MANGAUNG
METRO MUNICIPALITY
METRO MUNISIPALITEIT
LEKGOTLA LA MOTSE

DIRECTORATE
FINANCE

14 JANUARY 2026

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 31 DECEMBER 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 December 2025, the ten-working day reporting month expires on the 15th of January 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 DECEMBER 2025

This report is based upon financial information, as of 31 December 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 DECEMBER 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 **R5.803 billion** is lower than the year-to-date target of **R5.820 billion** and the expenditure for the period is **R8.574 billion**, which is higher than the year-to-date target of **R5.639 billion** respectively.

Summary Budget Overview

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

	December 2025 Year-to-date Actual	**December 2025 Year-to-date Budget**	**Variance**
	R'000	**R'000**	**R'000**
Revenue by source	5 802 956	5 820 293	(17 336)
Expenditure by type	8 573 805	5 639 311	2 934 233
Surplus/(Deficit)	**(2 770 849)**	**180 982**	**(2 951 831)**

The year-to-date actual for Expenditure would have been **R5.663 million** before the write off for irrecoverable debt was done, which is slightly higher than the year-to-date budget of **R5.639 million** respectively.

	December 2025 Year-to-date Actual	**December 2025 Year-to-date Budget**	**Variance**
	R'000	**R'000**	**R'000**
Expenditure by type before writing off	5 663 036	5 639 311	23 725

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

The summary report indicates the following:

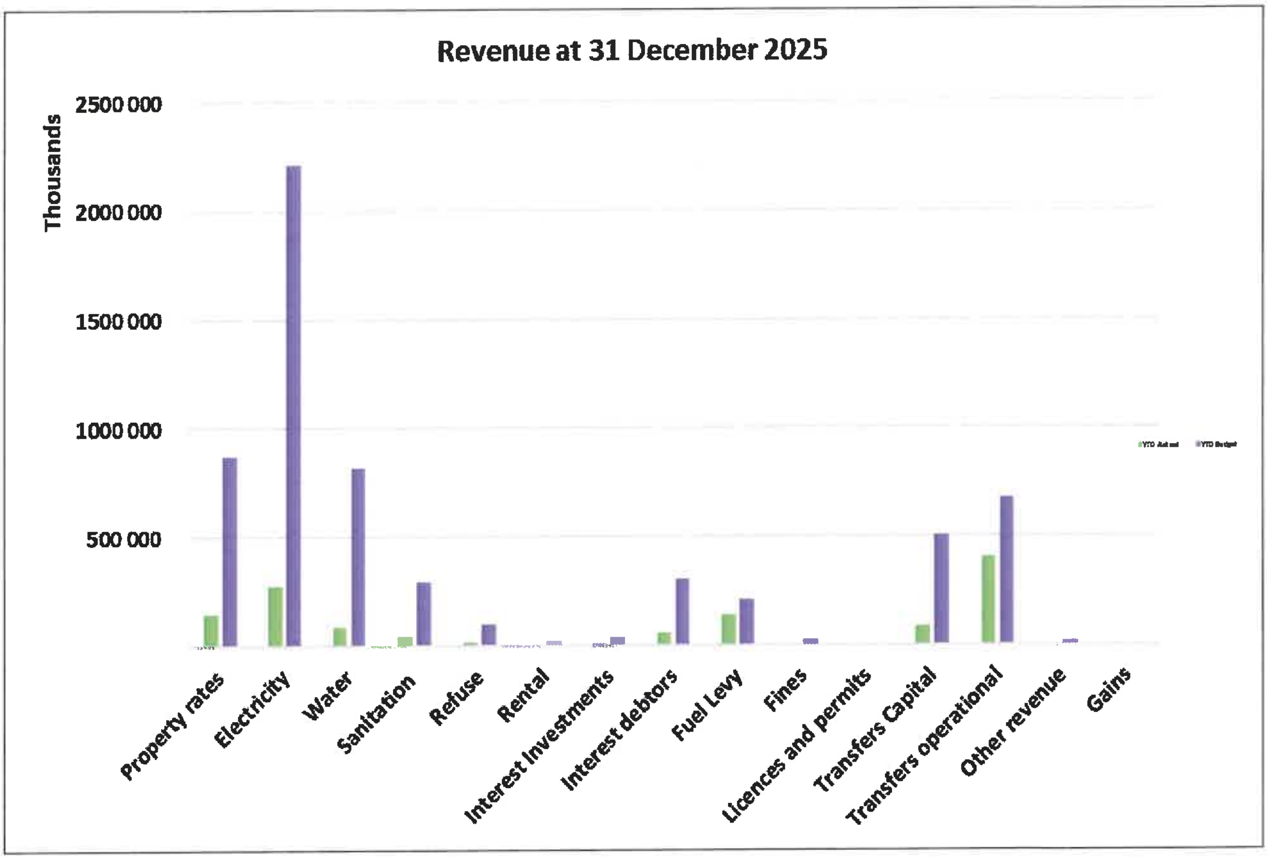
MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	274 445	2 018 401	2 209 758	(191 358)	-9%	4 419 517
Service charges - Water		1 772 791	1 645 063	1 645 063	86 742	718 633	822 531	(103 898)	-13%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	45 308	270 051	294 507	(24 456)	-8%	589 015
Service charges - Waste management		190 520	200 849	200 849	17 569	109 367	100 424	8 942	9%	200 849
Sale of Goods and Rendering of Services		55 219	67 108	67 108	4 355	26 318	33 554	(7 236)	-22%	67 108
Agency services								–		
Interest								–		
Interest earned from Receivables		644 281	618 133	618 133	56 293	335 291	309 066	26 225	8%	618 133
Interest from Current and Non Current Assets		99 118	87 518	87 518	9 886	55 599	43 759	11 840	27%	87 518
Dividends		9	10	10	2	8	5	3	69%	10
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		57 944	47 274	47 274	3 538	22 158	23 637	(1 479)	-6%	47 274
Licence and permits								–		
Special rating levies								–		
Operational Revenue		41 070	43 081	43 081	2 853	18 577	21 540	(2 963)	-14%	43 081
Non-Exchange Revenue								–		
Property rates		1 792 355	1 744 100	1 744 100	147 972	870 615	872 050	(1 435)	0%	1 744 100
Surcharges and Taxes								–		
Fines, penalties and forfeits		49 205	52 207	52 207	238	25 666	26 104	(438)	-2%	52 207
Licence and permits		1 728	1 827	1 827	124	868	913	(46)	-5%	1 827
Transfers and subsidies - Operational		1 280 233	1 361 141	1 361 141	408 573	936 995	680 571	256 425	38%	1 361 141
Interest		206 878	195 462	195 462	18 316	109 369	97 731	11 638	12%	195 462
Fuel Levy		443 643	427 562	427 562	142 521	285 042	213 781	71 261	33%	427 562
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		18 135	10 335	10 335	–	–	5 168	(5 168)	-100%	10 335
Other Gains		26 160	130 386	130 386	–	–	65 193	(65 193)	-100%	130 386
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**10 700 717**	**11 640 587**	**11 640 587**	**1 218 736**	**5 802 956**	**5 820 293**	**(17 336)**	**0%**	**11 640 587**
Expenditure By Type										
Employee related costs		2 664 557	2 655 658	2 655 658	238 218	1 371 285	1 327 835	43 450	3%	2 655 658
Remuneration of councillors		77 818	83 728	83 728	6 283	37 946	41 864	(3 919)	-9%	83 728
Bulk purchases - electricity		2 935 931	2 974 985	2 974 985	203 706	1 512 372	1 487 492	24 879	2%	2 974 985
Inventory consumed		1 161 442	717 735	717 222	94 239	587 173	358 309	228 864	64%	717 222
Debt impairment		2 020 539	2 245 155	2 245 155	186 214	1 117 286	1 122 578	(5 292)	0%	2 245 155
Depreciation and amortisation		891 827	752 070	752 070	76 346	447 251	376 035	71 216	19%	752 070
Interest		(89 596)	12 723	12 723	7 406	35 262	6 362	28 901	454%	12 723
Contracted services		866 451	815 537	822 267	98 510	368 761	409 738	(40 977)	-10%	822 267
Transfers and subsidies		–	15 000	15 000	148	148	7 500	(7 352)	-98%	15 000
Irrecoverable debts written off		382 358	–	–	1 321	2 910 769	–	2 910 769	#DIV/0!	–
Operational costs		623 074	602 868	609 651	29 823	185 517	301 884	(116 367)	-39%	609 651
Losses on Disposal of Assets		29 112	–	–	–	–	–	–		–
Other Losses		264 953	399 427	399 427	–	35	199 714	(199 678)	-100%	399 427
Total Expenditure		**11 828 466**	**11 274 887**	**11 287 887**	**942 214**	**8 573 805**	**5 639 311**	**2 934 494**	**52%**	**11 287 887**
Surplus/(Deficit)		**(1 127 749)**	**365 700**	**352 700**	**276 522**	**(2 770 849)**	**180 982**	**(2 951 831)**	**(0)**	**352 700**
Transfers and subsidies - capital (monetary allocations)		671 391	1 017 011	1 017 011	88 120	322 831	508 506	(185 674)	(0)	1 017 011
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**(456 358)**	**1 382 711**	**1 369 711**	**364 642**	**(2 448 018)**	**689 487**	**(3 137 505)**	**(0)**	**1 369 711**
Income Tax								–		
Surplus/(Deficit) after income tax		**(456 358)**	**1 382 711**	**1 369 711**	**364 642**	**(2 448 018)**	**689 487**	**(3 137 505)**	**(0)**	**1 369 711**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**(456 358)**	**1 382 711**	**1 369 711**	**364 642**	**(2 448 018)**	**689 487**	(3 137 505)	(0)	**1 369 711**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		291 713	120 000	120 000	10 000	60 000	60 000	–		120 000
Surplus/ (Deficit) for the year		**(164 646)**	**1 502 711**	**1 489 711**	**374 642**	**(2 388 018)**	**749 487**	**(3 137 505)**	**(0)**	**1 489 711**

The major revenue variances against the approved budget are:

- Property rates - Unfavourable variance of -R1.435 million (0%) for the period due to lower property rates billed for domestic properties than budgeted. Performance is on target.
- Electricity – Unfavourable variance of -R191.358 million (-9%) for the period, due to lower user's consumption than budgeted.
- Water revenue – Unfavourable variance of -R103.898 million (-13%) 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 -R24.456 (-8%) 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 – Favourable variance R8.942 million (9%) due to higher households billed than budgeted. Performance is still on target.
- Rental from Fixed Assets– Unfavourable variance of -R1.479 million (-6%) 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 R11.840 million (27%) for the period due to higher investment and cash balances than anticipated.
- Interest earned from Receivables - Favourable variance of R26.225 million (8%) due to the increasing of the debtor's book and non-payment from debtors.
- Fines - Unfavourable variance of -R437 859 (-2%) is mainly due to the non-accrual of traffic fines and the lack of an efficient traffic management system.
- Licences and permits – Unfavourable variance -R45 776 (-5%) 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 R256.425 million (38%) for the period due to the second tranche grants receipts (USDG grant, Equitable Share, EPWP) for apportionment monthly vs period budget.
- Operational revenue- Unfavourable variance of -R2.963 million (-14%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R5.999 million (-21%) 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 DECEMBER 2025

The major operating expenditure variances against the approved budget are:

Employee related costs – Unfavourable variance of R43.450 million (3%) on the year-to-date approved budget is due to overspending on acting and other allowances. The overspending on overtime to date is R44.479 million (Budget R42.253 million vs Actual R86.732 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	17 347	5 037	51 999	(46 962)	0,00%
EXECUTIVE AND COUNCIL	953 334	953 334	40 503	476 667	815 702	(339 035)	-41,56%
CORPORATE SERVICES	2 255 530	2 605 530	708 494	1 127 765	4 120 068	(2 992 303)	-72,63%
FINANCIAL SERVICES	414 563	414 563	7 487	207 282	329 835	(122 554)	-37,16%
COMMUNITY AND SOCIAL DEVELOPMENT	19 388 716	22 671 716	5 707 341	9 694 358	24 876 978	(15 182 620)	-61,03%
PLANNING AND HUMAN SETTLEMENT	545 845	595 845	202 645	272 923	587 448	(314 526)	0,00%
ECONOMIC AND RURAL DEVELOPMENT	255 156	255 156	148 835	127 578	650 194	(522 616)	0,00%
ROADS AND TRANSPORT	4 655 119	4 655 119	1 847 122	2 327 560	7 151 134	(4 823 575)	-67,45%
WATER AND SANITATION	13 786 717	13 786 717	6 956 117	6 893 359	25 102 313	(18 208 954)	-72,54%
PUBLIC SAFETY AND SECURITY	7 748 568	6 748 568	1 044 413	3 874 284	8 371 265	(4 496 981)	-53,72%
NALEDI	-	-	-	-	-	-	0,00%
CENTLEC	34 492 671	34 492 671	1 185 208	17 246 336	14 674 869	2 571 466	17,52%
TOTAL OVERTIME	**84 506 293**	**87 189 293**	**17 865 513**	**42 253 147**	**86 731 804**	**(44 478 657)**	**-51,28%**

Debt impairment – The variance -R5.292 million (0%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.

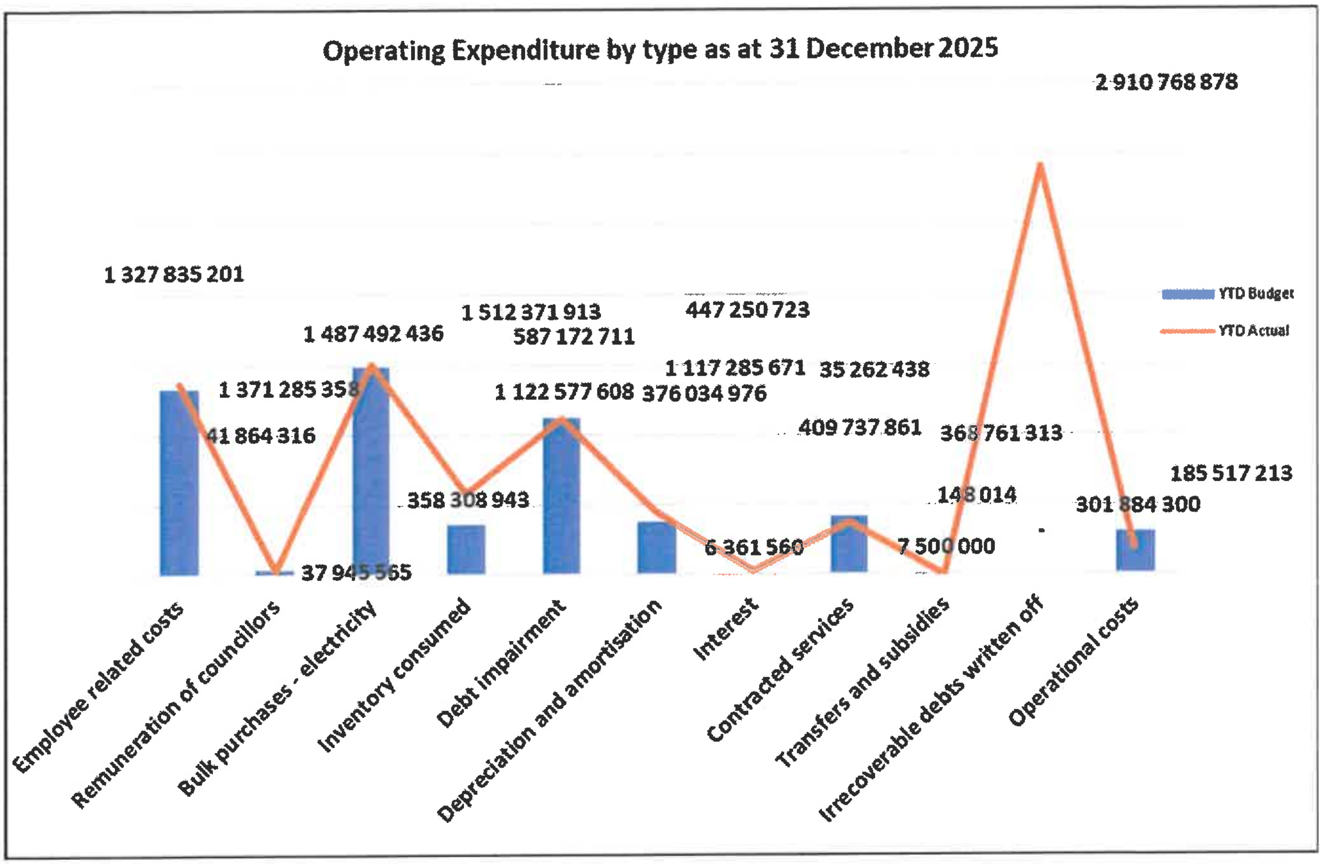
- Depreciation – Unfavourable variance R71.216 million (19%) due to accrual of actual depreciation on assets for the month by the entity and the parent municipality.
- Interest – Unfavourable variance of R28.901 million (454%) %) due to interest incurred through court cases on default judgements and lost cases.
- Bulk purchases Electricity – Unfavourable variance R24.879 million (2%) 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 R29.185 million (5%) 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) - M06 December

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	717 222	94 239	587 173	358 309	228 864	64%	717 222
Other Losses		264 953	399 427	399 427	–	35	199 714	(199 678)	-100%	399 427
Total		**1 426 396**	**1 117 163**	**1 116 649**	**94 239**	**587 208**	**558 023**	**29 185**	**5%**	

- Contracted services - Favourable variance of -R40.977 million (-10%) – Due to underspending of IPTN related maintenance and low spending on operational grant portions.

- Operational costs - Favourable variance -R116.367 million (-39%) – 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) - M06 December

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)	-10,5%	0
Vote 02 - Executive And Council		–	1	1	–	63	0	62	12471,0%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	307	2 232	6 860	(4 628)	-67,5%	13 720
Vote 04 - Financial Services		2 268 755	1 988 126	1 988 126	225 113	1 065 294	994 063	71 231	7,2%	1 988 126
Vote 05 - Community And Social Development		576 185	569 095	569 095	130 821	377 678	284 547	93 131	32,7%	569 095
Vote 06 - Planning And Human Settlement		82 162	60 743	60 743	4 396	28 008	30 371	(2 363)	-7,8%	60 743
Vote 07 - Economic And Rural Development		36 855	40 073	40 073	3 225	17 416	20 036	(2 620)	-13,1%	40 073
Vote 08 - Roads And Transport		29 976	18 062	18 062	1 880	9 693	9 031	662	7,3%	18 062
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	406 647	1 866 413	1 818 712	47 701	2,6%	3 637 425
Vote 10 - Municipal General		1 639 711	1 717 004	1 717 004	265 104	765 060	858 502	(93 441)	-10,9%	1 717 004
Vote 11 - Public Safety And Security		19 789	26 025	26 025	646	8 027	13 012	(4 986)	-38,3%	26 025
Vote 12 - Centlec		3 610 706	4 707 325	4 707 325	278 717	2 045 903	2 353 662	(307 760)	-13,1%	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**	**1 316 856**	**6 185 788**	**6 388 798**	**(203 011)**	**-3,2%**	**12 777 598**
Expenditure by Vote	1									
Vote 01 - City Manager		145 242	157 978	157 978	12 505	73 642	78 989	(5 348)	-6,8%	157 978
Vote 02 - Executive And Council		189 584	190 680	190 680	15 548	94 218	95 340	(1 123)	-1,2%	190 680
Vote 03 - Corporate Services		553 477	380 128	380 128	32 992	176 422	190 065	(13 644)	-7,2%	380 128
Vote 04 - Financial Services		771 553	781 985	781 985	63 931	1 029 875	390 994	638 882	163,4%	781 985
Vote 05 - Community And Social Development		675 455	643 582	643 582	65 682	544 194	321 793	222 401	69,1%	643 582
Vote 06 - Planning And Human Settlement		213 987	250 177	251 827	21 054	166 612	125 502	41 110	32,8%	251 827
Vote 07 - Economic And Rural Development		60 766	72 378	70 728	5 804	28 131	35 777	(7 646)	-21,4%	70 728
Vote 08 - Roads And Transport		727 316	669 982	669 982	57 569	290 503	334 992	(44 489)	-13,3%	669 982
Vote 09 - Water And Sanitation		3 558 751	3 178 374	3 178 374	296 472	3 662 686	1 589 188	2 073 498	130,5%	3 178 374
Vote 10 - Municipal General		25 632	186 256	199 256	19 718	116 803	94 985	21 818	23,0%	199 256
Vote 11 - Public Safety And Security		400 354	379 553	379 553	34 050	197 005	189 777	7 227	3,8%	379 553
Vote 12 - Centlec		4 440 611	4 380 959	4 380 959	316 650	2 192 208	2 190 481	1 727	0,1%	4 380 959
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		65 740	2 855	2 855	239	1 508	1 427	80	5,6%	2 855
Total Expenditure by Vote	2	**11 828 466**	**11 274 887**	**11 287 887**	**942 214**	**8 573 805**	**5 639 311**	**2 934 494**	**52,0%**	**11 287 887**
Surplus/ (Deficit) for the year	2	**(164 646)**	**1 502 711**	**1 489 711**	**374 642**	**(2 388 018)**	**749 487**	**(3 137 505)**	**-418,6%**	**1 489 711**

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 **R456.587 million (67.95%)** compared to the year-to-date budgeted target of **R671.994 million.** On an annual basis we have thus spent only **R456.587 million (33.97%)** of the year-to-date expenditure versus the approved budget of **R1.344 billion**.

