

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 31 MAY 2026 (MONTHLY BUDGET STATEMENT)

1. PURPOSE

To comply with section 71 of the MFMA, by providing a monthly statement on the implementation of the budget and the financial state of affairs for the municipality to the Executive Mayor, as legislated.

2. STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

Section 71 of the MFMA requires that:

The accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the **mayor of the municipality**, and the relevant **National and Provincial Treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain details for that month and for the financial year up to the end of that month.

For the reporting month ending 31 May 2026, the ten-working day reporting month expires on the 12th of June 2026. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

Further explanation of the requirements is described in **Annexure A**.

3. REPORT FOR THE MONTH ENDING 31 MAY 2026

This report is based upon financial information, as of 31 May 2026 and available at the time of preparation. All variances are calculated against the adjusted budget figures.

The financial results **for the month ended 31 MAY 2026** are summarised as follows:

Statement of Financial Performance (SFP) (Annexure B – Table C4)

SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source. The total revenue excludes capital transfers and contributions, and expenditure is by type. The actual year-to-date revenue for the period of **R9.929 billion** is lower than the year-to-date target of **R10.663 billion** and the expenditure for the period is **R10.080 billion**, which is lower than the year-to-date target of **R10.493 billion** respectively.

Summary Budget Overview

The actual performance for the year ended 31 MAY 2026 (excluding capital transfers and contributions) on the operating budget can be summarised as follows:

	May 2026 Year-to-date Actual	May 2026 Year-to-date Budget	Variance
	R'000	R'000	R'000
Revenue by source	9 929 225	10 662 810	(733 585)
Expenditure by type	10 079 795	10 492 980	(413 185)
Surplus/(Deficit)	(150 570)	169 830	(320 400)

4. THE REVENUE FRAMEWORK – PRELIMINARY REPORT AS AT 31 MAY 2026

The summary report indicates the following:

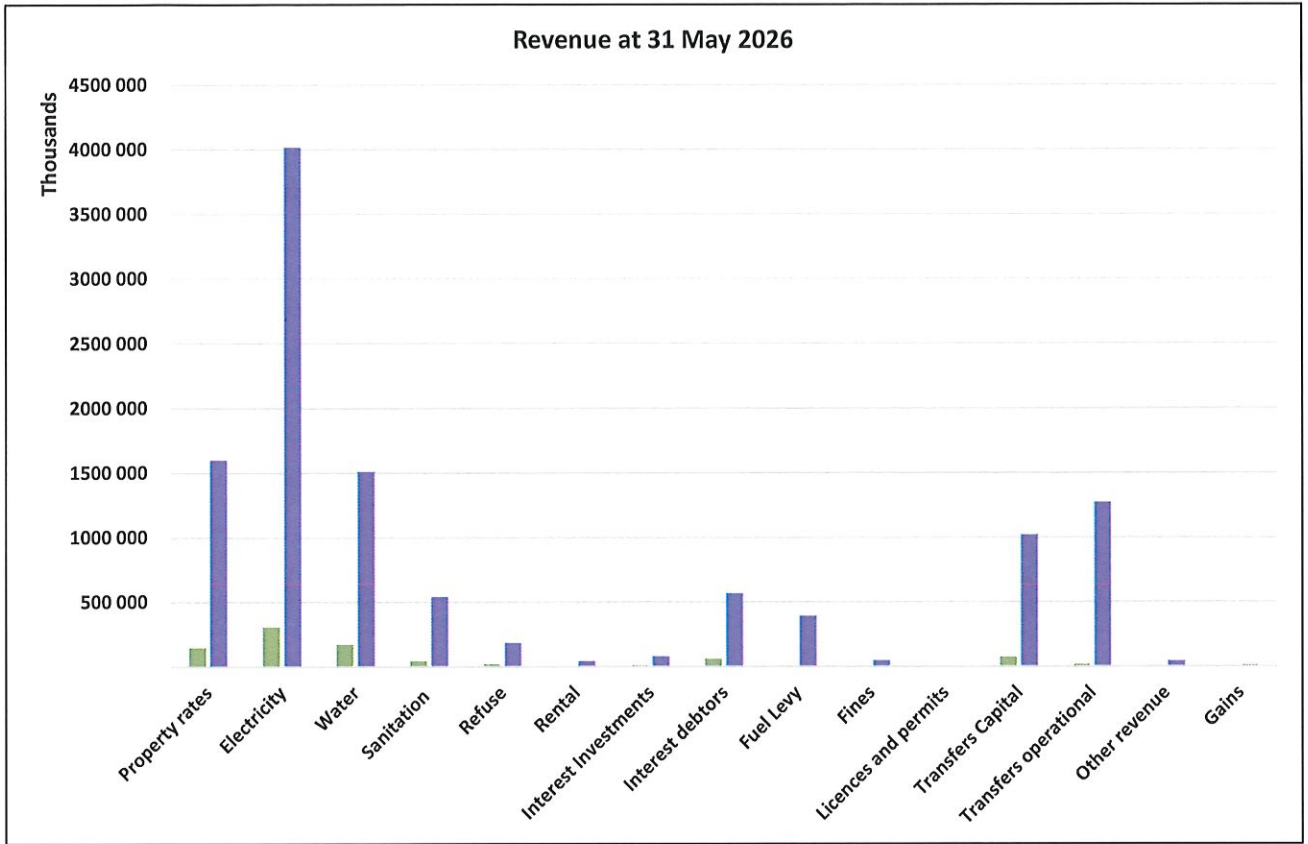
MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		3 674 130	4 419 517	4 376 786	307 400	3 431 270	4 017 038	(585 769)	-15%	4 376 786
Service charges - Water		1 772 791	1 645 063	1 645 063	171 390	1 410 530	1 507 974	(97 444)	-6%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	43 173	494 844	539 930	(45 086)	-8%	589 015
Service charges - Waste management		190 520	200 849	200 849	17 555	197 372	184 111	13 261	7%	200 849
Sale of Goods and Rendering of Services		55 939	67 108	67 108	3 296	46 606	61 515	(14 910)	-24%	67 108
Agency services										
Interest										
Interest earned from Receivables		644 051	618 133	618 133	59 575	625 585	566 622	58 963	10%	618 133
Interest from Current and Non Current Assets		99 119	87 518	87 457	11 145	106 423	80 176	26 246	33%	87 457
Dividends		9	10	10	-	8	9	(1)	-8%	10
Rent on Land										
Rental from Fixed Assets		57 944	47 274	47 078	4 145	41 401	43 178	(1 777)	-4%	47 078
Licence and permits										
Special rating levies										
Operational Revenue		47 322	43 081	47 291	3 454	32 988	42 859	(9 871)	-23%	47 291
Non-Exchange Revenue										
Property rates		1 792 355	1 744 100	1 744 100	148 069	1 610 956	1 598 758	12 198	1%	1 744 100
Surcharges and Taxes										
Fines, penalties and forfeits		49 205	52 207	52 207	1 842	19 379	47 857	(28 477)	-60%	52 207
Licence and permits		1 728	1 827	1 819	140	1 570	1 668	(98)	-6%	1 819
Transfers and subsidies - Operational		1 280 233	1 361 141	1 390 269	15 232	1 278 275	1 271 015	7 260	1%	1 390 269
Interest		206 878	195 462	195 462	19 123	202 853	179 174	23 680	13%	195 462
Fuel Levy		443 643	427 562	427 562	-	427 562	391 932	35 630	9%	427 562
Operational Revenue										
Gains on disposal of Assets		30 489	10 335	10 335	1 603	1 603	9 474	(7 871)	-83%	10 335
Other Gains		155 100	130 386	130 386	-	-	119 520	(119 520)	-100%	130 386
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		11 031 512	11 640 587	11 630 929	807 143	9 929 225	10 662 810	(733 585)	-7%	11 630 929
Expenditure By Type										
Employee related costs		2 699 897	2 655 658	2 675 989	227 420	2 534 466	2 450 630	83 837	3%	2 675 989
Remuneration of councillors		77 818	83 728	83 728	6 447	72 183	76 751	(4 568)	-6%	83 728
Bulk purchases - electricity		2 746 657	2 974 985	2 932 253	173 065	2 488 114	2 692 884	(204 770)	-8%	2 932 253
Inventory consumed		1 173 320	717 735	750 133	94 192	988 070	683 438	304 632	45%	750 133
Debt impairment		1 702 192	2 245 155	2 245 155	186 214	2 048 357	2 058 059	(9 702)	0%	2 245 155
Depreciation and amortisation		989 789	752 070	752 070	75 393	806 590	689 397	117 192	17%	752 070
Interest		(48 965)	12 723	12 723	1 270	44 842	11 663	33 179	284%	12 723
Contracted services		854 828	815 537	997 900	56 092	639 146	893 917	(254 771)	-29%	997 900
Transfers and subsidies			15 000	12 000		285	11 350	(11 065)	-97%	12 000
Irrecoverable debts written off		485 489			6 657	46 344		46 344	0%	
Operational costs		750 276	602 868	609 640	60 536	411 362	558 749	(147 387)	-26%	609 640
Losses on Disposal of Assets		63 616								
Other Losses		265 031	399 427	399 427		36	366 142	(366 106)	-100%	399 427
Total Expenditure		11 759 947	11 274 887	11 471 020	887 287	10 079 795	10 492 980	(413 185)	-4%	11 471 020
Surplus/(Deficit)		(728 435)	365 700	159 909	(80 144)	(150 570)	169 830	(320 400)	(0)	159 909
Transfers and subsidies - capital (monetary allocations)		681 340	1 017 011	1 124 959	72 876	675 649	1 018 619	(342 970)	(0)	1 124 959
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(47 095)	1 382 711	1 284 869	(7 268)	525 078	1 188 449	(663 370)	(0)	1 284 869
Income Tax										
Surplus/(Deficit) after income tax		(47 095)	1 382 711	1 284 869	(7 268)	525 078	1 188 449	(663 370)	(0)	1 284 869
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(47 095)	1 382 711	1 284 869	(7 268)	525 078	1 188 449	(663 370)	(0)	1 284 869
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		291 713	120 000	120 000	10 000	110 000	110 000			120 000
Surplus/ (Deficit) for the year		244 618	1 502 711	1 404 869	2 732	635 078	1 298 449	(663 370)	(0)	1 404 869

The major revenue variances against the adjusted budget are:

- Property rates - Favourable variance of R12.198 million (1%) for the period due to higher property rates billed for domestic properties than budgeted. Performance is on target.
- Electricity – Unfavourable variance of -R585.769 million (-15%) for the period, due to lower user's consumption than budgeted.
- Water revenue – Unfavourable variance of -R97.444 million (-6%) due to a flat rate policy that was implemented. The city performed an exercise to identify unbilled unmetered sites and applied a flat rate in line with the approved tariffs of the municipality. The total impact of this exercise was R 30 808 290.
- Services charges: Wastewater Management - Unfavourable variance of -R45.086 (-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 R13.216 million (7%) due to higher households billed than budgeted. Performance is still on target.
- Rental from Fixed Assets– Unfavourable variance of -R1.777 million (-4%) 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 R26.246 million (33%) for the period due to higher investment and cash balances than anticipated.
- Interest earned from Receivables - Favourable variance of R58.963 million (10%) due to the increasing of the debtor's book and non-payment from debtors.
- Fines - Unfavourable variance of -R28.477 million (-60%) is mainly due to the non-accrual of traffic fines and the lack of an efficient traffic management system.
- Licences and permits – Unfavourable variance -R98 058 (-6%) 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 R7.260 million (1%) for the period due to the third tranche grants receipts (USDG grant, Equitable Share, Fuel Levy) for apportionment monthly vs period budget.
- Operational revenue- Unfavourable variance of -R9.871 million (-23%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R14.910 million (-24%) due to lower payments received for goods and rendering of services.
- Other Gains – The gains emulating from the first tranche approved by NT on Circular 124 debt relief will only be processed at year end.

- The following charts indicates the actual revenue by source.



5. OPERATIONAL EXPENDITURE FRAMEWORK – PRELIMINARY 31 MAY 2026

The major operating expenditure variances against the adjusted budget are:

- Employee related costs – Unfavourable variance of R83.837 million (3%) on the year-to-date adjusted budget is due to overspending on acting and other allowances. The overspending on overtime to date is R58.069 million (Budget R96.690 million vs Actual R154.759 million). The overspending for the period to date on overtime resulted in unauthorised expenditure in most of the votes. Management took a decision to fill all the vacant positions and the implementation of shift workers to address the overspending on overtime and acting.

OVERTIME PER DEPARTMENT	ORIGINAL BUDGET	ADJUSTMENT BUDGET	CURRENT MONTH	YTD BUDGET	YTD MOVEMENT	VARIANCE	PERCENTAGE
CITY MANAGER	10 074	10 074	-	9 235	70 446	(61 211)	0,00%
EXECUTIVE AND COUNCIL	953 334	953 334	44 780	873 890	1 078 025	(204 136)	-18,94%
CORPORATE SERVICES	2 255 530	3 305 530	489 977	3 030 069	7 572 840	(4 542 771)	-59,99%
FINANCIAL SERVICES	414 563	414 563	13 651	380 016	393 200	(13 184)	-3,35%
COMMUNITY AND SOCIAL DEVELOPMENT	19 388 716	28 225 577	2 052 029	25 873 446	45 720 924	(19 847 478)	-43,41%
PLANNING AND HUMAN SETTLEMENT	557 432	876 963	99 758	803 883	1 129 602	(325 719)	0,00%
ECONOMIC AND RURAL DEVELOPMENT	236 184	236 184	55 586	216 502	1 110 879	(894 377)	0,00%
ROADS AND TRANSPORT	2 931 616	2 931 616	27 138	2 687 315	8 891 959	(6 204 644)	-69,78%
WATER AND SANITATION	13 888 952	13 888 952	38 979	12 731 539	42 855 496	(30 123 957)	-70,29%
PUBLIC SAFETY AND SECURITY	9 361 859	8 361 859	938 424	7 665 037	15 631 004	(7 965 967)	-50,96%
NALEDI	15 362	15 362	-	14 082	54 196	(40 114)	0,00%
CENTLEC	34 492 671	46 260 393	3 659 063	42 405 360	30 250 694	12 154 666	40,18%
TOTAL OVERTIME	84 506 293	105 480 407	7 419 387	96 690 373	154 759 264	(58 068 891)	-37,52%

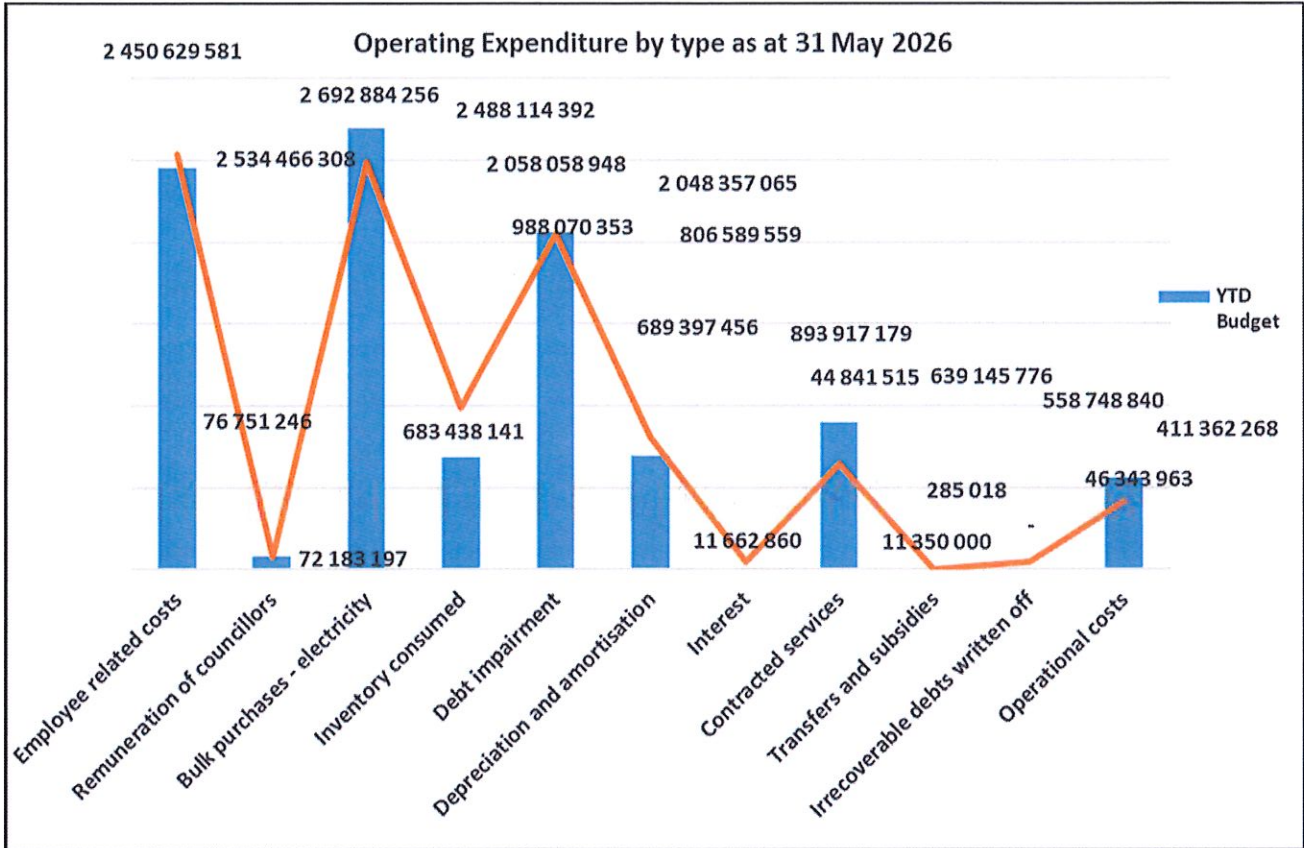
- Debt impairment – The variance -R9.702 million (0%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.
- Depreciation – Unfavourable variance R117.192 million (17%) due to accrual of actual depreciation on assets for the month by the entity and the parent municipality.
- Interest – Unfavourable variance of R33.179 million (284%) due to interest incurred through court cases on default judgements and lost cases bad payments of interest on annuity loans.
- Bulk purchases Electricity – Favourable variance -R204.770 million (-8%) due to the purchasing of bulk electricity for the period. The variance is mainly due to the winter month purchases reflecting as part of the actual expenditure compared to the straight-lined budget.
- Inventory and Other Losses – Favourable variance -R61.474 million (-6%) due to the reduction of water usage during the high rainy period in February and March and maintenance done on the water reservoirs. Activities were implemented to reduce water losses for this period.

