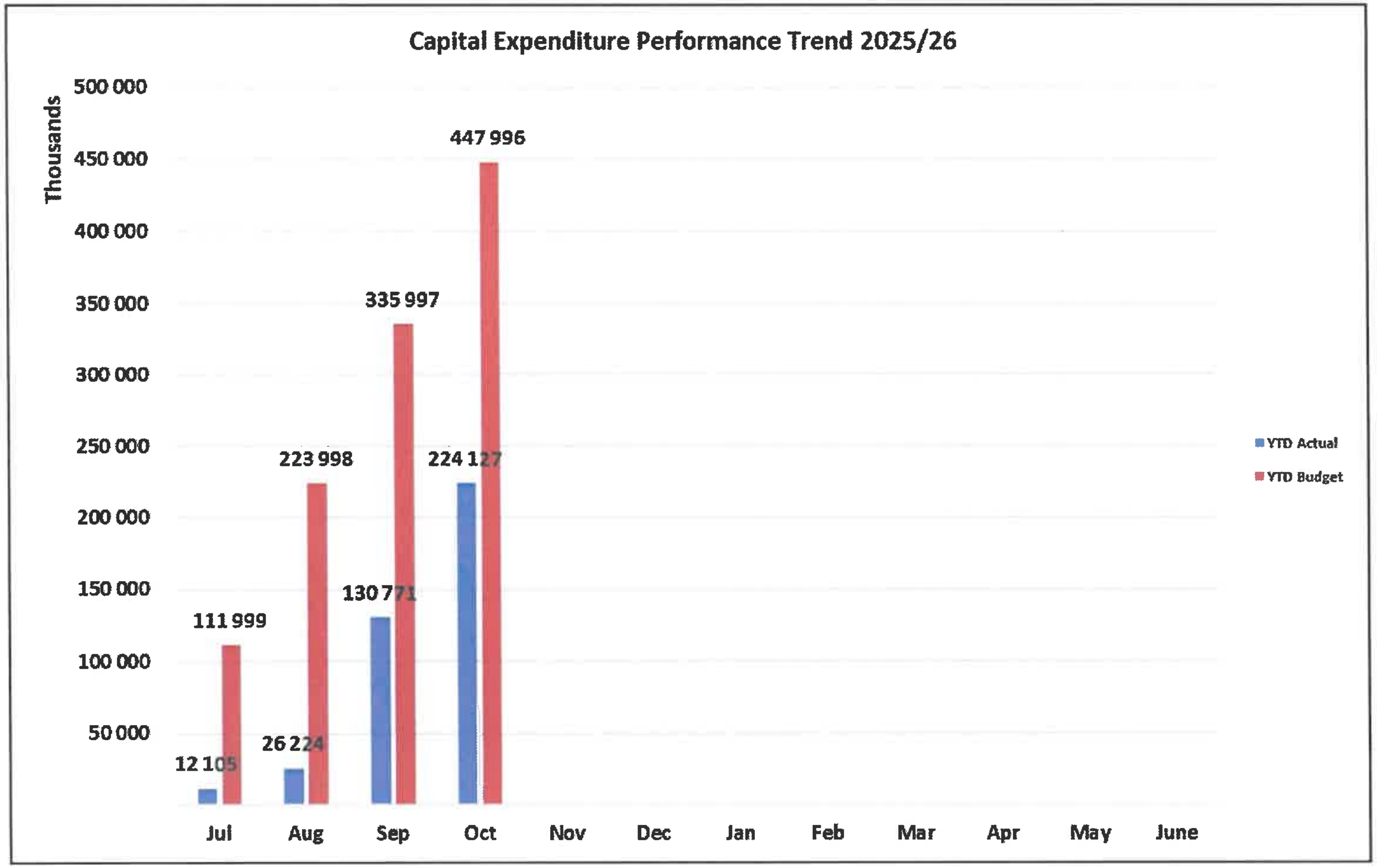
Summary Statement of Capital Expenditure - Financing

Description	Approved budget 2025/26 R'000	YTD Budget October 2025/26 R'000	YTD Actual October 2025/26 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	**1 343 987**	**447 996**	**224 127**	**(223 869)**
Capital Financing				
National Government	1 000 769	333 590	171 041	(162 549)
Provincial Government	-	-	-	-
Public Contributions	14 500	4 833	5 631	798
Borrowing	-	-	-	-
Internally Generated Funds	328 718	109 573	47 455	(62 118)
Financing Total	**1 343 987**	**447 996**	**224 127**	**(223 869)**

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	(-R12.567 million less than budgeted target)
Community and public safety	(-R18.561 million more than budgeted target)
Economic and environmental services	(-R69.013 less million than budgeted target)
Electricity	(-R40.486 million less than budgeted target)
Water	(-R35.158 million less than budgeted target)
Wastewater management	(R81.291 million more than budgeted target)
Waste management	(-R3.916 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 and Council	500 000	500 000	85 326	166 668	17,07%
Corporate Services	43 628 703	43 628 703	893 423	14 542 928	2,05%
Financial Services	-	-	-	-	0,00%
Community and Social Development	60 876 000	60 876 000	3 194 941	20 292 036	5,25%
Planning and Human Settlement	55 297 900	55 297 900	59 226 916	18 432 648	107,11%
Economic and Rural Development	14 025 000	14 025 000	178 200	4 675 008	1,27%
Roads and Transport	336 272 359	336 272 359	51 476 009	112 090 856	15,31%
Water and Sanitation	497 816 502	497 816 502	50 841 106	165 938 916	10,21%
Municipal General	2 921 000	2 921 000	-	973 668	0,00%
Public Safety and Security	10 990 000	10 990 000	-	3 663 344	0,00%
Centlec	321 660 000	321 660 000	58 230 994	107 220 020	18,10%
Other	-	-	-	-	0,00%
Total	1 343 987 464	1 343 987 464	224 126 913	447 996 092	16,68%

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

7. LIQUIDITY MANAGEMENT

7.1 Cash Flow Statement (CFS)

(Annexure A – Table C7)

The CFS report for the period ending 31 October 2025 indicates a closing balance (cash and cash equivalents) of R1.210 billion (30 September 2025 – R 1.564 billion) which comprises of the following:

- Bank balance and cash R 1.252 million (Mangaung) ABSA
- Bank balance and cash R 76.588 million (Mangaung) FNB
- Bank balance and cash R 57.571 million (Mangaung) NEDBANK
- Bank balance and cash R 8.063 million (Centlec)
- Bank balance and cash R 7.110 million (Market)
- Investment deposits R1.056 billion (Mangaung)
- Investment deposits R 3.672 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R611.464 million,** resulting in an **R159.161 million (35%)** favourable variance, as compared to a year target of **R452.203 million.**
- Service charges reflect a year-to-date amount cash collection of **R2.150 billion,** resulting in an **R201.463 million (10%)** favourable variance, as compared to a year target of **R1.948 billion.**

- Other revenue reflects a year-to-date amount of **R2.014 billion** resulting in an **R1.814 billion** favourable variance, as compared to a year target of **R200.099 million.**
- Operating grants and subsidies show a year-to-date receipted amount of **R747.069 million** compared to a year-to-date target of **R453.714 million** resulting in **R293.355 million** favourable variance. (Variance due to grant receipt apportionment monthly vs period budget).
- Capital grants and subsidies show a year-to-date amount of **R236.022 million** compared to a year-to-date target of **R339.004 million** resulting in **-R102.982 million** unfavourable variance due to grant receipt apportionment monthly vs period budget);
- Interest shows a year-to-date amount of **R19.717 million** compared to a year target of **R270.874 million,** indicating **-R251.158 million (-93%)** unfavourable variance.

Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **–R4.799 billion (R1.816 billion** unfavourable variance) compared to a year-to-date target of **-R2.983 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R224.127 million** (**-R223.869 million** favourable variance) compared to a target of **-R447.996 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 **-R5.000 million.**
- Repayment of borrowing indicates a year-to-date amount of **–R42.197 million (R6.279 million)** unfavourable variance compared to a target of **-R35.918 million** due to the repayment of borrowings due.

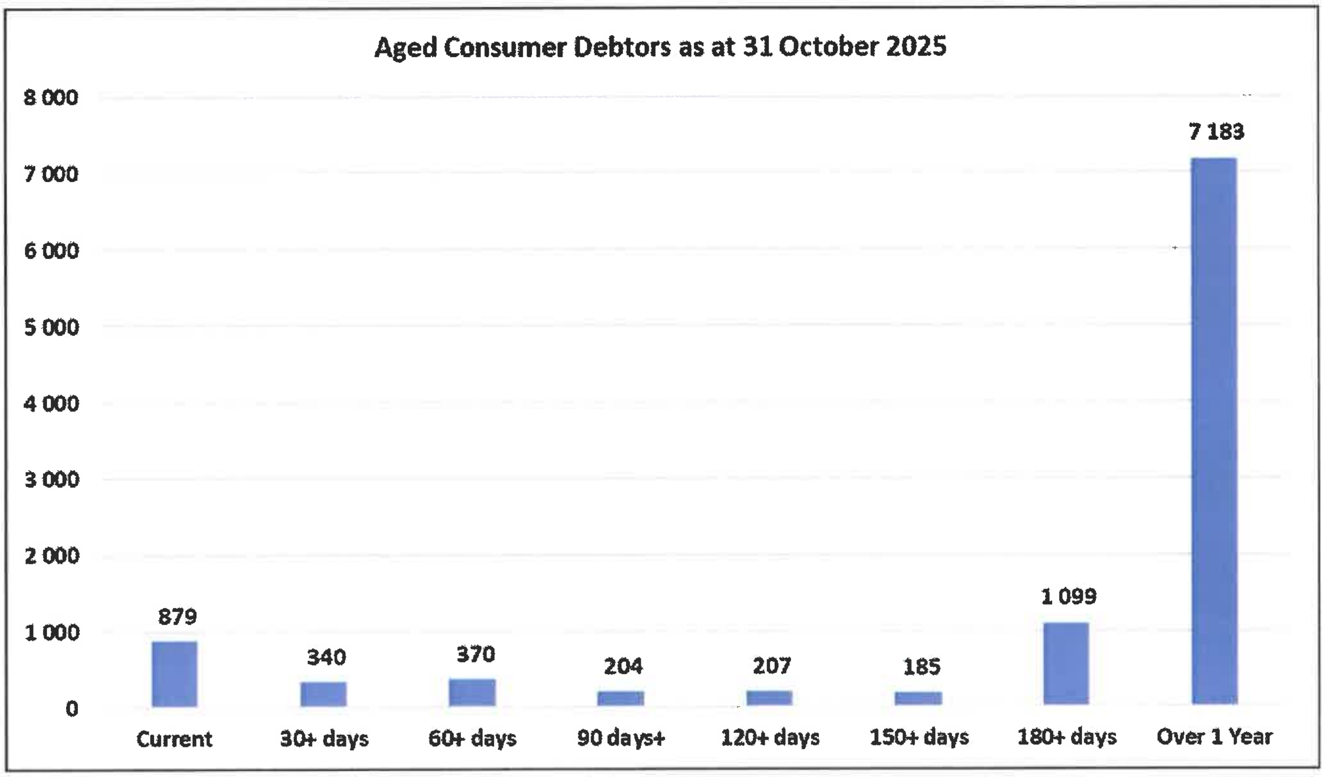
7.2 Outstanding Debtors Report

(Annexure B – Table SC3)

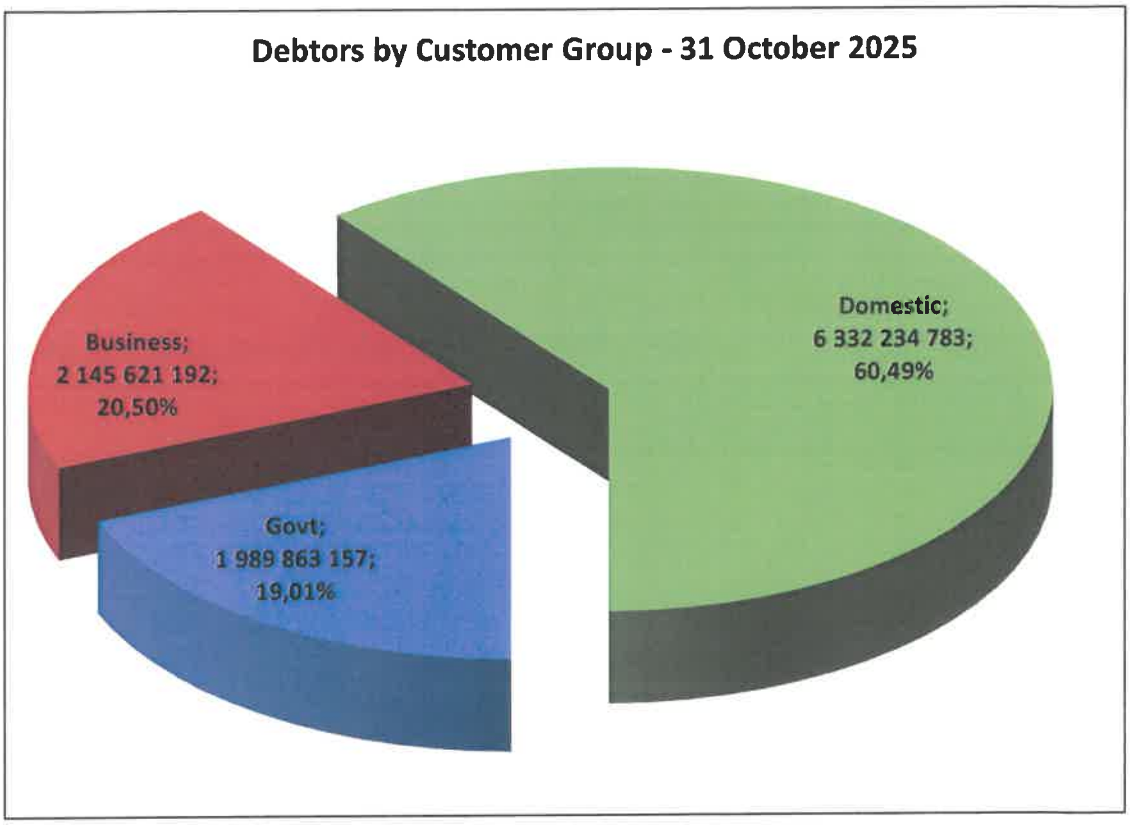
The debtor's report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as of 31 October 2025 is **R10.468 billion** including unallocated credits of R158.346 million (30 September 2025 – **R10.414 billion** including unallocated credits of R145.763 million), thus reflecting a decrease of **R54 million** (0.52%), primarily due to interest write off processed on the billing system for the period. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R7.183 billion (R7.049 billion – September 2025) is outstanding in this category (1 year and older), with R4.599 billion attributable to households, increase of R94 million from the balance of R4.505 billion in September 2025.

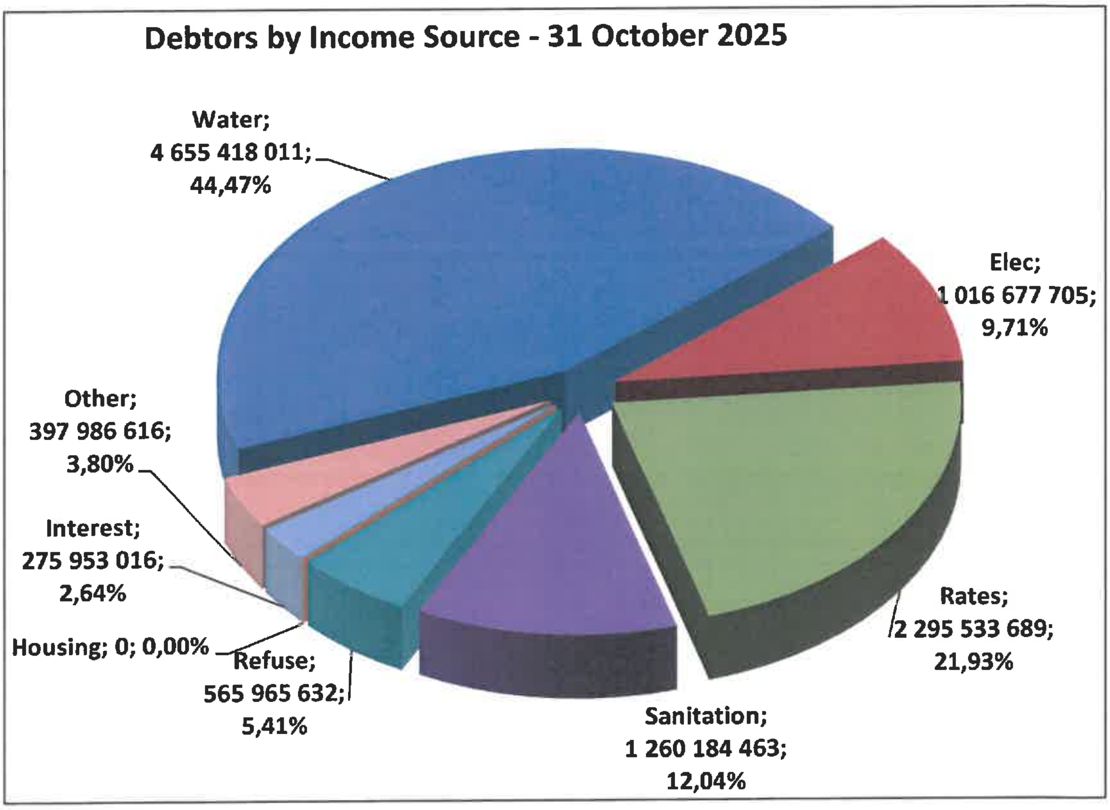
Outstanding Debtors – Electricity: Total Electricity debtors increased by only 1% compared to the previous month (995 640 742 v/s 981 396 590). A large portion of this increase is falling under the "current" classification of the debtor ageing. This increase is in line with expectations of higher consumption in the 2-3 months leading up to winter when the weather is starting to get colder, and consumption starts to increase. Increased consumption will lead to higher monthly billing resulting in a steady increase in the current debtor portion until after the winter months.



The following chart indicates the oustanding debtors per customer group.



The following chart indicates the oustanding debtors by income source



7.3 Outstanding Creditors Report

(Annexure B – Table SC4)

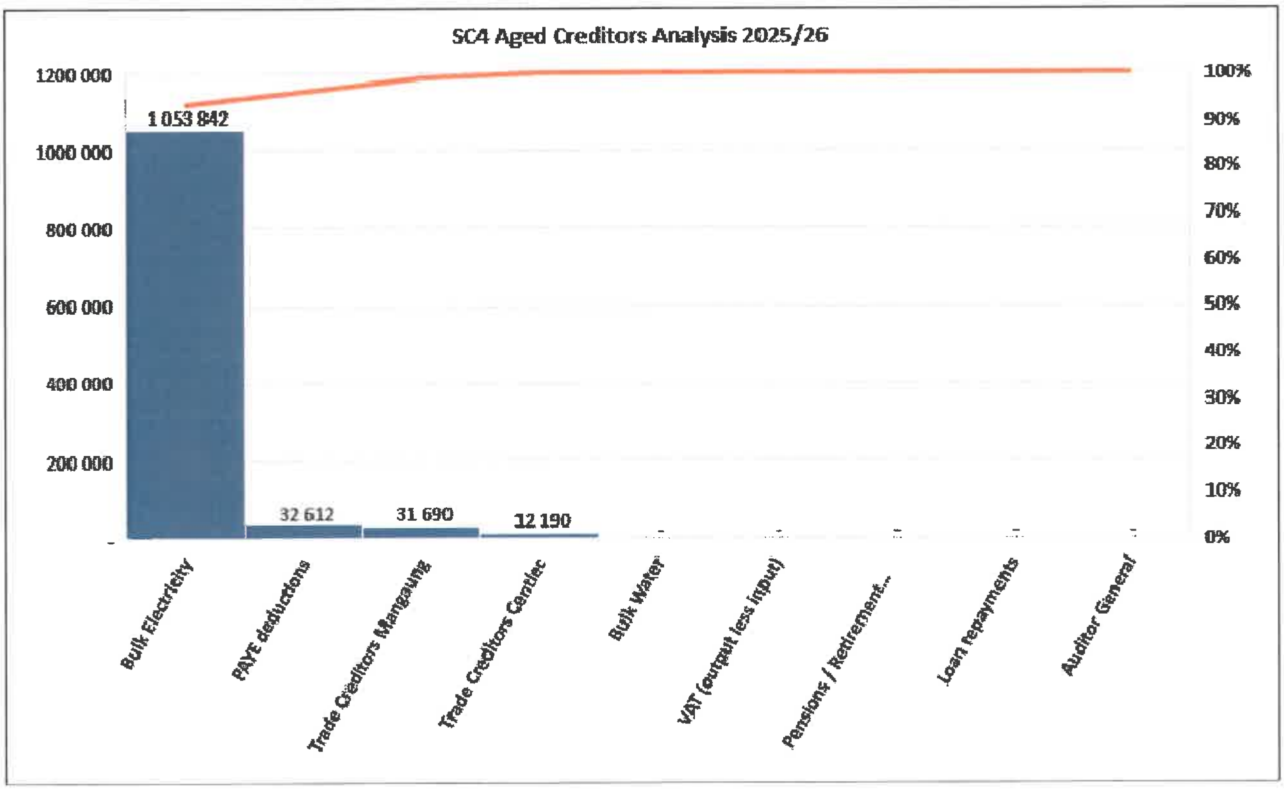
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R1.130 billion** compared to an amount of **R393.158 million** in September 2025. The increase of **R737.175 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	September 2025 R'000	**October 2025** R'000
Bulk electricity	257 368	1 053 842
Trade creditors Centlec	28 565	12 190
Bulk water	-	-
Salaries/PAYE	36 306	32 612
Pensions Deductions	59 937	-
Other	-	-
Trade creditors Mangaung	10 982	31 690
Total	**393 158**	**1 130 333**

*The current portion of the amount due was R393.148 million. Payment agreement with Vaal Water, previously Bloemwater, for R606 million was processed for approval by council. The current outstanding balance on the account is R 466 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.