The summary report indicates the following:

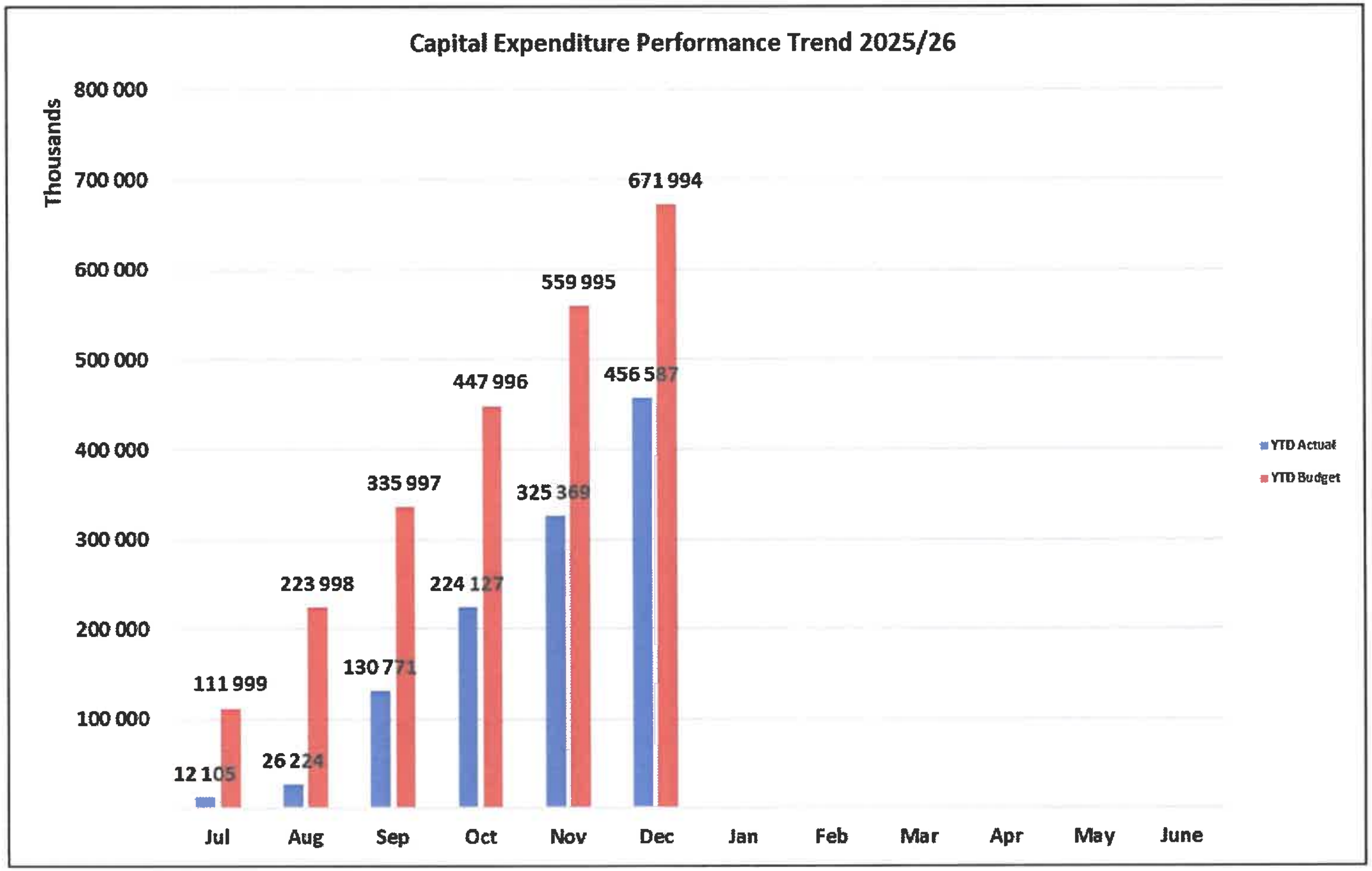
Summary Statement of Capital Expenditure - Financing

Description	Approved budget 2025/26 R'000	YTD Budget December 2025/26 R'000	YTD Actual December 2025/26 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	**1 343 987**	**671 994**	**456 587**	**(215 407)**
Capital Financing				
National Government	1 000 769	500 385	350 281	(150 104)
Provincial Government	-	-	-	-
Public Contributions	14 500	7 250	7 314	64
Borrowing	-	-	-	-
Internally Generated Funds	328 718	164 359	98 992	(65 367)
Financing Total	**1 343 987**	**671 994**	**456 587**	**(215 407)**

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	(-R17.180 million less than budgeted target)
Community and public safety	(-R5.778 million more than budgeted target)
Economic and environmental services	(-R72.434 less million than budgeted target)
Electricity	(-R18.700 million less than budgeted target)
Water	(-R16.273 million less than budgeted target)
Wastewater management	(R90.413 million less than budgeted target)
Waste management	(-R6.339 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	95 541	250 002	19,11%
Corporate Services	43 628 703	43 628 703	424 069	21 814 392	0,97%
Financial Services	-	-	-	-	0,00%
Community and Social Development	60 876 000	60 876 000	13 132 050	30 438 054	21,57%
Planning and Human Settlement	55 297 900	55 297 900	59 569 724	27 648 972	107,73%
Economic and Rural Development	14 025 000	14 025 000	171 476	7 012 512	1,22%
Roads and Transport	336 272 359	336 272 359	101 937 585	168 136 284	30,31%
Water and Sanitation	497 816 502	497 816 502	144 394 118	248 908 374	29,01%
Municipal General	2 921 000	2 921 000	-	1 460 502	0,00%
Public Safety and Security	10 990 000	10 990 000	-	5 495 016	0,00%
Centlec	321 660 000	321 660 000	136 862 286	160 830 030	42,55%
Other	-	-	-	-	0,00%
Total	**1 343 987 464**	**1 343 987 464**	**456 586 849**	**671 994 138**	**33,97%**

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 December 2025 indicates a closing balance (cash and cash equivalents) of R1.735 billion (30 November 2025 – R 1.467 billion) which comprises of the following:

- Bank balance and cash — R 24.776 million (Mangaung) ABSA
- Bank balance and cash — R 12.668 million (Mangaung) FNB
- Bank balance and cash — R 59.090 million (Mangaung) NEDBANK
- Bank balance and cash — R 11.929 million (CENTLEC)
- Bank balance and cash — R 8.272 million (Market)
- Investment deposits — R1.610 billion (Mangaung)
- Investment deposits — R 7.639 million (CENTLEC)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R988.017 million,** resulting in an **R309.562 million (46%)** favourable variance, as compared to a year target of **R678.455 million.**

- Service charges reflect a year-to-date amount cash collection of **R2.924 billion,** resulting in an **R1.686 million (0%)** favourable variance, as compared to a year target of **R2.923 billion.**
- Other revenue reflects a year-to-date amount of **R3.652 billion** resulting in an **R3.352 billion** favourable variance, as compared to a year target of **R300.149 million.**
- Operating grants and subsidies show a year-to-date receipted amount of **R1.267 billion** compared to a year-to-date target of **R680.571 million** resulting in **R586.318 million** favourable variance. (Variance due to grant receipt apportionment monthly vs period budget).
- Capital grants and subsidies show a year-to-date amount of **R487.476 million** compared to a year-to-date target of **R508.506 million** resulting in **-R21.030 million** unfavourable variance due to grant receipt apportionment monthly vs period budget);
- Interest shows a year-to-date amount of **R24.349 million** compared to a year target of **R406.312 million,** indicating **-R381.962 million (-93%)** unfavourable variance.

Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **–R7.602 billion (R3.128 billion** unfavourable variance) compared to a year-to-date target of -**R4.474 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R456.587 million** (**-R215.407 million** favourable variance) compared to a target of **-R671.994 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 **-R7.500 million.**
- Repayment of borrowing indicates a year-to-date amount of **–R46.269 million (R7.608 million)** unfavourable variance compared to a target of **-R53.877 million** due to the repayment of borrowings due.

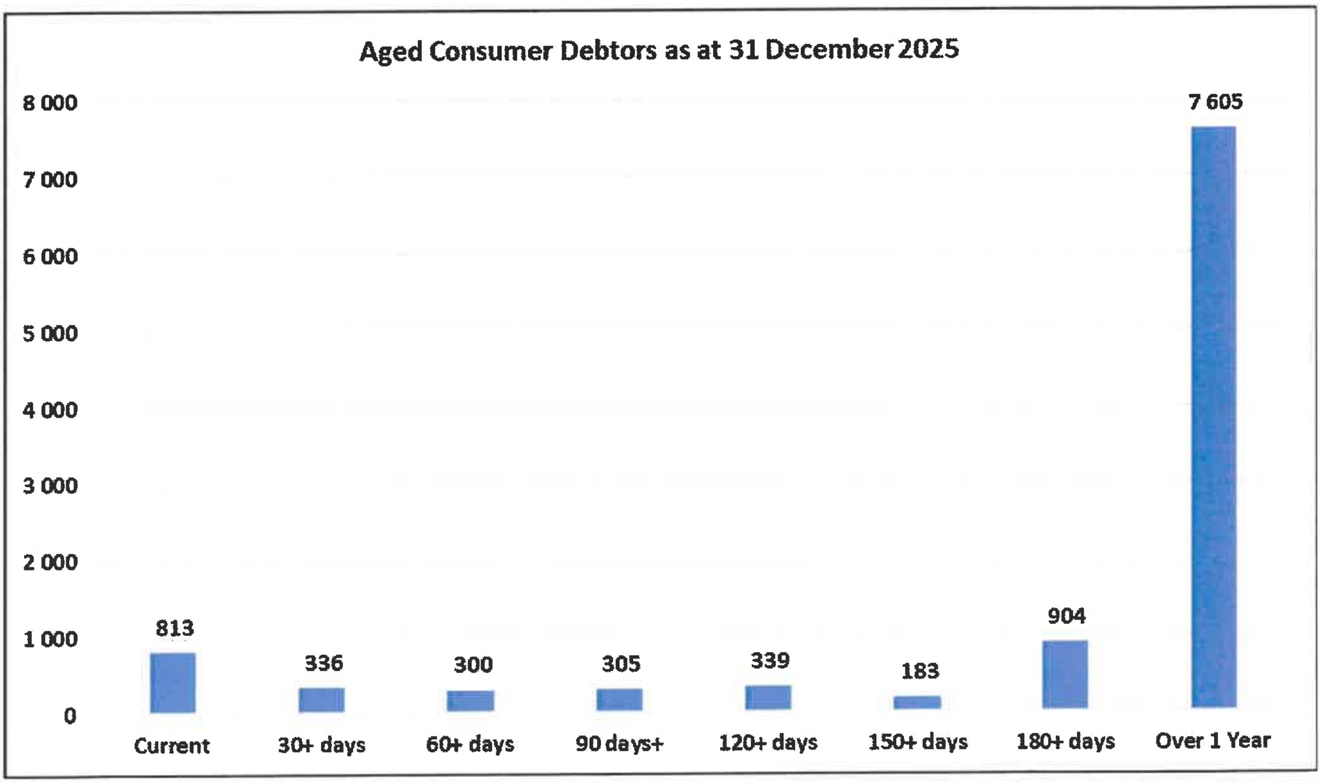
7.2 Outstanding Debtors Report

(Annexure B – Table SC3)

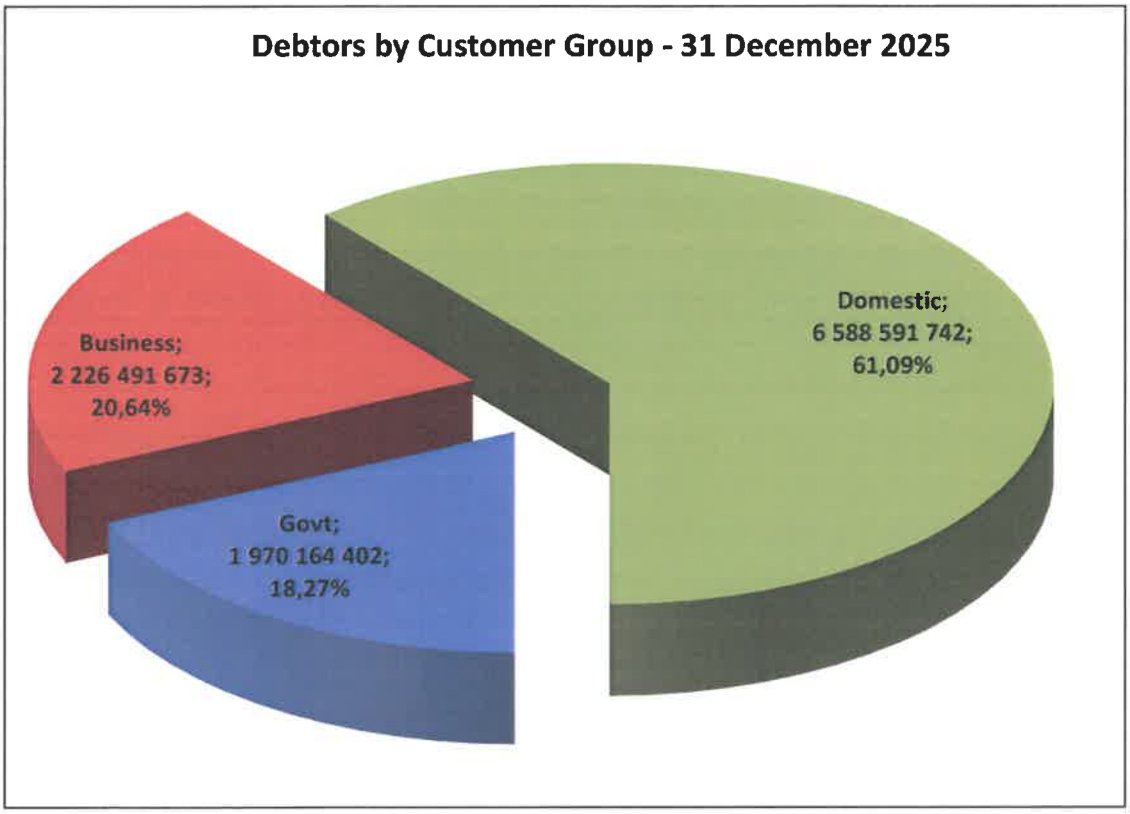
The debtor's report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as of 31 December 2025 is **R10.785 billion** including unallocated credits of R190.791 million (30 November 2025 – **R10.609 billion** including unallocated credits of R151.838 million), thus reflecting an increase of **R176 million** (1.63%). The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R7.605 billion (R7.507 billion – November 2025) is outstanding in this category (1 year and older), with R4.695 billion attributable to households, increase of R96 million from the balance of R4.744 billion in November 2025.

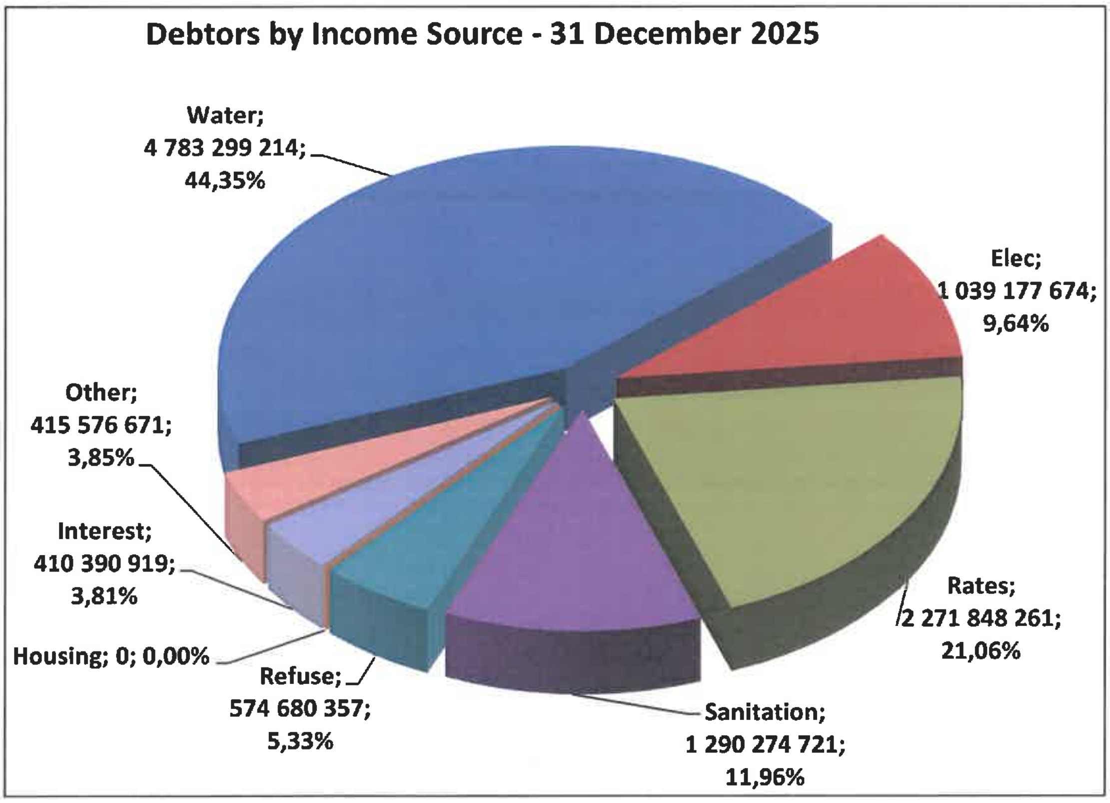
Outstanding Debtors – Electricity: Total Electricity debtors increased by only 1% compared to the previous month (995 640 742 v/s 981 396 590). A large portion of this increase is falling under the "current" classification of the debtor ageing. This increase is in line with expectations of higher consumption 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 **R350.332 billion** compared to an amount of **R385.330 million** in November 2025. The decrease of **R34.998 million** is in the items as depicted below.

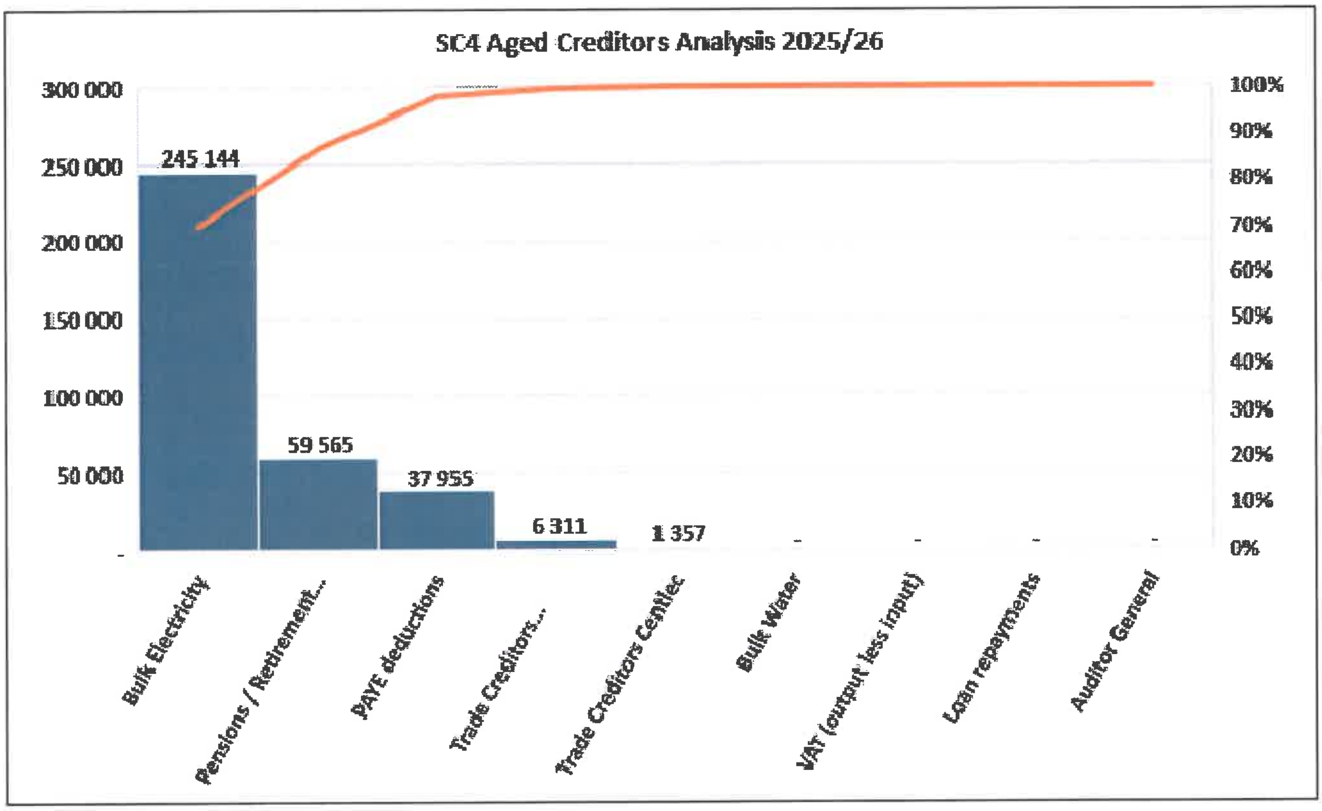
The total trade creditors comprise out of the following:

	November 2025 R'000	**December 2025** R'000
Bulk electricity	247 811	245 144
Trade creditors Centlec	6 971	1 357
Bulk water	-	-
Salaries/PAYE	34 265	37 955
Pensions Deductions	59 575	59 565
Other	-	-
Trade creditors Mangaung	36 708	6 311
Total	**385 330**	**350 331**

*The current portion of the amount due was R350.306 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 431 million and payments are done according to the approved agreement.