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Inventory consumed		1 173 320	717 735	750 133	94 192	988 070	683 438	304 632	45%	750 133
Other Losses		265 031	399 427	399 427	-	36	366 142	(366 106)	-100%	399 427
Total		1 438 351	1 117 163	1 149 561	94 192	988 106	1 049 580	(61 474)	-6%	

- Contracted services - Favourable variance of -R254.771 million (-29%) – Additional funds were allocated during the adjustments budget for these expenditures and orders have been processed with expenditures expected to realise during the April and May months.

- Operational costs - Favourable variance -R147.387 million (-26%) – underspending mostly due to cost containment measures introduced. The main reason for under performance is the payment of software licenses that are only done annually. Travelling costs, employee bursaries payments are done on an as and when basis.



The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - City Manager		100	0	0	-	0	0	(0)	-34,9%	0
Vote 02 - Executive And Council		-	1	1	-	63	1	62	6756,9%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	191	3 891	12 576	(8 685)	-69,1%	13 720
Vote 04 - Financial Services		2 268 755	1 988 128	1 998 126	169 077	1 837 020	1 830 449	6 571	0,4%	1 998 126
Vote 05 - Community And Social Development		576 185	569 095	569 095	(21 738)	564 066	521 670	42 396	8,1%	569 095
Vote 06 - Planning And Human Settlement		82 162	60 743	60 743	4 047	50 371	55 681	(5 310)	-9,5%	60 743
Vote 07 - Economic And Rural Development		36 855	40 073	34 019	2 542	31 091	31 890	(799)	-2,5%	34 019
Vote 08 - Roads And Transport		29 976	18 062	18 062	1 803	18 798	16 556	2 242	13,5%	18 062
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	308 633	3 315 743	3 334 306	(18 563)	-0,6%	3 637 425
Vote 10 - Municipal General		1 639 711	1 717 004	1 854 079	106 877	1 361 675	1 683 581	(321 906)	-19,1%	1 854 079
Vote 11 - Public Safety And Security		19 789	26 025	26 025	2 028	16 028	23 858	(7 828)	-32,8%	26 025
Vote 12 - Cantlec		3 951 450	4 707 325	4 664 594	316 561	3 516 128	4 280 863	(764 735)	-17,9%	4 664 594
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	12 004 565	12 777 598	12 875 888	890 019	10 714 874	11 791 429	(1 076 555)	-9,1%	12 875 888
Expenditure by Vote	1									
Vote 01 - City Manager		145 242	157 978	155 551	11 492	139 555	142 872	(3 317)	-2,3%	155 551
Vote 02 - Executive And Council		189 584	190 680	194 937	19 010	178 003	178 197	(194)	-0,1%	194 937
Vote 03 - Corporate Services		553 477	380 128	391 463	60 437	339 068	357 521	(18 453)	-5,2%	391 463
Vote 04 - Financial Services		771 553	781 985	782 808	63 921	716 301	717 480	(1 179)	-0,2%	782 808
Vote 05 - Community And Social Development		675 455	643 582	654 749	59 877	646 994	598 887	48 106	8,0%	654 749
Vote 06 - Planning And Human Settlement		213 987	250 177	244 936	19 920	225 136	225 262	(126)	-0,1%	244 936
Vote 07 - Economic And Rural Development		60 766	72 378	63 481	4 491	51 660	59 106	(7 446)	-12,6%	63 481
Vote 08 - Roads And Transport		727 316	669 982	739 087	48 176	552 420	669 436	(117 015)	-17,5%	739 087
Vote 09 - Water And Sanitation		3 558 751	3 178 374	3 270 619	268 703	2 885 308	2 987 307	(101 999)	-3,4%	3 270 619
Vote 10 - Municipal General		25 632	186 256	198 732	16 935	219 529	181 458	38 071	21,0%	198 732
Vote 11 - Public Safety And Security		400 354	379 553	401 857	25 998	366 182	365 768	414	0,1%	401 857
Vote 12 - Cantlec		4 372 092	4 380 959	4 369 945	288 147	3 757 126	4 007 070	(249 944)	-6,2%	4 369 945
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		65 740	2 855	2 855	181	2 513	2 617	(104)	-4,0%	2 855
Total Expenditure by Vote	2	11 759 947	11 274 887	11 471 020	887 287	10 079 795	10 492 980	(413 185)	-3,9%	11 471 020
Surplus/ (Deficit) for the year	2	244 618	1 502 711	1 404 869	2 732	635 078	1 298 449	(663 370)	-51,1%	1 404 869

6. CAPITAL EXPENDITURE FRAMEWORK

Capital Expenditure Report (Annexure B – Table C5)

The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output 'type'.

The year-to-date spending for the month is **R817.497 million (63.35%)** compared to the year-to-date budgeted target of **R1.290 billion**. On an annual basis we have thus spent only **R817.497 million (57.69%)** of the year-to-date expenditure versus the adjusted budget of **R1.417 billion**.

The summary report indicates the following:

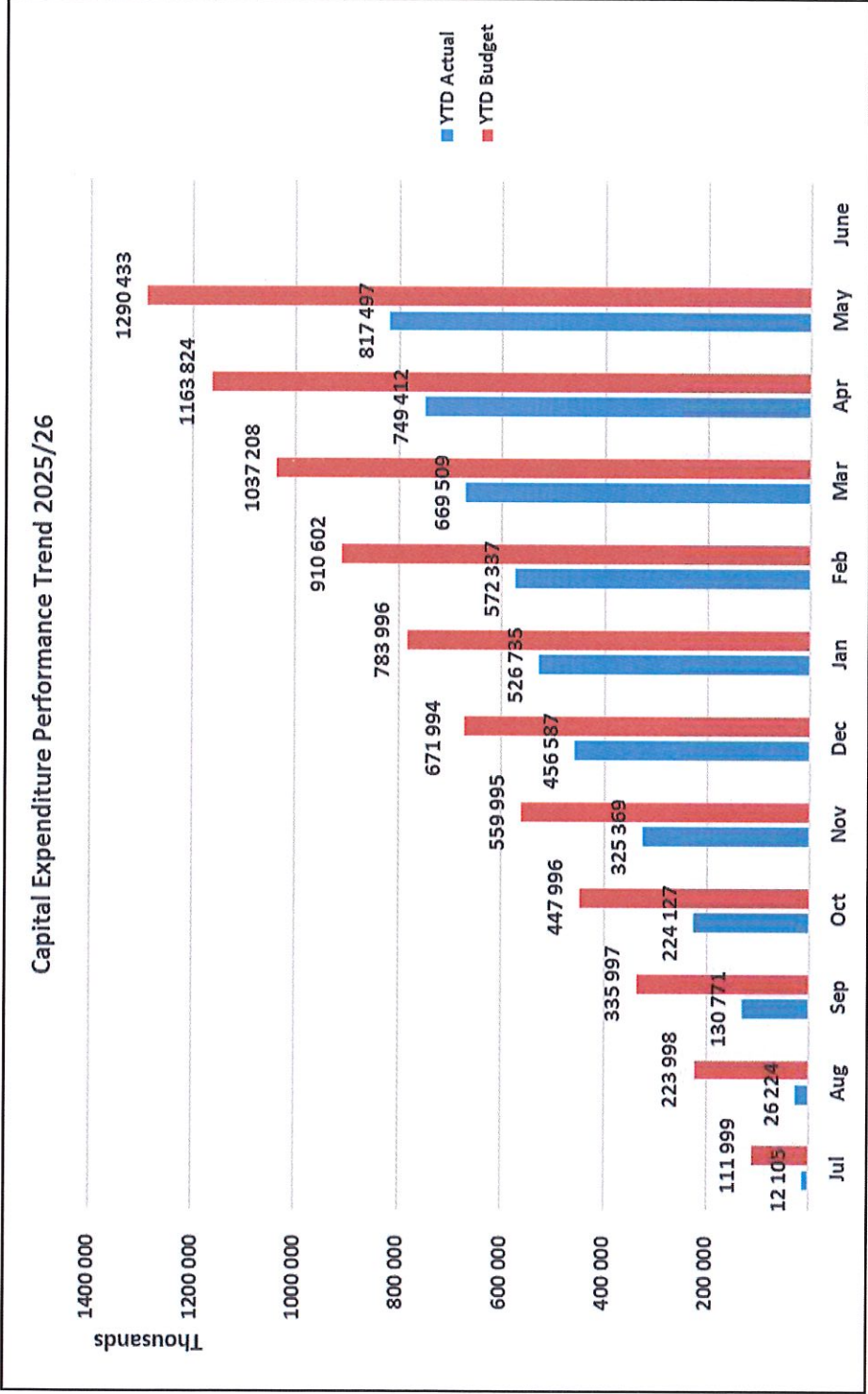
Summary Statement of Capital Expenditure - Financing

Description	Adjusted budget 2025/26	YTD Budget May 2025/26	YTD Actual May 2025/26	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
Capital Expenditure	1 417 042	1 290 433	817 497	(472 937)
Capital Financing				
National Government	1 108 717	1 003 730	629 239	(374 491)
Provincial Government	-	-	-	-
Public Contributions	14 500	13 292	9 600	(3 691)
Borrowing	-	-	-	-
Internally Generated Funds	293 825	273 411	178 657	(94 754)
Financing Total	1 417 042	1 290 433	817 497	(472 937)

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	(-R32.172 million less than budgeted target)
Community and public safety	(R21.082 million less than budgeted target)
Economic and environmental services	(-R153.842 less million than budgeted target)
Electricity	(-R69.791 million less than budgeted target)
Water	(-R41.584 million less than budgeted target)
Wastewater management	(R145.480 million less than budgeted target)
Waste management	(-R8.986 million less than budgeted target)

The following chart compares the year-to-date actual expenditure with the year- to- date adjusted budget (target).



The table below outlines the performance per vote status of the year-to-date capital expenditure:

Capital Expenditure per Vote	Approved Budget	Adj Budget	YTD Actual	YTD Budget Target	% on Approved Budget
City Manager	-	20 000	22 335	16 667	111,68%
Executive and Council	500 000	500 000	381 276	458 337	76,26%
Corporate Services	43 628 703	39 775 887	5 539 184	36 910 799	13,93%
Financial Services	-	-	-	-	0,00%
Community and Social Development	60 876 000	38 734 222	22 698 205	38 089 677	58,60%
Planning and Human Settlement	55 297 900	107 203 181	80 686 615	92 214 007	75,27%
Economic and Rural Development	14 025 000	13 525 000	1 273 136	12 456 272	9,41%
Roads and Transport	336 272 359	345 484 359	179 955 702	315 619 454	52,09%
Water and Sanitation	497 816 502	555 323 486	315 273 595	502 337 606	56,77%
Municipal General	2 921 000	3 244 816	325 471	2 936 640	10,03%
Public Safety and Security	10 990 000	10 640 000	1 532 477	9 794 196	14,40%
Centlec	321 660 000	302 590 873	209 808 839	279 599 753	69,34%
Total	1 343 987 464	1 417 041 824	817 496 838	1 290 433 408	57,69%

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

7. LIQUIDITY MANAGEMENT

7.1 Cash Flow Statement (CFS)

(Annexure A – Table C7)

The CFS report for the period ending 31 MAY 2026 indicates a closing balance (cash and cash equivalents) of R1.946 billion (30 April 2026 – R 1.923 billion) which comprises of the following:

- Bank balance and cash R 12.666 million (Mangaung) FNB
- Bank balance and cash R 82.814 million (Mangaung) NEDBANK
- Bank balance and cash R 44.608 million (Mangaung) ABSA
- Bank balance and cash R 3.507 million (CENTLEC)
- Bank balance and cash R 6.430 million (Market)
- Investment deposits R1.629 billion (Mangaung)
- Investment deposits R 167.098 million (CENTLEC)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R1.383 billion**, resulting in an **R139.029 million (11%)** favourable variance, as compared to a year target of **R1.244 billion**.

- Service charges reflect a year-to-date amount cash collection of **R5.333 billion**, resulting in an **R24.809 million (0%)** favourable variance, as compared to a year target of **R5.358 billion**.
- Other revenue reflects a year-to-date amount of **R5.513 billion** resulting in an **R4.962 billion** favourable variance, as compared to a year target of **R550.273 million**.
- Operating grants and subsidies show a year-to-date received amount of **R1.709 billion** compared to a year-to-date target of **R1.248 billion** resulting in **R461.550 million** favourable variance. (Variance due to grant receipt apportionment monthly vs period budget).
- Capital grants and subsidies show a year-to-date amount of **R982.490 million** compared to a year-to-date target of **R932.260 million** resulting in **R50.230 million** favourable variance due to grant receipt apportionment monthly vs period budget);
- Interest shows a year-to-date amount of **R37.711 million** compared to a year target of **R744.905 million**, indicating **-R707.194 million (-95%)** unfavourable variance.

Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **-R13.209 billion (R5.007 billion unfavourable variance)** compared to a year-to-date target of **R8.203 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R817.497 million (-R414.492 million favourable variance)** compared to a target of **-R1.232 billion** 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 **-R13.750 million**.
- Repayment of borrowing indicates a year-to-date amount of **-R92.730 million (R6.045 million) favourable variance** compared to a target of **-R98.775 million** due to the repayment of borrowings due.

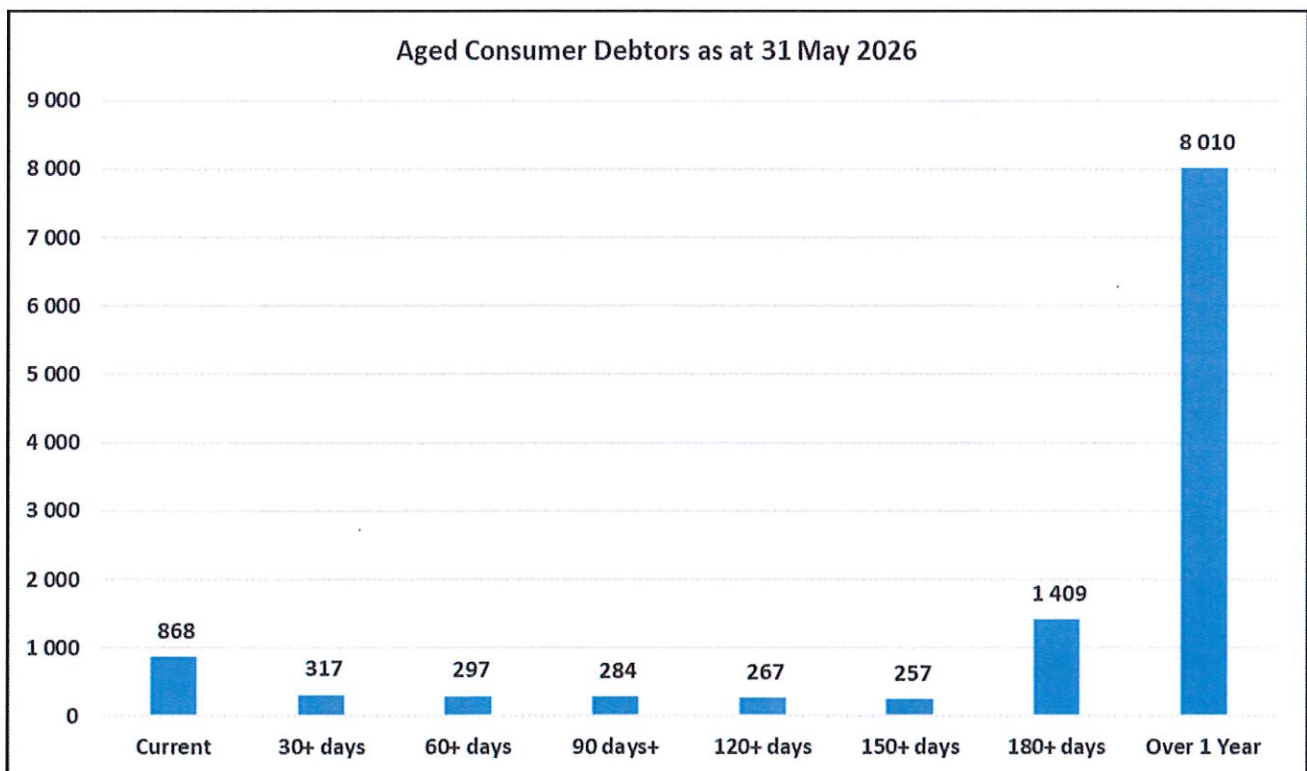
7.2 Outstanding Debtors Report

(Annexure B – Table SC3)

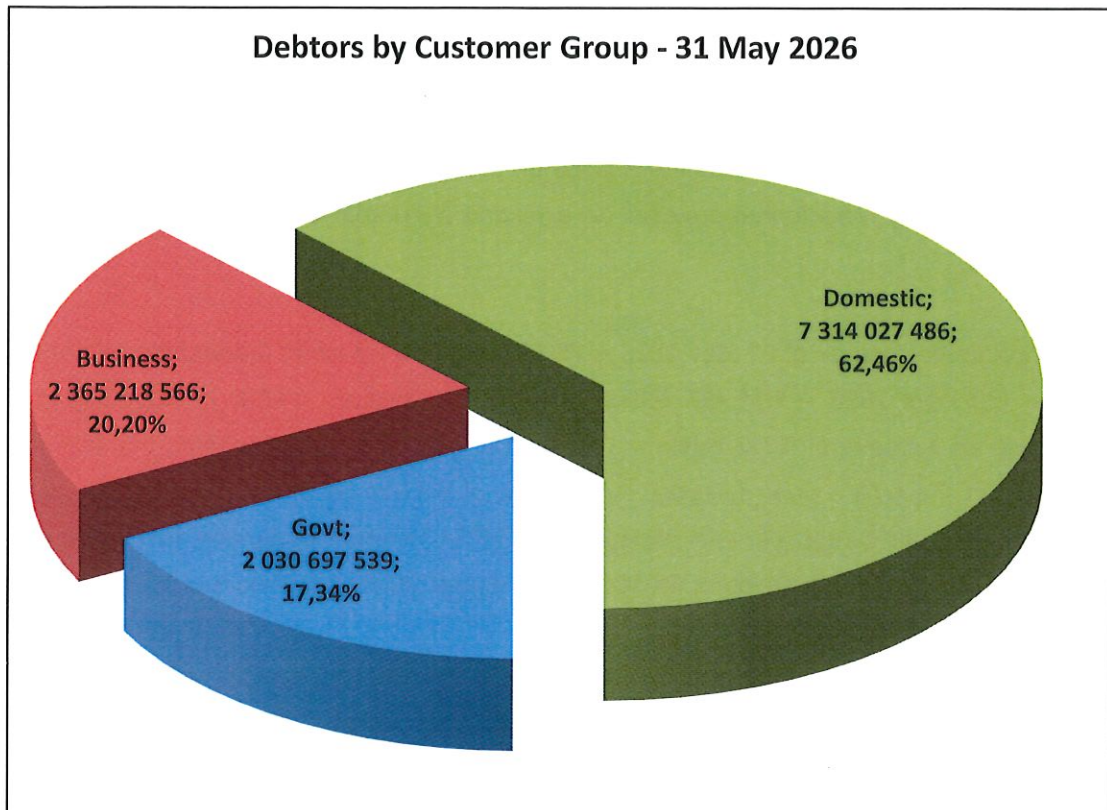
The debtor's report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as of 31 May 2026 is **R11.710 billion** including unallocated credits of R188.075 million (30 April 2026 – **R11.497 billion** including unallocated credits of R250.549 million), thus reflecting an increase of **R213 million** (1.82%). The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R8.010 billion (R7.916 billion – April 2026) is outstanding in this category (1 year and older), with R5.011 billion attributable to households, decrease of R59 million from the balance of R4.960 billion in April 2026. An amount of R2.8 billion was written off for irrecoverable debts.