7.4 Investment Portfolio

(Annexure B – Table SC5)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R1.059 billion** as of 31 October 2025 against **R1.484 billion** on 30 September 2025.

8. FINANCIAL IMPLICATIONS

The report for the month ending 31 October 2025 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 2025 the operating revenue (excluding capital grants) and expenditure actual represented 33% and 60% respectively of the approved budget. The outcome reflects a variance of -0% (favourable) and -27% (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 2025 represents only 16.68% of the approved budget, when compared to a target of 33.33% (third month), a variance of 16.65% for the year against the target.

8.1 The management of our cash flow on a daily basis.

Reserves and unspent grants vs. Investments and Cash

The Council's cash flow situation has changed from a surplus of R1.416 billion in September 2025 to a surplus of R852.178 million in October 2025.

The table below outlines the extent of the surplus based on the cash backed reserves and unspent conditional grants as at the end of October 2025.

INVESTMENT OF RESERVE FUNDS AND GRANTS	September 2025 R'000	October 2025 R'000
Cash Backed Reserves		
Self-insurance reserve	5 000	5 000
COID Reserve	29 848	30 010
Unspent conditional grants	382 786	322 773
Total reserves and unspent grants	**417 634**	**357 783**
Total investments at end of period	1 483 840	1 059 378
Current bank accounts	80 253	150 583
Total bank and investments	**1 564 093**	**1 209 961**
Shortfall/(Surplus) on investments	**(1 146 459)**	**(852 178)**

8.2 Financial Ratios

- Cost Coverage Ratio – Cash and cash Equivalent/ (Total Expenditure – Non-cash items) x12

  1 209 960 803/ ((6 763 121 796 – 744 857 114 – 296 182 579) = 5 722 082 104)
  0.21 x 12 = 2.54 months
  The ratio for the month is higher than the norm of 1-3 months which indicates that the city is able to meet its financial commitments.

- Total Capital Expenditure as percentage of total Capital Budget

  224 126 913/1 343 987 464 = 16.68%

  The establishment of the Project Management Unit will assist with the implementation of the capital projects.

- Total Operating Expenditure as a percentage of Total Expenditure Budget

  6 763 121 796/11 274 886 739 = 59.98%

  The percentage expenditure has increased for this month due to the submission of invoices, irrecoverable debts written off.

- Total Operating Revenue as a percentage of Total Revenue Budget

  3 833 235 518/11 640 586 868 = 32.93%

  The increase in revenue is due to the first tranches received from the grants for the first quarter. Management is in the process to implement policies to improve on revenue collection.

- Service Charges and Property Rates revenue as a percentage of Service Charges and Property Rates Budget

  2 765 346 966/8 598 543 335 = 32.16%

  Management will monitor the generating of revenue in line with the approved policies.

- Trade Payables to Cash Ratio – Cash and cash Equivalents/ Trade Payables

  1 209 960 803/4 412 383 718 = 0.27

Management implemented strategies to improve on credit control for collection of debt and funded budget to reduce creditors.

- Current Ratio – Current Assets/Current Liabilities

  7 148 866 698/10 813 974 208 = 0.66

  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.

- Liquidity Ratio – Current Assets – Inventory – Unspent Grants/ Current Liabilities

  7 148 866 698 – 562 952 551- 322 773 113/10 813 974 208 = 0.58

  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

  27 412 763 + 91 927 831/6 763 121 796 x 100 = 1.76%

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

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

  217 473 115/(15 864 691 025 + 1 604 198 979) = 1,24% for the month

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

- % Total Capital Expenditure funded from Own Funds

  47 454 884/1 343 987 464 = 3.53%

  The establishment of the Project Management Unit will assist with the implementation of the capital projects.

- % Total Capital Expenditure funded from Capital Conditional Grants

  171 040 700/1 343 987 464 = 12.73%

  The establishment of the Project Management Unit will assist with the implementation of the capital projects.

- Renewal/Upgrading of Existing Assets as % of Depreciation/Debt Impairment

  46 473 684/744 857 114 = 6.24%

  Management will monitor the renewal and upgrading of Existing assets.

- 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

  10 268 675 810 + 562 876 693 – 1 742 525 = 10 829 809 979 – 10 309 373 505 = 520 436 473 + 7 875 900 = 528 312 374/562 876 693 = 93.86%

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

- Creditors payment period:

  Outstanding creditors/ creditor payments x 365
  (1 130 333 229 / 5 123 848 056) x 365 = 81 days

  The period is higher than the norm of 30 days to settle creditors which indicates that the Metro and the entity, CENTLEC, must implement strategies according to the approved policies on their revenue collection and cashflow for paying off creditors within the 30 days norm.

9. KEY OCTOBER 2025 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.

10. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

11. COMMENTS OF THE HEAD: LEGAL SERVICES

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

12. 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 2025, 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.

13. CONCLUSION

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

14. 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 2025 and

2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer must ensure that this statement is submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

SUBMITTED BY:

MR M DUMA **DATE:** 14/11/2025

ACTING CHIEF FINANCIAL OFFICER

<u>City Manager's quality certification</u>

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 2025** 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: 14/11/2025

ANNEXURE A

Explanation of legal requirements

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

(a) actual revenue, per revenue source;

(b) actual borrowings;

(c) actual expenditure, per **vote**.

(d) actual capital expenditure, per vote;

(e) the amount of any allocations received.

(f) actual expenditure on those **allocations**, excluding expenditure on-

(i) its share of the local government equitable share; and

(ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and

(g) when necessary, an explanation of-

(i) any **material variances** from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;

(ii) any material variances from the service delivery and budget implementation plan;

(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The statement must also include:

(a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and

(b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of **section 87(10)**.

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

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

Reporting requirements:

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

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

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

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

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

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

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of electronic submissions have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published monthly; 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 10th November 2025.

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

Main Tables	*Consolidated Monthly Budget Statements*
Table C1-SUM	Summary
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Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
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Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
Table SC7	Monthly Budget Statement - Transfers and grant expenditure
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Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
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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	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	1 792 355	1 744 100	1 744 100	144 861	575 228	581 367	(6 139)	-1%	1 744 100
Service charges	5 984 739	6 854 443	6 854 443	353 522	2 190 119	2 284 814	(94 695)	-4%	6 854 443
Investment revenue	99 118	87 518	87 518	8 687	38 431	29 173	9 259	32%	87 518
Transfers and subsidies - Operational	1 280 233	1 361 141	1 361 141	8 860	521 623	453 714	67 909	0	1 361 141
Other own revenue	1 544 272	1 593 384	1 593 384	86 869	507 835	531 128	(23 293)	-4%	1 593 384
Total Revenue (excluding capital transfers and contributions)	**10 700 717**	**11 640 587**	**11 640 587**	**602 799**	**3 833 236**	**3 880 195**	**(46 960)**	**-1%**	**11 640 587**
Employee costs	2 664 557	2 655 658	2 655 658	220 081	907 537	885 223	22 314	3%	2 655 658
Remuneration of Councillors	77 818	83 728	83 728	6 336	25 326	27 910	(2 584)	-9%	83 728
Depreciation and amortisation	891 827	752 070	752 070	76 346	296 183	250 690	45 493	18%	752 070
Interest	(87 290)	12 723	12 723	13 723	27 413	4 241	23 172	546%	12 723
Inventory consumed and bulk purchases	4 097 374	3 692 720	3 691 103	287 946	1 507 135	1 230 476	276 659	22%	3 691 103
Transfers and subsidies	–	15 000	15 000	–	–	5 000	(5 000)	-100%	15 000
Other expenditure	4 210 383	4 062 987	4 064 605	303 388	3 999 528	1 354 763	2 644 765	195%	4 064 605
Total Expenditure	**11 854 668**	**11 274 887**	**11 274 887**	**907 821**	**6 763 122**	**3 758 303**	**3 004 819**	**80%**	**11 274 887**
Surplus/(Deficit)	**(1 153 951)**	**365 700**	**365 700**	**(305 022)**	**(2 929 886)**	**121 893**	**(3 051 779)**	**-2504%**	**365 700**
Transfers and subsidies - capital (monetary	671 391	1 017 011	1 017 011	80 730	151 346	339 004	(187 658)	-55%	1 017 011
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(482 560)**	**1 382 711**	**1 382 711**	**(224 292)**	**(2 778 540)**	**460 896**	**(3 239 436)**	**-703%**	**1 382 711**
Share of surplus/ (deficit) of associate	291 713	120 000	120 000	10 000	40 000	40 000	–		120 000
Surplus/ (Deficit) for the year	**(190 847)**	**1 502 711**	**1 502 711**	**(214 292)**	**(2 738 540)**	**500 896**	**(3 239 436)**	**-647%**	**1 502 711**
Capital expenditure & funds sources									
Capital expenditure	**761 497**	**1 343 987**	**1 343 987**	**85 546**	**190 073**	**447 996**	**(257 924)**	**-58%**	**1 343 987**
Capital transfers recognised	545 325	1 015 269	1 015 269	74 011	149 828	338 423	(188 595)	-56%	1 015 269
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**216 173**	**328 719**	**328 719**	**11 535**	**40 244**	**109 573**	**(69 329)**	**-63%**	**328 719**
Total sources of capital funds	**761 497**	**1 343 987**	**1 343 987**	**85 546**	**190 073**	**447 996**	**(257 924)**	**-58%**	**1 343 987**
Financial position									
Total current assets	8 577 317	4 663 324	4 663 324		5 774 829				4 663 324
Total non current assets	21 180 123	22 120 558	22 120 558		21 111 184				22 120 558
Total current liabilities	10 959 317	3 601 695	3 601 695		10 813 974				3 601 695
Total non current liabilities	2 590 931	2 037 317	2 037 317		2 603 387				2 037 317
Community wealth/Equity	**16 207 192**	**21 221 797**	**21 221 797**		**13 463 532**				**21 221 797**
Cash flows									
Net cash from (used) operating	10 491 913	2 029 619	2 029 619	82 649	4 384 698	676 540	(3 708 158)	-548%	2 029 619
Net cash from (used) investing	(743 431)	(1 333 652)	(1 333 652)	(85 546)	(188 705)	(444 551)	(255 846)	58%	(1 333 652)
Net cash from (used) financing	(231 180)	(104 661)	(104 661)	(35 987)	(41 686)	(34 887)	6 799	-19%	(104 661)
Cash/cash equivalents at the month/year end	**9 347 124**	**1 086 166**	**1 086 166**	**3 832 110**	**3 832 110**	**691 963**	**(3 140 148)**	**-454%**	**269 109**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	879 474	339 712	370 383	203 920	206 847	185 149	1 099 295	7 182 939	10 467 719
Creditors Age Analysis									
Total Creditors	306 837	216 832	341 690	264 975	–	–	–	–	1 130 333

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		**3 698 122**	**3 659 519**	**3 659 519**	**266 252**	**1 045 940**	**1 219 840**	(173 900)	-14%	**3 659 519**
Executive and council		1 102	1 051	1 051	91	355	350	5	1%	1 051
Finance and administration		3 697 020	3 658 468	3 658 468	266 160	1 045 585	1 219 489	(173 905)	-14%	3 658 468
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**73 975**	**52 822**	**52 822**	**3 037**	**13 437**	**17 607**	(4 170)	-24%	**52 822**
Community and social services		5 550	3 748	3 748	420	1 897	1 249	648	52%	3 748
Sport and recreation		4 156	3 062	3 062	165	883	1 021	(137)	-13%	3 062
Public safety		35 644	26 025	26 025	1 209	5 718	8 675	(2 957)	-34%	26 025
Housing		28 588	19 946	19 946	1 240	4 922	6 649	(1 726)	-26%	19 946
Health		37	42	42	3	17	14	3	18%	42
Economic and environmental services		**48 785**	**36 799**	**36 799**	**3 874**	**12 540**	**12 266**	274	2%	**36 799**
Planning and development		18 252	18 174	18 174	1 711	6 078	6 058	20	0%	18 174
Road transport		29 976	18 062	18 062	2 122	6 292	6 021	272	5%	18 062
Environmental protection		556	563	563	41	170	188	(18)	-10%	563
Trading services		**7 551 171**	**8 908 404**	**8 908 404**	**410 366**	**2 912 647**	**2 969 468**	**(56 821)**	-2%	**8 908 404**
Energy sources		3 610 706	4 707 325	4 707 325	183 906	1 487 477	1 569 108	(81 631)	-5%	4 707 325
Water management		2 575 057	2 564 754	2 564 754	152 965	846 043	854 918	(8 875)	-1%	2 564 754
Waste water management		813 138	1 072 670	1 072 670	52 529	365 307	357 557	7 751	2%	1 072 670
Waste management		552 271	563 654	563 654	20 967	213 819	187 885	25 934	14%	563 654
Other	4	**55**	**54**	**54**	**–**	**18**	**18**	**0**	**2%**	**54**
Total Revenue - Functional	2	**11 372 108**	**12 657 598**	**12 657 598**	**683 529**	**3 984 582**	**4 219 199**	**(234 617)**	**-6%**	**12 657 598**
Expenditure - Functional										
Governance and administration		**1 749 148**	**1 814 851**	**1 814 704**	**159 808**	**1 251 264**	**604 951**	646 312	107%	**1 814 704**
Executive and council		93 235	188 247	188 258	11 009	43 925	62 751	(18 825)	-30%	188 258
Finance and administration		1 655 913	1 626 605	1 626 446	148 799	1 207 338	542 201	665 138	123%	1 626 446
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**1 008 246**	**836 007**	**836 500**	**74 183**	**340 322**	**278 719**	61 603	22%	**836 500**
Community and social services		54 164	58 436	59 188	4 621	18 057	19 653	(1 596)	-8%	59 188
Sport and recreation		387 013	260 163	259 752	19 726	80 970	86 536	(5 565)	-6%	259 752
Public safety		413 777	338 761	338 761	33 954	135 130	112 921	22 209	20%	338 761
Housing		137 028	161 742	161 292	14 246	100 429	53 809	46 620	87%	161 292
Health		16 264	16 904	17 506	1 636	5 736	5 801	(65)	-1%	17 506
Economic and environmental services		**647 727**	**619 589**	**619 205**	**47 160**	**165 287**	**206 480**	(41 193)	-20%	**619 205**
Planning and development		54 266	74 455	74 208	6 151	20 125	24 755	(4 630)	-19%	74 208
Road transport		563 862	510 053	510 053	38 453	135 044	170 018	(34 974)	-21%	510 053
Environmental protection		29 598	35 082	34 944	2 556	10 118	11 707	(1 589)	-14%	34 944
Trading services		**8 444 596**	**7 999 121**	**7 999 121**	**626 230**	**5 004 532**	**2 666 376**	**2 338 156**	88%	**7 999 121**
Energy sources		4 440 611	4 380 959	4 380 959	304 410	1 568 822	1 460 321	108 501	7%	4 380 959
Water management		2 996 014	2 571 597	2 571 597	228 896	2 465 898	857 199	1 608 698	188%	2 571 597
Waste water management		658 123	620 493	620 493	52 413	617 783	206 831	410 952	199%	620 493
Waste management		349 848	426 072	426 072	40 511	352 030	142 025	210 005	148%	426 072
Other		**4 951**	**5 319**	**5 357**	**440**	**1 718**	**1 777**	**(59)**	-3%	**5 357**
Total Expenditure - Functional	3	**11 854 668**	**11 274 887**	**11 274 887**	**907 821**	**6 763 122**	**3 758 303**	**3 004 819**	**80%**	**11 274 887**
Surplus/ (Deficit) for the year		**(482 560)**	**1 382 711**	**1 382 711**	**(224 292)**	**(2 778 540)**	**460 896**	**(3 239 436)**	**-7,028564**	**1 382 711**

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration		3 698 122	3 659 519	3 659 519	266 252	1 045 940	1 219 840	(173 900)	-14%	3 659 519
Executive and council		1 102	1 051	1 051	91	355	350	5	0	1 051
Municipal Manager, Town Secretary and Chief Executive		1 102	1 051	1 051	91	355	350	5	0	1 051
Finance and administration		3 697 020	3 658 468	3 658 468	266 160	1 045 585	1 219 489	(173 905)	(0)	3 658 468
Administrative and Corporate Support		1 177	901	901	–	–	300	(300)	(0)	901
Finance		3 612 994	3 580 470	3 580 470	261 158	1 025 226	1 193 490	(168 264)	(0)	3 580 470
Human Resources		11 729	15 506	15 506	288	1 715	5 169	(3 453)	(0)	15 506
Marketing, Customer Relations, Publicity and Media Co-ordination		35 799	38 968	38 968	2 989	11 006	12 989	(1 983)	(0)	38 968
Property Services		35 321	22 623	22 623	1 725	7 637	7 541	96	0	22 623
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		73 975	52 822	52 822	3 037	13 437	17 607	(4 170)	(0)	52 822
Community and social services		5 550	3 748	3 748	420	1 897	1 249	648	0	3 748
Cemeteries, Funeral Parlours and Crematoriums		3 405	3 666	3 666	276	1 063	1 222	(159)	(0)	3 666
Libraries and Archives		2 145	82	82	144	834	27	807	0	82
Sport and recreation		4 156	3 062	3 062	165	883	1 021	(137)	(0)	3 062
Community Parks (including Nurseries)		742	499	499	23	312	166	146	0	499
Recreational Facilities		501	589	589	9	23	196	(173)	(0)	589
Sports Grounds and Stadiums		2 913	1 974	1 974	134	548	658	(110)	(0)	1 974
Public safety		35 644	26 025	26 025	1 209	5 718	8 675	(2 957)	(0)	26 025
Civil Defence		67	78	78	6	27	26	1	0	78
Fire Fighting and Protection		1 113	1 263	1 263	108	406	421	(15)	(0)	1 263
Police Forces, Traffic and Street Parking Control		34 464	24 683	24 683	1 095	5 285	8 228	(2 943)	(0)	24 683
Housing		28 588	19 946	19 946	1 240	4 922	6 649	(1 726)	(0)	19 946
Housing		28 588	19 946	19 946	1 240	4 922	6 649	(1 726)	(0)	19 946
Health		37	42	42	3	17	14	3	0	42
Health Services		37	42	42	3	17	14	3	0	42
Economic and environmental services		48 785	36 799	36 799	3 874	12 540	12 266	274	0	36 799
Planning and development		18 252	18 174	18 174	1 711	6 078	6 058	20	0	18 174
Town Planning, Building Regulations and Enforcement, and City Engineer		18 252	18 174	18 174	1 711	6 078	6 058	20	0	18 174
Road transport		29 976	18 062	18 062	2 122	6 292	6 021	272	0	18 062
Public Transport		14 139	18 062	18 062	2 122	6 292	6 021	272	0	18 062
Roads		15 837	–	–	–	–	–	–		–
Environmental protection		556	563	563	41	170	188	(18)	(0)	563
Pollution Control		556	563	563	41	170	188	(18)	(0)	563
Trading services		7 551 171	8 908 404	8 908 404	410 366	2 912 647	2 969 468	(56 821)	(0)	8 908 404
Energy sources		3 610 706	4 707 325	4 707 325	183 906	1 487 477	1 569 108	(81 631)	(0)	4 707 325
Electricity		3 610 706	4 707 325	4 707 325	183 906	1 487 477	1 569 108	(81 631)	(0)	4 707 325
Water management		2 575 057	2 564 754	2 564 754	152 965	846 043	854 918	(8 875)	(0)	2 564 754
Water Distribution		2 575 057	2 564 754	2 564 754	152 965	846 043	854 918	(8 875)	(0)	2 564 754
Waste water management		813 138	1 072 670	1 072 670	52 529	365 307	357 557	7 751	0	1 072 670
Sewerage		813 138	1 072 670	1 072 670	52 529	365 307	357 557	7 751	0	1 072 670
Waste management		552 271	563 654	563 654	20 967	213 819	187 885	25 934	0	563 654
Solid Waste Removal		552 271	563 654	563 654	20 967	213 819	187 885	25 934	0	563 654
Other		55	54	54	–	18	18	0	0	54
Tourism		55	54	54	–	18	18	0	0	54
Total Revenue - Functional	2	11 372 108	12 657 598	12 657 598	683 529	3 984 582	4 219 199	(234 617)	(0)	12 657 598

