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CITY MANAGER

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Date: 22 January 2026

Councillor G Nthatisi
Executive Mayor

Dear Executive Mayor

MID-TERM BUDGET AND ASSESSMENT REPORT

I am required in terms of Municipal Finance Management Act, Section 72, which states the following:

Mid-year budget and performance assessment

72. (1) The accounting officer of a municipality must by 25 January of each year—

(a) assess the performance of the municipality during the first half of the financial year, taking into account—

(i) the monthly statements referred to in section 71 for the first half of the financial year;

(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and

(b) submit a report on such assessment to—

(i) the mayor of the municipality;

(ii) the National Treasury; and

(iii) the relevant provincial treasury.

The section further requires in terms of subsection 2 that the monthly reports submitted be incorporated into the report, however, this report has been submitted to allow for discussions leading to the submission of this report.

In accordance with subsection 3, I have made recommendations that were presented as draft to the Mayoral Committee at its sitting on the 22nd of January 2026. The report includes full-year forecast as indicated in Section 11 of the report.

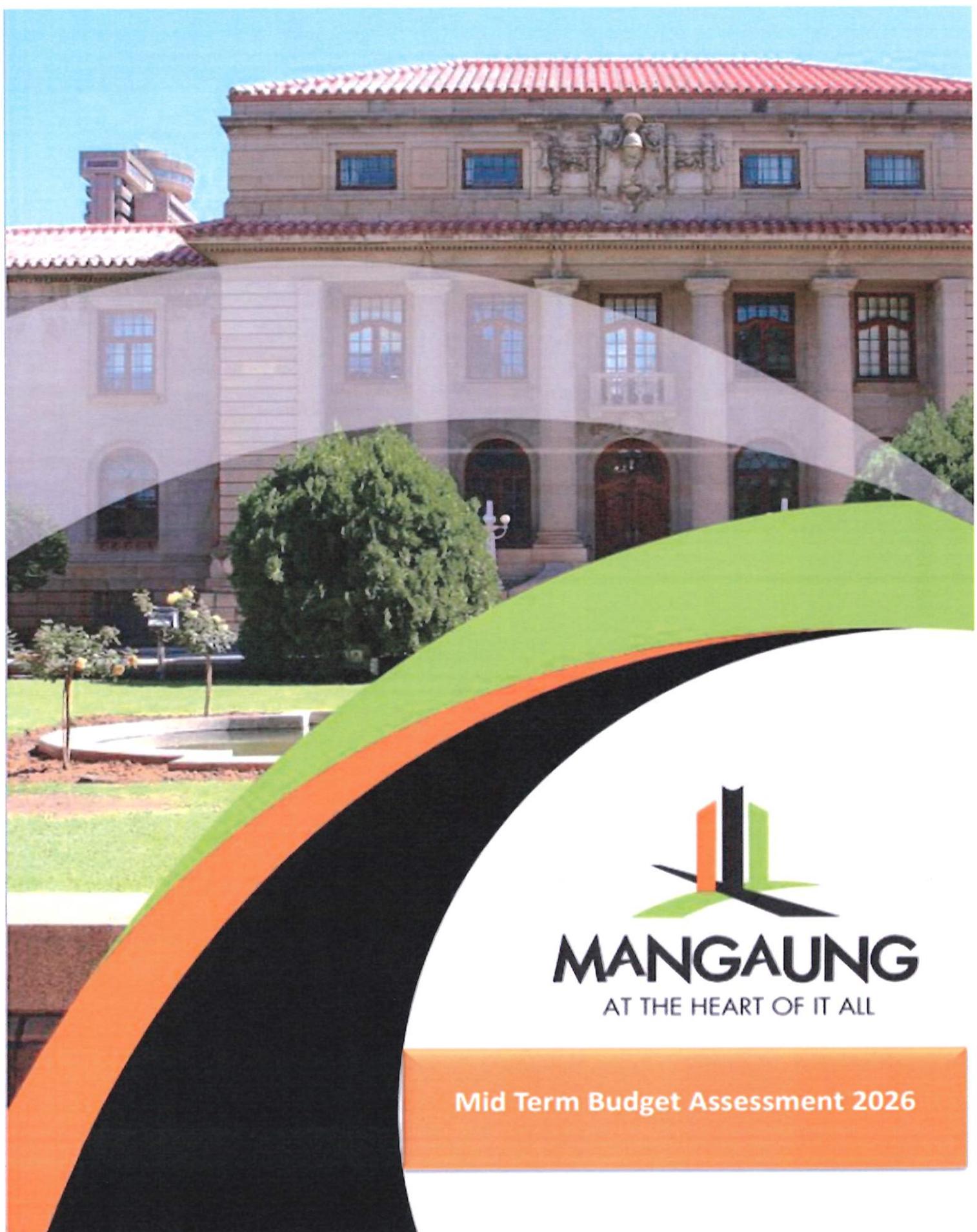
In accordance with MFMA Section 52 (Responsibilities of Mayors), section (d), you are required to submit to council a report on the implementation of the budget. This report together with the report included in the agenda will be submitted to Council for noting.

Further note that this report will be submitted to the Free State Provincial Treasury, National Treasury, and will be published on the website.

Sincerely,



S. More
City Manager



Mid Term Budget Assessment 2026

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Contents

| | |
|---|----|
| <i>Executive Mayor's Foreword</i> | 5 |
| <i>Accounting Officer's Executive Summary</i> | 7 |
| <i>mSCOA Roadmap Progress Report</i> | 9 |
| <i>Trading Services Reforms Progress Report</i> | 9 |
| <i>Progress Report on Financial Management Recovery Plan</i> | 10 |
| 1. BUDGET OVERVIEW..... | 16 |
| 1.1 Detailed budget assessment – by vote..... | 16 |
| 1.2 Detailed budget assessment – by type | 17 |
| 1.3Detailed budget assessment – by function | 18 |
| 2. REVENUE FRAMEWORK | 20 |
| 3. TRADING SERVICES | 23 |
| 3.1 Electricity | 23 |
| 3.2 Water and Sanitation | 24 |
| 3.3 Solid Waste management and refuse removal..... | 25 |
| 4. OUTSTANDING DEBTORS REPORT | 26 |
| 5. SUMMARY OF TRANSFERS AND GRANT RECEIPTS: | 28 |
| 6. OPERATIONAL EXPENDITURE FRAMEWORK | 29 |
| 6.1 Year to date expenditure by vote | 30 |
| 6.2 Employee related costs..... | 30 |
| 6.3 Report on overtime..... | 31 |
| 6.4 Report on contracted services, consultants and professional services..... | 31 |
| 6.4.1 Outsourced Services | 31 |
| 6.4.2 Consultant services..... | 32 |
| 6.4.3 Professional services | 32 |
| 6.5 Bulk purchases costs and inventory consumed. | 32 |
| 6.6 Inventory and Other Losses..... | 33 |
| 6.7 Supply Chain Management | 33 |
| 6.8 Finance costs | 33 |
| 7. COST CONTAINMENT POLICY IMPLEMENTATION..... | 33 |
| 8. OUTSTANDING CREDITORS REPORT | 34 |
| 9. CAPITAL EXPENDITURE FRAMEWORK..... | 36 |
| 9.1 Funding of Capital Budget | 37 |
| 9.2 Expenditure on Capital Budget | 38 |
| 9.3 Conditional Grants Expenditure | 38 |
| 10. CASH FLOW MANAGEMENT | 40 |

| | | |
|------------|--|----|
| 10.1 | Investment portfolio | 42 |
| 10.2 | Unspent Grants vs Investments | 42 |
| 10.3 | Reserves and unspent grants vs. Investments and Cash | 43 |
| 10.4 | Ratio analysis | 43 |
| 10.5 | Creditors payment period: | 45 |
| 11. | FULL YEAR FORECAST | 46 |
| 12. | NT BUDGET BENCHMARK REPORT (MAY 2025) | 48 |
| 13. | AUDIT OUTCOMES | 48 |
| 14. | CONCLUSION | 49 |
| 15. | RECOMMENDATIONS FOR ADJUSTMENT BUDGET | 50 |
| | ANNEXURE A | 53 |

Executive Mayor's Foreword

The period under review was defined by a deliberate effort to consolidate institutional stability and restore coherence across the City's governance architecture. In a context shaped by fiscal constraint, operational pressure, and heightened public scrutiny, priority was placed on reinforcing internal discipline, clarifying accountability, and stabilising systems critical to effective service delivery. This approach was grounded in the recognition that sustainable performance is inseparable from institutional stability.

Central to this effort were mayoral imbizos, which functioned not as ceremonial engagements but as instruments of responsive governance. These platforms enabled direct interrogation of service delivery failures, ensured that residents' lived experiences informed executive decision-making, and allowed municipal priorities to be recalibrated in line with conditions on the ground.

The feedback loops generated through these engagements strengthened administrative responsiveness and reinforced political accountability.

Building on this momentum, the City implemented a comprehensive Mayoral Community-to-Community Service Delivery Programme, with a focused drive to accelerate land tenure security through the issuance of title deeds and Permission to Occupy (PTO) certificates. This intervention directly addressed one of the most persistent sources of insecurity for residents, restoring certainty, dignity, and confidence in municipal processes.

In parallel, the City engaged in structured oversight sessions with national and provincial stakeholders, particularly the Departments of Cooperative Governance and Traditional Affairs (CoGTA) and Human Settlements (DHS). These engagements moved beyond narrow compliance and deliberately interrogated systemic constraints affecting governance stability, grant performance, and institutional capacity. As a result, remedial actions were agreed upon, including the strengthening of internal controls, improved alignment between planning, budgeting, and reporting, and targeted interventions to unblock implementation challenges within the human settlements programme.

Where capacity and systemic weaknesses were identified, technical support was activated to ensure that oversight translated into corrective action rather than static observation.

Subsequent to the City's Inaugural Investment summit held in February 2025 engagements continued with international partners namely the City of Surabaya in Indonesia where an MOU on Infrastructure development is in progress, further the City's relationship with China, which has evolved into a strategic relationship with concrete developmental outcomes, including opportunities for infrastructure development, technical assistance, and capacity-building initiatives aligned to our service delivery mandate.

Collectively, these international engagements enhanced intergovernmental coordination, unlocked technical support, and strengthened alignment between strategic commitments and implementation pathways. They also reinforced a shared understanding of roles, responsibilities, and performance expectations across spheres of government, while connecting local developmental challenges to global solutions.

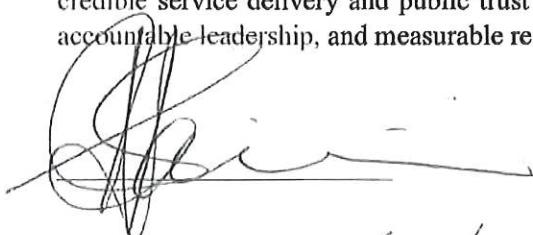
Despite a constrained fiscal environment, the City prioritised the protection of core services and recorded measurable progress in waste management, infrastructure maintenance, and the upgrading of community facilities.

The improved functioning and expanded reach of service centres enhanced accessibility and positioned these facilities as primary touchpoints for citizen engagement. At the same time, continued advocacy for a more equitable Equitable Share—reflective of population dynamics and service delivery

responsibilities, was matched by decisive action to reduce Unauthorized, Irregular, Fruitless, and Wasteful (UIFW) expenditure. Strengthened Municipal Public Accounts Committee (MPAC) oversight and the work of the Finance Disciplinary Board underscore a firm commitment to financial accountability and clean governance.

Collectively, these interventions signal a decisive shift from episodic compliance to sustained institutional correction. As we enter the second semester, focus must intensify on accelerating capital project implementation, strengthening revenue collection, deepening ward-based planning, enhancing community safety partnerships, and initiating the development of the next Integrated Development Plan (2027/28–2031/32).

This work will demand rigorous consultation, honest reflection, and disciplined execution, because credible service delivery and public trust are not declared, they are built through stable institutions, accountable leadership, and measurable results.




Accounting Officer's Executive Summary

The city is implementing the Financial Recovery Plan proposed activities aimed at bringing the city to stability and sustainability. Quarterly meetings with National Treasury and CoGTA continues to take place to track progress. We are hoping that by end of 4th quarter of the current financial year, we would have completed all activities under rescue phase which are critical for financial recovery. One of the critical activities in the rescue phase is the approval of a funded budget. The last three budget benchmark reports confirmed this, though risks remain which may change the outcome. We are tracking performance on those items such as adherence to Vaal Central arrears repayment agreement and participation into the Eskom Debt Relief program. In as far as Vaal Central arrears agreement, the city received a right off of interest in the amount of R282 million, which was part of the fruitless and wasteful expenditure reported.

The operating budget framework remains at risks, as the likelihood of over expenditure remains. Employee related costs remain high, caused by overtime overspending, and this is a key concern to all of us. With the tight budget the city has, filling of vacancies is now picking up the momentum, and this will be done within the available budget.

There are huge improvements in the capital expenditure, with the overall performance sitting at 33%, dragged to that level by the low spending on PTNG which stands at 3% at mid-term with 4 projects already at the adjudication level, and one in the process of being advertised, relating to the upgrade and refurbishment of the Hauweng Bus Depot. ISUPG expenditure stands at almost 40%, and USDG stands at 43%. The target at mid-term for the two grants is 45%. We are now putting systems in place to fasttrack projects that have not started, and the adjustment budget will assist with ensuring that conditional grants are fully spent at year-end.

Management has developed mechanisms and tools to assist with the identification and prevention of the occurrence of the UIFW, supported by Standard Operating Procedures that will assist HoDs with prevention strategies. In the same breath, the Financial Disciplinary Board has held consultations with management to discuss the way forward, we believe that their work will assist with the implementation of consequences and accountability issues.

The audit results are yet to be issued by AGSA on the consolidated financial statements, however, the city on the standalone financial statements received a qualified audit opinion, and an audit action plan has been developed and is to be approved by council. However, the Executive Management Team has been working on the plan and reports are already being made on the progress.

On other institutional arrangements, we have seen an improvement in the payment of creditors. The number of days taken to pay service providers for the first semester is 25 days, and improvement from year end performance of 31 days. Procedures continue being updated to ensure that payments are complete and compliant. This has been enabled by improved cash flows and adopting a conservative approach in spending the municipal running costs and contracted services. However, payments from customers remain below the target through out the semester.

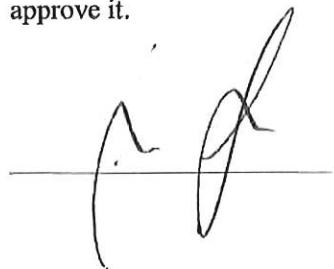
The Executive Management Team meets at least fortnightly to address matters pertaining to administration, service delivery and discuss strategies ideal to achieve the ideals the city is striving for. In the 2025/26 budget, the upgrade of townships had been prioritized with installation of civil services of water, sanitation, roads and stormwater being rolled out massively.

We have been engaging with communities in a number of ways and working with media in giving responses to questions and concerns being raised in the public domain.

Local government is evolving and looking for innovative ways to solve people's daily challenges of unavailability of services due to one or more reason. To turn around the situation, the city is relying on payments by customers.

The city is finalizing the General Valuation Roll for 2026 to 2030. Formal communication will follow.

After having assessed the performance as at 31 December 2025, an adjustment budget is recommended. Processes will resume immediately to meet the timeline of 28 February, when council is expected to approve it.

A handwritten signature in black ink, consisting of a stylized 'J' or 'G' shape on the left and a more complex, looped 'K' or 'F' shape on the right, positioned above a thin horizontal line.

mSCOA Roadmap Progress Report

The city has developed and adopted an mSCOA Roadmap which is currently under implementation. The roadmap seeks to move the city to full compliance with mSCOA Regulations which requires that municipalities must adopt an integrated financial information management system which has promulgated 7 (seven) segments and 15 (fifteen) business processes. The mSCOA Roadmap recommended a focused approach that will ensure that the city has a compliant core financial system, followed by a prioritization of the 15 (fifteen) business process that will support the idea moving from paper-based transaction environment to system-based transaction environment from township establishment to handing over of debt and this ideal will be pursued.

The city appointed Business Connexion in the early 2000's through competitive bidding and has been moving from one version to the other in accordance with the developments in local government as well as informed by the requirements of the city. The master agreement remains valid until parties agree to go to the market with annual license fees agreement renewable on an annual basis.

National Treasury has now issued MFMA Circular 132 which is instructing that, for 2026/27 MTREF, the mSCOA Roadmap will be developed on their web-based tool for monitoring of progress and has now reviewed the release of Equitable Share allocation to include compliance with mSCOA. With ICT SteerCom being tasked with the approvals of software acquisition, the business case has been submitted and is under consideration.

National Treasury is finalizing the process of developing regulation of Standard Operating Procedures which are designed to underly the business processes and to comply with the regulations on SoPs, the city must have adopted all 15 business processes (have all modules implemented), with the support of the vendor, the SoP Regulations will be complied with when the time comes. The SOPs must be informed by the delegation of powers policy and financial delegations which are under review to align all aspects together. The city is committed to comply with the regulations and will ensure full execution of the roadmap.

Trading Services Reforms Progress Report

Trading services are services for which consumption charges are levied (water and sanitation, electricity, solid waste management) and determined with the intention to make a surplus on the delivery of the services. The charges are based on consumption (in the case of electricity and water), or approximations in the case of sanitation and solid waste. The surplus (after maintenance costs) is required to provide (i) for capital investments and other business improvements, calculated for long-term viability; and (ii) for contributions to the rates and general account. The primary source of metro capital funding are the surpluses of metro trading services, and/or metro property taxes.

The city like all other metros is implementing the trading services reforms which for now are not regulated. The trading reforms are aimed at turning around the situation by focusing the attention on the client for improved service delivery with an expectation of change in culture of nonpayment, improve financial transparency and ensure proper delegations are in place.

To date, National Treasury has approved the city's MTSP Roadmap, Business Investment Plan, and the A3 PIAP. For water and sanitation, the city is now on year 0, which is allowing for the setting of

institutional arrangements as outlined in the roadmap, which includes the appointment of the HoD for Water and Sanitation at least by 1 July 2026. The development of an organogram is underway which will follow by costing, budgeting for and approval by council after taking into account the implications on tariffs in implementing the structure.

Electricity and Solid Waste did not meet the 2024 and 2025 timelines, however, both sectors are well on track and their Roadmap and Business Investment Plan has been assessed and approved by National Treasury and both are working on completing A3 PIAP which should be included in the budget for 2026/27 MTREF.

It should be highlighted at this point, that the trading services reforms had impacted on the USDG framework for 2025/26 and more changes are expected in the 2026/27 MTREF moving forward.

Teams are currently busy with financial modelling for water and sanitation and the process is ongoing as it is affected by the absence of Long Term Infrastructure Investment Plan, however, assumptions are made on city's growth for both demand and supply of services as well as expected improvements on the economy which should enable customers (end user for services) to pay the account, this improving on the collection rate and opportunity to invest and new and refurbishment and upgrade of existing infrastructure for continued service delivery.

Progress Report on Financial Management Recovery Plan

Around the period of the 2017/18 financial year the city started experiencing severe financial pressures in terms of increasing creditors, defaulting on paying loans on time, inability to settle the Vaal Central Water (previously Bloemwater) accounts consistently and timely, severe cashflow constraints, difficulty paying employees and third-party providers and low liquidity and solvency ratio. This situation was primarily caused by decrease in collection rate (amplified by economic pressures residents are experiencing), severe and persistent overspending, as emphasized by the high levels of unauthorised expenditure increasing by billions every year, weak budgeting techniques applied and unaffordable increases in bulk costs well above inflation.

In addition, during the 2018/19 financial year National Treasury applied their updated funding assessment model and was used to re-evaluate the funding of the budget of the city by relooking at the budget from a cashflow perspective. During this process it was identified that the city was living beyond their means by a significant amount of about R 1.5 billion and required significant revising of the budget during the adjustment budget of that year. This required reduction of the budget was mainly driven by high creditors and the decreasing collection rate. During this period the city was experiencing challenges like inability to pay employees and third parties on time, picking and choosing which suppliers to pay, regular interruption of bulk supply of water due to non-payment and consistent encroaching of utilizing grant funds for operational expenditure.

These issues ultimately resulted in the city requesting assistance from COGTA, Provincial Treasury and National Treasury to undergo a process of development of a voluntary financial recovery plan during the 2018/19 financial year. For just over a year the city was under voluntary financial recovery, little improvement was made and the city still experienced the same financial pressures as indicated above

The persistent lack of improvement of the financial situation of the municipality led to COGTA recommending the implementation of provincial mandatory intervention in terms of section 139 of the constitution in terms of section (a) and (c) for a financial recovery plan to be re-developed and in addition a provincial administrator was appointed by the province (COGTA) to provide oversight over the municipality during the period of appointment. Despite many challenges experienced during this period and several service delivery failures, there was gradual improvement in the financial situation of the municipality due to implementation of the more realistic, relevant and sustainable budget (i.e. a funded budget) as well as creditors and cashflow management.

The overall financial situation of the municipality as well as service delivery failures which was aggravated by governance failures in terms of political instability and instability in the appointment of an Accounting Officer and Executive Management Team restricted the city to fully execute the provincial financial recovery plan and could not be fully realized.

It is after the appointment of the City Manager that the Financial Recovery Plan (FRP) was approved which became inevitable due to deteriorating financial, governance and service delivery state of affairs which saw the Cabinet Intervention in Accordance with the Constitution of the Republic as per Section 139 (7). An Intervention was seconded to the city to support council and the administration, which ensured that the senior management vacancies are advertised and filled with the Accounting Officer appointed on 1 November 2023, senior managers appointed on 1 December 2023 and the Chief Financial Officer on 1 June 2024, and this was preceded by the affirmation of the Executive, the Speaker and Chief Whip of Council and establishment of council portfolio committees and the section 79 committees to ensure governance stability.

With this background and understanding, the city together with National Treasury and CoGTA are monitoring progress made in the implementation of the Financial Recovery Plan. In the assessment report presented during November, which was the quarter 1 of 2025/26 assessment. The table below represents the assessment of National Treasury in the overall implementation of the FRP.

| Sustainability Pillar | Focus Area | Number of Activities | Completed | | In Progress | | Not yet Started | |
|-----------------------|----------------------|----------------------|------------|------------|-------------|-----------|-----------------|-----------|
| | | | Q4 | Q1 | Q4 | Q1 | Q4 | Q1 |
| | | | 24/25 | 25/26 | 24/25 | 25/26 | 24/25 | 25/26 |
| Pillar 1 | Governance | 63 | 16 | 16 | 26 | 32 | 21 | 15 |
| Pillar 2 | Institutional | 42 | 32 | 32 | 9 | 9 | 1 | 1 |
| Pillar 3 | Financial Management | 69 | 58 | 60 | 11 | 9 | 0 | 0 |
| Pillar 4 | Service Delivery | 101 | 53 | 54 | 45 | 46 | 3 | 1 |
| TOTAL | | 275 | 159 | 162 | 91 | 96 | 25 | 17 |

The following highlights were made in the meeting:

Highlights of Performance – Rescue Phase (Total Activities: 275)

- Completed:** 162 activities (59%) : net movement of 3 activities for the quarter.
- In Progress:** 96 activities (35%) : net movement of 5 activities.
- Not Yet Commenced:** 17 activities (6%) : net movement of 8 from 25 activities
- Overall Progress:** Minimal progress registered this quarter, indicating slower implementation momentum.
- Governance & Institutional:** No activities completed during the quarter, signaling a critical gap.

The city remains at the rescue phase of the FRP and should be reported completion of the activities under rescue phase at least by June 2026, for the city to move into stability and sustainability phases of the plan.

IN as far as the financial results, the following was shared by National Treasury:

Key insights and variances

Revenue performance exceeded expectations: Q1 actual revenue of R3.2 billion exceeded the FRP target of R2.2 billion by R940 million, mainly supported by the 2025/26 annual tariff increase, electricity revenue performing 14% above the year-to-date target due to higher winter consumption.

Underperformance in water and sanitation: Revenue for these services is below year-to-date targets, falling short of budget by 11 per cent for water and 14.5 per cent for sanitation, highlighting areas requiring focused recovery strategies.

Collection rate deterioration: The collection rate has dropped significantly to below the 73% FRP baseline and is well under the 96% achieved in Q4 of 2025/26, signalling ineffective credit control and debt collection mechanism.

Other revenue: Q1 recorded revenue of R172.478 million (51%) for the period, mainly attributable to the receipt of the first tranche of grant allocations, including the Fuel Levy, Equitable share and EPW grant. This has resulted in a high cash balance.

Key insights and variances

- Total Expenditure:** R3 billion above year-to-date, driven mainly by a R2.9 billion write-off. Excluding this, expenditure still exceeds the FRP target by R985 million.
- Bulk purchases** are R187 million above budget, and inventory is R8 million higher. Electricity costs spiked due to winter tariffs, expected to normalise from October.
- Cost Containment:** The MMM has not achieved a reduction in contracted services and operational expenditure, diverging from FRP targets of R 89 million and R 82 million, respectively.
-

Employee Costs: 3% above budget, signalling an urgent need to curtail overtime, prioritise critical positions, and address non-critical acting allowances.

Key insights

- Low expenditure on Repairs and maintenance at 0.89 per cent instead of 2 per cent for the quarter.
- Water losses are significantly high, and there have been no material changes since the intervention.
- Electricity losses within the norm.
- High UIFW&E at R 14 billion, slow process in addressing the UIFWE.
- Collection rate below the baseline at 65 per cent.
- Contracted services slightly within the norm at 4.9 per cent.
- Creditors balance excludes the Eskom debt.

The following were highlighted as slow-moving activities in the rescue phase of the FRP:

SLOW MOVING ACTIVITIES

- Billing accuracy and prolonged estimates due to delays in the meter replacement program.
- Assessment report on the functionality of MSCOA
- Finalisation and payment of long overdue Finalisation of the SLA with CENTLEC
- Integrated billing and collection with CENTLEC
- A report outlining the phased-in approach to address the gap on the tariffs and plan for the implementation of cost-reflective tariffs.
- Assessment outcome of Debt profiling and due diligence on the outstanding debts of R 10.4 billion.
- Collection campaign on government debts and businesses.
- **Implementation of the WCDM program** is a priority and will have a positive impact on the municipality's financial recovery. There is inadequate budget that is allocated, the budget needs to be increased.
- **Development of the Water Service Development Plan** (Bloemfontein plan still outstanding) and water master plans only scheduled for delivery in 2025.
- **Expenditure of all allocated grants** is not being achieved by the municipality and this results on the forfeiture of allocated grants. The MMM has underspent by 15.3 per cent compared to the target of 25 per cent for the quarter due to poor project planning and execution.

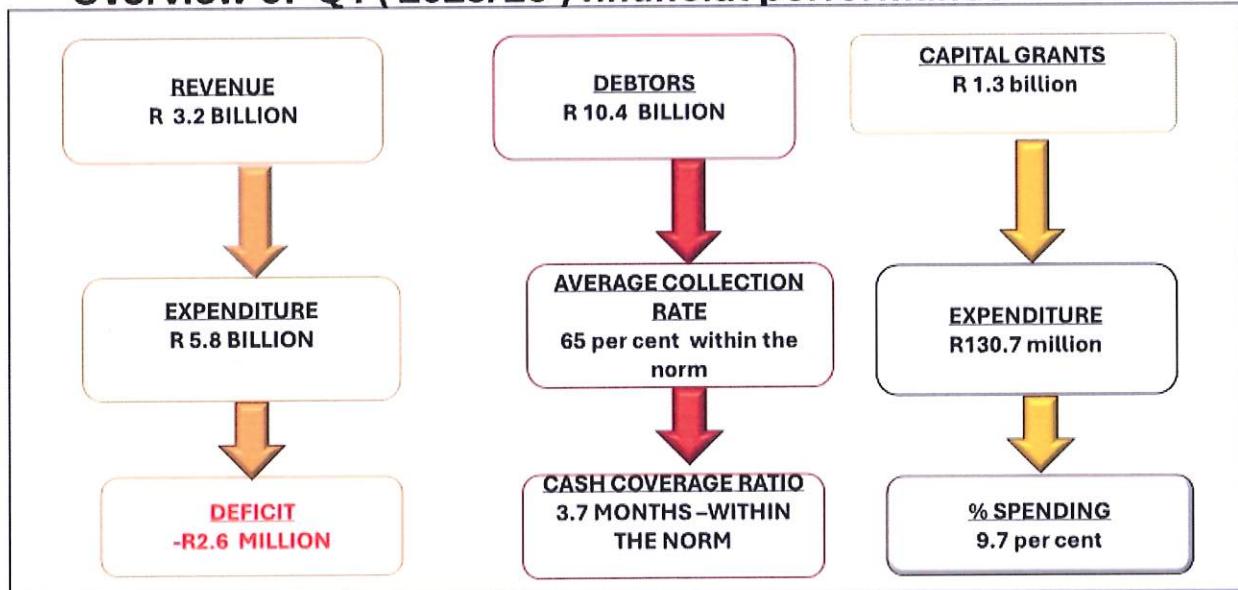
Under stagnant activities, the following had been highlighted:

- **Slow improvement on Blue Drop Performance:** Develop and implement corrective measures in the event of microbiological and chemical failures to ensure the continuous delivery of safe drinking water has not been indicated in the PoE provided by the municipality.
- Alignment of microbiological and chemical water quality monitoring programmes to SANS 241: 2015 requirements in terms of frequency, coverage and number of samples is not demonstrated in the PoEs.
- Even though the municipality plans to hire a large number of employees the list did not include the appointment of suitably qualified staff process controllers and maintenance teams to ensure compliance with regulatory requirements.
- The development and implementation of Water Safety Plan as per SANS 241: 2015 and WHO guidelines including risk assessment of entire supply system, water quality evaluation based on

full SANS 241: 2015 analysis of raw and final water, development of risk-based monitoring programmes, and implementation of mitigating measures to address all medium and high risks.