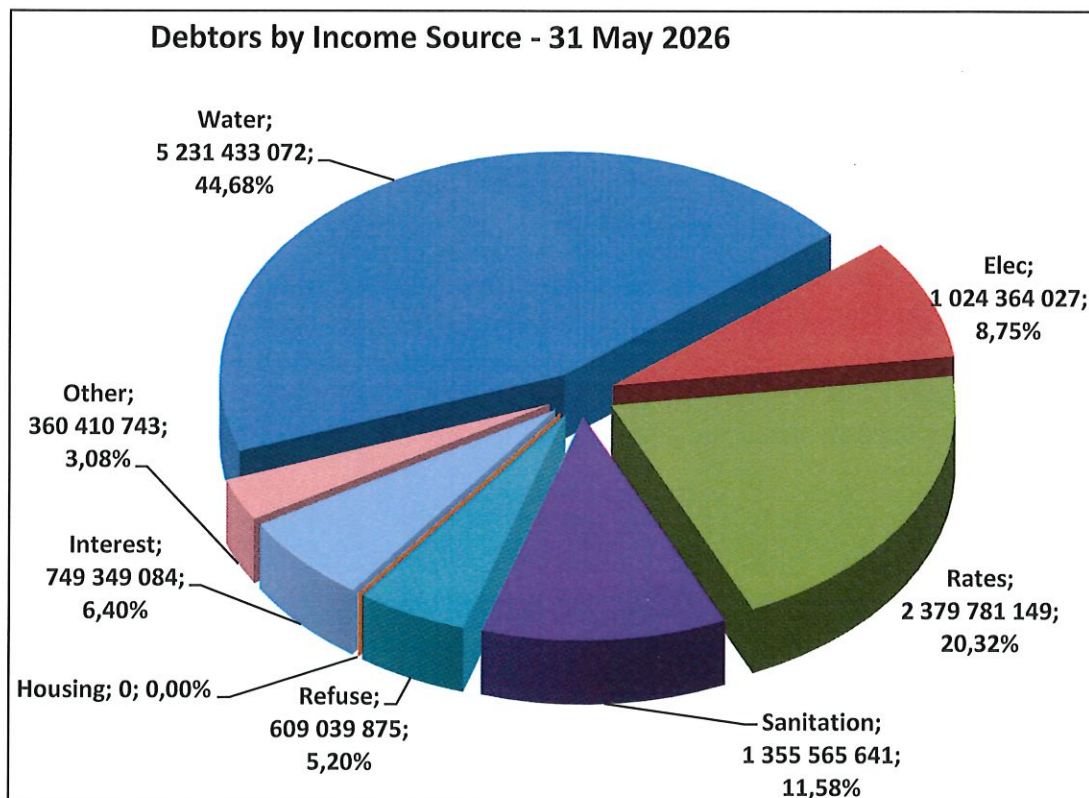
Outstanding Debtors – Electricity: Total Electricity debtors increased by only 1% compared to the previous month (995 640 742 v/s 981 396 590). A large portion of this increase is falling under the "current" classification of the debtor ageing. This increase is in line with expectations of higher consumption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



7.3 Outstanding Creditors Report

(Annexure B – Table SC4)

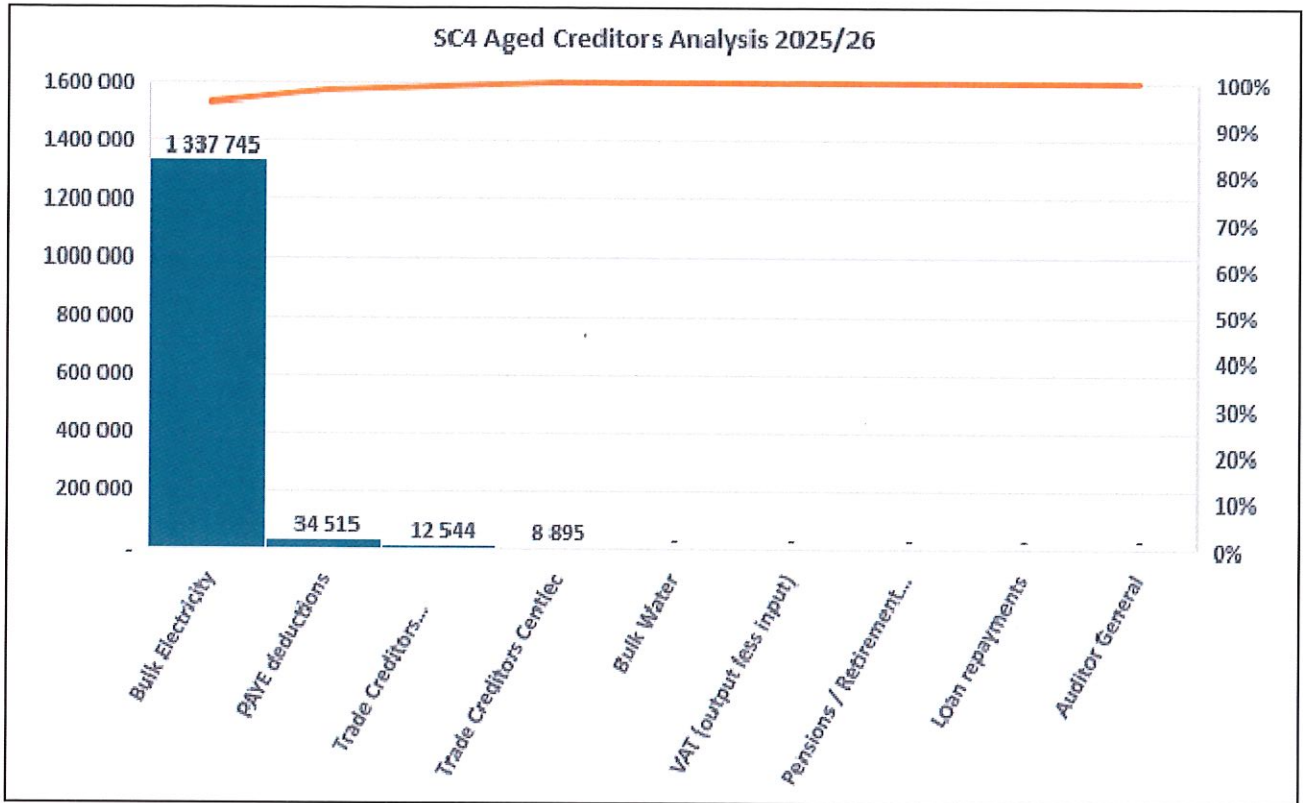
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R1.394 billion** compared to an amount of **R1.295 million** in April 2026. The increase of **R99 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	April 2026 R'000	May 2026 R'000
Bulk electricity	1 168 869	1 337 745
Trade creditors Centlec	3 284	8 895
Bulk water	-	-
Salaries/PAYE	34 005	34 515
Pensions Deductions	60 833	-
Other	-	-
Trade creditors Mangaung	31 048	12 544
Sub Total	1 294 754	1 393 699
Long Term Creditors	396 000	396 000
Total	1 690 754	1 789 699

*The current portion of the amount due was R224.830 million. The payment agreement with Vaal Water, previously Bloemwater, for R606 million was processed for approval by council. The long-term outstanding balance on the account is R 396 million and payments are done according to the approved agreement.

The following chart comprises this month's total creditors.



Key Performance Indicators (Annexure B – Table SC2)

The table refers to the agreed objectives as contained within the Restructuring Grant conditions and the actual percentages achieved.

7.4 Investment Portfolio

(Annexure B – Table SC5)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R1.796 billion** as of 31 May 2026 against **R1.867 billion** on 30 April 2026.

8. FINANCIAL IMPLICATIONS

The report for the month ending 31 May 2026 indicates various financial risks which require monitoring during the financial year:

- Achievement of the operating expenditure and revenue budget.
- Achievement of the capital expenditure budget.
- The growing outstanding debtors and
- The management of our cash flow daily.

As at the end of May 2026 the operating revenue (excluding capital grants) and expenditure actual represented 85.37% and 87.87% respectively of the adjusted budget. The outcome reflects a variance of 6.31% (unfavourable) and 3.60% (favourable) respectively, when compared to the average target of 91.68% and 91.47% respectively (based on the 11th month of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year-to-date capital expenditure until 31 May 2026 represents only 57.69% of the adjusted budget, when compared to a target of 91.66% (11th month), a variance of 33.97% for the year against the target.

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

Reserves and unspent grants vs. Investments and Cash

The Council's cash flow situation has changed from a surplus of R1.265 billion in April 2026 to a surplus of R1.374 billion in May 2026.

The table below outlines the extent of the surplus based on the cash backed reserves and unspent conditional grants as at the end of May 2026.

INVESTMENT OF RESERVE FUNDS AND GRANTS	April 2026 R'000	May 2026 R'000
Cash Backed Reserves		
Self-insurance reserve	5 000	5 000
COVID Reserve	30 933	31 093
Unspent conditional grants	621 843	535 586
Total reserves and unspent grants	657 776	571 679
Total investments at end of period	1 866 775	1 795 855
Current bank accounts	56 282	150 025
Total bank and investments	1 923 057	1 945 881
Shortfall/(Surplus) on investments	(1 265 281)	(1 374 202)

8.2 Financial Ratios

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

$$1\,945\,880\,543 / ((10\,079\,795\,218 - 2\,048\,357\,065 - 806\,589\,559) = 7\,224\,848\,595)$$

$$0.27 \times 12 = 3.23 \text{ months}$$

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

$$817\,496\,637 / 1\,417\,041\,824 = 57.69\%$$

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

$$10\,079\,795\,218 / 11\,471\,019\,500 = 87.87\%$$

The percentage expenditure has decreased for this month due to the submission of invoices and the processing of journals to correct the transactions on irrecoverable debts written off.

- Total Operating Revenue as a percentage of Total Revenue Budget

$$9\,929\,225\,117 / 11\,630\,928\,880 = 85.37\%$$

The increase in revenue is due to the third tranches received from the grants for the third quarter and the increase in the billing of property rates. 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

$$7\,144\,971\,836 / 8\,555\,811\,818 = 83.51\%$$

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

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

$$5\,243\,975\,144 / 1\,945\,880\,543 = 269\%$$

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

- Current Ratio – Current Assets/Current Liabilities

$$6\,782\,448\,303 / 7\,742\,217\,950 = 0.88$$

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

$$6\,782\,448\,303 - 703\,296\,991 - 535\,585\,700 / 7\,742\,217\,950 = 0.72$$

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

$$44\,841\,515 + 91\,927\,831 / 10\,079\,795\,218 \times 100 = 1.36\%$$

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)

$$647\,223\,560 / (22\,229\,945\,296 + 1\,604\,198\,979) = 2.72\% / 12 = 0.23\% \text{ for the month}$$

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

- % Total Capital Expenditure funded from Own Funds

$$178\,656\,975 / 1\,417\,041\,824 = 12.61\%$$

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

- % Total Capital Expenditure funded from Capital Conditional Grants

$$629\,239\,352 / 1\,417\,041\,824 = 44.41\%$$

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

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

$$271\,423\,310 / 806\,589\,559 = 33.65\%$$

Management will monitor the renewal and upgrading of Existing assets.

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

$$11\,311\,182\,163 + 754\,603\,335 - 6\,656\,947 = 12\,059\,128\,550 - 11\,521\,869\,089 = 537\,259\,462 + 7\,707\,436 = 544\,966\,898 / 754\,603\,335 = 72.22\%$$

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

- Creditors payment period:

$$\text{Outstanding creditors} / \text{creditor payments} \times 365 \\ (1\,393\,698\,985 / 5\,123\,848\,056) \times 365 = 99 \text{ days}$$

The period is higher than the norm of 30 days to settle creditors which indicates that the Metro is not 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.

The payment period for creditors on electricity for the current account without the arrears would be at 16 days which will be under the norm of 30 days.

9. KEY MAY 2026 PERFORMANCE (FINANCIAL) INDICATORS

The outcome in terms of the performance indicators is as outlined on the Supporting Table SC2 of the report pack. The various 'Debtors' ratios are also a cause for concern and are impacted by the size of the debtor's book.

10. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

11. COMMENTS OF THE HEAD: LEGAL SERVICES

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

12. IMPLICATIONS

- Human Resources
Not applicable.
- Finances (budget and value for money)

This report is an overview of the financial results for the month ended 31 MAY 2026, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

The implication of approval of this report is compliance to legislative requirements (Section 71 of the MFMA).

- Communication

In compliance to legislative requirements (Section 71 of the MFMA) this document is provided to all stakeholders by placing it on the Mangaung website.

- Previous Mayoral Committee Resolutions
Not applicable.

13. CONCLUSION

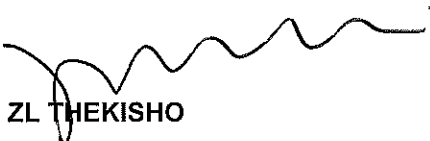
This report complies with Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

14. RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the month ending 31 MAY 2026 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer must ensure that this statement is submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

SUBMITTED BY:


Ms ZL THEKISHO

DATE: 12-06-2026

CHIEF FINANCIAL OFFICER

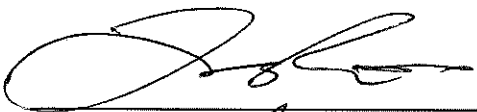
City Manager's quality certification

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

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial month ending **31 MAY 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: I.R. MASOBENI

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 12/06/2026

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 adjusted budget.

The statement must also include:

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of **section 87(10)**.
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's adjusted budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

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

Reporting requirements:

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

- (2) The report referred to in sub regulation (1) must set out at least –
- (a) the **market value** of each investment as at the beginning of the reporting month;
 - (b) any changes to the investment portfolio during the reporting month;
 - (c) the market value of each investment as at the end of the reporting month; and
 - (d) fully accrued interest and yield for the reporting month.

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

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

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

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of electronic submissions have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published monthly; therefore, it is prudent that the Executive Mayor's report be prepared on a similar basis to ensure alignment.

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 09th June 2026.