Expenditure - Functional										
Municipal governance and administration		**1 749 148**	**1 814 851**	**1 814 704**	**159 808**	**1 251 264**	**604 951**	**646 312**	**0**	**1 814 704**
Executive and council		93 235	188 247	188 258	11 009	43 925	62 751	(18 825)	(0)	188 258
Mayor and Council		84 786	91 325	91 325	6 964	27 615	30 442	(2 827)	(0)	91 325
Municipal Manager, Town Secretary and Chief Executive		8 450	96 921	96 933	4 045	16 310	32 309	(15 999)	(0)	96 933
Finance and administration		1 655 913	1 626 605	1 626 446	148 799	1 207 338	542 201	665 138	0	1 626 446
Administrative and Corporate Support		360 808	330 257	330 062	26 583	89 302	110 080	(20 778)	(0)	330 062
Finance		789 542	902 224	902 303	83 747	970 421	300 763	669 657	0	902 303
Fleet Management		154 435	102 188	102 188	13 479	50 035	34 063	15 973	0	102 188
Human Resources		177 088	104 143	107 798	7 901	37 086	35 726	1 360	0	107 798
Information Technology		70 760	99 000	98 759	7 018	25 160	32 945	(7 785)	(0)	98 759
Legal Services		25 848	1 400	(2 510)	3 684	9 204	(614)	9 819	(0)	(2 510)
Marketing, Customer Relations, Publicity and Media Co-ordination		43 668	48 901	48 956	3 729	14 369	16 307	(1 938)	(0)	48 956
Property Services		23 195	24 202	24 602	1 593	7 798	8 168	(369)	(0)	24 602
Risk Management		10 570	14 288	14 288	1 063	3 962	4 763	(801)	(0)	14 288
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**1 008 246**	**836 007**	**836 500**	**74 183**	**340 322**	**278 719**	**61 603**	**0**	**836 500**
Community and social services		54 164	58 436	59 188	4 621	18 057	19 653	(1 596)	(0)	59 188
Cemeteries, Funeral Parlours and Crematoriums		21 735	24 545	25 113	2 042	8 044	8 294	(250)	(0)	25 113
Libraries and Archives		31 126	32 315	32 499	2 476	9 602	10 833	(1 231)	(0)	32 499
Museums and Art Galleries		1 304	1 576	1 576	103	411	526	(115)	(0)	1 576
Sport and recreation		387 013	260 163	259 752	19 726	80 970	86 536	(5 565)	(0)	259 752
Community Parks (including Nurseries)		84 064	102 500	101 005	6 672	26 382	33 730	(7 348)	(0)	101 005
Recreational Facilities		12 507	13 501	13 445	894	3 947	4 491	(544)	(0)	13 445
Sports Grounds and Stadiums		290 442	144 162	145 302	12 160	50 641	48 315	2 326	0	145 302
Public safety		413 777	338 761	338 761	33 954	135 130	112 921	22 209	0	338 761
Civil Defence		19 391	19 051	19 051	1 628	6 527	6 350	176	0	19 051
Fire Fighting and Protection		96 580	96 534	95 784	7 748	32 795	31 962	834	0	95 784
Police Forces, Traffic and Street Parking Control		297 806	223 176	223 926	24 578	95 808	74 609	21 200	0	223 926
Housing		137 028	161 742	161 292	14 246	100 429	53 809	46 620	0	161 292
Housing		137 028	161 742	161 292	14 246	100 429	53 809	46 620	0	161 292
Health		16 264	16 904	17 506	1 636	5 736	5 801	(65)	(0)	17 506
Health Services		16 264	16 904	17 506	1 636	5 736	5 801	(65)	(0)	17 506
Economic and environmental services		**647 727**	**619 589**	**619 205**	**47 160**	**165 287**	**206 480**	**(41 193)**	**(0)**	**619 205**
Planning and development		54 266	74 455	74 208	6 151	20 125	24 755	(4 630)	(0)	74 208
Town Planning, Building Regulations and Enforcement, and City Engineer		54 266	71 055	70 808	6 151	20 125	23 622	(3 497)	(0)	70 808
Project Management Unit		–	3 400	3 400	–	–	1 133	(1 133)	(0)	3 400
Road transport		563 862	510 053	510 053	38 453	135 044	170 018	(34 974)	(0)	510 053
Public Transport		80 315	125 820	125 820	10 388	22 948	41 940	(18 992)	(0)	125 820
Roads		483 547	384 233	384 233	28 065	112 096	128 078	(15 982)	(0)	384 233
Environmental protection		29 598	35 082	34 944	2 556	10 118	11 707	(1 589)	(0)	34 944
Pollution Control		29 598	35 082	34 944	2 556	10 118	11 707	(1 589)	(0)	34 944
Trading services		**8 444 596**	**7 999 121**	**7 999 121**	**626 230**	**5 004 532**	**2 666 376**	**2 338 156**	**0**	**7 999 121**
Energy sources		4 440 611	4 380 959	4 380 959	304 410	1 568 822	1 460 321	108 501	0	4 380 959
Electricity		4 440 611	4 380 959	4 380 959	304 410	1 568 822	1 460 321	108 501	0	4 380 959
Water management		2 996 014	2 571 597	2 571 597	228 896	2 465 898	857 199	1 608 698	0	2 571 597
Water Distribution		2 996 014	2 571 597	2 571 597	228 896	2 465 898	857 199	1 608 698	0	2 571 597
Waste water management		658 123	620 493	620 493	52 413	617 783	206 831	410 952	0	620 493
Sewerage		658 123	620 493	620 493	52 413	617 783	206 831	410 952	0	620 493
Waste management		349 848	426 072	426 072	40 511	352 030	142 025	210 005	0	426 072
Solid Waste Disposal (Landfill Sites)		52 647	46 634	47 452	4 494	18 783	15 636	3 147	0	47 452
Solid Waste Removal		238 382	316 552	316 552	32 020	315 099	105 518	209 582	0	316 552
Street Cleaning		58 819	62 886	62 068	3 997	18 148	20 871	(2 723)	(0)	62 068
Other		**4 951**	**5 319**	**5 357**	**440**	**1 718**	**1 777**	**(59)**	**(0)**	**5 357**
Tourism		4 951	5 319	5 357	440	1 718	1 777	(59)	(0)	5 357
Total Expenditure - Functional	3	**11 854 668**	**11 274 887**	**11 274 887**	**907 821**	**6 763 122**	**3 758 303**	**3 004 819**	**0**	**11 274 887**
Surplus/ (Deficit) for the year		**(482 560)**	**1 382 711**	**1 382 711**	**(224 292)**	**(2 778 540)**	**460 896**	**(3 239 436)**	**(0)**	**1 382 711**

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - City Manager		100	0	0	–	0	0	0	34,3%	0
Vote 02 - Executive And Council		–	1	1	–	–	0	(0)	-100,0%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	225	1 503	4 573	(3 070)	-67,1%	13 720
Vote 04 - Financial Services		2 268 755	1 988 126	1 988 126	164 621	673 007	662 709	10 298	1,6%	1 988 126
Vote 05 - Community And Social Development		576 185	569 095	569 095	21 506	216 356	189 698	26 658	14,1%	569 095
Vote 06 - Planning And Human Settlement		82 162	60 743	60 743	4 677	18 637	20 247	(1 610)	-8,0%	60 743
Vote 07 - Economic And Rural Development		36 855	40 073	40 073	3 080	11 379	13 358	(1 978)	-14,8%	40 073
Vote 08 - Roads And Transport		29 976	18 062	18 062	2 122	6 292	6 021	272	4,5%	18 062
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	205 493	1 211 351	1 212 475	(1 124)	-0,1%	3 637 425
Vote 10 - Municipal General		1 639 711	1 717 004	1 717 004	106 700	392 870	572 335	(179 464)	-31,4%	1 717 004
Vote 11 - Public Safety And Security		19 789	26 025	26 025	1 199	5 709	8 675	(2 966)	-34,2%	26 025
Vote 12 - Centlec		3 610 706	4 707 325	4 707 325	183 906	1 487 477	1 569 108	(81 631)	-5,2%	4 707 325
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**11 663 821**	**12 777 598**	**12 777 598**	**693 529**	**4 024 582**	**4 259 199**	**(234 617)**	**-5,5%**	**12 777 598**
Expenditure by Vote	1									
Vote 01 - City Manager		145 242	157 978	157 978	12 587	48 799	52 660	(3 861)	-7,3%	157 978
Vote 02 - Executive And Council		189 584	190 680	190 680	17 175	63 074	63 560	(486)	-0,8%	190 680
Vote 03 - Corporate Services		553 477	380 128	380 128	28 709	113 105	126 710	(13 605)	-10,7%	380 128
Vote 04 - Financial Services		782 533	781 985	781 985	61 795	899 301	260 662	638 639	245,0%	781 985
Vote 05 - Community And Social Development		676 861	643 582	643 582	61 526	422 295	214 528	207 767	96,8%	643 582
Vote 06 - Planning And Human Settlement		214 410	250 177	250 177	21 153	125 920	83 393	42 527	51,0%	250 177
Vote 07 - Economic And Rural Development		60 766	72 378	72 378	4 515	17 943	24 126	(6 183)	-25,6%	72 378
Vote 08 - Roads And Transport		727 316	669 982	669 982	52 776	188 203	223 328	(35 125)	-15,7%	669 982
Vote 09 - Water And Sanitation		3 569 838	3 178 374	3 178 374	285 503	3 101 841	1 059 458	2 042 382	192,8%	3 178 374
Vote 10 - Municipal General		25 632	186 256	186 256	23 694	78 196	62 085	16 111	25,9%	186 256
Vote 11 - Public Safety And Security		400 354	379 553	379 553	33 773	134 534	126 518	8 016	6,3%	379 553
Vote 12 - Centlec		4 440 611	4 380 959	4 380 959	304 410	1 568 822	1 460 321	108 501	7,4%	4 380 959
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		68 046	2 855	2 855	205	1 088	952	137	14,4%	2 855
Total Expenditure by Vote	2	**11 854 668**	**11 274 887**	**11 274 887**	**907 821**	**6 763 122**	**3 758 303**	**3 004 819**	**80,0%**	**11 274 887**
Surplus/ (Deficit) for the year	2	**(190 847)**	**1 502 711**	**1 502 711**	**(214 292)**	**(2 738 540)**	**500 896**	**(3 239 436)**	**-646,7%**	**1 502 711**

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - City Manager		100	0	0	–	0	0	0	34%	0
01.1 - Office Of City Manager		100	–	–	–	–	–	–		–
Vote 02 - Executive And Council		–	1	1	–	–	0	(0)	-100%	1
02.2 - Councils General Expences		–	1	1	–	–	0	(0)	-100%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	225	1 503	4 573	(3 070)	-67%	13 720
03.3 - Operational Training		8 025	11 745	11 745	126	474	3 915	(3 441)	-88%	11 745
03.4 - Administration		–	–	–	–	590	–	590	0%	–
03.9 - Employment		1 123	1	1	–	–	0	(0)	-100%	1
03.16 - Facilities Management - Stadiums		2 239	1 974	1 974	99	439	658	(219)	-33%	1 974
Vote 04 - Financial Services		2 268 755	1 988 126	1 988 126	164 621	673 007	662 709	10 298	2%	1 988 126
04.1 - Chief Financial Officer - Administration		1 177	900	900	–	–	300	(300)	-100%	900
04.4 - Treasury		69	127	127	–	22	42	(21)	-49%	127
04.7 - Demand And Acquisition		1 545	1 935	1 935	100	579	645	(66)	-10%	1 935
04.9 - Logistics And Warehouse		194	1 000	1 000	–	–	333	(333)	-100%	1 000
04.11 - Billing		218 423	211 543	211 543	19 197	95 412	70 514	24 898	35%	211 543
04.12 - Rates And Taxes		2 933	4 728	4 728	296	1 105	1 576	(471)	-30%	4 728
04.14 - Customer Services		25	34	34	4	11	11	(0)	-3%	34
04.19 - Control And Operations		13 051	20 000	20 000	–	–	6 667	(6 667)	-100%	20 000
04.21 - Payroll Management		2 581	3 760	3 760	162	651	1 253	(602)	-48%	3 760
04.22 - Assessment Rates		2 028 757	1 744 100	1 744 100	144 861	575 228	581 367	(6 139)	-1%	1 744 100
Vote 05 - Community And Social Development		576 185	569 095	569 095	21 506	216 356	189 698	26 658	14%	569 095
05.4 - Libraries And Information Services		2 145	82	82	144	834	27	807	2958%	82
05.6 - Hiv/Aids		37	42	42	3	17	14	3	18%	42
05.7 - Environmental Health Services		556	563	563	41	170	188	(18)	-10%	563
05.12 - Facilities Management - Swimming Pools		501	589	589	9	23	196	(173)	-88%	589
05.13 - Facilities Management - Stadiums		673	–	–	34	108	–	108	0%	–
05.19 - Domestic Waste		308 537	552 098	552 098	20 031	210 216	184 033	26 183	14%	552 098
05.20 - Trade Waste		–	11 556	11 556	935	3 601	3 852	(250)	-7%	11 556
05.23 - Fire And Rescue Operations Bloemfontein		290	–	–	1	1	–	1	0%	–
05.25 - Traffic Operations		13 731	–	–	9	9	–	9	0%	–
05.27 - Parking Garage		1 830	–	–	–	–	–	–		–
05.30 - Nature Resource Management - Zoo		571	0	0	–	0	0	0	218%	0
05.32 - Cemeteries Bloemfontein		1 239	1 315	1 315	85	313	438	(125)	-29%	1 315
05.33 - Cemeteries Botshabelo		1 911	2 089	2 089	144	640	696	(56)	-8%	2 089
05.34 - Cemeteries Thaba Nchu		255	261	261	46	109	87	22	25%	261
05.35 - Parks Development		172	499	499	23	312	166	146	88%	499
05.45 - Disaster Management Operations		4	–	–	–	–	–	–		–
05.52 - Administration		233 170	–	–	–	–	–	–		–
05.53 - Administration		10 564	–	–	1	1	–	1	0%	–
Vote 06 - Planning And Human Settlement		82 162	60 743	60 743	4 677	18 637	20 247	(1 610)	-8%	60 743
06.3 - Urban Design		96	61	61	3	10	20	(10)	-49%	61
06.4 - Transport Planning		–	–	–	9	24	–	24	0%	–
06.5 - Development Applications		2 053	2 682	2 682	125	479	894	(415)	-46%	2 682
06.6 - Building Zoning Control		6 235	6 920	6 920	838	2 749	2 307	442	19%	6 920
06.7 - Enforcement Division		78	–	–	–	–	–	–		–
06.8 - Outdoor Advertising		9 791	8 511	8 511	737	2 816	2 837	(21)	-1%	8 511
06.19 - Church Street Houses		545	574	574	48	188	191	(3)	-2%	574
06.20 - Hostels Mangaung		772	793	793	65	268	264	4	1%	793
06.22 - Economic Flats		636	650	650	57	226	217	9	4%	650
06.23 - Flats For The Aged		93	145	145	12	48	48	0	0%	145
06.24 - Sub Economic Letting Scheme 1		15 228	6 140	6 140	95	381	2 047	(1 666)	-81%	6 140
06.25 - Sub Economic Letting Scheme 2		263	274	274	23	92	91	0	0%	274
06.26 - Sub Economic Letting Scheme 3		148	154	154	13	52	51	1	2%	154
06.27 - Bloemhof Flats		2 328	2 431	2 431	202	809	810	(2)	0%	2 431
06.28 - Erlich Park Homes		4 524	4 701	4 701	399	1 524	1 567	(43)	-3%	4 701
06.29 - Lente Hof		(1)	(1)	(1)	–	–	(0)	0	-100%	(1)
06.31 - Sundry Dwellings		3 072	3 188	3 188	260	1 058	1 063	(4)	0%	3 188
06.32 - Stillirus		930	844	844	64	258	281	(23)	-8%	844
06.33 - Property Rentals		21 621	22 520	22 520	1 689	7 459	7 507	(48)	-1%	22 520
06.34 - Property Disposal		167	104	104	36	179	35	144	418%	104
06.35 - Property Maintenance		–	–	–	–	–	–	–		–
06.36 - Land Banking And Development		13 533	–	–	–	–	–	–		–
06.37 - Bng & Property Finance Administration		–	–	–	–	–	–	–		–
06.38 - Bng & Property Finance Administration		51	53	53	4	17	18	(1)	-3%	53

Vote 07 - Economic And Rural Development		36 855	40 073	40 073	3 080	11 379	13 358	(1 978)	-15%	40 073
07.6 - Cc Heading		31 720	–	–	–	–	–	–		–
07.7 - Business Operations		4 079	–	–	–	–	–	–		–
07.10 - Tourism		55	54	54	–	18	18	0	2%	54
07.12 - Smme's		1 001	1 051	1 051	91	355	350	5	1%	1 051
07.13 - Administration And Finance		–	34 632	34 632	2 675	9 612	11 544	(1 932)	-17%	34 632
07.14 - Business Operations		–	4 336	4 336	314	1 394	1 445	(51)	-4%	4 336
Vote 08 - Roads And Transport		29 976	18 062	18 062	2 122	6 292	6 021	272	5%	18 062
08.2 - Transport Unit		14 139	–	–	–	–	–	–		–
08.4 - Transport Unit		–	18 062	18 062	2 122	6 292	6 021	272	5%	18 062
08.12 - Engineering Services		15 837	–	–	–	–	–	–		–
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	205 493	1 211 351	1 212 475	(1 124)	0%	3 637 425
09.2 - Sanitary Services Revenue		813 108	1 072 585	1 072 585	52 529	365 249	357 528	7 721	2%	1 072 585
09.3 - Bloemfontein Sewer Reticulation		30	85	85	–	58	28	30	106%	85
09.8 - Bulk Water Services		2 568 180	2 558 698	2 558 698	152 293	842 881	852 899	(10 018)	-1%	2 558 698
09.10 - Water Demand Management		6 877	6 057	6 057	672	3 162	2 019	1 143	57%	6 057
Vote 10 - Municipal General		1 639 711	1 717 004	1 717 004	106 700	392 870	572 335	(179 464)	-31%	1 717 004
10.2 - Sundries		385 083	195 285	195 285	18 434	79 666	65 095	14 571	22%	195 285
10.3 - Governmental Transfers		1 254 628	1 521 719	1 521 719	88 266	313 204	507 240	(194 036)	-38%	1 521 719
Vote 11 - Public Safety And Security		19 789	26 025	26 025	1 199	5 709	8 675	(2 966)	-34%	26 025
11.2 - Traffic Operations		18 215	22 095	22 095	851	4 448	7 365	(2 917)	-40%	22 095
11.4 - Parking Garage		689	2 588	2 588	236	829	863	(34)	-4%	2 588
11.7 - Disaster Management Operations		63	78	78	6	27	26	1	4%	78
11.10 - Fire And Rescue Operations		823	1 263	1 263	107	405	421	(16)	-4%	1 263
Vote 12 - Centlec		3 610 706	4 707 325	4 707 325	183 906	1 487 477	1 569 108	(81 631)	-5%	4 707 325
12.7 - Marketing & Communication		–	200	200	–	–	67	(67)	-100%	200
12.13 - Revenue Management		101 725	139 917	139 917	5 181	18 459	46 639	(28 180)	-60%	139 917
12.15 - Supply Chain Management		12 418	1 446	1 446	–	–	482	(482)	-100%	1 446
12.16 - Asset Management		1 441	4 259	4 259	(25)	(7)	1 420	(1 427)	-101%	4 259
12.20 - Human Resource Development		770	1 838	1 838	–	–	613	(613)	-100%	1 838
12.22 - Revenue And Customer Management		8 284	10 521	10 521	485	2 286	3 507	(1 221)	-35%	10 521
12.23 - Trading Services		3 456 227	4 542 879	4 542 879	178 264	1 466 740	1 514 293	(47 553)	-3%	4 542 879
12.26 - Planning		–	3 738	3 738	–	–	1 246	(1 246)	-100%	3 738
12.29 - Systems Utilisation & Process Engineerin		–	2 528	2 528	–	–	843	(843)	-100%	2 528
12.36 - Electricity Supply: Kopanong		29 839	–	–	–	–	–	–		–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	11 663 821	12 777 598	12 777 598	693 529	4 024 582	4 259 199	(234 617)	-6%	12 777 598