The amount for debt relief from CENTLEC is R247.811 million according to the approval of Circular 124. The total amount for payment arrangement with ESKOM is R239.490 million. No updated information were submitted by CENTLEC since end of September 2025 with regards to the outstanding creditors.

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 **R1.618 billion** as of 31 December 2025 against **R1.374 billion** on 30 November 2025.

8. FINANCIAL IMPLICATIONS

The report for the month ending 31 December 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 December 2025 the operating revenue (excluding capital grants) and expenditure actual represented 49.85% and 76.04% respectively of the approved budget. The outcome reflects a variance of 0,15% (unfavourable) and -26.04% (unfavourable) respectively, when compared to the average target of 50% and 50% respectively (based on the sixth 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 December 2025 represents only 33.97% of the approved budget, when compared to a target of 50% (fifth month), a variance of 16.03% 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 R929.523 million in November 2025 to a surplus of R1.295 billion in December 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 December 2025.

INVESTMENT OF RESERVE FUNDS AND GRANTS	**November 2025 R'000**	**December 2025 R'000**
Cash Backed Reserves		
Self-insurance reserve	5 000	5 000
COID Reserve	30 165	30 321
Unspent conditional grants	502 376	404 098
Total reserves and unspent grants	**537 541**	**439 419**
Total investments at end of period	1 374 496	1 617 851
Current bank accounts	92 567	116 734
Total bank and investments	**1 467 064**	**1 734 585**
Shortfall/(Surplus) on investments	**(929 523)**	**(1 295 166)**

8.2 Financial Ratios

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

  1 734 585 103/ ((8 573 805 167 – 1 117 285 671 – 447 250 723) = 7 009 268 774)
  0.25 x 12 = 2.97 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

  456 586 849/1 343 987 464 = 33.97%

  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

  8 573 805 167/11 274 886 739 = 76.04%

  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

  5 802 956 246/11 640 586 868 = 49.85%

  The increase in revenue is due to the second tranches received from the grants for the second 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

  3 987 066 614/8 598 543 335 = 46.37%

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

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

  1 734 585 103/4 459 671 480 = 0.39

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

- Current Ratio – Current Assets/Current Liabilities

  7 645 591 570/10 945 326 175 = 0.70

  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

  7 645 591 570 – 589 093 541- 404 098 006/10 945 326 175 = 0.61

  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

  35 262 438 + 91 927 831/8 573 805 167 x 100 = 1.48%

  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)

  368 335 038/(15 717 263 530 + 1 604 198 979) = 2.13% /12 = 0.18 for the month

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

- % Total Capital Expenditure funded from Own Funds

  98 992 314/1 343 987 464 = 7.37%

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

- % Total Capital Expenditure funded from Capital Conditional Grants

  350 280 988/1 343 987 464 = 26.06%

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

- Renewal/Upgrading of Existing Assets as % of Depreciation.

  121 379 966/447 250 723 = 27.14%

  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

  10 457 151 628 + 636 222 069 – 1 321 343 = 11 092 052 354 – 10 594 456 691 = 497 595 663 + 7 324 363 = 504 920 026/636 222 069 = 79.36%

  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
  (350 331 801 / 5 123 848 056) x 365 = 25 days

  The period is lower than the norm of 30 days to settle creditors which indicates that the Metro is capable of paying off creditors within the 30 days norm, however 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 DECEMBER 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 DECEMBER 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 DECEMBER 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:

Ms ZL THEKISHO **DATE:** 14.01.2026

CHIEF FINANCIAL OFFICER

City Manager's quality certification

I, **SELLO MORE**, the City Manager of the Mangaung Metropolitan Municipality, hereby certify that -

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial month ending **31 DECEMBER 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: 15/07/2026

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 8th December 2025.

The market value of the investment portfolio is based on the contractual/ cost price of the investment portfolio.

ANNEXURE B

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

Main Tables	*Consolidated Monthly Budget Statements*
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
Supporting Tables	
Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
Table SC7	Monthly Budget Statement - Transfers and grant expenditure
Table SC8	Monthly Budget Statement - Councillor and staff benefits
Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M06 December

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	147 972	870 615	872 050	(1 435)	-0%	1 744 100
Service charges	5 984 739	6 854 443	6 854 443	424 063	3 116 451	3 427 221	(310 770)	-9%	6 854 443
Investment revenue	99 118	87 518	87 518	9 886	55 599	43 759	11 840	27%	87 518
Transfers and subsidies - Operational	1 280 233	1 361 141	1 361 141	408 573	936 995	680 571	256 425	0	1 361 141
Other own revenue	1 544 272	1 593 384	1 593 384	228 242	823 295	796 692	26 604	3%	1 593 384
Total Revenue (excluding capital transfers and contributions)	**10 700 717**	**11 640 587**	**11 640 587**	**1 218 736**	**5 802 956**	**5 820 293**	**(17 336)**	**-0%**	**11 640 587**
Employee costs	2 664 557	2 655 658	2 655 658	238 218	1 371 285	1 327 835	43 450	3%	2 655 658
Remuneration of Councillors	77 818	83 728	83 728	6 283	37 946	41 864	(3 919)	-9%	83 728
Depreciation and amortisation	891 827	752 070	752 070	76 346	447 251	376 035	71 216	19%	752 070
Interest	(89 596)	12 723	12 723	7 406	35 262	6 362	28 901	454%	12 723
Inventory consumed and bulk purchases	4 097 374	3 692 720	3 692 207	297 944	2 099 545	1 845 801	253 743	14%	3 692 207
Transfers and subsidies	–	15 000	15 000	148	148	7 500	(7 352)	-98%	15 000
Other expenditure	4 186 488	4 062 987	4 076 501	315 869	4 582 368	2 033 914	2 548 455	125%	4 076 501
Total Expenditure	**11 828 466**	**11 274 887**	**11 287 887**	**942 214**	**8 573 805**	**5 639 311**	**2 934 494**	**52%**	**11 287 887**
Surplus/(Deficit)	**(1 127 749)**	**365 700**	**352 700**	**276 522**	**(2 770 849)**	**180 982**	**(2 951 831)**	**-1631%**	**352 700**
Transfers and subsidies - capital (monetary	671 391	1 017 011	1 017 011	88 120	322 831	508 506	(185 674)	-37%	1 017 011
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(456 358)**	**1 382 711**	**1 369 711**	**364 642**	**(2 448 018)**	**689 487**	**(3 137 505)**	**-455%**	**1 369 711**
Share of surplus/ (deficit) of associate	291 713	120 000	120 000	10 000	60 000	60 000	–		120 000
Surplus/ (Deficit) for the year	**(164 646)**	**1 502 711**	**1 489 711**	**374 642**	**(2 388 018)**	**749 487**	**(3 137 505)**	**-419%**	**1 489 711**
Capital expenditure & funds sources									
Capital expenditure	**761 497**	**1 343 987**	**1 343 987**	**124 859**	**407 064**	**671 994**	**(264 930)**	**-39%**	**1 343 987**
Capital transfers recognised	545 325	1 015 269	1 015 269	82 913	317 307	507 635	(190 328)	-37%	1 015 269
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**216 173**	**328 719**	**328 719**	**41 946**	**89 757**	**164 359**	**(74 602)**	**-45%**	**328 719**
Total sources of capital funds	**761 497**	**1 343 987**	**1 343 987**	**124 859**	**407 064**	**671 994**	**(264 930)**	**-39%**	**1 343 987**
Financial position									
Total current assets	8 510 885	4 663 324	4 663 324		6 112 172				4 663 324
Total non current assets	21 126 120	22 120 558	22 120 558		21 143 984				22 120 558
Total current liabilities	10 958 756	3 601 695	3 601 695		10 945 326				3 601 695
Total non current liabilities	2 589 898	2 037 317	2 037 317		2 608 581				2 037 317
Community wealth/Equity	**16 062 150**	**21 221 797**	**21 221 797**		**13 693 884**				**21 221 797**
Cash flows									
Net cash from (used) operating	10 491 913	2 029 619	2 029 619	1 628 086	9 192 306	1 014 809	(8 177 496)	-806%	2 029 619
Net cash from (used) investing	(743 431)	(1 333 652)	(1 333 652)	(124 826)	(405 663)	(666 826)	(261 164)	39%	(1 333 652)
Net cash from (used) financing	(231 180)	(104 661)	(104 661)	(2 019)	(45 039)	(52 331)	(7 292)	14%	(104 661)
Cash/cash equivalents at the month/year end	**9 347 124**	**1 086 166**	**1 086 166**	**8 419 408**	**8 419 408**	**790 514**	**(7 628 894)**	**-965%**	**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	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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										
Governance and administration		**3 698 122**	**3 659 519**	**3 659 519**	**485 385**	**1 800 939**	**1 829 759**	(28 820)	-2%	**3 659 519**
Executive and council		1 102	1 051	1 051	91	535	525	9	2%	1 051
Finance and administration		3 697 020	3 658 468	3 658 468	485 294	1 800 405	1 829 234	(28 829)	-2%	3 658 468
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**73 975**	**52 822**	**52 822**	**2 402**	**19 306**	**26 411**	(7 105)	-27%	**52 822**
Community and social services		5 550	3 748	3 748	377	2 622	1 874	748	40%	3 748
Sport and recreation		4 156	3 062	3 062	108	1 201	1 531	(329)	-22%	3 062
Public safety		35 644	26 025	26 025	646	8 037	13 012	(4 976)	-38%	26 025
Housing		28 588	19 946	19 946	1 269	7 422	9 973	(2 551)	-26%	19 946
Health		37	42	42	2	24	21	3	13%	42
Economic and environmental services		**48 785**	**36 799**	**36 799**	**3 310**	**18 938**	**18 399**	539	3%	**36 799**
Planning and development		18 252	18 174	18 174	1 405	9 010	9 087	(76)	-1%	18 174
Road transport		29 976	18 062	18 062	1 880	9 693	9 031	662	7%	18 062
Environmental protection		556	563	563	26	234	282	(47)	-17%	563
Trading services		**7 551 171**	**8 908 404**	**8 908 404**	**815 753**	**4 286 567**	**4 454 202**	**(167 635)**	-4%	**8 908 404**
Energy sources		3 610 706	4 707 325	4 707 325	278 717	2 045 903	2 353 662	(307 760)	-13%	4 707 325
Water management		2 575 057	2 564 754	2 564 754	271 383	1 302 455	1 282 377	20 078	2%	2 564 754
Waste water management		813 138	1 072 670	1 072 670	135 264	563 958	536 335	27 623	5%	1 072 670
Waste management		552 271	563 654	563 654	130 389	374 251	281 827	92 424	33%	563 654
Other	4	**55**	**54**	**54**	**6**	**38**	**27**	**11**	**41%**	**54**
Total Revenue - Functional	2	**11 372 108**	**12 657 598**	**12 657 598**	**1 306 856**	**6 125 788**	**6 328 798**	**(203 011)**	**-3%**	**12 657 598**
Expenditure - Functional										
Governance and administration		**1 735 108**	**1 814 851**	**1 826 455**	**158 908**	**1 567 794**	**908 910**	658 884	72%	**1 826 455**
Executive and council		91 581	188 247	186 668	12 243	66 943	93 730	(26 787)	-29%	186 668
Finance and administration		1 643 527	1 626 605	1 639 787	146 665	1 500 851	815 180	685 671	84%	1 639 787
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**1 007 823**	**836 007**	**835 506**	**73 960**	**480 886**	**417 957**	62 930	15%	**835 506**
Community and social services		54 164	58 436	60 518	4 468	26 828	29 759	(2 931)	-10%	60 518
Sport and recreation		387 013	260 163	257 697	20 398	119 943	129 450	(9 506)	-7%	257 697
Public safety		413 777	338 761	338 761	34 226	198 023	169 381	28 642	17%	338 761
Housing		136 605	161 742	161 172	13 130	127 239	80 655	46 584	58%	161 172
Health		16 264	16 904	17 357	1 738	8 853	8 712	141	2%	17 357
Economic and environmental services		**647 727**	**619 589**	**621 247**	**54 122**	**259 212**	**310 159**	(50 947)	-16%	**621 247**
Planning and development		54 266	74 455	75 826	5 625	30 680	37 523	(6 843)	-18%	75 826
Road transport		563 862	510 053	510 053	45 459	212 659	255 027	(42 367)	-17%	510 053
Environmental protection		29 598	35 082	35 369	3 038	15 872	17 610	(1 737)	-10%	35 369
Trading services		**8 432 858**	**7 999 121**	**7 999 321**	**654 602**	**6 263 174**	**3 999 613**	**2 263 560**	57%	**7 999 321**
Energy sources		4 440 611	4 380 959	4 380 959	316 650	2 192 208	2 190 481	1 727	0%	4 380 959
Water management		2 988 000	2 571 597	2 571 597	219 839	2 896 390	1 285 799	1 610 591	125%	2 571 597
Waste water management		654 398	620 493	620 493	73 546	741 268	310 247	431 022	139%	620 493
Waste management		349 848	426 072	426 272	44 567	433 307	213 087	220 220	103%	426 272
Other		**4 951**	**5 319**	**5 357**	**621**	**2 739**	**2 672**	**67**	**3%**	**5 357**
Total Expenditure - Functional	3	**11 828 466**	**11 274 887**	**11 287 887**	**942 214**	**8 573 805**	**5 639 312**	**2 934 493**	**52%**	**11 287 887**
Surplus/ (Deficit) for the year		**(456 358)**	**1 382 711**	**1 369 711**	**364 642**	**(2 448 018)**	**689 487**	**(3 137 504)**	**-4,550493**	**1 369 711**

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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	485 385	1 800 939	1 829 759	(28 820)	-2%	3 659 519
Executive and council		1 102	1 051	1 051	91	535	525	9	0	1 051
Municipal Manager, Town Secretary and Chief Executive		1 102	1 051	1 051	91	535	525	9	0	1 051
Finance and administration		3 697 020	3 658 468	3 658 468	485 294	1 800 405	1 829 234	(28 829)	(0)	3 658 468
Administrative and Corporate Support		1 177	901	901	–	63	450	(388)	(0)	901
Asset Management								–		
Finance		3 612 994	3 580 470	3 580 470	480 055	1 769 378	1 790 235	(20 857)	(0)	3 580 470
Human Resources		11 729	15 506	15 506	389	2 544	7 753	(5 209)	(0)	15 506
Marketing, Customer Relations, Publicity and Media Co-ordination		35 799	38 968	38 968	3 128	16 844	19 484	(2 640)	(0)	38 968
Property Services		35 321	22 623	22 623	1 723	11 576	11 312	264	0	22 623
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		73 975	52 822	52 822	2 402	19 306	26 411	(7 105)	(0)	52 822
Community and social services		5 550	3 748	3 748	377	2 622	1 874	748	0	3 748
Cemeteries, Funeral Parlours and Crematoriums		3 405	3 666	3 666	229	1 482	1 833	(351)	(0)	3 666
Libraries and Archives		2 145	82	82	148	1 140	41	1 099	0	82
Sport and recreation		4 156	3 062	3 062	108	1 201	1 531	(329)	(0)	3 062
Community Parks (including Nurseries)		742	499	499	4	330	249	81	0	499
Recreational Facilities		501	589	589	5	57	294	(237)	(0)	589
Sports Grounds and Stadiums		2 913	1 974	1 974	98	814	987	(173)	(0)	1 974
Public safety		35 644	26 025	26 025	646	8 037	13 012	(4 976)	(0)	26 025
Civil Defence		67	78	78	4	38	39	(1)	(0)	78
Fire Fighting and Protection		1 113	1 263	1 263	120	672	632	40	0	1 263
Police Forces, Traffic and Street Parking Control		34 464	24 683	24 683	522	7 327	12 342	(5 015)	(0)	24 683
Housing		28 588	19 946	19 946	1 269	7 422	9 973	(2 551)	(0)	19 946
Housing		28 588	19 946	19 946	1 269	7 422	9 973	(2 551)	(0)	19 946
Health		37	42	42	2	24	21	3	0	42
Health Services		37	42	42	2	24	21	3	0	42
Economic and environmental services		48 785	36 799	36 799	3 310	18 938	18 399	539	0	36 799
Planning and development		18 252	18 174	18 174	1 405	9 010	9 087	(76)	(0)	18 174
Town Planning, Building Regulations and Enforcement, and City Engineer		18 252	18 174	18 174	1 405	9 010	9 087	(76)	(0)	18 174
Road transport		29 976	18 062	18 062	1 880	9 693	9 031	662	0	18 062
Public Transport		14 139	18 062	18 062	1 880	9 693	9 031	662	0	18 062
Roads		15 837	–	–	–	–	–	–		–
Environmental protection		556	563	563	26	234	282	(47)	(0)	563
Pollution Control		556	563	563	26	234	282	(47)	(0)	563
Trading services		7 551 171	8 908 404	8 908 404	815 753	4 286 567	4 454 202	(167 635)	(0)	8 908 404
Energy sources		3 610 706	4 707 325	4 707 325	278 717	2 045 903	2 353 662	(307 760)	(0)	4 707 325
Electricity		3 610 706	4 707 325	4 707 325	278 717	2 045 903	2 353 662	(307 760)	(0)	4 707 325
Water management		2 575 057	2 564 754	2 564 754	271 383	1 302 455	1 282 377	20 078	0	2 564 754
Water Distribution		2 575 057	2 564 754	2 564 754	271 383	1 302 455	1 282 377	20 078	0	2 564 754
Water Storage								–		
Waste water management		813 138	1 072 670	1 072 670	135 264	563 958	536 335	27 623	0	1 072 670
Sewerage		813 138	1 072 670	1 072 670	135 264	563 958	536 335	27 623	0	1 072 670
Waste management		552 271	563 654	563 654	130 389	374 251	281 827	92 424	0	563 654
Solid Waste Removal		552 271	563 654	563 654	130 389	374 251	281 827	92 424	0	563 654
Other		55	54	54	6	38	27	11	0	54
Tourism		55	54	54	6	38	27	11	0	54
Total Revenue - Functional	2	11 372 108	12 657 598	12 657 598	1 306 856	6 125 788	6 328 798	(203 011)	(0)	12 657 598