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

ANNEXURE B

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

Main Tables

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

Supporting Tables

Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
Table SC7	Monthly Budget Statement - Transfers and grant expenditure
Table SC8	Monthly Budget Statement - Councillor and staff benefits
Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M11 May

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	148 069	1 610 956	1 598 758	12 198	1%	1 744 100
Service charges	6 167 497	6 854 443	6 811 712	539 519	5 534 016	6 249 054	(715 038)	-11%	6 811 712
Investment revenue	99 119	87 518	87 457	11 145	106 423	80 176	26 246	33%	87 457
Transfers and subsidies - Operational	1 280 233	1 361 141	1 390 269	15 232	1 278 275	1 271 015	7 260	0	1 390 269
Other own revenue	1 692 309	1 593 384	1 597 391	93 178	1 399 555	1 463 807	(64 252)	-4%	1 597 391
Total Revenue (excluding capital transfers and contributions)	11 031 512	11 640 587	11 630 929	807 143	9 929 225	10 662 810	(733 585)	-7%	11 630 929
Employee costs	2 699 897	2 655 658	2 675 989	227 420	2 534 466	2 450 630	83 837	3%	2 675 989
Remuneration of Councillors	77 818	83 728	83 728	6 447	72 183	76 751	(4 568)	-6%	83 728
Depreciation and amortisation	989 789	752 070	752 070	75 393	806 590	689 397	117 192	17%	752 070
Interest	(48 965)	12 723	12 723	1 270	44 842	11 663	33 179	284%	12 723
Inventory consumed and bulk purchases	3 919 977	3 692 720	3 682 387	267 257	3 476 185	3 376 322	99 862	3%	3 682 387
Transfers and subsidies	-	15 000	12 000	-	285	11 350	(11 065)	-97%	12 000
Other expenditure	4 121 431	4 062 987	4 252 122	309 500	3 145 245	3 876 867	(731 622)	-19%	4 252 122
Total Expenditure	11 759 947	11 274 887	11 471 020	887 287	10 079 795	10 492 980	(413 185)	-4%	11 471 020
Surplus/(Deficit)	(728 435)	365 700	159 909	(80 144)	(150 570)	169 830	(320 400)	-189%	159 909
Transfers and subsidies - capital (monetary)	681 340	1 017 011	1 124 959	72 876	675 649	1 018 619	(342 970)	-34%	1 124 959
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(47 095)	1 382 711	1 284 869	(7 268)	525 078	1 188 449	(663 370)	-56%	1 284 869
Share of surplus/(deficit) of associate	291 713	120 000	120 000	10 000	110 000	110 000	-	-	120 000
Surplus/ (Deficit) for the year	244 618	1 502 711	1 404 869	2 732	635 078	1 298 449	(663 370)	-51%	1 404 869
Capital expenditure & funds sources									
Capital expenditure	823 085	1 343 987	1 417 042	65 434	737 198	1 290 433	(553 235)	-43%	1 417 042
Capital transfers recognised	543 570	1 015 269	1 123 217	61 215	576 090	1 017 022	(440 932)	-43%	1 123 217
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	279 515	328 719	293 825	4 219	161 108	273 411	(112 303)	-41%	293 825
Total sources of capital funds	823 085	1 343 987	1 417 042	65 434	737 198	1 290 433	(553 235)	-43%	1 417 042
Financial position									
Total current assets	5 575 124	4 663 324	4 663 324		6 618 801				4 663 324
Total non current assets	27 841 352	22 120 558	22 193 612		27 875 523				22 193 612
Total current liabilities	7 337 667	3 601 695	3 601 695		7 742 218				3 601 695
Total non current liabilities	3 860 961	2 037 317	2 037 317		3 895 214				2 037 317
Community wealth/Equity	21 782 382	21 221 797	21 392 694		22 856 892				21 392 694
Cash flows									
Net cash from (used) operating	9 813 731	2 029 619	2 029 619	818 914	13 872 154	1 860 484	(12 011 670)	-646%	2 029 619
Net cash from (used) investing	(792 665)	(1 333 652)	(1 333 652)	(63 831)	(734 193)	(1 222 514)	(488 321)	40%	(1 333 652)
Net cash from (used) financing	(225 641)	(104 661)	(104 661)	(558)	(78 862)	(95 940)	(17 077)	18%	(104 661)
Cash/cash equivalents at the month/year end	9 290 287	1 086 166	1 086 166	14 162 623	14 162 623	1 036 891	(13 125 732)	-1266%	1 694 830
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	3 800 541	270 946	3 144 662	3 467 376	(322 714)	-9%	3 800 541
Executive and council		1 102	1 051	1 051	94	988	963	25	3%	1 051
Finance and administration		3 697 020	3 658 468	3 799 490	270 852	3 143 674	3 466 413	(322 739)	-9%	3 799 490
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		73 975	52 822	52 822	4 058	36 568	48 420	(11 852)	-24%	52 822
Community and social services		5 550	3 748	3 748	342	4 457	3 435	1 022	30%	3 748
Sport and recreation		4 156	3 062	3 062	163	2 078	2 807	(728)	-26%	3 062
Public safety		35 644	26 025	26 025	2 028	16 038	23 858	(7 818)	-33%	26 025
Housing		28 588	19 946	19 946	1 523	13 955	18 284	(4 329)	-24%	19 946
Health		37	42	42	2	40	38	2	5%	42
<i>Economic and environmental services</i>		48 785	36 799	36 799	1 965	33 414	33 732	(318)	-1%	36 799
Planning and development		18 252	18 174	18 174	125	14 197	16 659	(2 462)	-15%	18 174
Road transport		29 976	18 062	18 062	1 803	18 798	16 556	2 242	14%	18 062
Environmental protection		556	563	563	37	418	516	(98)	-19%	563
<i>Trading services</i>		7 891 916	8 908 404	8 865 673	603 050	7 390 157	8 131 851	(741 694)	-9%	8 865 673
Energy sources		3 951 450	4 707 325	4 664 594	316 561	3 516 128	4 280 863	(764 735)	-18%	4 664 594
Water management		2 575 057	2 564 754	2 564 754	204 857	2 340 073	2 351 025	(10 951)	0%	2 564 754
Waste water management		813 138	1 072 670	1 072 670	103 776	975 669	983 281	(7 612)	-1%	1 072 670
Waste management		552 271	563 654	563 654	(22 143)	558 287	516 683	41 604	8%	563 654
<i>Other</i>	4	55	54	54	-	72	49	22	45%	54
Total Revenue - Functional	2	11 712 852	12 657 598	12 755 888	880 019	10 604 874	11 681 429	(1 076 555)	-9%	12 755 888
Expenditure - Functional										
<i>Governance and administration</i>		1 735 108	1 814 851	1 867 510	181 975	1 721 692	1 708 958	12 734	1%	1 867 510
Executive and council		91 581	188 247	181 579	10 964	130 175	167 032	(36 857)	-22%	181 579
Finance and administration		1 643 527	1 626 605	1 685 931	171 010	1 591 517	1 541 926	49 591	3%	1 685 931
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 007 823	836 007	854 258	64 136	807 793	780 830	26 963	3%	854 258
Community and social services		54 164	58 436	57 866	4 154	49 044	53 276	(4 232)	-8%	57 866
Sport and recreation		387 013	260 163	261 446	19 301	221 454	239 075	(17 621)	-7%	261 446
Public safety		413 777	338 761	361 065	26 125	367 939	328 375	39 564	12%	361 065
Housing		136 605	161 742	157 290	13 123	153 947	144 677	9 271	6%	157 290
Health		16 264	16 904	16 591	1 433	15 409	15 427	(19)	0%	16 591
<i>Economic and environmental services</i>		647 727	619 589	649 388	47 193	510 118	589 265	(79 147)	-13%	649 388
Planning and development		54 266	74 455	74 947	4 743	54 624	68 785	(14 161)	-21%	74 947
Road transport		563 862	510 053	540 488	39 530	425 098	489 228	(64 130)	-13%	540 488
Environmental protection		29 598	35 082	33 953	2 919	30 396	31 252	(856)	-3%	33 953
<i>Trading services</i>		8 364 338	7 999 121	8 094 524	593 491	7 035 047	7 409 027	(373 981)	-5%	8 094 524
Energy sources		4 372 092	4 380 959	4 369 945	288 147	3 757 126	4 007 070	(249 944)	-6%	4 369 945
Water management		2 988 000	2 571 597	2 612 488	216 084	2 274 504	2 389 189	(114 686)	-5%	2 612 488
Waste water management		654 398	620 493	671 847	50 072	568 767	610 690	(41 924)	-7%	671 847
Waste management		349 848	426 072	440 244	39 188	434 650	402 077	32 573	8%	440 244
<i>Other</i>		4 951	5 319	5 340	492	5 146	4 902	245	5%	5 340
Total Expenditure - Functional	3	11 759 947	11 274 887	11 471 020	887 287	10 079 795	10 492 982	(413 186)	-4%	11 471 020
Surplus/ (Deficit) for the year		(47 095)	1 382 711	1 284 869	(7 268)	525 078	1 188 447	(663 369)	-0,558181	1 284 869

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
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>		3 698 122	3 659 519	3 800 541	270 946	3 144 662	3 467 376	(322 714)	-9%	3 800 541
Executive and council		1 102	1 051	1 051	94	988	963	25	0	1 051
<i>Municipal Manager, Town Secretary and Chief Executive</i>		1 102	1 051	1 051	94	988	963	25	0	1 051
Finance and administration		3 697 020	3 658 468	3 799 490	270 852	3 143 674	3 466 413	(322 739)	(0)	3 799 490
<i>Administrative and Corporate Support</i>		1 177	901	10 901	-	63	8 826	(8 763)	(0)	10 901
<i>Finance</i>		3 612 994	3 580 470	3 717 546	265 651	3 085 840	3 391 758	(305 918)	(0)	3 717 546
<i>Human Resources</i>		11 729	15 506	15 506	354	5 522	14 214	(8 691)	(0)	15 506
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		35 799	38 968	32 914	2 447	30 031	30 877	(847)	(0)	32 914
<i>Property Services</i>		35 321	22 623	22 623	2 399	22 219	20 738	1 481	0	22 623
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		73 975	52 822	52 822	4 058	36 568	48 420	(11 852)	(0)	52 822
Community and social services		5 550	3 748	3 748	342	4 457	3 435	1 022	0	3 748
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		3 405	3 666	3 666	190	2 570	3 360	(791)	(0)	3 666
<i>Libraries and Archives</i>		2 145	82	82	152	1 887	75	1 812	0	82
Sport and recreation		4 156	3 062	3 062	163	2 078	2 807	(728)	(0)	3 062
<i>Community Parks (including Nurseries)</i>		742	499	499	-	386	457	(71)	(0)	499
<i>Recreational Facilities</i>		501	589	589	15	155	540	(385)	(0)	589
<i>Sports Grounds and Stadiums</i>		2 913	1 974	1 974	148	1 537	1 810	(272)	(0)	1 974
Public safety		35 644	26 025	26 025	2 028	16 038	23 856	(7 818)	(0)	26 025
<i>Civil Defence</i>		67	78	78	6	78	72	6	0	78
<i>Fire Fighting and Protection</i>		1 113	1 263	1 263	126	1 391	1 158	234	0	1 263
<i>Police Forces, Traffic and Street Parking Control</i>		34 464	24 683	24 683	1 895	14 569	22 626	(8 058)	(0)	24 683
Housing		28 588	19 946	19 946	1 523	13 955	18 284	(4 329)	(0)	19 946
<i>Housing</i>		28 588	19 946	19 946	1 523	13 955	18 284	(4 329)	(0)	19 946
Health		37	42	42	2	40	38	2	0	42
<i>Health Services</i>		37	42	42	2	40	38	2	0	42
Economic and environmental services		48 785	36 799	36 799	1 965	33 414	33 732	(318)	(0)	36 799
Planning and development		18 252	18 174	18 174	125	14 197	16 659	(2 462)	(0)	18 174
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		18 252	18 174	18 174	125	14 197	16 659	(2 462)	(0)	18 174
Road transport		29 976	18 062	18 062	1 803	18 798	16 556	2 242	0	18 062
<i>Public Transport</i>		14 139	18 062	18 062	1 803	18 798	16 556	2 242	0	18 062
<i>Roads</i>		15 837	-	-	-	-	-	-	-	-
Environmental protection		556	563	563	37	418	516	(98)	(0)	563
<i>Pollution Control</i>		556	563	563	37	418	516	(98)	(0)	563
Trading services		7 891 916	8 908 404	8 865 673	603 050	7 390 157	8 131 851	(741 694)	(0)	8 865 673
Energy sources		3 951 450	4 707 325	4 664 594	316 561	3 516 128	4 280 863	(764 735)	(0)	4 664 594
<i>Electricity</i>		3 951 450	4 707 325	4 664 594	316 561	3 516 128	4 280 863	(764 735)	(0)	4 664 594
Water management		2 575 057	2 564 754	2 564 754	204 857	2 340 073	2 351 025	(10 951)	(0)	2 564 754
<i>Water Distribution</i>		2 575 057	2 564 754	2 564 754	204 857	2 340 073	2 351 025	(10 951)	(0)	2 564 754
Waste water management		813 138	1 072 670	1 072 670	103 776	975 669	983 281	(7 612)	(0)	1 072 670
<i>Sewerage</i>		813 138	1 072 670	1 072 670	103 776	975 669	983 281	(7 612)	(0)	1 072 670
Waste management		552 271	563 654	563 654	(22 143)	558 287	516 683	41 604	0	563 654
<i>Solid Waste Removal</i>		552 271	563 654	563 654	(22 143)	558 287	516 683	41 604	0	563 654
Other		55	54	54	-	72	49	22	0	54
Tourism		55	54	54	-	72	49	22	0	54
Total Revenue - Functional	2	11 712 852	12 657 598	12 755 888	880 019	10 604 874	11 681 429	(1 076 555)	(0)	12 755 888

Expenditure - Functional										
Municipal governance and administration	1 735 108	1 814 851	1 867 510	181 975	1 721 692	1 708 958	12 734	0	1 867 510	
Executive and council	91 581	188 247	181 579	10 964	130 175	167 032	(36 857)	(0)	181 579	
Mayor and Council	84 786	91 325	92 868	6 966	78 029	84 949	(6 920)	(0)	92 868	
Municipal Manager, Town Secretary and Chief Executive	6 795	96 921	88 712	3 999	52 146	82 083	(29 937)	(0)	88 712	
Finance and administration	1 643 527	1 626 605	1 685 931	171 010	1 591 517	1 541 926	49 591	0	1 685 931	
Administrative and Corporate Support	359 402	330 257	336 882	27 816	268 653	308 049	(39 395)	(0)	336 882	
Finance	778 563	902 224	917 624	79 225	916 447	840 007	76 440	0	917 624	
Fleet Management	154 435	102 188	136 622	7 931	118 815	123 921	(5 106)	(0)	136 622	
Human Resources	177 088	104 143	106 544	9 340	99 681	97 839	1 842	0	106 544	
Information Technology	70 760	99 000	100 665	37 107	83 206	91 849	(8 643)	(0)	100 665	
Legal Services	25 848	1 400	3 169	3 285	34 017	2 371	31 647	0	3 169	
Marketing, Customer Relations, Publicity and Media Co-ordination	43 668	48 901	48 441	3 317	38 696	44 554	(5 859)	(0)	48 441	
Property Services	23 195	24 202	24 397	2 080	21 464	22 358	(894)	(0)	24 397	
Risk Management	10 570	14 288	11 588	909	10 537	10 977	(440)	(0)	11 588	
Internal audit	-	-	-	-	-	-	-	-	-	
Community and public safety	1 007 823	838 007	854 258	64 136	807 793	780 830	26 963	0	854 258	
Community and social services	54 164	58 436	57 866	4 154	49 044	53 276	(4 232)	(0)	57 866	
Cemeteries, Funeral Parlours and Crematoriums	21 735	24 545	26 394	1 915	22 516	24 091	(1 575)	(0)	26 394	
Libraries and Archives	31 126	32 315	30 000	2 239	25 504	27 820	(2 316)	(0)	30 000	
Museums and Art Galleries	1 304	1 576	1 472	-	1 025	1 365	(341)	(0)	1 472	
Sport and recreation	387 013	260 163	261 446	19 301	221 454	239 075	(17 621)	(0)	261 446	
Community Parks (including Nurseries)	84 064	102 500	95 547	6 128	69 521	88 047	(18 526)	(0)	95 547	
Recreational Facilities	12 507	13 501	13 719	908	10 300	12 494	(2 194)	(0)	13 719	
Sports Grounds and Stadiums	290 442	144 162	152 179	12 265	141 633	138 533	3 100	0	152 179	
Public safety	413 777	338 761	361 065	26 125	367 939	328 375	39 564	0	361 065	
Civil Defence	19 391	19 051	19 116	1 710	18 576	17 517	1 059	0	19 116	
Fire Fighting and Protection	96 580	96 534	95 072	8 482	94 500	87 252	7 248	0	95 072	
Police Forces, Traffic and Street Parking Control	297 806	223 176	246 877	15 933	254 863	223 606	31 257	0	246 877	
Housing	136 605	161 742	157 290	13 123	153 947	144 677	9 271	0	157 290	
Housing	136 605	161 742	157 290	13 123	153 947	144 677	9 271	0	157 290	
Health	16 264	16 904	16 591	1 433	15 409	15 427	(19)	(0)	16 591	
Health Services	16 264	16 904	16 591	1 433	15 409	15 427	(19)	(0)	16 591	
Economic and environmental services	647 727	619 589	649 388	47 193	510 118	589 265	(79 147)	(0)	649 388	
Planning and development	54 266	74 455	74 947	4 743	54 624	68 785	(14 161)	(0)	74 947	
Town Planning, Building Regulations and Enforcement, and City Engineer	54 266	71 055	71 547	4 743	54 624	65 668	(11 045)	(0)	71 547	
Project Management Unit	-	3 400	3 400	-	-	3 117	(3 117)	(0)	3 400	
Road transport	563 862	510 053	540 488	39 530	425 098	489 228	(64 130)	(0)	540 488	
Public Transport	80 315	125 820	156 016	7 667	72 294	136 729	(64 435)	(0)	156 016	
Roads	483 547	384 233	384 472	31 863	352 804	352 499	305	0	384 472	
Environmental protection	29 598	35 082	33 953	2 919	30 396	31 252	(856)	(0)	33 953	
Pollution Control	29 598	35 082	33 953	2 919	30 396	31 252	(856)	(0)	33 953	
Trading services	8 364 338	7 999 121	8 094 524	593 491	7 035 047	7 409 027	(373 981)	(0)	8 094 524	
Energy sources	4 372 092	4 380 959	4 369 945	288 147	3 757 126	4 007 070	(249 944)	(0)	4 369 945	
Electricity	4 372 092	4 380 959	4 369 945	288 147	3 757 126	4 007 070	(249 944)	(0)	4 369 945	
Water management	2 988 000	2 571 597	2 612 488	216 084	2 274 504	2 389 189	(114 686)	(0)	2 612 488	
Water Distribution	2 988 000	2 571 597	2 612 488	216 084	2 274 504	2 389 189	(114 686)	(0)	2 612 488	
Waste water management	654 398	620 493	671 847	50 072	568 767	610 690	(41 924)	(0)	671 847	
Sewerage	654 398	620 493	671 847	50 072	568 767	610 690	(41 924)	(0)	671 847	
Waste management	349 848	426 072	440 244	39 188	434 650	402 077	32 573	0	440 244	
Solid Waste Disposal (Landfill Sites)	52 647	46 634	46 174	4 066	46 801	42 482	4 319	0	46 174	
Solid Waste Removal	238 382	316 552	342 430	29 914	332 818	310 886	21 932	0	342 430	
Street Cleaning	58 819	62 886	51 640	5 209	55 032	48 710	6 322	0	51 640	
Other	4 951	5 319	5 340	492	5 146	4 902	245	0	5 340	
Tourism	4 951	5 319	5 340	492	5 146	4 902	245	0	5 340	
Total Expenditure - Functional	3	11 759 947	11 274 887	11 471 020	887 287	10 079 795	10 492 982	(413 186)	(0)	11 471 020
Surplus/ (Deficit) for the year		(47 095)	1 382 711	1 284 869	(7 268)	525 078	1 188 447	(663 369)	(0)	1 284 869