Expenditure by Vote	1							–			
Vote 01 - City Manager		145 242	157 978	157 978	12 587	48 799	52 660	(3 861)	-7%		157 978
01.1 - Office Of City Manager		16 001	17 291	17 341	1 008	4 240	5 769	(1 530)	-27%		17 341
01.2 - Head Strategic Support		4 273	4 634	4 634	368	1 490	1 545	(54)	-4%		4 634
01.3 - Strategic Projects		9 985	10 317	10 317	971	3 557	3 439	118	3%		10 317
01.4 - Regional Centre Bloemfontein		26 720	29 146	29 146	2 734	10 730	9 715	1 015	10%		29 146
01.5 - Regional Center Botshabelo		10 851	15 482	15 482	1 095	4 494	5 161	(667)	-13%		15 482
01.6 - Regional Center Thaba Nchu		20 371	24 310	24 310	1 974	7 249	8 103	(855)	-11%		24 310
01.7 - Deputy Executive Director Operations		8 421	8 019	7 919	775	2 816	2 662	154	6%		7 919
01.8 - Idp And Org.Performance Strategic Planni		984	1 224	1 224	4	82	408	(326)	-80%		1 224
01.9 - Transport Unit		(34)	–	–	3	13	–	13	0%		–
01.10 - Knowledge Management		8 071	8 618	8 618	664	2 797	2 873	(76)	-3%		8 618
01.11 - Intergoverment Relations		186	165	165	29	35	55	(19)	-36%		165
01.12 - Administrative Support		6 465	6 851	6 901	643	2 710	2 289	421	18%		6 901
01.13 - Risk Management And Anti-Fraud & Corrupt		10 456	14 269	14 269	1 063	3 962	4 756	(794)	-17%		14 269
01.14 - Internal Audit		13 067	14 251	14 251	1 255	4 625	4 751	(125)	-3%		14 251
01.15 - Project Management Unit		–	1 700	1 700	–	–	567	(567)	-100%		1 700
01.16 - Grants Administration		–	1 700	1 700	–	–	567	(567)	-100%		1 700
01.19 - Administration		1 182	–	–	–	–	–	–			–
01.20 - Crm And Information Services		517	–	–	–	–	–	–			–
01.22 - Administration		650	–	–	–	–	–	–			–
01.23 - Service Delivery Regulatory- Monitoring		3 309	–	–	–	–	–	–			–
01.25 - Service Delivery Regulatory- Monitoring		3 769	–	–	–	–	–	–			–
Vote 02 - Executive And Council		189 584	190 680	190 680	17 175	63 074	63 560	(486)	-1%		190 680
02.1 - Office Of The Speaker		22 449	21 618	20 983	2 274	7 936	7 082	854	12%		20 983
02.2 - Councils General Expences		20 681	20 646	20 646	2 069	6 250	6 882	(632)	-9%		20 646
02.3 - M P A C		6 416	4 484	5 119	491	1 669	1 619	51	3%		5 119
02.4 - Administrative Support		25 923	22 905	22 900	2 447	8 563	7 634	929	12%		22 900
02.5 - Special Programmes		4 056	2 997	2 947	357	894	994	(100)	-10%		2 947
02.6 - Youth Coordination		45	506	506	308	1 570	169	1 401	831%		506
02.7 - Communications		8 981	10 603	10 658	785	2 841	3 541	(700)	-20%		10 658
02.8 - Communications - Projects		258	644	644	–	50	215	(164)	-77%		644
02.9 - Deputy Executive Mayor		84 527	89 884	89 884	6 964	27 565	29 962	(2 397)	-8%		89 884
02.10 - Policy & Strategy		–	10	10	–	–	3	(3)	-100%		10
02.11 - Intervention Unit		710	769	769	63	251	256	(5)	-2%		769
02.12 - Office Of The Councils Whip		15 539	15 613	15 613	1 417	5 485	5 205	281	5%		15 613
Vote 03 - Corporate Services		553 477	380 128	380 128	28 709	113 105	126 710	(13 605)	-11%		380 128
03.1 - Head Corporate Services Administration		12 217	9 302	9 335	776	3 257	3 101	155	5%		9 335
03.2 - Administrative Training		6 772	7 226	6 967	524	2 247	2 332	(85)	-4%		6 967
03.3 - Operational Training		9 998	13 920	13 920	870	3 476	4 640	(1 164)	-25%		13 920
03.4 - Administration		1 248	1 038	4 038	147	3 863	1 346	2 517	187%		4 038
03.5 - Skills Development		2 953	3 142	3 142	248	1 072	1 047	25	2%		3 142
03.6 - Benefits Administration		2 306	2 989	2 943	52	211	971	(760)	-78%		2 943
03.7 - Leave Section		13 888	14 320	14 405	1 305	5 496	4 802	694	14%		14 405
03.8 - Performance Improvement		3 305	3 539	3 470	290	1 262	1 157	105	9%		3 470
03.9 - Employment		12 693	13 755	13 700	942	3 797	4 583	(786)	-17%		13 700
03.10 - Payroll Management		80 422	–	–	–	–	–	–			–
03.11 - Occupational Health		5 056	5 168	5 211	390	1 711	1 736	(25)	-1%		5 211
03.12 - Job Evaluation		5 474	4 305	4 385	400	1 690	1 462	228	16%		4 385
03.13 - Employee Wellness		2 725	2 687	2 929	472	1 160	947	213	23%		2 929
03.14 - Labour Relations		19 357	18 481	19 398	1 446	6 954	6 244	710	11%		19 398
03.15 - Legal Services		25 811	24 563	20 653	3 684	9 204	7 107	2 098	30%		20 653
03.16 - Facilities Management - Stadiums		249 523	124 115	124 600	8 346	35 486	41 480	(5 994)	-14%		124 600
03.17 - Safety And Loss Control		3 089	3 586	3 586	254	1 017	1 195	(178)	-15%		3 586
03.18 - Committee Services		21 806	23 733	23 427	1 546	6 041	7 862	(1 822)	-23%		23 427
03.19 - Administration Management		5 316	5 430	5 529	1 938	7 644	1 837	5 807	316%		5 529
03.20 - Committee Services		2 242	4 172	4 262	281	987	1 421	(434)	-31%		4 262
03.21 - Service Management And Infra-Structure S		47 290	75 475	75 339	2 649	11 226	25 131	(13 905)	-55%		75 339
03.22 - It Administration		19 240	19 182	18 887	2 151	5 302	6 309	(1 007)	-16%		18 887
03.23 - Administration		100	–	–	–	–	–	–			–
03.24 - Administration		646	–	–	–	–	–	–			–
Vote 04 - Financial Services		782 533	781 985	781 985	61 795	899 301	260 662	638 639	245%		781 985
04.1 - Chief Financial Officer - Administration		9 118	19 985	19 906	777	3 101	6 640	(3 539)	-53%		19 906
04.2 - Financial Support Division		332	342	342	27	110	114	(5)	-4%		342
04.3 - Financial Systems		8 287	16 238	16 238	–	–	5 413	(5 413)	-100%		16 238
04.4 - Treasury		14 220	10 278	10 278	824	3 207	3 426	(219)	-6%		10 278
04.5 - Budget		398 220	3 044	3 044	208	971	1 015	(44)	-4%		3 044
04.6 - Administration		2 774	3 243	3 321	169	705	1 102	(398)	-36%		3 321
04.7 - Demand And Acquisition		11 417	12 054	12 054	1 063	4 136	4 018	118	3%		12 054
04.8 - Contract And Performance Management		4 351	4 287	4 287	439	1 600	1 429	171	12%		4 287
04.9 - Logistics And Warehouse		16 065	12 247	12 247	996	4 248	4 082	165	4%		12 247
04.10 - Debt Collection		61 984	44 847	44 847	4 362	16 097	14 949	1 148	8%		44 847
04.11 - Billing		10 318	19 917	20 287	835	3 845	6 718	(2 873)	-43%		20 287
04.12 - Rates And Taxes		13 599	22 268	22 268	1 276	5 379	7 423	(2 043)	-28%		22 268
04.13 - Cash Management		34 227	28 311	28 311	2 650	10 525	9 437	1 088	12%		28 311
04.14 - Customer Services		15 394	16 076	15 906	1 496	5 916	5 302	614	12%		15 906
04.15 - Operational Division		34 268	34 308	34 108	3 222	10 501	11 414	(913)	-8%		34 108
04.16 - Data Analysys		9 528	6 782	6 782	497	2 185	2 281	(76)	-3%		6 782
04.17 - Acquisition And Control		44 925	40 044	40 044	2 154	26 066	13 348	12 718	95%		40 044
04.18 - Accounting And Reporting		4 032	6 645	6 645	576	1 451	2 215	(764)	-35%		6 645
04.19 - Control And Operations		4 322	4 936	4 936	392	1 374	1 645	(271)	-16%		4 936
04.20 - Cc Heading		16 690	12 451	12 451	253	6 177	4 150	2 027	49%		12 451
04.21 - Payroll Management		10 294	12 535	12 535	987	4 186	4 178	7	0%		12 535
04.22 - Assessment Rates		58 167	451 148	451 148	38 490	787 521	150 383	637 139	424%		451 148

Vote 05 - Community And Social Development	676 861	643 582	643 582	61 526	422 295	214 528	207 767	97%	643 582
05.1 - Head Social Services - Administration	7 145	7 119	7 083	543	2 154	2 379	(225)	-9%	7 083
05.2 - Administration	2 320	11 029	4 663	166	741	1 557	(816)	-52%	4 663
05.3 - Libraries And Information Services	204	–	–	–	–	–	–		–
05.4 - Libraries And Information Services	30 338	31 098	31 282	2 385	9 318	10 427	(1 109)	-11%	31 282
05.5 - Arts And Culture	1 304	1 420	1 420	103	411	474	(63)	-13%	1 420
05.6 - Hiv/Aids	8 483	8 737	9 054	774	2 864	3 014	(150)	-5%	9 054
05.7 - Environmental Health Services	20 503	21 878	22 005	1 836	7 183	7 335	(152)	-2%	22 005
05.8 - Laboratory	2 120	2 322	2 058	147	590	745	(155)	-21%	2 058
05.9 - Pest And Vector Control	76	110	110	26	104	37	67	182%	110
05.10 - Community Development	4 572	4 727	4 859	375	1 499	1 619	(120)	-7%	4 859
05.11 - Sports Development	6 901	6 641	7 386	702	2 585	2 391	195	8%	7 386
05.12 - Facilities Management - Swimming Pools	12 507	13 234	13 178	894	3 947	4 402	(455)	-10%	13 178
05.13 - Facilities Management - Stadiums	28 196	32 502	32 412	2 408	9 557	10 809	(1 252)	-12%	32 412
05.14 - Solid Waste Management Administration	1 480	1 421	1 421	3 605	3 993	474	3 519	743%	1 421
05.15 - Landfill Site Management	30 339	24 896	24 967	2 484	10 614	8 307	2 308	28%	24 967
05.16 - Disposal Sites	19 723	17 743	18 490	2 010	8 168	5 997	2 171	36%	18 490
05.17 - Solid Waste Management	2 753	2 868	2 868	334	1 536	956	580	61%	2 868
05.18 - Public Cleansing	58 894	62 819	62 001	3 997	18 148	20 849	(2 701)	-13%	62 001
05.19 - Domestic Waste	74 388	195 267	195 267	16 634	266 319	65 089	201 230	309%	195 267
05.20 - Trade Waste	72 713	55 081	55 081	9 977	23 867	18 360	5 507	30%	55 081
05.21 - Waste Botshabelo	36 181	31 706	31 706	2 847	13 456	10 569	2 888	27%	31 706
05.22 - Waste Thaba Nchu	30 883	26 002	26 002	2 344	10 390	8 667	1 722	20%	26 002
05.23 - Fire And Rescue Operations Bloemfontein	2 139	–	–	–	–	–	–		–
05.25 - Traffic Operations	7 580	–	–	–	–	–	–		–
05.26 - Traffic Administrative Support	605	–	–	–	–	–	–		–
05.28 - Law Enforcement Operations	431	–	–	–	–	–	–		–
05.29 - Administration	2 081	1 790	2 058	198	656	626	29	5%	2 058
05.30 - Nature Resource Management - Zoo	29 503	11 766	16 955	1 287	4 181	5 614	(1 433)	-26%	16 955
05.31 - Nature Resource Management - Nature Area	3 168	3 002	3 181	319	1 058	1 047	11	1%	3 181
05.32 - Cemeteries Bloemfontein	10 650	12 130	12 376	885	3 700	4 119	(418)	-10%	12 376
05.33 - Cemeteries Botshabelo	4 794	5 087	5 113	396	1 701	1 698	3	0%	5 113
05.34 - Cemeteries Thaba Nchu	1 771	1 777	1 806	164	589	598	(9)	-2%	1 806
05.35 - Parks Development	15 054	17 164	17 154	1 275	4 831	5 718	(887)	-16%	17 154
05.36 - Parks - Sports Field Maintenance	612	1 125	1 135	49	202	378	(176)	-47%	1 135
05.37 - Parks - Technical Services	4 379	5 140	5 190	317	1 182	1 719	(537)	-31%	5 190
05.38 - Parks - Horticultural Central	5 476	6 068	5 187	452	1 315	1 884	(569)	-30%	5 187
05.39 - Parks - Horticultural North	2 571	3 120	3 260	384	1 141	1 067	74	7%	3 260
05.40 - Parks - Horticultural South	1 565	2 935	2 985	354	737	984	(247)	-25%	2 985
05.41 - Parks - Horticultural East	2 781	4 416	4 426	269	1 056	1 473	(417)	-28%	4 426
05.42 - Parks - Horticultural Botshabelo	3 338	4 949	4 952	326	1 401	1 650	(249)	-15%	4 952
05.43 - Parks - Horticultural Thaba Nchu	3 305	4 491	4 491	259	1 100	1 497	(397)	-27%	4 491
05.45 - Disaster Management Operations	2 365	–	–	–	–	–	–		–
05.46 - Control Centre	96	–	–	–	–	–	–		–
05.47 - Administration	95 357	–	–	–	–	–	–		–
05.48 - Administration	625	–	–	–	–	–	–		–
05.49 - Administration	1 946	–	–	–	–	–	–		–
05.50 - Administration	372	–	–	–	–	–	–		–
05.51 - Administration	(84)	–	–	–	–	–	–		–
05.52 - Administration	15 957	–	–	–	–	–	–		–
05.53 - Administration	562	–	–	–	–	–	–		–
05.54 - Administration	4 673	–	–	–	–	–	–		–
05.55 - Administration	1 170	–	–	–	–	–	–		–

Vote 06 - Planning And Human Settlement		214 410	250 177	250 177	21 153	125 920	83 393	42 527	51%	250 177
06.1 - Head - Administration And Finance		11 775	8 119	8 416	738	2 828	2 775	53	2%	8 416
06.2 - Spatial Development Framework		–	613	517	–	9	178	(168)	-95%	517
06.3 - Urban Design		4 020	15 559	14 476	304	1 245	4 882	(3 638)	-75%	14 476
06.4 - Transport Planning		8 831	10 078	10 092	728	2 505	3 363	(858)	-26%	10 092
06.5 - Development Applications		11 418	11 536	11 696	1 012	3 894	3 899	(4)	0%	11 696
06.6 - Building Zoning Control		11 546	13 784	13 784	1 167	4 810	4 595	216	5%	13 784
06.7 - Enforcement Division		2 254	2 323	2 323	264	814	774	40	5%	2 323
06.8 - Outdoor Advertising		3 855	3 957	4 025	233	1 339	1 341	(1)	0%	4 025
06.9 - Architectural Services		3 235	2 447	3 006	280	1 120	961	160	17%	3 006
06.10 - Design And Development		6 359	7 052	7 183	1 943	3 375	2 394	981	41%	7 183
06.11 - Data Compilation		2 627	2 900	2 900	219	1 013	967	46	5%	2 900
06.12 - Environmental Strategic Planning		3 193	6 235	6 135	243	978	2 051	(1 073)	-52%	6 135
06.13 - Environmental Strategic Planning		1 530	1 616	1 716	127	510	566	(56)	-10%	1 716
06.14 - Environmental Assessment Division		2 107	2 241	2 241	177	753	747	6	1%	2 241
06.16 - Head: Administration		2 704	5 901	3 811	218	832	1 457	(625)	-43%	3 811
06.17 - Administration		46 152	63 588	63 728	5 478	63 590	21 234	42 356	199%	63 728
06.18 - Administration		74	–	–	–	–	–	–		–
06.20 - Hostels Mangaung		0	1	1	–	–	0	(0)	-100%	1
06.27 - Bloemhof Flats		1	1	1	–	1	0	1	171%	1
06.30 - Lourier Park Houses		4	4	4	–	4	1	3	198%	4
06.32 - Stillirus		1	1	1	–	1	0	1	197%	1
06.33 - Property Rentals		6 200	5 797	6 027	420	2 113	1 991	122	6%	6 027
06.34 - Property Disposal		5 853	6 857	6 907	482	2 160	2 302	(142)	-6%	6 907
06.35 - Property Maintenance		4 223	3 741	3 741	266	1 094	1 247	(152)	-12%	3 741
06.36 - Land Banking And Development		6 763	6 329	6 449	414	2 390	2 134	256	12%	6 449
06.37 - Bng & Property Finance Administration		69	–	–	–	–	–	–		–
06.38 - Bng & Property Finance Administration		10 819	11 754	11 854	967	3 919	3 962	(44)	-1%	11 854
06.39 - Administration		149	–	–	–	–	–	–		–
06.40 - Administration		13 657	13 631	13 981	1 026	4 032	4 638	(606)	-13%	13 981
06.41 - Pmu Mega Projects		1 977	–	–	–	2 629	–	2 629	0%	–
06.42 - Bloemfontein South		10 496	9 718	10 118	969	4 262	3 317	945	29%	10 118
06.43 - Bloemfontein South		97	–	–	–	–	–	–		–
06.44 - Bloemfontein North		6	–	–	–	–	–	–		–
06.45 - Bloemfontein North		15 411	16 762	16 862	1 969	6 174	5 621	553	10%	16 862
06.46 - Thaba Nchu		4 980	5 067	5 167	386	1 963	1 722	241	14%	5 167
06.48 - Botshabelo		55	–	–	–	–	–	–		–
06.49 - Botshabelo		11 967	12 566	13 016	1 122	5 562	4 272	1 290	30%	13 016