- **Finalization of the SLA** between CENTLEC and the Municipality.
- The City Manager committed to **conducting a system landscape analysis** based on service delivery needs and integration requirements where all service delivery departments will be consulted. An analysis would include applications with minimal customisation. Integration and connectivity considerations would be included in the analysis to streamline the service delivery systems in the city and improve automation of activities.
- Recover lost/un-transferred revenue from CENTLEC.
- Reconciliation of Council resolutions on land alienation and Deeds office records for the period of five years ending June 2023.
- Monthly report to council on councillors and staff in arrears for services rendered.
- Enter into payment arrangements with Councillors and staff in arrears.
- Develop a strategic partnerships strategy, such as PPP, for alternative revenue streams.
- Request NT to institute a forensic investigation on all fraud and corruption allegations covering a period of three years ending Jun 2023 in all relevant departments.
- Audit of all council-owned immovable properties.
- Review lease agreements on Council-owned immovable properties.
- Section 32 investigations on UIF&W expenditure by MPAC and Disciplinary Board.
- Review existing contracts against the organisational structure and staff to determine duplication of services.
- Quarterly progress reports on the implementation of the post audit action plan to the audit committee and Council

Overview of Q1 (2025/26) financial performance



The assessment report of National Treasury concluded that for the period under review (quarter 1 of 2025/26 financial year), the municipality is still implementing the rescue phase of the FRP, and the municipality remains in a state of financial crisis. This crisis is largely driven by unsustainable

expenditure levels, incomplete disclosure of creditor obligations, and accumulated Eskom debt exceeding 2 per cent of the operating budget. These factors continue to undermine the integrity and impact of the recovery process.

1. BUDGET OVERVIEW

The management of the city under the oversight of section 80 committees led by the chairpersons who are members of the mayoral committee had been considering monthly budget statements and quarter 1 (one) reported which was approved by council as per council resolution 161.2 of October 2025.

The overview is based on the operating and capital budget framework as approved in the annual budget approved by council in terms of council resolution 103.3 of May 2025. The statement of financial performance (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.

The actual performance for the six months 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 that was implemented in accordance with council resolution, 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 |

1.1 Detailed budget assessment – by vote

The city's budget is appropriated to the votes that are led by the Heads of Departments with appropriate financial delegations in accordance with MFMA 56 of 2003, Section 79. The vote with the largest budget is CENTLEC (electricity and energy) with a total allocation of R4,4 billion, followed by water and sanitation with a total allocation of R3,559 billion. These two votes are vigorously pursuing the trading services reforms which are aimed at excellent administration through single point of accountability and management. The revenue projections for these two votes are lower than the

projected expenditure, which implies that these trading services were anticipated to generate losses, with CENTLEC alone with an approved budget yielding just over R1bn (revenue less expenditure) which is not ideal, and the adjustment budget overall must rectify this unintended situation.

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

| Vote Description | Ref | 2024/25 | | Monthly actual | YearTD actual | Budget Year 2025/26 | | YTD variance % | Full Year Forecast |
|--|-----|-----------------|-----------------|----------------|---------------|---------------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | | | YearTD budget | YTD variance | | |
| R thousands | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | |
| Vote 01 - City Manager | | 100 | 0 | 0 | - | 0 | 0 | (0) | -10,5% |
| Vote 02 - Executive And Council | | - | 1 | 1 | - | 63 | 0 | 62 | 12471,0% |
| Vote 03 - Corporate Services | | 11 387 | 13 720 | 13 720 | 307 | 2 232 | 6 860 | (4 628) | -67,5% |
| Vote 04 - Financial Services | | 2 268 755 | 1 988 126 | 1 988 126 | 225 113 | 1 065 294 | 994 063 | 71 231 | 7,2% |
| Vote 05 - Community And Social Development | | 576 185 | 569 095 | 569 095 | 130 821 | 37 678 | 284 547 | 93 131 | 32,7% |
| Vote 06 - Planning And Human Settlement | | 82 162 | 60 743 | 60 743 | 4 396 | 28 008 | 30 371 | (2 363) | -7,8% |
| Vote 07 - Economic And Rural Development | | 36 855 | 40 073 | 40 073 | 3 225 | 17 416 | 20 036 | (2 620) | -13,1% |
| Vote 08 - Roads And Transport | | 29 976 | 18 062 | 18 062 | 1 880 | 9 693 | 9 031 | 662 | 7,3% |
| 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% |
| Vote 10 - Municipal General | | 1 639 711 | 1 717 004 | 1 717 004 | 265 104 | 765 060 | 858 502 | (93 441) | -10,9% |
| Vote 11 - Public Safety And Security | | 19 789 | 26 025 | 26 025 | 646 | 8 027 | 13 012 | (4 986) | -38,3% |
| Vote 12 - Centlec | | 3 610 706 | 4 707 325 | 4 707 325 | 278 717 | 2 045 903 | 2 353 662 | (307 760) | -13,1% |
| 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% |
| Expenditure by Vote | | | | | | | | | |
| Vote 01 - City Manager | 1 | 145 242 | 157 978 | 157 978 | 12 505 | 73 642 | 78 989 | (5 348) | -6,8% |
| Vote 02 - Executive And Council | | 189 584 | 190 680 | 190 680 | 15 548 | 94 218 | 95 340 | (1 123) | -1,2% |
| Vote 03 - Corporate Services | | 553 477 | 380 128 | 380 128 | 32 992 | 176 422 | 190 065 | (13 644) | -7,2% |
| Vote 04 - Financial Services | | 771 553 | 781 985 | 781 985 | 63 931 | 1 029 875 | 390 994 | 638 882 | 163,4% |
| Vote 05 - Community And Social Development | | 675 455 | 643 582 | 643 582 | 65 682 | 544 194 | 321 793 | 222 401 | 643 582 |
| Vote 06 - Planning And Human Settlement | | 213 987 | 250 177 | 250 177 | 21 054 | 166 612 | 125 502 | 41 110 | 32,8% |
| Vote 07 - Economic And Rural Development | | 60 766 | 72 378 | 72 378 | 5 804 | 28 131 | 35 777 | (7 646) | -21,4% |
| Vote 08 - Roads And Transport | | 727 316 | 669 982 | 669 982 | 57 569 | 290 503 | 334 992 | (44 489) | -13,3% |
| 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% |
| Vote 10 - Municipal General | | 25 632 | 186 256 | 186 256 | 19 718 | 116 803 | 94 985 | 21 818 | 23,0% |
| Vote 11 - Public Safety And Security | | 400 354 | 379 553 | 379 553 | 34 050 | 197 005 | 189 777 | 7 227 | 3,8% |
| Vote 12 - Centlec | | 4 440 611 | 4 380 959 | 4 380 959 | 316 650 | 2 192 208 | 2 190 481 | 1 727 | 0,1% |
| 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% |
| 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% |
| 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 |

Solid waste as a trading service is encapsulated in the Community and Social Development vote with annual budget of R675 million against revenue of R576 million, and solid waste is responsible for the total amount of R 564 million and R 286 million of budgeted revenue and expenditure respectively.

1.2 Detailed budget assessment – by type

The budget is approved by revenue by source and expenditure by type. Monthly budget statements that are presented at EMT and to Section 80 committee are presented in the same format as per the approved budget, which makes it easier for management to monitor the performance against the year-to-date budget. Overall, bulk purchases of electricity remain a concern as the revenues projections and audited results indicate unrealistic projections against the actual and this must be raised with the CENTLEC Board for the committee on Budget and Finances of the Board to look into it and work together with the executive management to resolve these disparities that impact on overall city's going concern and sustainability.

The overall performance of revenue by source is that electricity and water (main revenue sources) were below the year-to-date budget by 9% and 13% respectively, as well as wastewater management with 8% below the target.

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

| Description | Ref | 2024/25 | | Budget Year 2025/26 | | | | | Full Year Forecast |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | |
| R thousands | | | | | | | | | |
| Revenue | | | | | | | | | |
| Exchange Revenue | | | | | | | | | |
| Service charges - Electricity | | 3 491 373 | 4 419 517 | 4 419 517 | 274 445 | 2 018 401 | 2 209 758 | (191 356) | -9% |
| Service charges - Water | | 1 772 791 | 1 645 063 | 1 645 063 | 86 742 | 718 633 | 822 531 | (103 898) | -13% |
| Service charges - Waste Water Management | | 530 056 | 589 015 | 589 015 | 45 308 | 270 051 | 294 507 | (24 456) | -8% |
| Service charges - Waste management | | 190 520 | 200 849 | 200 849 | 17 569 | 109 367 | 100 424 | 8 942 | 9% |
| Sale of Goods and Rendering of Services | | 55 219 | 67 108 | 67 108 | 4 355 | 26 318 | 33 554 | (7 236) | -22% |
| Agency services | | | | | | | | | |
| Interest | | | | | | | | | |
| Interest earned from Receivables | | 644 281 | 618 133 | 618 133 | 56 293 | 335 291 | 309 066 | 26 225 | 8% |
| Interest from Current and Non Current Assets | | 99 118 | 87 518 | 87 518 | 9 886 | 55 599 | 43 759 | 11 840 | 27% |
| Dividends | | 9 | 10 | 10 | 2 | 8 | 5 | 3 | 69% |
| Rent on Land | | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 57 944 | 47 274 | 47 274 | 3 538 | 22 158 | 23 637 | (1 479) | -6% |
| Licence and permits | | | | | | | | | |
| Special rating levies | | | | | | | | | |
| Operational Revenue | | 41 070 | 43 081 | 43 081 | 2 853 | 18 577 | 21 540 | (2 963) | -14% |
| Non-Exchange Revenue | | | | | | | | | |
| Property rates | | 1 792 355 | 1 744 100 | 1 744 100 | 147 972 | 870 615 | 872 050 | (1 435) | 0% |
| Surcharges and Taxes | | | | | | | | | |
| Fines, penalties and forfeits | | 49 205 | 52 207 | 52 207 | 238 | 25 666 | 26 104 | (438) | -2% |
| Licence and permits | | 1 728 | 1 827 | 1 827 | 124 | 868 | 913 | (46) | -5% |
| Transfers and subsidies - Operational | | 1 280 233 | 1 361 141 | 1 361 141 | 408 573 | 936 995 | 680 571 | 256 425 | 38% |
| Interest | | 206 878 | 195 462 | 195 462 | 18 316 | 109 369 | 97 731 | 11 638 | 12% |
| Fuel Levy | | 443 643 | 427 562 | 427 562 | 142 521 | 285 042 | 213 781 | 71 261 | 33% |
| Operational Revenue | | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 18 135 | 10 335 | 10 335 | - | - | 5 168 | (5 168) | -100% |
| Other Gains | | 26 160 | 130 386 | 130 386 | - | - | 65 193 | (65 193) | -100% |
| 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% |
| 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% |
| Remuneration of councillors | | 77 818 | 83 728 | 83 728 | 6 283 | 37 946 | 41 864 | (3 919) | -9% |
| Bulk purchases - electricity | | 2 935 931 | 2 974 985 | 2 974 985 | 203 706 | 1 512 372 | 1 487 492 | 24 879 | 2% |
| Inventory consumed | | 1 161 442 | 717 735 | 717 735 | 94 239 | 587 173 | 358 309 | 228 864 | 64% |
| Debt impairment | | 2 020 539 | 2 245 155 | 2 245 155 | 186 214 | 1 117 286 | 1 122 578 | (5 292) | 0% |
| Depreciation and amortisation | | 891 827 | 752 070 | 752 070 | 76 346 | 447 251 | 376 035 | 71 216 | 19% |
| Interest | | (89 596) | 12 723 | 12 723 | 7 406 | 35 262 | 6 362 | 28 901 | 454% |
| Contracted services | | 866 451 | 815 537 | 822 267 | 98 510 | 368 761 | 409 738 | (40 977) | -10% |
| Transfers and subsidies | | - | 15 000 | 15 000 | 148 | 148 | 7 500 | (7 352) | -98% |
| 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% |
| Losses on Disposal of Assets | | 29 112 | - | - | - | - | - | - | - |
| Other Losses | | 264 953 | 399 427 | 399 427 | - | 35 | 199 714 | (199 678) | -100% |
| Total Expenditure | | 11 928 466 | 11 274 887 | 11 287 887 | 942 214 | 8 573 805 | 5 639 311 | 2 934 494 | 52% |
| Surplus/(Deficit) | | (1 127 749) | 365 700 | 352 700 | 276 522 | (2 770 849) | 180 982 | (2 951 831) | (0) |
| Transfers and subsidies - capital (monetary allocations) | | 671 391 | 1 017 011 | 1 017 011 | 88 120 | 322 831 | 508 506 | (185 674) | (0) |
| Transfers and subsidies - capital (in-kind) | | (456 358) | 1 382 711 | 1 369 711 | 364 642 | (2 448 018) | 689 487 | (3 137 505) | (0) |
| Surplus/(Deficit) after capital transfers & contributions | | | | | | | | | 1 369 711 |
| Income Tax | | (456 358) | 1 382 711 | 1 369 711 | 364 642 | (2 448 018) | 689 487 | (3 137 505) | (0) |
| Surplus/(Deficit) after Income tax | | | | | | | | | 1 369 711 |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | | | | | | | | |
| Share of Surplus/Deficit attributable to Associate | | (456 358) | 1 382 711 | 1 369 711 | 364 642 | (2 448 018) | 689 487 | (3 137 505) | (0) |
| 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 |

There is no material variances or property rates income as indicated above. The city's projected surplus as per the approved budget is R749 million at mid-term versus the actual of R2,388 billion realized, which brings a risk of an unfunded budget overall.

1.3 Detailed budget assessment – by function

The city's votes are a cluster of functions either by municipal standard classification or by Government Finance Statistics that is used to identify types of transactions, other economic flows and assets and liabilities. Each function is headed by the General Managers which are qualified professionals and experts in their own right. With the high vacancy rate, the city has seen the appointment of the General Managers in water, sanitation and roads and stormwater which is a milestone on its own as it reinforces

the ideals of successful implementation of the FRP, especially under service delivery and institutional capability pillars.

The table below is extracted from schedule C – attached as an annexure to this report.

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - 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 % |
| R thousands | 1 | | | | | | | | |
| Revenue - Functional | | | | | | | | | |
| <i>Governance and administration</i> | | 3 698 122 | 3 659 519 | 3 659 519 | 485 385 | 1 800 939 | 1 829 759 | (28 820) | -2% |
| Executive and council | | 1 102 | 1 051 | 1 051 | 91 | 535 | 525 | 9 | 2% |
| Finance and administration | | 3 697 020 | 3 658 468 | 3 658 468 | 485 294 | 1 800 405 | 1 829 234 | (28 829) | -2% |
| Internal audit | | – | – | – | – | – | – | – | – |
| <i>Community and public safety</i> | | 73 975 | 52 822 | 52 822 | 2 402 | 19 306 | 26 411 | (7 105) | -27% |
| Community and social services | | 5 550 | 3 748 | 3 748 | 377 | 2 622 | 1 874 | 748 | 40% |
| Sport and recreation | | 4 156 | 3 062 | 3 062 | 108 | 1 201 | 1 531 | (329) | -22% |
| Public safety | | 35 644 | 26 025 | 26 025 | 646 | 8 037 | 13 012 | (4 976) | -38% |
| Housing | | 28 588 | 19 946 | 19 946 | 1 269 | 7 422 | 9 973 | (2 551) | -26% |
| Health | | 37 | 42 | 42 | 2 | 24 | 21 | 3 | 13% |
| <i>Economic and environmental services</i> | | 48 785 | 36 799 | 36 799 | 3 310 | 18 938 | 18 399 | 539 | 3% |
| Planning and development | | 18 252 | 18 174 | 18 174 | 1 405 | 9 010 | 9 087 | (76) | -1% |
| Road transport | | 29 976 | 18 062 | 18 062 | 1 880 | 9 693 | 9 031 | 662 | 7% |
| Environmental protection | | 556 | 563 | 563 | 26 | 234 | 282 | (47) | -17% |
| <i>Trading services</i> | | 7 551 171 | 8 908 404 | 8 908 404 | 815 753 | 4 286 567 | 4 454 202 | (167 635) | -4% |
| Energy sources | | 3 610 706 | 4 707 325 | 4 707 325 | 278 717 | 2 045 903 | 2 353 662 | (307 760) | -13% |
| Water management | | 2 575 057 | 2 564 754 | 2 564 754 | 271 383 | 1 302 455 | 1 282 377 | 20 078 | 2% |
| Waste water management | | 813 138 | 1 072 670 | 1 072 670 | 135 264 | 563 958 | 536 335 | 27 623 | 5% |
| Waste management | | 552 271 | 563 654 | 563 654 | 130 389 | 374 251 | 281 827 | 92 424 | 33% |
| <i>Other</i> | 4 | 55 | 54 | 54 | 6 | 38 | 27 | 11 | 41% |
| 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 |

As indicated above, trading services are accountable for 70% of the revenues of the city with energy services accountable for 53% of the trading services revenue, and 37% of the total revenue projected for 2025/26. It is important for CENTLEC to therefore achieve the revenue targets as indicated. There are strategies under consideration which are being recommended by the Chief Executive Officer that are yet to be presented at the Finance Committee, these will be reported as soon as they are approved by council.

National Treasury approved the participation of CENTLEC in the Eskom Debt Relief Regulations as promulgated by parliament and on a monthly basis, reports are submitted to National Treasury on action plan to comply with the conditions as outlined in Circular 124 and it is therefore critical that conditions not being met are followed through as the participation and the anticipated write off are part of the tools used by National Treasury in analyzing the budget of the city, and as indicated in the section dealing with NT Budget Benchmark report, that if we do not benefit from Eskom Debt write off, the current budget will be unfunded by approximately R90 million.

In as far as expenditure by function is concerned, and in alignment with revenue projection from trading services, a total of 71% is allocated to trading services, with governance and administration allocated 16% and 13% between community and public safety, and economic and environmental services.

In accordance with the table above, for both revenue and expenditure by GFS classification, the city projected a surplus of R1, 383bn against the actual of R2,448 bn already explained to have been impacted by the debt write off that was approved by council, emanating from the FRP, that debtors remain overstated if this interest is not written off, also in the spirit of encouraging the customers to pay their accounts and settle the remaining debt.

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - 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 % |
| R thousands | 1 | | | | | | | | |
| Expenditure - Functional | | | | | | | | | |
| <i>Governance and administration</i> | | 1 735 108 | 1 814 851 | 1 826 455 | 158 908 | 1 567 794 | 908 910 | 658 884 | 72% |
| Executive and council | | 91 581 | 188 247 | 186 668 | 12 243 | 66 943 | 93 730 | (26 787) | -29% |
| Finance and administration | | 1 643 527 | 1 626 605 | 1 639 787 | 146 685 | 1 500 851 | 815 180 | 685 671 | 84% |
| Internal audit | | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 1 007 823 | 836 007 | 835 506 | 73 980 | 480 886 | 417 957 | 62 930 | 15% |
| Community and social services | | 54 164 | 58 436 | 60 518 | 4 468 | 26 828 | 29 759 | (2 931) | -10% |
| Sport and recreation | | 387 013 | 260 163 | 257 697 | 20 398 | 119 943 | 129 450 | (9 506) | -7% |
| Public safety | | 413 777 | 338 761 | 338 761 | 34 226 | 198 023 | 169 381 | 28 642 | 17% |
| Housing | | 136 605 | 161 742 | 161 172 | 13 130 | 127 239 | 80 655 | 46 584 | 58% |
| Health | | 16 264 | 16 904 | 17 357 | 1 738 | 8 853 | 8 712 | 141 | 2% |
| <i>Economic and environmental services</i> | | 647 727 | 619 589 | 621 247 | 64 122 | 259 212 | 310 169 | (50 947) | -16% |
| Planning and development | | 54 266 | 74 455 | 75 826 | 5 625 | 30 680 | 37 523 | (6 843) | -18% |
| Road transport | | 563 862 | 510 053 | 510 053 | 45 459 | 212 659 | 255 027 | (42 367) | -17% |
| Environmental protection | | 29 598 | 35 082 | 35 369 | 3 038 | 15 872 | 17 610 | (1 737) | -10% |
| <i>Trading services</i> | | 8 432 858 | 7 999 121 | 7 999 321 | 654 602 | 6 263 174 | 3 999 613 | 2 263 560 | 57% |
| Energy sources | | 4 440 611 | 4 380 959 | 4 380 959 | 316 650 | 2 192 208 | 2 190 481 | 1 727 | 0% |
| Water management | | 2 988 000 | 2 571 597 | 2 571 597 | 219 839 | 2 896 390 | 1 285 799 | 1 610 591 | 125% |
| Waste water management | | 654 398 | 620 493 | 620 493 | 73 546 | 741 268 | 310 247 | 431 022 | 139% |
| Waste management | | 349 848 | 426 072 | 426 272 | 44 557 | 433 307 | 213 087 | 220 220 | 103% |
| Other | | 4 951 | 5 319 | 5 357 | 621 | 2 739 | 2 672 | 67 | 3% |
| Total Expenditure - Functional | 3 | 11 828 466 | 11 274 887 | 11 287 887 | 942 214 | 8 673 805 | 5 639 312 | 2 934 493 | 52% |
| Surplus/ (Deficit) for the year | | (456 358) | | 1 382 711 | 1 369 711 | 364 642 | (2 448 018) | 689 487 | (3 137 504) |
| | | | | | | | | | -4,550 4932 |
| | | | | | | | | | 1 369 711 |

With little to no impact of the debt write off, the MAYCO has called for the revision of the Debt Settlement Incentive Scheme and any other progressive action which must be tabled together with the adjustment budget.

2. REVENUE FRAMEWORK

For the city to be able to meet the obligations coming with the constitutional mandate, the revenue framework is essential. Though the constitution promulgates the objects of local government which is to ensure access to basic services of housing, water, sanitation, clean environment, it is mindful that these comes at a cost and the cost must be recovered from tariffs and service charges. As part of the approval of the annual budget, revenue is dependable on supply and demand and the tariffs associated with the supply.

The city projected a total of R11, 649 bn of revenue excluding capital and conditional transfers. As per the budget assumptions, it was anticipated that by 31 December 2025, a total of R5, 829bn will be met and indeed the target was met. However, as indicated in the section dealing with GFS classification, that trading services overall did not perform well against their revenue target.

Sale of water and electricity must closely be monitored to ensure that monthly billing meet the target or investigate the underlying reasons for billing/selling below the target.

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - 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 % |
| R thousands | | | | | | | | | |
| 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 | 85 742 | 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 |

The following major revenue variances against the budget are highlighted:

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.

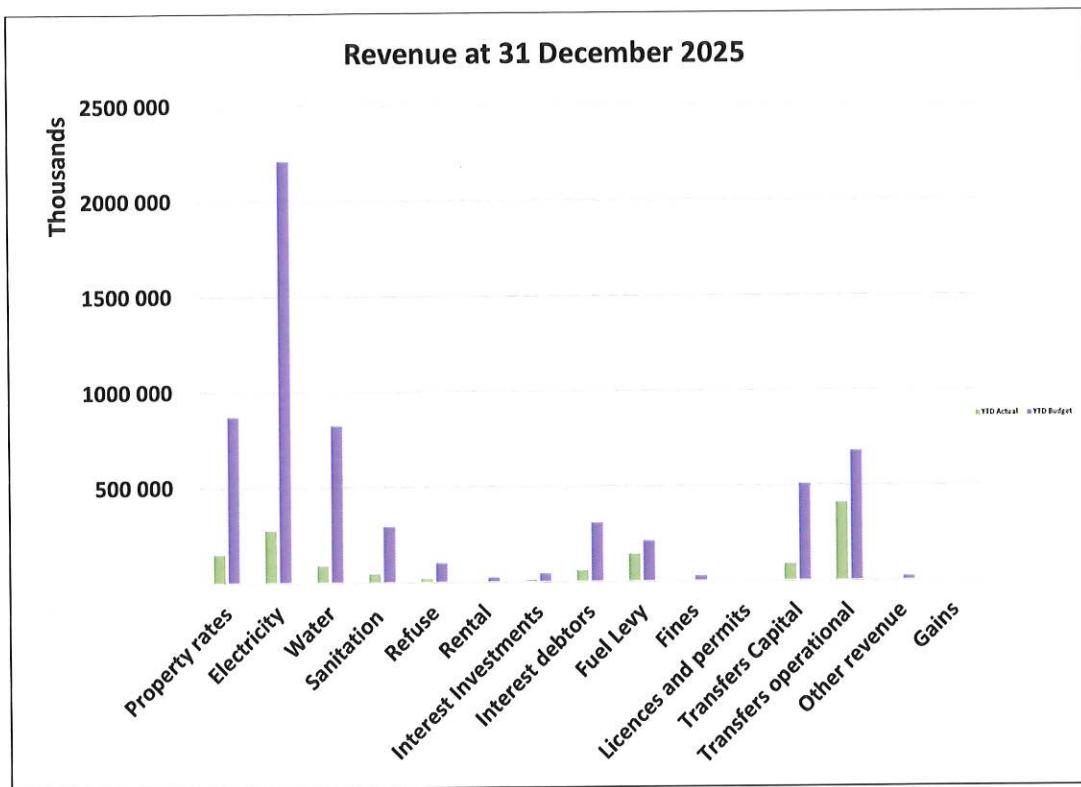
Electricity – Unfavourable variance of -R191.358 million (-9%) for the period, due to lower user's consumption than budgeted.

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.

The graph below outlines the revenue by source for the period under review:



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.

| FINES | ORIGINAL BUDGET | ADJUSTED BUDGET | CURRENT MONTH REVENUE | YTD MOVEMENT | YTD BUDGET | VARIANCE |
|--|--------------------|--------------------|-----------------------|---------------------|---------------------|----------------|
| FINES: ILLEGAL CONNECTIONS - ELECTRICITY | - 5 457 938 | - 5 457 938 | - 148 490 | - 1 519 711 | - 2 728 969 | 1 209 258 |
| FORFEITS: UNCLAIMED MONEY | - 126 680 | - 126 680 | - | - 21 659 | - 63 340 | 41 681 |
| FORFEITS: UNCLAIMED MONEY | - 5 590 171 | - 5 590 171 | 771 | - 18 942 348 | - 2 795 086 | 16 147 263 |
| FORFEITS: DEPOSITS | -10 000 000 | -10 000 000 | - | - | 5 000 000 | 5 000 000 |
| FORFEITS: UNCLAIMED MONEY | -10 000 000 | -10 000 000 | - | - | 5 000 000 | 5 000 000 |
| FINES: POUND FEES | - | - | - | 6 370 | - | 6 370 |
| FINES: TRAFFIC - MUNICIPAL | - | - | - | 2 371 | - | 2 371 |
| LAW ENFORCEMENT FINES | - | - | - | 82 890 | - | 82 890 |
| IMPOUNDING AND WHEEL CUFFS | - 8 988 309 | - 8 988 309 | - 6 180 | - 2 997 794 | - 4 494 155 | 1 496 361 |
| FINES: ADMISSION AND GUILT COURT | - 17 122 | - 17 122 | 800 | - 236 429 | - 8 561 | 227 868 |
| FINES: WARRANT OF ARREST | - 10 158 | - 10 158 | - 4 300 | - 928 896 | - 5 079 | 923 817 |
| FINES: TRAFFIC FINES | - 186 072 | - 186 072 | - 79 149 | - 913 244 | - 93 036 | 820 208 |
| FINES: TRAFFIC NALEDI REGION | -11 830 744 | -11 830 744 | - 1 350 | - 14 000 | - 5 915 372 | 5 901 372 |
| TOTAL FINES | -52 207 194 | -52 207 194 | - 237 898 | - 25 665 711 | - 26 103 597 | 437 886 |

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.

3. TRADING SERVICES

Trading services are defined as service that are provided at a tariff measured through consumption or in the form of taxes. The city has a hybrid meter environment, with both conventional and prepaid electricity and water meters.

In alignment with revenue protection principles, enhanced billing and payment, an investigation is being conducted on the economical efficiencies of moving towards smart and automated metering technology for different customer groups based on their consumption levels, location and the city's plan on the level of service it wants to provide to the customers.

Though the city's billing system and capabilities are reliable, however, the city has been grappling with printing of and distribution as a result of both internal and external issues. A proposal has been received from the post office in as far as printing, folding, enveloping and delivery of statements. Management is waiting for the conclusion of the tender processes for the same services from the private sector. Once this process is concluded, an item will be presented to council on the same issue.

As much as billing is taking place, payment levels are not stabilizing at a sustainable level of above 85% as a minimum with an average of 95% per annum, which is also a prerequisite for trading services reforms. The non-payment culture is exacerbated by inconsistent delivery of statements which has been flagged as priority. Engagements are already ensuing with the Chief Technology Officer on e-billing, e-statement and e-communication (notices for disconnection), and these will be factored in the adjustment budget.

3.1 Electricity

CENTLEC is the delivery mechanism for the city of electricity and energy. All electricity related infrastructure is developed, managed and operated by CENTLEC. The Chief Executive Officer of CENTLEC reports directly to the board established by the council with the Executive Mayor being the council representative of the city with nominated councillors serving as non-executive directors in the CENTLEC Board.