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - City Manager		100	0	0	-	0	0	(0)	-34,9%	0
Vote 02 - Executive And Council		-	1	1	-	63	1	62	6756,9%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	191	3 891	12 576	(8 685)	-69,1%	13 720
Vote 04 - Financial Services		2 268 755	1 988 126	1 988 126	169 077	1 837 020	1 830 449	6 571	0,4%	1 988 126
Vote 05 - Community And Social Development		576 185	569 095	569 095	(21 738)	564 066	521 670	42 396	8,1%	569 095
Vote 06 - Planning And Human Settlement		82 162	60 743	60 743	4 047	50 371	55 681	(5 310)	-9,5%	60 743
Vote 07 - Economic And Rural Development		36 855	40 073	34 019	2 542	31 091	31 890	(799)	-2,5%	34 019
Vote 08 - Roads And Transport		29 976	18 062	18 062	1 803	18 798	16 556	2 242	13,5%	18 062
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	308 633	3 315 743	3 334 306	(18 563)	-0,6%	3 637 425
Vote 10 - Municipal General		1 639 711	1 717 004	1 854 079	106 877	1 361 675	1 683 581	(321 906)	-19,1%	1 854 079
Vote 11 - Public Safety And Security		19 789	26 025	26 025	2 028	16 028	23 856	(7 828)	-32,8%	26 025
Vote 12 - Centlec		3 951 450	4 707 325	4 664 594	316 561	3 516 128	4 280 863	(764 735)	-17,9%	4 664 594
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	12 004 565	12 777 598	12 875 888	890 019	10 714 874	11 791 429	(1 076 555)	-9,1%	12 875 888
Expenditure by Vote	1									
Vote 01 - City Manager		145 242	157 978	155 551	11 492	139 555	142 872	(3 317)	-2,3%	155 551
Vote 02 - Executive And Council		189 584	190 680	194 937	19 010	178 003	178 197	(194)	-0,1%	194 937
Vote 03 - Corporate Services		553 477	380 128	391 463	60 437	339 068	357 521	(18 453)	-5,2%	391 463
Vote 04 - Financial Services		771 553	781 985	782 808	63 921	716 301	717 480	(1 179)	-0,2%	782 808
Vote 05 - Community And Social Development		675 455	643 582	654 749	59 877	646 994	598 887	48 106	8,0%	654 749
Vote 06 - Planning And Human Settlement		213 987	250 177	244 936	19 920	225 136	225 262	(126)	-0,1%	244 936
Vote 07 - Economic And Rural Development		60 766	72 378	63 481	4 491	51 660	59 106	(7 446)	-12,6%	63 481
Vote 08 - Roads And Transport		727 316	669 982	739 087	48 176	552 420	669 436	(117 015)	-17,5%	739 087
Vote 09 - Water And Sanitation		3 558 751	3 178 374	3 270 619	268 703	2 885 308	2 987 307	(101 999)	-3,4%	3 270 619
Vote 10 - Municipal General		25 632	186 256	199 732	16 935	219 529	181 458	38 071	21,0%	198 732
Vote 11 - Public Safety And Security		400 354	379 553	401 857	25 998	366 182	365 768	414	0,1%	401 857
Vote 12 - Centlec		4 372 092	4 380 959	4 369 945	288 147	3 757 126	4 007 070	(249 944)	-6,2%	4 369 945
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		65 740	2 855	2 855	181	2 513	2 617	(104)	-4,0%	2 855
Total Expenditure by Vote	2	11 759 947	11 274 887	11 471 020	887 287	10 079 795	10 492 980	(413 185)	-3,9%	11 471 020
Surplus/ (Deficit) for the year	2	244 618	1 502 711	1 404 869	2 732	635 078	1 298 449	(663 370)	-51,1%	1 404 869

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M11 May

Vote Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Revenue by Vote	1									
Vote 01 - City Manager		100	0	0	-	0	0	(0)	-35%	0
01.1 - Office Of City Manager		100	-	-	-	-	-	-	-	-
Vote 02 - Executive And Council		-	1	1	-	63	1	62	6757%	1
02.2 - Councils General Expences		-	1	1	-	63	1	62	6757%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	191	3 891	12 576	(8 685)	-69%	13 720
03.3 - Operational Training		8 025	11 745	11 745	53	2 077	10 766	(8 689)	-81%	11 745
03.4 - Administration		-	-	-	-	590	-	590	0%	-
03.9 - Employment		1 123	1	1	-	-	1	(1)	-100%	1
03.16 - Facilities Management - Stadiums		2 239	1 974	1 974	139	1 224	1 810	(586)	-32%	1 974
Vote 04 - Financial Services		2 268 755	1 988 126	1 998 126	169 077	1 837 020	1 830 449	6 571	0%	1 998 126
04.1 - Chief Financial Officer - Administration		1 177	900	10 900	-	-	8 825	(8 825)	-100%	10 900
04.4 - Treasury		69	127	127	-	22	116	(94)	-81%	127
04.7 - Demand And Acquisition		1 545	1 935	1 935	308	1 345	1 774	(429)	-24%	1 935
04.9 - Logistics And Warehouse		194	1 000	1 000	-	-	917	(917)	-100%	1 000
04.11 - Billing		218 423	211 543	211 543	20 036	231 916	193 914	38 002	20%	211 543
04.12 - Rates And Taxes		2 933	4 728	4 728	361	2 950	4 334	(1 384)	-32%	4 728
04.14 - Customer Services		25	34	34	2	27	31	(3)	-11%	34
04.19 - Control And Operations		13 051	20 000	20 000	-	(13 051)	18 333	(31 385)	-171%	20 000
04.21 - Payroll Management		2 581	3 760	3 760	302	2 855	3 447	(591)	-17%	3 760
04.22 - Assessment Rates		2 028 757	1 744 100	1 744 100	148 089	1 610 956	1 598 758	12 198	1%	1 744 100
Vote 05 - Community And Social Development		576 185	569 095	569 095	(21 738)	564 066	521 670	42 396	8%	569 095
05.4 - Libraries And Information Services		2 145	82	82	152	1 887	75	1 812	2415%	82
05.6 - Hiv/Aids		37	42	42	2	40	38	2	5%	42
05.7 - Environmental Health Services		556	563	563	37	418	516	(98)	-19%	563
05.12 - Facilities Management - Swimming Pools		501	589	589	15	155	540	(385)	-71%	589
05.13 - Facilities Management - Stadiums		673	-	-	9	313	-	313	0%	-
05.19 - Domestic Waste		308 537	552 098	552 098	(23 078)	548 166	506 090	42 076	8%	552 098
05.20 - Trade Waste		-	11 556	11 556	935	10 119	10 593	(474)	-4%	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	16%	0
05.32 - Cemeteries Bloemfontein		1 239	1 315	1 315	49	664	1 206	(541)	-45%	1 315
05.33 - Cemeteries Botshabelo		1 911	2 089	2 089	127	1 648	1 915	(267)	-14%	2 089
05.34 - Cemeteries Thaba Nchu		255	261	261	15	257	239	18	8%	261
05.35 - Parks Development		172	499	499	-	386	457	(71)	-16%	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	4 047	50 371	55 681	(5 310)	-10%	60 743
06.3 - Urban Design		96	61	61	5	151	56	95	170%	61
06.4 - Transport Planning		-	-	-	4	87	-	87	0%	-
06.5 - Development Applications		2 053	2 682	2 682	69	981	2 458	(1 478)	-60%	2 682
06.6 - Building Zoning Control		6 235	6 920	6 920	496	6 633	6 343	290	5%	6 920
06.7 - Enforcement Division		78	-	-	4	21	-	21	0%	-
06.8 - Outdoor Advertising		9 791	8 511	8 511	(453)	6 324	7 802	(1 478)	-19%	8 511
06.19 - Church Street Houses		545	574	574	48	521	526	(5)	-1%	574
06.20 - Hostels Mangaung		772	793	793	66	731	727	5	1%	793
06.22 - Economic Flats		636	650	650	57	622	596	26	4%	650
06.23 - Flats For The Aged		93	145	145	19	140	133	7	5%	145
06.24 - Sub Economic Letting Scheme 1		15 228	6 140	6 140	100	1 051	5 628	(4 577)	-81%	6 140
06.25 - Sub Economic Letting Scheme 2		263	274	274	23	252	252	0	0%	274
06.26 - Sub Economic Letting Scheme 3		148	154	154	13	144	141	3	2%	154
06.27 - Bloemhof Flats		2 328	2 431	2 431	206	2 266	2 229	37	2%	2 431
06.28 - Erlich Park Homes		4 524	4 701	4 701	400	4 305	4 309	(4)	0%	4 701
06.29 - Lente Hof		(1)	(1)	(1)	-	-	(1)	1	-100%	(1)
06.30 - Lourier Park Houses		-	-	-	-	(2)	-	(2)	-	-
06.31 - Sundry Dwellings		3 072	3 188	3 188	274	2 900	2 922	(22)	-1%	3 188
06.32 - Stillirus		930	844	844	65	731	774	(43)	-6%	844
06.33 - Property Rentals		21 621	22 520	22 520	2 396	21 937	20 643	1 294	6%	22 520
06.34 - Property Disposal		167	104	104	2	281	95	186	196%	104
06.36 - Land Banking And Development		13 533	-	-	-	-	-	-	-	-
06.38 - Bng & Property Finance Administration		51	53	53	254	293	48	245	509%	53

Vote 07 - Economic And Rural Development		36 855	40 073	34 019	2 542	31 091	31 890	(799)	-3%	34 019
07.6 - Cc Heading		31 720	-	-	-	-	-	-		-
07.7 - Business Operations		4 079	-	-	-	-	-	-		-
07.10 - Tourism		55	54	54	-	72	49	22	45%	54
07.12 - Smme's		1 001	1 051	1 051	94	988	963	25	3%	1 051
07.13 - Administration And Finance		-	34 632	28 773	2 156	26 198	27 059	(861)	-3%	28 773
07.14 - Business Operations		-	4 336	4 141	291	3 832	3 818	14	0%	4 141
Vote 08 - Roads And Transport		29 976	18 062	18 062	1 803	18 798	16 556	2 242	14%	18 062
08.2 - Transport Unit		14 139	-	-	-	-	-	-		-
08.4 - Transport Unit		-	18 062	18 062	1 803	18 798	16 556	2 242	14%	18 062
08.12 - Engineering Services		15 837	-	-	-	-	-	-		-
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	308 633	3 315 743	3 334 306	(18 563)	-1%	3 637 425
09.2 - Sanitary Services Revenue		813 108	1 072 585	1 072 585	103 743	975 547	983 203	(7 656)	-1%	1 072 585
09.3 - Bloemfontein Sewer Reticulation		30	85	85	33	123	78	45	58%	85
09.8 - Bulk Water Services		2 568 180	2 558 698	2 558 698	204 276	2 332 627	2 345 473	(12 845)	-1%	2 558 698
09.10 - Water Demand Management		6 877	6 057	6 057	581	7 446	5 552	1 894	34%	6 057
Vote 10 - Municipal General		1 639 711	1 717 004	1 854 079	106 877	1 361 675	1 683 581	(321 906)	-19%	1 854 079
10.2 - Sundries		385 083	195 285	195 285	20 672	215 884	179 011	36 873	21%	195 285
10.3 - Governmental Transfers		1 254 628	1 521 719	1 658 795	86 205	1 145 791	1 504 570	(358 779)	-24%	1 658 795
Vote 11 - Public Safety And Security		19 789	26 025	26 025	2 028	16 028	23 856	(7 828)	-33%	26 025
11.2 - Traffic Operations		18 215	22 095	22 095	1 662	12 169	20 254	(8 084)	-40%	22 095
11.4 - Parking Garage		689	2 588	2 588	233	2 391	2 373	18	1%	2 588
11.7 - Disaster Management Operations		63	78	78	6	78	72	6	8%	78
11.10 - Fire And Rescue Operations		823	1 263	1 263	126	1 390	1 158	232	20%	1 263
Vote 12 - Centlec		3 951 450	4 707 325	4 664 594	316 561	3 516 128	4 280 863	(764 735)	-18%	4 664 594
12.7 - Marketing & Communication		-	200	200	-	-	183	(183)	-100%	200
12.12 - Financial Management & Support		291	-	-	-	-	-	-		-
12.13 - Revenue Management		117 794	139 917	139 917	8 025	82 916	128 257	(45 341)	-35%	139 917
12.15 - Supply Chain Management		12 418	1 446	1 446	-	-	1 325	(1 325)	-100%	1 446
12.16 - Asset Management		1 733	4 259	4 259	1 012	852	3 904	(3 052)	-78%	4 259
12.20 - Human Resource Development		242	1 838	1 838	-	-	1 685	(1 685)	-100%	1 838
12.22 - Revenue And Customer Management		4 993	10 521	10 521	572	6 068	9 644	(3 576)	-37%	10 521
12.23 - Trading Services		3 775 698	4 542 879	4 500 147	306 952	3 426 292	4 130 120	(703 828)	-17%	4 500 147
12.26 - Planning		-	3 738	3 738	-	-	3 426	(3 426)	-100%	3 738
12.28 - S/ Free State & Other Mun(Thaba Nchu & B		12 882	-	-	-	-	-	-		-
12.29 - Systems Utilisation & Process Engineerin		-	2 528	2 528	-	-	2 318	(2 318)	-100%	2 528
12.36 - Electricity Supply: Naledi		42	-	-	-	-	-	-		-
12.37 - Electricity Supply: Kopanong		25 358	-	-	-	-	-	-		-
Vote 13 - N/A1		-	-	-	-	-	-	-		-
Vote 14 - N/A		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	12 004 565	12 777 598	12 875 888	890 019	10 714 874	11 791 429	(1 076 555)	-9%	12 875 888

Expenditure by Vote	1									
Vote 01 - City Manager		145 242	157 978	155 551	11 492	139 555	142 872	-	-	155 551
01.1 - Office Of City Manager		16 001	17 291	17 799	984	17 263	16 211	(3 317)	-2%	17 799
01.2 - Head Strategic Support		4 273	4 634	4 674	330	4 047	4 280	(232)	-5%	4 674
01.3 - Strategic Projects		9 985	10 317	10 317	892	9 942	9 458	484	5%	10 317
01.4 - Regional Centre Bloemfontein		26 720	29 146	29 146	2 546	29 085	26 717	2 368	9%	29 146
01.5 - Regional Center Botshabelo		10 851	15 482	15 482	934	12 078	14 192	(2 114)	-15%	15 482
01.6 - Regional Center Thaba Nchu		20 371	24 310	24 310	1 806	20 860	22 284	(1 424)	-6%	24 310
01.7 - Deputy Executive Director Operations		8 421	8 019	7 919	847	8 327	7 262	1 065	15%	7 919
01.8 - Idp And Org.Performance Strategic Planni		984	1 224	1 074	10	712	1 016	(304)	-30%	1 074
01.9 - Transport Unit	(34)	-	-	-	3	37	-	37	0%	-
01.10 - Knowledge Management		8 071	8 618	8 543	678	7 601	7 836	(235)	-3%	8 543
01.11 - Intergovernment Relations		186	165	165	0	39	151	(112)	-74%	165
01.12 - Administrative Support		6 465	6 851	6 901	637	7 337	6 325	1 012	16%	6 901
01.13 - Risk Management And Anti-Fraud & Corrupt		10 456	14 269	11 569	903	10 522	10 960	(438)	-4%	11 569
01.14 - Internal Audit		13 067	14 251	14 251	921	11 705	13 064	(1 359)	-10%	14 251
01.15 - Project Management Unit		-	1 700	1 700	-	-	1 558	(1 558)	-100%	1 700
01.16 - Grants Administration		-	1 700	1 700	-	-	1 558	(1 558)	-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	194 937	19 010	178 003	178 197	(194)	0%	194 937
02.1 - Office Of The Speaker		22 449	21 618	20 833	1 854	20 427	19 112	1 315	7%	20 833
02.2 - Councils General Expenses		20 681	20 646	20 646	4 131	20 918	18 926	1 993	11%	20 646
02.3 - M P A C		6 416	4 484	5 119	844	4 941	4 682	259	6%	5 119
02.4 - Administrative Support		25 923	22 905	25 010	2 631	24 878	22 701	2 177	10%	25 010
02.5 - Special Programmes		4 056	2 997	3 287	189	2 317	2 971	(654)	-22%	3 287
02.6 - Youth Coordination		45	506	506	237	2 755	464	2 292	494%	506
02.7 - Communications		8 981	10 603	10 658	790	8 012	9 768	(1 756)	-18%	10 658
02.8 - Communications - Projects		258	644	644	36	94	590	(496)	-84%	644
02.9 - Deputy Executive Mayor		84 527	89 884	91 425	6 924	77 927	83 626	(5 700)	-7%	91 425
02.10 - Policy & Strategy		-	10	12	6	9	11	(2)	-15%	12
02.11 - Intervention Unit		710	769	769	67	725	705	20	3%	769
02.12 - Office Of The Councils Whip		15 539	15 613	16 028	1 303	15 000	14 641	359	2%	16 028
Vote 03 - Corporate Services		553 477	380 128	391 463	60 437	339 068	357 521	(18 453)	-5%	391 463
03.1 - Head Corporate Services Administration		12 217	9 302	9 495	753	12 286	8 700	3 586	41%	9 495
03.2 - Administrative Training		6 772	7 226	6 967	618	6 079	6 388	(309)	-5%	6 967
03.3 - Operational Training		9 998	13 920	12 983	885	10 033	12 045	(2 011)	-17%	12 983
03.4 - Administration		1 248	1 038	4 080	77	6 648	3 752	2 896	77%	4 080
03.5 - Skills Development		2 953	3 142	3 142	350	3 719	2 880	839	29%	3 142
03.6 - Benefits Administration		2 306	2 989	2 579	951	1 665	2 391	(726)	-30%	2 579
03.7 - Leave Section		13 888	14 320	14 282	1 153	14 015	13 102	913	7%	14 282
03.8 - Performance Improvement		3 305	3 539	3 464	274	3 342	3 177	165	5%	3 464
03.9 - Employment		12 693	13 755	13 252	1 043	11 161	12 219	(1 058)	-9%	13 252
03.10 - Payroll Management		80 422	-	-	-	-	-	-	-	-
03.11 - Occupational Health		5 056	5 168	4 927	514	5 160	4 562	598	13%	4 927
03.12 - Job Evaluation		5 474	4 305	4 319	409	4 651	3 973	678	17%	4 319
03.13 - Employee Wellness		2 725	2 687	2 795	256	2 628	2 595	33	1%	2 795
03.14 - Labour Relations		19 357	18 481	20 122	1 889	19 222	18 333	889	5%	20 122
03.15 - Legal Services		25 811	24 563	26 332	3 282	34 011	23 604	10 407	44%	26 332
03.16 - Facilities Management - Stadiums		249 523	124 115	130 293	8 816	100 774	118 682	(17 908)	-15%	130 293
03.17 - Safety And Loss Control		3 089	3 586	3 271	255	3 026	3 111	(85)	-3%	3 271
03.18 - Committee Services		21 806	23 733	23 237	1 653	16 982	21 336	(4 354)	-20%	23 237
03.19 - Administration Management		5 316	5 430	5 516	577	5 183	5 062	121	2%	5 516
03.20 - Committee Services		2 242	4 172	3 817	307	2 988	3 550	(562)	-16%	3 817
03.21 - Service Management And Infra-Structure S		47 290	75 475	74 161	32 016	59 485	67 962	(8 477)	-12%	74 161
03.22 - It Administration		19 240	19 182	22 432	4 358	16 010	20 097	(4 087)	-20%	22 432
03.23 - Administration		100	-	-	-	-	-	-	-	-
03.24 - Administration		646	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		771 553	781 985	782 808	63 921	716 301	717 480	(1 179)	0%	782 808
04.1 - Chief Financial Officer - Administration		9 118	19 985	17 883	667	8 331	16 734	(8 403)	-50%	17 883
04.2 - Financial Support Division		332	342	342	28	332	314	18	6%	342
04.3 - Financial Systems		8 287	16 238	7 768	-	7 567	7 882	(315)	-4%	7 768
04.4 - Treasury		14 220	10 278	10 277	1 005	9 518	9 420	97	1%	10 277
04.5 - Budget		387 240	3 044	3 044	210	2 436	2 791	(354)	-13%	3 044
04.6 - Administration		2 774	3 243	3 321	194	1 939	3 044	(1 105)	-36%	3 321
04.7 - Demand And Acquisition		11 417	12 054	11 854	1 300	12 178	10 949	1 229	11%	11 854
04.8 - Contract And Performance Management		4 351	4 287	4 287	453	4 855	3 930	926	24%	4 287
04.9 - Logistics And Warehouse		16 065	12 247	12 247	1 013	11 540	11 226	314	3%	12 247
04.10 - Debt Collection		61 984	44 847	54 795	4 437	44 514	49 265	(4 751)	-10%	54 795
04.11 - Billing		10 318	19 917	11 387	995	10 163	11 241	(1 078)	-10%	11 387
04.12 - Rates And Taxes		13 599	22 268	24 622	866	16 032	22 275	(6 243)	-28%	24 622
04.13 - Cash Management		34 227	28 311	30 068	2 608	28 150	27 186	964	4%	30 068
04.14 - Customer Services		15 394	16 076	15 956	1 501	16 136	14 614	1 522	10%	15 956
04.15 - Operational Division		34 268	34 308	34 911	2 250	29 349	32 002	(2 653)	-8%	34 911
04.16 - Data Analyses		9 528	6 782	9 102	1 665	7 519	8 121	(601)	-7%	9 102
04.17 - Acquisition And Control		44 925	40 044	39 729	1 941	36 493	36 446	47	0%	39 729
04.18 - Accounting And Reporting		4 032	6 645	6 051	275	4 425	5 705	(1 280)	-22%	6 051
04.19 - Control And Operations		4 322	4 936	4 959	255	3 751	4 545	(794)	-17%	4 959
04.20 - Group Reporting		16 690	12 451	16 522	522	14 901	14 746	155	1%	16 522
04.21 - Payroll Management		10 294	12 535	12 535	1 005	11 486	11 491	(5)	0%	12 535
04.22 - Assessment Rates		58 167	451 148	451 148	40 730	434 685	413 552	21 133	5%	451 148