Vote 07 - Economic And Rural Development	60 766	72 378	72 378	4 515	17 943	24 126	(6 183)	-26%	72 378
07.1 - Administration & Strategic Support	14 857	–	–	–	–	–	–		–
07.2 - Marketing & Investment Promotion	6 233	–	–	–	–	–	–		–
07.3 - Tourism	4 432	–	–	–	–	–	–		–
07.4 - Rural Development	8 290	–	–	–	–	–	–		–
07.5 - Smme's	4 838	–	–	–	–	–	–		–
07.6 - Cc Heading	8 842	–	–	–	–	–	–		–
07.7 - Business Operations	9 638	–	–	–	–	–	–		–
07.8 - Administration And Strategic Support	17	24 759	24 954	529	1 883	8 299	(6 416)	-77%	24 954
07.9 - Marketing & Investment Promotion	–	6 563	6 666	584	2 267	2 208	59	3%	6 666
07.10 - Tourism	519	5 303	5 342	440	1 718	1 772	(54)	-3%	5 342
07.11 - Rural Development	563	9 754	9 457	733	3 033	3 185	(152)	-5%	9 457
07.12 - Smme's	2 538	8 046	8 008	794	3 156	2 678	478	18%	8 008
07.13 - Administration And Finance	–	8 162	8 282	666	2 840	2 761	79	3%	8 282
07.14 - Business Operations	–	9 789	9 669	769	3 046	3 223	(177)	-6%	9 669
Vote 08 - Roads And Transport	727 316	669 982	669 982	52 776	188 203	223 328	(35 125)	-16%	669 982
08.1 - Fleet Services Administration	1 103	–	–	–	–	–	–		–
08.2 - Transport Unit	80 349	–	–	–	–	–	–		–
08.3 - Administration And Strategic Support	7 942	6 726	6 726	607	2 184	2 242	(58)	-3%	6 726
08.4 - Transport Unit	–	125 820	125 820	10 385	22 935	41 940	(19 005)	-45%	125 820
08.5 - Traffic Signs	5 898	13 080	11 330	377	1 957	4 166	(2 208)	-53%	11 330
08.6 - Administrative Support	1 833	2 006	2 106	324	1 203	680	523	77%	2 106
08.7 - Bloemfontein North	117 290	35 513	35 763	2 523	10 170	11 866	(1 696)	-14%	35 763
08.8 - Bloemfontein South	22 823	26 199	26 399	1 358	7 129	8 755	(1 627)	-19%	26 399
08.9 - Botshabelo	13 482	20 308	20 508	1 590	4 990	6 792	(1 802)	-27%	20 508
08.10 - Thaba Nchu	9 395	13 204	13 454	1 096	3 982	4 429	(447)	-10%	13 454
08.11 - Epwp And Wayleaves	9 110	8 789	9 289	663	2 623	2 985	(363)	-12%	9 289
08.12 - Engineering Services	303 656	260 440	260 690	20 133	80 043	86 841	(6 798)	-8%	260 690
08.13 - Fleet Maintenance	174	–	–	–	–	–	–		–
08.14 - Fleet Maintenance	122 073	110 493	115 493	8 672	38 701	37 387	1 314	4%	115 493
08.15 - Engineering Support	4 285	4 889	4 889	423	1 581	1 630	(49)	-3%	4 889
08.16 - Engineering Support	42	–	–	–	–	–	–		–
08.17 - Diverse Workshop Support	38	–	–	–	–	–	–		–
08.18 - Diverse Workshop Support	19 207	40 468	35 468	4 384	9 754	12 934	(3 180)	-25%	35 468
08.19 - Fleet Services Administration	–	2 046	2 046	240	953	682	271	40%	2 046
08.20 - Fleet Maintenance	4 704	–	–	–	–	–	–		–
08.21 - Engineering Support	221	–	–	–	–	–	–		–
08.22 - Diverse Workshop Support	3 691	–	–	–	–	–	–		–
Vote 09 - Water And Sanitation	3 569 838	3 178 374	3 178 374	285 503	3 101 841	1 059 458	2 042 382	193%	3 178 374
09.1 - Purification And Sanitation	230 861	204 258	204 258	20 795	64 823	68 086	(3 263)	-5%	204 258
09.2 - Sanitary Services Revenue	249 736	262 256	262 256	22 249	499 991	87 419	412 573	472%	262 256
09.3 - Bloemfontein Sewer Reticulation	93 593	75 554	75 554	5 114	33 616	25 185	8 432	33%	75 554
09.4 - Botshabelo Sewer Reticulation	13 148	12 703	12 703	657	4 724	4 234	489	12%	12 703
09.5 - Thaba Nchu Sewer Reticulation	9 275	8 084	8 084	467	1 775	2 695	(920)	-34%	8 084
09.6 - Purification And Sanitation	63 310	52 248	52 248	2 921	12 090	17 416	(5 326)	-31%	52 248
09.7 - Administrative Support	3 482	3 657	3 657	464	1 301	1 219	82	7%	3 657
09.8 - Bulk Water Services	2 674 541	2 358 507	2 358 507	212 006	2 417 810	786 169	1 631 641	208%	2 358 507
09.9 - Engineering Services	8 423	8 191	8 191	871	3 319	2 730	589	22%	8 191
09.10 - Water Demand Management	90 255	79 988	79 988	8 139	16 399	26 663	(10 264)	-38%	79 988
09.11 - Water Reticulation Bloemfontein	94 867	82 021	82 021	7 948	33 599	27 340	6 259	23%	82 021
09.12 - Water Reticulation Thaba Nchu	10 996	9 721	9 721	2 158	4 698	3 240	1 458	45%	9 721
09.13 - Water Reticulation Botshabelo	24 679	19 213	19 213	1 566	6 851	6 404	447	7%	19 213
09.14 - Laboratory Services	2 671	1 971	1 971	147	842	657	185	28%	1 971
Vote 10 - Municipal General	25 632	186 256	186 256	23 694	78 196	62 085	16 111	26%	186 256
10.1 - Grant In Aid And Donations	–	–	–	–	–	–	–		–
10.2 - Sundries	(103 240)	137 873	137 873	22 016	76 230	45 958	30 273	66%	137 873
10.3 - Governmental Transfers	128 872	48 384	48 384	1 678	1 966	16 128	(14 162)	-88%	48 384

Vote 11 - Public Safety And Security		400 354	379 553	379 553	33 773	134 534	126 518	8 016	6%	379 553
11.1 - Traffic Administration		10 229	9 229	9 479	848	3 212	3 148	64	2%	9 479
11.2 - Traffic Operations		91 762	89 907	89 907	8 184	27 711	30 013	(2 302)	-8%	89 907
11.3 - Traffic Administrative Support		7 145	10 602	10 652	756	2 985	3 551	(566)	-16%	10 652
11.4 - Parking Garage		1 837	1 434	1 434	84	429	478	(49)	-10%	1 434
11.5 - Law Enforcement Operations		177 868	155 708	156 158	14 686	61 396	51 988	9 408	18%	156 158
11.6 - Disaster Management		3 749	2 474	2 601	241	889	855	34	4%	2 601
11.7 - Disaster Management Operations		4 728	7 713	7 585	661	2 688	2 540	147	6%	7 585
11.8 - Control Centre		8 305	8 427	8 427	725	2 950	2 809	142	5%	8 427
11.9 - Emergency Management Administartion		2 221	4 931	4 956	389	1 311	1 652	(341)	-21%	4 956
11.10 - Fire And Rescue Operations		92 511	89 129	88 354	7 198	30 965	29 485	1 480	5%	88 354
Vote 12 - Centlec		4 440 611	4 380 959	4 380 959	304 410	1 568 822	1 460 321	108 501	7%	4 380 959
12.1 - Board Of Directors		1 094	1 466	1 466	51	131	489	(357)	-73%	1 466
12.2 - Company Secretary Office		6 346	6 414	6 414	527	2 346	2 138	208	10%	6 414
12.3 - Audit And Risk Committee		769	90	90	9	59	30	29	97%	90
12.4 - Chief Executive Officer		15 706	10 335	10 335	2 930	7 676	3 445	4 231	123%	10 335
12.5 - Sherq		13 516	13 836	13 836	347	2 451	4 612	(2 161)	-47%	13 836
12.6 - Strategic Support		585	3 157	3 157	22	507	1 052	(546)	-52%	3 157
12.7 - Marketing & Communication		3 994	10 448	10 448	799	3 776	3 483	293	8%	10 448
12.8 - Internal Audit & Risk Management		10 314	14 788	14 788	976	4 358	4 929	(572)	-12%	14 788
12.9 - Information Management		33 230	45 292	45 292	1 709	15 487	15 097	390	3%	45 292
12.10 - Legal & Contract Services		7 088	10 634	10 634	1 096	3 981	3 545	436	12%	10 634
12.11 - Chief Financial Officer		33 541	22 084	22 084	2 266	6 035	7 361	(1 326)	-18%	22 084
12.12 - Financial Management & Support		5 905	13 475	13 475	807	3 291	4 492	(1 201)	-27%	13 475
12.13 - Revenue Management		22 791	28 880	28 880	2 125	8 216	9 627	(1 411)	-15%	28 880
12.14 - Budget & Compliance		11 287	129 512	129 512	678	4 048	43 171	(39 122)	-91%	129 512
12.15 - Supply Chain Management		16 979	17 943	17 943	1 836	6 259	5 981	278	5%	17 943
12.16 - Asset Management		13 087	43 139	43 139	184	5 941	14 380	(8 439)	-59%	43 139
12.17 - Executive Manager - Human Resources		2 085	3 576	3 576	212	943	1 192	(249)	-21%	3 576
12.18 - Labour Relations		4 360	4 227	4 227	364	1 125	1 409	(284)	-20%	4 227
12.19 - Human Resource Management		20 725	23 419	23 419	3 107	11 019	7 806	3 213	41%	23 419
12.20 - Human Resource Development		23 011	17 126	17 126	1 550	6 109	5 709	400	7%	17 126
12.21 - Executive Manager - Retail		3 277	3 721	3 721	1 439	2 288	1 240	1 047	84%	3 721
12.22 - Revenue And Customer Management		386 358	159 909	159 909	11 574	51 840	53 303	(1 463)	-3%	159 909
12.23 - Trading Services		2 191 755	3 076 993	3 076 993	194 340	1 148 496	1 025 664	122 832	12%	3 076 993
12.24 - Systemengineering		13 190	29 571	29 571	2 322	8 020	9 857	(1 837)	-19%	29 571
12.25 - Executive Manager - Wires		2 743	4 711	4 711	284	992	1 570	(578)	-37%	4 711
12.26 - Planning		25 799	31 449	31 449	2 443	10 139	10 483	(344)	-3%	31 449
12.27 - Network Services		272 794	265 132	265 132	27 031	84 125	88 377	(4 252)	-5%	265 132
12.28 - S/ Free State & Other Mun(Thaba Nchu & B		48 035	53 803	53 803	3 507	15 765	17 934	(2 169)	-12%	53 803
12.29 - Systems Utilisation & Process Engineerin		93 271	102 730	102 730	5 479	26 460	34 243	(7 784)	-23%	102 730
12.30 - Executive Manager - Compliance & Perform		2 429	2 956	2 956	211	830	985	(155)	-16%	2 956
12.31 - Compliance & Performance Management		21 573	11 740	11 740	1 345	6 805	3 913	2 892	74%	11 740
12.32 - Fleet & Security Management		75 187	95 274	95 274	8 302	27 246	31 758	(4 512)	-14%	95 274
12.33 - Power Generation		5 131	3 308	3 308	475	1 578	1 103	475	43%	3 308
12.34 - Facilities Management		216 959	119 824	119 824	24 060	90 438	39 941	50 497	126%	119 824
12.35 - Electricity Supply: Naledi		796 332	–	–	–	–	–	–		–
12.36 - Electricity Supply: Kopanong		37 365	–	–	2	36	–	36	0%	–
12.37 - Electricity Supply: Mohokare		0	–	–	–	6	–	6	0%	–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		68 046	2 855	2 855	205	1 088	952	137	14%	2 855
15.1 - Regional Management - Naledi		1 948	1 962	1 962	157	778	654	124	19%	1 962
15.2 - Corporate Services Administration		–	163	163	–	–	54	(54)	-100%	163
15.3 - Budget & Treasury Administration		–	69	69	–	156	23	133	582%	69
15.5 - Parks Grounds & Cemeteries		–	21	21	–	–	7	(7)	-100%	21
15.7 - Libraries		–	34	34	–	–	11	(11)	-100%	34
15.9 - Engineering Services - Administration		–	25	25	–	–	8	(8)	-100%	25
15.10 - Refuse Removal		–	105	105	–	–	35	(35)	-100%	105
15.11 - Sewerage		348	329	329	30	118	110	8	7%	329
15.12 - Water		114 613	15	15	18	36	5	32	640%	15
15.13 - Public Works		–	19	19	–	–	6	(6)	-100%	19
15.14 - Regional Management - Soutpan		(48 863)	113	113	–	–	38	(38)	-100%	113
Total Expenditure by Vote	2	11 854 668	11 274 887	11 274 887	907 821	6 763 122	3 758 303	3 004 819	0	11 274 887
Surplus/ (Deficit) for the year	2	(190 847)	1 502 711	1 502 711	(214 292)	(2 738 540)	500 896	(3 239 436)	(0)	1 502 711

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		3 491 373	4 419 517	4 419 517	178 502	1 468 298	1 473 172	(4 875)	0%	4 419 517
Service charges - Water		1 772 791	1 645 063	1 645 063	115 775	484 246	548 354	(64 108)	-12%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	42 739	171 305	196 338	(25 033)	-13%	589 015
Service charges - Waste management		190 520	200 849	200 849	16 506	66 270	66 950	(680)	-1%	200 849
Sale of Goods and Rendering of Services		55 219	67 108	67 108	5 059	17 455	22 369	(4 914)	-22%	67 108
Agency services								–		
Interest								–		
Interest earned from Receivables		644 281	618 133	618 133	56 050	222 472	206 044	16 428	8%	618 133
Interest from Current and Non Current Assets		99 118	87 518	87 518	8 687	38 431	29 173	9 259	32%	87 518
Dividends		9	10	10	–	6	3	3	98%	10
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		57 944	47 274	47 274	3 385	14 679	15 758	(1 079)	-7%	47 274
Licence and permits								–		
Special rating levies								–		
Operational Revenue		41 070	43 081	43 081	2 783	13 190	14 360	(1 171)	-8%	43 081
Non-Exchange Revenue								–		
Property rates		1 792 355	1 744 100	1 744 100	144 861	575 228	581 367	(6 139)	-1%	1 744 100
Surcharges and Taxes								–		
Fines, penalties and forfeits		49 205	52 207	52 207	1 139	24 174	17 402	6 771	39%	52 207
Licence and permits		1 728	1 827	1 827	156	600	609	(9)	-2%	1 827
Transfers and subsidies - Operational		1 280 233	1 361 141	1 361 141	8 860	521 623	453 714	67 909	15%	1 361 141
Interest		206 878	195 462	195 462	18 298	72 738	65 154	7 584	12%	195 462
Fuel Levy		443 643	427 562	427 562	–	142 521	142 521	0	0%	427 562
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		18 135	10 335	10 335	–	–	3 445	(3 445)	-100%	10 335
Other Gains		26 160	130 386	130 386	–	–	43 462	(43 462)	-100%	130 386
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**10 700 717**	**11 640 587**	**11 640 587**	**602 799**	**3 833 236**	**3 880 195**	**(46 960)**	**-1%**	**11 640 587**
Expenditure By Type										
Employee related costs		2 664 557	2 655 658	2 655 658	220 081	907 537	885 223	22 314	3%	2 655 658
Remuneration of councillors		77 818	83 728	83 728	6 336	25 326	27 910	(2 584)	-9%	83 728
Bulk purchases - electricity		2 935 931	2 974 985	2 974 985	181 974	1 113 327	991 662	121 665	12%	2 974 985
Inventory consumed		1 161 442	717 735	716 118	105 972	393 808	238 814	154 994	65%	716 118
Debt impairment		2 044 434	2 245 155	2 245 155	186 214	744 857	748 385	(3 528)	0%	2 245 155
Depreciation and amortisation		891 827	752 070	752 070	76 346	296 183	250 690	45 493	18%	752 070
Interest		(87 290)	12 723	12 723	13 723	27 413	4 241	23 172	546%	12 723
Contracted services		866 451	815 537	816 698	72 734	218 715	272 127	(53 411)	-20%	816 698
Transfers and subsidies		–	15 000	15 000	–	–	5 000	(5 000)	-100%	15 000
Irrecoverable debts written off		382 358	–	–	1 743	2 906 140	–	2 906 140	0%	–
Operational costs		623 074	602 868	603 324	42 690	129 781	201 109	(71 328)	-35%	603 324
Losses on Disposal of Assets		29 112	–	–	–	–	–	–		–
Other Losses		264 953	399 427	399 427	7	35	133 142	(133 107)	-100%	399 427
Total Expenditure		**11 854 668**	**11 274 887**	**11 274 887**	**907 821**	**6 763 122**	**3 758 303**	**3 004 819**	**80%**	**11 274 887**
Surplus/(Deficit)		**(1 153 951)**	**365 700**	**365 700**	**(305 022)**	**(2 929 886)**	**121 893**	**(3 051 779)**	**(0)**	**365 700**
Transfers and subsidies - capital (monetary allocations)		671 391	1 017 011	1 017 011	80 730	151 346	339 004	(187 658)	(0)	1 017 011
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**(482 560)**	**1 382 711**	**1 382 711**	**(224 292)**	**(2 778 540)**	**460 896**	**(3 239 436)**	**(0)**	**1 382 711**
Income Tax								–		
Surplus/(Deficit) after income tax		**(482 560)**	**1 382 711**	**1 382 711**	**(224 292)**	**(2 778 540)**	**460 896**	**(3 239 436)**	**(0)**	**1 382 711**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**(482 560)**	**1 382 711**	**1 382 711**	**(224 292)**	**(2 778 540)**	**460 896**	**(3 239 436)**	**(0)**	**1 382 711**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		291 713	120 000	120 000	10 000	40 000	40 000	–		120 000
Surplus/ (Deficit) for the year		**(190 847)**	**1 502 711**	**1 502 711**	**(214 292)**	**(2 738 540)**	**500 896**	**(3 239 436)**	**(0)**	**1 502 711**