The mandate given to CENTLEC is to distribute electricity to the end-users and recover the costs through the sale of electricity. CENTLEC is a registered company in accordance with The Company's Act of 2008, and a fully owned entity of the Mangaung Metropolitan Municipality.

| ELECTRICITY AND ENERGY | | |
|-------------------------------|--------------------------|----------------------|
| REVENUE | | |
| 132A | Sale of electricity | 2 017 706 612 |
| 100A | Grants | - |
| 100B | Interest Income | 23 397 718 |
| 100C | Other Income | 4 798 481 |
| TOTAL REVENUE | | 2 017 706 612 |
| Less Bulk costs | | |
| 234B | Purchases of electricity | 1 512 371 913 |
| | Electricity losses | 126 248 039 |
| GROSS PROFIT | | 379 086 661 |
| EXPENDITURE | | |
| 203 | Employee costs | 292 778 501 |
| 303 | Maintenance costs | 8 985 799 |
| 403 | Municipal running costs | 106 911 351 |
| 503 | Contracted services | 78 671 805 |
| 603 | Depreciation | 148 362 577 |
| 703 | Provision for bad debts | - |
| TOTAL EXPENDITURE | | 635 710 033 |
| NET PROFIT/LOSS | | - 256 623 372 |

3.2 Water and Sanitation

| WATER AND SANITATION | | |
|-----------------------------|--------------------------------|------------------------|
| REVENUE | | |
| 132D | Sale of water | 718 633 420 |
| 132C | Service charges for sanitation | 270 050 905 |
| 102A | Grants | 596 642 284 |
| 102B | Interest Income | 281 086 462 |
| 102C | Other Income | - |
| TOTAL REVENUE | | 1 866 413 070 |
| Less Bulk costs | | |
| 232A | Purchases of water | 260 430 049 |
| | Water losses | 250 217 106 |
| TOTAL BULK COSTS | | 510 647 156 |
| GROSS PROFIT | | 1 355 765 914 |
| EXPENDITURE | | |
| 201 | Employee costs | 149 335 813 |
| 301 | Maintenance costs | 84 807 004 |
| 401 | Municipal running costs | 30 833 630 |
| 501 | Contracted services | 8 599 511 |
| 601 | Depreciation | 101 683 926 |
| 701 | Provision for bad debts | 2 032 043 362 |
| TOTAL EXPENDITURE | | 2 407 303 247 |
| NET PROFIT | | - 1 051 537 333 |

3.3 Solid Waste management and refuse removal.

| SOLID WASTE | | |
|--------------------------|---------------------------------|--------------------|
| REVENUE | | |
| 132B | Service charges for solid waste | 109 365 150 |
| 101A | Grants | 238 134 130 |
| 101B | Interest Income | 26 750 509 |
| 101C | Other Income | - |
| TOTAL REVENUE | | 374 249 789 |
| EXPENDITURE | | |
| 202 | Employee costs | 136 487 395 |
| 302 | Maintenance costs | - |
| 402 | Municipal running costs | 2 212 034 |
| 502 | Contracted services | 22 270 178 |
| 602 | Depreciation | 20 065 901 |
| 702 | Provision for bad debts | 198 218 742 |
| TOTAL EXPENDITURE | | 379 254 249 |
| NET PROFIT | | 5 004 460 |

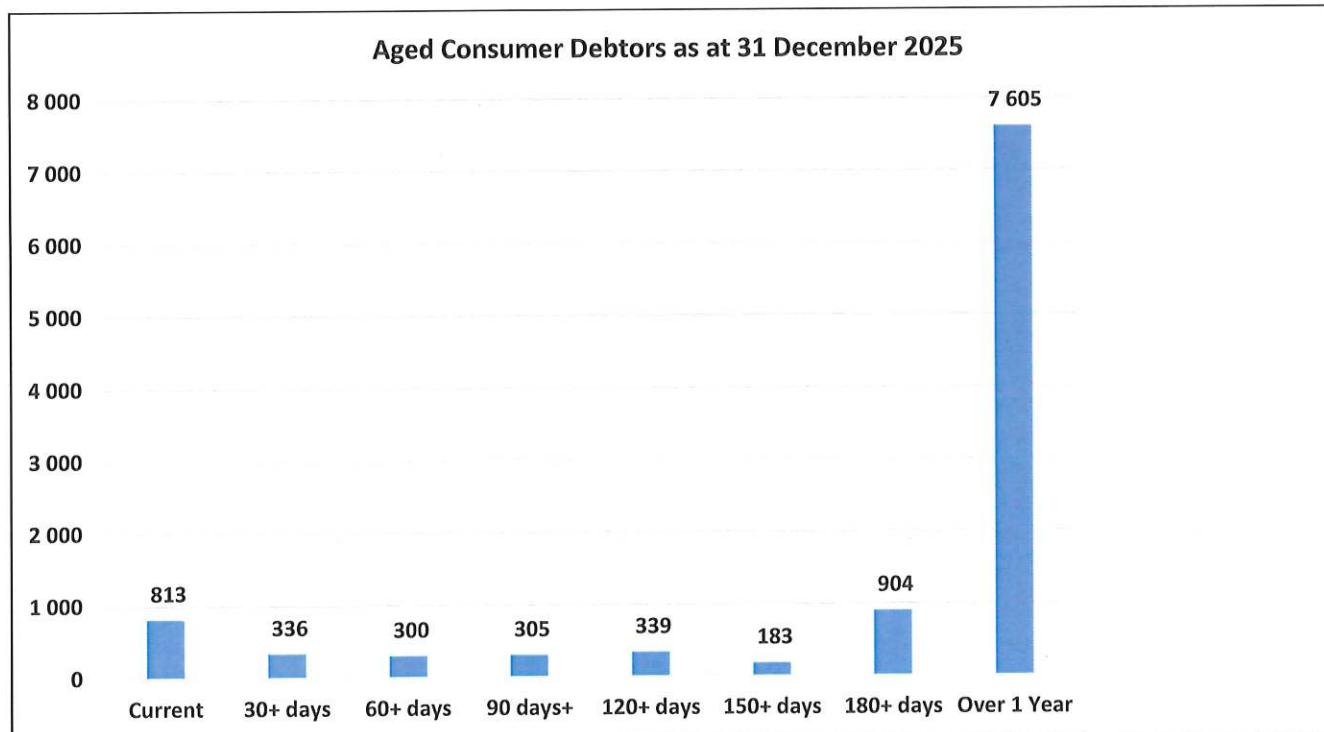
4. OUTSTANDING DEBTORS REPORT

(Annexure B – Table SC3)

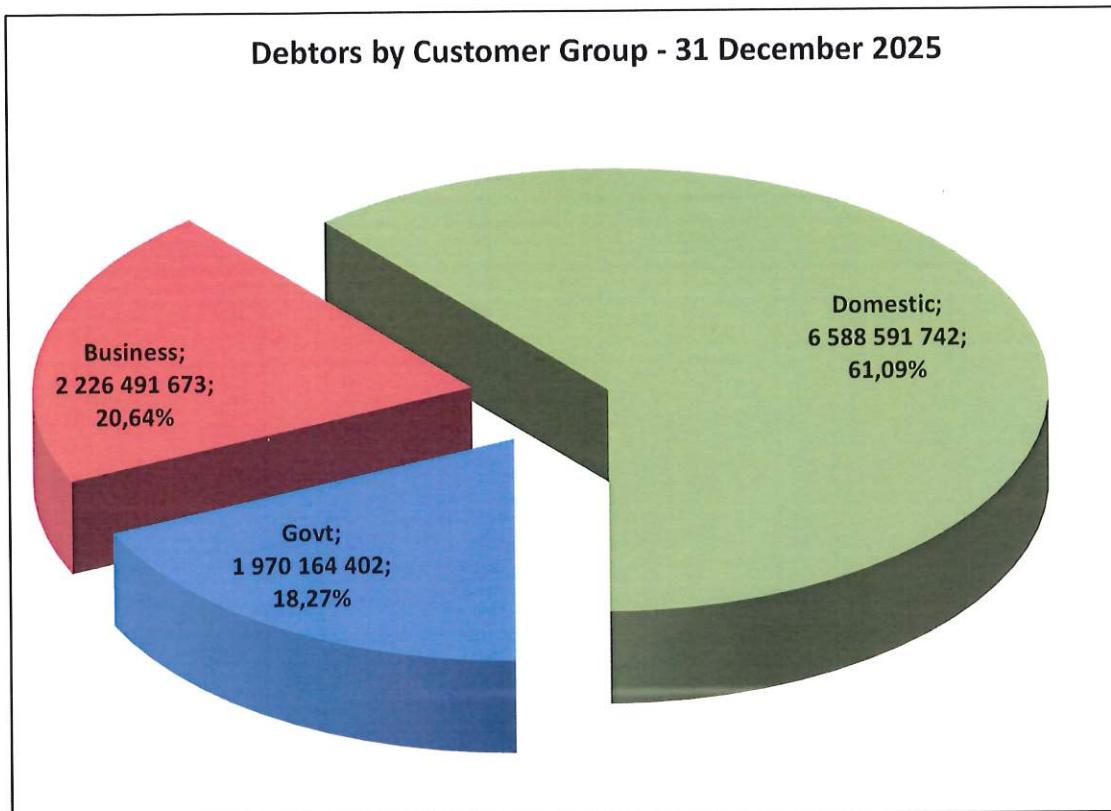
The debtor's report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as of 31 December 2025 is **R10.785 billion** including unallocated credits of R190.791 million (30 June 2025 – **R12.632 billion** including unallocated credits of R159.556 million), thus reflecting a decrease of **R1.847 billion** (14.62%) for the six months. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R7.605 billion (R8.713 billion – June 2025) is outstanding in this category (1 year and older), with R4.743 billion attributable to households, a decrease of R982 million from the balance of R5.725 billion in June 2025. An amount of R2.8 billion was written off for irrecoverable debts.

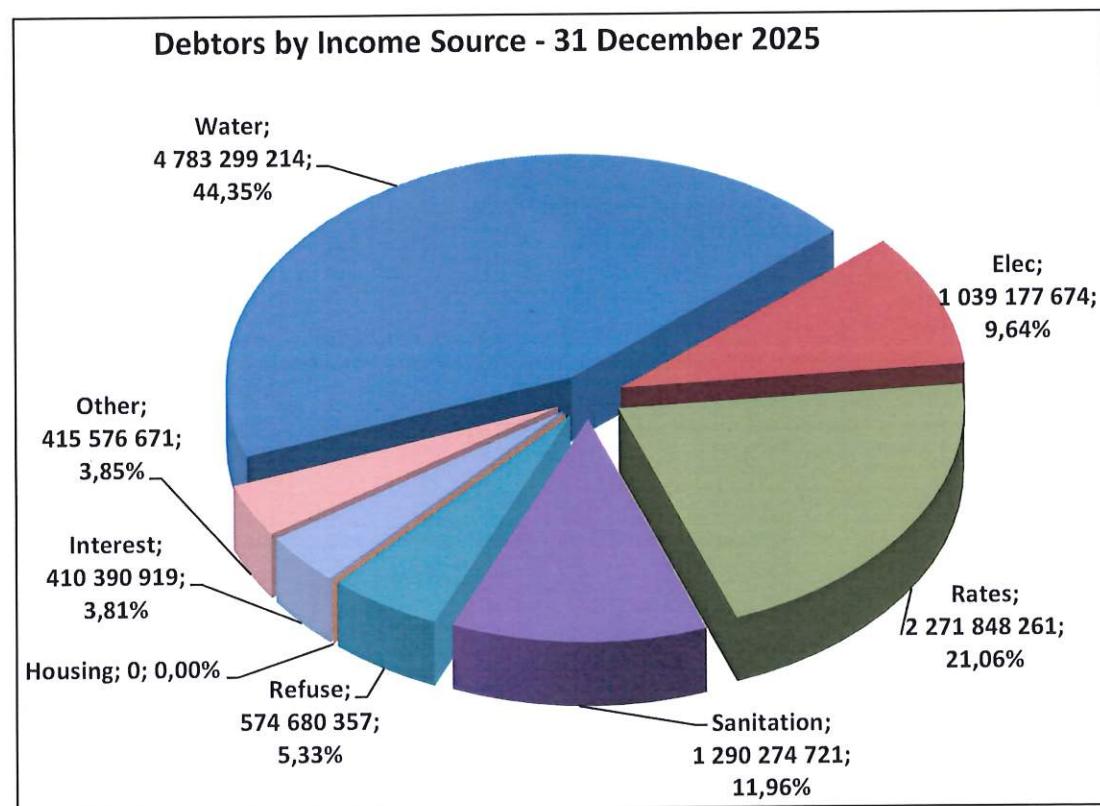
Outstanding Debtors – Electricity: Total Electricity debtors increased by only 1% compared to the previous month (995 640 742 v/s 981 396 590). A large portion of this increase is falling under the “current” classification of the debtor ageing. This increase is in line with expectations of higher consumption 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 outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source.



5. SUMMARY OF TRANSFERS AND GRANT RECEIPTS:

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - 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 | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Energy Efficiency and Demand Side Management Grant | | 1 275 794 | 1 353 970 | 1 353 970 | 408 437 | 936 313 | 676 985 | 259 328 | 38,3% | 1 353 970 |
| Equitable Share | | – | – | – | – | – | – | – | – | – |
| Expanded Public Works Programme Integrated Grant | | 1 113 938 | 1 197 582 | 1 197 582 | 399 194 | 898 186 | 598 791 | 299 395 | 50,0% | 1 197 582 |
| Infrastructure Skills Development Grant | | 1 839 | 1 524 | 1 524 | 244 | 550 | 762 | (212) | -27,9% | 1 524 |
| 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: | | – | 933 769 | 933 769 | 87 935 | 327 592 | 219 340 | 108 252 | 49,4% | – |
| Integrated Urban Development Grant | | – | – | – | – | – | – | – | – | – |
| Metro Informal Settlements Partnership Grant | | – | 267 572 | 267 572 | 18 118 | 94 459 | 133 786 | (39 327) | -29,4% | – |
| Neighbourhood Development Partnership Grant | | – | – | – | – | – | – | – | – | – |
| Public Transport Network Grant | | – | 144 717 | 144 717 | 2 494 | 4 729 | 72 358 | (67 629) | -93,5% | – |
| Urban Development Financing Grant | | – | 13 196 | 13 196 | – | – | 6 598 | (6 598) | -100,0% | – |
| Urban Settlement Development Grant | | – | 508 285 | 508 285 | 67 324 | 228 404 | 6 598 | 221 806 | 3361,7% | – |
| Provincial Government: | | – | – | – | – | 7 808 | – | 7 808 | 0,0% | – |
| PG_FS_INFRA_HUMAN SETTLE | | – | – | – | – | 7 808 | – | 7 808 | 0,0% | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Total Capital Transfers and Grants | 5 | – | 933 769 | 933 769 | 87 935 | 335 400 | 219 340 | 116 060 | 52,9% | – |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 1 280 233 | 2 294 910 | 2 294 910 | 496 509 | 1 272 395 | 899 911 | 372 484 | 41,4% | 1 361 141 |

6. OPERATIONAL EXPENDITURE FRAMEWORK

The major operating expenditure variances against the original budget are:

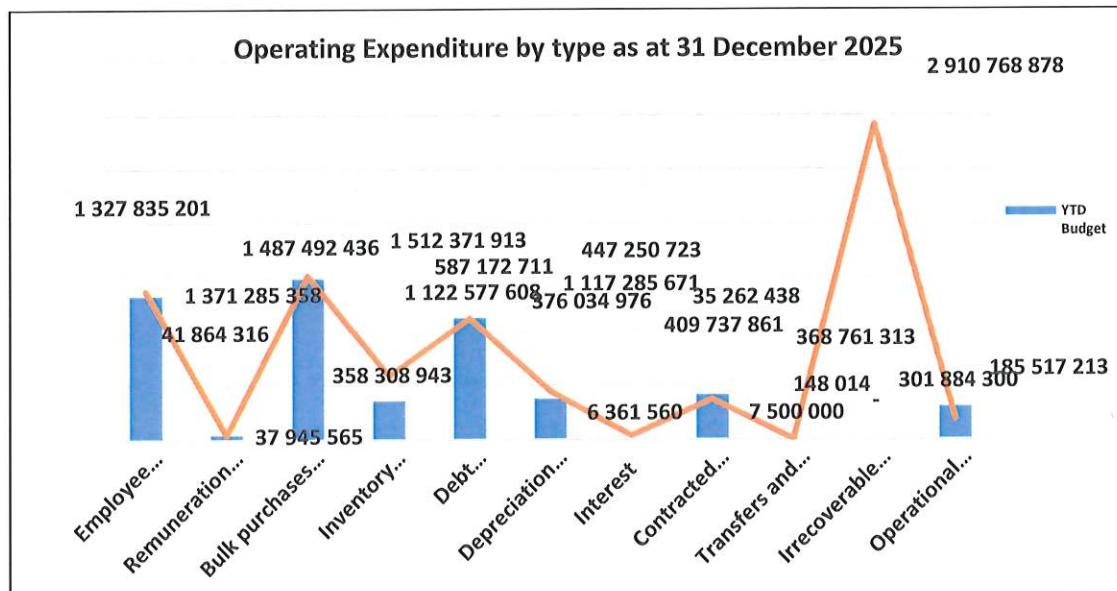
Employee related costs – Unfavourable variance of R43.450 million (3%) on the year-to-date approved budget is due to overspending on acting and other allowances. The overspending on overtime to date is R44.479 million (Budget R42.253 million vs Actual R86.732 million). The overspending for the period 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.

| MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December | | | | | | | | | | |
|--|-----|-------------------|-------------------|-------------------|---------------------|------------------|------------------|------------------|----------------|--------------------|
| Description | Ref | 2024/25 | | | Budget Year 2025/26 | | | YTD variance | YTD variance % | Full Year Forecast |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | | | |
| R thousands | | | | | | | | | | |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 2 661 557 | 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 |

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.



6.1 Year to date expenditure by vote

| MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December | | | | | | | | | | | |
|--|---------|-------------------|---------------------|-------------------|----------------|------------------|------------------|------------------|----------------|--------------------|--|
| Vote Description | 2024/25 | | Budget Year 2025/26 | | | | | | | | |
| | Ref | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| R thousands | | | | | | | | | | | |
| 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 | 8 673 805 | 5 639 311 | 2 934 494 | 52,0% | 11 287 887 | |

6.2 Employee related costs

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.

| 31 December 2025 | | | | | | |
|---|----------------------|----------------------|--------------------|----------------------|----------------------|---------------|
| EXPENDITURE PER SALARY ITEM | Original | Budget | Curr Mth Exp | YTD Movement | Unspend Bud | Perc |
| 203 SALARIES AND ALLOWANCES SNR MAN | 32 717 569 | 28 353 419 | 1 294 682 | 7 996 821 | 20 356 599 | 24,44% |
| 205 SOCIAL CONTRIBUTIONS SNR MAN | 701 277 | 701 277 | 44 772 | 268 632 | 432 645 | 38,31% |
| 211 SALARIES AND ALLOWANCES MUN STAFF | 2 124 105 930 | 2 128 640 080 | 195 459 848 | 1 117 017 589 | 1 011 622 491 | 52,59% |
| 213 SOCIAL CONTRIBUTIONS MUN STAFF | 439 510 819 | 439 340 819 | 36 641 742 | 217 338 889 | 222 001 930 | 49,45% |
| 214 MUN STAFF POST RETIREMENT MED & PEN | 57 956 410 | 57 956 410 | 4 752 620 | 28 606 008 | 29 350 402 | 49,36% |
| 216 CENTLEC BOARD | 665 784 | 665 784 | 23 925 | 57 420 | 608 364 | 8,62% |
| 221 COUNCILLOR ALLOWANCES | 82 051 049 | 82 051 049 | 6 197 338 | 37 405 324 | 44 645 725 | 45,59% |
| 222 COUNCILLOR CONTRIBUTIONS | 1 677 399 | 1 677 399 | 85 764 | 540 241 | 1 137 158 | 32,21% |
| TOTAL | 2 739 386 237 | 2 739 386 237 | 244 500 692 | 1 409 230 923 | 1 330 155 314 | 51,44% |

For details of staff salaries and allowances see **Annexure D**

| SALARIES AND ALLOWANCES PER VOTE | APPROVED BUDGET | ADJUSTED BUDGET | YTD MOVEMENT | YTD BUDGET | VARIANCE | PROJECTED SALARIES |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|----------------------|
| CITY MANAGER | 142 783 861 | 142 783 861 | 71 063 502 | 71 392 264 | (328 762) | 142 127 005 |
| EXECUTIVE AND COUNCIL | 158 766 823 | 158 766 823 | 79 203 120 | 79 383 782 | (180 663) | 158 406 240 |
| CORPORATE SERVICES | 213 495 098 | 213 495 098 | 109 902 370 | 106 748 048 | 3 154 322 | 219 804 740 |
| FINANCIAL SERVICES | 191 816 237 | 191 816 237 | 94 361 276 | 95 908 567 | (1 547 291) | 188 722 551 |
| COMMUNITY AND SOCIAL SERVICES | 387 688 589 | 387 688 589 | 216 233 117 | 193 845 200 | 22 387 917 | 432 466 235 |
| PLANNING AND HUMAN SETTLEMENT | 176 020 704 | 177 670 704 | 88 342 973 | 88 010 763 | 332 210 | 176 685 946 |
| ECONOMIC AND RURAL DEVELOPMENT | 47 381 916 | 45 731 916 | 25 718 538 | 23 691 069 | 2 027 469 | 51 437 076 |
| ROADS AND TRANSPORT | 156 074 720 | 156 074 720 | 78 810 505 | 78 037 725 | 772 780 | 157 621 010 |
| WATER AND SANITATION | 265 642 134 | 265 642 134 | 149 335 813 | 132 821 687 | 16 514 125 | 298 671 625 |
| MUNICIPAL GENERAL | 161 848 834 | 162 108 834 | 80 383 144 | 80 924 795 | (541 651) | 160 766 288 |
| PUBLIC SAFETY AND SECURITY | 241 137 235 | 240 877 235 | 121 603 566 | 120 569 181 | 1 034 386 | 243 207 133 |
| NALEDI | 2 720 554 | 2 720 554 | 1 494 499 | 1 360 283 | 134 216 | 2 988 998 |
| SOUTPAN | 113 407 | 113 407 | - | 56 704 | (56 704) | - |
| CENTLEC | 593 896 125 | 593 896 125 | 292 778 501 | 296 949 450 | (4 170 949) | 585 557 001 |
| TOTAL SALARIES AND ALLOWANCES | 2 739 386 237 | 2 739 386 237 | 1 409 230 923 | 1 369 699 517 | 39 531 406 | 2 818 461 846 |

6.3 Report on overtime

| 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% |

6.4 Report on contracted services, consultants and professional services

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

| CONTRACTED SERVICES PER VOTE | ORIGINAL BUDGET | ADJUSTMENT BUDGET | YTD MOVEMENT | YTD BUDGET | VARIANCE |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| CITY MANAGER | 5 024 844 | 4 859 844 | 422 992 | 2 524 557 | (2 101 565) |
| EXECUTIVE AND COUNCIL | 6 889 727 | 6 747 957 | 2 840 115 | 3 461 503 | (621 388) |
| CORPORATE SERVICES | 65 564 202 | 64 692 193 | 29 345 537 | 32 940 444 | (3 594 907) |
| FINANCIAL SERVICES | 69 381 946 | 69 358 946 | 35 198 842 | 34 858 536 | 340 306 |
| COMMUNITY SOCIAL DEVELOPMENT | 57 330 476 | 61 130 127 | 25 486 761 | 28 803 696 | (3 316 935) |
| PLANNING AND HUMAN SETTLEMENT | 16 859 564 | 16 072 514 | 7 569 524 | 8 470 499 | (900 975) |
| ECONOMIC AND RURAL DEVELOPMENT DEVELOPMENT | 19 422 648 | 19 572 648 | 809 355 | 9 758 231 | (8 948 877) |
| ROADS AND TRANSPORT | 132 455 995 | 137 325 995 | 40 063 469 | 66 547 890 | (26 484 420) |
| WATER AND SANITATION | 177 202 941 | 177 202 941 | 93 406 516 | 89 029 430 | 4 377 086 |
| MUNICIPAL GENERAL | 5 079 149 | 5 079 149 | 806 250 | 2 551 841 | (1 745 591) |
| PUBLIC SAFETY AND SECURITY | 74 206 342 | 74 106 342 | 45 154 349 | 37 282 385 | 7 871 963 |
| CENTLEC | 186 118 714 | 186 118 714 | 87 657 604 | 93 508 849 | (5 851 245) |
| TOTAL | 815 536 548 | 822 267 370 | 368 761 313 | 409 737 861 | (40 976 548) |

6.4.1 Outsourced Services

The actual spend on outsourced services within the contracted services per vote are overspend by R 13.134 million (14%) due to timeously processing of outstanding invoices.

| OUTSOURCE SERVICES PER VOTE | ORIGINAL BUDGET | ADJUSTMENT BUDGET | YTD MOVEMENT | YTD BUDGET | VARIANCE |
|--|--------------------|--------------------|--------------------|-------------------|-------------------|
| CITY MANAGER | 262 082 | 422 082 | 222 829 | 131 674 | 91 155 |
| EXECUTIVE AND COUNCIL | 1 438 744 | 1 498 744 | 896 942 | 722 847 | 174 095 |
| CORPORATE SERVICES | 1 911 043 | 1 851 043 | 331 271 | 960 137 | (628 866) |
| FINANCIAL SERVICES | 32 875 872 | 35 875 872 | 17 460 272 | 16 517 334 | 942 938 |
| COMMUNITY SOCIAL DEVELOPMENT | 43 487 414 | 43 422 914 | 22 671 554 | 21 848 733 | 822 822 |
| PLANNING AND HUMAN SETTLEMENT | 456 678 | 416 678 | 179 650 | 229 442 | (49 792) |
| ECONOMIC AND RURAL DEVELOPMENT DEVELOPMENT | 185 816 | 185 816 | - | 93 357 | (93 357) |
| ROADS AND TRANSPORT | 36 373 | 106 373 | 35 380 | 18 274 | 17 106 |
| WATER AND SANITATION | 1 593 158 | 1 593 158 | 1 049 610 | 800 427 | 249 183 |
| MUNICIPAL GENERAL | 1 296 077 | 1 296 077 | 806 250 | 651 169 | 155 081 |
| PUBLIC SAFETY AND SECURITY | 63 009 900 | 68 009 900 | 43 397 707 | 31 657 124 | 11 740 583 |
| CENTLEC | 38 200 000 | 38 200 000 | 18 905 460 | 19 192 256 | (286 796) |
| TOTAL | 184 753 157 | 192 878 657 | 105 956 925 | 92 822 772 | 13 134 153 |

6.4.2 Consultant services

The actual spend on consultant services within the contracted services per vote are under-spend by -R 19.839 million (-18%) due to late submissions of invoices and the implementation of the cost containment policy.

| CONSULTANT SERVICES PER VOTE | ORIGINAL BUDGET | ADJUSTED BUDGET | YTD MOVEMENT | YTD BUDGET | VARIANCE |
|--|--------------------|--------------------|-------------------|--------------------|---------------------|
| CITY MANAGER | 4 762 762 | 4 437 762 | 200 163 | 2 392 883 | (2 192 720) |
| EXECUTIVE AND COUNCIL | 4 558 984 | 4 278 984 | 1 738 453 | 2 290 502 | (552 050) |
| CORPORATE SERVICES | 26 403 976 | 26 651 967 | 21 654 424 | 13 265 756 | 8 388 668 |
| FINANCIAL SERVICES | 36 476 074 | 33 453 074 | 17 738 570 | 18 326 130 | (587 560) |
| COMMUNITY SOCIAL DEVELOPMENT | 633 882 | 633 882 | 52 130 | 318 472 | (266 342) |
| PLANNING AND HUMAN SETTLEMENT | 16 234 351 | 15 487 301 | 7 340 084 | 8 156 383 | (816 299) |
| ECONOMIC AND RURAL DEVELOPMENT DEVELOPMENT | 15 501 419 | 15 501 419 | 748 065 | 7 788 147 | (7 040 082) |
| ROADS AND TRANSPORT | 37 779 918 | 37 779 918 | 11 839 311 | 18 981 201 | (7 141 890) |
| WATER AND SANITATION | 14 796 940 | 14 796 940 | 42 101 | 7 434 206 | (7 392 105) |
| MUNICIPAL GENERAL | 3 783 072 | 3 783 072 | - | 1 900 672 | (1 900 672) |
| PUBLIC SAFETY AND SECURITY | 555 122 | 555 122 | 1 744 330 | 278 902 | 1 465 428 |
| CENTLEC | 51 968 714 | 51 968 714 | 24 306 416 | 26 109 866 | (1 803 449) |
| TOTAL | 213 455 214 | 209 328 155 | 87 404 046 | 107 243 119 | (19 839 072) |

6.4.3 Professional services

The actual spend on contracted services within the contracted services per vote are underspend by -R34.272 million (-16%) due to late submissions of invoices and the implementation of the cost containment policy.

| CONTRACTED SERVICES PER VOTE | ORIGINAL BUDGET | ADJUSTMENT BUDGET | YTD MOVEMENT | YTD BUDGET | VARIANCE |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| CITY MANAGER | - | - | - | - | - |
| EXECUTIVE AND COUNCIL | 891 999 | 970 229 | 204 721 | 448 154 | (243 433) |
| CORPORATE SERVICES | 37 249 183 | 36 189 183 | 7 359 842 | 18 714 551 | (11 354 709) |
| FINANCIAL SERVICES | 30 000 | 30 000 | - | 15 072 | (15 072) |
| COMMUNITY SOCIAL DEVELOPMENT | 10 959 180 | 14 823 331 | 2 459 589 | 5 506 057 | (3 046 468) |
| PLANNING AND HUMAN SETTLEMENT | 2 418 535 | 2 418 535 | 353 277 | 1 215 108 | (861 831) |
| ECONOMIC AND RURAL DEVELOPMENT DEVELOPMENT | 3 735 413 | 3 885 413 | 61 290 | 1 876 728 | (1 815 438) |
| ROADS AND TRANSPORT | 94 639 704 | 99 439 704 | 28 188 779 | 47 548 415 | (19 359 636) |
| WATER AND SANITATION | 160 812 843 | 160 812 843 | 92 314 804 | 80 794 798 | 11 520 007 |
| MUNICIPAL GENERAL | - | - | - | - | - |
| PUBLIC SAFETY AND SECURITY | 10 641 320 | 5 541 320 | 12 312 | 5 346 360 | (5 334 048) |
| CENTLEC | 95 950 000 | 95 950 000 | 44 445 727 | 48 206 727 | (3 761 000) |
| TOTAL | 417 328 177 | 420 060 558 | 175 400 342 | 209 671 970 | (34 271 629) |

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.

6.5 Bulk purchases costs and inventory consumed.

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.

6.6 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 | | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | | |
| R thousands | | | | | | | | | | | | |
| 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% | | | |

6.7 Supply Chain Management

A full report for quarter 2 is submitted as a standalone item. For this section reference should be made to the report.

6.8 Finance costs

| INTEREST CHARGES | ORIGINAL BUDGET | ADJUSTMENT BUDGET | CURRENT MONTH EXP | YTD MOVEMENT | YTD BUDGET | VARIANCE |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| INT PAID: FINANCE LEASES | 58 093 | 58 093 | 4 637 | 27 822 | 29 047 | - 1 224 |
| INT PAID BOR: ANNUITY LOANS | 12 665 010 | 12 665 010 | 316 169 | 7 610 419 | 6 332 505 | 1 277 914 |
| INT PAID: OVERDUE ACCOUNTS | - | - | 7 085 180 | 27 624 197 | - | 27 624 197 |
| TOTAL INTEREST CHARGES | 12 723 103 | 12 723 103 | 7 405 986 | 35 262 438 | 6 361 552 | 28 900 887 |

It should however be noted that in terms of the mSCOA project, spending on Contracted Services should be seen against the following expenditure classification:

7. COST CONTAINMENT POLICY IMPLEMENTATION

The city has an approved cost containment policy in place.