Vote 05 - Community And Social Development	675 455	643 582	654 749	59 877	646 994	598 887	48 106	8%	654 749
05.1 - Head Social Services - Administration	7 145	7 119	7 975	440	5 409	7 167	(1 758)	-25%	7 975
05.2 - Administration	2 320	11 029	2 030	165	1 908	2 028	(120)	-6%	2 030
05.3 - Libraries And Information Services	204	-	-	-	-	-	-	-	-
05.4 - Libraries And Information Services	30 338	31 098	28 784	2 170	24 795	26 704	(1 910)	-7%	28 784
05.5 - Arts And Culture	1 304	1 420	1 316	-	1 025	1 222	(197)	-16%	1 316
05.6 - Hiv/Aids	8 483	8 737	8 557	663	7 621	7 985	(364)	-5%	8 557
05.7 - Environmental Health Services	20 503	21 878	23 233	2 157	21 831	21 133	698	3%	23 233
05.8 - Laboratory	2 120	2 322	2 212	173	1 885	2 037	(152)	-7%	2 212
05.9 - Pest And Vector Control	76	110	100	28	314	93	221	237%	100
05.10 - Community Development	4 572	4 727	4 882	380	4 366	4 495	(128)	-3%	4 882
05.11 - Sports Development	6 901	6 641	8 216	763	7 645	7 385	260	4%	8 216
05.12 - Facilities Management - Swimming Pools	12 507	13 234	13 453	908	10 300	12 250	(1 950)	-16%	13 453
05.13 - Facilities Management - Stadiums	28 196	32 502	32 767	2 168	25 149	29 970	(4 822)	-16%	32 767
05.14 - Solid Waste Management Administration	1 480	1 421	1 971	3 747	26 555	1 743	24 813	1424%	1 971
05.15 - Landfill Site Management	30 339	24 896	22 506	2 153	23 775	20 907	2 868	14%	22 506
05.16 - Disposal Sites	19 723	17 743	19 673	1 909	23 021	17 912	5 109	29%	19 673
05.17 - Solid Waste Management	2 753	2 868	2 868	399	4 442	2 629	1 814	69%	2 868
05.18 - Public Cleansing	58 894	62 819	51 574	5 205	55 028	48 649	6 379	13%	51 574
05.19 - Domestic Waste	74 388	195 267	194 386	17 467	195 727	178 298	17 429	10%	194 386
05.20 - Trade Waste	72 713	55 081	82 097	6 673	67 762	72 104	(4 342)	-6%	82 097
05.21 - Waste Botshabelo	36 181	31 706	31 608	2 866	36 475	28 986	7 489	26%	31 608
05.22 - Waste Thaba Nchu	30 883	26 002	25 843	2 614	29 681	23 710	5 972	25%	25 843
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	2 283	192	1 807	2 074	(268)	-13%	2 283
05.30 - Nature Resource Management - Zoo	29 503	11 766	13 886	910	10 926	13 094	(2 168)	-17%	13 886
05.31 - Nature Resource Management - Nature Area	3 168	3 002	4 761	509	3 458	4 093	(634)	-16%	4 761
05.32 - Cemeteries Bloemfontein	10 650	12 130	12 926	919	10 426	11 809	(1 382)	-12%	12 926
05.33 - Cemeteries Botshabelo	4 794	5 087	5 360	461	4 780	4 884	(104)	-2%	5 360
05.34 - Cemeteries Thaba Nchu	1 771	1 777	2 064	159	1 716	1 876	(159)	-8%	2 064
05.35 - Parks Development	15 054	17 164	17 894	1 186	13 498	16 322	(2 824)	-17%	17 894
05.36 - Parks - Sports Field Maintenance	612	1 125	1 245	61	709	1 136	(427)	-38%	1 245
05.37 - Parks - Technical Services	4 379	5 140	5 295	470	4 584	4 830	(246)	-5%	5 295
05.38 - Parks - Horticultural Central	5 476	6 068	4 960	335	3 869	4 588	(720)	-16%	4 960
05.39 - Parks - Horticultural North	2 571	3 120	3 223	440	3 319	2 951	368	12%	3 223
05.40 - Parks - Horticultural South	1 565	2 935	2 340	197	2 006	2 217	(211)	-10%	2 340
05.41 - Parks - Horticultural East	2 781	4 416	3 691	236	3 017	3 475	(458)	-13%	3 691
05.42 - Parks - Horticultural Botshabelo	3 338	4 949	4 307	428	4 394	4 026	368	9%	4 307
05.43 - Parks - Horticultural Thaba Nchu	3 305	4 491	4 466	324	3 772	4 107	(335)	-8%	4 466
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	244 936	19 920	225 136	225 262	(126)	0%	244 936
06.1 - Head - Administration And Finance	11 775	8 119	9 006	744	8 456	8 140	316	4%	9 006
06.2 - Spatial Development Framework	-	613	502	-	406	464	(58)	-13%	502
06.3 - Urban Design	4 020	15 559	13 771	553	4 933	12 694	(7 761)	-61%	13 771
06.4 - Transport Planning	8 831	10 078	10 019	696	8 147	9 195	(1 047)	-11%	10 019
06.5 - Development Applications	11 418	11 536	11 830	965	10 823	10 838	(15)	0%	11 830
06.6 - Building Zoning Control	11 546	13 784	13 267	1 176	13 376	12 216	1 160	9%	13 267
06.7 - Enforcement Division	2 254	2 323	2 323	224	2 138	2 129	8	0%	2 323
06.8 - Outdoor Advertising	3 855	3 957	3 730	294	3 375	3 557	(183)	-5%	3 730
06.9 - Architectural Services	3 235	2 447	3 568	281	3 202	3 150	52	2%	3 568
06.10 - Design And Development	6 359	7 052	7 183	320	5 654	6 584	(931)	-14%	7 183
06.11 - Data Compilation	2 627	2 900	4 550	230	2 556	4 102	(1 546)	-38%	4 550
06.12 - Environmental Strategic Planning	3 193	6 235	3 825	252	2 797	3 781	(985)	-26%	3 825
06.13 - Environmental Strategic Planning	1 530	1 616	1 664	128	1 485	1 531	(46)	-3%	1 664
06.14 - Environmental Assessment Division	2 107	2 241	2 241	178	2 075	2 054	21	1%	2 241
06.16 - Head: Administration	2 704	5 901	3 726	420	3 068	3 452	(384)	-11%	3 726
06.17 - Administration	45 729	63 588	63 932	5 544	65 006	58 574	6 432	11%	63 932
06.18 - Administration	74	-	-	-	-	-	-	-	-
06.20 - Hostels Mangaung	0	1	1	-	-	1	(1)	-100%	1
06.27 - Bloemhof Flats	1	1	1	-	1	1	(0)	-1%	1
06.30 - Lourier Park Houses	4	4	4	-	4	4	0	9%	4
06.32 - Stillirus	1	1	1	-	1	1	0	8%	1
06.33 - Property Rentals	6 200	5 797	6 317	726	6 231	5 745	486	8%	6 317
06.34 - Property Disposal	5 853	6 857	6 367	498	5 738	5 899	(161)	-3%	6 367
06.35 - Property Maintenance	4 223	3 741	3 461	305	3 240	3 205	36	1%	3 461
06.36 - Land Banking And Development	6 763	6 329	6 774	539	6 136	6 153	(17)	0%	6 774
06.37 - Bng & Property Finance Administration	69	-	-	-	-	-	-	-	-
06.38 - Bng & Property Finance Administration	10 819	11 754	11 762	1 003	10 819	10 807	12	0%	11 762
06.39 - Administration	149	-	-	-	-	-	-	-	-
06.40 - Administration	13 657	13 631	12 681	1 036	10 980	11 860	(880)	-7%	12 681
06.41 - Pmu Mega Projects	1 977	-	-	-	2 629	-	2 629	0%	-
06.42 - Bloemfontein South	10 496	9 718	10 577	1 174	12 284	9 601	2 683	28%	10 577
06.43 - Bloemfontein South	97	-	-	-	-	-	-	-	-
06.44 - Bloemfontein North	6	-	-	-	-	-	-	-	-
06.45 - Bloemfontein North	15 411	16 762	13 006	786	10 755	12 363	(1 607)	-13%	13 006
06.46 - Thaba Nchu	-	-	-	-	-	-	-	-	-
06.47 - Thaba Nchu	4 980	5 067	5 273	558	5 055	4 815	240	5%	5 273
06.48 - Botshabelo	55	-	-	-	-	-	-	-	-
06.49 - Botshabelo	11 967	12 566	13 577	1 287	13 766	12 345	1 421	12%	13 577

Vote 07 - Economic And Rural Development	60 766	72 378	63 481	4 491	51 660	59 106	(7 446)	-13%	63 481
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	16 534	431	6 187	15 967	(9 780)	-61%	16 534
07.9 - Marketing & Investment Promotion	-	6 563	6 754	500	6 288	6 194	94	2%	6 754
07.10 - Tourism	519	5 303	5 324	492	5 146	4 887	259	5%	5 324
07.11 - Rural Development	563	9 754	9 356	816	9 079	8 602	477	6%	9 356
07.12 - Smme's	2 538	8 046	7 762	908	9 019	7 144	1 875	26%	7 762
07.13 - Administration And Finance	-	8 162	8 632	513	7 167	7 881	(713)	-9%	8 632
07.14 - Business Operations	-	9 789	9 119	830	8 773	8 430	343	4%	9 119
Vote 08 - Roads And Transport	727 316	669 982	739 087	48 176	552 420	669 436	(117 015)	-17%	739 087
08.1 - Fleet Services Administration	1 103	-	-	-	-	-	-	-	-
08.2 - Transport Unit	80 349	-	-	-	-	-	-	-	-
08.3 - Administration And Strategic Support	7 942	6 726	10 962	524	6 194	9 523	(3 328)	-35%	10 962
08.4 - Transport Unit	-	125 820	156 016	7 663	72 257	136 729	(64 473)	-47%	156 016
08.5 - Traffic Signs	5 898	13 080	10 347	387	6 464	9 943	(3 480)	-35%	10 347
08.6 - Administrative Support	1 833	2 006	2 177	422	4 111	1 963	2 148	109%	2 177
08.7 - Bloemfontein North	117 290	35 513	35 859	1 975	28 609	32 824	(4 215)	-13%	35 859
08.8 - Bloemfontein South	22 823	26 199	27 135	1 558	21 920	24 727	(2 807)	-11%	27 135
08.9 - Botshabelo	13 482	20 308	21 110	1 215	18 118	19 245	(1 127)	-6%	21 110
08.10 - Thaba Nchu	9 395	13 204	13 564	743	11 711	12 381	(670)	-5%	13 564
08.11 - Ewpw And Wayleaves	9 110	8 789	9 396	826	8 087	8 555	(468)	-5%	9 396
08.12 - Engineering Services	303 656	260 440	260 190	24 734	253 777	238 559	15 217	6%	260 190
08.13 - Fleet Maintenance	122 073	110 493	151 490	6 534	93 580	134 884	(41 304)	-31%	151 490
08.14 - Fleet Maintenance	174	-	-	-	-	-	-	-	-
08.15 - Engineering Support	4 285	4 889	5 019	267	3 571	4 547	(976)	-21%	5 019
08.16 - Engineering Support	42	-	-	-	-	-	-	-	-
08.17 - Diverse Workshop Support	19 207	40 468	33 774	1 130	21 664	33 679	(12 016)	-36%	33 774
08.18 - Diverse Workshop Support	38	-	-	-	-	-	-	-	-
08.19 - Fleet Services Administration	-	2 046	2 046	197	2 359	1 876	483	26%	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	3 270 619	268 703	2 885 308	2 987 307	(101 999)	-3%	3 270 619
09.1 - Purification And Sanitation	230 861	204 258	201 179	12 100	150 812	185 058	(34 245)	-19%	201 179
09.2 - Sanitary Services Revenue	246 012	262 256	262 256	23 224	249 722	240 402	9 320	4%	262 256
09.3 - Bloemfontein Sewer Reticulation	93 593	75 554	117 719	8 655	97 815	103 971	(6 156)	-6%	117 719
09.4 - Botshabelo Sewer Reticulation	13 148	12 703	15 844	436	15 339	14 175	1 164	8%	15 844
09.5 - Thaba Nchu Sewer Reticulation	9 275	8 084	10 886	2 876	8 115	9 702	(1 588)	-16%	10 886
09.6 - Purification And Sanitation	63 310	52 248	58 575	2 809	45 236	52 443	(7 207)	-14%	58 575
09.7 - Administrative Support	3 482	3 657	3 587	454	4 184	3 305	878	27%	3 587
09.8 - Bulk Water Services	2 667 179	2 358 507	2 385 357	199 019	2 128 337	2 184 520	(56 183)	-3%	2 385 357
09.9 - Engineering Services	8 423	8 191	8 300	840	9 037	7 563	1 473	19%	8 300
09.10 - Water Demand Management	90 255	79 988	90 150	10 626	62 254	80 106	(17 851)	-22%	90 150
09.11 - Water Reticulation Bloemfontein	94 867	82 021	84 904	5 329	84 727	77 228	7 499	10%	84 904
09.12 - Water Reticulation Thaba Nchu	10 996	9 721	9 930	622	9 736	9 041	695	8%	9 930
09.13 - Water Reticulation Botshabelo	24 679	19 213	19 738	1 479	17 734	17 875	(141)	-1%	19 738
09.14 - Laboratory Services	2 671	1 971	2 194	233	2 260	1 918	342	18%	2 194
Vote 10 - Municipal General	25 632	186 256	198 732	16 935	219 529	181 458	38 071	21%	198 732
10.1 - Grant In Aid And Donations	-	-	-	-	-	-	-	-	-
10.2 - Sundries	(103 240)	137 873	151 389	10 848	167 305	137 940	29 366	21%	151 389
10.3 - Governmental Transfers	128 872	48 384	47 342	6 087	52 224	43 519	8 706	20%	47 342