Expenditure - Functional										
Municipal governance and administration		**1 735 108**	**1 814 851**	**1 826 455**	**158 908**	**1 567 794**	**908 910**	**658 884**	**0**	**1 826 455**
Executive and council		91 581	188 247	186 668	12 243	66 943	93 730	(26 787)	(0)	186 668
Mayor and Council		84 786	91 325	91 325	6 779	41 278	45 663	(4 385)	(0)	91 325
Municipal Manager, Town Secretary and Chief Executive		6 795	96 921	95 343	5 464	25 666	48 067	(22 402)	(0)	95 343
Finance and administration		1 643 527	1 626 605	1 639 787	146 665	1 500 851	815 180	685 671	0	1 639 787
Administrative and Corporate Support		359 402	330 257	330 404	26 263	143 123	165 162	(22 039)	(0)	330 404
Asset Management								–		
Finance		778 563	902 224	915 303	81 629	1 136 148	453 006	683 142	0	915 303
Fleet Management		154 435	102 188	102 188	11 177	73 080	51 094	21 986	0	102 188
Human Resources		177 088	104 143	107 109	9 932	54 797	53 629	1 168	0	107 109
Information Technology		70 760	99 000	94 800	5 808	36 390	48 823	(12 433)	(0)	94 800
Legal Services		25 848	1 400	2 087	5 049	18 486	(432)	18 917	(0)	2 087
Marketing, Customer Relations, Publicity and Media Co-ordination		43 668	48 901	48 956	3 494	21 126	24 470	(3 344)	(0)	48 956
Property Services		23 195	24 202	24 652	2 370	11 844	12 284	(440)	(0)	24 652
Risk Management		10 570	14 288	14 288	942	5 858	7 144	(1 287)	(0)	14 288
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**1 007 823**	**836 007**	**835 506**	**73 960**	**480 886**	**417 957**	**62 930**	**0**	**835 506**
Community and social services		**54 164**	**58 436**	**60 518**	**4 468**	**26 828**	**29 759**	**(2 931)**	**(0)**	**60 518**
Cemeteries, Funeral Parlours and Crematoriums		21 735	24 545	26 443	2 112	12 132	12 721	(589)	(0)	26 443
Libraries and Archives		31 126	32 315	32 499	2 253	14 080	16 249	(2 169)	(0)	32 499
Museums and Art Galleries		1 304	1 576	1 576	103	616	788	(172)	(0)	1 576
Sport and recreation		**387 013**	**260 163**	**257 697**	**20 398**	**119 943**	**129 450**	**(9 506)**	**(0)**	**257 697**
Community Parks (including Nurseries)		84 064	102 500	98 850	6 318	38 605	50 134	(11 529)	(0)	98 850
Recreational Facilities		12 507	13 501	13 515	976	5 708	6 747	(1 039)	(0)	13 515
Sports Grounds and Stadiums		290 442	144 162	145 332	13 104	75 631	72 569	3 062	0	145 332
Public safety		**413 777**	**338 761**	**338 761**	**34 226**	**198 023**	**169 381**	**28 642**	**0**	**338 761**
Civil Defence		19 391	19 051	19 066	1 730	10 076	9 529	547	0	19 066
Fire Fighting and Protection		96 580	96 534	95 984	9 097	51 840	47 967	3 873	0	95 984
Police Forces, Traffic and Street Parking Control		297 806	223 176	223 711	23 399	136 106	111 884	24 222	0	223 711
Housing		**136 605**	**161 742**	**161 172**	**13 130**	**127 239**	**80 655**	**46 584**	**0**	**161 172**
Housing		136 605	161 742	161 172	13 130	127 239	80 655	46 584	0	161 172
Health		**16 264**	**16 904**	**17 357**	**1 738**	**8 853**	**8 712**	**141**	**0**	**17 357**
Health Services		16 264	16 904	17 357	1 738	8 853	8 712	141	0	17 357
Economic and environmental services		**647 727**	**619 589**	**621 247**	**54 122**	**259 212**	**310 159**	**(50 947)**	**(0)**	**621 247**
Planning and development		**54 266**	**74 455**	**75 826**	**5 625**	**30 680**	**37 523**	**(6 843)**	**(0)**	**75 826**
Town Planning, Building Regulations and Enforcement, and City Engineer		54 266	71 055	72 426	5 625	30 680	35 823	(5 143)	(0)	72 426
Project Management Unit		–	3 400	3 400	–	–	1 700	(1 700)	(0)	3 400
Road transport		**563 862**	**510 053**	**510 053**	**45 459**	**212 659**	**255 027**	**(42 367)**	**(0)**	**510 053**
Public Transport		80 315	125 820	125 820	10 613	37 795	62 910	(25 115)	(0)	125 820
Roads		483 547	384 233	384 233	34 846	174 864	192 117	(17 253)	(0)	384 233
Environmental protection		**29 598**	**35 082**	**35 369**	**3 038**	**15 872**	**17 610**	**(1 737)**	**(0)**	**35 369**
Pollution Control		29 598	35 082	35 369	3 038	15 872	17 610	(1 737)	(0)	35 369
Trading services		**8 432 858**	**7 999 121**	**7 999 321**	**654 602**	**6 263 174**	**3 999 613**	**2 263 560**	**0**	**7 999 321**
Energy sources		**4 440 611**	**4 380 959**	**4 380 959**	**316 650**	**2 192 208**	**2 190 481**	**1 727**	**0**	**4 380 959**
Electricity		4 440 611	4 380 959	4 380 959	316 650	2 192 208	2 190 481	1 727	0	4 380 959
Water management		**2 988 000**	**2 571 597**	**2 571 597**	**219 839**	**2 896 390**	**1 285 799**	**1 610 591**	**0**	**2 571 597**
Water Distribution		2 988 000	2 571 597	2 571 597	219 839	2 896 390	1 285 799	1 610 591	0	2 571 597
Waste water management		**654 398**	**620 493**	**620 493**	**73 546**	**741 268**	**310 247**	**431 022**	**0**	**620 493**
Sewerage		654 398	620 493	620 493	73 546	741 268	310 247	431 022	0	620 493
Waste management		**349 848**	**426 072**	**426 272**	**44 567**	**433 307**	**213 087**	**220 220**	**0**	**426 272**
Solid Waste Disposal (Landfill Sites)		52 647	46 634	47 652	5 065	28 211	23 640	4 571	0	47 652
Solid Waste Removal		238 382	316 552	316 552	34 699	377 426	158 277	219 149	0	316 552
Street Cleaning		58 819	62 886	62 068	4 803	27 671	31 170	(3 499)	(0)	62 068
Other		**4 951**	**5 319**	**5 357**	**621**	**2 739**	**2 672**	**67**	**0**	**5 357**
Tourism		4 951	5 319	5 357	621	2 739	2 672	67	0	5 357
Total Expenditure - Functional	3	**11 828 466**	**11 274 887**	**11 287 887**	**942 214**	**8 573 805**	**5 639 312**	**2 934 493**	**0**	**11 287 887**
Surplus/ (Deficit) for the year		**(456 358)**	**1 382 711**	**1 369 711**	**364 642**	**(2 448 018)**	**689 487**	**(3 137 504)**	**(0)**	**1 369 711**

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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)	-10,5%	0
Vote 02 - Executive And Council		–	1	1	–	63	0	62	12471,0%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	307	2 232	6 860	(4 628)	-67,5%	13 720
Vote 04 - Financial Services		2 268 755	1 988 126	1 988 126	225 113	1 065 294	994 063	71 231	7,2%	1 988 126
Vote 05 - Community And Social Development		576 185	569 095	569 095	130 821	377 678	284 547	93 131	32,7%	569 095
Vote 06 - Planning And Human Settlement		82 162	60 743	60 743	4 396	28 008	30 371	(2 363)	-7,8%	60 743
Vote 07 - Economic And Rural Development		36 855	40 073	40 073	3 225	17 416	20 036	(2 620)	-13,1%	40 073
Vote 08 - Roads And Transport		29 976	18 062	18 062	1 880	9 693	9 031	662	7,3%	18 062
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	406 647	1 866 413	1 818 712	47 701	2,6%	3 637 425
Vote 10 - Municipal General		1 639 711	1 717 004	1 717 004	265 104	765 060	858 502	(93 441)	-10,9%	1 717 004
Vote 11 - Public Safety And Security		19 789	26 025	26 025	646	8 027	13 012	(4 986)	-38,3%	26 025
Vote 12 - Centlec		3 610 706	4 707 325	4 707 325	278 717	2 045 903	2 353 662	(307 760)	-13,1%	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**	**1 316 856**	**6 185 788**	**6 388 798**	**(203 011)**	**-3,2%**	**12 777 598**
Expenditure by Vote	1									
Vote 01 - City Manager		145 242	157 978	157 978	12 505	73 642	78 989	(5 348)	-6,8%	157 978
Vote 02 - Executive And Council		189 584	190 680	190 680	15 548	94 218	95 340	(1 123)	-1,2%	190 680
Vote 03 - Corporate Services		553 477	380 128	380 128	32 992	176 422	190 065	(13 644)	-7,2%	380 128
Vote 04 - Financial Services		771 553	781 985	781 985	63 931	1 029 875	390 994	638 882	163,4%	781 985
Vote 05 - Community And Social Development		675 455	643 582	643 582	65 682	544 194	321 793	222 401	69,1%	643 582
Vote 06 - Planning And Human Settlement		213 987	250 177	251 827	21 054	166 612	125 502	41 110	32,8%	251 827
Vote 07 - Economic And Rural Development		60 766	72 378	70 728	5 804	28 131	35 777	(7 646)	-21,4%	70 728
Vote 08 - Roads And Transport		727 316	669 982	669 982	57 569	290 503	334 992	(44 489)	-13,3%	669 982
Vote 09 - Water And Sanitation		3 558 751	3 178 374	3 178 374	296 472	3 662 686	1 589 188	2 073 498	130,5%	3 178 374
Vote 10 - Municipal General		25 632	186 256	199 256	19 718	116 803	94 985	21 818	23,0%	199 256
Vote 11 - Public Safety And Security		400 354	379 553	379 553	34 050	197 005	189 777	7 227	3,8%	379 553
Vote 12 - Centlec		4 440 611	4 380 959	4 380 959	316 650	2 192 208	2 190 481	1 727	0,1%	4 380 959
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		65 740	2 855	2 855	239	1 508	1 427	80	5,6%	2 855
Total Expenditure by Vote	2	**11 828 466**	**11 274 887**	**11 287 887**	**942 214**	**8 573 805**	**5 639 311**	**2 934 494**	**52,0%**	**11 287 887**
Surplus/ (Deficit) for the year	2	**(164 646)**	**1 502 711**	**1 489 711**	**374 642**	**(2 388 018)**	**749 487**	**(3 137 505)**	**-418,6%**	**1 489 711**

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

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)	-11%	0
01.1 - Office Of City Manager		100	–	–	–	–	–	–		–
Vote 02 - Executive And Council		–	1	1	–	63	0	62	12471%	1
02.2 - Councils General Expences		–	1	1	–	63	0	62	12471%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	307	2 232	6 860	(4 628)	-67%	13 720
03.3 - Operational Training		8 025	11 745	11 745	226	977	5 872	(4 895)	-83%	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	81	664	987	(323)	-33%	1 974
Vote 04 - Financial Services		2 268 755	1 988 126	1 988 126	225 113	1 065 294	994 063	71 231	7%	1 988 126
04.1 - Chief Financial Officer - Administration		1 177	900	900	–	–	450	(450)	-100%	900
04.4 - Treasury		69	127	127	–	22	63	(42)	-66%	127
04.7 - Demand And Acquisition		1 545	1 935	1 935	3	685	968	(283)	-29%	1 935
04.9 - Logistics And Warehouse		184	1 000	1 000	–	–	500	(500)	-100%	1 000
04.11 - Billing		218 423	211 543	211 543	19 219	133 859	105 771	28 088	27%	211 543
04.12 - Rates And Taxes		2 933	4 728	4 728	147	1 514	2 364	(850)	-36%	4 728
04.14 - Customer Services		25	34	34	2	16	17	(1)	-5%	34
04.19 - Control And Operations		13 051	20 000	20 000	–	–	10 000	(10 000)	-100%	20 000
04.21 - Payroll Management		2 581	3 760	3 760	163	976	1 880	(904)	-48%	3 760
04.22 - Assessment Rates		2 028 757	1 744 100	1 744 100	205 579	928 223	872 050	56 173	6%	1 744 100
Vote 05 - Community And Social Development		576 185	569 095	569 095	130 821	377 678	284 547	93 131	33%	569 095
05.4 - Libraries And Information Services		2 145	82	82	148	1 140	41	1 099	2685%	82
05.6 - Hiv/Aids		37	42	42	2	24	21	3	13%	42
05.7 - Environmental Health Services		556	563	563	26	234	282	(47)	-17%	563
05.12 - Facilities Management - Swimming Pools		501	589	589	5	57	294	(237)	-81%	589
05.13 - Facilities Management - Stadiums		673	–	–	17	150	–	150	#DIV/0!	–
05.19 - Domestic Waste		308 537	552 098	552 098	129 455	368 805	276 049	92 756	34%	552 098
05.20 - Trade Waste		–	11 556	11 556	934	5 444	5 778	(333)	-6%	11 556
05.23 - Fire And Rescue Operations Bloemfontein		290	–	–	–	1	–	1	0%	–
05.25 - Traffic Operations		13 731	–	–	–	9	–	9	0%	–
05.27 - Parking Garage		1 830	–	–	–	–	–	–		–
05.30 - Nature Resource Management - Zoo		571	0	0	–	0	0	0	112%	0
05.32 - Cemeteries Bloemfontein		1 239	1 315	1 315	64	430	658	(227)	-35%	1 315
05.33 - Cemeteries Botshabelo		1 911	2 089	2 089	150	913	1 045	(131)	-13%	2 089
05.34 - Cemeteries Thaba Nchu		255	261	261	15	139	131	8	6%	261
05.35 - Parks Development		172	499	499	4	330	249	81	32%	499
05.45 - Disaster Management Operations		4	–	–	–	–	–	–		–
05.52 - Administration		233 170	–	–	–	–	–	–		–
05.53 - Administration		10 564	–	–	–	1	–	1	0%	–
Vote 06 - Planning And Human Settlement		82 162	60 743	60 743	4 396	28 008	30 371	(2 363)	-8%	60 743
06.3 - Urban Design		96	61	61	34	53	31	22	72%	61
06.4 - Transport Planning		–	–	–	6	53	–	53	0%	–
06.5 - Development Applications		2 053	2 682	2 682	33	594	1 341	(747)	-56%	2 682
06.6 - Building Zoning Control		6 235	6 920	6 920	765	4 238	3 460	779	23%	6 920
06.7 - Enforcement Division		78	–	–	–	–	–	–		–
06.8 - Outdoor Advertising		9 791	8 511	8 511	566	4 072	4 256	(183)	-4%	8 511
06.19 - Church Street Houses		545	574	574	48	283	287	(4)	-1%	574
06.20 - Hostels Mangaung		772	793	793	66	401	396	4	1%	793
06.21 - Omega Service Centre Rooms		–	–	–	–	–	–	–		–
06.22 - Economic Flats		636	650	650	57	339	325	14	4%	650
06.23 - Flats For The Aged		93	145	145	12	73	73	0	0%	145
06.24 - Sub Economic Letting Scheme 1		15 228	6 140	6 140	95	571	3 070	(2 499)	-81%	6 140
06.25 - Sub Economic Letting Scheme 2		263	274	274	23	137	137	0	0%	274
06.26 - Sub Economic Letting Scheme 3		148	154	154	13	79	77	2	2%	154
06.27 - Bloemhof Flats		2 328	2 431	2 431	227	1 237	1 216	22	2%	2 431
06.28 - Erlich Park Homes		4 524	4 701	4 701	391	2 309	2 350	(41)	-2%	4 701
06.29 - Lente Hof		(1)	(1)	(1)	–	–	(1)	1	-100%	(1)
06.31 - Sundry Dwellings		3 072	3 188	3 188	266	1 580	1 594	(14)	-1%	3 188
06.32 - Stillirus		930	844	844	68	387	422	(35)	-8%	844
06.33 - Property Rentals		21 621	22 520	22 520	1 720	11 388	11 260	129	1%	22 520
06.34 - Property Disposal		167	104	104	3	188	52	136	262%	104
06.36 - Land Banking And Development		13 533	–	–	–	–	–	–		–
06.38 - Bng & Property Finance Administration		51	53	53	4	24	26	(2)	-7%	53

Vote 07 - Economic And Rural Development		36 855	40 073	40 073	3 225	17 416	20 036	(2 620)	-13%	40 073
07.6 - Cc Heading		31 720	–	–	–	–	–	–		–
07.7 - Business Operations		4 079	–	–	–	–	–	–		–
07.10 - Tourism		55	54	54	6	38	27	11	41%	54
07.12 - Smme's		1 001	1 051	1 051	91	535	525	9	2%	1 051
07.13 - Administration And Finance		–	34 632	34 632	2 751	14 749	17 316	(2 567)	-15%	34 632
07.14 - Business Operations		–	4 336	4 336	377	2 085	2 168	(73)	-3%	4 336
Vote 08 - Roads And Transport		29 976	18 062	18 062	1 880	9 693	9 031	662	7%	18 062
08.2 - Transport Unit		14 139	–	–	–	–	–	–		–
08.4 - Transport Unit		–	18 062	18 062	1 880	9 693	9 031	662	7%	18 062
08.12 - Engineering Services		15 837	–	–	–	–	–	–		–
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	406 647	1 866 413	1 818 712	47 701	3%	3 637 425
09.1 - Purification And Sanitation		–	–	–	–	–	–	–		–
09.2 - Sanitary Services Revenue		813 108	1 072 585	1 072 585	135 232	563 868	536 293	27 575	5%	1 072 585
09.3 - Bloemfontein Sewer Reticulation		30	85	85	32	90	42	48	112%	85
09.8 - Bulk Water Services		2 568 180	2 558 698	2 558 698	270 881	1 298 143	1 279 349	18 794	1%	2 558 698
09.10 - Water Demand Management		6 877	6 057	6 057	502	4 312	3 028	1 284	42%	6 057
Vote 10 - Municipal General		1 639 711	1 717 004	1 717 004	265 104	765 060	858 502	(93 441)	-11%	1 717 004
10.2 - Sundries		385 083	195 285	195 285	19 603	116 335	97 642	18 692	19%	195 285
10.3 - Governmental Transfers		1 254 628	1 521 719	1 521 719	245 501	648 726	760 859	(112 134)	-15%	1 521 719
Vote 11 - Public Safety And Security		19 789	26 025	26 025	646	8 027	13 012	(4 986)	-38%	26 025
11.2 - Traffic Operations		18 215	22 095	22 095	319	6 067	11 048	(4 981)	-45%	22 095
11.4 - Parking Garage		689	2 588	2 588	203	1 251	1 294	(43)	-3%	2 588
11.7 - Disaster Management Operations		63	78	78	4	38	39	(1)	-3%	78
11.10 - Fire And Rescue Operations		823	1 263	1 263	120	671	632	39	6%	1 263
Vote 12 - Centlec		3 610 706	4 707 325	4 707 325	278 717	2 045 903	2 353 662	(307 760)	-13%	4 707 325
12.7 - Marketing & Communication		–	200	200	–	–	100	(100)	-100%	200
12.13 - Revenue Management		101 725	139 917	139 917	4 223	26 734	69 958	(43 224)	-62%	139 917
12.15 - Supply Chain Management		12 418	1 446	1 446	–	–	723	(723)	-100%	1 446
12.16 - Asset Management		1 441	4 259	4 259	(25)	(57)	2 129	(2 187)	-103%	4 259
12.20 - Human Resource Development		770	1 838	1 838	–	–	919	(919)	-100%	1 838
12.22 - Revenue And Customer Management		8 284	10 521	10 521	244	3 235	5 261	(2 026)	-39%	10 521
12.23 - Trading Services		3 456 227	4 542 879	4 542 879	274 275	2 015 992	2 271 439	(255 447)	-11%	4 542 879
12.26 - Planning		–	3 738	3 738	–	–	1 869	(1 869)	-100%	3 738
12.29 - Systems Utilisation & Process Engineerin		–	2 528	2 528	–	–	1 264	(1 264)	-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	1 316 856	6 185 788	6 388 798	(203 011)	-3%	12 777 598