8. OUTSTANDING CREDITORS REPORT

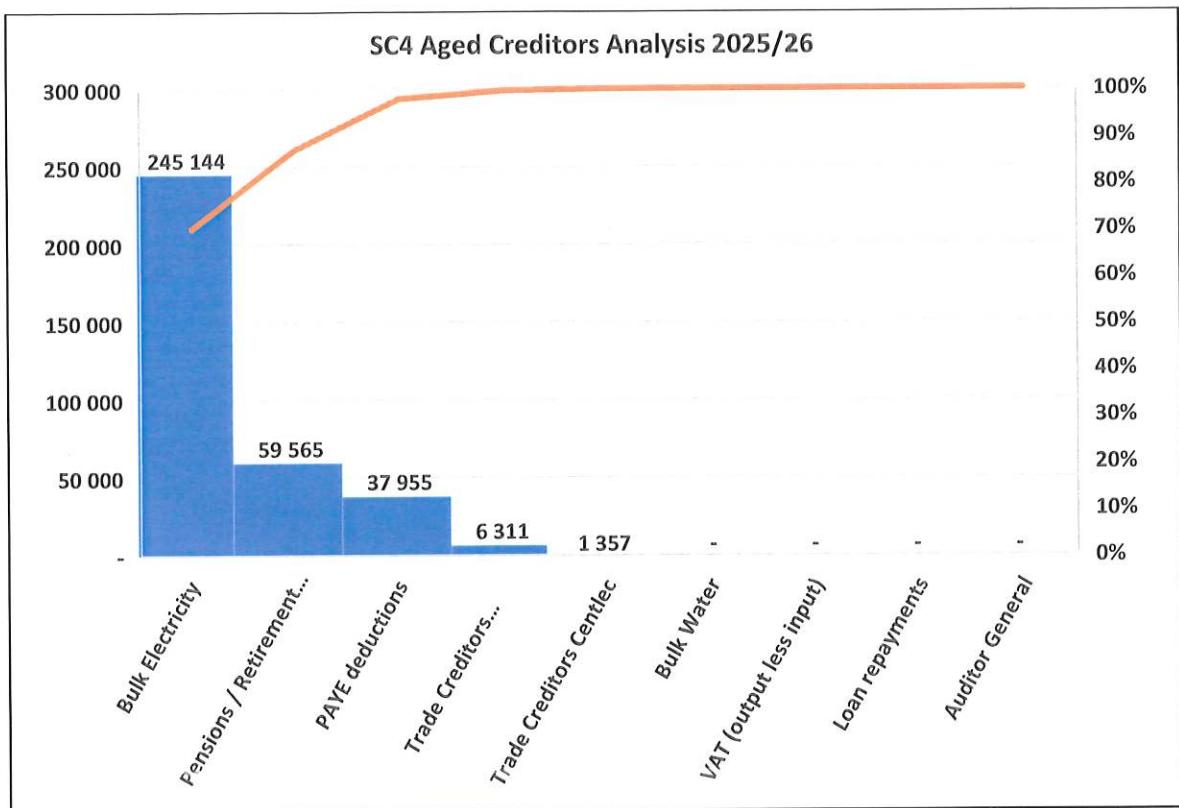
(Annexure B – Table SC4)

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 R350.331 million compared to an amount of R400.441 million in June 2025. The decrease of R50.110 million is in the items as depicted below.

| | June 2025 | September 2025 | December 2025 |
|----------------------------|--------------|-------------------|---------------|
| | R'000 | R'000 | R'000 |
| Bulk electricity | 391 349 | 257 368 | 245 144 |
| Trade Creditors – CENTLEC | 3 428 | 28 565 | 1 357 |
| Bulk water | - | - | - |
| Salaries / PAYE | - | 36 306 | 37 955 |
| Pensions Deductions | - | 59 937 | 59 565 |
| Other | - | - | - |
| Trade Creditors – Mangaung | 5 665 | 10 982 | 6 311 |
| Total | 400 441 | 393 158 | 350 331 |

The current portion of the amount due was R350.306 million. Payment agreement with Vaal Central Waterboard, 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 was submitted by CENTLEC since end of September 2025 with regards to the outstanding creditors.



9. CAPITAL EXPENDITURE FRAMEWORK

The capital expenditure framework gives the intended investment in infrastructure that is enabling service delivery aspirations of the city. It covers funded projects, both single year and multi -year projects over the MTREF. The capital expenditure framework is 75% funded from conditional grants and 25% funded from own funds (internally generated funds). Projects are categorized by asset type and by vote. Certain projects classified by asset type and function are implemented by the vote/directorate where than function is delegated. It must also be noted that projects funded from ISUPG fall between Human Settlement and Technical Services. These include projects of installation of water and sanitation funded from ISUPG with the outcome of upgrade of human settlements with the yield measured in number of connections achieved.

The city is actively participating in the MinMEC meetings chaired by the Minister of Department of Human Settlement taking place on a quarterly basis, with the next MinMEC meeting sitting on the 27th of January 2026. As of 31 December 2025, the summary of the status of projects funded from USDG and ISUPG is summarized in the tables below.

USDG Projects implementation status as at 31 December 2025

| Item | No of Projects | Budget allocation to projects – 2025/26 | 2025/26 USDG Budget | Percentage against total allocation | 31 Decen 2025 Expenditure |
|---|----------------|---|----------------------|-------------------------------------|---------------------------|
| Projects not started/with issues to be resolved | 35 | R 541,284,690 | R 99,764,226 | 18% | R - |
| Projects under construction | | | R 441,519,728 | 80% | R 236,070,00 |
| 3. 3% OPSCAP | 01 | R 12,992,310 | | 2% | R - |
| TOTALS | 77 | R 554,277,000 | R 541,284,690 | | R 236,070, |

ISUPG Projects implementation status as at 31 December 2025

| Item | No of Projects | Budget allocation to projects – 2025/26 | 2025/26 ISUPG Budget | Percentage against total allocation | 31 Decen 2025 Expenditure |
|--|----------------|---|----------------------|-------------------------------------|---------------------------|
| 1. Projects not started/with issues to be resolved | 28 | R 301,571,500 | R 100,426,889 | 32% | R - |
| 2. Projects under construction | | | R 201,144,611 | 64% | R 120,006,57 |
| 3. 3% OPSCAP | 01 | R 13,958,500 | | 4% | R 4,522,35 |
| TOTALS | 46 | R 315,530,000 | R 301,571,500 | | R 124,528, |

The budget overview of the Capital Expenditure Framework is outlined in the table below which indicated that overall CAPEX is 33,97%.

| FUNDING CODE | CAPITAL FINANCING SOURCE | Approved Budget | Adjusted Budget | Current Mth Exp | Commitment | YTD Movement | Balance | % on Approved Budget |
|------------------------|---|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| 17 | Public Contributions | 14 500 000 | 14 500 000 | 1 655 258 | - | 6 605 285 | 7 894 715 | 45,55% |
| 62 | Public Transport Infrastructure & Systems Grant | 144 716 571 | 144 716 571 | 2 494 113 | 3 887 716 | 4 729 127 | 139 987 444 | 3,27% |
| 80 | Informal Settlement Upgrading Partnership | 301 571 500 | 301 571 500 | 20 871 274 | 99 821 386 | 120 006 579 | 181 564 921 | 39,79% |
| 81 | USDG Grant | 541 284 690 | 541 284 690 | 70 080 870 | 159 748 719 | 236 070 004 | 305 214 686 | 43,61% |
| 95 | Public Contributions | - | - | - | - | 25 983 | (25 983) | 0,00% |
| CF | Internally Generated Funds | 328 718 703 | 328 718 703 | 42 093 438 | 2 189 040 | 89 149 872 | 239 568 831 | 27,12% |
| UC | Urban Development Finance Grant | 13 196 000 | 13 196 000 | - | 306 754 | - | 13 196 000 | 0,00% |
| TOTAL FINANCING | | 1 343 987 464 | 1 343 987 464 | 137 194 955 | 265 953 615 | 456 586 849 | 887 400 615 | 33,97% |

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 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**.

9.1 Funding of Capital Budget

The capital expenditure framework is funded from conditional grants and unencumbered reserves as of 30 June of the year preceding the start of the financial year, in accordance with MFMA Section 19.

Summary Statement of Capital Expenditure – Financing (Year to Date Budget Target vs Actual)

| Description | Adjustment Budget | YTD Budget Target | YTD Actual | Variance YTD |
|----------------------------|-------------------|------------------------|------------------------|----------------------|
| | 2025/26 R'000 | December 2025 R'000 | December 2025 R'000 | 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) |

9.2 Expenditure on Capital Budget

| 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% |

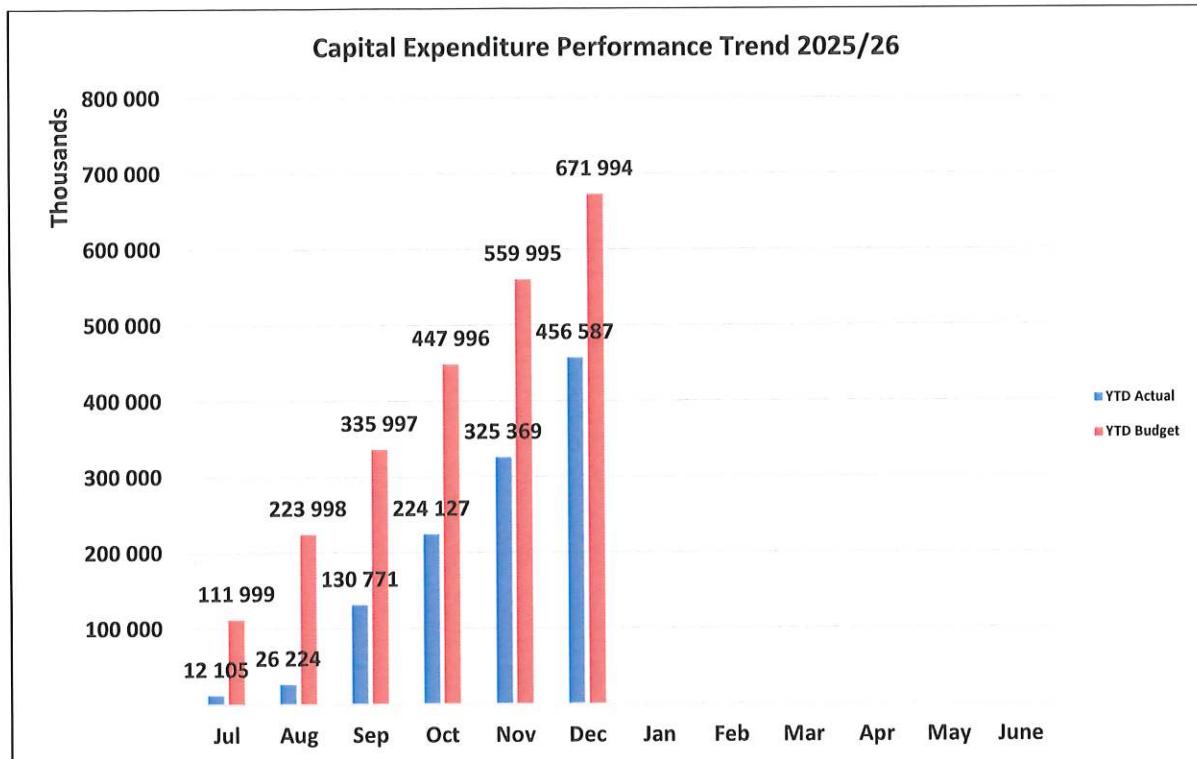
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

| | |
|-------------------------------------|--|
| 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 table below outlines the performance per vote status of the year-to-date capital expenditure. The low spending by the Directorates for the year ended 31 December 2025 remains a concern. Moving towards the adjustment, precautionary measures will be put in place that the commitments made to various wards remain though the planned output and outcomes may vary from the annual budget.

9.3 Conditional Grants Expenditure

| GRANT EXPENDITURE | | | | | |
|---|-------------------------|----------------------|----------------------|--------------------|------------------|
| DESCRIPTION | Original Budget 2025/26 | Adjusted Budget | December 2025 Actual | Balance | Percentage Spent |
| Public Transport Infrastructure & Systems Grant | 144 716 571 | 144 716 571 | 4 729 127 | 139 987 444 | 3,27% |
| Informal Settlement Upgrading Partnership | 301 571 500 | 301 571 500 | 120 006 579 | 181 564 921 | 39,79% |
| USDG Grant | 541 284 690 | 541 284 690 | 236 070 004 | 305 214 686 | 43,61% |
| Urban Development Finance Grant | 13 196 000 | 13 196 000 | - | 13 196 000 | 0,00% |
| TOTAL FINANCING | 1 000 768 761 | 1 000 768 761 | 360 805 709 | 639 963 052 | 36,05% |



| USDG PER DIRECTORATE | Approved Budget | Adjusted Budget | Curr Mth Exp | YTD Movement | Balance | % on Approved Budget |
|----------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|----------------------|
| CENTLEC | 33 000 000 | 33 000 000 | 1 791 989 | 4 916 875 | 28 083 125 | 14,90% |
| WASTE MANAGEMENT | 21 386 000 | 21 386 000 | 1 019 932 | 4 639 560 | 16 746 440 | 21,69% |
| COMMUNITY AND SOCIAL DEVELOPMENT | 11 000 000 | 11 000 000 | 2 980 353 | 6 289 308 | 4 710 692 | 57,18% |
| PLANNING AND HUMAN SETTLEMENT | 37 900 900 | 37 900 900 | 4 520 285 | 20 053 847 | 17 847 053 | 52,91% |
| ROADS AND TRANSPORT | 124 619 119 | 124 619 119 | 23 976 126 | 91 141 801 | 33 477 318 | 73,14% |
| WATER AND SANITATION | 313 378 671 | 313 378 671 | 35 792 186 | 109 028 613 | 204 350 058 | 34,79% |
| 3% OPSCAPS | 12 992 310 | 12 992 310 | - | - | 12 992 310 | 0,00% |
| TOTAL | 554 277 000 | 554 277 000 | 70 080 870 | 236 070 004 | 318 206 996 | 42,59% |

| ISUPG PER DIRECTORATE | Approved Budget | Adjusted Budget | Curr Mth Exp | YTD Movement | Balance | % on Original Budget |
|-------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|----------------------|
| CENTLEC | 34 000 000 | 34 000 000 | 4 491 609 | 27 299 855 | 6 700 145 | 80,29% |
| PLANNING AND HUMAN SETTLEMENT | 17 397 000 | 17 397 000 | 1 309 642 | 44 537 801 | (27 140 801) | 256,01% |
| ROADS AND TRANSPORT | 65 736 669 | 65 736 669 | 1 481 440 | 8 899 569 | 56 837 100 | 13,54% |
| WATER AND SANITATION | 184 437 831 | 184 437 831 | 13 588 584 | 39 269 354 | 145 168 477 | 21,29% |
| 5% OPSCAPS | 13 958 500 | 13 958 500 | - | 4 522 352 | 9 436 148 | 32,40% |
| TOTAL | 315 530 000 | 315 530 000 | 20 871 274 | 124 528 931 | 191 001 069 | 39,47% |

| | | | | | | |
|--|--------------------|--------------------|------------------|-------------------|-------------------|--------------------------|
| PTNG | | | | | | |
| INDUSTRY TRANSFORMATION (TAXI ADVISORY) | 23 388 000 | 23 388 000 | - | - | - | 23 388 000 0,00% |
| INTERIM BUS DEPOT | 19 428 571 | 19 428 571 | - | - | - | 19 428 571 0,00% |
| NON-MOTORISED TRANSP SIDEWALKS - CYCLEW | 2 500 000 | 2 500 000 | - | - | - | 2 500 000 0,00% |
| IPTN FARE COLLEC (AFC) INSTALLATION AUTO | 7 080 000 | 7 080 000 | - | - | - | 7 080 000 0,00% |
| OPEN BUS STATIONS (BUS STOP SHELTER) | 520 000 | 520 000 | - | - | - | 520 000 0,00% |
| IPTN BUS FLEET | 88 800 000 | 88 800 000 | - | - | - | 88 800 000 0,00% |
| PRELIM + DETAILED INFRASTR DESIGN | 3 000 000 | 3 000 000 | - | 1 056 510 | 2 235 013 | 764 987 74,50% |
| SUB TOTAL | 144 716 571 | 144 716 571 | - | 1 056 510 | 2 235 013 | 142 481 558 1,54% |
| TOTAL | 235 429 998 | 235 429 998 | 4 530 647 | 16 506 417 | 15 763 602 | 219 666 396 6,70% |

The under expenditure on all services is due to the under spending of projects.

10. CASH FLOW MANAGEMENT

| MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M06 December | | Ref 1 | Budget Year 2025/26 | | | | | | | | |
|--|--|-------------------|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| Description | | | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | | |
| 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 | |

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 June 2025 – R1.096 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 received 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.

With regard to 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. **Investment Portfolio**

10.1 Investment portfolio

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 | - | - | 30 329 925 | | | | | | | | | | | | | | |
| 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 | - | 2 002 516 | - | 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 | - | - | 38 592 888 | | | | | | | | | | | | | | |
| 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 | | | 128 044 173 | 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 | 92 244 168 | 1 156 | - | - | 92 243 032 | | | | | | | | | | | | | | |
| Standard Bank Call 1 | | Call | Call | Yes | Variable | 6.83% | 0 | 0 | 2019/06/30 | - | - | - | - | - | | | | | | | | | | | | | | |
| Absa 1 Day Account - Centec | 2013/02/28 | Call | No | Variable | 5.54% | 0 | 0 | 0 | 2019/06/30 | - | - | - | - | - | | | | | | | | | | | | | | |
| Absa Dynamic Fixed Deposit - Centec | 2017/07/31 | 12 Months | No | Variable | 5.54% | 0 | 0 | 0 | 2019/06/30 | - | - | - | - | - | | | | | | | | | | | | | | |
| Standard Bank - Centec | 2018/02/28 | 12 Months | No | Variable | 5.54% | 0 | 0 | 0 | 2019/06/30 | - | - | - | - | - | | | | | | | | | | | | | | |
| Municipality sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Entities | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ABSA - 1 Day Account | February 2013 | Call Account | | | | | | | n/a | 6 854 323 | 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 | | | | | | | | | | | | | | |

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 **R1.053 billion** on 30 June 2025.

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

10.2 Unspent Grants vs Investments

The coverage on unspent conditional grants for the six months ending December 2025 can be observed from the table below. The surplus is due to the higher investment levels on 31 December 2025.

| | | | | | | | | | | | | | | | June | September | December |
|---|--|--|--|--|--|--|--|--|--|-----------|--|-------------|--|-------------|-------------|------------------|-----------------|
| | | | | | | | | | | | | | | | 2025 | 2025 | 2025 |
| UNSPENT GRANTS vs. INVESTMENTS | | | | | | | | | | | | | | | | | |
| Unspent conditional grants | | | | | | | | | | 322 023 | | 382 786 | | 404 098 | | | |
| Total unspent grants | | | | | | | | | | 322 023 | | 382 786 | | 404 098 | | | |
| Total investments at end of the period | | | | | | | | | | 1 052 982 | | 1 483 840 | | 1 617 851 | | | |
| Available investments covered | | | | | | | | | | 1 052 982 | | 1 483 840 | | 1 617 851 | | | |
| Shortfall/(Surplus) on investments | | | | | | | | | | (730 959) | | (1 101 054) | | (1 213 753) | | | |

10.3 Reserves and unspent grants vs. Investments and Cash

The Council's cash flow situation has increased from a surplus of R740.015 million in June 2025 to R1.295 billion in December 2025. The municipality has continued to improve on the surplus on investments of reserve and grants funds.

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 | June 2025 R'000 | September 2025 R'000 | December 2025 R'000 |
|---|-----------------------|----------------------------|---------------------------|
| Cash Backed Reserves | | | |
| Self-insurance reserve | 5 000 | 5 000 | 5 000 |
| COID Reserve | 29 367 | 29 848 | 30 321 |
| Unspent conditional grants | 322 023 | 382 786 | 404 098 |
| Total reserves and unspent grants | 356 390 | 417 634 | 439 419 |
| Total investments at end of period | 1 052 982 | 1 483 840 | 1 617 851 |
| Current bank accounts | 43 423 | 80 253 | 116 734 |
| Total bank and investments | 1 096 405 | 1 564 093 | 1 734 585 |
| Shortfall/(Surplus) on investments | (740 015) | (1 146 459) | (1 295 166) |

10.4 Ratio analysis

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

$$1 734 585 103 / ((8 573 805 167 - 1 117 285 671 - 447 250 723) = 7 009 268 774)$$

$$0.25 \times 12 = 2.97 \text{ months}$$

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

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

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)

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

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

10.5 Creditors payment period:

Outstanding creditors/ creditor payments x 365

$$(350\ 331\ 801 / 5\ 123\ 848\ 056) \times 365 = 25 \text{ days}$$

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.

11. FULL YEAR FORECAST

11.1 OPERATING REVENUE

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

| Description | Ref | 2024/25 | | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2025/26 | | | | | | | |
|--|-------------------|-------------------|-------------------|------------------|------------------|------------------|---------------------|--------------|-------------------|--------------------|--|--|--|--|
| | | Audited Outcome | YearTD actual | | | | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | | | | |
| R thousands | | | | | | | | | | | | | | |
| 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 | | | | | |

From the table above, there are certain operating revenues that are at risk of not meeting their projected budget targets of which the significant items are indicated below:

- Electricity service charges are currently underperforming by an amount of R 191 million or 9% against the projected revenue for the 6 months. This would need to be re-evaluated during the adjustment budget to consider whether this target is still realistic and would be able to perform as initially expected and planned for the year.
- Water service charges are currently underperforming by an amount of R 103 million or 13% against the projected revenue for the 6 months. The city is currently busy with a process of revising policies and implementing fixed charges where it is impractical to meter this service and cleaning its data to ensure that all residents are being billed correctly for water. Despite this, the city would also have to consider whether it needs to be revised during the adjustment budget to meet its forecasted budgeted amount.

Note should also be given to the new general valuation roll that is currently being compiled and the city is meeting its deadlines in terms of the Municipal Property Rates Act and property rates policy and on track to finalise the general valuation before end of January 2026. The new general valuation roll will be implemented by 1 July 2026 and its impact considered as part of the 2026/29 MTREF budget.

11.2 OPERATING EXPENDITURE

| Expenditure By Type | 2 664 557 | 2 655 658 | 2 655 658 | 238 218 | 1 371 285 | 1 327 835 | 43 450 | 3% | 2 655 658 |
|---------------------------------|-------------------|-------------------|-------------------|----------------|------------------|------------------|------------------|------------|-------------------|
| Employee related costs | 77 818 | 83 728 | 83 728 | 6 283 | 37 946 | 41 884 | (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 | 185 214 | 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 | 28 501 | 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 | (199 676) | -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 |

From the table above there are concerns that some of the expenditure budgets will be exceeded in the full year and may lead to unauthorised expenditure if not managed properly or reprioritised during the adjustment budget and includes:

- Employee related costs and more specifically overtime, actings and unfunded appointments. At the current rate, over-expenditure is expected to be more than R 220 million. The city will have to implement cost containment measures to reduce and restrict these costs and to prevent any over-expenditures.
- Provision for the VISTA Park 3 urgent repairs of about R 12 million to be budgeted under Centlec as per the item presented to council will impact on contracted services as well as inventory.
- In addition, for repairs and maintenance, budgets are far exceeding projected expenditures and some already depleted fully for unblocking of sewer, water chemicals, fixing of plants and road maintenance. Due to the criticalness for service delivery purposes, consideration would have to be given to reprioritise to fund these services.
- High risks of overspending on security services, trade waste and legal services costs will require additional controls to ensure that these costs are managed or reprioritised from other sources.
- Provision for the Full Maintenance Lease as a critical tool of trade to execute service delivery will require re-assessment and needs to be re-prioritized to ensure effective operation (also considering evaluation of most cost-effective options)
- Provision will have to be made for the newly established office of the Ombudsman for their budgetary requirements.

11.3 OWN FUNDED CAPITAL EXPENDITURES

The following pressures on own funded capital expenditures might require a review of the status and will require re-prioritisation within the capital as well as a reduction of operating expenditures to fund these capital projects:

- The land purchase of the Hawkridge farm of R 38 million which might need to be reprioritised under own funding if approval is not provided for the business plan by the minister of human settlements.
- Fencing at the cemeteries was not approved by the minister of human settlements in the submitted business plan and if that maintains, these funds (approx. R 5 million) would have to be funded under own funds.

- The city will also have to look at non-performing and under-performing projects and re-prioritise and reduce to deal with the key projects requiring investment and committed costs as explained above. This is in the light of own funded capital expenditures only spent at a rate of 27,85% for the 6 months.

12. NT BUDGET BENCHMARK REPORT (MAY 2025)

The status quo with regards to the funding of the current MTREF budget of 2025/26 is indicated as per extract of the NT assessment below:

While the City's budget is assessed to be funded, there are worrying factors and careful consideration, and financial discipline is required in the implementation of this budget. The City is still on the rescue phase of the Financial Recovery Plan(FRP) implementation and overall progress seem to be slow. In addition, the City is part of the ESKOM Debt Relief Programme and there has been varying compliance levels since approval, and this is putting the City in a risky position. Participation on this Debt Relief programme provides the City with a financial relief of R128 million of ESKOM debt. Lastly, the City has a payment arrangement with the Vaal Central Water Board, the National Treasury restructured the debt to non-current to provide the City with a better networking capital.

From the above assessment, it should be noted that the 2025/26 budget was funded by an amount of R 128 million subject to indicated risks. It should however be noted that it was only possible after considering that the city would meet and comply with the Debt Relief conditions as set out in MFMA circular 124 and therefore one third of the amount was postponed to outer years (R 128,9 million) as well as the arrangement with VCW being maintained. If that had not been considered in the assessment, the city would have been in an unfunded position to the amount of R 0,90 million. It is therefore very critical that the city ensures compliance with the conditions of MFMA Circular 124 as this may impact on the current year's budget as well as have severe implications for 2026/27 MTREF budget as well as future budgets.

Quarterly reports are submitted to the council to ensure oversight.

13. AUDIT OUTCOMES

The city's financial statements were found to fairly present the financial position and performance except for items that were qualified as follows:

1. Overtime: management was unable to provide evidence for overtime worked. However, there had been improvement on overall audit especially with regards to structured overtime, whilst unstructured demonstrated material weaknesses that must dealt with by the directorates, including the approval of the policy and the standard operating procedures for each directorate.
2. Commitments: financial commitments arise from the SDBIP, and contracts awarded but not close out as of 30 June. These are then split between short term and long term for fair presentation. It was found that the commitments determination process is incomplete due to variances identified between tender awards register and contracts register. The action plan has therefore recommended a full review of contracts administration in Corporate Services as well as maintenance and update of the register with the information relating to appointments, variations, extensions and monthly reconciliation of these activities and financial implications.

This will require a dedicated team and will be cleared ahead of the next audit with correction of error not done in the 2026 financial statements.

3. Service charges: services charges were qualified on the basis of broken processes between township establishment activities, technical services in as far as water meters installation and billing due to no information provided on property transfers, property sales and meters installed thus resulting in no accounts opened or beneficiaries who had been allocated sites or at least at the level of valuation roll that it is not equitable as some property owners are not charged rates and taxes as a result of broken processes.
4. Asset impairment – sanitation and water meters: it was found during the audit that various sanitation plants are no longer providing value of service expected due to operational issues such as maintenance etc. to an extent that it was doubtful that the carrying amount in the asset register is still current. Management is now expected to conduct conditional assessment of these assets and either confirm or nullify possibilities of impairment. The project will be led by Technical Services and supported by Finance as they are the custodians of updating asset register with findings and conclusions of the directorate that operates the asset. The same was found with meters that are vandalized and some stolen and yet still listed in the asset register.
5. Water losses: as a result of issues found in relation to township establishment, the calculation of water losses was found to have inherent errors as it may be overstated due to unaccounted for water that should be billed and not billed because of incomplete township establishment processes.

The total number of matters affecting the audit report are 108 with detailed action plan approved by management at the meeting held on the 12th of January 2026. All actions had been reviewed by Internal Audit and will be submitted to Council in the next council meeting.

The audit report has emphasis of matter paragraphs and other important matters. To ensure that these matters are followed through, they had been put in the action plan as well with 234 action plans approved.

The auditor general's audit opinion therefore is a qualified, with new four new paragraphs in 2025 as indicated above. The Executive Mayor will therefore present to Council the Audit Action Plan. The city has adopted the web-based audit tool to prepare and monitor the audit plan with Internal Audit, the Audit Committee, the MEC for Local Government in the province and National Treasury. Inputs from these independent stakeholders will be considered as we implement the action plan.

14. CONCLUSION

The persistent failure of the city meeting the targets and recommendations of the financial recovery plan eventually during 2021 led to the national intervention in terms of section 139(7) of the constitution as recommended by COGTA. This included the appointment of a National Cabinet Representative and their team who would ratify all decisions by management. While this period had several governance and service delivery challenges, significant progress was made during this period including mandating funded budgets, rigorous ringfencing of capital grants received, provision for loan payments, building of reserve funds for significant and key creditors like Vaal Central Water and Employee costs. Key payment arrangements were entered

with Vaal Central Water which caused stability in payment of bulk costs while balancing the ability of the municipality to pay for those arrears. These were significant advancements to the current financial stability of the municipality.

Despite these significant advancements and progress made by the city, however, as at this time about 2 years later remains with significant challenges that remain unresolved and with trends moving downwards in some areas. The city is still under mandatory financial recovery and remains within the first phase of the rescue phase with no clear improvement to move to the second phase of stabilization.

The UIFW has not decreased at all during this period with Unauthorized expenditures at a sky-high R 9.6 billion (additional R 1.19 billion during the 2024/25 year) as per 2024/25 Financial Statements, Irregular expenditure sitting at just over R 4 billion (Additional R 261 million during the year) and fruitless and wasteful expenditure at R 435 million (additional R 67 million during the year). Consequence management has been extremely limited with almost no cases presented and none finalised. Trade payables as per 2024/25 annual financial statements is sitting at a high of R 3.43 billion with CENTLEC contributing R 1,827 billion to that or about 53% of that amount. As indicated under risk factors, overspending trends remain for the 6 months so far in the year and are hitting cashflow projections that will impact on the current year as well as future budgets.

Considering above, the city has to mitigate these challenges and ensure that a status of a funded budget is maintained during this year of 2025/26 and in preparation for the MTREF budget of 2026/29.