Vote 11 - Public Safety And Security		400 354	379 553	401 857	25 998	366 182	365 768	414	0%	401 857
11.1 - Traffic Administration		10 229	9 229	9 881	1 106	11 655	9 047	2 608	29%	9 881
11.2 - Traffic Operations		91 762	89 907	85 001	7 301	72 954	78 297	(5 343)	-7%	85 001
11.3 - Traffic Administrative Support		7 145	10 602	10 582	929	8 458	9 710	(1 253)	-13%	10 582
11.4 - Parking Garage		1 837	1 434	1 674	118	1 182	1 506	(324)	-22%	1 674
11.5 - Law Enforcement Operations		177 868	155 708	183 442	6 478	160 433	165 109	(4 676)	-3%	183 442
11.6 - Disaster Management		3 749	2 474	2 666	217	2 631	2 436	194	8%	2 666
11.7 - Disaster Management Operations		4 728	7 713	7 585	789	7 756	6 955	801	12%	7 585
11.8 - Control Centre		8 305	8 427	8 427	701	8 173	7 724	449	6%	8 427
11.9 - Emergency Management Administration		2 221	4 931	5 456	278	5 701	4 943	759	15%	5 456
11.10 - Fire And Rescue Operations		92 511	89 129	87 142	8 083	87 240	80 041	7 199	9%	87 142
Vote 12 - Centlec		4 372 092	4 380 959	4 369 945	288 147	3 757 126	4 007 070	(249 944)	-6%	4 369 945
12.1 - Board Of Directors		1 140	1 466	1 593	763	1 923	1 445	478	33%	1 593
12.2 - Company Secretary Office		6 282	6 414	6 649	606	6 702	6 068	635	10%	6 649
12.3 - Audit And Risk Committee		736	90	567	30	355	464	(110)	-24%	567
12.4 - Chief Executive Officer		15 641	10 335	11 840	1 430	25 529	10 678	14 851	139%	11 840
12.5 - Sherg		13 471	13 836	16 387	375	14 633	14 724	(90)	-1%	16 387
12.6 - Strategic Support		585	3 157	3 157	-	596	2 894	(2 297)	-79%	3 157
12.7 - Marketing & Communication		4 004	10 448	9 323	591	7 992	8 677	(685)	-8%	9 323
12.8 - Internal Audit & Risk Management		10 256	14 788	14 788	988	10 826	13 556	(2 729)	-20%	14 788
12.9 - Information Management		21 204	45 292	42 806	2 196	32 016	39 529	(7 513)	-19%	42 806
12.10 - Legal & Contract Services		7 218	10 634	10 134	-	9 018	9 348	(329)	-4%	10 134
12.11 - Chief Financial Officer		31 709	22 084	20 835	1 465	20 926	19 244	1 682	9%	20 835
12.12 - Financial Management & Support		8 849	13 475	13 475	1 078	9 394	12 352	(2 958)	-24%	13 475
12.13 - Revenue Management		127 369	28 880	28 130	2 240	24 348	25 874	(1 526)	-6%	28 130
12.14 - Budget & Compliance		305 960	129 512	129 512	885	9 044	118 719	(109 675)	-92%	129 512
12.15 - Supply Chain Management		37 201	17 943	18 225	1 641	17 553	16 673	880	5%	18 225
12.16 - Asset Management		54 464	43 139	43 139	3 100	23 834	39 544	(15 709)	-40%	43 139
12.17 - Executive Manager - Human Resources		2 588	3 576	3 703	264	3 694	3 380	314	9%	3 703
12.18 - Labour Relations		4 360	4 227	4 227	158	2 586	3 875	(1 289)	-33%	4 227
12.19 - Human Resource Management		23 472	23 419	26 419	2 011	29 520	23 868	5 652	24%	26 419
12.20 - Human Resource Development		19 775	17 126	20 656	1 446	16 962	18 523	(1 561)	-9%	20 656
12.21 - Executive Manager - Retail		3 277	3 721	3 985	489	9 970	3 622	6 348	175%	3 985
12.22 - Revenue And Customer Management		68 725	159 909	161 532	12 958	136 628	147 882	(11 253)	-8%	161 532
12.23 - Trading Services		1 993 007	3 076 993	3 025 704	177 494	2 556 059	2 779 546	(223 487)	-8%	3 025 704
12.24 - Systemengineering		28 624	29 571	29 571	2 350	24 519	27 107	(2 588)	-10%	29 571
12.25 - Executive Manager - Wires		2 743	4 711	4 884	227	2 995	4 457	(1 462)	-33%	4 884
12.26 - Planning		59 137	31 449	31 665	2 644	27 691	29 001	(1 311)	-5%	31 665
12.27 - Network Services		292 606	265 132	260 632	23 159	236 745	239 437	(2 692)	-1%	260 632
12.28 - S/ Free State & Other Mun(Thaba Nchu & B		47 026	53 803	56 453	3 608	41 934	51 439	(9 505)	-18%	56 453
12.29 - Systems Utilisation & Process Engineerin		86 257	102 730	109 013	8 692	84 192	99 196	(15 004)	-15%	109 013
12.30 - Executive Manager - Compliance & Perform		2 389	2 956	3 069	210	2 490	2 800	(310)	-11%	3 069
12.31 - Compliance & Performance Management		21 534	11 740	11 967	1 256	15 651	10 943	4 708	43%	11 967
12.32 - Fleet & Security Management		74 219	95 274	119 935	9 058	85 414	107 064	(21 649)	-20%	119 935
12.33 - Business Development		15 347	-	-	-	-	-	-	-	-
12.34 - Power Generation		13 044	3 308	3 357	213	3 804	3 072	732	24%	3 357
12.35 - Facilities Management		290 283	119 824	122 615	24 523	261 518	112 071	149 446	133%	122 615
12.36 - Electricity Supply: Naledi		634 562	-	-	-	-	-	-	-	-
12.37 - Electricity Supply: Kopanong		43 028	-	-	-	39	-	39	0%	-
12.38 - Electricity Supply: Mohokare		-	-	-	-	24	-	24	0%	-
Vote 13 - NAl		-	-	-	-	-	-	-	-	-
Vote 14 - NAl		-	-	-	-	-	-	-	-	-
Vote 15 - Other		65 740	2 855	2 855	181	2 513	2 617	(104)	-4%	2 855
15.1 - Regional Management - Naledi		1 948	1 962	1 962	157	1 922	1 799	123	7%	1 962
15.2 - Corporate Services Administration		-	163	163	-	-	149	(149)	-100%	163
15.3 - Budget & Treasury Administration		-	69	69	-	156	63	93	148%	69
15.5 - Parks Grounds & Cemeteries		-	21	21	-	-	20	(20)	-100%	21
15.7 - Libraries		-	34	34	-	-	31	(31)	-100%	34
15.9 - Engineering Services - Administration		-	25	25	-	-	23	(23)	-100%	25
15.10 - Refuse Removal		-	105	105	-	-	96	(96)	-100%	105
15.11 - Sewerage		348	329	329	24	343	302	41	14%	329
15.12 - Water		113 961	15	15	-	91	14	78	572%	15
15.13 - Public Works		-	19	19	-	-	17	(17)	-100%	19
15.14 - Regional Management - Soutpan		(50 517)	113	113	-	-	104	(104)	-100%	113
Total Expenditure by Vote	2	11 759 947	11 274 887	11 471 020	887 287	10 079 795	10 492 980	(413 185)	(0)	11 471 020
Surplus/ (Deficit) for the year	2	244 618	1 502 711	1 404 869	2 732	635 078	1 298 449	(663 370)	(0)	1 404 869

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		3 674 130	4 419 517	4 376 786	307 400	3 431 270	4 017 038	(585 769)	-15%	4 376 786
Service charges - Water		1 772 791	1 645 063	1 645 063	171 390	1 410 530	1 507 974	(97 444)	-6%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	43 173	494 844	539 930	(45 086)	-8%	589 015
Service charges - Waste management		190 520	200 849	200 849	17 555	197 372	184 111	13 261	7%	200 849
Sale of Goods and Rendering of Services		55 939	67 108	67 108	3 296	46 606	61 515	(14 910)	-24%	67 108
Agency services										
Interest										
Interest earned from Receivables		644 051	618 133	618 133	59 575	625 585	566 622	58 963	10%	618 133
Interest from Current and Non Current Assets		99 119	87 518	87 457	11 145	106 423	80 176	26 246	33%	87 457
Dividends		9	10	10	-	8	9	(1)	-8%	10
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		57 944	47 274	47 078	4 145	41 401	43 178	(1 777)	-4%	47 078
Licence and permits										
Special rating levies										
Operational Revenue		47 322	43 081	47 291	3 454	32 988	42 859	(9 871)	-23%	47 291
Non-Exchange Revenue										
Property rates		1 792 355	1 744 100	1 744 100	148 069	1 610 956	1 598 758	12 198	1%	1 744 100
Surcharges and Taxes										
Fines, penalties and forfeits		49 205	52 207	52 207	1 842	19 379	47 857	(28 477)	-60%	52 207
Licence and permits		1 728	1 827	1 819	140	1 570	1 668	(98)	-6%	1 819
Transfers and subsidies - Operational		1 280 233	1 361 141	1 390 269	15 232	1 278 275	1 271 015	7 260	1%	1 390 269
Interest		206 878	195 462	195 462	19 123	202 853	179 174	23 680	13%	195 462
Fuel Levy		443 643	427 562	427 562	-	427 562	391 932	35 630	9%	427 562
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		30 489	10 335	10 335	1 603	1 603	9 474	(7 871)	-83%	10 335
Other Gains		155 100	130 386	130 386	-	-	119 520	(119 520)	-100%	130 386
Discontinued Operations										
		11 031 512	11 640 587	11 630 929	807 143	9 929 225	10 662 810	(733 585)	-7%	11 630 929
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		2 699 897	2 655 658	2 675 989	227 420	2 534 466	2 450 630	83 837	3%	2 675 989
Remuneration of councillors		77 818	83 728	83 728	6 447	72 183	76 751	(4 568)	-6%	83 728
Bulk purchases - electricity		2 746 657	2 974 985	2 932 253	173 065	2 488 114	2 692 884	(204 770)	-8%	2 932 253
Inventory consumed		1 173 320	717 735	750 133	94 192	988 070	683 438	304 632	45%	750 133
Debt impairment		1 702 192	2 245 155	2 245 155	186 214	2 048 357	2 058 059	(9 702)	0%	2 245 155
Depreciation and amortisation		989 789	752 070	752 070	75 393	806 590	689 397	117 192	17%	752 070
Interest		(48 965)	12 723	12 723	1 270	44 842	11 663	33 179	284%	12 723
Contracted services		854 828	815 537	997 900	56 092	639 146	893 917	(254 771)	-29%	997 900
Transfers and subsidies		-	15 000	12 000	-	285	11 350	(11 065)	-97%	12 000
Irrecoverable debts written off		485 489	-	-	6 657	46 344	-	46 344	#DIV/0!	-
Operational costs		750 276	602 868	609 640	60 536	411 362	558 749	(147 387)	-26%	609 640
Losses on Disposal of Assets		63 616	-	-	-	-	-	-		-
Other Losses		265 031	399 427	399 427	-	36	366 142	(366 106)	-100%	399 427
Total Expenditure										
		11 759 947	11 274 887	11 471 020	887 287	10 079 795	10 492 980	(413 185)	-4%	11 471 020
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(728 435)	365 700	159 909	(80 144)	(150 570)	169 830	(320 400)	(0)	159 909
Transfers and subsidies - capital (in-kind)		681 340	1 017 011	1 124 959	72 876	675 649	1 018 619	(342 970)	(0)	1 124 959
Surplus/(Deficit) after capital transfers & contributions		(47 095)	1 382 711	1 284 869	(7 268)	525 078	1 188 449	(663 370)	(0)	1 284 869
Income Tax										
Surplus/(Deficit) after income tax		(47 095)	1 382 711	1 284 869	(7 268)	525 078	1 188 449	(663 370)	(0)	1 284 869
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(47 095)	1 382 711	1 284 869	(7 268)	525 078	1 188 449	(663 370)	(0)	1 284 869
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		291 713	120 000	120 000	10 000	110 000	110 000	-		120 000
Surplus/ (Deficit) for the year		244 618	1 502 711	1 404 869	2 732	635 078	1 298 449	(663 370)	(0)	1 404 869

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M11 May)

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - City Manager		-	-	20	-	20	17	3	20%	20
Vote 02 - Executive And Council		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		9 662	42 629	39 776	728	4 995	36 794	(31 799)	-86%	39 776
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community And Social Development		8 617	48 076	22 476	1 224	6 917	23 590	(16 673)	-71%	22 476
Vote 06 - Planning And Human Settlement		53 823	15 570	16 570	151	13 037	15 073	(2 036)	-14%	16 570
Vote 07 - Economic And Rural Development		-	14 025	13 525	817	1 148	12 456	(11 308)	-91%	13 525
Vote 08 - Roads And Transport		102 817	336 272	345 484	16 015	162 280	315 619	(153 340)	-49%	345 484
Vote 09 - Water And Sanitation		220 663	497 817	555 323	41 877	284 306	502 338	(218 032)	-43%	555 323
Vote 10 - Municipal General		-	2 921	3 245	-	294	2 937	(2 643)	-90%	3 245
Vote 11 - Public Safety And Security		9 006	4 900	4 900	-	1 040	4 492	(3 452)	-77%	4 900
Vote 12 - Centlec		321 241	321 660	302 591	4 531	189 200	279 600	(90 399)	-32%	302 591
Vote 13 - NA1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	725 829	1 283 870	1 303 910	65 344	663 236	1 192 914	(529 678)	-44%	1 303 910
Single Year expenditure appropriation	2									
Vote 01 - City Manager		-	-	-	-	-	-	-	-	-
Vote 02 - Executive And Council		17	500	500	-	344	458	(115)	-25%	500
Vote 03 - Corporate Services		328	1 000	-	-	-	117	(117)	-100%	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community And Social Development		12 373	12 800	16 258	-	13 552	14 500	(948)	-7%	16 258
Vote 06 - Planning And Human Settlement		65 193	39 728	90 633	90	59 724	77 141	(17 417)	-23%	90 633
Vote 07 - Economic And Rural Development		6 598	-	-	-	-	-	-	-	-
Vote 08 - Roads And Transport		10 655	-	-	-	(0)	-	(0)	#DIV/0!	-
Vote 09 - Water And Sanitation		-	-	-	-	-	-	-	-	-
Vote 10 - Municipal General		1 312	-	-	-	-	-	-	-	-
Vote 11 - Public Safety And Security		781	6 090	5 740	-	342	5 303	(4 961)	-94%	5 740
Vote 12 - Centlec		-	-	-	-	-	-	-	-	-
Vote 13 - NA1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	97 256	60 118	113 131	90	73 962	97 519	(23 557)	-24%	113 131
Total Capital Expenditure		823 085	1 343 987	1 417 042	65 434	737 198	1 290 433	(553 235)	-43%	1 417 042
Capital Expenditure - Functional Classification										
Governance and administration		38 902	35 275	39 766	1 378	2 712	35 179	(32 467)	-92%	39 766
Executive and council		6 614	13 525	13 025	497	994	11 998	(11 003)	-92%	13 025
Finance and administration		32 287	21 750	26 741	880	1 717	23 181	(21 464)	-93%	26 741
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		89 141	72 790	83 304	751	49 420	75 885	(26 465)	-35%	83 304
Community and social services		7 292	10 000	10 000	-	8 330	9 167	(837)	-9%	10 000
Sport and recreation		8 511	51 300	23 758	751	7 333	25 742	(18 408)	-72%	23 758
Public safety		9 786	10 990	10 640	-	1 382	9 794	(8 412)	-86%	10 640
Housing		63 225	-	38 905	-	32 375	31 124	1 251	4%	38 905
Health		328	500	-	-	-	58	(58)	-100%	-
Economic and environmental services		141 911	394 870	415 582	16 256	202 622	378 534	(175 912)	-46%	415 582
Planning and development		55 791	55 298	68 298	241	40 386	61 090	(20 704)	-34%	68 298
Road transport		86 120	335 072	344 284	16 015	162 236	314 519	(152 284)	-48%	344 284
Environmental protection		-	4 500	3 000	-	-	2 925	(2 925)	-100%	3 000
Trading services		553 131	841 053	878 390	47 049	482 445	800 835	(318 391)	-40%	878 390
Energy sources		321 241	321 660	302 591	4 531	189 200	279 600	(90 399)	-32%	302 591
Water management		111 313	191 948	251 948	24 510	164 455	223 952	(59 497)	-27%	251 948
Waste water management		109 349	305 869	303 376	17 368	119 851	278 385	(158 534)	-57%	303 376
Waste management		11 228	21 576	20 476	641	8 938	18 898	(9 960)	-53%	20 476
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	823 085	1 343 987	1 417 042	65 434	737 198	1 290 433	(553 235)	-43%	1 417 042
Funded by:										
National Government		536 231	1 000 769	1 108 717	60 651	574 222	1 003 730	(429 509)	-43%	1 108 717
Provincial Government		334	-	-	-	(6 789)	-	(6 789)	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		7 004	14 500	14 500	564	8 657	13 292	(4 634)	-35%	14 500
Transfers recognised - capital		543 570	1 015 269	1 123 217	61 215	576 090	1 017 022	(440 932)	-43%	1 123 217
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		279 515	328 719	293 825	4 219	161 108	273 411	(112 303)	-41%	293 825
Total Capital Funding		823 085	1 343 987	1 417 042	65 434	737 198	1 290 433	(553 235)	-43%	1 417 042