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 01 - City Manager		–	–	–	–	–	–	–		–
Vote 02 - Executive And Council		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		9 662	42 629	42 629	1 780	(755)	14 210	(14 964)	-105%	42 629
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		8 617	48 076	48 076	186	186	16 025	(15 840)	-99%	48 076
Vote 06 - Planning And Human Settlement		53 823	15 570	15 570	2 676	1 005	5 190	(4 185)	-81%	15 570
Vote 07 - Economic And Rural Development		–	14 025	14 025	178	178	4 675	(4 497)	-96%	14 025
Vote 08 - Roads And Transport		102 817	336 272	336 272	24 173	40 535	112 091	(71 556)	-64%	336 272
Vote 09 - Water And Sanitation		220 663	497 817	497 817	33 020	41 971	165 939	(123 968)	-75%	497 817
Vote 10 - Municipal General		–	2 921	2 921	–	–	974	(974)	-100%	2 921
Vote 11 - Public Safety And Security		9 006	4 900	4 900	–	–	1 633	(1 633)	-100%	4 900
Vote 12 - Centlec		259 653	321 660	321 660	13 839	56 595	107 220	(50 625)	-47%	321 660
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**664 241**	**1 283 870**	**1 283 870**	**75 851**	**139 715**	**427 957**	**(288 242)**	**-67%**	**1 283 870**
Single Year expenditure appropriation	2									
Vote 01 - City Manager		–	–	–	–	–	–	–		–
Vote 02 - Executive And Council		17	500	500	–	85	167	(81)	-49%	500
Vote 03 - Corporate Services		328	1 000	1 000	–	–	333	(333)	-100%	1 000
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		12 373	12 800	12 800	398	2 592	4 267	(1 674)	-39%	12 800
Vote 06 - Planning And Human Settlement		65 193	39 728	39 728	6 649	48 664	13 243	35 421	267%	39 728
Vote 07 - Economic And Rural Development		6 598	–	–	2 683	(950)	–	(950)	#DIV/0!	–
Vote 08 - Roads And Transport		10 655	–	–	(34)	(34)	–	(34)	#DIV/0!	–
Vote 09 - Water And Sanitation		–	–	–	–	–	–	–		–
Vote 10 - Municipal General		1 312	–	–	–	–	–	–		–
Vote 11 - Public Safety And Security		781	6 090	6 090	–	–	2 030	(2 030)	-100%	6 090
Vote 12 - Centlec		–	–	–	–	–	–	–		–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	97 256	60 118	60 118	9 695	50 358	20 039	**30 319**	**151%**	60 118
Total Capital Expenditure		**761 497**	**1 343 987**	**1 343 987**	**85 546**	**190 073**	**447 996**	**(257 924)**	**-58%**	**1 343 987**
Capital Expenditure - Functional Classification										
Governance and administration		**38 902**	**35 275**	**35 275**	**2 861**	**(686)**	**11 758**	(12 444)	-106%	**35 275**
Executive and council		6 614	13 525	13 525	2 683	(864)	4 508	(5 373)	-119%	13 525
Finance and administration		32 287	21 750	21 750	178	178	7 250	(7 072)	-98%	21 750
Internal audit								–		
Community and public safety		**89 141**	**72 790**	**72 790**	**2 556**	**36 318**	**24 263**	12 054	50%	**72 790**
Community and social services		7 292	10 000	10 000	–	–	3 333	(3 333)	-100%	10 000
Sport and recreation		8 511	51 300	51 300	1 780	(755)	17 100	(17 855)	-104%	51 300
Public safety		9 786	10 990	10 990	–	–	3 663	(3 663)	-100%	10 990
Housing		63 225	–	–	776	37 073	–	37 073	#DIV/0!	–
Health		328	500	500	–	–	167	(167)	-100%	500
Economic and environmental services		**141 911**	**394 870**	**394 870**	**32 687**	**53 098**	**131 624**	(78 526)	-60%	**394 870**
Planning and development		55 791	55 298	55 298	8 548	12 596	18 433	(5 836)	-32%	55 298
Road transport		86 120	335 072	335 072	24 139	40 501	111 691	(71 190)	-64%	335 072
Environmental protection		–	4 500	4 500	–	–	1 500	(1 500)	-100%	4 500
Trading services		**491 544**	**841 053**	**841 053**	**47 442**	**101 343**	**280 351**	(179 008)	-64%	**841 053**
Energy sources		259 653	321 660	321 660	13 839	56 595	107 220	(50 625)	-47%	321 660
Water management		111 313	191 948	191 948	18 726	24 445	63 983	(39 537)	-62%	191 948
Waste water management		109 349	305 869	305 869	14 294	17 525	101 956	(84 431)	-83%	305 869
Waste management		11 228	21 576	21 576	583	2 778	7 192	(4 414)	-61%	21 576
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**761 497**	**1 343 987**	**1 343 987**	**85 546**	**190 073**	**447 996**	**(257 924)**	**-58%**	**1 343 987**
Funded by:										
National Government		536 348	1 000 769	1 000 769	73 417	145 052	333 590	(188 537)	-57%	1 000 769
Provincial Government		334	–	–	–	–	–	–		–
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		8 642	14 500	14 500	594	4 776	4 833	(58)	-1%	14 500
Transfers recognised - capital		**545 325**	**1 015 269**	**1 015 269**	**74 011**	**149 828**	**338 423**	**(188 595)**	**-56%**	**1 015 269**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		216 173	328 719	328 719	11 535	40 244	109 573	(69 329)	-63%	328 719
Total Capital Funding		**761 497**	**1 343 987**	**1 343 987**	**85 546**	**190 073**	**447 996**	**(257 924)**	**-58%**	**1 343 987**

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 01 - City Manager		–	–	–	–	–	–	–		–
Vote 02 - Executive And Council		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		9 662	42 629	42 629	1 780	(755)	14 210	(14 964)	-105%	42 629
03.16 - Facilities Management - Stadiums		6 040	26 500	26 500	1 780	(755)	8 833	(9 588)	-109%	26 500
03.19 - Administration Management		3 623	16 129	16 129	–	–	5 376	(5 376)	-100%	16 129
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		8 617	48 076	48 076	186	186	16 025	(15 840)	-99%	48 076
05.7 - Environmental Health Services		–	4 500	4 500	–	–	1 500	(1 500)	-100%	4 500
05.12 - Facilities Management - Swimming Pools		–	5 000	5 000	–	–	1 667	(1 667)	-100%	5 000
05.13 - Facilities Management - Stadiums		–	1 500	1 500	–	–	500	(500)	-100%	1 500
05.15 - Landfill Site Management		6 841	18 576	18 576	186	186	6 192	(6 006)	-97%	18 576
05.31 - Nature Resource Management - Nature Area		–	1 000	1 000	–	–	333	(333)	-100%	1 000
05.32 - Cemeteries Bloemfontein		–	5 000	5 000	–	–	1 667	(1 667)	-100%	5 000
05.33 - Cemeteries Botshabelo		–	5 000	5 000	–	–	1 667	(1 667)	-100%	5 000
05.38 - Parks - Horticultural Central		145	1 000	1 000	–	–	333	(333)	-100%	1 000
05.39 - Parks - Horticultural North		–	2 000	2 000	–	–	667	(667)	-100%	2 000
05.41 - Parks - Horticultural East		955	3 000	3 000	–	–	1 000	(1 000)	-100%	3 000
05.42 - Parks - Horticultural Botshabelo		677	1 500	1 500	–	–	500	(500)	-100%	1 500
Vote 06 - Planning And Human Settlement		53 823	15 570	15 570	2 676	1 005	5 190	(4 185)	-81%	15 570
06.3 - Urban Design		9 763	15 570	15 570	2 792	2 838	5 190	(2 352)	-45%	15 570
06.42 - Bloemfontein South		14 085	–	–	143	(1 574)	–	(1 574)	0%	–
06.49 - Botshabelo		29 975	–	–	(259)	(259)	–	(259)	0%	–
Vote 07 - Economic And Rural Development		–	14 025	14 025	178	178	4 675	(4 497)	-96%	14 025
07.8 - Administration And Strategic Support		–	10 275	10 275	–	–	3 425	(3 425)	-100%	10 275
07.11 - Rural Development		–	1 750	1 750	–	–	583	(583)	-100%	1 750
07.12 - Smme's		–	1 000	1 000	–	–	333	(333)	-100%	1 000
07.14 - Business Operations		–	1 000	1 000	178	178	333	(155)	-47%	1 000
Vote 08 - Roads And Transport		102 817	336 272	336 272	24 173	40 535	112 091	(71 556)	-64%	336 272
08.2 - Transport Unit		13 089	–	–	–	–	–	–		–
08.4 - Transport Unit		–	144 717	144 717	–	1 943	48 239	(46 295)	-96%	144 717
08.12 - Engineering Services		62 376	190 356	190 356	24 173	38 592	63 452	(24 860)	-39%	190 356
08.14 - Fleet Maintenance		27 352	1 200	1 200	–	–	400	(400)	-100%	1 200
Vote 09 - Water And Sanitation		220 663	497 817	497 817	33 020	41 971	165 939	(123 968)	-75%	497 817
09.1 - Purification And Sanitation		109 349	305 869	305 869	14 294	17 525	101 956	(84 431)	-83%	305 869
09.8 - Bulk Water Services		89 857	109 100	109 100	10 672	10 826	36 367	(25 541)	-70%	109 100
09.10 - Water Demand Management		21 456	82 848	82 848	8 054	13 619	27 616	(13 997)	-51%	82 848
Vote 10 - Municipal General		–	2 921	2 921	–	–	974	(974)	-100%	2 921
10.3 - Governmental Transfers		–	2 921	2 921	–	–	974	(974)	-100%	2 921
Vote 11 - Public Safety And Security		9 006	4 900	4 900	–	–	1 633	(1 633)	-100%	4 900
11.5 - Law Enforcement Operations		9 006	4 900	4 900	–	–	1 633	(1 633)	-100%	4 900
Vote 12 - Centlec		259 653	321 660	321 660	13 839	56 595	107 220	(50 625)	-47%	321 660
12.22 - Revenue And Customer Management		59 294	88 500	88 500	2 780	13 352	29 500	(16 148)	-55%	88 500
12.23 - Trading Services		9 826	500	500	–	–	167	(167)	-100%	500
12.26 - Planning		117 229	138 245	138 245	5 718	28 711	46 082	(17 371)	-38%	138 245
12.27 - Network Services		20 989	26 415	26 415	1 625	3 637	8 805	(5 168)	-59%	26 415
12.28 - S/ Free State & Other Mun(Thaba Nchu & B		9 775	5 400	5 400	119	1 635	1 800	(165)	-9%	5 400
12.29 - Systems Utilisation & Process Engineerin		31 496	41 400	41 400	3 515	9 082	13 800	(4 718)	-34%	41 400
12.32 - Fleet & Security Management		306	11 000	11 000	–	–	3 667	(3 667)	-100%	11 000
12.33 - Power Generation		2 069	200	200	83	177	67	110	165%	200
12.34 - Facilities Management		8 442	10 000	10 000	–	–	3 333	(3 333)	-100%	10 000
12.36 - Electricity Supply: Kopanong		227	–	–	–	1	–	1	0%	–
12.37 - Electricity Supply: Mohokare		–	–	–	–	–	–	–		–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total multi-year capital expenditure		664 241	1 283 870	1 283 870	75 851	139 715	427 957	(288 242)	-67%	1 283 870

Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1									
Vote 01 - City Manager		–	–	–	–	–	–	–		–
Vote 02 - Executive And Council		17	500	500	–	85	167	(81)	-49%	500
02.8 - Communications - Projects		17	500	500	–	85	167	(81)	-49%	500
Vote 03 - Corporate Services		328	1 000	1 000	–	–	333	(333)	-100%	1 000
03.11 - Occupational Health		328	500	500	–	–	167	(167)	-100%	500
03.14 - Labour Relations		–	500	500	–	–	167	(167)	-100%	500
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		12 373	12 800	12 800	398	2 592	4 267	(1 674)	-39%	12 800
05.12 - Facilities Management - Swimming Pools		–	1 000	1 000	–	–	333	(333)	-100%	1 000
05.15 - Landfill Site Management		4 387	3 000	3 000	398	2 592	1 000	1 592	159%	3 000
05.30 - Nature Resource Management - Zoo		–	8 800	8 800	–	–	2 933	(2 933)	-100%	8 800
05.31 - Nature Resource Management - Nature Area		695	–	–	–	–	–	–		–
05.32 - Cemeteries Bloemfontein		7 292	–	–	–	–	–	–		–
Vote 06 - Planning And Human Settlement		65 193	39 728	39 728	6 649	48 664	13 243	35 421	267%	39 728
06.3 - Urban Design		3 664	3 427	3 427	–	–	1 142	(1 142)	-100%	3 427
06.9 - Architectural Services		42 363	36 301	36 301	5 756	9 758	12 100	(2 342)	-19%	36 301
06.17 - Administration		1 898	–	–	–	(0)	–	(0)	0%	–
06.42 - Bloemfontein South		11 279	–	–	508	(0)	–	(0)	0%	–
06.45 - Bloemfontein North		1 968	–	–	–	–	–	–		–
06.46 - Thaba Nchu		–	–	–	–	38 905	–	38 905	0%	–
06.49 - Botshabelo		4 020	–	–	384	–	–	–		–
Vote 07 - Economic And Rural Development		6 598	–	–	2 683	(950)	–	(950)	0%	–
07.4 - Rural Development		219	–	–	–	–	–	–		–
07.5 - Smme's		6 378	–	–	2 683	(950)	–	(950)	0%	–
Vote 08 - Roads And Transport		10 655	–	–	(34)	(34)	–	(34)	0%	–
08.12 - Engineering Services		10 655	–	–	(34)	(34)	–	(34)	0%	–
Vote 09 - Water And Sanitation		–	–	–	–	–	–	–		–
Vote 10 - Municipal General		1 312	–	–	–	–	–	–		–
10.3 - Governmental Transfers		1 312	–	–	–	–	–	–		–
Vote 11 - Public Safety And Security		781	6 090	6 090	–	–	2 030	(2 030)	-100%	6 090
11.2 - Traffic Operations		–	200	200	–	–	67	(67)	-100%	200
11.5 - Law Enforcement Operations		435	5 680	5 680	–	–	1 893	(1 893)	-100%	5 680
11.10 - Fire And Rescue Operations		346	210	210	–	–	70	(70)	-100%	210
Vote 12 - Centlec		–	–	–	–	–	–	–		–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total single-year capital expenditure		97 256	60 118	60 118	9 695	50 358	20 039	30 319	0	60 118
Total Capital Expenditure		761 497	1 343 987	1 343 987	85 546	190 073	447 996	(257 924)	(0)	1 343 987

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

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		(322 196)	1 083 073	1 083 073	1 209 961	1 083 073
Trade and other receivables from exchange transactions		1 204 285	2 297 826	2 297 826	(1 073 753)	2 297 826
Receivables from non-exchange transactions		430 767	459 906	459 906	(164 825)	459 906
Current portion of non-current receivables		1 265 001	–	–	1 265 001	–
Inventory		690 536	822 519	822 519	562 953	822 519
VAT		5 096 304	–	–	5 127 396	–
Other current assets		212 621	–	–	222 135	–
Total current assets		8 577 317	4 663 324	4 663 324	7 148 867	4 663 324
Non current assets						
Investments		182	–	–	182	–
Investment property		1 604 199	1 595 760	1 595 760	1 604 199	1 595 760
Property, plant and equipment		17 341 469	19 798 495	19 798 495	15 864 691	19 798 495
Biological assets						
Living and non-living resources		–	4 352	4 352	–	4 352
Heritage assets		260 037	257 729	257 729	260 037	257 729
Intangible assets		138 015	206 333	206 333	128 064	206 333
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		9 063	116	116	7 695	116
Other non-current assets		1 827 158	334 701	334 701	1 867 158	334 701
Total non current assets		21 180 123	22 197 485	22 197 485	19 732 026	22 197 485
TOTAL ASSETS		29 757 440	26 860 809	26 860 809	26 880 892	26 860 809
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(502 183)	56 214	56 214	(544 381)	56 214
Consumer deposits		192 999	211 641	211 641	193 507	211 641
Trade and other payables from exchange transactions		4 835 188	3 152 808	3 152 808	4 412 384	3 152 808
Trade and other payables from non-exchange transactions		191 730	–	–	380 332	–
Provision		1 316 027	104 591	104 591	1 305 103	104 591
VAT		4 925 556	76 441	76 441	5 067 029	76 441
Other current liabilities		–	–	–	–	–
Total current liabilities		10 959 317	3 601 695	3 601 695	10 813 974	3 601 695
Non current liabilities						
Financial liabilities		981 763	–	–	981 782	–
Provision		1 609 168	1 634 450	1 634 450	1 621 605	1 634 450
Long term portion of trade payables		–	402 867	402 867	–	402 867
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		2 590 931	2 037 317	2 037 317	2 603 387	2 037 317
TOTAL LIABILITIES		13 550 248	5 639 012	5 639 012	13 417 361	5 639 012
NET ASSETS	2	16 207 192	21 221 797	21 221 797	13 463 532	21 221 797
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		11 211 696	16 194 372	16 194 372	8 468 035	16 194 372
Reserves and funds		4 995 496	5 027 425	5 027 425	4 995 496	5 027 425
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	16 207 192	21 221 797	21 221 797	13 463 532	21 221 797

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		992 173	1 356 910	1 356 910	142 734	611 464	452 303	159 161	35%	1 356 910
Service charges		4 343 855	5 845 097	5 845 097	429 919	2 149 829	1 948 366	201 463	10%	5 845 097
Other revenue		10 331 285	600 297	600 297	538 530	2 014 414	200 099	1 814 315	907%	600 297
Transfers and Subsidies - Operational		1 272 239	1 361 141	1 361 141	–	747 069	453 714	293 355	65%	1 361 141
Transfers and Subsidies - Capital		769 342	1 017 011	1 017 011	–	236 022	339 004	(102 982)	-30%	1 017 011
Interest		158 171	812 623	812 623	2 363	19 717	270 874	(251 158)	-93%	812 623
Dividends		9	10	10	–	6	3	3	98%	10
Payments										
Suppliers and employees		(7 375 160)	(8 948 471)	(8 948 471)	(1 333 872)	(4 798 741)	(2 982 824)	1 815 917	-61%	(8 948 471)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	(15 000)	(15 000)	–	–	(5 000)	(5 000)	100%	(15 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**10 491 913**	**2 029 619**	**2 029 619**	**(220 327)**	**979 780**	**676 540**	**(303 241)**	**-45%**	**2 029 619**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		18 135	10 335	10 335	–	–	3 445	(3 445)	-100%	10 335
Decrease (increase) in non-current receivables		(54)	–	–	–	1 368	–	1 368	0%	–
Decrease (increase) in non-current investments		(15)	–	–	–	–	–	–		–
Payments										
Capital assets		(761 497)	(1 343 987)	(1 343 987)	(93 125)	(224 127)	(447 996)	(223 869)	50%	(1 343 987)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(743 431)**	**(1 333 652)**	**(1 333 652)**	**(93 125)**	**(222 759)**	**(444 551)**	**(221 791)**	**50%**	**(1 333 652)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		(23 325)	–	–	–	–	–	–		–
Borrowing long term/refinancing		(15 837)	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(184)	3 094	3 094	58	276	1 031	(755)	-73%	3 094
Payments										
Repayment of borrowing		(191 835)	(107 755)	(107 755)	(36 297)	(42 197)	(35 918)	6 279	-17%	(107 755)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(231 180)**	**(104 661)**	**(104 661)**	**(36 240)**	**(41 921)**	**(34 887)**	**7 034**	**-20%**	**(104 661)**
NET INCREASE/ (DECREASE) IN CASH HELD		**9 517 302**	**591 305**	**591 305**	**(349 691)**	**715 100**	**197 102**			**591 305**
Cash/cash equivalents at beginning:		(170 178)	494 861	494 861	494 861	494 861	494 861			494 861
Cash/cash equivalents at month/year end:		9 347 124	1 086 166	1 086 166	145 170	1 209 961	691 963			1 086 166

MAN Mangaung - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Property rates	-6,139	Favourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	-4,875	Unfavourable variance due to lower consumption than budgeted	Increase bulk purchases and implementation of mitigation procedures to deal with losses,
	Service charges - water revenue	-64,108	Unfavourable variance due to less water sold then target	Adjustment of revenue forecast required and the billing of properties that are uneconomical to read on a billing standing fee of 6kl per month.
	Service charges - sanitation revenue	-25,033	Unfavourable variance	Corrections were made on levies to households not connected to the bulk sewer system,
	Service charges - refuse revenue	-680	Unfavourable variance but still on target	None. Performance is on target
	Rental from Fixed Assets	-1,079	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest from Current and Non Current Assets	9,259	Favourable variance but still on target	None. Performance is on target
	Interest earned from Receivables	16,428	Favourable variance and still on target	None. Performance is on target
	Fines, penalties and forfeits	6,771	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	-9	Favourable variance	None. Performance is on target
	Transfers and subsidies - Operational	67,909	Favourable variance due to more grants receive then target	None. Performance is on target
	Operational Revenue	-1,171	Unfavourable variance	Improvement on the collection of registration fees building control, staff and councillor recoveries.
	Gains on disposal of Assets	-3,445	Unfavourable variance but still on target	Management will have discussions on the disposal of assets that are currently not in use,
2	**Expenditure By Type**			
	Employee related costs	22,314	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime and acting and filling of vacant positions.
	Remuneration of councillors	-2,584	Unfavavourable variance but still on target	Monitoring on overspending of allowances.
	Debt impairment	-3,528	Unfavourable variance	Accrual of bad debt writen off.
	Depreciation and amortisation	45,493	Unfavourable variance	Acrual of depreciation on a monthly basis for both the parent and the entity.
	Interest	23,172	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases - electricity	121,665	Electricity usage increased during the winter season,	The variance is mainly due to the winter month purchases reflecting as part of the actual expenditure compared to the straight-lined budget.
	Inventory consumed	108,685	Unfavourable variance - Bulk water purchases	Effective and efficient implementation of cost containment policy,
	Contracted services	-53,411	Unfavourable variance	Monitoring of spending on contracted services and timeously submission of outstanding invoices,
	Transfers and subsidies	-5,000	Favourable variance	None
	Operational costs	-71,328	Favourable variance	Monitoring of spending and timeously submission of outstanding invoices for payment,
3	**Capital Expenditure**			
	Projects	-223,869	Favourable variance due to slow implementation of projects	The establishment of the PMU office and the recovery plan is required to speed up implentation of capital projects.
7	**Municipal Entities**			
	Revenue	-81,631	Unfavourable varince -less revenue collected then anticipated	Effective and efficiet implementation of revenue management policies ,
	Expenditure	108,501	Unfavourable variance - more spent then targeted	Monitor of spending on services and effective implementation of cost containment policy
	Capital	-50,625	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	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-2,4%	6,8%	6,8%	1,5%	0,9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		34,0%	15,1%	15,1%	38,8%	15,1%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	78,3%	129,5%	129,5%	53,4%	129,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		-2,9%	30,1%	30,1%	-1,5%	30,1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		29,2%	23,7%	23,7%	6,7%	23,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		24,9%	22,8%	22,8%	23,7%	22,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6,7%	5,4%	5,5%	5,7%	5,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7,5%	6,6%	6,6%	2,7%	0,8%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description R thousands	NT Code	Budget Year 2025/26 0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	328 767	125 205	185 905	103 003	109 640	84 295	423 086	3 295 518	4 655 418	4 015 541	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	100 849	43 406	22 697	19 587	15 225	15 465	77 605	721 844	1 016 678	849 726	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	202 849	62 167	56 634	48 420	47 076	51 264	389 673	1 437 451	2 295 534	1 973 884	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	71 431	28 014	22 576	20 920	20 511	22 307	142 176	932 251	1 260 184	1 138 164	-	-
Receivables from Exchange Transactions - Waste Management	1600	27 172	10 162	9 501	8 727	8 454	8 206	46 116	447 627	565 966	519 130	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810	139 658	67 021	68 993	0	-	-	-	281	275 953	281	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	8 748	3 737	4 078	3 262	5 943	3 612	20 640	347 967	397 987	381 424	-	-
Total By Income Source	2000	879 474	339 712	370 383	203 920	206 847	185 149	1 099 295	7 182 939	10 467 719	8 878 150	-	-
2024/25 - totals only		1 182 633	384 693	389 787	316 983	365 446	249 678	1 436 269	7 585 245	11 910 734	9 953 620	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	210 434	82 622	62 943	46 355	46 065	47 986	389 149	1 104 309	1 989 863	1 633 864	-	-
Commercial	2300	226 590	64 570	66 684	37 989	37 291	36 808	196 448	1 479 242	2 145 621	1 787 777	-	-
Households	2400	442 450	192 520	240 756	119 576	123 491	100 355	513 698	4 599 388	6 332 235	5 455 509	-	-
Other	2500									-	-		
Total By Customer Group	2600	879 474	339 712	370 383	203 920	206 847	185 149	1 099 295	7 182 939	10 467 719	8 878 150	-	-