15. RECOMMENDATIONS FOR ADJUSTMENT BUDGET

After having considered the full-year budget forecast, it is therefore recommended that:

1. Council notes the report as submitted, with the following additional recommendations,
 - (a) That council notes that the approved annual budget will be revised and adjusted accordingly as a result of revenue and expenditure framework full year forecast, including project performance at mid-term.
 - (b) That council notes that the city has secured a full maintenance lease contract with two service providers which are aimed at ensuring that the city has adequate fleet to support the operations and demand for services, and the financial implications be considered in the adjustment budget.
 - (c) That Council notes the direct focus of National Treasury as per MFMA Circular 132 on new reporting protocol on mSCOA Roadmap and underline the implications of non-compliance on Equitable Share transfers in the 2026/27 MTREF.

- (d) That Council notes that collection of debt will vigorously attend the low collection rate and that collaboration with CENTLEC be finalized and implemented whilst all efforts will be made of ensuring that the indigent application and verification is not further delayed to protect the vulnerable and destitute households.
- (e) That Council notes that in ensuring successful debt recovery, that the revised Debt Settlement Incentive Scheme will be presented in the next Council as enquiries are increasing on the policy, and indication that there are customers who want to settle their debt.
- (f) That Council notes that a fully-fledged/loaded revenue enhancement programme is being developed in partnership with private sector through competitive bidding which entails meter replacement programme as part of the offering to enhance revenue generation from trading services in order to meet the conditions and commitments made in terms of water and sanitation A3 PIAP already adopted with the budget, to support the Trading Services Business Investment Plan and Business Modelling for better prospects of contributing to internally generated funds to match the USGG as per the anticipated changes in conditions of the grant framework. This will be done taking into cognizance the conditions of MFMA and guidelines as stipulated in budget circulars on revenue management.
- (g) That Council notes that in the adjustment budget, it will consider the unforeseen and unavoidable expenditure reported to council – Vandalized electricity infrastructure at Vista Park 3 and pursue recovery of the funds from the developer based on the current status as reported by Project Managers (CENTLEC) that the project is still work in progress and not handed over to the municipality.
- (h) That Council notes that the MPAC and will continue to exercise oversight on budget implementation through quarterly reports submitted to them and that investigations will continue in accordance with their terms of reference and that the Financial Disciplinary Board will be presented with reports of possible financial misconduct for confirmation.
- (i) That provision be made for the Financial Disciplinary Board anticipated work in quarter 3 and quarter 4.
- (j) That Council notes that the SDBIP will be adjusted to align the objectives, output and impact anticipated from the approved annual.
- (k) That Council notes that with the first-hand experience in implementing the grant in aid policy, that the policy will be revised and amended to align with the practicalities that are prevailing when dealing with the applications.
- (l) That Council notes that in alignment with the audit action plan, the Assets Management Policy, the Credit Control Policy and other policies that requires amendment, be

amended accordingly with an in-depth analysis of the impact on the extent these will redress the findings as raised by the Auditor General.

- (m) That Council notes that the city is considering e-billing, e-statement and e-communication for obvious benefits and efficiencies that can be derived of speed and costs to ensure timely delivery of accounts to those with updated customer contact information enabling electronic medium communication.
- (n) That Council notes that due to socio-economic challenges and urgency for families to access free basic services as per the Indigent Policy, that delegations be revised to allow for immediate approval, accordingly, that the policy be amended

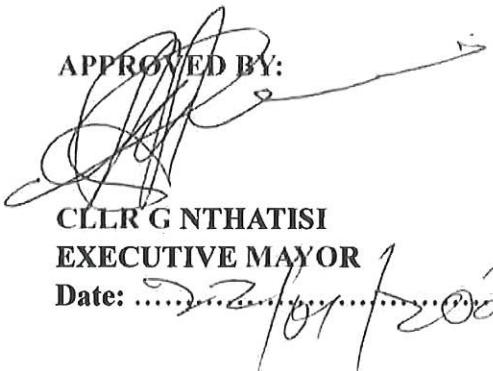
SUBMITTED BY:


Z. THEKISHO
CHIEF FINANCIAL OFFICER
Date:22.01.2026.....

RECOMMENDED BY:


S. MORE
CITY MANAGER
Date:22.01.2026.....

APPROVED BY:


CLLR G NTHATISI
EXECUTIVE MAYOR
Date:22.01.2026.....

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 original 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(11).
- (c) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's original budget.
- (d) 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.

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

- the market value of each investment as at the beginning of the reporting period.
- any changes to the investment portfolio during the reporting period.
- the market value of each investment as at the end of the reporting period; and

fully accrued interest and yield for the reporting period.

[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 2023 the reports were submitted on 30 January 2024. 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 submission have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published quarterly; therefore, it is prudent that the Executive Mayor’s report be prepared on a similar basis to ensure alignment.

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 12 January 2025.

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

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

| Description | 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 | | | | | | | | | |
| 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 monthly/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 Ds | 151-180 Ds | 181 Ds-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | - | - | - | - | - | - | - | - | - |
| Total By Income Source | - | - | - | - | - | - | - | - | - |
| Creditors Age Analysis | - | - | - | - | - | - | - | - | - |
| Total Creditors | - | - | - | - | - | - | - | - | - |

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - 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 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 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 | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 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 |
| <i>Economic and environmental services</i> | | 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 |
| <i>Trading services</i> | | 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 |
| <i>Other</i> | 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 | | | | | | | | | | |
| <i>Governance and administration</i> | | 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 | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 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 |
| <i>Economic and environmental services</i> | | 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 |
| <i>Trading services</i> | | 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 |
| <i>Other</i> | | 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) | -4,550 493 | 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 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Municipal governance and administration</i> | | | | | | | | | | |
| Executive and council | | 3 698 122 | 3 659 519 | 3 659 519 | 485 385 | 1 800 939 | 1 829 759 | (28 820) | -2% | 3 659 519 |
| <i>Municipal Manager, Town Secretary and Chief Executive</i> | | 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 |
| <i>Administrative and Corporate Support</i> | | 1 177 | 901 | 901 | – | 63 | 450 | (388) | (0) | 901 |
| <i>Asset Management</i> | | | | | | | | | | |
| <i>Finance</i> | | 3 612 994 | 3 580 470 | 3 580 470 | 480 055 | 1 769 378 | 1 790 235 | (20 857) | (0) | 3 580 470 |
| <i>Human Resources</i> | | 11 729 | 15 506 | 15 506 | 389 | 2 544 | 7 753 | (5 209) | (0) | 15 506 |
| <i>Marketing, Customer Relations, Publicity and Media Coordination</i> | | 35 799 | 38 968 | 38 968 | 3 128 | 16 844 | 19 484 | (2 640) | (0) | 38 968 |
| <i>Property Services</i> | | 35 321 | 22 623 | 22 623 | 1 723 | 11 576 | 11 312 | 264 | 0 | 22 623 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| <i>Community and public safety</i> | | 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 |
| <i>Cemeteries, Funeral Parlours and Crematoriums</i> | | 3 405 | 3 666 | 3 666 | 229 | 1 482 | 1 833 | (351) | (0) | 3 666 |
| <i>Libraries and Archives</i> | | 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 |
| <i>Community Parks (including Nurseries)</i> | | 742 | 499 | 499 | 4 | 330 | 249 | 81 | 0 | 499 |
| <i>Recreational Facilities</i> | | 501 | 589 | 589 | 5 | 57 | 294 | (237) | (0) | 589 |
| <i>Sports Grounds and Stadiums</i> | | 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 |
| <i>Civil Defence</i> | | 67 | 78 | 78 | 4 | 38 | 39 | (1) | (0) | 78 |
| <i>Fire Fighting and Protection</i> | | 1 113 | 1 263 | 1 263 | 120 | 672 | 632 | 40 | 0 | 1 263 |
| <i>Police Forces, Traffic and Street Parking Control</i> | | 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 |
| <i>Housing</i> | | 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 |
| <i>Health Services</i> | | 37 | 42 | 42 | 2 | 24 | 21 | 3 | 0 | 42 |
| <i>Economic and environmental services</i> | | 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 |
| <i>Town Planning, Building Regulations and Enforcement, and City Engineer</i> | | 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 |
| <i>Public Transport</i> | | 14 139 | 18 062 | 18 062 | 1 880 | 9 693 | 9 031 | 662 | 0 | 18 062 |
| <i>Roads</i> | | 15 837 | – | – | – | – | – | – | – | – |
| Environmental protection | | 556 | 563 | 563 | 26 | 234 | 282 | (47) | (0) | 563 |
| <i>Pollution Control</i> | | 556 | 563 | 563 | 26 | 234 | 282 | (47) | (0) | 563 |
| <i>Trading services</i> | | 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 |
| <i>Electricity</i> | | 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 |
| <i>Water Distribution</i> | | 2 575 057 | 2 564 754 | 2 564 754 | 271 383 | 1 302 455 | 1 282 377 | 20 078 | 0 | 2 564 754 |
| <i>Water Storage</i> | | – | – | – | – | – | – | – | – | – |
| Waste water management | | 813 138 | 1 072 670 | 1 072 670 | 135 264 | 563 958 | 536 335 | 27 623 | 0 | 1 072 670 |
| <i>Sewerage</i> | | 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 |
| <i>Solid Waste Removal</i> | | 552 271 | 563 654 | 563 654 | 130 389 | 374 251 | 281 827 | 92 424 | 0 | 563 654 |
| <i>Other</i> | | 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 | | | | | | | | | |
|---|---|------------|------------|------------|---------|-------------|-----------|-------------|---------------|
| <i>Municipal governance and administration</i> | | | | | | | | | |
| Executive and council | | 1 735 108 | 1 814 851 | 1 826 455 | 158 908 | 1 567 794 | 908 910 | 658 884 | 0 1 826 455 |
| <i>Mayor and Council</i> | | 91 581 | 188 247 | 186 668 | 12 243 | 66 943 | 93 730 | (26 787) | (0) 186 668 |
| <i>Municipal Manager, Town Secretary and Chief Executive</i> | | 84 786 | 91 325 | 91 325 | 6 779 | 41 278 | 45 663 | (4 385) | (0) 91 325 |
| Finance and administration | | 6 795 | 96 921 | 95 343 | 5 464 | 25 666 | 48 067 | (22 402) | (0) 95 343 |
| <i>Administrative and Corporate Support</i> | | 1 643 527 | 1 626 605 | 1 639 787 | 146 665 | 1 500 851 | 815 180 | 685 671 | 0 1 639 787 |
| <i>Asset Management</i> | | 359 402 | 330 257 | 330 404 | 26 263 | 143 123 | 165 162 | (22 039) | (0) 330 404 |
| <i>Finance</i> | | 778 563 | 902 224 | 915 303 | 81 629 | 1 136 148 | 453 006 | 683 142 | 0 915 303 |
| <i>Fleet Management</i> | | 154 435 | 102 188 | 102 188 | 11 177 | 73 080 | 51 094 | 21 986 | 0 102 188 |
| <i>Human Resources</i> | | 177 088 | 104 143 | 107 109 | 9 932 | 54 797 | 53 629 | 1 168 | 0 107 109 |
| <i>Information Technology</i> | | 70 760 | 99 000 | 94 800 | 5 808 | 36 390 | 48 823 | (12 433) | (0) 94 800 |
| <i>Legal Services</i> | | 25 848 | 1 400 | 2 087 | 5 049 | 18 486 | (432) | 18 917 | (0) 2 087 |
| <i>Marketing, Customer Relations, Publicity and Media Co-ordination</i> | | 43 668 | 48 901 | 48 956 | 3 494 | 21 126 | 24 470 | (3 344) | (0) 48 956 |
| <i>Property Services</i> | | 23 195 | 24 202 | 24 652 | 2 370 | 11 844 | 12 284 | (440) | (0) 24 652 |
| <i>Risk Management</i> | | 10 570 | 14 288 | 14 288 | 942 | 5 858 | 7 144 | (1 287) | (0) 14 288 |
| Internal audit | | — | — | — | — | — | — | — | — |
| <i>Community and public safety</i> | | 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 |
| <i>Cemeteries, Funeral Parlours and Crematoriums</i> | | 21 735 | 24 545 | 26 443 | 2 112 | 12 132 | 12 721 | (589) | (0) 26 443 |
| <i>Libraries and Archives</i> | | 31 126 | 32 315 | 32 499 | 2 253 | 14 080 | 16 249 | (2 169) | (0) 32 499 |
| <i>Museums and Art Galleries</i> | | 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 |
| <i>Community Parks (including Nurseries)</i> | | 84 064 | 102 500 | 98 850 | 6 318 | 38 605 | 50 134 | (11 529) | (0) 98 850 |
| <i>Recreational Facilities</i> | | 12 507 | 13 501 | 13 515 | 976 | 5 708 | 6 747 | (1 039) | (0) 13 515 |
| <i>Sports Grounds and Stadiums</i> | | 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 | 196 023 | 169 381 | 28 642 | 0 338 761 |
| <i>Civil Defence</i> | | 19 391 | 19 051 | 19 066 | 1 730 | 10 076 | 9 529 | 547 | 0 19 066 |
| <i>Fire Fighting and Protection</i> | | 96 580 | 96 534 | 95 984 | 9 097 | 51 840 | 47 967 | 3 873 | 0 95 984 |
| <i>Police Forces, Traffic and Street Parking Control</i> | | 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 |
| <i>Housing</i> | | 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 |
| <i>Health Services</i> | | 16 264 | 16 904 | 17 357 | 1 738 | 8 853 | 8 712 | 141 | 0 17 357 |
| <i>Economic and environmental services</i> | | 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 |
| <i>Town Planning, Building Regulations and Enforcement, and City Engineer</i> | | 54 266 | 71 055 | 72 426 | 5 625 | 30 680 | 35 823 | (5 143) | (0) 72 426 |
| <i>Project Management Unit</i> | | — | 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 |
| <i>Public Transport</i> | | 80 315 | 125 820 | 125 820 | 10 613 | 37 795 | 62 910 | (25 115) | (0) 125 820 |
| <i>Roads</i> | | 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 |
| <i>Pollution Control</i> | | 29 598 | 35 082 | 35 369 | 3 038 | 15 872 | 17 610 | (1 737) | (0) 35 369 |
| <i>Trading services</i> | | 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 |
| <i>Electricity</i> | | 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 |
| <i>Water Distribution</i> | | 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 |
| <i>Sewerage</i> | | 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 |
| <i>Solid Waste Disposal (Landfill Sites)</i> | | 52 647 | 46 634 | 47 652 | 5 065 | 28 211 | 23 640 | 4 571 | 0 47 652 |
| <i>Solid Waste Removal</i> | | 238 382 | 316 552 | 316 552 | 34 699 | 377 426 | 158 277 | 219 149 | 0 316 552 |
| <i>Street Cleaning</i> | | 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 |
| <i>Tourism</i> | | 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 | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 01 - 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 - Cenlec | | 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 | Budget Year 2025/26 | | | | | | | | |
|---|-----|---------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousand | | | | | | | | | | |
| 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 | | 194 | 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 - Lenfa 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 | 2 095 | 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 - Centiles | 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 Engineering | — | 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 | 145 242 | 157 978 | 157 978 | 12 505 | 73 642 | 78 989 | (5 348) | -7% | 157 978 |
| 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 - Intergovernment Relations | | 186 | 165 | 165 | 2 | 38 | 82 | (44) | -54% | 165 |
| 01.12 - Administrative Support | | 6 465 | 6 851 | 6 801 | 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 Expenses | | 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 Analysis | | 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 Bolshabelo | 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 Bolshabelo | 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 | 6 068 | 5 197 | 276 | 1 848 | 2 711 | (863) | -32% | 5 197 |
| 05.39 - Parks - Horticultural North | 2 571 | 3 120 | 3 280 | 232 | 1 674 | 1 615 | 59 | 4% | 3 280 |
| 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% | 6 807 |
| 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 | 2 739 | 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 - Epw 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 Administration | 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 Engineering | 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 | 216 859 | 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 | 328 | 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 | | | | | | |
|--|-----|--------------------|-------------------|---------------------|------------------|--------------------|------------------|--------------------|----------------|-------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 3 491 373 | 4 419 517 | 4 419 517 | 274 445 | 2 018 401 | 2 209 758 | (191 358) | -9% | |
| Service charges - Water | | 1 772 791 | 1 645 063 | 1 645 063 | 86 742 | 718 633 | 822 531 | (103 898) | -13% | |
| Service charges - Waste Water Management | | 530 056 | 589 015 | 589 015 | 45 308 | 270 051 | 294 507 | (24 456) | -8% | |
| Service charges - Waste management | | 190 520 | 200 849 | 200 849 | 17 569 | 109 367 | 100 424 | 8 942 | 9% | |
| Sale of Goods and Rendering of Services | | 55 219 | 67 108 | 67 108 | 4 355 | 26 318 | 33 554 | (7 236) | -22% | |
| Agency services | | | | | | | | | | |
| Interest | | | | | | | | | | |
| Interest earned from Receivables | | 644 281 | 618 133 | 618 133 | 56 293 | 335 291 | 309 066 | 26 225 | 8% | |
| Interest from Current and Non Current Assets | | 99 118 | 87 518 | 87 518 | 9 886 | 55 599 | 43 759 | 11 840 | 27% | |
| Dividends | | 9 | 10 | 10 | 2 | 8 | 5 | 3 | 69% | |
| Rent on Land | | — | — | — | — | — | — | — | — | |
| Rental from Fixed Assets | | 57 944 | 47 274 | 47 274 | 3 538 | 22 158 | 23 637 | (1 479) | -6% | |
| Licence and permits | | | | | | | | | | |
| Special rating levies | | | | | | | | | | |
| Operational Revenue | | 41 070 | 43 081 | 43 081 | 2 853 | 18 577 | 21 540 | (2 963) | -14% | |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 1 792 355 | 1 744 100 | 1 744 100 | 147 972 | 870 615 | 872 050 | (1 435) | 0% | |
| Surcharges and Taxes | | | | | | | | | | |
| Fines, penalties and forfeits | | 49 205 | 52 207 | 52 207 | 238 | 25 666 | 26 104 | (438) | -2% | |
| Licence and permits | | 1 728 | 1 827 | 1 827 | 124 | 868 | 913 | (46) | -5% | |
| Transfers and subsidies - Operational | | 1 280 233 | 1 361 141 | 1 361 141 | 408 573 | 936 995 | 680 571 | 256 425 | 38% | |
| Interest | | 206 878 | 195 462 | 195 462 | 18 316 | 109 369 | 97 731 | 11 638 | 12% | |
| Fuel Levy | | 443 643 | 427 562 | 427 562 | 142 521 | 285 042 | 213 781 | 71 261 | 33% | |
| Operational Revenue | | — | — | — | — | — | — | — | — | |
| Gains on disposal of Assets | | 18 135 | 10 335 | 10 335 | — | — | 5 168 | (5 168) | -100% | |
| Other Gains | | 26 160 | 130 386 | 130 386 | — | — | 65 193 | (65 193) | -100% | |
| 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% | |
| Remuneration of councillors | | 77 818 | 83 728 | 83 728 | 6 283 | 37 946 | 41 864 | (3 919) | -9% | |
| Bulk purchases - electricity | | 2 935 931 | 2 974 985 | 2 974 985 | 203 706 | 1 512 372 | 1 487 492 | 24 879 | 2% | |
| Inventory consumed | | 1 161 442 | 717 735 | 717 222 | 94 239 | 587 173 | 358 309 | 228 664 | 64% | |
| Debt impairment | | 2 020 539 | 2 245 155 | 2 245 155 | 186 214 | 1 117 286 | 1 122 578 | (5 292) | 0% | |
| Depreciation and amortisation | | 891 827 | 752 070 | 752 070 | 76 346 | 447 251 | 376 035 | 71 216 | 19% | |
| Interest | | (89 596) | 12 723 | 12 723 | 7 406 | 35 262 | 6 362 | 28 901 | 454% | |
| Contracted services | | 866 451 | 815 537 | 822 267 | 98 510 | 368 761 | 409 738 | (40 977) | -10% | |
| Transfers and subsidies | | — | 15 000 | 15 000 | 148 | 148 | 7 500 | (7 352) | -98% | |
| 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% | |
| Losses on Disposal of Assets | | 29 112 | — | — | — | — | — | — | — | |
| Other Losses | | 264 953 | 399 427 | 399 427 | — | 35 | 199 714 | (199 678) | -100% | |
| 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 | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------|---------------|--------------|----------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | | YearTD budget | YTD variance | YTD variance % |
| | | | | | | 1 | 2 | | | |
| R thousands | 1 | | | | | | | | | |
| 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) | -46% | 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 Deparlm | | 8 642 | 14 500 | 14 500 | 1 655 | 6 631 | 7 250 | (619) | -9% | 14 500 |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public | | 545 325 | 1 015 269 | 1 015 269 | 82 913 | 317 307 | 507 635 | (190 320) | -37% | 1 015 269 |
| Corporations, Higher Educ Institutions) | | 216 173 | 328 719 | 328 719 | 41 946 | 89 757 | 164 359 | (74 602) | -45% | 328 719 |
| Borrowing | 6 | – | – | – | – | – | – | – | – | – |
| Internally generated funds | | 761 497 | 1 343 987 | 1 343 987 | 124 859 | 407 064 | 671 994 | (264 930) | -39% | 1 343 987 |
| Total Capital Funding | | | | | | | | | | |

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

| Vote Description R thousand | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|---------|---------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| 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 | | 31 496 | 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 | | | | | | | | | | |
|--|----------------|------------------|------------------|----------------|----------------|----------------|------------------|------------|------------------|-------|
| Expenditure 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 - Cenlec | - | - | - | - | - | - | - | - | - | - |
| 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 | | | |
|---|----------|-------------------|---------------------|-------------------|-------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| 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 | | – | 4 352 | 4 352 | – | 4 352 |
| Living and non-living resources | | 263 297 | 257 729 | 257 729 | 263 297 | 257 729 |
| Heritage assets | | 138 015 | 206 333 | 206 333 | 122 439 | 206 333 |
| Intangible assets | | 9 063 | 116 | 116 | 7 662 | 116 |
| Trade and other receivables from exchange transactions | | 1 827 158 | 334 701 | 334 701 | 1 887 158 | 334 701 |
| Non-current receivables from non-exchange transactions | | | | | | |
| Other non-current assets | | | | | | |
| 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 | | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2025/26 | | |
| | | Audited Outcome | YearTD actual | | | | YearTD budget | YTD variance | YTD variance % |
| R thousands | 1 | | | | | | | | |
| 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% |
| Service charges | | 4 343 855 | 5 845 097 | 5 845 097 | 385 801 | 2 924 234 | 2 922 549 | 1 686 | 0% |
| Other revenue | | 10 331 285 | 600 297 | 600 297 | 363 238 | 3 652 217 | 300 149 | 3 352 068 | 1117% |
| Transfers and Subsidies - Operational | | 1 272 239 | 1 361 141 | 1 361 141 | 414 644 | 1 266 889 | 680 571 | 586 318 | 86% |
| Transfers and Subsidies - Capital | | 769 342 | 1 017 011 | 1 017 011 | 53 000 | 487 476 | 508 506 | (21 030) | -4% |
| Interest | | 158 171 | 812 623 | 812 623 | 2 307 | 24 349 | 406 312 | (381 962) | -94% |
| Dividends | | 9 | 10 | 10 | 2 | 8 | 5 | 3 | 69% |
| 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% |
| Interest | | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | | - | (15 000) | (15 000) | - | - | (7 500) | (7 500) | 100% |
| 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% |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | | 18 135 | 10 335 | 10 335 | - | - | 5 168 | (5 168) | -100% |
| 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% |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (743 431) | (1 333 652) | (1 333 652) | (137 161) | (455 185) | (666 826) | (211 641) | 32% |
| 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% |
| Payments | | | | | | | | | |
| Repayment of borrowing | | (191 835) | (107 755) | (107 755) | (2 021) | (46 269) | (53 877) | (7 608) | 14% |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (231 180) | (104 661) | (104 661) | (1 953) | (45 854) | (52 331) | (6 476) | 12% |
| 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 | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|--|-------------|---|---|--------------------------------------|
| | R thousands | | | |
| 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 | -103,888 | Unfavourable variance due to less water sold than 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 received than 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 | Unfavourable variance but still on target | Monitoring on overspending of allowances. | |
| Debt impairment | -5,292 | Unfavourable variance | Accrual of bad debt written off. | |
| Depreciation and amortisation | 71,216 | Unfavourable variance | Accrual 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 timely submission of outstanding invoices, | |
| Transfers and subsidies | -7,352 | Favourable variance | None | |
| Operational costs | -116,367 | Favourable variance | Monitoring of spending and timely 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 implementation of capital projects. | |
| 7 Municipal Entities | | | | |
| Revenue | -307,760 | Unfavourable variance - less revenue collected than anticipated | Effective and efficient implementation of revenue management policies , | |
| Expenditure | 1,727 | Unfavourable variance - more spent than 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 | | Budget Year 2025/26 | | |
|--|--|-----|-----------------|-----------------|---------------------|---------------|--------------------|
| | | | Audited Outcome | 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 | | | | | | |
| 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 | NT Code | Budget Year 2025/26 | | | | | | | | | | |
|---|-------------|---------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|-------------------|--------------------|--|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Ds | 151-180 Ds | 181 Ds-1 Yr | Over 1Yr | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors |
| R thousands | | | | | | | | | | | | |
| 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 |
| 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 | NT Code | Budget Year 2025/26 | | | | | | | | | Prior year totals for chart (same period) |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|----------------|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| R thousands | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | |
| 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 | - | - | - | - | 92 243 032 | |
| Nedbank Call | | daily | call account | Yes | Variable | 6,70% | 0 | 0 | 2019/06/30 | 92 244 188 | 1 156 | - | - | - | |
| Standard Bank Call 1 | | Call | Call | Yes | Variable | 6,83% | 0 | 0 | 2019/06/30 | - | - | - | - | - | |
| Absa 1 Day Account - Cenlec | 2013/02/28 | Call | No | Variable | 5,54% | 0 | 0 | 2019/06/30 | - | - | - | - | - | - | |
| Absa Dynamic Fixed Deposit - Cenlec | 2017/07/31 | 12 Months | No | Variable | 5,54% | 0 | 0 | 2019/06/30 | - | - | - | - | - | - | |
| Standard Bank - Cenlec | 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 | | February 2013 | Cell 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 | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | 1,2 | | | | | | | | | |
| Energy Efficiency and Demand Side Management Grant | | 1 275 794 | 1 353 970 | 1 353 970 | 408 437 | 936 313 | 676 985 | 259 328 | 38,3% | |
| Equitable Share | | 1 113 938 | 1 197 582 | 1 197 582 | 399 194 | 898 186 | 598 791 | 299 395 | 50,0% | |
| Expanded Public Works Programme Integrated Grant | | 1 839 | 1 524 | 1 524 | 244 | 550 | 762 | (212) | -27,9% | |
| 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% | |
| Metro Informal Settlements Partnership Grant | | - | 13 959 | 13 959 | - | - | 6 979 | (6 979) | -100,0% | |
| 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% | |
| Urban Development Financing Grant | | - | 35 200 | 35 200 | 3 862 | 10 752 | 17 600 | (6 848) | -38,9% | |
| Urban Settlement Development Grant | | 55 164 | 12 992 | 12 992 | - | 3 071 | 6 496 | (3 425) | -52,7% | |
| 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% | |
| Free State Arts and Cultural Council | | 2 978 | 4 000 | 4 000 | - | - | 2 000 | (2 000) | -100,0% | |
| National Skills Fund | | 1 360 | 3 171 | 3 171 | 136 | 682 | 1 586 | (903) | -57,0% | |
| 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% | |
| 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 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | 527 898 | 433 451 | 434 131 | 29 133 | 162 382 | 216 976 | (54 594) | -25,2% | |
| National Government: | | | | | | | | | 434 131 | |
| Equitable Share | | 263 537 | 277 063 | 277 743 | 20 752 | 124 426 | 138 781 | (14 356) | -10,3% | |
| Expanded Public Works Programme Integrated Grant | | 1 851 | 1 524 | 1 524 | 209 | 455 | 762 | (307) | -40,3% | |
| 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% | |
| Metro Informal Settlements Partnership Grant | | 15 855 | 13 959 | 13 959 | - | 3 932 | 6 979 | (3 047) | -43,7% | |
| Municipal Disaster Relief Grant | | (76) | - | - | - | - | - | - | - | |
| Neighbourhood Development Partnership Grant | | 36 491 | - | - | - | 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% | |
| Urban Development Financing Grant | | - | 35 200 | 35 200 | 3 580 | 9 278 | 17 600 | (8 322) | -47,3% | |
| Urban Settlement Development Grant | | 54 867 | 12 992 | 12 992 | - | 2 671 | 6 496 | (3 825) | -58,9% | |
| 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% | |
| Free State Arts and Cultural Council | | 2 605 | 4 000 | 4 000 | - | - | 2 000 | (2 000) | -100,0% | |
| National Skills Fund | | 1 264 | 3 171 | 3 171 | 131 | 657 | 1 586 | (928) | -58,5% | |
| Unspecified | | - | - | - | - | - | - | - | - | |
| Total operating expenditure of Transfers and Grants: | | 531 768 | 440 622 | 441 302 | 29 264 | 163 039 | 220 561 | (57 522) | -26,1% | |
| 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% | |
| 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% | |
| 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% | |
| Urban Development Financing Grant | | - | 13 196 | 13 196 | - | - | 6 598 | (6 598) | -100,0% | |
| Urban Settlement Development Grant | | 358 810 | 541 285 | 541 285 | 60 940 | 205 277 | 270 643 | (65 366) | -24,2% | |
| 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% | |
| Developers Contribution | | 8 618 | 14 500 | 14 500 | 1 655 | 6 605 | 7 250 | (645) | -8,9% | |
| 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% | |
| 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 SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