Expenditure by Vote	1							–		
Vote 01 - City Manager		145 242	157 978	157 978	12 505	73 642	78 989	(5 348)	-7%	157 978
01.1 - Office Of City Manager		16 001	17 291	17 401	1 200	6 356	8 677	(2 322)	-27%	17 401
01.2 - Head Strategic Support		4 273	4 634	4 634	425	2 346	2 317	29	1%	4 634
01.3 - Strategic Projects		9 985	10 317	10 317	919	5 407	5 159	248	5%	10 317
01.4 - Regional Centre Bloemfontein		26 720	29 146	29 146	2 822	16 112	14 573	1 539	11%	29 146
01.5 - Regional Center Botshabelo		10 851	15 482	15 482	999	6 596	7 741	(1 145)	-15%	15 482
01.6 - Regional Center Thaba Nchu		20 371	24 310	24 310	1 977	11 089	12 155	(1 066)	-9%	24 310
01.7 - Deputy Executive Director Operations		8 421	8 019	7 919	700	4 139	3 976	163	4%	7 919
01.8 - Idp And Org.Performance Strategic Planni		984	1 224	1 224	7	748	612	136	22%	1 224
01.9 - Transport Unit		(34)	–	–	3	20	–	20	0%	–
01.10 - Knowledge Management		8 071	8 618	8 558	680	4 125	4 294	(170)	-4%	8 558
01.11 - Intergoverment Relations		186	165	165	2	38	82	(44)	-54%	165
01.12 - Administrative Support		6 465	6 851	6 901	738	4 131	3 442	689	20%	6 901
01.13 - Risk Management And Anti-Fraud & Corrupt		10 456	14 269	14 269	942	5 848	7 135	(1 287)	-18%	14 269
01.14 - Internal Audit		13 067	14 251	14 251	1 092	6 689	7 126	(437)	-6%	14 251
01.15 - Project Management Unit		–	1 700	1 700	–	–	850	(850)	-100%	1 700
01.16 - Grants Administration		–	1 700	1 700	–	–	850	(850)	-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	15 548	94 218	95 340	(1 123)	-1%	190 680
02.1 - Office Of The Speaker		22 449	21 618	20 783	1 764	11 467	10 529	938	9%	20 783
02.2 - Councils General Expences		20 681	20 646	20 646	2 064	10 374	10 323	51	0%	20 646
02.3 - M P A C		6 416	4 484	5 119	392	2 453	2 494	(40)	-2%	5 119
02.4 - Administrative Support		25 923	22 905	23 210	2 143	12 665	11 495	1 170	10%	23 210
02.5 - Special Programmes		4 056	2 997	2 837	179	1 252	1 466	(214)	-15%	2 837
02.6 - Youth Coordination		45	506	506	149	1 911	253	1 658	656%	506
02.7 - Communications		8 981	10 603	10 658	735	4 228	5 320	(1 092)	-21%	10 658
02.8 - Communications - Projects		258	644	644	–	50	322	(271)	-84%	644
02.9 - Deputy Executive Mayor		84 527	89 884	89 884	6 779	41 227	44 942	(3 715)	-8%	89 884
02.10 - Policy & Strategy		–	10	10	–	–	5	(5)	-100%	10
02.11 - Intervention Unit		710	769	769	68	389	384	4	1%	769
02.12 - Office Of The Councils Whip		15 539	15 613	15 613	1 274	8 200	7 807	394	5%	15 613
Vote 03 - Corporate Services		553 477	380 128	380 128	32 992	176 422	190 065	(13 644)	-7%	380 128
03.1 - Head Corporate Services Administration		12 217	9 302	9 495	1 512	8 172	4 700	3 472	74%	9 495
03.2 - Administrative Training		6 772	7 226	6 967	621	3 391	3 491	(99)	-3%	6 967
03.3 - Operational Training		9 998	13 920	13 860	845	5 240	6 945	(1 705)	-25%	13 860
03.4 - Administration		1 248	1 038	4 128	162	4 126	2 041	2 085	102%	4 128
03.5 - Skills Development		2 953	3 142	3 142	347	1 832	1 571	262	17%	3 142
03.6 - Benefits Administration		2 306	2 989	2 614	75	328	1 417	(1 089)	-77%	2 614
03.7 - Leave Section		13 888	14 320	14 305	1 217	7 859	7 178	681	9%	14 305
03.8 - Performance Improvement		3 305	3 539	3 470	298	1 828	1 735	93	5%	3 470
03.9 - Employment		12 693	13 755	13 700	1 009	5 811	6 862	(1 052)	-15%	13 700
03.10 - Payroll Management		80 422	–	–	–	–	–	–		–
03.11 - Occupational Health		5 056	5 168	5 042	621	2 779	2 584	195	8%	5 042
03.12 - Job Evaluation		5 474	4 305	4 355	424	2 571	2 185	385	18%	4 355
03.13 - Employee Wellness		2 725	2 687	2 929	315	1 700	1 443	257	18%	2 929
03.14 - Labour Relations		19 357	18 481	19 198	2 980	11 373	9 504	1 869	20%	19 198
03.15 - Legal Services		25 811	24 563	25 250	5 049	18 483	11 150	7 333	66%	25 250
03.16 - Facilities Management - Stadiums		249 523	124 115	124 600	9 419	53 356	62 260	(8 904)	-14%	124 600
03.17 - Safety And Loss Control		3 089	3 586	3 586	384	1 653	1 793	(140)	-8%	3 586
03.18 - Committee Services		21 806	23 733	23 427	1 905	9 223	11 754	(2 531)	-22%	23 427
03.19 - Administration Management		5 316	5 430	5 531	1 943	11 454	2 760	8 693	315%	5 531
03.20 - Committee Services		2 242	4 172	3 628	286	1 508	2 031	(523)	-26%	3 628
03.21 - Service Management And Infra-Structure S		47 290	75 475	72 515	2 771	16 712	37 280	(20 567)	-55%	72 515
03.22 - It Administration		19 240	19 182	18 385	808	7 023	9 382	(2 359)	-25%	18 385
03.23 - Administration		100	–	–	–	–	–	–		–
03.24 - Administration		646	–	–	–	–	–	–		–
Vote 04 - Financial Services		771 553	781 985	781 985	63 931	1 029 875	390 994	638 882	163%	781 985
04.1 - Chief Financial Officer - Administration		9 118	19 985	19 906	782	4 567	9 957	(5 390)	-54%	19 906
04.2 - Financial Support Division		332	342	342	46	183	171	12	7%	342
04.3 - Financial Systems		8 287	16 238	16 238	–	–	8 119	(8 119)	-100%	16 238
04.4 - Treasury		14 220	10 278	10 278	958	4 927	5 139	(212)	-4%	10 278
04.5 - Budget		387 240	3 044	3 044	208	1 387	1 522	(136)	-9%	3 044
04.6 - Administration		2 774	3 243	3 321	169	1 043	1 657	(614)	-37%	3 321
04.7 - Demand And Acquisition		11 417	12 054	12 054	1 086	6 301	6 027	274	5%	12 054
04.8 - Contract And Performance Management		4 351	4 287	4 287	414	2 459	2 143	315	15%	4 287
04.9 - Logistics And Warehouse		16 065	12 247	12 247	1 106	6 486	6 124	363	6%	12 247
04.10 - Debt Collection		61 984	44 847	47 847	6 361	27 415	23 174	4 241	18%	47 847
04.11 - Billing		10 318	19 917	17 287	968	5 647	9 360	(3 713)	-40%	17 287
04.12 - Rates And Taxes		13 599	22 268	22 268	1 342	8 034	11 134	(3 101)	-28%	22 268
04.13 - Cash Management		34 227	28 311	28 311	2 507	15 649	14 155	1 494	11%	28 311
04.14 - Customer Services		15 394	16 076	15 906	1 514	8 804	7 953	851	11%	15 906
04.15 - Operational Division		34 268	34 308	34 108	2 651	16 355	17 087	(733)	-4%	34 108
04.16 - Data Analysys		9 528	6 782	6 782	525	3 189	3 391	(202)	-6%	6 782
04.17 - Acquisition And Control		44 925	40 044	40 044	1 967	31 650	20 022	11 628	58%	40 044
04.18 - Accounting And Reporting		4 032	6 645	6 051	462	2 197	3 174	(977)	-31%	6 051
04.19 - Control And Operations		4 322	4 936	4 959	377	2 134	2 474	(339)	-14%	4 959
04.20 - Cc Heading		16 690	12 451	13 022	1 246	10 538	6 368	4 170	65%	13 022
04.21 - Payroll Management		10 294	12 535	12 535	1 272	6 264	6 268	(4)	0%	12 535
04.22 - Assessment Rates		58 167	451 148	451 148	37 973	864 646	225 574	639 072	283%	451 148

Vote 05 - Community And Social Development	675 455	643 582	643 582	65 682	544 194	321 793	222 401	69%	643 582
05.1 - Head Social Services - Administration	7 145	7 119	7 163	415	3 056	3 575	(519)	-15%	7 163
05.2 - Administration	2 320	11 029	3 218	174	1 072	1 985	(914)	-46%	3 218
05.3 - Libraries And Information Services	204	–	–	–	–	–	–		–
05.4 - Libraries And Information Services	30 338	31 098	31 282	2 192	13 674	15 641	(1 967)	-13%	31 282
05.5 - Arts And Culture	1 304	1 420	1 420	103	616	710	(94)	-13%	1 420
05.6 - Hiv/Aids	8 483	8 737	9 074	802	4 375	4 529	(154)	-3%	9 074
05.7 - Environmental Health Services	20 503	21 878	22 165	2 127	11 256	11 030	226	2%	22 165
05.8 - Laboratory	2 120	2 322	2 322	341	1 078	1 139	(61)	-5%	2 322
05.9 - Pest And Vector Control	76	110	110	27	159	55	104	187%	110
05.10 - Community Development	4 572	4 727	5 159	386	2 343	2 504	(162)	-6%	5 159
05.11 - Sports Development	6 901	6 641	7 167	698	3 939	3 585	354	10%	7 167
05.12 - Facilities Management - Swimming Pools	12 507	13 234	13 248	976	5 708	6 614	(906)	-14%	13 248
05.13 - Facilities Management - Stadiums	28 196	32 502	32 662	2 348	14 026	16 273	(2 246)	-14%	32 662
05.14 - Solid Waste Management Administration	1 480	1 421	1 421	3 578	11 037	710	10 326	1453%	1 421
05.15 - Landfill Site Management	30 339	24 896	24 667	2 946	15 981	12 397	3 584	29%	24 667
05.16 - Disposal Sites	19 723	17 743	18 990	2 119	12 229	9 246	2 983	32%	18 990
05.17 - Solid Waste Management	2 753	2 868	2 868	459	2 408	1 434	974	68%	2 868
05.18 - Public Cleansing	58 894	62 819	62 001	4 803	27 671	31 137	(3 466)	-11%	62 001
05.19 - Domestic Waste	74 388	195 267	195 267	18 106	302 134	97 634	204 500	209%	195 267
05.20 - Trade Waste	72 713	55 081	55 081	9 945	37 492	27 541	9 951	36%	55 081
05.21 - Waste Botshabelo	36 181	31 706	31 706	3 448	20 206	15 853	4 353	27%	31 706
05.22 - Waste Thaba Nchu	30 883	26 002	26 002	2 859	15 885	13 001	2 884	22%	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	2 358	193	1 047	1 027	19	2%	2 358
05.30 - Nature Resource Management - Zoo	29 503	11 766	15 685	917	6 008	8 259	(2 251)	-27%	15 685
05.31 - Nature Resource Management - Nature Area	3 168	3 002	3 341	314	1 731	1 603	128	8%	3 341
05.32 - Cemeteries Bloemfontein	10 650	12 130	13 028	957	5 490	6 308	(818)	-13%	13 028
05.33 - Cemeteries Botshabelo	4 794	5 087	5 233	422	2 526	2 568	(42)	-2%	5 233
05.34 - Cemeteries Thaba Nchu	1 771	1 777	2 064	153	880	937	(57)	-6%	2 064
05.35 - Parks Development	15 054	17 164	17 134	1 279	7 235	8 574	(1 339)	-16%	17 134
05.36 - Parks - Sports Field Maintenance	612	1 125	1 235	52	303	592	(289)	-49%	1 235
05.37 - Parks - Technical Services	4 379	5 140	5 190	817	2 499	2 587	(88)	-3%	5 190
05.38 - Parks - Horticultural Central	5 476	6 088	5 197	276	1 848	2 711	(863)	-32%	5 197
05.39 - Parks - Horticultural North	2 571	3 120	3 260	232	1 674	1 615	59	4%	3 260
05.40 - Parks - Horticultural South	1 565	2 935	2 985	128	993	1 484	(491)	-33%	2 985
05.41 - Parks - Horticultural East	2 781	4 416	4 436	205	1 654	2 213	(559)	-25%	4 436
05.42 - Parks - Horticultural Botshabelo	3 338	4 949	4 952	511	2 235	2 476	(241)	-10%	4 952
05.43 - Parks - Horticultural Thaba Nchu	3 305	4 491	4 491	376	1 727	2 246	(518)	-23%	4 491
05.45 - Disaster Management Operations	2 365	–	–	–	–	–	–		–
05.46 - Control Centre	96	–	–	–	–	–	–		–
05.47 - Administration	93 950	–	–	–	–	–	–		–
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	**213 987**	**250 177**	**251 827**	**21 054**	**166 612**	**125 502**	**41 110**	**33%**	**251 827**
06.1 - Head - Administration And Finance	11 775	8 119	8 518	710	4 282	4 211	71	2%	8 518
06.2 - Spatial Development Framework	–	613	517	–	9	262	(253)	-97%	517
06.3 - Urban Design	4 020	15 559	14 222	468	2 451	7 217	(4 767)	-66%	14 222
06.4 - Transport Planning	8 831	10 078	10 097	1 637	4 744	5 047	(303)	-6%	10 097
06.5 - Development Applications	11 418	11 536	11 820	982	5 800	5 879	(79)	-1%	11 820
06.6 - Building Zoning Control	11 546	13 784	13 784	1 160	7 256	6 892	364	5%	13 784
06.7 - Enforcement Division	2 254	2 323	2 323	183	1 180	1 161	19	2%	2 323
06.8 - Outdoor Advertising	3 855	3 957	4 025	261	1 938	2 012	(74)	-4%	4 025
06.9 - Architectural Services	3 235	2 447	3 100	397	1 797	1 495	302	20%	3 100
06.10 - Design And Development	6 359	7 052	7 183	319	4 044	3 591	452	13%	7 183
06.11 - Data Compilation	2 627	2 900	4 550	219	1 450	1 862	(412)	-22%	4 550
06.12 - Environmental Strategic Planning	3 193	6 235	6 135	239	1 502	3 072	(1 570)	-51%	6 135
06.13 - Environmental Strategic Planning	1 530	1 616	1 716	127	765	854	(89)	-10%	1 716
06.14 - Environmental Assessment Division	2 107	2 241	2 241	177	1 107	1 121	(14)	-1%	2 241
06.16 - Head: Administration	2 704	5 901	3 691	336	1 411	2 021	(610)	-30%	3 691
06.17 - Administration	45 729	63 588	63 728	5 646	74 858	31 857	43 000	135%	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	1	0	81%	1
06.30 - Lourier Park Houses	4	4	4	–	4	2	2	99%	4
06.32 - Stillirus	1	1	1	–	1	1	1	98%	1
06.33 - Property Rentals	6 200	5 797	6 027	680	3 288	3 000	288	10%	6 027
06.34 - Property Disposal	5 853	6 857	6 907	529	3 175	3 453	(278)	-8%	6 907
06.35 - Property Maintenance	4 223	3 741	3 741	410	1 738	1 870	(132)	-7%	3 741
06.36 - Land Banking And Development	6 763	6 329	6 499	741	3 577	3 220	357	11%	6 499
06.37 - Bng & Property Finance Administration	69	–	–	–	–	–	–		–
06.38 - Bng & Property Finance Administration	10 819	11 754	11 854	1 122	5 961	5 935	25	0%	11 854
06.39 - Administration	149	–	–	–	–	–	–		–
06.40 - Administration	13 657	13 631	13 981	1 231	6 204	6 974	(770)	-11%	13 981
06.41 - Pmu Mega Projects	1 977	–	–	–	2 629	–	2 629	0%	–
06.42 - Bloemfontein South	10 496	9 718	10 118	1 129	6 450	5 017	1 433	29%	10 118
06.43 - Bloemfontein South	97	–	–	–	–	–	–		–
06.44 - Bloemfontein North	6	–	–	–	–	–	–		–
06.45 - Bloemfontein North	15 411	16 762	16 862	700	8 274	8 431	(157)	-2%	16 862
06.46 - Thaba Nchu	–	–	–	–	–	–	–		–
06.47 - Thaba Nchu	4 980	5 067	5 167	429	2 792	2 583	209	8%	5 167
06.48 - Botshabelo	55	–	–	–	–	–	–		–
06.49 - Botshabelo	11 967	12 566	13 016	1 223	7 925	6 458	1 467	23%	13 016

Vote 07 - Economic And Rural Development		60 766	72 378	70 728	5 804	28 131	35 777	(7 646)	-21%	70 728
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	23 104	1 276	3 545	12 001	(8 456)	-70%	23 104
07.9 - Marketing & Investment Promotion		–	6 563	6 873	690	3 460	3 373	87	3%	6 873
07.10 - Tourism		519	5 303	5 342	621	2 738	2 664	75	3%	5 342
07.11 - Rural Development		563	9 754	9 457	1 047	4 874	4 753	121	3%	9 457
07.12 - Smme's		2 538	8 046	8 001	886	4 961	4 009	952	24%	8 001
07.13 - Administration And Finance		–	8 162	8 282	549	3 945	4 141	(196)	-5%	8 282
07.14 - Business Operations		–	9 789	9 669	734	4 607	4 835	(228)	-5%	9 669
Vote 08 - Roads And Transport		727 316	669 982	669 982	57 569	290 503	334 992	(44 489)	-13%	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	741	3 447	3 363	84	2%	6 726
08.4 - Transport Unit		–	125 820	125 820	10 610	37 775	62 910	(25 135)	-40%	125 820
08.5 - Traffic Signs		5 898	13 080	11 330	803	3 098	5 957	(2 859)	-48%	11 330
08.6 - Administrative Support		1 833	2 006	2 106	458	1 960	1 036	924	89%	2 106
08.7 - Bloemfontein North		117 290	35 513	35 763	4 038	16 070	17 840	(1 770)	-10%	35 763
08.8 - Bloemfontein South		22 823	26 199	26 399	2 457	11 637	13 166	(1 529)	-12%	26 399
08.9 - Botshabelo		13 482	20 308	20 508	4 944	12 019	10 221	1 798	18%	20 508
08.10 - Thaba Nchu		9 395	13 204	13 454	1 214	6 191	6 685	(495)	-7%	13 454
08.11 - Epwp And Wayleaves		9 110	8 789	9 289	874	4 123	4 561	(438)	-10%	9 289
08.12 - Engineering Services		303 656	260 440	260 690	20 058	119 761	130 304	(10 542)	-8%	260 690
08.13 - Fleet Maintenance		122 073	110 493	120 493	8 126	57 021	58 163	(1 143)	-2%	120 493
08.14 - Fleet Maintenance		174	–	–	–	–	–	–		–
08.15 - Engineering Support		4 285	4 889	4 889	244	2 098	2 445	(346)	-14%	4 889
08.16 - Engineering Support		42	–	–	–	–	–	–		–
08.17 - Diverse Workshop Support		19 207	40 468	30 468	2 807	13 961	17 317	(3 356)	-19%	30 468
08.18 - Diverse Workshop Support		38	–	–	–	–	–	–		–
08.19 - Fleet Services Administration		–	2 046	2 046	195	1 342	1 023	319	31%	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		3 558 751	3 178 374	3 178 374	296 472	3 662 686	1 589 188	2 073 498	130%	3 178 374
09.1 - Purification And Sanitation		230 861	204 258	199 440	16 316	95 150	101 441	(6 291)	-6%	199 440
09.2 - Sanitary Services Revenue		246 012	262 256	262 256	22 082	544 552	131 128	413 424	315%	262 256
09.3 - Bloemfontein Sewer Reticulation		93 593	75 554	88 520	23 421	63 453	39 629	23 824	60%	88 520
09.4 - Botshabelo Sewer Reticulation		13 148	12 703	11 190	2 954	8 061	6 136	1 925	31%	11 190
09.5 - Thaba Nchu Sewer Reticulation		9 275	8 084	6 316	615	3 076	3 789	(713)	-19%	6 316
09.6 - Purification And Sanitation		63 310	52 248	47 382	7 927	25 775	25 429	346	1%	47 382
09.7 - Administrative Support		3 482	3 657	3 657	338	1 967	1 828	138	8%	3 657
09.8 - Bulk Water Services		2 667 179	2 358 507	2 358 507	199 263	2 817 753	1 179 254	1 638 500	139%	2 358 507
09.9 - Engineering Services		8 423	8 191	8 191	798	4 897	4 096	802	20%	8 191
09.10 - Water Demand Management		90 255	79 988	79 988	9 115	28 593	39 994	(11 401)	-29%	79 988
09.11 - Water Reticulation Bloemfontein		94 867	82 021	82 021	10 860	52 063	41 011	11 052	27%	82 021
09.12 - Water Reticulation Thaba Nchu		10 996	9 721	9 721	805	6 094	4 860	1 234	25%	9 721
09.13 - Water Reticulation Botshabelo		24 679	19 213	19 213	1 730	9 985	9 607	379	4%	19 213
09.14 - Laboratory Services		2 671	1 971	1 971	248	1 265	986	280	28%	1 971
Vote 10 - Municipal General		25 632	186 256	199 256	19 718	116 803	94 985	21 818	23%	199 256
10.1 - Grant In Aid And Donations		–	–	–	–	–	–	–		–
10.2 - Sundries		(103 240)	137 873	150 873	17 375	110 569	70 793	39 776	56%	150 873
10.3 - Governmental Transfers		128 872	48 384	48 384	2 343	6 234	24 192	(17 958)	-74%	48 384