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

Description R thousands	NT Code	Budget Year 2025/26 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	230 373	216 832	341 666	264 970	-	-	-	-	1 053 842	184 932
Bulk Water	0200									-	
PAYE deductions	0300	32 612	-	-	-	-	-	-	-	32 612	42 193
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	57 271
Loan repayments	0600									-	
Trade Creditors	0700	43 852	-	23	5	-	-	-	-	43 879	24 811
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	0950									-	
Total By Customer Type	1000	306 837	216 832	341 690	264 975	-	-	-	-	1 130 333	309 208

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Absa Call Account 1		daily	call account	No	Fixed	8,30%	0			29 848 393	161 392	-	-	30 009 785
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			266 807 809	-	- 79 239 338	-	187 568 471
Nedbank Call 2		daily	call account	No	Variable	8,30%	0			203 295 477	-	- 41 598 702	-	161 696 775
Nedbank Call 3		daily	call account	No	Variable	8,30%	0			358 842 909	-	- 177 332 270	-	181 510 639
Nedbank Call 4		daily	call account	No	Variable	8,30%	0			41 843 327	-	- 77 136 384	-	35 293 057
Nedbank Call 5		daily	call account	No	Variable	8,30%	0			68 586 157	-	1 065 559	-	67 520 597
Nedbank Call 6		daily	call account	No	Variable	8,30%	0			388 207 158	-	- 709 474	-	387 497 684
Nedbank Call 7		daily	call account	No	Variable	8,30%	0			49 425 197	290 606	-		49 715 803
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	46 996 645	-	- 21 517 682	-	25 478 962
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		2018/02/28	12 Months	No	Variable	5.54%	0	0	2019/06/30			-	-	-
Municipality sub-total										1 453 853 071	451 998	- 398 599 410	-	1 055 705 659
Entities														
ABSA - 1 Day Account		February 2013	Call Account						n/a	29 986 587	147 685	- 202 287 000	175 825 000	3 672 272
Entities sub-total										29 986 587		- 202 287 000	175 825 000	3 672 272
TOTAL INVESTMENTS AND INTEREST	2									1 483 839 658	451 998	- 600 886 410	175 825 000	1 059 377 932

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		1 275 794	1 353 970	1 353 970	8 734	521 162	451 323	69 839	15,5%	1 353 970
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		1 113 938	1 197 582	1 197 582	–	498 992	399 194	99 798	25,0%	1 197 582
Expanded Public Works Programme Integrated Grant		1 839	1 524	1 524	0	0	508	(508)	-100,0%	1 524
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant	3	1 739	2 000	2 000	743	896	667	230	34,5%	2 000
Metro Informal Settlements Partnership Grant		–	13 959	13 959	–	–	4 653	(4 653)	-100,0%	13 959
Municipal Demarcation Transition Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		38 267	–	–	–	–	–	–		–
Programme and Project Preparation Support Grant		4 327	–	–	–	–	–	–		–
Public Transport Network Grant		60 521	90 713	90 713	4 623	13 546	30 238	(16 692)	-55,2%	90 713
Urban Development Financing Grant		–	35 200	35 200	3 368	4 656	11 733	(7 077)	-60,3%	35 200
Urban Settlement Development Grant		55 164	12 992	12 992	–	3 071	4 331	(1 259)	-29,1%	12 992
Provincial Government:		–	–	–	–	–	–	–		–
Capacity Building and Other Grants		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		4 439	7 171	7 171	126	461	2 390	(1 930)	-80,7%	7 171
Free State Arts and Cultural Council		2 978	4 000	4 000	–	–	1 333	(1 333)	-100,0%	4 000
National Skills Fund		1 360	3 171	3 171	126	461	1 057	(597)	-56,4%	3 171
Unspecified		100	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	1 280 233	1 361 141	1 361 141	8 860	521 623	453 714	67 909	15,0%	1 361 141
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–		–
Public Transport Network Grant		–	–	–	–	–	–	–		–
Urban Development Financing Grant		–	–	–	–	–	–	–		–
Urban Settlement Development Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Capital Transfers and Grants	5	–	–	–	–	–	–	–		–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 280 233	1 361 141	1 361 141	8 860	521 623	453 714	67 909	15,0%	1 361 141

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		527 898	433 451	434 131	30 467	105 458	144 618	(39 160)	-27,1%	434 131
								–		
Equitable Share		263 537	277 063	277 743	22 055	82 701	92 489	(9 788)	-10,6%	277 743
Expanded Public Works Programme Integrated Grant		1 851	1 524	1 524	0	0	508	(508)	-100,0%	1 524
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		96 148	2 000	2 000	617	771	667	104	15,6%	2 000
Metro Informal Settlements Partnership Grant		15 855	13 959	13 959	1 249	3 244	4 653	(1 408)	-30,3%	13 959
Municipal Disaster Relief Grant		(76)	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		36 491	–	–	–	90	–	90		–
Programme and Project Preparation Support Grant		3 762	–	–	–	–	–	–		–
Public Transport Network Grant		55 463	90 713	90 713	4 120	12 430	30 238	(17 807)	-58,9%	90 713
Urban Development Financing Grant		–	35 200	35 200	2 425	3 551	11 733	(8 182)	-69,7%	35 200
Urban Settlement Development Grant		54 867	12 992	12 992	–	2 671	4 331	(1 660)	-38,3%	12 992
Provincial Government:		–	–	–	–	–	–	–		–
								–		
Capacity Building and Other Grants		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		3 869	7 171	7 171	126	441	2 390	(1 949)	-81,6%	7 171
Free State Arts and Cultural Council		2 605	4 000	4 000	–	–	1 333	(1 333)	-100,0%	4 000
National Skills Fund		1 264	3 171	3 171	126	441	1 057	(616)	-58,3%	3 171
Unspecified		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		531 768	440 622	441 302	30 592	105 899	147 009	(41 109)	-28,0%	441 302
Capital expenditure of Transfers and Grants										
National Government:		536 348	1 000 769	1 000 769	73 417	145 052	333 590	(188 537)	-56,5%	1 000 769
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Integrated City Development Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		152 482	301 572	301 572	16 668	61 493	100 524	(39 031)	-38,8%	301 572
Municipal Disaster Relief Grant		10 655	–	–	(34)	(34)	–	(34)		–
Neighbourhood Development Partnership Grant		1 312	–	–	–	–	–	–		–
Public Transport Network Grant		13 089	144 717	144 717	–	1 943	48 239	(46 295)	-96,0%	144 717
Urban Development Financing Grant		–	13 196	13 196	–	–	4 399	(4 399)	-100,0%	13 196
Urban Settlement Development Grant		358 810	541 285	541 285	56 782	81 650	180 428	(98 778)	-54,7%	541 285
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure Grant		334	–	–	–	–	–	–		–
								–		
Other grant providers:		8 642	14 500	14 500	594	4 776	4 833	(58)	-1,2%	14 500
Developers Contribution		8 618	14 500	14 500	593	4 750	4 833	(84)	-1,7%	14 500
Unspecified		24	–	–	1	26	–	26		–
Total capital expenditure of Transfers and Grants		544 990	1 015 269	1 015 269	74 011	149 828	338 423	(188 595)	-55,7%	1 015 269
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 076 758	1 455 891	1 456 571	104 603	255 727	485 432	(229 704)	-47,3%	1 456 571

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

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		57 761	59 693	59 693	4 661	18 643	19 898	(1 254)	-6%	59 693
Pension and UIF Contributions		667	1 131	1 131	53	214	377	(163)	-43%	1 131
Medical Aid Contributions		456	547	547	37	150	182	(32)	-18%	547
Motor Vehicle Allowance		–	940	940	–	–	313	(313)	-100%	940
Cellphone Allowance		4 724	5 053	5 053	396	1 582	1 684	(102)	-6%	5 053
Housing Allowances		–	89	89	–	–	30	(30)	-100%	89
Other benefits and allowances		14 210	16 277	16 277	1 189	4 737	5 426	(689)	-13%	16 277
Sub Total - Councillors		77 818	83 728	83 728	6 336	25 326	27 910	(2 584)	-9%	83 728
% increase	4		7,6%	7,6%						7,6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		14 386	18 276	15 872	893	3 598	5 523	(1 925)	-35%	15 872
Pension and UIF Contributions		211	295	295	23	92	98	(7)	-7%	295
Medical Aid Contributions		219	390	390	21	85	130	(44)	-34%	390
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		121	571	571	116	229	190	38	20%	571
Motor Vehicle Allowance		482	455	455	51	181	152	29	19%	455
Cellphone Allowance		127	178	178	10	40	59	(19)	-32%	178
Other benefits and allowances		1	1	1	0	0	0	(0)	-22%	1
Acting and post related allowance		275	75	75	–	–	25	(25)	-100%	75
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		15 822	20 242	17 838	1 116	4 225	6 178	(1 953)	-32%	17 838
% increase	4		27,9%	12,7%						12,7%
Other Municipal Staff										
Basic Salaries and Wages		1 116 319	1 233 808	1 211 864	96 731	386 380	405 665	(19 286)	-5%	1 211 864
Pension and UIF Contributions		201 684	211 909	211 841	17 699	70 955	70 624	331	0%	211 841
Medical Aid Contributions		116 292	129 523	129 421	10 177	40 725	43 154	(2 429)	-6%	129 421
Overtime		226 347	75 256	75 501	8 961	62 908	25 067	37 842	151%	75 501
Performance Bonus		85 614	92 155	92 155	7 183	29 574	30 719	(1 144)	-4%	92 155
Motor Vehicle Allowance		130 630	136 094	136 079	11 527	45 884	45 362	522	1%	136 079
Cellphone Allowance		2 394	2 398	2 398	188	757	799	(42)	-5%	2 398
Housing Allowances		8 879	8 862	8 862	540	2 165	2 954	(789)	-27%	8 862
Other benefits and allowances		29 043	31 248	32 798	2 995	11 973	10 799	1 175	11%	32 798
Payments in lieu of leave		52 454	45 304	45 304	3 775	15 101	15 101	(0)	0%	45 304
Long service awards		19 199	15 990	15 990	886	3 944	5 330	(1 386)	-26%	15 990
Post-retirement benefit obligations	2	48 419	57 956	57 956	4 782	19 092	19 319	(227)	-1%	57 956
Acting and post related allowance		62 132	1 019	23 754	4 193	19 972	6 186	13 786	223%	23 754
In kind benefits								–		
Sub Total - Other Municipal Staff		2 099 405	2 041 520	2 043 924	169 638	709 431	681 079	28 352	4%	2 043 924
% increase	4		-2,8%	-2,6%						-2,6%
Total Parent Municipality		2 193 045	2 145 490	2 145 490	177 090	738 982	715 167	23 815	3%	2 145 490
			-2,2%	-2,2%						-2,2%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		656	666	666	10	10	222	(212)	-96%	666
Sub Total - Executive members Board	2	656	666	666	10	10	222	(212)	-96%	666
% increase	4		1,6%	1,6%						1,6%
Senior Managers of Entities										
Basic Salaries and Wages		4 030	13 009	13 009	336	1 343	4 336	(2 993)	-69%	13 009
Pension and UIF Contributions		4	15	15	0	1	5	(4)	-72%	15
Cellphone Allowance		50	154	154	4	17	51	(34)	-67%	154
Sub Total - Senior Managers of Entities		4 085	13 177	13 177	340	1 362	4 392	(3 031)	-69%	13 177
% increase	4		222,6%	222,6%						222,6%
Other Staff of Entities										
Basic Salaries and Wages		324 821	375 318	375 318	30 432	118 850	125 106	(6 256)	-5%	375 318
Pension and UIF Contributions		58 213	61 574	61 574	5 455	20 942	20 525	417	2%	61 574
Medical Aid Contributions		33 100	35 873	35 873	2 865	11 312	11 958	(645)	-5%	35 873
Overtime		52 861	39 823	39 823	3 658	14 952	13 274	1 678	13%	39 823
Performance Bonus		23 586	25 527	25 527	1 958	7 855	8 509	(654)	-8%	25 527
Motor Vehicle Allowance		35 373	28 476	28 476	3 300	13 242	9 492	3 750	40%	28 476
Cellphone Allowance		1 608	1 718	1 718	144	571	573	(2)	0%	1 718
Housing Allowances		2 789	2 507	2 507	208	875	836	39	5%	2 507
Other benefits and allowances		11 148	9 238	9 238	902	3 753	3 079	673	22%	9 238
Long service awards		13	–	–	–	–	–	–		–
Acting and post related allowance		1 078	–	–	55	158	–	158	0%	–
Sub Total - Other Staff of Entities		544 590	580 053	580 053	48 977	192 510	193 352	(842)	0%	580 053
% increase	4		6,5%	6,5%						6,5%
Total Municipal Entities		549 330	593 896	593 896	49 327	193 881	197 966	(4 085)	-2%	593 896
TOTAL SALARY, ALLOWANCES & BENEFITS		2 742 375	2 739 386	2 739 386	226 418	932 863	913 133	19 730	2%	2 739 386
% increase	4		-0,1%	-0,1%						-0,1%
TOTAL MANAGERS AND STAFF		2 663 901	2 654 992	2 654 992	220 072	907 528	885 002	22 526	3%	2 654 992

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

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		78 161	84 235	102 293	82 653	113 076	113 076	113 076	113 076	113 076	113 076	113 076	218 036	1 356 910	1 509 464	1 619 844
Service charges - Electricity revenue		321 702	431 954	360 567	298 286	315 815	315 815	315 815	315 815	315 815	315 815	315 815	166 563	3 789 776	4 387 403	4 992 065
Service charges - Water revenue		45 797	45 904	68 151	47 541	115 716	115 716	115 716	115 716	115 716	115 716	115 716	371 189	1 388 597	1 633 616	1 910 851
Service charges - Waste Water Management		26 959	27 457	34 836	28 785	41 432	41 432	41 432	41 432	41 432	41 432	41 432	89 124	497 187	571 941	629 109
Service charges - Waste Mangement		10 312	10 715	12 061	10 398	14 128	14 128	14 128	14 128	14 128	14 128	14 128	27 154	169 537	195 027	214 521
Rental of facilities and equipment		581	90	606	90	4 530	4 530	4 530	4 530	4 530	4 530	4 530	21 286	54 365	56 811	58 231
Interest earned - external investments		9 253	10 156	10 524	8 652	7 293	7 293	7 293	7 293	7 293	7 293	7 293	(2 119)	87 518	85 773	83 875
Interest earned - outstanding debtors		5 858	5 916	1 673	2 007	60 425	60 425	60 425	60 425	60 425	60 425	60 425	285 674	725 106	708 640	591 820
Dividends received		–	5	2	–	1	1	1	1	1	1	1	(2)	10	9	9
Fines, penalties and forfeits		936	14 075	6 796	966	4 351	4 351	4 351	4 351	4 351	4 351	4 351	(1 020)	52 207	53 882	54 854
Licences and permits		146	132	166	156	152	152	152	152	152	152	152	161	1 827	1 909	1 957
Agency services													–			
Transfers and Subsidies - Operational		598 616	138 778	–	16 167	113 428	113 428	113 428	113 428	113 428	113 428	113 428	(186 419)	1 361 141	1 405 025	1 476 880
Other revenue		1 204 487	1 129 999	1 043 682	518 695	40 992	40 992	40 992	40 992	40 992	40 992	40 992	(3 691 905)	491 899	519 704	610 063
Cash Receipts by Source		2 303 809	1 899 415	1 641 358	1 014 396	831 340	831 340	831 340	831 340	831 340	831 340	831 340	(2 702 279)	9 976 079	11 129 206	12 244 079
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	105 176	–	–	83 397	83 397	83 397	83 397	83 397	83 397	83 397	311 811	1 000 769	1 012 165	1 054 268
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	1 354	1 354	1 354	1 354	1 354	1 354	1 354	6 768	16 242	16 973	17 398
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	861	861	861	861	861	861	861	4 306	10 335	10 800	11 070
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(282)	359	125	310	258	258	258	258	258	258	258	778	3 094	4 233	4 317
VAT Control (receipts)													–			
Decrease (increase) in non-current receivables		1 368	–	–	–	–	–	–	–	–	–	–	(1 368)	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		2 304 895	2 004 950	1 641 482	1 014 706	917 210	917 210	917 210	917 210	917 210	917 210	917 210	(2 379 984)	11 006 519	12 173 377	13 331 132
Cash Payments by Type													–			
Employee related costs		(145 609)	(48 849)	(43 310)	15 759	221 305	221 305	221 305	221 305	221 305	221 305	221 305	1 328 533	2 655 658	2 725 232	2 835 079
Remuneration of councillors		–	–	–	–	6 977	6 977	6 977	6 977	6 977	6 977	6 977	34 887	83 728	88 124	91 649
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity		(26 456)	(27 845)	(21 497)	636	285 103	285 103	285 103	285 103	285 103	285 103	285 103	1 500 675	3 421 233	3 604 611	3 827 736
Acquisitions - water & other inventory		177 931	70 462	97 658	110 099	107 891	107 891	107 891	107 891	107 891	107 891	107 891	83 302	1 294 687	1 353 587	1 411 099
Contracted services		72 011	39 832	(26 122)	(9 943)	78 156	78 156	78 156	78 156	78 156	78 156	78 156	315 001	937 867	898 382	935 007
Transfers and subsidies - other municipalities													–			
Transfers and subsidies - other		–	–	–	–	1 250	1 250	1 250	1 250	1 250	1 250	1 250	6 250	15 000	–	–
Other expenditure		585 609	556 442	384 976	814 039	46 275	46 275	46 275	46 275	46 275	46 275	46 275	(2 109 691)	555 298	585 648	644 862
Cash Payments by Type		663 486	590 040	391 706	930 590	746 956	746 956	746 956	746 956	746 956	746 956	746 956	1 158 957	8 963 471	9 255 585	9 745 432
Other Cash Flows/Payments by Type																
Capital assets		12 021	(3 404)	95 910	85 546	111 999	111 999	111 999	111 999	111 999	111 999	111 999	369 922	1 343 987	1 318 567	1 328 045
Repayment of borrowing		1 943	1 986	1 970	36 297	8 980	8 980	8 980	8 980	8 980	8 980	8 980	2 701	107 755	56 214	–
Other Cash Flows/Payments		551	1 159	768	1 157	–	–	–	–	–	–	–	(3 635)	–	–	–
Total Cash Payments by Type		678 000	589 782	490 353	1 053 591	867 934	867 934	867 934	867 934	867 934	867 934	867 934	1 527 946	10 415 214	10 630 366	11 073 478
NET INCREASE/(DECREASE) IN CASH HELD		1 626 895	1 415 168	1 151 129	(38 885)	49 275	49 275	49 275	49 275	49 275	49 275	49 275	(3 907 930)	591 305	1 543 012	2 257 654
Cash/cash equivalents at the month/year beginning:		(322 196)	1 304 698	2 719 866	3 870 995	3 832 110	3 881 386	3 930 661	3 979 937	4 029 212	4 078 488	4 127 763	4 177 038	(322 196)	269 109	1 812 120
Cash/cash equivalents at the month/year end:		1 304 698	2 719 866	3 870 995	3 832 110	3 881 386	3 930 661	3 979 937	4 029 212	4 078 488	4 127 763	4 177 038	269 109	269 109	1 812 120	4 069 775