| Summary of Employee and Councillor remuneration | Ref | 2024/25 | | Budget Year 2025/26 | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | 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% |
| Pension and UIF Contributions | | 667 | 1 131 | 1 131 | 48 | 316 | 565 | (250) | -44% |
| Medical Aid Contributions | | 456 | 547 | 547 | 37 | 225 | 273 | (49) | -18% |
| Motor Vehicle Allowance | | - | 940 | 940 | - | - | 470 | (470) | -100% |
| Cellphone Allowance | | 4 724 | 5 053 | 5 053 | 392 | 2 370 | 2 526 | (157) | -6% |
| Housing Allowances | | - | 89 | 89 | - | - | 45 | (45) | -100% |
| Other benefits and allowances | | 14 210 | 16 277 | 16 277 | 1 179 | 7 105 | 8 138 | (1 033) | -13% |
| Sub Total - Councillors | | 77 818 | 83 728 | 83 728 | 6 283 | 37 946 | 41 864 | (3 919) | -9% |
| % Increase | 4 | | 7,6% | 7,6% | | | | | 83 728 7,6% |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | | 14 386 | 18 276 | 13 962 | 893 | 5 384 | 7 633 | (2 249) | -29% |
| Pension and UIF Contributions | | 211 | 295 | 295 | 23 | 138 | 148 | (10) | -7% |
| Medical Aid Contributions | | 219 | 390 | 390 | 21 | 128 | 195 | (67) | -34% |
| Overtime | | - | - | - | - | - | - | - | - |
| Performance Bonus | | 121 | 571 | 521 | - | 229 | 279 | (50) | -18% |
| Motor Vehicle Allowance | | 482 | 455 | 455 | 51 | 284 | 227 | 56 | 25% |
| Cellphone Allowance | | 127 | 178 | 178 | 10 | 60 | 89 | (29) | -32% |
| Other benefits and allowances | | 1 | 1 | 1 | 0 | 0 | 1 | (0) | -22% |
| Acting and post related allowance | | 275 | 75 | 75 | - | - | 38 | (38) | -100% |
| Sub Total - Senior Managers of Municipality | | 15 822 | 20 242 | 15 878 | 999 | 6 223 | 8 609 | (2 385) | -28% |
| % Increase | 4 | | 27,9% | 0,4% | | | | | 15 878 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% |
| Pension and UIF Contributions | | 201 684 | 211 909 | 211 841 | 18 078 | 107 105 | 105 929 | 1 177 | 1% |
| Medical Aid Contributions | | 116 292 | 129 523 | 129 421 | 10 127 | 60 930 | 64 721 | (3 791) | -6% |
| Overtime | | 226 347 | 75 256 | 77 939 | 21 616 | 97 740 | 38 158 | 59 582 | 156% |
| Performance Bonus | | 85 614 | 92 155 | 92 155 | 9 603 | 45 735 | 46 078 | (343) | -1% |
| Motor Vehicle Allowance | | 130 630 | 136 094 | 136 079 | 12 424 | 69 570 | 68 042 | 1 528 | 2% |
| Cellphone Allowance | | 2 394 | 2 398 | 2 398 | 198 | 1 146 | 1 199 | (53) | -4% |
| Housing Allowances | | 8 879 | 8 862 | 8 862 | 536 | 3 242 | 4 432 | (1 189) | -27% |
| Other benefits and allowances | | 29 043 | 31 248 | 32 898 | 2 185 | 17 351 | 16 324 | 1 027 | 6% |
| Payments in lieu of leave | | 52 454 | 45 304 | 45 304 | 3 775 | 22 652 | 22 652 | (0) | 0% |
| Long service awards | | 19 199 | 15 990 | 15 990 | 701 | 5 370 | 7 995 | (2 625) | -33% |
| Post-retirement benefit obligations | | 48 419 | 57 956 | 57 956 | 4 753 | 28 606 | 28 978 | (372) | -1% |
| Acting and post related allowance | | 62 132 | 1 019 | 28 008 | 6 987 | 30 479 | 11 474 | 19 005 | 166% |
| 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% |
| % Increase | 4 | | -2,8% | -2,5% | | | | | 2 045 884 -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% |
| | | | -2,2% | -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% |
| Sub Total - Executive members Board | | 656 | 666 | 666 | 24 | 57 | 333 | (275) | -83% |
| % 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% |
| Pension and UIF Contributions | | 4 | 15 | 15 | 0 | 2 | 7 | (5) | -72% |
| Cellphone Allowance | | 50 | 154 | 154 | 4 | 25 | 77 | (52) | -67% |
| Sub Total - Senior Managers of Entities | | 4 085 | 13 177 | 13 177 | 340 | 2 042 | 6 589 | (4 546) | -69% |
| % Increase | 4 | | 222,6% | 222,6% | | | | | 13 177 222,6% |
| Other Staff of Entities | | | | | | | | | |
| Basic Salaries and Wages | | 324 821 | 375 318 | 375 318 | 30 075 | 180 464 | 187 659 | (7 195) | -4% |
| Pension and UIF Contributions | | 58 213 | 61 574 | 61 574 | 5 492 | 31 897 | 30 787 | 1 110 | 4% |
| Medical Aid Contributions | | 33 100 | 35 873 | 35 873 | 2 896 | 17 115 | 17 936 | (821) | -5% |
| Overtime | | 52 861 | 39 823 | 39 823 | 2 145 | 19 667 | 19 912 | (245) | -1% |
| Performance Bonus | | 23 586 | 25 527 | 25 527 | 2 436 | 13 995 | 12 764 | 1 231 | 10% |
| Motor Vehicle Allowance | | 35 373 | 28 476 | 28 476 | 3 290 | 19 790 | 14 238 | 5 552 | 39% |
| Cellphone Allowance | | 1 608 | 1 718 | 1 718 | 148 | 863 | 859 | 5 | 1% |
| Housing Allowances | | 2 789 | 2 507 | 2 507 | 208 | 1 282 | 1 254 | 29 | 2% |
| Other benefits and allowances | | 11 148 | 9 238 | 9 238 | 667 | 5 381 | 4 619 | 762 | 16% |
| 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% |
| % Increase | 4 | | 6,5% | 6,5% | | | | | 580 053 6,5% |
| Total Municipal Entities | | 549 330 | 593 896 | 593 896 | 47 751 | 292 779 | 296 949 | (4 171) | -1% |
| | | 2 742 375 | 2 739 386 | 2 739 386 | 244 501 | 1 409 231 | 1 369 700 | 39 531 | 3% |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | | | | | | | | -0,1% |
| % Increase | 4 | | -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 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 | | | | | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | |
| | | 1 | Outcome | July | Outcome | Sept | Outcome | Oct | Outcome | Nov | Outcome | Dec | Outcome | 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 | 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 | 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 | 494 230 | 1 388 597 | 1 633 616 | 1 910 851 | | |
| Service charges - Waste Water Management | | 26 859 | 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 Management | | 10 312 | 10 715 | 12 051 | 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 | 155 | 144 | 124 | 152 | 152 | 152 | 152 | 152 | 198 | 1 827 | 1 909 | 1 957 | |
| Agency services | | 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 | |
| Transfers and Subsidies - Operational | | 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 | (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 Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, 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) | | 1 368 | - | - | - | - | 34 | - | - | - | - | - | (1 401) | - | - | - | |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 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 | (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 | 1 294 687 | 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 | 937 867 | 898 382 | 935 007 | |
| Transfers and subsidies - other municipalities | | - | - | - | - | - | - | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 8 750 | 15 000 | - | - | |
| Transfers and subsidies - other | | - | - | - | - | - | - | 46 275 | 46 275 | 46 275 | 46 275 | 46 275 | (3 052 972) | 555 298 | 585 648 | 644 662 | |
| Other expenditure | | 585 609 | 556 442 | 384 976 | 814 039 | 711 301 | 324 529 | 46 275 | 46 275 | 46 275 | 46 275 | 46 275 | 1 642 274 | 8 963 471 | 9 255 585 | 9 745 432 | |
| Cash Payments by Type | | 663 468 | 590 040 | 391 706 | 930 590 | 654 468 | 356 127 | 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 | 8 890 | 8 890 | 8 890 | 8 890 | 8 890 | 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 | 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 | (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 | 4 069 775 |
| 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 | 1 812 120 | 4 069 775 | | |

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 | | | | | | |
|--|-----|------------------|------------------|---------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 1 386 | 1 505 | 1 505 | 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 | | | | | | |
|--|-----|------------------|------------------|---------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| 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 | | | | | |
|--|-----------------|------------------|------------------|---------------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| 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 | | | | | | |
|---|----------|-----------------|-----------------|---------------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| | | 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 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 |
| <i>HV Substations</i> | | — | 1 800 | 1 800 | — | 691 | 900 | 209 | 23,2% | 1 800 |
| <i>MV Networks</i> | | 10 367 | 27 950 | 27 950 | 32 | 4 475 | 13 975 | 9 500 | 68,0% | 27 950 |
| <i>LV Networks</i> | | 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 |
| <i>Water Treatment Works</i> | | — | 2 000 | 2 000 | — | — | 1 000 | 1 000 | 100,0% | 2 000 |
| <i>Bulk Mains</i> | | 101 541 | 145 698 | 152 698 | 18 697 | 57 444 | 73 774 | 16 330 | 22,1% | 152 698 |
| <i>Distribution</i> | | — | 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 |
| <i>Reficulation</i> | | 74 423 | 230 888 | 232 638 | 17 310 | 38 884 | 116 294 | 77 410 | 66,6% | 232 638 |
| <i>Waste Water Treatment Works</i> | | 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 |
| <i>Public Open Space</i> | | 237 | — | — | — | — | — | — | — | — |
| <i>Markets</i> | | — | 10 000 | 10 000 | — | — | 5 000 | 5 000 | 100,0% | 10 000 |
| <i>Stalls</i> | | 6 378 | — | — | — | (2) | — | 2 | 0,0% | — |
| Sport and Recreation Facilities | | 435 | 3 500 | 3 500 | — | — | 1 750 | 1 750 | 100,0% | 3 500 |
| <i>Indoor Facilities</i> | | 435 | 2 000 | 2 000 | — | — | 1 000 | 1 000 | 100,0% | 2 000 |
| <i>Outdoor Facilities</i> | | — | 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 |
| <i>Municipal Offices</i> | | — | 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

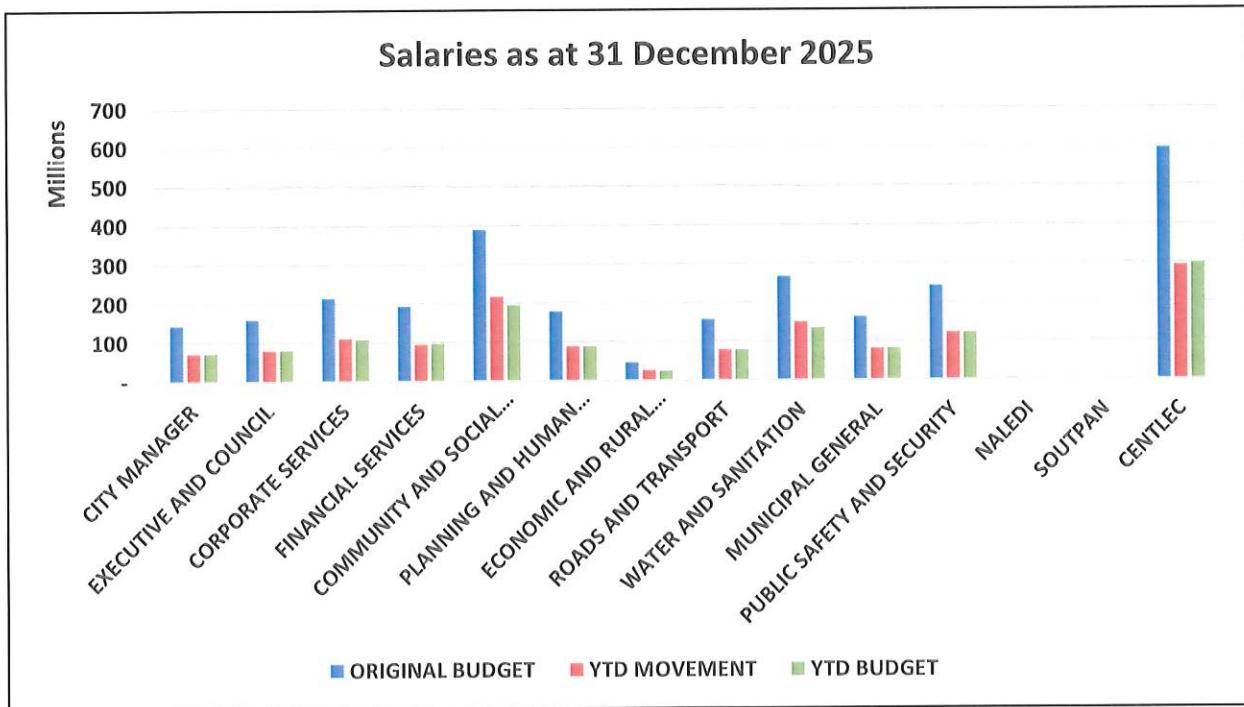
| Description | Ref | 2024/25 | | Budget Year 2025/26 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| 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 |
| Reliculation | | – | 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 |

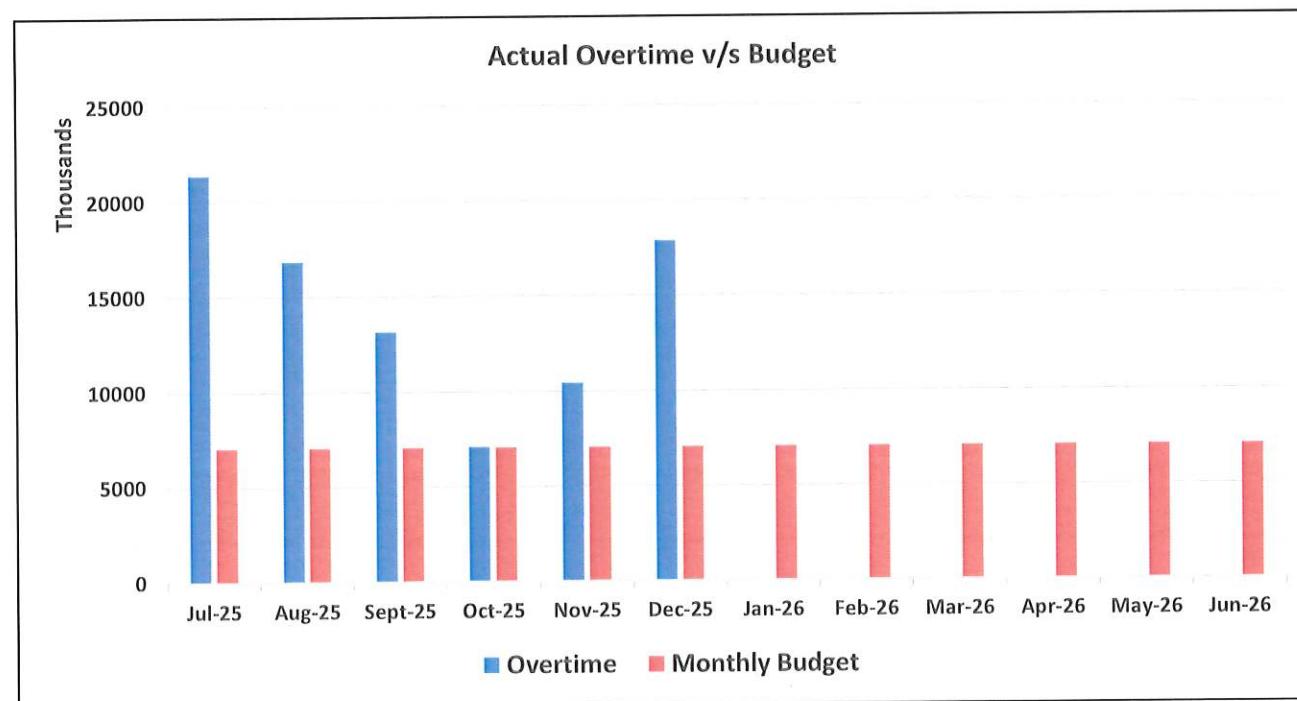
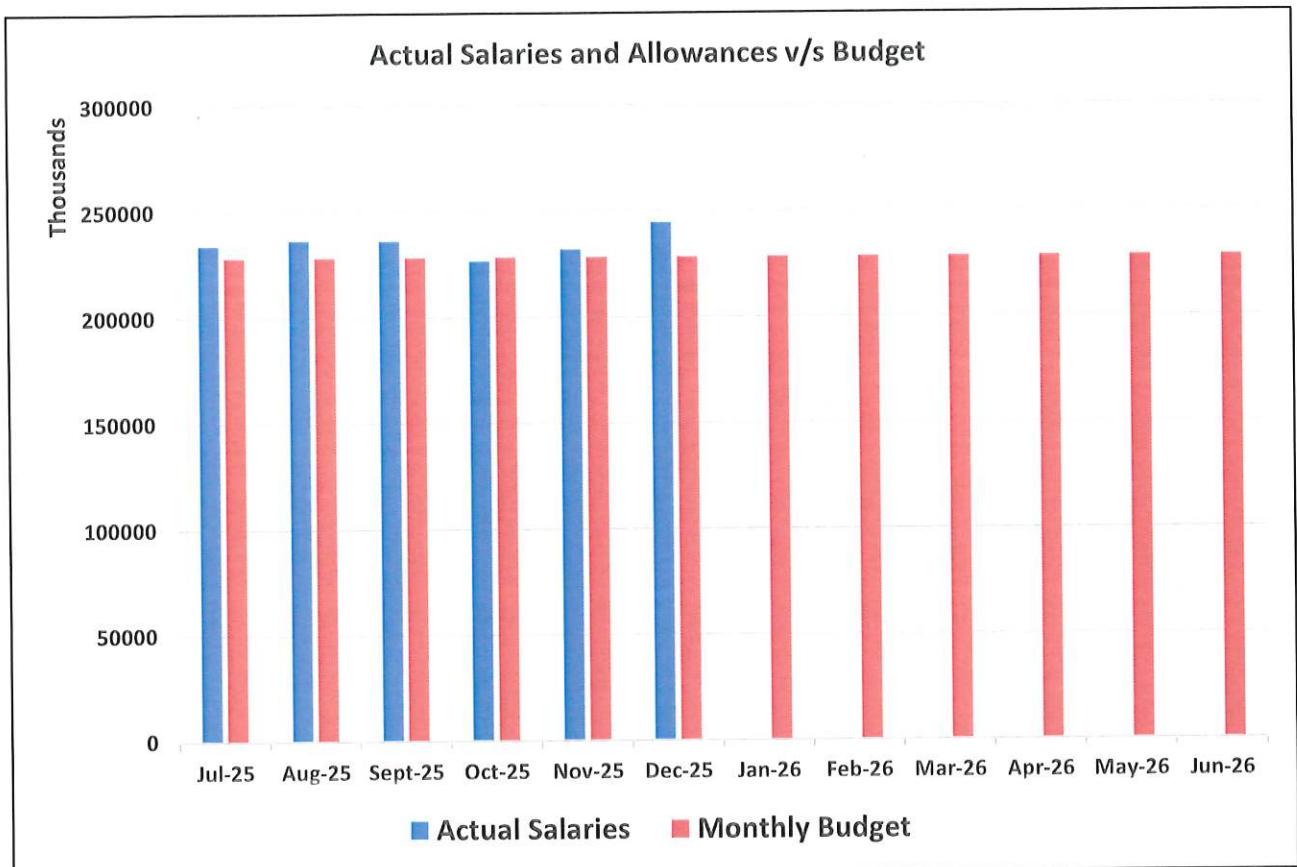
| OTHER REVENUE | APPROVED BUDGET | ADJUSTED BUDGET | CURRENT MONTH INCOME | YTD ACTUAL | YTD BUDGET | VARIANCE |
|--|---------------------|---------------------|----------------------|--------------------|--------------------|------------------|
| CENTLEC | | | | | | |
| ADVERTISEMENTS | - 200 000 | - 200 000 | - | - | 100 000 | 100 000 |
| COLLECTION CHARGES | - | - | - | 122 505 | - | 122 505 |
| PLAN & DEV: CLEARANCE CERTIFICATES | - 2 810 035 | - 2 810 035 | - 34 522 | - 382 205 | - 1 405 018 | 1 022 813 |
| COMMISSION: INSURANCE | - 4 258 998 | - 4 258 998 | - 25 167 | - 57 340 | - 2 129 499 | 2 186 839 |
| ACADEMIC SERVICES: FORMAL TRAINING(COST | - 1 838 305 | - 1 838 305 | - | - | - 919 153 | 919 153 |
| SUB TOTAL | - 9 107 338 | - 9 107 338 | - 9 355 | - 202 360 | - 4 553 669 | 4 351 309 |
| CITY MANAGER | | | | | | |
| REQ INFO - MUNICIPAL INFOR & STATISTICS | - 212 | - 212 | - | 91 | - 106 | 15 |
| SUB TOTAL | - 212 | - 212 | - | 91 | - 106 | 15 |
| EXECUTIVE AND COUNCIL | | | | | | |
| STAFF & COUNCILLORS RECOVERIES | - 1 000 | - 1 000 | - | - 62 603 | - 500 | 62 103 |
| SUB TOTAL | - 1 000 | - 1 000 | - | - 62 603 | - 500 | 62 103 |
| CORPORATE SERVICES | | | | | | |
| ACADEMIC SERVICES: FORMAL TRAINING(GENER | - 8 573 271 | - 8 573 271 | - 89 931 | - 294 910 | - 4 286 636 | 3 991 725 |
| REGISTRAT FEES: ROAD & TRANSPORT | - | - | - | - 590 086 | - | 590 086 |
| STAFF RECOVERIES | - 1 000 | - 1 000 | - | - | - 500 | 500 |
| STAFF & COUNCILLORS RECOVERIES | - 5 000 | - 5 000 | - | - | - 2 500 | 2 500 |
| SUB TOTAL | - 8 579 271 | - 8 579 271 | - 89 931 | - 884 996 | - 4 289 636 | 3 404 639 |
| FINANCE SERVICES | | | | | | |
| COMMISSION: INSURANCE CLIAM RECOV | - 900 000 | - 900 000 | - | - | - 450 000 | 450 000 |
| SALE OF: PUBLICATION - TENDER DOCUMENTS | - 1 935 101 | - 1 935 101 | - 2 786 | - 684 513 | - 967 551 | 283 038 |
| SALE OF SCRAP WASTE & OTH: SCRAP | - 1 000 000 | - 1 000 000 | - | - | - 500 000 | 500 000 |
| OBJECTIONS & APPEALS | - 894 | - 894 | - | - | - 447 | 447 |
| VALUATION SERVICES | - 218 083 | - 218 083 | - 9 453 | - 80 651 | - 109 042 | 28 391 |
| VALUATION SERVICES (RATES) | - 23 748 | - 23 748 | - 820 | - 8 671 | - 11 874 | 3 203 |
| VALUATION SERVICES (GENERAL) | - 4 485 553 | - 4 485 553 | - 136 469 | - 1 424 508 | - 2 242 777 | 818 269 |
| ADMINISTRATIVE HANDLING FEES | - 33 707 | - 33 707 | - 2 447 | - 15 985 | - 16 854 | 869 |
| COMMISSION: INSURANCE | - 3 760 090 | - 3 760 090 | - 162 652 | - 976 006 | - 1 880 045 | 904 039 |
| SUB TOTAL | - 12 357 176 | - 12 357 176 | - 314 627 | - 3 190 333 | - 6 178 588 | 2 988 255 |
| COMMUNITY AND SOCIAL DEVELOPMENT | | | | | | |
| LIBRARY FEES: LOAN FEES | - 17 385 | - 17 385 | - 1 290 | - 7 737 | - 8 693 | 955 |
| LIBRARY FEES: LOAN FEES (ADD BOOKS & RES | - 498 | - 498 | - 34 | - 102 | - 249 | 147 |
| LIBRARY FEES: LOAN FEES (GENERAL) | - 15 850 | - 15 850 | - 2 386 | - 11 695 | - 7 925 | - 3 770 |
| MEMBERSHIP FEES | - 25 241 | - 25 241 | - 2 289 | - 13 057 | - 12 621 | - 436 |
| PHOTO COPIES; FAXES & TELEPHONE CHARGES | - 22 915 | - 22 915 | - 437 | - 18 532 | - 11 458 | - 7 075 |
| ENTRANCE FEES | - 588 586 | - 588 586 | - 343 | - 28 366 | - 294 293 | 265 927 |
| FIRE SERVICES (GENERAL) | - | - | - | - 1 028 | - | 1 028 |
| ENTRANCE FEES | - 49 | - 49 | - | - 31 | - 25 | 7 |
| CEMETERY & BURIAL | - 3 603 | - 3 603 | - | - | - 1 802 | 1 802 |
| CEMETERY & BURIAL (GRAVE PLOTS) | - 1 311 660 | - 1 311 660 | - 63 892 | - 430 375 | - 655 830 | 225 455 |
| CEMETERY & BURIAL | - 4 191 | - 4 191 | - | - 1 870 | - 2 096 | 225 |
| CEMETERY & BURIAL (GRAVE PLOTS) | - 2 085 229 | - 2 085 229 | - 150 034 | - 911 488 | - 1 042 615 | 131 126 |
| CEMETERY & BURIAL (GRAVE PLOTS) | - 261 182 | - 261 182 | - 14 728 | - 138 538 | - 130 591 | - 7 947 |
| ENTRANCE FEES | - 498 947 | - 498 947 | - 4 062 | - 161 733 | - 249 474 | 87 741 |
| FIRE SERVICES | - | - | - 297 | - 129 055 | - | 129 055 |
| FIRE SERVICES (GENERAL) | - | - | - | - 39 435 | - | 39 435 |
| SUB TOTAL | - 4 835 336 | - 4 835 336 | - 239 791 | - 1 893 043 | - 2 417 668 | 524 625 |
| PLANNING AND HUMAN SETTLEMENT | | | | | | |
| PLAN & DEV: REMOVAL OF RESTRICTIONS | - 2 487 | - 2 487 | - | - | - 1 244 | 1 244 |
| PLAN & DEV: TOWN PLANNING & SERVITUDES | - 50 950 | - 50 950 | - 8 523 | - 20 732 | - 25 475 | 4 743 |
| PLAN & DEV: TOWN PLAN & SERVIT(T/SHIP E | - 7 731 | - 7 731 | - 25 974 | - 31 901 | - 3 866 | - 28 035 |
| MANAGEMENT FEES - TRAFFIC IMPACT STUDIES | - | - | - 6 023 | - 53 143 | - | 53 143 |
| MANAGEMENT FEES - PLANNING TRIBUNAL | - | - | - 3 422 | - 3 422 | - | 3 422 |
| PLAN & DEV: REMOVAL OF RESTRICTIONS | - 143 958 | - 143 958 | - 5 961 | - 97 425 | - 71 979 | - 25 446 |
| PLAN & DEV: TOWN PLAN & SERVIT (AMED PL | - 63 743 | - 63 743 | - 1 739 | - 16 666 | - 31 872 | 15 205 |
| PLAN & DEV: TOWN PLAN & SERVIT (APPLIC R | - 37 415 | - 37 415 | - 2 913 | - 50 706 | - 18 708 | - 31 999 |
| PLAN & DEV: TOWN PLAN & SERVIT (SPEC CO | - 1 957 023 | - 1 957 023 | - 6 998 | - 180 952 | - 978 512 | 797 559 |
| PLAN & DEV: TOWN PLAN & SERVIT (SUB&CONS | - 150 634 | - 150 634 | - 4 087 | - 46 546 | - 75 317 | 28 771 |
| PLAN & DEV: TOWN PLAN & SERVIT (ZONE CE | - 328 970 | - 328 970 | - 7 802 | - 198 330 | - 164 485 | - 33 845 |
| DEMOLITION APPLICATION FEES | - 43 284 | - 43 284 | - 1 874 | - 23 432 | - 21 642 | - 1 790 |
| PHOTOCOPIES & FAXES | - 324 897 | - 324 897 | - 170 | - 99 235 | - 162 449 | 63 213 |
| PLAN & DEV: BUILDING PLAN APPROVAL | - 3 250 387 | - 3 250 387 | - 242 523 | - 1 943 541 | - 1 625 194 | - 318 347 |
| PLAN & DEV BUILDING PLAN APPROVAL | - 2 881 725 | - 2 881 725 | - 510 746 | - 1 895 203 | - 1 440 863 | - 454 340 |
| PLAN & DEV: BUILDING PLAN APPROVAL(RETU | - 9 367 | - 9 367 | - | - | - 4 684 | 4 684 |
| PLAN & DEV: OCCUPATION CERTIFICATES | - 342 817 | - 342 817 | - 9 188 | - 255 762 | - 171 409 | 84 353 |
| ADVERTISEMENTS | - 1 165 320 | - 1 165 320 | - 38 372 | - 287 775 | - 582 660 | 294 885 |
| ADVERTISEMENTS (SIGNS) | - 7 345 862 | - 7 345 862 | - 527 370 | - 3 784 358 | - 3 672 931 | - 111 427 |
| PLAN & DEV: BUILDING PLAN CLAUSE LEVY | - 61 714 | - 61 714 | - 2 823 | - 31 107 | - 30 857 | - 250 |
| ADMINISTRATIVE HANDLING FEES | - 149 | - 149 | - 10 | - 60 | - 75 | 15 |
| ADMINISTRATIVE HANDLING FEES (ADMIN COST | - 1 378 | - 1 378 | - 80 | - 500 | - 689 | 189 |
| SUB TOTAL | - 18 169 811 | - 18 169 811 | - 1 406 598 | - 9 020 796 | - 9 084 906 | 64 109 |

| OTHER REVENUE | APPROVED BUDGET | ADJUSTED BUDGET | CURRENT MONTH INCOME | YTD ACTUAL | YTD BUDGET | VARIANCE |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| ECONOMIC AND RURAL DEVELOPMENT | | | | | | |
| ADMINISTRATIVE HANDLING FEES | - 9 887 | - 9 887 | - 844 | - 4 746 | - 4 944 | 198 |
| COMMISSION: TRANSACTION HANDLING FEES | - 34 108 527 | - 34 108 527 | - 2 712 376 | - 14 511 912 | - 17 054 264 | 2 542 352 |
| PARKING FEES | - 44 237 | - 44 237 | - 3 677 | - 22 064 | - 22 119 | 54 |
| SUB TOTAL | - 34 162 651 | - 34 162 651 | - 2 716 897 | - 14 538 722 | - 17 081 326 | 2 542 604 |
| ROADS AND TRANSPORT | | | | | | |
| TRANSPORT FEES | - 18 061 620 | - 18 061 620 | - 1 879 922 | - 9 693 292 | - 9 030 810 | - 662 482 |
| SUB TOTAL | - 18 061 620 | - 18 061 620 | - 1 879 922 | - 9 693 292 | - 9 030 810 | - 662 482 |
| MUNICIPAL GENERAL | | | | | | |
| COMMISSION: INSURANCE CLIAM RECOV | - | - | - | 2 592 159 | - | 2 592 159 |
| FUEL LEVY (RSC REPLACEMENT GRANT) | - 427 562 000 | - 427 562 000 | - 142 521 000 | - 285 042 000 | - 213 781 000 | - 71 261 000 |
| SUB TOTAL | - 427 562 000 | - 427 562 000 | - 142 521 000 | - 287 634 159 | - 213 781 000 | - 73 853 159 |
| PUBLIC SAFETY AND SECURITY | | | | | | |
| REQ INFO - ACCIDENT REPORTS | - 630 | - 630 | - | 2 482 | - 315 | - 2 167 |
| ESCORT FEES | - 14 429 | - 14 429 | - 38 530 | - 212 279 | - 7 215 | - 205 065 |
| TRAFFIC CONTROL: EVENTS,CONSTR & SCHOLAR | - 1 047 647 | - 1 047 647 | - 190 055 | - 678 563 | - 523 824 | - 154 740 |
| PARKING FEES : EMPLOYEES | - 2 469 138 | - 2 469 138 | - 117 698 | - 710 251 | - 1 234 569 | 524 318 |
| PARKING FEES : PUBLIC | - 119 152 | - 119 152 | - 85 231 | - 541 199 | - 59 576 | - 481 623 |
| FIRE SERVICES | - | - | - | 903 | - | 903 |
| FIRE SERVICES (GENERAL) | - | - | - | 602 | - | 602 |
| FIRE SERVICES (GENERAL) | - 1 263 146 | - 1 263 146 | - 119 991 | - 670 081 | - 631 573 | - 38 508 |
| SUB TOTAL | - 4 914 142 | - 4 914 142 | - 551 506 | - 2 816 360 | - 2 457 071 | - 359 289 |
| TOTAL OTHER REVENUE | -537 750 557 | -537 750 557 | - 149 729 628 | - 329 936 756 | - 268 875 279 | - 61 061 478 |