Vote 11 - Public Safety And Security		400 354	379 553	379 553	34 050	197 005	189 777	7 227	4%	379 553
11.1 - Traffic Administration		10 229	9 229	9 979	1 357	6 838	4 856	1 982	41%	9 979
11.2 - Traffic Operations		91 762	89 907	88 442	5 891	40 702	44 620	(3 918)	-9%	88 442
11.3 - Traffic Administrative Support		7 145	10 602	10 672	808	4 491	5 331	(840)	-16%	10 672
11.4 - Parking Garage		1 837	1 434	1 524	124	637	740	(103)	-14%	1 524
11.5 - Law Enforcement Operations		177 868	155 708	156 798	15 199	83 307	78 190	5 116	7%	156 798
11.6 - Disaster Management		3 749	2 474	2 616	437	1 542	1 295	247	19%	2 616
11.7 - Disaster Management Operations		4 728	7 713	7 585	567	4 052	3 802	250	7%	7 585
11.8 - Control Centre		8 305	8 427	8 427	726	4 468	4 213	255	6%	8 427
11.9 - Emergency Management Administartion		2 221	4 931	4 956	1 457	3 043	2 478	565	23%	4 956
11.10 - Fire And Rescue Operations		92 511	89 129	88 554	7 485	47 924	44 252	3 672	8%	88 554
Vote 12 - Centlec		4 440 611	4 380 959	4 380 959	316 650	2 192 208	2 190 481	1 727	0%	4 380 959
12.1 - Board Of Directors		1 094	1 466	1 466	24	179	733	(554)	-76%	1 466
12.2 - Company Secretary Office		6 346	6 414	6 414	593	3 480	3 207	273	8%	6 414
12.3 - Audit And Risk Committee		769	90	90	55	161	45	116	258%	90
12.4 - Chief Executive Officer		15 706	10 335	10 335	2 818	13 361	5 167	8 194	159%	10 335
12.5 - Sherq		13 516	13 836	13 836	314	3 107	6 918	(3 811)	-55%	13 836
12.6 - Strategic Support		585	3 157	3 157	23	552	1 578	(1 027)	-65%	3 157
12.7 - Marketing & Communication		3 994	10 448	10 448	1 118	5 343	5 224	119	2%	10 448
12.8 - Internal Audit & Risk Management		10 314	14 788	14 788	879	6 155	7 394	(1 239)	-17%	14 788
12.9 - Information Management		33 230	45 292	45 292	1 484	18 580	22 646	(4 066)	-18%	45 292
12.10 - Legal & Contract Services		7 088	10 634	10 634	1 621	6 554	5 317	1 237	23%	10 634
12.11 - Chief Financial Officer		33 541	22 084	22 084	4 187	13 616	11 042	2 574	23%	22 084
12.12 - Financial Management & Support		5 905	13 475	13 475	685	4 824	6 737	(1 913)	-28%	13 475
12.13 - Revenue Management		22 791	28 880	28 880	2 489	12 851	14 440	(1 589)	-11%	28 880
12.14 - Budget & Compliance		11 287	129 512	129 512	686	5 245	64 756	(59 510)	-92%	129 512
12.15 - Supply Chain Management		18 979	17 943	17 943	1 614	9 863	8 972	891	10%	17 943
12.16 - Asset Management		13 087	43 139	43 139	861	6 982	21 569	(14 588)	-68%	43 139
12.17 - Executive Manager - Human Resources		2 085	3 576	3 576	290	1 870	1 788	81	5%	3 576
12.18 - Labour Relations		4 360	4 227	4 227	197	1 525	2 113	(588)	-28%	4 227
12.19 - Human Resource Management		20 725	23 419	23 419	2 742	16 425	11 709	4 716	40%	23 419
12.20 - Human Resource Development		23 011	17 126	17 126	1 332	9 006	8 563	443	5%	17 126
12.21 - Executive Manager - Retail		3 277	3 721	3 721	1 458	5 439	1 861	3 578	192%	3 721
12.22 - Revenue And Customer Management		386 358	159 909	159 909	11 220	74 591	79 954	(5 363)	-7%	159 909
12.23 - Trading Services		2 191 755	3 076 993	3 076 993	208 739	1 557 730	1 538 496	19 234	1%	3 076 993
12.24 - Systemengineering		13 190	29 571	29 571	2 319	12 662	14 786	(2 124)	-14%	29 571
12.25 - Executive Manager - Wires		2 743	4 711	4 711	282	1 548	2 356	(808)	-34%	4 711
12.26 - Planning		25 799	31 449	31 449	2 524	14 841	15 725	(884)	-6%	31 449
12.27 - Network Services		272 794	265 132	265 132	21 952	124 262	132 566	(8 304)	-6%	265 132
12.28 - S/ Free State & Other Mun(Thaba Nchu & B		48 035	53 803	53 803	3 579	22 996	26 901	(3 906)	-15%	53 803
12.29 - Systems Utilisation & Process Engineerin		93 271	102 730	102 730	5 799	42 057	51 365	(9 308)	-18%	102 730
12.30 - Executive Manager - Compliance & Perform		2 429	2 956	2 956	203	1 237	1 478	(241)	-16%	2 956
12.31 - Compliance & Performance Management		21 573	11 740	11 740	1 249	9 359	5 870	3 489	59%	11 740
12.32 - Fleet & Security Management		75 187	95 274	95 274	8 902	43 697	47 637	(3 940)	-8%	95 274
12.33 - Power Generation		5 131	3 308	3 308	396	2 418	1 654	765	46%	3 308
12.34 - Facilities Management		216 959	119 824	119 824	24 014	139 651	59 912	79 740	133%	119 824
12.35 - Electricity Supply: Naledi		796 332	–	–	–	–	–	–		–
12.36 - Electricity Supply: Kopanong		37 365	–	–	–	36	–	36	0%	–
12.37 - Electricity Supply: Mohokare		0	–	–	–	6	–	6	0%	–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		65 740	2 855	2 855	239	1 508	1 427	80	6%	2 855
15.1 - Regional Management - Naledi		1 948	1 962	1 962	169	1 104	981	123	13%	1 962
15.2 - Corporate Services Administration		–	163	163	–	–	81	(81)	-100%	163
15.3 - Budget & Treasury Administration		–	69	69	–	156	34	122	355%	69
15.5 - Parks Grounds & Cemeteries		–	21	21	–	–	11	(11)	-100%	21
15.7 - Libraries		–	34	34	–	–	17	(17)	-100%	34
15.9 - Engineering Services - Administration		–	25	25	–	–	12	(12)	-100%	25
15.10 - Refuse Removal		–	105	105	–	–	53	(53)	-100%	105
15.11 - Sewerage		348	329	329	51	193	165	28	17%	329
15.12 - Water		113 961	15	15	18	55	7	47	640%	15
15.13 - Public Works		–	19	19	–	–	9	(9)	-100%	19
15.14 - Regional Management - Soutpan		(50 517)	113	113	–	–	57	(57)	-100%	113
Total Expenditure by Vote	2	11 828 466	11 274 887	11 287 887	942 214	8 573 805	5 639 311	2 934 494	0	11 287 887
Surplus/ (Deficit) for the year	2	(164 646)	1 502 711	1 489 711	374 642	(2 388 018)	749 487	(3 137 505)	(0)	1 489 711

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	274 445	2 018 401	2 209 758	(191 358)	-9%	4 419 517
Service charges - Water		1 772 791	1 645 063	1 645 063	86 742	718 633	822 531	(103 898)	-13%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	45 308	270 051	294 507	(24 456)	-8%	589 015
Service charges - Waste management		190 520	200 849	200 849	17 569	109 367	100 424	8 942	9%	200 849
Sale of Goods and Rendering of Services		55 219	67 108	67 108	4 355	26 318	33 554	(7 236)	-22%	67 108
Agency services								–		
Interest								–		
Interest earned from Receivables		644 281	618 133	618 133	56 293	335 291	309 066	26 225	8%	618 133
Interest from Current and Non Current Assets		99 118	87 518	87 518	9 886	55 599	43 759	11 840	27%	87 518
Dividends		9	10	10	2	8	5	3	69%	10
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		57 944	47 274	47 274	3 538	22 158	23 637	(1 479)	-6%	47 274
Licence and permits								–		
Special rating levies								–		
Operational Revenue		41 070	43 081	43 081	2 853	18 577	21 540	(2 963)	-14%	43 081
Non-Exchange Revenue								–		
Property rates		1 792 355	1 744 100	1 744 100	147 972	870 615	872 050	(1 435)	0%	1 744 100
Surcharges and Taxes								–		
Fines, penalties and forfeits		49 205	52 207	52 207	238	25 666	26 104	(438)	-2%	52 207
Licence and permits		1 728	1 827	1 827	124	868	913	(46)	-5%	1 827
Transfers and subsidies - Operational		1 280 233	1 361 141	1 361 141	408 573	936 995	680 571	256 425	38%	1 361 141
Interest		206 878	195 462	195 462	18 316	109 369	97 731	11 638	12%	195 462
Fuel Levy		443 643	427 562	427 562	142 521	285 042	213 781	71 261	33%	427 562
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		18 135	10 335	10 335	–	–	5 168	(5 168)	-100%	10 335
Other Gains		26 160	130 386	130 386	–	–	65 193	(65 193)	-100%	130 386
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**10 700 717**	**11 640 587**	**11 640 587**	**1 218 736**	**5 802 956**	**5 820 293**	**(17 336)**	**0%**	**11 640 587**
Expenditure By Type										
Employee related costs		2 664 557	2 655 658	2 655 658	238 218	1 371 285	1 327 835	43 450	3%	2 655 658
Remuneration of councillors		77 818	83 728	83 728	6 283	37 946	41 864	(3 919)	-9%	83 728
Bulk purchases - electricity		2 935 931	2 974 985	2 974 985	203 706	1 512 372	1 487 492	24 879	2%	2 974 985
Inventory consumed		1 161 442	717 735	717 222	94 239	587 173	358 309	228 864	64%	717 222
Debt impairment		2 020 539	2 245 155	2 245 155	186 214	1 117 286	1 122 578	(5 292)	0%	2 245 155
Depreciation and amortisation		891 827	752 070	752 070	76 346	447 251	376 035	71 216	19%	752 070
Interest		(89 596)	12 723	12 723	7 406	35 262	6 362	28 901	454%	12 723
Contracted services		866 451	815 537	822 267	98 510	368 761	409 738	(40 977)	-10%	822 267
Transfers and subsidies		–	15 000	15 000	148	148	7 500	(7 352)	-98%	15 000
Irrecoverable debts written off		382 358	–	–	1 321	2 910 769	–	2 910 769	0%	–
Operational costs		623 074	602 868	609 651	29 823	185 517	301 884	(116 367)	-39%	609 651
Losses on Disposal of Assets		29 112	–	–	–	–	–	–		–
Other Losses		264 953	399 427	399 427	–	35	199 714	(199 678)	-100%	399 427
Total Expenditure		11 828 466	11 274 887	11 287 887	942 214	8 573 805	5 639 311	2 934 494	52%	11 287 887
Surplus/(Deficit)		(1 127 749)	365 700	352 700	276 522	**(2 770 849)**	180 982	(2 951 831)	(0)	352 700
Transfers and subsidies - capital (monetary allocations)		671 391	1 017 011	1 017 011	88 120	322 831	508 506	(185 674)	(0)	1 017 011
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		(456 358)	1 382 711	1 369 711	364 642	(2 448 018)	689 487	(3 137 505)	(0)	1 369 711
Income Tax								–		
Surplus/(Deficit) after income tax		**(456 358)**	1 382 711	1 369 711	364 642	(2 448 018)	689 487	(3 137 505)	(0)	1 369 711
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		(456 358)	1 382 711	1 369 711	364 642	(2 448 018)	689 487	(3 137 505)	(0)	1 369 711
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		291 713	120 000	120 000	10 000	60 000	60 000	–		120 000
Surplus/ (Deficit) for the year		(164 646)	1 502 711	1 489 711	374 642	(2 388 018)	749 487	(3 137 505)	(0)	1 489 711

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M06 December

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	436	(319)	21 314	(21 634)	-101%	42 629
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		8 617	48 076	48 076	3 073	6 505	24 038	(17 533)	-73%	48 076
Vote 06 - Planning And Human Settlement		53 823	15 570	15 570	1 139	3 646	7 785	(4 139)	-53%	15 570
Vote 07 - Economic And Rural Development		–	14 025	14 025	153	331	7 013	(6 681)	-95%	14 025
Vote 08 - Roads And Transport		102 817	336 272	336 272	24 306	91 038	168 136	(77 098)	-46%	336 272
Vote 09 - Water And Sanitation		220 663	497 817	497 817	42 940	128 955	248 908	(119 954)	-48%	497 817
Vote 10 - Municipal General		–	2 921	2 921	–	–	1 461	(1 461)	-100%	2 921
Vote 11 - Public Safety And Security		9 006	4 900	4 900	–	–	2 450	(2 450)	-100%	4 900
Vote 12 - Centlec		259 653	321 660	321 660	48 624	122 228	160 830	(38 602)	-24%	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**	**120 670**	**352 384**	**641 935**	**(289 551)**	**-45%**	**1 283 870**
Single Year expenditure appropriation	2									
Vote 01 - City Manager		–	–	–	–	–	–	–		–
Vote 02 - Executive And Council		17	500	500	–	85	250	(165)	-66%	500
Vote 03 - Corporate Services		328	1 000	1 000	–	–	500	(500)	-100%	1 000
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		12 373	12 800	12 800	406	5 223	6 400	(1 177)	-18%	12 800
Vote 06 - Planning And Human Settlement		65 193	39 728	39 728	3 931	49 554	19 864	29 690	149%	39 728
Vote 07 - Economic And Rural Development		6 598	–	–	–	(2)	–	(2)	#DIV/0!	–
Vote 08 - Roads And Transport		10 655	–	–	–	(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	(147)	(147)	3 045	(3 192)	-105%	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	4 189	54 680	30 059	**24 621**	**82%**	60 118
Total Capital Expenditure		**761 497**	**1 343 987**	**1 343 987**	**124 859**	**407 064**	**671 994**	**(264 930)**	**-39%**	**1 343 987**
Capital Expenditure - Functional Classification										
Governance and administration		**38 902**	**35 275**	**35 275**	**153**	**415**	**17 637**	(17 222)	-98%	**35 275**
Executive and council		6 614	13 525	13 525	153	237	6 763	(6 526)	-96%	13 525
Finance and administration		32 287	21 750	21 750	–	178	10 875	(10 697)	-98%	21 750
Internal audit								–		
Community and public safety		**89 141**	**72 790**	**72 790**	**2 880**	**38 091**	**36 395**	1 696	5%	**72 790**
Community and social services		7 292	10 000	10 000	2 592	5 469	5 000	469	9%	10 000
Sport and recreation		8 511	51 300	51 300	436	1 905	25 650	(23 745)	-93%	51 300
Public safety		9 786	10 990	10 990	(147)	(147)	5 495	(5 642)	-103%	10 990
Housing		63 225	–	–	–	30 864	–	30 864	#DIV/0!	–
Health		328	500	500	–	–	250	(250)	-100%	500
Economic and environmental services		**141 911**	**394 870**	**394 870**	**29 375**	**113 340**	**197 435**	(84 095)	-43%	**394 870**
Planning and development		55 791	55 298	55 298	5 070	22 336	27 649	(5 313)	-19%	55 298
Road transport		86 120	335 072	335 072	24 306	91 004	167 536	(76 532)	-46%	335 072
Environmental protection		–	4 500	4 500	–	–	2 250	(2 250)	-100%	4 500
Trading services		**491 544**	**841 053**	**841 053**	**92 451**	**255 217**	**420 526**	(165 309)	-39%	**841 053**
Energy sources		259 653	321 660	321 660	48 624	122 228	160 830	(38 602)	-24%	321 660
Water management		111 313	191 948	191 948	23 081	72 266	95 974	(23 708)	-25%	191 948
Waste water management		109 349	305 869	305 869	19 859	56 689	152 934	(96 246)	-63%	305 869
Waste management		11 228	21 576	21 576	887	4 034	10 788	(6 754)	-63%	21 576
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**761 497**	**1 343 987**	**1 343 987**	**124 859**	**407 064**	**671 994**	**(264 930)**	**-39%**	**1 343 987**
Funded by:										
National Government		536 348	1 000 769	1 000 769	81 258	317 465	500 385	(182 920)	-37%	1 000 769
Provincial Government		334	–	–	–	(6 789)	–	(6 789)	#DIV/0!	–
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	1 655	6 631	7 250	(619)	-9%	14 500
Transfers recognised - capital		**545 325**	**1 015 269**	**1 015 269**	**82 913**	**317 307**	**507 635**	**(190 328)**	**-37%**	**1 015 269**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		216 173	328 719	328 719	41 946	89 757	164 359	(74 602)	-45%	328 719
Total Capital Funding		**761 497**	**1 343 987**	**1 343 987**	**124 859**	**407 064**	**671 994**	**(264 930)**	**-39%**	**1 343 987**

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M06 December

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	436	(319)	21 314	(21 634)	-101%	42 629
03.16 - Facilities Management - Stadiums		6 040	26 500	26 500	436	(319)	13 250	(13 569)	-102%	26 500
03.19 - Administration Management		3 623	16 129	16 129	–	–	8 064	(8 064)	-100%	16 129
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		8 617	48 076	48 076	3 073	6 505	24 038	(17 533)	-73%	48 076
05.7 - Environmental Health Services		–	4 500	4 500	–	–	2 250	(2 250)	-100%	4 500
05.12 - Facilities Management - Swimming Pools		–	5 000	5 000	–	–	2 500	(2 500)	-100%	5 000
05.13 - Facilities Management - Stadiums		–	1 500	1 500	–	–	750	(750)	-100%	1 500
05.15 - Landfill Site Management		6 841	18 576	18 576	481	1 036	9 288	(8 252)	-89%	18 576
05.31 - Nature Resource Management - Nature Area		–	1 000	1 000	–	–	500	(500)	-100%	1 000
05.32 - Cemeteries Bloemfontein		–	5 000	5 000	–	1 362	2 500	(1 138)	-46%	5 000
05.33 - Cemeteries Botshabelo		–	5 000	5 000	2 592	4 107	2 500	1 607	64%	5 000
05.38 - Parks - Horticultural Central		145	1 000	1 000	–	–	500	(500)	-100%	1 000
05.39 - Parks - Horticultural North		–	2 000	2 000	–	–	1 000	(1 000)	-100%	2 000
05.41 - Parks - Horticultural East		955	3 000	3 000	–	–	1 500	(1 500)	-100%	3 000
05.42 - Parks - Horticultural Botshabelo		677	1 500	1 500	–	–	750	(750)	-100%	1 500
Vote 06 - Planning And Human Settlement		53 823	15 570	15 570	1 139	3 646	7 785	(4 139)	-53%	15 570
06.3 - Urban Design		9 763	15 570	15 570	1 139	4 898	7 785	(2 887)	-37%	15 570
06.42 - Bloemfontein South		14 085	–	–	–	(993)	–	(993)	0%	–
06.49 - Botshabelo		29 975	–	–	–	(259)	–	(259)	0%	–
Vote 07 - Economic And Rural Development		–	14 025	14 025	153	331	7 013	(6 681)	-95%	14 025
07.8 - Administration And Strategic Support		–	10 275	10 275	–	–	5 138	(5 138)	-100%	10 275
07.11 - Rural Development		–	1 750	1 750	153	153	875	(722)	-82%	1 750
07.12 - Smme's		–	1 000	1 000	–	–	500	(500)	-100%	1 000
07.14 - Business Operations		–	1 000	1 000	–	178	500	(322)	-64%	1 000
Vote 08 - Roads And Transport		102 817	336 272	336 272	24 306	91 038	168 136	(77 098)	-46%	336 272
08.2 - Transport Unit		13 089	–	–	–	–	–	–		–
08.4 - Transport Unit		–	144 717	144 717	2 169	4 112	72 358	(68 246)	-94%	144 717
08.12 - Engineering Services		62 376	190 356	190 356	22 137	86 926	95 178	(8 252)	-9%	190 356
08.13 - Fleet Maintenance		27 352	1 200	1 200	–	–	600	(600)	-100%	1 200
Vote 09 - Water And Sanitation		220 663	497 817	497 817	42 940	128 955	248 908	(119 954)	-48%	497 817
09.1 - Purification And Sanitation		109 349	305 869	305 869	19 859	56 689	152 934	(96 246)	-63%	305 869
09.8 - Bulk Water Services		89 857	109 100	109 100	14 525	38 978	54 550	(15 572)	-29%	109 100
09.10 - Water Demand Management		21 456	82 848	82 848	8 556	33 288	41 424	(8 136)	-20%	82 848
Vote 10 - Municipal General		–	2 921	2 921	–	–	1 461	(1 461)	-100%	2 921
10.3 - Governmental Transfers		–	2 921	2 921	–	–	1 461	(1 461)	-100%	2 921
Vote 11 - Public Safety And Security		9 006	4 900	4 900	–	–	2 450	(2 450)	-100%	4 900
11.5 - Law Enforcement Operations		9 006	4 900	4 900	–	–	2 450	(2 450)	-100%	4 900
Vote 12 - Centlec		259 653	321 660	321 660	48 624	122 228	160 830	(38 602)	-24%	321 660
12.22 - Revenue And Customer Management		59 294	88 500	88 500	11 436	27 488	44 250	(16 762)	-38%	88 500
12.23 - Trading Services		9 826	500	500	8 018	8 018	250	7 768	3107%	500
12.26 - Planning		117 229	138 245	138 245	27 762	68 221	69 123	(902)	-1%	138 245
12.27 - Network Services		20 989	26 415	26 415	1 094	5 324	13 208	(7 884)	-60%	26 415
12.28 - S/ Free State & Other Mun(Thaba Nchu & B		9 775	5 400	5 400	283	3 146	2 700	446	17%	5 400
12.29 - Systems Utilisation & Process Engineerin		31 498	41 400	41 400	32	9 405	20 700	(11 295)	-55%	41 400
12.32 - Fleet & Security Management		306	11 000	11 000	–	–	5 500	(5 500)	-100%	11 000
12.33 - Power Generation		2 069	200	200	–	177	100	77	77%	200
12.34 - Facilities Management		8 442	10 000	10 000	–	450	5 000	(4 550)	-91%	10 000
12.36 - Electricity Supply: Kopanong		227	–	–	–	1	–	1	0%	–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total multi-year capital expenditure		664 241	1 283 870	1 283 870	120 670	352 384	641 935	(289 551)	-45%	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	250	(165)	-66%	500
02.8 - Communications - Projects		17	500	500	–	85	250	(165)	-66%	500
Vote 03 - Corporate Services		328	1 000	1 000	–	–	500	(500)	-100%	1 000
03.11 - Occupational Health		328	500	500	–	–	250	(250)	-100%	500
03.14 - Labour Relations		–	500	500	–	–	250	(250)	-100%	500
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		12 373	12 800	12 800	406	5 223	6 400	(1 177)	-18%	12 800
05.12 - Facilities Management - Swimming Pools		–	1 000	1 000	–	–	500	(500)	-100%	1 000
05.15 - Landfill Site Management		4 387	3 000	3 000	406	2 998	1 500	1 498	100%	3 000
05.23 - Fire And Rescue Operations Bloemfontein		–	–	–	–	–	–	–		–
05.30 - Nature Resource Management - Zoo		–	8 800	8 800	–	2 225	4 400	(2 175)	-49%	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	3 931	49 554	19 864	29 690	149%	39 728
06.3 - Urban Design		3 664	3 427	3 427	–	–	1 714	(1 714)	-100%	3 427
06.9 - Architectural Services		42 363	36 301	36 301	3 931	17 438	18 150	(712)	-4%	36 301
06.17 - Administration		1 898	–	–	–	(0)	–	(0)	0%	–
06.42 - Bloemfontein South		11 279	–	–	–	(6 789)	–	(6 789)	0%	–
06.45 - Bloemfontein North		1 968	–	–	–	–	–	–		–
06.47 - Thaba Nchu		–	–	–	–	38 905	–	38 905	0%	–
06.49 - Botshabelo		4 020	–	–	–	–	–	–		–
Vote 07 - Economic And Rural Development		6 598	–	–	–	(2)	–	(2)	0%	–
07.4 - Rural Development		219	–	–	–	–	–	–		–
07.5 - Smme's		6 378	–	–	–	(2)	–	(2)	0%	–
Vote 08 - Roads And Transport		10 655	–	–	–	(34)	–	(34)	0%	–
08.12 - Engineering Services		10 655	–	–	–	(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	(147)	(147)	3 045	(3 192)	-105%	6 090
11.2 - Traffic Operations		–	200	200	–	–	100	(100)	-100%	200
11.5 - Law Enforcement Operations		435	5 680	5 680	–	–	2 840	(2 840)	-100%	5 680
11.10 - Fire And Rescue Operations		346	210	210	(147)	(147)	105	(252)	-240%	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	4 189	54 680	30 059	24 621	0	60 118
Total Capital Expenditure		761 497	1 343 987	1 343 987	124 859	407 064	671 994	(264 930)	(0)	1 343 987