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		1 386	1 505	1 505	136	471	502	(31)	-6%	1 505
Service charges - Water		1 772 791	1 645 063	1 645 063	115 775	484 246	548 354	(64 108)	-12%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	42 739	171 305	196 338	(25 033)	-13%	589 015
Service charges - Waste management		190 520	200 849	200 849	16 506	66 270	66 950	(680)	-1%	200 849
Sale of Goods and Rendering of Services		52 052	62 260	62 260	4 975	17 173	20 753	(3 580)	-17%	62 260
Interest earned from Receivables		604 458	579 093	579 093	52 369	208 241	193 031	15 210	8%	579 093
Interest earned from Current and Non Current Assets		93 834	75 773	75 773	8 469	37 208	25 258	11 951	47%	75 773
Dividends		9	10	10	-	6	3	3	98%	10
Rental from Fixed Assets		57 944	47 274	47 274	3 385	14 679	15 758	(1 079)	-7%	47 274
Licence and permits								-		
Special rating levies								-		
Operational Revenue		36 188	38 822	38 822	2 808	13 308	12 941	367	3%	38 822
Non-Exchange Revenue								-		
Property rates		1 792 355	1 744 100	1 744 100	144 861	575 228	581 367	(6 139)	-1%	1 744 100
Surcharges and Taxes								-		
Fines, penalties and forfeits		44 842	46 749	46 749	756	22 975	15 583	7 392	47%	46 749
Licences or permits		1 728	1 827	1 827	156	600	609	(9)	-2%	1 827
Transfer and subsidies - Operational		1 280 233	1 361 141	1 361 141	8 860	521 623	453 714	67 909	15%	1 361 141
Interest		206 878	195 462	195 462	18 298	72 738	65 154	7 584	12%	195 462
Fuel Levy		443 643	427 562	427 562	-	142 521	142 521	0	0%	427 562
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		16 412	-	-	-	-	-	-		-
Other Gains		13 742	-	-	-	-	-	-		-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		**7 139 071**	**7 016 504**	**7 016 504**	**420 091**	**2 348 591**	**2 338 834**	**9 757**	**0%**	**7 016 504**
Expenditure By Type										
Employee related costs		2 115 227	2 061 762	2 061 762	170 754	713 656	687 257	26 399	4%	2 061 762
Remuneration of councillors		77 818	83 728	83 728	6 336	25 326	27 910	(2 584)	-9%	83 728
Bulk purchases - electricity								-		
Inventory consumed		1 068 310	607 715	606 098	97 897	369 363	202 140	167 223	83%	606 098
Debt impairment		1 726 872	2 156 973	2 156 973	178 866	715 463	718 991	(3 528)	0%	2 156 973
Depreciation and amortisation		670 008	610 353	610 353	50 356	199 800	203 451	(3 651)	-2%	610 353
Interest		(87 346)	12 665	12 665	13 718	27 394	4 222	23 173	549%	12 665
Contracted services		701 352	629 418	630 579	53 216	156 933	210 087	(53 155)	-25%	630 579
Transfers and subsidies		-	15 000	15 000	-	-	5 000	(5 000)	-100%	15 000
Irrecoverable debts written off		382 351	-	-	1 743	2 906 140	-	2 906 140	0%	-
Operational costs		469 740	316 887	317 343	30 525	80 225	105 781	(25 556)	-24%	317 343
Losses on disposal of Assets		29 112	-	-	-	-	-	-		-
Other Losses		260 613	399 427	399 427	-	-	133 142	(133 142)	-100%	399 427
Total Expenditure		**7 414 057**	**6 893 928**	**6 893 928**	**603 411**	**5 194 300**	**2 297 982**	**2 896 318**	**126%**	**6 893 928**
Surplus/(Deficit)		(274 985)	122 576	122 576	(183 319)	(2 845 709)	40 853	(2 886 561)	-7066%	122 576
Transfers and subsidies - capital (monetary allocations)		622 331	933 769	933 769	79 532	148 513	-	148 513	0%	933 769
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		347 345	1 056 345	1 056 345	(103 787)	(2 697 196)	40 853	(2 738 048)	-6702%	1 056 345
Income Tax								-		
Surplus/(Deficit) after income tax		**347 345**	**1 056 345**	**1 056 345**	**(103 787)**	**(2 697 196)**	**40 853**	**(2 738 048)**	**-6702%**	**1 056 345**

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Centlec		3 610 706	4 707 325	4 707 325	183 906	1 487 477	1 569 108	(81 631)	-5%	4 707 325
Total Operating Revenue	1	3 610 706	4 707 325	4 707 325	183 906	1 487 477	1 569 108	(81 631)	-5%	4 707 325
Expenditure By Municipal Entity										
Centlec		4 440 611	4 380 959	4 380 959	304 410	1 568 822	1 460 321	108 501	7%	4 380 959
Total Operating Expenditure	2	4 440 611	4 380 959	4 380 959	304 410	1 568 822	1 460 321	108 501	7%	4 380 959
Surplus/ (Deficit) for the yr/period		(829 905)	326 366	326 366	(120 505)	(81 345)	108 788	26 870	25%	326 366
Capital Expenditure By Municipal Entity										
Centlec		259 653	321 660	321 660	13 839	56 595	107 220	(50 625)	-47%	321 660
Total Capital Expenditure	3	259 653	321 660	321 660	13 839	56 595	107 220	(50 625)	-47%	321 660

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

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	12 036	111 999	111 999	12 021	12 021	111 999	99 978	89,3%	1%
August	11 346	111 999	111 999	(3 404)	–	223 998	223 998	100,0%	0%
September	26 400	111 999	111 999	95 910	95 910	335 997	240 087	71,5%	7%
October	75 034	111 999	111 999	85 546	85 546	447 996	362 450	80,9%	6%
November	56 981	111 999	111 999	–	–	559 995	559 995	100,0%	0%
December	94 385	111 999	111 999	–	–	671 994	671 994	100,0%	0%
January	24 457	111 999	111 999	–	–	783 993	783 993	100,0%	0%
February	32 127	111 999	111 999	–	–	895 992	895 992	100,0%	0%
March	53 735	111 999	111 999	–	–	1 007 991	1 007 991	100,0%	0%
April	52 293	111 999	111 999	–	–	1 119 990	1 119 990	100,0%	–
May	50 874	111 999	111 999	–	–	1 231 989	1 231 989	100,0%	–
June	149 757	111 998	111 998	–	–	1 343 987	1 343 987	100,0%	–
Total Capital expenditure	639 426	1 343 987	1 343 987	190 073					

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		357 609	455 502	461 002	34 649	123 895	152 934	29 039	19,0%	461 002
Roads Infrastructure		68 881	190 158	190 158	24 139	38 558	63 386	24 829	39,2%	190 158
Road Structures		68 881	190 158	190 158	24 139	38 558	63 386	24 829	39,2%	190 158
Storm water Infrastructure		–	197	197	–	–	66	66	100,0%	197
Drainage Collection		–	197	197	–	–	66	66	100,0%	197
Electrical Infrastructure		170 498	182 320	182 320	9 176	42 345	60 773	18 428	30,3%	182 320
Power Plants		–	2 250	2 250	–	–	750	750	100,0%	2 250
HV Substations		12 392	7 050	7 050	–	–	2 350	2 350	100,0%	7 050
MV Networks		5 959	4 050	4 050	315	401	1 350	949	70,3%	4 050
LV Networks		152 146	168 970	168 970	8 861	41 944	56 323	14 379	25,5%	168 970
Water Supply Infrastructure		33 512	45 250	50 750	619	40 103	16 183	(23 920)	-147,8%	50 750
Bulk Mains		4 652	1 250	1 250	–	(0)	417	417	100,0%	1 250
Distribution		28 860	44 000	49 500	619	40 103	15 767	(24 337)	-154,4%	49 500
Sanitation Infrastructure		66 461	13 000	13 000	132	(1 833)	4 333	6 166	142,3%	13 000
Reticulation		66 461	13 000	13 000	132	(1 833)	4 333	6 166	142,3%	13 000
Solid Waste Infrastructure		18 257	24 576	24 576	583	4 722	8 192	3 470	42,4%	24 576
Landfill Sites		18 257	24 576	24 576	583	4 722	8 192	3 470	42,4%	24 576
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		99 596	125 923	125 923	8 548	12 631	41 974	29 343	69,9%	125 923
Community Facilities		98 641	119 923	119 923	8 548	12 631	39 974	27 343	68,4%	119 923
Centres		50 721	38 901	38 901	–	4 036	12 967	8 931	68,9%	38 901
Clinics/Care Centres		–	4 500	4 500	–	–	1 500	1 500	100,0%	4 500
Fire/Ambulance Stations		26 077	17 000	17 000	5 756	5 756	5 667	(90)	-1,6%	17 000
Cemeteries/Crematoria		1 880	11 000	11 000	–	–	3 667	3 667	100,0%	11 000
Purls		677	3 500	3 500	–	–	1 167	1 167	100,0%	3 500
Public Open Space		19 286	36 272	36 272	2 792	2 838	12 091	9 253	76,5%	36 272
Nature Reserves		–	8 750	8 750	–	–	2 917	2 917	100,0%	8 750
Sport and Recreation Facilities		955	6 000	6 000	–	–	2 000	2 000	100,0%	6 000
Outdoor Facilities		955	6 000	6 000	–	–	2 000	2 000	100,0%	6 000
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		21 045	65 946	65 946	–	–	21 982	21 982	100,0%	65 946
Computer Equipment		21 045	65 946	65 946	–	–	21 982	21 982	100,0%	65 946
Furniture and Office Equipment		14 612	2 800	2 800	83	1 070	933	(136)	-14,6%	2 800
Furniture and Office Equipment		14 612	2 800	2 800	83	1 070	933	(136)	-14,6%	2 800
Machinery and Equipment		3 541	17 611	17 611	178	264	5 870	5 607	95,5%	17 611
Machinery and Equipment		3 541	17 611	17 611	178	264	5 870	5 607	95,5%	17 611
Transport Assets		33 374	151 517	151 517	–	668	50 506	49 838	98,7%	151 517
Transport Assets		33 374	151 517	151 517	–	668	50 506	49 838	98,7%	151 517
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	529 777	819 299	824 799	43 459	138 527	274 200	135 673	49,5%	824 799

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		203 717	478 707	473 207	35 716	49 072	158 469	109 397	69,0%	473 207
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		15 888	36 140	36 140	2 671	8 299	12 047	3 748	31,1%	36 140
HV Substations		–	1 800	1 800	–	691	600	(91)	-15,2%	1 800
MV Networks		10 367	27 950	27 950	475	4 153	9 317	5 163	55,4%	27 950
LV Networks		5 521	6 390	6 390	2 196	3 455	2 130	(1 325)	-62,2%	6 390
Water Supply Infrastructure		101 541	206 679	198 429	22 063	26 354	67 243	40 889	60,8%	198 429
Water Treatment Works		–	2 000	2 000	–	–	667	667	100,0%	2 000
Bulk Mains		101 541	145 698	140 198	18 956	23 247	47 466	24 219	51,0%	140 198
Distribution		–	58 981	56 231	3 107	3 107	19 110	16 003	83,7%	56 231
Sanitation Infrastructure		86 289	235 888	238 638	10 982	14 418	79 179	64 761	81,8%	238 638
Reticulation		74 423	230 888	233 638	10 982	14 418	77 513	63 094	81,4%	233 638
Waste Water Treatment Works		11 866	5 000	5 000	–	–	1 667	1 667	100,0%	5 000
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		7 049	13 500	13 500	2 683	(950)	4 500	5 450	121,1%	13 500
Community Facilities		6 615	10 000	10 000	2 683	(950)	3 333	4 283	128,5%	10 000
Public Open Space		237	–	–	–	–	–	–		–
Markets		–	10 000	10 000	–	–	3 333	3 333	100,0%	10 000
Stalls		6 378	–	–	2 683	(950)	–	950	0,0%	–
Sport and Recreation Facilities		435	3 500	3 500	–	–	1 167	1 167	100,0%	3 500
Indoor Facilities		435	2 000	2 000	–	–	667	667	100,0%	2 000
Outdoor Facilities		–	1 500	1 500	–	–	500	500	100,0%	1 500
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	7 500	7 500	–	–	2 500	2 500	100,0%	7 500
Operational Buildings		–	7 500	7 500	–	–	2 500	2 500	100,0%	7 500
Municipal Offices		–	7 500	7 500	–	–	2 500	2 500	100,0%	7 500
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		3 596	500	500	1 780	(1 648)	167	1 815	1089,0%	500
Machinery and Equipment		3 596	500	500	1 780	(1 648)	167	1 815	1089,0%	500
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	214 363	500 207	494 707	40 178	46 474	165 636	119 162	71,9%	494 707

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		469 507	376 244	375 094	40 947	147 496	125 287	(22 208)	-17,7%	375 094
Roads Infrastructure		70 756	88 733	87 433	4 650	21 369	29 433	8 064	27,4%	87 433
Road Structures		64 857	75 653	76 303	4 273	19 412	25 290	5 878	23,2%	76 303
Road Furniture		5 898	13 080	11 130	377	1 957	4 143	2 186	52,8%	11 130
Storm water Infrastructure		–	88	88	–	–	30	30	100,0%	88
Drainage Collection		–	88	88	–	–	30	30	100,0%	88
Electrical Infrastructure		102 490	9 814	9 814	10 567	33 987	3 271	(30 716)	-939,0%	9 814
Power Plants		97 284	6 422	6 422	10 093	32 376	2 141	(30 236)	-1412,4%	6 422
HV Substations		5 206	3 241	3 241	475	1 605	1 080	(524)	-48,5%	3 241
LV Networks		0	150	150	–	6	50	44	87,2%	150
Water Supply Infrastructure		156 634	167 417	167 567	19 524	51 950	55 823	3 872	6,9%	167 567
Boreholes		–	334	484	–	–	128	128	100,0%	484
Water Treatment Works		101 656	116 412	116 412	12 755	39 486	38 804	(682)	-1,8%	116 412
Bulk Mains		53 705	35 672	35 672	6 770	12 464	11 891	(573)	-4,8%	35 672
Distribution Points		1 274	15 000	15 000	–	–	5 000	5 000	100,0%	15 000
Sanitation Infrastructure		139 628	110 162	110 162	6 206	40 189	36 721	(3 468)	-9,4%	110 162
Reticulation		–	449	449	–	–	150	150	100,0%	449
Waste Water Treatment Works		110 906	105 239	105 239	6 206	40 189	35 080	(5 109)	-14,6%	105 239
Toilet Facilities		28 722	4 474	4 474	–	–	1 491	1 491	100,0%	4 474
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	30	30	–	–	10	10	100,0%	30
Data Centres		–	30	30	–	–	10	10	100,0%	30
Community Assets		2 025	4 653	4 653	131	652	1 551	899	58,0%	4 653
Community Facilities		–	4 000	4 000	–	–	1 333	1 333	100,0%	4 000
Halls		–	4 000	4 000	–	–	1 333	1 333	100,0%	4 000
Sport and Recreation Facilities		2 025	653	653	131	652	218	(434)	-199,3%	653
Outdoor Facilities		2 025	653	653	131	652	218	(434)	-199,3%	653
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		88 739	119 318	119 392	7 485	31 628	39 769	8 141	20,5%	119 392
Operational Buildings		88 739	119 318	119 392	7 485	31 628	39 769	8 141	20,5%	119 392
Municipal Offices		88 739	119 318	119 392	7 485	31 628	39 769	8 141	20,5%	119 392
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		21 010	33 727	33 727	1 579	3 122	11 242	8 120	72,2%	33 727
Furniture and Office Equipment		21 010	33 727	33 727	1 579	3 122	11 242	8 120	72,2%	33 727
Machinery and Equipment		29 831	8 025	8 025	289	1 965	2 675	710	26,5%	8 025
Machinery and Equipment		29 831	8 025	8 025	289	1 965	2 675	710	26,5%	8 025
Transport Assets		101 575	90 159	95 159	10 220	32 610	30 609	(2 001)	-6,5%	95 159
Transport Assets		101 575	90 159	95 159	10 220	32 610	30 609	(2 001)	-6,5%	95 159
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	712 688	632 126	636 051	60 650	217 473	211 134	(6 340)	-3,0%	636 051

MAN Mangaung - Contact Information		
A. GENERAL INFORMATION		
Municipality	**MAN Mangaung**	Set name on 'Instructions' sheet
Grade	6	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	**FREE STATE**	
Web Address	**mangaung.co.za**	
B. CONTACT INFORMATION		
Postal address:		
P.O. Box	3704	
City / Town	Bloemfontein	
Postal Code	9300	
Street address		
Building	Bram fischer Building	
Street No. & Name	5 De Villiers Street	
City / Town	Bloemfontein	
Postal Code	9301	
General Contacts		
Telephone number	051 405 8911	
Fax number	051 405 8101	

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title	Mr	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	lawrence.mathae@mangaung.co.za	E-mail address	vivian.makhele@mangaung.co.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	G Nthatisi	Name	T Patho
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number	082 741 6442	Cell number	084 739 0945
Fax number	051 405 8676	Fax number	051 405 8676
E-mail address	gregory.nthatisi@mangaung.co.za	E-mail address	thembisile.phatho@mangaung.co.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	L Titi - Odili	Name	S Mathini
Telephone number	051 405 8667	Telephone number	051 405 8409
Cell number	076 266 0414	Cell number	076 706 6626
Fax number		Fax number	
E-mail address	lulama.titi-odili@mangaung.co.za	E-mail address	sindiswa.mathini@mangaung.co.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	S More	Name	T Milela
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number	084 410 7535	Cell number	732 979 001
Fax number		Fax number	
E-mail address	sello.more@mangaung.co.za	E-mail address	thamsanqa.milela@mangaung.co.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	ZL Thekisho	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	zuziwe.thekisho@mangaung.co.za	E-mail address	petunia.ramagaga@mangaung.co.za
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	H van Zyl		
Telephone number	051 405 8627		
Cell number	082 781 6981		
Fax number	051 405 8793		
E-mail address	hansie.vanzyl@mangaung.co.za		
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	Arrie Bartnis		
Telephone number	051 405 8501		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.bartnis@mangaung.co.za		

MANGAUNG
METRO MUNICIPALITY
METRO MUNISIPALITEIT
LEKGOTLA LA MOTSE
DIRECTORATE
OFFICE OF THE
CITY MANAGER
PO Box 3704, Bloemfontein, 9300
2nd Floor, Bram Fischer Building, De Villiers Street, Bloemfontein
Tel: +27(0)51 405 8621, Fax: +27(0)51 405 8108

Your Ref:	Our Ref:
Room 201, Bram Fischer Building	Date: 06 November 2025

Mr M Duma

Head: Corporate Services

Sir

APPOINTMENT OF MR M DUMA AS ACTING CHIEF FINANCIAL OFFICER

You are hereby appointed as Acting Chief Financial Officer from 10 November 2025 to 14 November 2025. You will be expected to carry out all duties and functions as per the Delegations of Powers of the post.

Please indicate your acceptance of this acting appointment below.

Yours faithfully

....

S More

City Manager

ACCEPTANCE OF ACTING APPOINTMENT

I, **Mokete Duma**, hereby accept the acting appointment for the period stated above.

....   06 | 11 | 2025

SIGNATURE   **DATE**