Annexure D

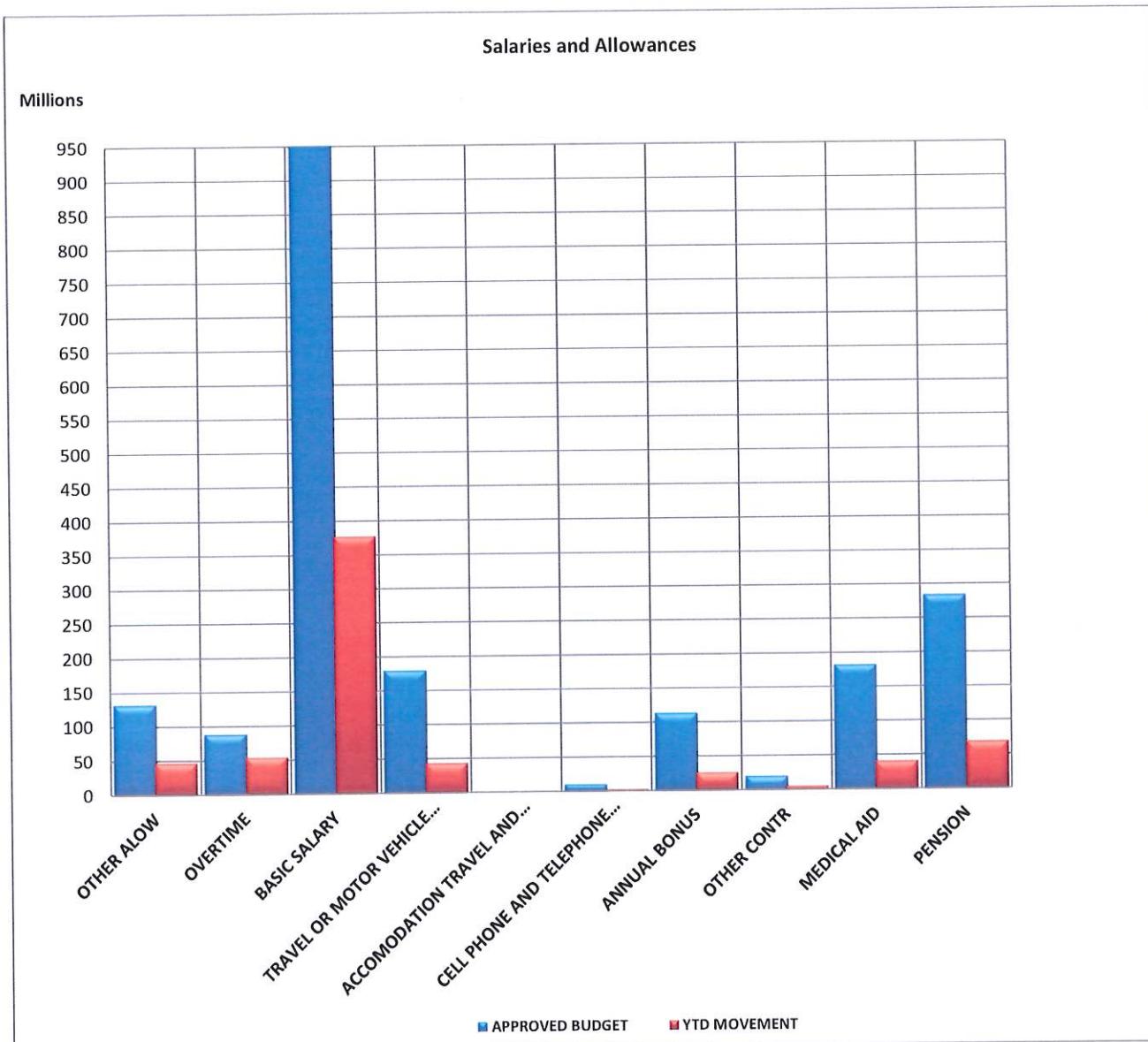
| Salaries and Allowances per Vote | Approved Budget | Adjusted Budget | YTD Movement | YTD Budget | Variance | Projected Salaries |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|----------------------|
| CITY MANAGER | 142 783 861 | 142 783 861 | 71 063 502 | 71 392 264 | (328 762) | 142 127 005 |
| EXECUTIVE AND COUNCIL | 158 766 823 | 158 766 823 | 79 203 120 | 79 383 782 | (180 663) | 158 406 240 |
| CORPORATE SERVICES | 213 495 098 | 213 495 098 | 109 902 370 | 106 748 048 | 3 154 322 | 219 804 740 |
| FINANCIAL SERVICES | 191 816 237 | 191 816 237 | 94 361 276 | 95 908 567 | (1 547 291) | 188 722 551 |
| COMMUNITY AND SOCIAL SERVICES | 387 688 589 | 387 688 589 | 216 233 117 | 193 845 200 | 22 387 917 | 432 466 235 |
| PLANNING AND HUMAN SETTLEMENT | 176 020 704 | 177 670 704 | 88 342 973 | 88 010 763 | 332 210 | 176 685 946 |
| ECONOMIC AND RURAL DEVELOPMENT | 47 381 916 | 45 731 916 | 25 718 538 | 23 691 069 | 2 027 469 | 51 437 076 |
| ROADS AND TRANSPORT | 156 074 720 | 156 074 720 | 78 810 505 | 78 037 725 | 772 780 | 157 621 010 |
| WATER AND SANITATION | 265 642 134 | 265 642 134 | 149 335 813 | 132 821 687 | 16 514 125 | 298 671 625 |
| MUNICIPAL GENERAL | 161 848 834 | 162 108 834 | 80 383 144 | 80 924 795 | (541 651) | 160 766 288 |
| PUBLIC SAFETY AND SECURITY | 241 137 235 | 240 877 235 | 121 603 566 | 120 569 181 | 1 034 386 | 243 207 133 |
| NALEDI | 2 720 554 | 2 720 554 | 1 494 499 | 1 360 283 | 134 216 | 2 988 998 |
| SOUTPAN | 113 407 | 113 407 | - | 56 704 | (56 704) | - |
| CENTLEC | 593 896 125 | 593 896 125 | 292 778 501 | 296 949 450 | (4 170 949) | 585 557 001 |
| TOTAL SALARIES AND ALLOWANCES | 2 739 386 237 | 2 739 386 237 | 1 409 230 923 | 1 369 699 517 | 39 531 406 | 2 818 461 846 |





| Staff Benefits per Category | Approved Budget 2025/26 | Adj Budget 2025/26 | CURRENT MONTH | YTD Movement | % |
|--------------------------------------|----------------------------|-----------------------|--------------------|----------------------|---------------|
| Salaries and Allowances | | | | | |
| Leave Provision | 45 304 230 | 45 304 230 | 3 775 353 | 22 652 115 | 50,00% |
| Performance Bonusses | 1 351 582 | 1 301 582 | 79 567 | 667 009 | 49,35% |
| Other Allowances | 69 717 276 | 71 367 276 | 8 630 921 | 52 520 931 | 75,33% |
| Overtime | 84 506 293 | 87 189 293 | 17 865 513 | 86 731 804 | 102,63% |
| Annual Bonuses | 116 901 079 | 116 901 079 | 11 959 521 | 59 291 207 | 50,72% |
| Cell Phone and Telephone Allowances | 9 499 451 | 9 499 451 | 752 356 | 4 464 776 | 47,00% |
| Basic Salary | 1 700 766 314 | 1 669 678 993 | 134 459 641 | 798 209 068 | 46,93% |
| Housing Benefits | 11 229 120 | 11 229 120 | 724 846 | 4 411 622 | 39,29% |
| Travel or Motor Vehicle Allowance | 182 241 989 | 182 226 989 | 16 944 117 | 96 748 137 | 53,09% |
| Accomodation travel and Incidental | 939 250 | 939 250 | 85 890 | 707 687 | 75,35% |
| Acting Allowance | 1 094 003 | 28 083 324 | 6 997 304 | 30 702 545 | 2806,44% |
| Long service awards | 15 989 745 | 15 989 745 | 700 767 | 5 370 253 | 33,59% |
| Sub Total | 2 239 540 332 | 2 239 710 332 | 202 975 793 | 1 162 477 154 | 51,91% |
| Council Contributions | | | | | |
| Bargaining Council | 633 063 | 633 063 | 48 870 | 291 436 | 46,04% |
| Group Life Insurance | 10 404 707 | 10 404 707 | 864 902 | 5 189 732 | 49,88% |
| Medical Aid Contributions | 186 977 539 | 186 875 539 | 14 725 506 | 88 348 738 | 47,25% |
| Pension/Provident Fund Contributions | 292 886 684 | 292 818 684 | 25 176 442 | 148 754 946 | 50,79% |
| Unemployment Insurance Fund | 8 943 912 | 8 943 912 | 709 180 | 4 168 917 | 46,61% |
| Sub Total | 499 845 905 | 499 675 905 | 41 524 899 | 246 753 770 | 49,37% |
| TOTAL | 2 739 386 237 | 2 739 386 237 | 244 500 692 | 1 409 230 923 | 51,44% |

For detailed staff benefits per vote and cost centre:



Annexure E

| CAPITAL EXPENDITURE REPORT AT 31 DECEMBER 2025 | | Approved Budget | Adjusted Budget | Current Mth Exp | Commitment | YTD Movement | Balance | % on Approved Budget |
|--|--|--------------------|--------------------|-------------------|----------------|--------------------|--------------------|----------------------|
| Capital Expenditure Line Item Number | Description | | | | | | | |
| CENTLEC | | | | | | | | |
| 14066456020CFQY42Z11 | DIGITAL RADIO SYSTEM | 1 500 000 | 1 500 000 | - | - | - | 1 500 000 | 0,00% |
| 14066470020CFQX22Z11 | COMPUTER EQUIPMENT (COVID-19) | 1 500 000 | 1 500 000 | - | - | - | 1 500 000 | 0,00% |
| 14066470020CFQX62Z11 | IMPLEM BUSINESS CONT DISASTER RECOV INF | 40 000 000 | 40 000 000 | 8 240 785 | - | 8 240 785 | 31 759 215 | 20,60% |
| 14066471020CFQY32Z11 | UPGRADE & REFURB COMPUTER NETWORK | 10 000 000 | 10 000 000 | - | - | - | 10 000 000 | 0,00% |
| 14066522420CFP49Z11 | BULK METER REFURBISHMENT | 500 000 | 500 000 | - | - | 204 450 | 295 550 | 40,89% |
| 14066523020CFP33Z11 | METER PROJECT | 35 000 000 | 35 000 000 | 3 194 762 | - | 19 042 366 | 15 957 634 | 54,41% |
| 14076460020CFL21Z11 | VENDING BACK OFFICE | 500 000 | 500 000 | 8 017 800 | - | 8 017 800 | 7 517 800 | 1603,56% |
| 1442643302080P91Z211 | ELECTRIFICATION PROJECTS (ISUPG) | 34 000 000 | 34 000 000 | 4 491 609 | - | 27 299 855 | 6 700 145 | 80,29% |
| 1442643302081P16Z211 | ELECTRIFICATION (USDG GRANT) | 33 000 000 | 33 000 000 | 1 791 989 | - | 4 916 875 | 28 083 125 | 14,90% |
| 14426433020FCFE12Z11 | UPGRADE 132/11KV 20MVA DC SHANNON B | 2 700 000 | 2 700 000 | - | - | - | 2 700 000 | 0,00% |
| 14426520420CFP09Z11 | SECURITY EQUIPMENT (CCTV) | 4 050 000 | 4 050 000 | - | - | - | 4 050 000 | 0,00% |
| 14426522420CFP50Z11 | ELECTRIFICATION INTERNAL PROJECTS | 4 050 000 | 4 050 000 | - | - | 400 586 | 3 649 414 | 9,89% |
| 14426522420CFP53Z11 | EXTENSION AND UPGRADING OF THE 11KV NETW | 3 600 000 | 3 600 000 | - | - | 2 749 577 | 850 423 | 76,38% |
| 14426522420CFP77Z211 | BOTSH: UPG SUB W (C/WORK B/W 2ND TRA S/D | 9 675 000 | 9 675 000 | - | - | - | 9 675 000 | 0,00% |
| 14426522420CFP78Z211 | BLOEM: C/Y-EST 33/11KV 20MVA FIRM SUPDC | 9 000 000 | 9 000 000 | 13 804 217 | - | 20 415 224 | - 11 415 224 | 226,84% |
| 14426522420CFP79Z211 | BLOEM: N/STAD-UPG 132/11KV 20MVA FIRM DC | 4 500 000 | 4 500 000 | 6 838 258 | - | 8 752 808 | - 4 252 808 | 194,51% |
| 14426522420CFP81Z211 | INFRA CATALYST PROJECTS | 7 650 000 | 7 650 000 | - | - | 1 176 434 | 6 473 566 | 15,38% |
| 1442652302017P28Z211 | PUBLIC ELECTRICITY CONNECTIONS | 14 500 000 | 14 500 000 | 1 655 258 | - | 6 605 285 | 7 894 715 | 45,55% |
| 1442652302095P28Z211 | PUBLIC ELECTRICITY CONNECTIONS | - | - | - | - | 24 794 | - 24 794 | 0,00% |
| 14426523020CFP26Z211 | UPGRADING AND EXTENTION OF LV NETWORK | 3 150 000 | 3 150 000 | - | - | 8 545 | 3 141 455 | 0,27% |
| 14426523020CFP29Z211 | SERVITUDES LAND (INCL INVEST REMUNE REG | 630 000 | 630 000 | - | - | - | 630 000 | 0,00% |
| 14426523020CFP35Z211 | INSTALLATION OF PUBLIC LIGHTING | 5 040 000 | 5 040 000 | - | - | - | 5 040 000 | 0,00% |
| 14426523020CFP72Z211 | INSTALL PREPAID METERS | 450 000 | 450 000 | - | - | 72 885 | 377 115 | 16,20% |
| 14426523420CFP70Z211 | ESTABLISHMENT OF NEW 30MWP SOLAR FARM | 2 250 000 | 2 250 000 | - | - | - | 2 250 000 | 0,00% |
| 14436433020CFCE22Z11 | REPLACE DECRYPT CABLES MV-HV | 6 300 000 | 6 300 000 | - | - | 1 819 141 | 4 480 859 | 28,88% |
| 14436521020CFP15Z211 | REMEDIAL WORK 132KV SOUTHERN LINES | 7 200 000 | 7 200 000 | - | - | - | 7 200 000 | 0,00% |
| 14436523020CFP25Z211 | SHIFTING OF CONNECTION AND REPLACEMENT S | 2 250 000 | 2 250 000 | - | - | 878 067 | 1 371 933 | 39,03% |
| 14436523020CFP27Z211 | REFURBISHMENT OF HIGH MAST LIGHTS | 7 650 000 | 7 650 000 | 603 880 | - | 1 086 954 | 5 563 047 | 14,21% |
| 14436523020CFP29Z211 | REP LOW VOLT DECREPIT 2/4/8 WAY BOXES | 1 890 000 | 1 890 000 | 25 478 | - | 846 777 | 1 043 223 | 44,80% |
| 14436523020CFP34Z211 | REP BRITTLE OVERHEAD CONNECTIONS | 1 125 000 | 1 125 000 | 464 615 | - | 692 984 | 432 016 | 61,60% |
| 14446433020CFCE9Z211 | REPLACE DECRYPT CABLES MV-HV | 2 250 000 | 2 250 000 | - | - | - | 2 250 000 | 0,00% |
| 14446523020CFP36Z211 | S/LIGHTS REPLACE POLE TRNS POLES SECTION | 3 150 000 | 3 150 000 | 282 750 | - | 3 145 916 | 4 084 | 99,87% |
| 14456420420CFCX12Z11 | PROTECTION TEST UNIT | 1 800 000 | 1 800 000 | - | - | 667 553 | 1 132 447 | 37,09% |
| 14456520420CFP04Z211 | REPLACEMENT OF 110V BATTERIES | 1 800 000 | 1 800 000 | - | - | 691 006 | 1 108 994 | 38,39% |
| 14456521420CFP60Z211 | REPLACEMENT OF 11KV SWITCHGEARS | 3 150 000 | 3 150 000 | - | - | - | 3 150 000 | 0,00% |
| 14456521420CFP61Z211 | REPLACEMENT OF 32V BATTERIES | 1 800 000 | 1 800 000 | - | - | 1 398 720 | 401 280 | 77,71% |
| 14456522420CFP45Z211 | REFUR PROTEC & SCADA SYSTEMS DIST CENTR | 900 000 | 900 000 | - | - | 1 838 180 | 938 180 | 204,24% |
| 14456522420CFP52Z211 | TRANSFORMER REPLACE & OTHER RELATED EQUI | 22 500 000 | 22 500 000 | 32 217 | - | 2 872 246 | 19 627 754 | 12,77% |
| 14456523020CFCX22Z11 | INSTALLATION OF HIGH VOLTAGE TEST EQUIPM | 2 250 000 | 2 250 000 | - | - | 1 902 334 | 347 666 | 84,55% |
| 14456524020CFP80Z211 | REPLACEMENT OF OIL PLANT | 900 000 | 900 000 | - | - | - | 900 000 | 0,00% |
| 14456563520CFQH62Z11 | REPAIR MMM DIST DIST CENTRE | 1 800 000 | 1 800 000 | - | - | - | 1 800 000 | 0,00% |
| 14456563520CFQH72Z11 | REPAIR VISTA DIST DIST CENTRE | 4 500 000 | 4 500 000 | - | - | 34 571 | 4 465 429 | 0,77% |
| 15036421420CFQX8Z211 | VEHICLES | 8 000 000 | 8 000 000 | - | - | - | 8 000 000 | 0,00% |
| 15036520420CFP08Z211 | INTER COMPANY - INTEGRATED NAT. ELEC (M | 3 000 000 | 3 000 000 | - | - | - | 3 000 000 | 0,00% |
| 15056460020CFQX12Z11 | FURNITURE AND OFFICE EQUIPMENT | 200 000 | 200 000 | - | - | 176 540 | 23 460 | 88,27% |
| 15066563520CFQY22Z11 | VAN STADENSRSU - NEW MULTIPURPOSE CENTRE | 10 000 000 | 10 000 000 | - | - | 450 000 | 9 550 000 | 4,50% |
| 1801652242095W04Z211 | PUBLIC CONNECTIONS | - | - | - | - | 1 189 | - 1 189 | 0,00% |
| SUB TOTAL | | 321 660 000 | 321 660 000 | 49 443 619 | - | 126 430 446 | 195 229 554 | 39,31% |
| EXECUTIVE AND COUCIL - COMMUNICATIONS | | | | | | | | |
| 29156460020CFWZ5Z211 | PROCURE CAMERAS & EQUIPMENT | 500 000 | 500 000 | - | 258 500 | 85 326 | 414 675 | 17,07% |
| SUB TOTAL | | 500 000 | 500 000 | - | 258 500 | 85 326 | 414 675 | 17,07% |
| CORPORATE SERVICES | | | | | | | | |
| 33066456020CFQ93Z211 | MEDICAL EQUIPMENT | 500 000 | 500 000 | - | - | - | 500 000 | 0,00% |
| 36016460020CFCA12Z11 | RECORDING EQUIPMENT | 500 000 | 500 000 | - | - | - | 500 000 | 0,00% |
| 37036446020CFWS9Z211 | STOR/MECH FILT& DIST WATER: BRAM FISC B | 3 000 000 | 3 000 000 | - | - | - | 3 000 000 | 0,00% |
| 37036460020CFVW12Z11 | ACCES CON EQUIP B/FISCHER & 6 OTH BUILD | 2 000 000 | 2 000 000 | - | - | - | 2 000 000 | 0,00% |
| 37036460020CFCB22Z11 | FURNITURE | 1 000 000 | 2 000 000 | 27 885 | - | 921 308 | 1 078 692 | 46,07% |
| 37036473520CFG62Z20 | REFURB OF REFRIGE FRESH PRODUCE MARKET | 10 000 000 | 10 000 000 | - | - | - | 10 000 000 | 0,00% |
| 37036473520CFCA22Z11 | FENCING HIST BUILD B/FISPRECINCT | 1 000 000 | 3 000 000 | 407 649 | - | 407 649 | 2 592 351 | 13,59% |
| 37036473520CFZ42Z11 | REFURB GABRIEL DIC BUILD & OTHER | 2 000 000 | 1 000 000 | - | - | - | 1 000 000 | 0,00% |
| 37036473520CFG60Z20 | REFRURB OF HVAC SYSTEM: BRAM FISHER | 7 500 000 | 5 500 000 | - | - | - | 5 500 000 | 0,00% |
| 39016151020CFZ44Z211 | ICT SECURITY | 1 082 103 | 1 082 103 | - | - | - | 1 082 103 | 0,00% |
| 39016460020CFCA3Z211 | DATA PROJECTORS | 600 435 | 600 435 | - | - | - | 600 435 | 0,00% |
| 39016471020CFR63Z211 | DATA CENTRE INFRASTRUCTURE | 7 000 000 | 7 000 000 | - | - | - | 7 000 000 | 0,00% |
| 39016471020CFR65Z211 | DESKTOPS AND LAPTOPS | 5 000 000 | 5 000 000 | - | - | - | 5 000 000 | 0,00% |
| 39016471020CFR67Z211 | ICT NETWORK EQUIPMENT | 2 446 165 | 2 446 165 | - | - | - | 2 446 165 | 0,00% |
| SUB TOTAL | | 43 628 703 | 43 628 703 | 435 534 | - | 1 328 957 | 42 299 746 | 3,05% |