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M06 December

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	1 734 585	1 083 073
Trade and other receivables from exchange transactions		1 212 095	2 297 826	2 297 826	(1 010 465)	2 297 826
Receivables from non-exchange transactions		441 746	459 906	459 906	(216 914)	459 906
Current portion of non-current receivables		1 265 001	–	–	1 265 001	–
Inventory		690 536	822 519	822 519	589 094	822 519
VAT		5 011 083	–	–	5 055 245	–
Other current assets		212 621	–	–	229 046	–
Total current assets		8 510 885	4 663 324	4 663 324	7 645 592	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		17 258 005	19 798 495	19 798 495	15 717 264	19 798 495
Biological assets						
Living and non-living resources		–	4 352	4 352	–	4 352
Heritage assets		263 297	257 729	257 729	263 297	257 729
Intangible assets		138 015	206 333	206 333	122 439	206 333
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		9 063	116	116	7 662	116
Other non-current assets		1 827 158	334 701	334 701	1 887 158	334 701
Total non current assets		21 099 919	22 197 485	22 197 485	19 602 200	22 197 485
TOTAL ASSETS		29 610 804	26 860 809	26 860 809	27 247 792	26 860 809
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(502 183)	56 214	56 214	(548 452)	56 214
Consumer deposits		192 999	211 641	211 641	194 241	211 641
Trade and other payables from exchange transactions		4 835 188	3 152 808	3 152 808	4 459 671	3 152 808
Trade and other payables from non-exchange transactions		191 730	–	–	425 067	–
Provision		1 314 000	104 591	104 591	1 299 503	104 591
VAT		4 927 022	76 441	76 441	5 115 295	76 441
Other current liabilities		–	–	–	–	–
Total current liabilities		10 958 756	3 601 695	3 601 695	10 945 326	3 601 695
Non current liabilities						
Financial liabilities		981 763	–	–	981 791	–
Provision		1 608 135	1 634 450	1 634 450	1 626 790	1 634 450
Long term portion of trade payables		–	402 867	402 867	–	402 867
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		2 589 898	2 037 317	2 037 317	2 608 581	2 037 317
TOTAL LIABILITIES		13 548 654	5 639 012	5 639 012	13 553 908	5 639 012
NET ASSETS	2	16 062 150	21 221 797	21 221 797	13 693 884	21 221 797
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		11 067 617	16 194 372	16 194 372	8 699 351	16 194 372
Reserves and funds		4 994 533	5 027 425	5 027 425	4 994 533	5 027 425
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	16 062 150	21 221 797	21 221 797	13 693 884	21 221 797

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M06 December

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
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		992 173	1 356 910	1 356 910	178 409	988 017	678 455	309 562	46%	1 356 910
Service charges		4 343 855	5 845 097	5 845 097	385 801	2 924 234	2 922 549	1 686	0%	5 845 097
Other revenue		10 331 285	600 297	600 297	363 238	3 652 217	300 149	3 352 068	1117%	600 297
Transfers and Subsidies - Operational		1 272 239	1 361 141	1 361 141	414 644	1 266 889	680 571	586 318	86%	1 361 141
Transfers and Subsidies - Capital		769 342	1 017 011	1 017 011	53 000	487 476	508 506	(21 030)	-4%	1 017 011
Interest		158 171	812 623	812 623	2 307	24 349	406 312	(381 962)	-94%	812 623
Dividends		9	10	10	2	8	5	3	69%	10
Payments										
Suppliers and employees		(7 375 160)	(8 948 471)	(8 948 471)	(991 946)	(7 602 427)	(4 474 236)	3 128 191	-70%	(8 948 471)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	(15 000)	(15 000)	–	–	(7 500)	(7 500)	100%	(15 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**10 491 913**	**2 029 619**	**2 029 619**	**405 454**	**1 740 764**	**1 014 809**	**(725 955)**	**-72%**	**2 029 619**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		18 135	10 335	10 335	–	–	5 168	(5 168)	-100%	10 335
Decrease (increase) in non-current receivables		(54)	–	–	34	1 401	–	1 401	0%	–
Decrease (increase) in non-current investments		(15)	–	–	–	–	–	–		–
Payments										
Capital assets		(761 497)	(1 343 987)	(1 343 987)	(137 195)	(456 587)	(671 994)	(215 407)	32%	(1 343 987)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(743 431)**	**(1 333 652)**	**(1 333 652)**	**(137 161)**	**(455 185)**	**(666 826)**	**(211 641)**	**32%**	**(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	68	414	1 547	(1 132)	-73%	3 094
Payments										
Repayment of borrowing		(191 835)	(107 755)	(107 755)	(2 021)	(46 269)	(53 877)	(7 608)	14%	(107 755)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(231 180)**	**(104 661)**	**(104 661)**	**(1 953)**	**(45 854)**	**(52 331)**	**(6 476)**	**12%**	**(104 661)**
NET INCREASE/ (DECREASE) IN CASH HELD		**9 517 302**	**591 305**	**591 305**	**266 339**	**1 239 724**	**295 653**			**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	761 200	1 734 585	790 514			1 086 166

MAN Mangaung - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Property rates	-1,435	Unfavourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	-191,358	Unfavourable variance due to lower consumption than budgeted	Increase bulk purchases and implementation of mitigation procedures to deal with losses,
	Service charges - water revenue	-103,898	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	-24,456	Unfavourable variance	Corrections were made on levies to households not connected to the bulk sewer system,
	Service charges - refuse revenue	8,942	Favourable variance but still on target	None. Performance is on target
	Rental from Fixed Assets	-1,479	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest from Current and Non Current Assets	11,840	Favourable variance but still on target	None. Performance is on target
	Interest earned from Receivables	26,225	Favourable variance and still on target	None. Performance is on target
	Fines, penalties and forfeits	-438	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	-46	Unfavourable variance	None. Performance is on target
	Transfers and subsidies - Operational	256,425	Unfavourable variance due to more grants receive then target	None. Performance is on target
	Operational Revenue	-2,963	Unfavourable variance	Improvement on the collection of registration fees building control, staff and councillor recoveries.
	Gains on disposal of Assets	-5,168	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	-43,450	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime and acting and filling of vacant positions.
	Remuneration of councillors	-3,919	Unfavavourable variance but still on target	Monitoring on overspending of allowances.
	Debt impairment	-5,292	Unfavourable variance	Accrual of bad debt writen off.
	Depreciation and amortisation	71,216	Unfavourable variance	Acrual of depreciation on a monthly basis for both the parent and the entity.
	Interest	28,901	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases - electricity	24,879	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	228,864	Unfavourable variance - Bulk water purchases	Effective and efficient implementation of cost containment policy,
	Contracted services	-40,977	Unfavourable variance	Monitoring of spending on contracted services and timeously submission of outstanding invoices,
	Transfers and subsidies	-7,352	Favourable variance	None
	Operational costs	-116,367	Favourable variance	Monitoring of spending and timeously submission of outstanding invoices for payment,
3	**Capital Expenditure**			
	Projects	-215,560	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	-307,760	Unfavourable varince -less revenue collected then anticipated	Effective and efficiet implementation of revenue management policies ,
	Expenditure	1,727	Unfavourable variance - more spent then targeted	Monitor of spending on services and effective implementation of cost containment policy
	Capital	-38,602	Unfavourable variance	Improvement on capital spending and implementation of projects.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

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%	1,3%	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		34,3%	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	77,7%	129,5%	129,5%	55,8%	129,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		-2,9%	30,1%	30,1%	1,8%	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		29,3%	23,7%	23,7%	4,7%	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%	23,6%	22,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6,7%	5,4%	5,5%	6,3%	5,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7,5%	6,6%	6,6%	1,9%	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 - M06 December

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	269 500	150 847	110 536	115 898	176 200	97 341	434 090	3 428 886	4 783 299	4 252 416	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	85 106	24 120	35 061	40 181	20 433	17 629	80 308	736 340	1 039 178	894 891	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	186 178	55 178	50 270	45 884	42 348	37 782	214 746	1 639 462	2 271 848	1 980 222	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	75 781	24 521	23 031	25 086	21 033	19 611	112 624	988 588	1 290 275	1 166 942	–	–
Receivables from Exchange Transactions - Waste Management	1600	29 194	10 115	9 547	9 120	8 760	8 154	44 308	455 483	574 680	525 825	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	140 114	68 658	68 068	65 676	67 594	0	–	281	410 391	133 552	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	27 483	2 817	3 114	3 331	2 182	2 929	18 038	355 682	415 577	382 163	–	–
Total By Income Source	2000	813 356	336 254	299 627	305 177	338 550	183 448	904 114	7 604 722	10 785 248	9 336 011	–	–
2024/25 - totals only		527 010	397 250	579 468	353 808	355 456	361 868	1 707 466	8 102 748	12 385 074	10 881 346	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	138 692	93 784	64 400	67 811	47 782	35 173	209 682	1 312 841	1 970 164	1 673 288	–	–
Commercial	2300	230 680	59 225	60 580	58 264	60 870	35 729	172 956	1 548 188	2 226 492	1 876 006	–	–
Households	2400	443 984	183 246	174 647	179 102	229 899	112 546	521 476	4 743 693	6 588 592	5 786 716	–	–
Other	2500									–	–		
Total By Customer Group	2600	813 356	336 254	299 627	305 177	338 550	183 448	904 114	7 604 722	10 785 248	9 336 011	–	–

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	245 144	–	–	–	–	–	–	–	245 144	204 937
Bulk Water	0200									–	
PAYE deductions	0300	37 955	–	–	–	–	–	–	–	37 955	32 317
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500	59 565	–	–	–	–	–	–	–	59 565	57 192
Loan repayments	0600									–	
Trade Creditors	0700	7 642	–	–	25	–	–	–	–	7 667	17 047
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	0950									–	
Total By Customer Type	1000	350 306	–	–	25	–	–	–	–	350 332	311 493

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Absa Call Account 1		daily	call account	No	Fixed	5,70%	0			30 164 782	156 143	-	-	30 320 925
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			71 842 498	402 712	-	-	72 245 210
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			198 323 881	-	11 339 852	-	186 984 030
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			260 904 847	52 087 107	-	-	312 991 954
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			59 905 238	-	- 2 002 515	-	57 902 723
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			357 429 871	146 184 453	-	-	503 614 324
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			49 713 724	278 669	-	-	49 992 393
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			223 484 277	-	- 68 528 594	-	154 955 683
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			159 971 258	125 330 434	-	-	285 301 692
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	6,70%	0			38 585 103	2 215	-	-	38 582 888
Nedbank Call 2		daily	call account	No	Variable	6,70%	0			99 799 599	610	-	-	99 800 210
Nedbank Call 3		daily	call account	No	Variable	6,70%	0			32 604 151	1 918	-	-	32 602 233
Nedbank Call 4		daily	call account	No	Variable	6,70%	0			104 875 380	665	-	-	104 874 716
Nedbank Call 5		daily	call account	No	Variable	6,70%	0			3 922 110	704	-	-	3 921 406
Nedbank Call 6		daily	call account	No	Variable	6,70%	0			128 044 713	2 540	-	-	128 047 253
Nedbank Call 7		daily	call account	No	Variable	6,70%	0			278 729	489	-	-	279 218
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	6,70%	0	0	2019/06/30	92 244 188	1 156	-	-	92 243 032
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										1 367 632 487	324 449 813	- 81 870 961	-	1 610 211 339
Entities														
ABSA - 1 Day Account		February 2013	Call Account						n/a	6 864 323	171 110	- 137 593 000	138 197 000	7 639 433
Entities sub-total										6 864 323		- 137 593 000	138 197 000	7 639 433
TOTAL INVESTMENTS AND INTEREST	2									1 374 496 809	324 449 813	- 219 463 961	138 197 000	1 617 850 772

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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	408 437	936 313	676 985	259 328	38,3%	1 353 970
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		1 113 938	1 197 582	1 197 582	399 194	898 186	598 791	299 395	50,0%	1 197 582
Expanded Public Works Programme Integrated Grant		1 839	1 524	1 524	244	550	762	(212)	-27,9%	1 524
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant	3	1 739	2 000	2 000	6	1 126	1 000	126	12,6%	2 000
Metro Informal Settlements Partnership Grant		–	13 959	13 959	–	–	6 979	(6 979)	-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	5 130	22 628	45 357	(22 728)	-50,1%	90 713
Urban Development Financing Grant		–	35 200	35 200	3 862	10 752	17 600	(6 848)	-38,9%	35 200
Urban Settlement Development Grant		55 164	12 992	12 992	–	3 071	6 496	(3 425)	-52,7%	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	136	682	3 586	(2 903)	-81,0%	7 171
Free State Arts and Cultural Council		2 978	4 000	4 000	–	–	2 000	(2 000)	-100,0%	4 000
National Skills Fund		1 360	3 171	3 171	136	682	1 586	(903)	-57,0%	3 171
Unspecified		100	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	1 280 233	1 361 141	1 361 141	408 573	936 995	680 571	256 425	37,7%	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	408 573	936 995	680 571	256 425	37,7%	1 361 141

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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	29 133	162 382	216 976	(54 594)	-25,2%	434 131
								–		
Equitable Share		263 537	277 063	277 743	20 752	124 426	138 781	(14 356)	-10,3%	277 743
Expanded Public Works Programme Integrated Grant		1 851	1 524	1 524	209	455	762	(307)	-40,3%	1 524
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		96 148	2 000	2 000	6	972	1 000	(28)	-2,8%	2 000
Metro Informal Settlements Partnership Grant		15 855	13 959	13 959	–	3 932	6 979	(3 047)	-43,7%	13 959
Municipal Disaster Relief Grant		(76)	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		38 491	–	–	–	2	–	2		–
Programme and Project Preparation Support Grant		3 762	–	–	–	–	–	–		–
Public Transport Network Grant		55 463	90 713	90 713	4 586	20 646	45 357	(24 711)	-54,5%	90 713
Urban Development Financing Grant		–	35 200	35 200	3 580	9 278	17 600	(8 322)	-47,3%	35 200
Urban Settlement Development Grant		54 867	12 992	12 992	–	2 671	6 496	(3 825)	-58,9%	12 992
Provincial Government:		–	–	–	–	–	–	–		–
								–		
Capacity Building and Other Grants		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		3 869	7 171	7 171	131	657	3 586	(2 928)	-81,7%	7 171
Free State Arts and Cultural Council		2 605	4 000	4 000	–	–	2 000	(2 000)	-100,0%	4 000
National Skills Fund		1 264	3 171	3 171	131	657	1 586	(928)	-58,5%	3 171
Unspecified		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		531 768	440 622	441 302	29 264	163 039	220 561	(57 522)	-26,1%	441 302
Capital expenditure of Transfers and Grants										
National Government:		536 348	1 000 769	1 000 769	81 258	317 465	500 385	(182 920)	-36,6%	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	18 149	108 109	150 786	(42 676)	-28,3%	301 572
Municipal Disaster Relief Grant		10 655	–	–	–	(34)	–	(34)		–
Neighbourhood Development Partnership Grant		1 312	–	–	–	–	–	–		–
Public Transport Network Grant		13 089	144 717	144 717	2 169	4 112	72 358	(68 246)	-94,3%	144 717
Urban Development Financing Grant		–	13 196	13 196	–	–	6 598	(6 598)	-100,0%	13 196
Urban Settlement Development Grant		358 810	541 285	541 285	60 940	205 277	270 643	(65 366)	-24,2%	541 285
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure Grant		334	–	–	–	(6 789)	–	(6 789)		–
								–		
Other grant providers:		8 642	14 500	14 500	1 655	6 631	7 250	(619)	-8,5%	14 500
Developers Contribution		8 618	14 500	14 500	1 655	6 605	7 250	(645)	-8,9%	14 500
Unspecified		24	–	–	–	26	–	26		–
Total capital expenditure of Transfers and Grants		544 990	1 015 269	1 015 269	82 913	324 096	507 635	(183 539)	-36,2%	1 015 269
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 076 758	1 455 891	1 456 571	112 177	487 135	728 196	(241 061)	-33,1%	1 456 571

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

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	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		78 161	84 235	102 293	82 653	84 132	81 282	113 076	113 076	113 076	113 076	113 076	278 774	1 356 910	1 509 464	1 619 844
Service charges - Electricity revenue		321 702	431 954	360 567	298 286	268 699	248 792	315 815	315 815	315 815	315 815	315 815	280 702	3 789 776	4 387 403	4 992 065
Service charges - Water revenue		45 797	45 904	68 151	47 541	55 538	52 854	115 716	115 716	115 716	115 716	115 716	494 230	1 388 597	1 633 616	1 910 851
Service charges - Waste Water Management		26 959	27 457	34 836	28 785	29 266	28 418	41 432	41 432	41 432	41 432	41 432	114 305	497 187	571 941	629 109
Service charges - Waste Mangement		10 312	10 715	12 061	10 398	10 652	10 487	14 128	14 128	14 128	14 128	14 128	34 271	169 537	195 027	214 521
Rental of facilities and equipment		581	90	606	90	591	79	4 530	4 530	4 530	4 530	4 530	29 678	54 365	56 811	58 231
Interest earned - external investments		9 253	10 156	10 524	8 652	7 237	9 848	7 293	7 293	7 293	7 293	7 293	(4 618)	87 518	85 773	83 875
Interest earned - outstanding debtors		6 858	5 916	1 673	2 007	2 215	2 115	60 425	60 425	60 425	60 425	60 425	402 194	725 106	708 640	591 820
Dividends received		–	5	2	–	–	2	1	1	1	1	1	(3)	10	9	9
Fines, penalties and forfeits		936	14 075	6 796	966	644	154	4 351	4 351	4 351	4 351	4 351	6 883	52 207	53 882	54 854
Licences and permits		146	132	166	156	144	124	152	152	152	152	152	198	1 827	1 909	1 957
Agency services													–			
Transfers and Subsidies - Operational		598 616	138 778	–	16 167	200 193	440 542	113 428	113 428	113 428	113 428	113 428	(600 297)	1 361 141	1 405 025	1 476 880
Other revenue		1 204 487	1 129 999	1 043 682	518 695	3 069 977	1 224 234	40 992	40 992	40 992	40 992	40 992	(7 904 132)	491 899	519 704	610 063
Cash Receipts by Source		2 303 809	1 899 415	1 641 358	1 014 396	3 729 287	2 098 930	831 340	831 340	831 340	831 340	831 340	(6 867 816)	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	–	–	105 176	13 196	83 397	83 397	83 397	83 397	83 397	360 234	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	9 475	16 242	16 973	17 398
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	861	861	861	861	861	6 029	10 335	10 800	11 070
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(282)	359	125	310	717	2	258	258	258	258	258	574	3 094	4 233	4 317
VAT Control (receipts)													–			
Decrease (increase) in non-current receivables		1 368	–	–	–	–	34	–	–	–	–	–	(1 401)	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		2 304 895	2 004 950	1 641 482	1 014 706	3 835 179	2 112 162	917 210	917 210	917 210	917 210	917 210	(6 492 905)	11 006 519	12 173 377	13 331 132
Cash Payments by Type													–			
Employee related costs		(145 609)	(48 849)	(43 310)	15 759	(111 572)	(57 674)	221 305	221 305	221 305	221 305	221 305	1 940 389	2 655 658	2 725 232	2 835 079
Remuneration of councillors		–	–	–	–	–	–	6 977	6 977	6 977	6 977	6 977	48 842	83 728	88 124	91 649
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity		(26 456)	(27 845)	(21 497)	636	(19 578)	(20 224)	285 103	285 103	285 103	285 103	285 103	2 110 683	3 421 233	3 604 611	3 827 736
Acquisitions - water & other inventory		177 931	70 462	97 658	110 099	106 024	135 252	107 891	107 891	107 891	107 891	107 891	57 808	1 294 587	1 353 587	1 411 099
Contracted services		72 011	39 832	(26 122)	(9 943)	(31 708)	(25 756)	78 156	78 156	78 156	78 156	78 156	528 776	937 967	898 382	935 007
Transfers and subsidies - other municipalities													–			
Transfers and subsidies - other		–	–	–	–	–	–	1 250	1 250	1 250	1 250	1 250	8 750	15 000	–	–
Other expenditure		585 609	556 442	384 976	814 039	711 301	324 529	46 275	46 275	46 275	46 275	46 275	(3 052 972)	555 298	585 648	644 862
Cash Payments by Type		663 486	590 040	391 706	930 590	654 468	356 127	746 956	746 956	746 956	746 956	746 956	1 642 274	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	92 132	124 859	111 999	111 999	111 999	111 999	111 999	376 929	1 343 987	1 318 567	1 328 045
Repayment of borrowing		1 943	1 986	1 970	36 297	2 051	2 021	8 980	8 980	8 980	8 980	8 980	16 588	107 755	56 214	–
Other Cash Flows/Payments		551	1 159	768	1 157	473	127 913	–	–	–	–	–	(132 021)	–	–	–
Total Cash Payments by Type		678 000	589 782	490 353	1 053 591	749 124	610 920	867 934	867 934	867 934	867 934	867 934	1 903 771	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)	3 086 055	1 501 242	49 275	49 275	49 275	49 275	49 275	(8 396 676)	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	6 918 166	8 419 408	8 468 683	8 517 959	8 567 234	8 616 510	8 665 785	(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	6 918 166	8 419 408	8 468 683	8 517 959	8 567 234	8 616 510	8 665 785	269 109	269 109	1 812 120	4 069 775