| | | | | | | | |
|---|--|--------------------|--------------------|-------------------|-------------------|--------------------|---------------------------|
| COMMUNITY AND SOCIAL DEVELOPMENT | | | | | | | |
| 52326473520CFF592211 | REFURB OF AIR QUALITY STATION (PELENOMI) | 1 500 000 | 1 500 000 | - | - | - | 1 500 000 0,00% |
| 52326473520CFFSAZZ11 | REFURB OF AIR QUALITY STATION (KAGISANONG) | 1 500 000 | 1 500 000 | - | - | - | 1 500 000 0,00% |
| 52326473520CFFSB2211 | REFURB OF AIR QUALITY STATION (BAYSATER) | 1 500 000 | 1 500 000 | - | - | - | 1 500 000 0,00% |
| 52826456020CFQ24ZZ11 | SWIMMING POOLS SUCTION MACHINE | 1 000 000 | 1 000 000 | - | - | - | 1 000 000 0,00% |
| 52826473520CFFSC2211 | UPG & REHAB ARTHUR NATHAN S/ POOL | 5 000 000 | 5 000 000 | - | - | - | 5 000 000 0,00% |
| 52836473520CCF7ZZ11 | LINE MARK MACHINE FOR SPORT FIELD TURF | 1 500 000 | 1 500 000 | - | - | - | 1 500 000 0,00% |
| 5302645002081C1C2Z11 | REF BINS BUSINESSES / TRADE WAS/REMOVAL | 943 000 | 943 000 | - | 231 849 | - | 943 000 0,00% |
| 5302645002081C2ZZ211 | REHAB OF NORTHERN LANDFILL SITES | 15 000 000 | 15 000 000 | 553 466 | 966 625 | 553 466 | 14 446 534 3,69% |
| 5302645002081Y91Z240 | UPGRADE AND REFURB BOTSH LANDFILL SITES | 500 000 | 500 000 | - | 21 597 | 146 216 | 353 784 29,24% |
| 5302645002081Y95ZZ11 | UPGRADE REFURB SOUTHERN LANDFILL SITES | 1 000 000 | 1 000 000 | - | 90 182 | 278 473 | 721 528 27,85% |
| 5302645002081Y97ZZ20 | NEW FENCE AT SOUTHERN LANDFILL SITE | 3 000 000 | 3 000 000 | 466 465 | 2 019 | 3 447 679 | 447 679 114,92% |
| 5302645002081Y99ZZ11 | REFUSE BINS FOR CBD'S IN METRO | 943 000 | 943 000 | - | - | 213 728 | 729 273 22,66% |
| 53026450020CFC8Z211 | SIGNBOARDS PROHIBITING ILLEGAL DUMPING | 100 000 | 100 000 | - | - | - | 100 000 0,00% |
| 53026450020CFCD6Z211 | 3 HIGH PRESS W/MACHINES FOR L&FILL SITES | 90 000 | 90 000 | - | - | - | 90 000 0,00% |
| 56216473520CFQ422Z11 | PURCHASE OF ANIMALS | 1 800 000 | 1 800 000 | - | - | - | 1 800 000 0,00% |
| 56216473520CFQUS2Z11 | UPGRADING OF BLOEMFONTEIN ZOO | 7 000 000 | 7 000 000 | 333 681 | - | - | 7 000 000 0,00% |
| 5631647352081C64Z211 | EROSION CONTROL ON NAVAL HILL | 1 000 000 | 1 000 000 | - | 1 000 000 | - | 1 000 000 0,00% |
| 5651647352081CG8Z211 | R/PLACE OF FENCE - MEMORIUM CEMETERY X2 | 5 000 000 | 5 000 000 | - | 3 574 632 | 1 565 886 | 3 434 114 31,32% |
| 5652647352081CE6Z211 | R/PLACE OF FENCE - BOTS CEMETERY | 5 000 000 | 5 000 000 | 2 980 353 | 856 443 | 4 723 421 | 276 579 94,47% |
| 56646473520CFQV9Z211 | CITY ENT BEAUTIFICATION - NEL MANDELA DR | 1 000 000 | 1 000 000 | - | - | - | 1 000 000 0,00% |
| 56656473520CFQ08Z211 | CITY ENT BEAUTIFICATION - RAY MHLABA RD | 1 000 000 | 1 000 000 | - | - | - | 1 000 000 0,00% |
| 56656473520CFQV7Z211 | CITY ENT BEAUTIFICATION - MASFELP DR | 1 000 000 | 1 000 000 | - | - | - | 1 000 000 0,00% |
| 56676473520CFZ63Z211 | RECREATION OF PARKS - VISTA PARK | 1 000 000 | 1 000 000 | - | - | - | 1 000 000 0,00% |
| 56676473520CFZ65Z211 | REGIONAL PARK DEVELOPMENT - BATHO | 2 000 000 | 2 000 000 | - | - | - | 2 000 000 0,00% |
| 56686473520CFWJ2Z211 | UPGRADING THE PARK NEXT THE BOTS MALL | 1 500 000 | 1 500 000 | - | - | - | 1 500 000 0,00% |
| SUB TOTAL | | 60 876 000 | 60 876 000 | 4 000 285 | 7 077 028 | 10 928 868 | 49 947 132 17,95% |
| PLANNING AND HUMAN SETTLEMENT | | | | | | | |
| 6212647352080CX3Z211 | LAND SURVEYING FARM KLIPPONTEIN | 570 000 | 1 115 200 | - | - | 1 259 006 | 143 806 112,90% |
| 6212647352080CX4Z211 | FORMALISATION OF INFILL PLANNING | 5 000 000 | 5 000 000 | 326 766 | 1 404 368 | 1 546 488 | 3 453 512 30,93% |
| 6212647352080CX5Z211 | LAND SURVEYING BOTSHABELO K | 1 200 000 | 1 200 000 | 982 876 | 25 | 982 876 | 217 124 81,91% |
| 6212647352080CX6Z211 | TOWNSHIP ESTABLISH PORT 3 SELOSESHA 900 | 2 300 000 | 1 754 800 | - | - | - | 1 754 800 0,00% |
| 6212647352080CX7Z211 | SURVEYING MOROJANENG | 3 000 000 | 3 000 000 | - | - | - | 3 000 000 0,00% |
| 6212647352080CX8Z211 | TOWNSHIP ESTAB REMAINDER FARM BOTSH 826 | 3 500 000 | 3 500 000 | - | 392 | 1 844 149 | 1 655 851 52,69% |
| 6212647352080WZ3Z211 | TOWNSHIP ESTABLISHMENT FARM X2727 | 1 327 000 | 1 327 000 | - | - | - | 1 327 000 0,00% |
| 6212647352080WZ4Z211 | LAND SURVEYING FARM X2727 | 500 000 | 500 000 | - | - | - | 500 000 0,00% |
| 621264735208127Z5Z211 | LAND SURVEYING FARM VEEKRAAL 605 | 1 600 000 | 1 600 000 | - | - | - | 1 600 000 0,00% |
| 6231647352081QH5Z240 | FIRE STATION BOTSHABELO | 17 000 000 | 17 000 000 | 4 050 442 | 4 210 402 | 10 776 754 | 6 223 246 63,39% |
| 6231647352081QV1Z230 | CONSTRUCTION OF A NEW COMMUNITY CENTRE I | 19 300 900 | 19 300 900 | 469 843 | 4 205 763 | 9 277 093 | 10 023 807 48,07% |
| 65736464602080C1Z2Z11 | ACQUIS LAND INFORMAL SETTLEMENT RELOCATE | - | - | - | - | 38 905 281 | 38 905 281 0,00% |
| SUB TOTAL | | 55 297 900 | 55 297 900 | 5 829 927 | 9 820 949 | 64 591 648 | 9 293 748 116,81% |
| ECONOMIC AND RURAL DEVELOPMENT | | | | | | | |
| 67016473520CU0D1Z211 | WAAIHOEK PRECINCT REDEVELOPMENT | 10 275 000 | 10 275 000 | - | - | - | 10 275 000 0,00% |
| 67616473520CF214Z211 | GROUNDWATER AUGMENT(BOREHOLE WINDMILLS) | 1 750 000 | 1 750 000 | 153 141 | 1 596 859 | 153 141 | 1 596 859 8,75% |
| 67816473520CFQNGZ211 | THABA NCHU CONTAINER PARK | 1 000 000 | 1 000 000 | - | - | - | 1 000 000 0,00% |
| 69026456020CFAB8Z211 | MARKET TOWING TROLLEYS | 1 000 000 | 1 000 000 | - | - | - | 1 000 000 0,00% |
| SUB TOTAL | | 14 025 000 | 14 025 000 | 153 141 | 1 596 859 | 153 141 | 13 871 859 1,09% |
| ROADS AND TRANSPORT | | | | | | | |
| 7201642042062PA1Z211 | INDUSTRY TRANSFORMATION (TAXI ADVISORY) | 23 388 000 | 23 388 000 | - | - | - | 23 388 000 0,00% |
| 7201642042062PA2Z211 | INTERIM BUS DEPOT | 19 428 571 | 14 428 571 | - | - | - | 14 428 571 0,00% |
| 7201642042062QK8Z211 | NON-MOTORISED TRANSP SIDEWALKS | 2 500 000 | 2 500 000 | - | - | - | 2 500 000 0,00% |
| 7201642042062QK9Z211 | IPTN FARE COLLEC (AFC) INSTALLATION AUTO | 7 080 000 | 7 080 000 | - | - | - | 7 080 000 0,00% |
| 7201642042062QU1Z211 | OPEN BUS STATIONS (BUS STOP SHELTER) | 520 000 | 520 000 | - | - | - | 520 000 0,00% |
| 7201642042062YQ3Z211 | IPTN BUS FLEET | 88 800 000 | 88 800 000 | - | - | - | 88 800 000 0,00% |
| 7201645002062FA7Z211 | PRELIM + DETAILED INFRASTR DESIGN | 3 000 000 | 8 000 000 | 2 494 113 | 3 887 716 | 4 729 127 | 3 270 873 59,11% |
| 7327647242080CX9Z211 | SECTION R ACCESS ROAD & BRIDGE | 24 536 669 | 24 536 669 | 1 370 668 | 15 385 605 | 8 447 689 | 16 088 980 34,43% |
| 7327647242080CY1Z211 | GRASSL & PH 4 - ROADS & S/WATER | 16 500 000 | 16 500 000 | 110 773 | 14 822 075 | 451 880 | 16 048 120 2,74% |
| 7327647242080CY2Z211 | BOTS WEST - INSTAL MAIN ROADS/S/WATER | 14 200 000 | 14 200 000 | - | 14 080 000 | - | 14 200 000 0,00% |
| 7327647242080CY3Z211 | PROVISION OF ROADS AND STORMWATER | 10 500 000 | 10 500 000 | - | - | - | 10 500 000 0,00% |
| 7327647242081DF1Z211 | GABIONS REPLACE DAMAGED CULVERTS ROADS | 4 000 000 | 5 962 500 | 90 692 | 1 209 342 | 5 157 306 | 805 194 86,50% |
| 7327647242081FSEZ211 | BLOEMSIDE 4510 - ROADS AND STORMWATER | 2 000 000 | 998 940 | - | - | - | 998 940 0,00% |
| 7327647242081INVZ211 | NALLIES VIEW CEMETERIES PROJECT ACCESS R | 2 000 000 | 1 239 660 | - | - | - | 1 239 660 0,00% |
| 7327647242081RE4Z220 | ZIM STREET PHASE 2 | 1 000 000 | 500 000 | - | - | - | 500 000 0,00% |
| 7327647242081RHSZ211 | REHABILITATION OF ROADS | 8 874 793 | 38 794 793 | 7 188 589 | - | 43 429 988 | 4 635 195 111,95% |
| 7327647242081W19Z220 | T1428A MAN RD 198 199&200 BOCH | 9 867 173 | 10 618 360 | - | 616 767 | 670 718 | 9 947 642 6,32% |
| 7327647242081W2NZ211 | ZCC ROAD WARD 11 | 1 000 000 | 500 000 | - | - | - | 500 000 0,00% |
| 7327647242081W4PZ211 | POLICE STATION UPGRADING OF ROADS | 1 000 000 | 500 000 | - | - | - | 500 000 0,00% |
| 7327647242081W37Z220 | T1432 MAN 10786 BERGMAN SQUARE | 11 372 011 | 6 452 011 | - | 6 452 011 | - | 6 452 011 0,00% |
| 7327647242081W40Z30 | T1522 THA RD 2029 2044 & 2031 UPG | 10 024 285 | 10 024 285 | 1 959 257 | 3 445 357 | 7 565 768 | 2 458 517 75,47% |
| 7327647242081W41Z240 | T1523 BOT RD 304 305 308 SECTION G UPG | 444 553 | 444 553 | - | 119 813 | 373 451 | 71 102 84,01% |
| 7327647242081W43Z240 | T1524 BOT RD 437 SECTION A UPG | 144 958 | 144 958 | - | - | - | 144 958 0,00% |
| 7327647242081W47Z220 | T1527B BOCHABELA STS UPG | 12 697 701 | 12 697 701 | 2 263 323 | 4 705 507 | 9 087 523 | 3 610 178 71,57% |
| 7327647242081W48Z220 | T1527C BOCHABELA STS UPG | 13 247 305 | 11 284 805 | 3 697 751 | 2 969 743 | 9 562 322 | 1 722 483 84,74% |
| 7327647242081W49Z220 | T1528 MAN RD 11388 & 11297 JB MAFORA UPG | 490 787 | 1 000 | - | - | - | 1 000 0,00% |
| 7327647242081W57Z220 | T1536 HEAVY REHAB ZASTRON ST | 21 100 730 | 100 730 | - | 100 730 | - | 100 730 0,00% |
| 7327647242081W58Z220 | T1537 HEAVY REHAB NELSON M&ELA ST | 101 513 | 101 513 | - | - | - | 101 513 0,00% |
| 7327647242081W60Z220 | T1539 UPGRADE TRAFFIC INTERSECTIONS | 10 194 374 | 10 194 374 | 8 776 513 | 1 918 404 | 9 339 598 | 854 776 91,62% |
| 7327647242081Y46Z220 | SAND DU PLESSIS RD: ESTOIRE | 104 833 | 104 833 | - | - | - | 104 833 0,00% |
| 7327647242081Y52Z220 | STORMWATER REFURBISHMENT | 5 247 573 | 5 247 573 | - | - | 5 955 128 | 707 555 113,48% |
| 7327647242081Z18Z211 | BATHO UPGRADING OF ROADS AND STORMWATER | 9 509 213 | 8 509 213 | - | 8 908 405 | - | 8 509 213 0,00% |
| 7327647302081W38Z220 | T1433 BAINSVELI M/WATER BULK S/WATER UPG | 197 317 | 197 317 | - | - | - | 197 317 0,00% |
| 74016456020CFQ46Z211 | ELECTRONIC OIL MANAGEMENT SYSTEM | 1 100 000 | 1 100 000 | - | - | - | 1 100 000 0,00% |
| 74016456020CFZ93Z211 | TOOLS & EQUIPMENT FOR MECHANICS | 100 000 | 100 000 | - | - | - | 100 000 0,00% |
| SUB TOTAL | | 336 272 359 | 336 272 359 | 27 951 680 | 78 621 475 | 104 770 497 | 231 501 862 31,16% |

| WATER AND SANITATION | | | | | | | | | |
|----------------------------|--|---------------|---------------|-------------|-------------|-------------|-------------|------------|-------|
| 7502644942080CY5Z211 | BOTSHABELO MAIN OUTFALL SEWER | 10 000 000 | 10 000 000 | - | - | - | - | 10 000 000 | 0,00% |
| 7502644942080FSN2211 | MATLHAR W&S _ INSTAL W & S (3108 U) | 5 850 900 | 1 600 900 | - | 568 667 | 36 033 | 1 564 867 | 2,25% | |
| 7502644942080FSP2211 | SEROALO EXT 26 - INSTALLATION OF W & S (1 | 2 842 597 | 8 042 597 | - | 842 000 | - | 8 042 597 | 0,00% | |
| 7502644942080FSQZ211 | KLIPFONTEIN WATER CONNECTIONS | 540 000 | 540 000 | - | - | - | - | 540 000 | 0,00% |
| 7502644942080FSRZ211 | SONDERWAT PH 2 80/INST WATER INT SEW RET | 7 895 356 | 1 195 356 | - | - | - | - | 1 195 356 | 0,00% |
| 7502644942080FSZ211 | MKHONTO ERF 32109- INS RETIC (111 U) | 14 940 942 | 14 940 942 | - | 4 612 970 | 11 877 168 | 3 063 774 | 79,49% | |
| 7502644942080FTZ211 | SOUTPAN (IKGOMOTSENG) WATER SEWER CONST | 3 750 000 | 5 750 900 | 1 474 725 | 607 994 | 3 808 871 | 1 942 029 | 66,23% | |
| 7502644942080FSUZ211 | THABA NCHU EXT.27 RATAU WAT SEWER CONST | 20 000 000 | 20 000 000 | 3 466 022 | 16 986 067 | 3 466 022 | 16 533 978 | 17,33% | |
| 7502644942080FSVZ211 | RATAU HLAM WAT & SEW- ALT SYSTEM (114 U) | 2 000 000 | 2 000 000 | - | - | - | - | 2 000 000 | 0,00% |
| 7502644942080FSWZ211 | ALT SEWER SOLUTIONS INMAL SETTLEMENTS | 3 500 000 | 2 000 000 | - | - | - | - | 2 000 000 | 0,00% |
| 7502644942080FSXZ211 | SECTION C WATER & SEWER | 784 193 | 5 284 193 | - | - | 500 000 | - | 20 496 943 | 0,00% |
| 7502644942080FSYZZ11 | SECTION N INSTAL WATER & SEWER | 23 497 843 | 20 496 943 | - | 500 000 | - | - | 20 496 943 | 0,00% |
| 7502644942080FSZ2211 | TURFLAAGTE ZCC/ BOBO AND WINKIE DIREKO | 10 000 000 | 10 000 000 | 370 446 | 634 188 | 370 446 | 9 629 554 | 3,70% | |
| 7502644942080FTAZZ11 | TURFLAAGTE ZCC/ NATURENA | 3 000 000 | 1 750 000 | - | - | - | - | 1 750 000 | 0,00% |
| 7502644942080FTBZ211 | LOURIERPARK REL AREA - INTERIM W & S | 450 000 | 450 000 | - | - | - | - | 450 000 | 0,00% |
| 7502644942080FTCZ211 | BOTS FARM 826 REL AREA INTERIM W & S | 450 000 | 450 000 | - | - | - | - | 450 000 | 0,00% |
| 7502644942080FTDZ211 | BOTS SECTION K REL AREA INTERIM W & S | 450 000 | 450 000 | - | - | - | - | 450 000 | 0,00% |
| 7502644942080FTEZZ11 | MOROJANENG INTERIM W & S | 450 000 | 450 000 | - | - | - | - | 450 000 | 0,00% |
| 7502644942080FTFZ211 | PORTION 3 OF SELOSESHA INTERIM W & S | 450 000 | 450 000 | - | - | - | - | 450 000 | 0,00% |
| 7502644942080FTGZ211 | FARM EXT 2727 INTERIM W & S | 450 000 | 450 000 | - | - | - | - | 450 000 | 0,00% |
| 7502644942080FTHZ211 | BLOEMSIDE 9/10-INSTA W&S RETIC 200 UNITS | 1 250 000 | 1 250 000 | - | - | - | - | 1 250 000 | 0,00% |
| 7502644942080FTJZ211 | BLOEMSIDE 7 - INST W & S RETIC500 UNITS | 10 000 500 | 3 000 500 | - | - | - | - | 3 000 500 | 0,00% |
| 7502644942080FTKZ211 | TAMBO SQUARE - INSTAL W & S | 1 500 000 | 1 500 000 | - | - | - | - | 1 500 000 | 0,00% |
| 7502644942080FTLZ211 | BOTSHB SEC R - INSTALL WATER (1000 U) | 25 000 000 | 25 000 000 | 2 680 120 | 16 294 229 | 8 347 586 | 16 652 414 | 33,39% | |
| 7502644942080FTMZ211 | BOTSHB SEC D - INSTALL SEWER RETIC(100U) | 980 000 | 980 000 | - | - | - | - | 980 000 | 0,00% |
| 7502644942080FTNZ211 | BOTSHB SEC M - INSTALL SEWER RETIC(100U) | 1 005 000 | 1 005 000 | - | - | - | - | 1 005 000 | 0,00% |
| 7502644942080FTPZ211 | DEWETS DORP EXT 7 W & S | 3 900 500 | 2 400 500 | - | - | - | - | 2 400 500 | 0,00% |
| 7502644942080FTQZ211 | DEWETS DORP EXT 8 W & S | 6 500 000 | 20 000 000 | 2 447 847 | 1 150 002 | 7 250 403 | 12 749 597 | 36,25% | |
| 7502644942080UD5Z211 | HOUSE CONNECTIONS REFURB INFORMAL SETTLE | 5 000 000 | 5 000 000 | - | 5 000 000 | - | - | 5 000 000 | 0,00% |
| 7502644942081C22Z211 | WATER BORNE SANITATION MANGAUNG WARD 8 | 6 000 000 | 6 000 000 | - | - | - | - | 6 000 000 | 0,00% |
| 7502644942081C23Z211 | WATER BORNE SANITATION MANGAUNG WARD 17 | 4 000 000 | 4 000 000 | - | - | - | - | 4 000 000 | 0,00% |
| 7502644942081C32Z240 | BOTSH SECTION K P/STATION RISING MAIN | 10 000 000 | 10 000 000 | - | - | - | - | 10 000 000 | 0,00% |
| 7502644942081C42Z211 | REFURB SLUDGE DIGESTERS B/SPRUIT WWFTW | 2 000 000 | 2 000 000 | - | 2 000 000 | - | - | 2 000 000 | 0,00% |
| 7502644942081FS2Z211 | MMM WASTE WAT TREATMENT WORKS REFURB | 48 500 000 | 48 500 000 | 7 255 795 | 11 583 279 | 12 899 229 | 35 600 771 | 26,60% | |
| 7502644942081FSGZ211 | SOUTPAN W & S CONSTRU | 1 450 000 | 1 450 000 | - | - | - | - | 1 450 000 | 0,00% |
| 7502644942081FSHZ211 | VEERKRAL W & S | 1 950 800 | 1 950 800 | - | - | - | - | 1 950 800 | 0,00% |
| 7502644942081FSJZ211 | BLOEMSIDE 4510 - INSTAL W & S | 1 500 000 | 1 500 000 | - | - | - | - | 1 500 000 | 0,00% |
| 7502644942081FSKZ211 | BOTS SECTION H1708 & G1011 - INSTAL W & | 13 009 280 | 13 009 280 | 1 420 540 | 9 234 008 | 4 341 563 | 8 667 717 | 33,37% | |
| 7502644942081FSLZ211 | BOTSHABELO SECTION E1905 - INSTALL W & S | 1 658 600 | 1 658 600 | - | - | - | - | 1 658 600 | 0,00% |
| 7502644942081FSMZ211 | L/PARK (100) JINST WATER INT SEWER RET | 18 362 287 | 18 362 287 | - | 2 300 000 | - | - | 18 362 287 | 0,00% |
| 7502644942081R11Z211 | REFURB OF SEWER SYSTEMS | 18 000 000 | 18 000 000 | 3 722 678 | 6 873 958 | 12 794 948 | 5 205 052 | 71,08% | |
| 7502644942081WP2Z230 | EXTE THABA NCHU WWWT (SELOSESHA) | 13 000 000 | 13 000 000 | - | - | - | - | 13 000 000 | 0,00% |
| 7612644502081C34Z211 | M/POORT WTW UPGRADING (M/POORT FILTERS) | 20 100 000 | 35 899 900 | 7 683 409 | 12 855 035 | 26 501 479 | 9 398 421 | 73,82% | |
| 7612644502081C35Z211 | N/HILL NEW B DISTR PIPE & ASSO WORKS REZ | 3 000 000 | 3 000 000 | - | 2 442 139 | 411 426 | 2 588 574 | 13,71% | |
| 7612644502081C38Z211 | PELLISSIER RESERVOIR | 1 500 000 | 1 500 000 | 1 189 943 | 465 167 | 1 189 943 | 310 057 | 79,33% | |
| 7612644502081D42Z211 | INTEG/OPTIM TELEMETRY/SCADA SYSTEM WATER | 1 500 000 | 2 500 000 | - | - | - | - | 2 500 000 | 0,00% |
| 7612644502081WK5Z211 | DAM REFURBISH (CIVIL;MECH & ELECTRICAL) | 2 000 000 | 2 000 000 | - | - | - | - | 2 000 000 | 0,00% |
| 7612644502081WK7Z211 | DEWETS DORP - BOREHOLE REFURBISHMENT | 5 000 000 | 100 | - | - | - | - | 100 | 0,00% |
| 7612644502081WK8Z211 | DEWETS DORP - STEEL TANK PUMPSTATION REFUR | 2 000 000 | 2 000 000 | 460 553 | 1 434 000 | 650 785 | 1 349 215 | 32,54% | |
| 7612644502081WK9Z211 | BLOEM NORTHERN BULB DISTRIBUTIO PIPELINE | 3 000 000 | 3 000 000 | - | 1 747 140 | 1 210 675 | 1 789 325 | 40,36% | |
| 7612644502081WM1Z211 | NEW 45 ML LONGRIDGE RESERVOIR | 2 000 000 | 2 000 000 | - | 442 990 | 629 785 | 1 370 215 | 31,49% | |
| 7612644502081WM2Z211 | NEW GROENVELI 20ML RESERE BULK SUPP LINE | 2 000 000 | 2 000 000 | - | 1 626 576 | 199 322 | 1 800 678 | 9,97% | |
| 7612644502081WM3Z211 | REFURB & UPGR SLUICE GATE SYSTEM AT MASELS | 5 000 000 | 5 000 000 | - | - | - | - | 5 000 000 | 0,00% |
| 7612644502081WM9Z250 | VANSTADENSRUSS-DAM ABSTRACT B/HOLE REFUR | 3 000 000 | 2 000 000 | - | 1 157 185 | 969 123 | 1 030 877 | 48,46% | |
| 7612644502081WN1Z211 | NEW GRASLAND RESERVOIR FEASIBILITY STUDY | 2 000 000 | 200 000 | - | 199 900 | - | - | 200 000 | 0,00% |
| 7612644502081WP9Z211 | REFUR OF WATER SUPPLY SYSTEMS | 14 000 000 | 14 000 000 | 3 965 826 | 2 341 033 | 7 723 656 | 6 276 344 | 55,17% | |
| 7612644502081Y8Z220 | MASELSP WATER RE-USE GRAV LINE MOCKESDAM | 3 000 000 | 2 000 000 | - | 1 999 900 | - | - | 2 000 000 | 0,00% |
| 7612644502081Y86Z220 | MASELSP WATER RE-USE (GRAVITY TO NEWWTW) | 3 000 000 | 2 000 000 | - | 1 999 900 | - | - | 2 000 000 | 0,00% |
| 7612644602080CY8Z211 | PROVISION OF BULK WATER SUPPLY | 11 000 000 | 11 000 000 | 1 710 231 | 3 619 962 | 2 737 044 | 8 262 956 | 24,88% | |
| 7612644602080FA3Z211 | INTERIM WATER INFORMAL SETTLE | 7 000 000 | 7 000 000 | 1 439 192 | 3 312 843 | 1 375 782 | 5 624 218 | 19,65% | |
| 7612644602081C8Z211 | MAKURUNG INTERNAL WATER RETIC | 3 000 000 | 6 500 000 | - | 3 220 095 | 859 535 | 5 640 465 | 13,22% | |
| 7612644602081W70Z211 | M/P WATER RE-USE (PUMP STAT) | 7 000 000 | 1 000 000 | - | 902 955 | 111 486 | 888 514 | 11,15% | |
| 7612644602081W75Z211 | HAMILTON PARK PUMP ST/ION REFURBISHMENT | 5 000 000 | 1 500 000 | 134 937 | 1 186 967 | 134 937 | 1 365 063 | 9,00% | |
| 7612644802081W7WZ211 | MASELSPORT WTW UPGRADE (PHASE 1) | 2 000 000 | 2 000 000 | - | 1 100 000 | - | - | 2 000 000 | 0,00% |
| 7612644942081C5Z211 | MASELSPORT WTW UPGRADE | 2 000 000 | 1 000 000 | 119 412 | 896 063 | 119 412 | 880 588 | 11,94% | |
| 7614644502081KA1Z211 | REFURB/REPL VALVES AUDIT ASSOC PERT WORK | 6 297 704 | 6 297 704 | - | 3 463 702 | 1 518 617 | 4 779 087 | 24,11% | |
| 7614644502081KA2Z211 | CONSTRUCTION OF A NEW STORE ROOM | 4 100 000 | 4 100 000 | 609 679 | 3 569 844 | 569 585 | 3 530 415 | 13,89% | |
| 7614644502081RA4Z211 | METERING OF UNMETERED SITES | 14 000 000 | 14 000 000 | 1 380 762 | 11 270 964 | 3 138 391 | 10 861 609 | 22,42% | |
| 7614644502081R07Z211 | PREPAID PROG (AUTOMATED METERS) | 45 200 000 | 45 200 000 | 6 211 803 | 22 685 626 | 25 891 531 | 19 308 469 | 57,28% | |
| 7614644502081UD3Z211 | BULK CHECK METERS: INSTALLATION & REFURB | 4 000 000 | 4 000 000 | - | 1 162 383 | 3 263 260 | 736 740 | 81,58% | |
| 7614644502081WB2Z211 | DEV & IMPLEMENTATION OF SAM MAST MODULE | 1 250 000 | 1 250 000 | - | - | - | - | 1 250 000 | 0,00% |
| 7614644602081W79Z211 | PRES& N/WORK ZON MAN(AUD VAL) | 8 000 000 | 8 000 000 | 1 636 848 | 3 982 318 | 3 899 925 | 4 100 075 | 48,75% | |
| | SUB TOTAL | 497 816 502 | 497 816 502 | 49 380 769 | 168 272 049 | 148 297 967 | 349 518 535 | 29,79% | |
| MUNICIPAL GENERAL - NDPG | | | | | | | | | |
| 83026456020UCUD2Z211 | TOOLS & EQUIPMENT | 2 921 000 | 2 921 000 | - | 306 754 | - | 2 921 000 | 0,00% | |
| | SUB TOTAL | 2 921 000 | 2 921 000 | - | 306 754 | - | 2 921 000 | 0,00% | |
| PUBLIC SAFETY AND SECURITY | | | | | | | | | |
| 85116456020CFC45Z211 | BLUE LIGHTS & SIRENS | 200 000 | 200 000 | - | - | - | 200 000 | 0,00% | |
| 85416456020CFC46Z211 | 9MM HANDGUNS | 1 000 000 | 1 000 000 | - | - | - | 1 000 000 | 0,00% | |
| 85416456020CFC47Z211 | 12 GAGE SHOTGUNS | 180 000 | 180 000 | - | - | - | 180 000 | 0,00% | |
| 85416456020CFC48Z211 | BULLET PROOF VESTS | 500 000 | 500 000 | - | - | - | 500 000 | 0,00% | |
| 85416456020CFC41Z211 | CCTV | 1 200 000 | 1 200 000 | - | - | - | 1 200 000 | 0,00% | |
| 85416456020CFCW2Y2Z211 | INSTALLATION OF ANPR SYSTEM WITH KOMBIE | 2 200 000 | 2 200 000 | - | - | - | 2 200 000 | 0,00% | |
| 85416456020CFCW7M2Z211 | METAL WALKTHROUGH DETECTOR X RAY SCANNER | 2 000 000 | 2 000 000 | - | - | - | 2 000 000 | 0,00% | |
| 85416473520CFA89Z211 | DEV IMPOUNDMENT YARD FOR STRAY ANIMALS | 1 500 000 | 1 500 000 | - | - | - | 1 500 000 | 0,00% | |
| 85416473520CFCWMBZ211 | DEVELOPMENT INDOOR SHOOTING RANGE | 2 000 000 | 2 000 000 | - | - | - | 2 000 000 | 0,00% | |
| 85626456020CFCB5Z211 | FIREFIGHT NOZZLE & MONITOR REPLACE PROG | 210 000 | 210 000 | - | - | - | 210 000 | 0,00% | |
| | SUB TOTAL | 10 990 000 | 10 990 000 | - | - | - | 10 990 000 | 0,00% | |
| | TOTAL | 1 343 987 464 | 1 343 987 464 | 137 194 955 | 265 953 615 | 456 586 849 | 887 400 615 | 33,97% | |

| FUNDING CODE | CAPITAL FINANCING SOURCE | Approved Budget | Adjusted Budget | Current Mth Exp | Commitment | YTD Movement | Balance | % on Approved Budget |
|------------------------|---|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| 17 | Public Contributions | 14 500 000 | 14 500 000 | 1 655 258 | - | 6 605 285 | 7 894 715 | 45,55% |
| 62 | Public Transport Infrastructure & Systems Grant | 144 716 571 | 144 716 571 | 2 494 113 | 3 887 716 | 4 729 127 | 139 987 444 | 3,27% |
| 80 | Informal Settlement Upgrading Partnership | 301 571 500 | 301 571 500 | 20 871 274 | 99 821 386 | 120 006 579 | 181 564 921 | 39,79% |
| 81 | USDG Grant | 541 284 690 | 541 284 690 | 70 080 870 | 159 748 719 | 236 070 004 | 305 214 686 | 43,61% |
| 95 | Public Contributions | - | - | - | - | 25 983 | (25 983) | 0,00% |
| CF | Internally Generated Funds | 328 718 703 | 328 718 703 | 42 093 438 | 2 189 040 | 89 149 872 | 239 568 831 | 27,12% |
| UC | Urban Development Finance Grant | 13 196 000 | 13 196 000 | - | 306 754 | - | 13 196 000 | 0,00% |
| TOTAL FINANCING | | 1 343 987 464 | 1 343 987 464 | 137 194 955 | 265 953 615 | 456 586 849 | 887 400 615 | 33,97% |

| CAPITAL EXPENDITURE FUNDING PER SOURCE | Approved Budget | Adjusted Budget | Curr Mth Exp | Commitment | YTD Movement | Balance | % on Approved Budget |
|---|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Capital Replacement Reserve (Own funds) | 328 718 703 | 328 718 703 | 42 093 438 | 2 189 040 | 89 149 872 | 239 568 831 | 27,12% |
| Public Contributions and donations | 14 500 000 | 14 500 000 | 1 655 258 | - | 6 631 268 | 7 868 732 | 45,73% |
| National Government | 1 000 768 761 | 1 000 768 761 | 93 446 258 | 263 764 575 | 360 805 709 | 639 963 052 | 36,05% |
| TOTAL | 1 343 987 464 | 1 343 987 464 | 137 194 955 | 265 953 615 | 456 586 849 | 887 400 615 | 33,97% |

| CAPITAL EXPENDITURE PER DIRECTORATE | Approved Budget | Adjusted Budget | Curr Mth Exp | Commitment | YTD Movement | Balance | % on Approved Budget |
|--|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| CENTLEC | 321 660 000 | 321 660 000 | 49 443 619 | - | 126 430 446 | 195 229 554 | 39,31% |
| EXECUTIVE AND COUNCIL - COMMUNICATIONS | 500 000 | 500 000 | - | 258 500 | 85 326 | 414 675 | 17,07% |
| CORPORATE SERVICES | 43 628 703 | 43 628 703 | 435 534 | - | 1 328 957 | 42 299 746 | 3,05% |
| COMMUNITY AND SOCIAL DEVELOPMENT | 60 876 000 | 60 876 000 | 4 000 285 | 7 077 028 | 10 928 868 | 49 947 132 | 17,95% |
| PLANNING AND HUMAN SETTLEMENT | 55 297 900 | 55 297 900 | 5 829 927 | 9 820 949 | 64 591 648 | -9 293 748 | 116,81% |
| ECONOMIC AND RURAL DEVELOPMENT | 14 025 000 | 14 025 000 | 153 141 | 1 596 859 | 153 141 | 13 871 859 | 1,09% |
| ROADS AND TRANSPORT | 336 272 359 | 336 272 359 | 27 951 680 | 78 621 475 | 104 770 497 | 231 501 862 | 31,16% |
| WATER AND SANITATION | 497 816 502 | 497 816 502 | 49 380 769 | 168 272 049 | 148 297 967 | 349 518 535 | 29,79% |
| MUNICIPAL GENERAL - PEP | 2 921 000 | 2 921 000 | - | 306 754 | - | 2 921 000 | 0,00% |
| PUBLIC SAFETY AND SECURITY | 10 990 000 | 10 990 000 | - | - | - | 10 990 000 | 0,00% |
| TOTAL | 1 343 987 464 | 1 343 987 464 | 137 194 955 | 265 953 615 | 456 586 849 | 887 400 615 | 33,97% |

| 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 Phatho |
| 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 | M Bohloko |
| Telephone number | 051 405 8621 | Telephone number | 051 405 8621 |
| Cell number | 084 410 7535 | Cell number | 079 733 6831 |
| Fax number | | Fax number | |
| E-mail address | sello.more@mangaung.co.za | E-mail address | moeketsi.bohloko@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 | Arie Bartnis | | |
| Telephone number | 051 405 8501 | | |
| Cell number | 071 871 5988 | | |
| Fax number | 051 405 8793 | | |
| E-mail address | arie.bartnis@mangaung.co.za | | |