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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	4 627	27 930	29 846	(1 916)	-6%	59 693
Pension and UIF Contributions		667	1 131	1 131	48	316	565	(250)	-44%	1 131
Medical Aid Contributions		456	547	547	37	225	273	(49)	-18%	547
Motor Vehicle Allowance		–	940	940	–	–	470	(470)	-100%	940
Cellphone Allowance		4 724	5 053	5 053	392	2 370	2 526	(157)	-6%	5 053
Housing Allowances		–	89	89	–	–	45	(45)	-100%	89
Other benefits and allowances		14 210	16 277	16 277	1 179	7 105	8 138	(1 033)	-13%	16 277
Sub Total - Councillors		77 818	83 728	83 728	6 283	37 946	41 864	(3 919)	-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	13 962	893	5 384	7 633	(2 249)	-29%	13 962
Pension and UIF Contributions		211	295	295	23	138	148	(10)	-7%	295
Medical Aid Contributions		219	390	390	21	128	195	(67)	-34%	390
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		121	571	521	–	229	279	(50)	-18%	521
Motor Vehicle Allowance		482	455	455	51	284	227	56	25%	455
Cellphone Allowance		127	178	178	10	60	89	(29)	-32%	178
Other benefits and allowances		1	1	1	0	0	1	(0)	-22%	1
Acting and post related allowance		275	75	75	–	–	38	(38)	-100%	75
Sub Total - Senior Managers of Municipality		15 822	20 242	15 878	999	6 223	8 609	(2 385)	-28%	15 878
% increase	4		27,9%	0,4%						0,4%
Other Municipal Staff										
Basic Salaries and Wages		1 116 319	1 233 806	1 207 032	98 506	582 358	606 296	(23 939)	-4%	1 207 032
Pension and UIF Contributions		201 684	211 909	211 841	18 078	107 105	105 929	1 177	1%	211 841
Medical Aid Contributions		116 292	129 523	129 421	10 127	60 930	64 721	(3 791)	-6%	129 421
Overtime		226 347	75 256	77 939	21 616	97 740	38 158	59 582	156%	77 939
Performance Bonus		85 614	92 155	92 155	9 603	45 735	46 078	(343)	-1%	92 155
Motor Vehicle Allowance		130 630	136 094	136 079	12 424	69 570	68 042	1 528	2%	136 079
Cellphone Allowance		2 394	2 398	2 398	198	1 146	1 199	(53)	-4%	2 398
Housing Allowances		8 879	8 862	8 862	536	3 242	4 432	(1 189)	-27%	8 862
Other benefits and allowances		29 043	31 248	32 898	2 185	17 351	16 324	1 027	6%	32 898
Payments in lieu of leave		52 454	45 304	45 304	3 775	22 652	22 652	(0)	0%	45 304
Long service awards		19 199	15 990	15 990	701	5 370	7 995	(2 625)	-33%	15 990
Post-retirement benefit obligations	2	48 419	57 956	57 956	4 753	28 606	28 978	(372)	-1%	57 956
Acting and post related allowance		62 132	1 019	28 008	6 967	30 479	11 474	19 005	166%	28 008
Sub Total - Other Municipal Staff		2 099 405	2 041 520	2 045 884	189 468	1 072 284	1 022 277	50 006	5%	2 045 884
% increase	4		-2,8%	-2,5%						-2,5%
Total Parent Municipality		2 193 045	2 145 490	2 145 490	196 750	1 116 452	1 072 750	43 702	4%	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	24	57	333	(275)	-83%	666
Sub Total - Executive members Board	2	656	666	666	24	57	333	(275)	-83%	666
% increase	4		1,6%	1,6%						1,6%
Senior Managers of Entities										
Basic Salaries and Wages		4 030	13 009	13 009	336	2 015	6 504	(4 489)	-69%	13 009
Pension and UIF Contributions		4	15	15	0	2	7	(5)	-72%	15
Cellphone Allowance		50	154	154	4	25	77	(52)	-67%	154
Sub Total - Senior Managers of Entities		4 085	13 177	13 177	340	2 042	6 589	(4 546)	-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	30 075	180 464	187 659	(7 195)	-4%	375 318
Pension and UIF Contributions		58 213	61 574	61 574	5 492	31 897	30 787	1 110	4%	61 574
Medical Aid Contributions		33 100	35 873	35 873	2 896	17 115	17 936	(821)	-5%	35 873
Overtime		52 861	39 823	39 823	2 145	19 667	19 912	(245)	-1%	39 823
Performance Bonus		23 586	25 527	25 527	2 436	13 995	12 764	1 231	10%	25 527
Motor Vehicle Allowance		35 373	28 476	28 476	3 290	19 790	14 238	5 552	39%	28 476
Cellphone Allowance		1 608	1 718	1 718	148	863	859	5	1%	1 718
Housing Allowances		2 789	2 507	2 507	208	1 282	1 254	29	2%	2 507
Other benefits and allowances		11 148	9 238	9 238	667	5 381	4 619	762	16%	9 238
Long service awards		13	–	–	–	–	–	–		–
Acting and post related allowance		1 078	–	–	30	224	–	224	0%	–
Sub Total - Other Staff of Entities		544 590	580 053	580 053	47 386	290 679	290 028	651	0%	580 053
% increase	4		6,5%	6,5%						6,5%
Total Municipal Entities		549 330	593 896	593 896	47 751	292 779	296 949	(4 171)	-1%	593 896
TOTAL SALARY, ALLOWANCES & BENEFITS		2 742 375	2 739 386	2 739 386	244 501	1 409 231	1 369 700	39 531	3%	2 739 386
% increase	4		-0,1%	-0,1%						-0,1%
TOTAL MANAGERS AND STAFF		2 663 901	2 654 992	2 654 992	238 194	1 371 228	1 327 502	43 726	3%	2 654 992

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M06 December

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										
Exchange Revenue										
Service charges - Electricity		1 386	1 505	1 505	74	694	753	(59)	-8%	1 505
Service charges - Water		1 772 791	1 645 063	1 645 063	86 742	718 633	822 531	(103 898)	-13%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	45 308	270 051	294 507	(24 456)	-8%	589 015
Service charges - Waste management		190 520	200 849	200 849	17 569	109 367	100 424	8 942	9%	200 849
Sale of Goods and Rendering of Services		52 052	62 260	62 260	4 321	25 936	31 130	(5 194)	-17%	62 260
Interest earned from Receivables		604 458	579 093	579 093	52 535	313 533	289 547	23 987	8%	579 093
Interest earned from Current and Non Current Assets		93 834	75 773	75 773	9 641	53 959	37 887	16 072	42%	75 773
Dividends		9	10	10	2	8	5	3	69%	10
Rental from Fixed Assets		57 944	47 274	47 274	3 538	22 158	23 637	(1 479)	-6%	47 274
Operational Revenue		36 188	38 822	38 822	2 878	18 757	19 411	(654)	-3%	38 822
Non-Exchange Revenue								–		
Property rates		1 792 355	1 744 100	1 744 100	147 972	870 615	872 050	(1 435)	0%	1 744 100
Fines, penalties and forfeits		44 842	46 749	46 749	89	24 146	23 375	771	3%	46 749
Licences or permits		1 728	1 827	1 827	124	868	913	(46)	-5%	1 827
Transfer and subsidies - Operational		1 280 233	1 361 141	1 361 141	408 573	936 995	680 571	256 425	38%	1 361 141
Interest		206 878	195 462	195 462	18 316	109 369	97 731	11 638	12%	195 462
Fuel Levy		443 643	427 562	427 562	142 521	285 042	213 781	71 261	33%	427 562
Gains on disposal of Assets		16 412	–	–	–	–	–	–		–
Other Gains		13 742	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		7 139 071	7 016 504	7 016 504	940 204	3 760 130	3 508 252	251 878	7%	7 016 504
Expenditure By Type										
Employee related costs		2 115 227	2 061 762	2 061 762	190 467	1 078 507	1 030 886	47 621	5%	2 061 762
Remuneration of councillors		77 818	83 728	83 728	6 283	37 946	41 864	(3 919)	-9%	83 728
Inventory consumed		1 068 310	607 715	607 202	86 060	545 778	303 299	242 480	80%	607 202
Debt impairment		1 702 976	2 156 973	2 156 973	178 866	1 073 195	1 078 486	(5 292)	0%	2 156 973
Depreciation and amortisation		670 008	610 353	610 353	50 356	298 888	305 176	(6 288)	-2%	610 353
Interest		(89 652)	12 665	12 665	7 401	35 235	6 333	28 902	456%	12 665
Contracted services		701 352	629 418	636 149	84 803	281 104	316 678	(35 575)	-11%	636 149
Transfers and subsidies		–	15 000	15 000	148	148	7 500	(7 352)	-98%	15 000
Irrecoverable debts written off		382 351	–	–	1 321	2 910 769	–	2 910 769	0%	–
Operational costs		469 740	316 887	323 669	19 859	120 028	158 893	(38 865)	-24%	323 669
Losses on disposal of Assets		29 112	–	–	–	–	–	–		–
Other Losses		260 613	399 427	399 427	–	0	199 714	(199 713)	-100%	399 427
Total Expenditure		7 387 855	6 893 928	6 906 928	625 564	6 381 597	3 448 830	2 932 767	85%	6 906 928
Surplus/(Deficit)		(248 784)	122 576	109 576	314 640	(2 621 467)	59 422	(2 680 889)	-4512%	109 576
Transfers and subsidies - capital (monetary allocations)		622 331	933 769	933 769	87 935	319 755	–	319 755	0%	933 769
Surplus/(Deficit) after capital transfers & contributions		373 547	1 056 345	1 043 345	402 575	(2 301 712)	59 422	(2 361 134)	-3974%	1 043 345
Income Tax								–		
Surplus/(Deficit) after income tax		373 547	1 056 345	1 043 345	402 575	(2 301 712)	59 422	(2 361 134)	-3974%	1 043 345

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M06 December

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	278 717	2 045 903	2 353 662	(307 760)	-13%	4 707 325
Total Operating Revenue	1	**3 610 706**	**4 707 325**	**4 707 325**	**278 717**	**2 045 903**	**2 353 662**	**(307 760)**	**-13%**	**4 707 325**
Expenditure By Municipal Entity										
Centlec		4 440 611	4 380 959	4 380 959	316 650	2 192 208	2 190 481	1 727	0%	4 380 959
Total Operating Expenditure	2	**4 440 611**	**4 380 959**	**4 380 959**	**316 650**	**2 192 208**	**2 190 481**	**1 727**	**0%**	**4 380 959**
Surplus/ (Deficit) for the yr/period		(829 905)	326 366	326 366	(37 933)	(146 305)	163 181	(306 032)	-188%	326 366
Capital Expenditure By Municipal Entity										
Centlec		259 653	321 660	321 660	48 624	122 228	160 830	(38 602)	-24%	321 660
Total Capital Expenditure	3	**259 653**	**321 660**	**321 660**	**48 624**	**122 228**	**160 830**	**(38 602)**	**-24%**	**321 660**

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M06 December

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	92 132	92 132	559 995	467 863	83,5%	7%
December	94 385	111 999	111 999	124 859	124 859	671 994	547 135	81,4%	9%
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	407 064					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		357 609	455 502	454 502	61 176	230 785	227 790	(2 995)	-1,3%	454 502
Roads Infrastructure		68 881	190 158	190 158	22 137	86 892	95 079	8 188	8,6%	190 158
Road Structures		68 881	190 158	190 158	22 137	86 892	95 079	8 188	8,6%	190 158
Storm water Infrastructure		–	197	197	–	–	99	99	100,0%	197
Drainage Collection		–	197	197	–	–	99	99	100,0%	197
Electrical Infrastructure		170 498	182 320	182 320	31 704	90 164	91 160	996	1,1%	182 320
Power Plants		–	2 250	2 250	–	–	1 125	1 125	100,0%	2 250
HV Substations		12 392	7 050	7 050	–	–	3 525	3 525	100,0%	7 050
MV Networks		5 959	4 050	4 050	–	401	2 025	1 624	80,2%	4 050
LV Networks		152 146	168 970	168 970	31 704	89 764	84 485	(5 279)	-6,2%	168 970
Water Supply Infrastructure		33 512	45 250	39 250	4 279	46 835	21 950	(24 885)	-113,4%	39 250
Bulk Mains		4 652	1 250	1 250	–	(0)	625	625	100,0%	1 250
Distribution		28 860	44 000	38 000	4 279	46 835	21 325	(25 510)	-119,6%	38 000
Sanitation Infrastructure		66 461	13 000	13 000	–	(1 252)	6 500	7 752	119,3%	13 000
Reticulation		66 461	13 000	13 000	–	(1 252)	6 500	7 752	119,3%	13 000
Solid Waste Infrastructure		18 257	24 576	29 576	3 056	8 147	13 002	4 856	37,3%	29 576
Landfill Sites		18 257	24 576	29 576	3 056	8 147	13 002	4 856	37,3%	29 576
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		99 596	125 923	126 923	8 222	31 075	63 104	32 030	50,8%	126 923
Community Facilities		98 641	119 923	120 923	8 222	31 075	60 104	29 030	48,3%	120 923
Centres		50 721	38 901	38 901	409	8 552	19 450	10 899	56,0%	38 901
Clinics/Care Centres		–	4 500	4 500	–	–	2 250	2 250	100,0%	4 500
Fire/Ambulance Stations		26 077	17 000	17 000	3 522	9 371	8 500	(871)	-10,2%	17 000
Cemeteries/Crematoria		1 880	11 000	13 000	2 999	5 877	5 786	(91)	-1,6%	13 000
Parks		677	3 500	3 500	–	–	1 750	1 750	100,0%	3 500
Public Open Space		19 286	36 272	35 272	1 139	4 898	17 993	13 095	72,8%	35 272
Nature Reserves		–	8 750	8 750	153	2 378	4 375	1 997	45,7%	8 750
Sport and Recreation Facilities		955	6 000	6 000	–	–	3 000	3 000	100,0%	6 000
Outdoor Facilities		955	6 000	6 000	–	–	3 000	3 000	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	8 241	8 241	32 973	24 732	75,0%	65 946
Computer Equipment		21 045	65 946	65 946	8 241	8 241	32 973	24 732	75,0%	65 946
Furniture and Office Equipment		14 612	2 800	3 800	8 046	9 116	1 543	(7 573)	-490,7%	3 800
Furniture and Office Equipment		14 612	2 800	3 800	8 046	9 116	1 543	(7 573)	-490,7%	3 800
Machinery and Equipment		3 541	17 611	17 611	(147)	117	8 806	8 689	98,7%	17 611
Machinery and Equipment		3 541	17 611	17 611	(147)	117	8 806	8 689	98,7%	17 611
Transport Assets		33 374	151 517	146 517	–	668	75 044	74 376	99,1%	146 517
Transport Assets		33 374	151 517	146 517	–	668	75 044	74 376	99,1%	146 517
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Capital Expenditure on new assets	1	529 777	819 299	815 299	85 537	280 001	409 260	129 260	31,6%	815 299

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

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	484 707	38 718	123 030	240 028	116 998	48,7%	484 707
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		15 888	36 140	36 140	58	8 794	18 070	9 276	51,3%	36 140
HV Substations		–	1 800	1 800	–	691	900	209	23,2%	1 800
MV Networks		10 367	27 950	27 950	32	4 475	13 975	9 500	68,0%	27 950
LV Networks		5 521	6 390	6 390	25	3 627	3 195	(432)	-13,5%	6 390
Water Supply Infrastructure		101 541	206 679	210 929	21 350	75 352	103 164	27 812	27,0%	210 929
Water Treatment Works		–	2 000	2 000	–	–	1 000	1 000	100,0%	2 000
Bulk Mains		101 541	145 698	152 698	18 697	57 444	73 774	16 330	22,1%	152 698
Distribution		–	58 981	56 231	2 653	17 909	28 390	10 482	36,9%	56 231
Sanitation Infrastructure		86 289	235 888	237 638	17 310	38 884	118 794	79 910	67,3%	237 638
Reticulation		74 423	230 888	232 638	17 310	38 884	116 294	77 410	66,6%	232 638
Waste Water Treatment Works		11 866	5 000	5 000	–	–	2 500	2 500	100,0%	5 000
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		7 049	13 500	13 500	–	(2)	6 750	6 752	100,0%	13 500
Community Facilities		6 615	10 000	10 000	–	(2)	5 000	5 002	100,0%	10 000
Public Open Space		237	–	–	–	–	–	–		–
Markets		–	10 000	10 000	–	–	5 000	5 000	100,0%	10 000
Stalls		6 378	–	–	–	(2)	–	2	0,0%	–
Sport and Recreation Facilities		435	3 500	3 500	–	–	1 750	1 750	100,0%	3 500
Indoor Facilities		435	2 000	2 000	–	–	1 000	1 000	100,0%	2 000
Outdoor Facilities		–	1 500	1 500	–	–	750	750	100,0%	1 500
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	7 500	5 500	–	–	3 464	3 464	100,0%	5 500
Operational Buildings		–	7 500	5 500	–	–	3 464	3 464	100,0%	5 500
Municipal Offices		–	7 500	5 500	–	–	3 464	3 464	100,0%	5 500
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		3 596	500	500	–	(1 648)	250	1 898	759,3%	500
Machinery and Equipment		3 596	500	500	–	(1 648)	250	1 898	759,3%	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	504 207	38 718	121 380	250 493	129 113	51,5%	504 207

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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	377 356	72 021	257 505	188 062	(69 443)	-36,9%	377 356
Roads Infrastructure		70 756	88 733	87 433	10 305	38 163	43 933	5 771	13,1%	87 433
Road Structures		64 857	75 653	76 303	9 502	35 065	38 043	2 978	7,8%	76 303
Road Furniture		5 898	13 080	11 130	803	3 098	5 890	2 792	47,4%	11 130
Storm water Infrastructure		–	88	88	–	–	44	44	100,0%	88
Drainage Collection		–	88	88	–	–	44	44	100,0%	88
Electrical Infrastructure		102 490	9 814	9 814	9 399	54 186	4 907	(49 279)	-1004,3%	9 814
Power Plants		97 284	6 422	6 422	9 006	51 740	3 211	(48 529)	-1511,3%	6 422
HV Substations		5 206	3 241	3 241	393	2 440	1 621	(819)	-50,6%	3 241
LV Networks		0	150	150	–	6	75	69	91,5%	150
Water Supply Infrastructure		156 634	167 417	167 567	21 280	83 415	83 759	344	0,4%	167 567
Boreholes		–	334	484	–	–	217	217	100,0%	484
Water Treatment Works		101 656	116 412	116 412	12 572	61 470	58 206	(3 264)	-5,6%	116 412
Bulk Mains		53 705	35 672	35 672	5 123	18 360	17 836	(524)	-2,9%	35 672
Distribution Points		1 274	15 000	15 000	3 585	3 585	7 500	3 915	52,2%	15 000
Sanitation Infrastructure		139 628	110 162	112 423	31 037	81 742	55 404	(26 338)	-47,5%	112 423
Reticulation		–	449	–	–	–	160	160	100,0%	–
Waste Water Treatment Works		110 906	105 239	112 423	31 037	81 742	53 646	(28 096)	-52,4%	112 423
Toilet Facilities		28 722	4 474	–	–	–	1 598	1 598	100,0%	–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	30	30	–	–	15	15	100,0%	30
Data Centres		–	30	30	–	–	15	15	100,0%	30
Community Assets		2 025	4 653	5 653	–	653	2 469	1 817	73,6%	5 653
Community Facilities		–	4 000	4 000	–	–	2 000	2 000	100,0%	4 000
Halls		–	4 000	4 000	–	–	2 000	2 000	100,0%	4 000
Sport and Recreation Facilities		2 025	653	1 653	–	653	469	(183)	-39,1%	1 653
Outdoor Facilities		2 025	653	1 653	–	653	469	(183)	-39,1%	1 653
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		88 739	119 318	119 712	8 514	48 597	59 755	11 158	18,7%	119 712
Operational Buildings		88 739	119 318	119 712	8 514	48 597	59 755	11 158	18,7%	119 712
Municipal Offices		88 739	119 318	119 712	8 514	48 597	59 755	11 158	18,7%	119 712
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		21 010	33 727	33 582	1 417	5 177	16 843	11 666	69,3%	33 582
Furniture and Office Equipment		21 010	33 727	33 582	1 417	5 177	16 843	11 666	69,3%	33 582
Machinery and Equipment		29 831	8 025	5 908	1 129	3 330	3 710	380	10,2%	5 908
Machinery and Equipment		29 831	8 025	5 908	1 129	3 330	3 710	380	10,2%	5 908
Transport Assets		101 575	90 159	100 159	9 317	53 073	47 996	(5 077)	-10,6%	100 159
Transport Assets		101 575	90 159	100 159	9 317	53 073	47 996	(5 077)	-10,6%	100 159
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	712 688	632 126	642 371	92 398	368 335	318 836	(49 499)	-15,5%	642 371

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		