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M11 May

Vote Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 01 - City Manager	1	-	-	20	-	20	17	3	20%	20
01.8 - Idp And Org.Performance Strategic Planni		-	-	20	-	20	17	3	20%	20
Vote 02 - Executive And Council		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		9 662	42 629	39 776	728	4 995	36 794	(31 799)	-86%	39 776
03.16 - Facilities Management - Stadiums		6 040	26 500	18 500	167	4 132	18 642	(14 509)	-78%	18 500
03.19 - Administration Management		3 623	16 129	21 276	561	863	18 152	(17 290)	-95%	21 276
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Community And Social Development		8 617	48 076	22 476	1 224	6 917	23 590	(16 673)	-71%	22 476
05.7 - Environmental Health Services		-	4 500	3 000	-	-	2 925	(2 925)	-100%	3 000
05.12 - Facilities Management - Swimming Pools		-	5 000	-	-	-	583	(583)	-100%	-
05.13 - Facilities Management - Stadiums		-	1 500	1 000	-	392	975	(583)	-60%	1 000
05.15 - Landfill Site Management		6 841	18 576	17 476	641	5 940	16 148	(10 208)	-63%	17 476
05.31 - Nature Resource Management - Nature Area		-	1 000	1 000	584	584	917	(333)	-36%	1 000
05.32 - Cemeteries Bloemfontein		-	5 000	-	-	-	583	(583)	-100%	-
05.33 - Cemeteries Botshabelo		-	5 000	-	-	-	583	(583)	-100%	-
05.38 - Parks - Horticultural Central		145	1 000	-	-	-	117	(117)	-100%	-
05.39 - Parks - Horticultural North		-	2 000	-	-	-	233	(233)	-100%	-
05.41 - Parks - Horticultural East		955	3 000	-	-	-	350	(350)	-100%	-
05.42 - Parks - Horticultural Botshabelo		677	1 500	-	-	-	175	(175)	-100%	-
Vote 06 - Planning And Human Settlement		53 823	15 570	16 570	151	13 037	15 073	(2 036)	-14%	16 570
06.3 - Urban Design		9 763	15 570	16 570	151	12 778	15 073	(2 294)	-15%	16 570
06.42 - Bloemfontein South		14 085	-	-	-	(0)	-	(0)	0%	-
06.49 - Botshabelo		29 975	-	-	-	259	-	259	0%	-
Vote 07 - Economic And Rural Development		-	14 025	13 525	817	1 148	12 456	(11 308)	-91%	13 525
07.8 - Administration And Strategic Support		-	10 275	10 275	-	-	9 419	(9 419)	-100%	10 275
07.11 - Rural Development		-	1 750	1 750	-	153	1 604	(1 451)	-90%	1 750
07.12 - Smme's		-	1 000	500	497	497	517	(19)	-4%	500
07.14 - Business Operations		-	1 000	1 000	319	497	917	(419)	-46%	1 000
Vote 08 - Roads And Transport		102 817	336 272	345 484	16 015	162 280	315 619	(153 340)	-49%	345 484
08.2 - Transport Unit		13 089	-	-	-	-	-	-	-	-
08.4 - Transport Unit		-	144 717	123 729	-	4 112	115 866	(111 754)	-96%	123 729
08.12 - Engineering Services		62 376	190 356	220 556	16 015	158 124	198 653	(40 529)	-20%	220 556
08.13 - Fleet Maintenance		27 352	1 200	1 200	-	44	1 100	(1 056)	-96%	1 200
Vote 09 - Water And Sanitation		220 663	497 817	555 323	41 877	284 306	502 338	(218 032)	-43%	555 323
09.1 - Purification And Sanitation		109 349	305 869	303 376	17 368	119 851	278 385	(158 534)	-57%	303 376
09.8 - Bulk Water Services		89 857	109 100	139 100	11 796	85 959	124 008	(38 050)	-31%	139 100
09.10 - Water Demand Management		21 456	82 848	112 848	12 713	78 496	99 944	(21 448)	-21%	112 848
Vote 10 - Municipal General		-	2 921	3 245	-	294	2 937	(2 643)	-90%	3 245
10.3 - Governmental Transfers		-	2 921	3 245	-	294	2 937	(2 643)	-90%	3 245
Vote 11 - Public Safety And Security		9 006	4 900	4 900	-	1 040	4 492	(3 452)	-77%	4 900
11.5 - Law Enforcement Operations		9 006	4 900	4 900	-	1 040	4 492	(3 452)	-77%	4 900
Vote 12 - Centlec		321 241	321 660	302 591	4 531	189 200	279 600	(90 399)	-32%	302 591
12.20 - Human Resource Development		-	-	720	-	-	576	(576)	-100%	720
12.22 - Revenue And Customer Management		129 706	88 500	45 741	526	32 977	46 918	(13 941)	-30%	45 741
12.23 - Trading Services		-	500	20 000	-	19 233	16 058	3 174	20%	20 000
12.26 - Planning		115 027	138 245	134 071	2 069	89 557	123 385	(33 828)	-27%	134 071
12.27 - Network Services		13 717	26 415	20 608	952	14 500	19 568	(5 068)	-26%	20 608
12.28 - S/ Free State & Other Mun(Thaba Nchu & B		13 726	5 400	7 172	171	7 170	6 368	803	13%	7 172
12.29 - Systems Utilisation & Process Engineerin		31 752	41 400	47 230	-	23 916	42 614	(18 698)	-44%	47 230
12.32 - Fleet & Security Management		306	11 000	17 700	765	765	15 443	(14 678)	-95%	17 700
12.34 - Power Generation		8 266	200	3 850	48	598	3 103	(2 505)	-81%	3 850
12.35 - Facilities Management		8 514	10 000	5 500	-	483	5 567	(5 084)	-91%	5 500
12.37 - Electricity Supply: Kopanong		227	-	-	-	1	-	1	0%	-
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure		725 829	1 283 870	1 303 910	65 344	663 236	1 192 914	(529 678)	-44%	1 303 910

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
	1								
Vote 01 - City Manager		-	-	-	-	-	-	-	-
Vote 02 - Executive And Council		17	500	500	-	344	458	(115)	-25%
02.8 - Communications - Projects		17	500	500	-	344	458	(115)	-25%
Vote 03 - Corporate Services		328	1 000	-	-	-	117	(117)	-100%
03.11 - Occupational Health		328	500	-	-	-	58	(58)	-100%
03.14 - Labour Relations		-	500	-	-	-	58	(58)	-100%
Vote 04 - Financial Services		-	-	-	-	-	-	-	-
Vote 05 - Community And Social Development		12 373	12 800	16 258	-	13 552	14 500	(948)	-7%
05.12 - Facilities Management - Swimming Pools		-	1 000	700	-	-	677	(677)	-100%
05.15 - Landfill Site Management		4 387	3 000	3 000	-	2 998	2 750	248	9%
05.30 - Nature Resource Management - Zoo		-	8 800	2 558	-	2 225	3 073	(849)	-28%
05.31 - Nature Resource Management - Nature Area		695	-	-	-	-	-	-	-
05.32 - Cemeteries Bloemfontein		7 292	-	5 000	-	4 222	4 000	222	6%
05.33 - Cemeteries Botshabelo		-	-	5 000	-	4 107	4 000	107	3%
Vote 06 - Planning And Human Settlement		65 193	39 728	90 633	90	59 724	77 141	(17 417)	-23%
06.3 - Urban Design		3 664	3 427	3 427	-	1 028	3 141	(2 113)	-67%
06.9 - Architectural Services		42 383	36 301	48 301	90	26 580	42 876	(16 296)	-38%
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	31 124	7 781	25%
06.49 - Botshabelo		4 020	-	-	-	-	-	-	-
Vote 07 - Economic And Rural Development		6 598	-	-	-	-	-	-	-
07.4 - Rural Development		219	-	-	-	-	-	-	-
07.5 - Smme's		6 378	-	-	-	-	-	-	-
Vote 08 - Roads And Transport		10 655	-	-	-	(0)	-	(0)	0%
08.12 - Engineering Services		10 655	-	-	-	(0)	-	(0)	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	5 740	-	342	5 303	(4 961)	-94%
11.2 - Traffic Operations		-	200	200	-	-	183	(183)	-100%
11.5 - Law Enforcement Operations		435	5 680	4 980	-	-	4 647	(4 647)	-100%
11.10 - Fire And Rescue Operations		346	210	560	-	342	473	(131)	-28%
Vote 12 - Centlec		-	-	-	-	-	-	-	-
Vote 13 - N/A1		-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
Total single-year capital expenditure		97 256	60 118	113 131	90	73 962	97 519	(23 557)	(0)
Total Capital Expenditure		823 085	1 343 987	1 417 042	65 434	737 198	1 290 433	(553 235)	(0)

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M11 May

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		1 103 525	1 083 073	1 083 073	1 945 881	1 083 073
Trade and other receivables from exchange transactions		1 494 399	2 297 826	2 297 826	1 637 632	2 297 826
Receivables from non-exchange transactions		441 746	459 906	459 906	423 230	459 906
Current portion of non-current receivables		1 265 001	–	–	1 281 273	–
Inventory		690 658	822 519	822 519	703 297	822 519
VAT		367 174	–	–	548 681	–
Other current assets		212 621	–	–	242 455	–
Total current assets		5 575 124	4 663 324	4 663 324	6 782 448	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		22 018 689	19 798 495	19 968 351	22 229 945	19 968 351
Biological assets						
Living and non-living resources		–	4 352	4 352	–	4 352
Heritage assets		263 297	257 729	257 729	263 297	257 729
Intangible assets		130 814	206 333	207 374	116 948	207 374
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		9 063	116	116	7 662	116
Other non-current assets		3 379 642	334 701	334 701	3 489 642	334 701
Total non current assets		27 405 887	22 197 485	22 368 382	27 711 875	22 368 382
TOTAL ASSETS		32 981 011	26 860 809	27 031 706	34 494 324	27 031 706
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(502 183)	56 214	56 214	(594 914)	56 214
Consumer deposits		190 306	211 641	211 641	204 182	211 641
Trade and other payables from exchange transactions		5 514 099	3 152 808	3 152 808	5 243 975	3 152 808
Trade and other payables from non-exchange transactions		191 730	–	–	561 250	–
Provision		1 439 180	104 591	104 591	1 414 519	104 591
VAT		504 536	76 441	76 441	913 205	76 441
Other current liabilities		–	–	–	–	–
Total current liabilities		7 337 667	3 601 695	3 601 695	7 742 218	3 601 695
Non current liabilities						
Financial liabilities		985 200	–	–	985 251	–
Provision		2 875 762	1 634 450	1 634 450	2 909 963	1 634 450
Long term portion of trade payables		–	402 867	402 867	–	402 867
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		3 860 961	2 037 317	2 037 317	3 895 214	2 037 317
TOTAL LIABILITIES		11 198 629	5 639 012	5 639 012	11 637 432	5 639 012
NET ASSETS	2	21 782 382	21 221 797	21 392 694	22 856 892	21 392 694
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		11 911 135	16 194 372	16 365 269	12 985 645	16 365 269
Reserves and funds		9 871 247	5 027 425	5 027 425	9 871 247	5 027 425
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	21 782 382	21 221 797	21 392 694	22 856 892	21 392 694

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		992 173	1 356 910	1 356 910	159 821	1 382 863	1 243 834	139 029	11%	1 356 910
Service charges		4 369 597	5 845 097	5 845 097	421 218	5 333 197	5 358 006	(24 809)	0%	5 845 097
Other revenue		10 296 132	600 297	600 297	387 651	5 512 618	550 273	4 962 345	902%	600 297
Transfers and Subsidies - Operational		1 272 239	1 361 141	1 361 141	-	1 709 263	1 247 713	461 550	37%	1 361 141
Transfers and Subsidies - Capital		769 342	1 017 011	1 017 011	-	982 490	932 260	50 230	5%	1 017 011
Interest		158 172	812 623	812 623	4 248	37 711	744 905	(707 194)	-95%	812 623
Dividends		9	10	10	-	8	9	(1)	-8%	10
Payments										
Suppliers and employees		(8 043 931)	(8 948 471)	(8 948 471)	(885 114)	(13 209 406)	(8 202 765)	5 006 641	-61%	(8 948 471)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(15 000)	(15 000)	-	-	(13 750)	(13 750)	100%	(15 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		9 813 731	2 029 619	2 029 619	87 825	1 748 744	1 860 484	111 740	6%	2 029 619
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		30 489	10 335	10 335	1 603	1 603	9 474	(7 871)	-83%	10 335
Decrease (increase) in non-current receivables		(54)	-	-	-	1 401	-	1 401	0%	-
Decrease (increase) in non-current investments		(15)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(823 085)	(1 343 987)	(1 343 987)	(74 532)	(817 497)	(1 231 989)	(414 492)	34%	(1 343 987)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(792 665)	(1 333 652)	(1 333 652)	(72 928)	(814 492)	(1 222 514)	(408 023)	33%	(1 333 652)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		(25 262)	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(8 643)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		99	3 094	3 094	114	834	2 836	(2 002)	-71%	3 094
Payments										
Repayment of borrowing		(191 835)	(107 755)	(107 755)	(2 154)	(92 730)	(98 775)	(6 045)	6%	(107 755)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(225 641)	(104 661)	(104 661)	(2 040)	(91 897)	(95 940)	(4 043)	4%	(104 661)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		8 795 426	591 305	591 305	12 857	842 356	542 030			591 305
Cash/cash equivalents at month/year end:		494 861	494 861	494 861	39 832	1 103 525	494 861			1 103 525
Cash/cash equivalents at month/year end:		9 290 287	1 086 166	1 086 166	52 689	1 945 881	1 036 891			1 694 830

MAN Mangaung - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	12,198	Favourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	-585,769	Unfavourable variance due to lower consumption than budgeted	Increase bulk purchases and implementation of mitigation procedures to deal with losses.
	Service charges - water revenue	-97,444	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	-45,066	Unfavourable variance	Corrections were made on levies to households not connected to the bulk sewer system.
	Service charges - refuse revenue	13,261	Favourable variance but still on target	None. Performance is on target
	Rental from Fixed Assets	-1,777	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest from Current and Non Current Assets	26,246	Favourable variance but still on target	None. Performance is on target
	Interest earned from Receivables	58,963	Favourable variance and still on target	None. Performance is on target
	Fines, penalties and forfeits	-28,477	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system and accrual of traffic fines.
	Licences and permits	-98	Unfavourable variance	Effective improvement on the roll out of business licenses to SMMEs and outdoor advertising
	Transfers and subsidies - Operational	7,260	Favourable variance due to third tranche grants received for this period.	None. Performance is on target
	Operational Revenue	-6,871	Favourable variance due to higher income receive for handling and administration fees.	Improvement on the collection of registration fees building control, staff and councilor recoveries.
	Gains on disposal of Assets	-7,871	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	83,837	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime and acting and filling of vacant positions.
	Remuneration of councillors	-4,568	Unfavourable variance but still on target	Monitoring on overspending of allowances.
	Debt impairment	-9,702	Unfavourable variance	Accrual of bad debt written off.
	Depreciation and amortisation	117,192	Unfavourable variance	Accrual of depreciation on a monthly basis for both the parent and the entity.
	Interest	33,179	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases - electricity	-204,770	Electricity usage is on target for this period.	The variance is mainly due to the winter month purchases reflecting as part of the actual expenditure compared to the straight-lined budget.
	Inventory consumed	304,632	Unfavourable variance - Bulk water purchases	Effective and efficient implementation of cost containment policy and management of bulk water purchases.
	Contracted services	-254,771	Unfavourable variance	Monitoring of spending on contracted services and timely submission of outstanding invoices.
	Transfers and subsidies	-11,056	Favourable variance	None
	Operational costs	-147,367	Favourable variance	Monitoring of spending and timely submission of outstanding invoices for payment.
3	Capital Expenditure			
	Projects	-472,937	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	-764,735	Unfavourable variance - less revenue collected than anticipated	Effective and efficient implementation of revenue management policies.
	Expenditure	-249,944	Unfavourable variance - more spent than targeted	Monitor of spending on services and effective implementation of cost containment policy
	Capital	-90,359	Unfavourable variance	Improvement on capital spending and implementation of projects.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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		-2,0%	6,8%	6,7%	1,2%	0,8%
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		28,4%	15,1%	15,0%	27,1%	15,0%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	76,0%	129,5%	129,5%	85,5%	129,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		15,0%	30,1%	30,1%	23,0%	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		31,0%	23,7%	23,7%	36,2%	23,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		24,5%	22,8%	23,0%	25,5%	23,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6,4%	5,4%	6,5%	6,5%	6,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		8,5%	6,6%	6,6%	1,2%	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 - M11 May

Description	NT Code	Budget Year 2025/26									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	355 285	124 230	116 712	112 872	88 211	98 104	672 272	3 663 747	5 231 433	4 635 206	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	71 296	25 526	21 691	18 873	14 425	14 679	81 290	776 585	1 024 364	905 852	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	179 770	55 759	51 609	47 613	44 110	42 521	216 745	1 741 654	2 379 781	2 092 643	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	75 162	26 719	25 025	23 943	23 045	22 424	116 515	1 042 733	1 355 566	1 228 660	-	-
Receivables from Exchange Transactions - Waste Management	1600	29 261	11 265	10 646	10 270	9 898	9 637	47 540	480 524	609 040	557 868	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	146 435	71 259	69 906	68 629	67 171	67 008	258 659	281	749 349	461 748	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10 311	2 263	1 875	1 951	20 038	3 084	15 921	304 968	360 411	345 962	-	-
Total By Income Source	2000	867 520	317 021	297 465	284 151	266 898	257 457	1 408 942	8 010 491	11 709 944	10 227 939	-	-
2024/25 - totals only		899 256	289 005	280 224	258 763	247 222	241 723	1 883 052	8 611 857	12 709 103	11 240 618	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	113 208	53 873	49 226	47 378	56 588	38 626	257 908	1 413 890	2 030 698	1 814 391	-	-
Commercial	2300	234 090	67 903	59 698	54 341	51 407	50 326	261 600	1 585 854	2 365 219	2 003 527	-	-
Households	2400	520 221	195 245	188 541	182 432	158 902	168 505	889 434	5 010 747	7 314 027	6 410 021	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	867 520	317 021	297 465	284 151	266 898	257 457	1 408 942	8 010 491	11 709 944	10 227 939	-	-

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	168 876	203 609	171 819	793 440	-	-	-	-	1 337 745	225 190
Bulk Water	0200	-	-	-	396 000	-	-	-	-	396 000	-
PAYE deductions	0300	34 515	-	-	-	-	-	-	-	34 515	38 494
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	58 703
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	21 440	-	-	-	-	-	-	-	21 440	29 757
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	224 830	203 609	171 819	1 189 440	-	-	-	-	1 789 699	352 143

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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			30 932 554	160 312	-	-	31 092 867
First National Bank Call Account		daily	call account	No	Fixed	6,60%	0			73 825 627	415 345	-	-	74 240 972
First National Bank Call Account		daily	call account	No	Fixed	6,60%	0			150 326 421	-	10 063 859	-	140 262 563
First National Bank Call Account		daily	call account	No	Fixed	6,60%	0			299 378 662	1 684 313	-	-	301 062 974
First National Bank Call Account		daily	call account	No	Fixed	6,60%	0			12 214 155	-	2 269 644	-	9 944 511
First National Bank Call Account		daily	call account	No	Fixed	6,60%	0			660 477 566	-	232 408 005	-	428 069 561
First National Bank Call Account		daily	call account	No	Fixed	6,60%	0			159 262 686	-	1 068 871	-	158 193 815
First National Bank Call Account		daily	call account	No	Fixed	6,60%	0			243 938 471	-	31 181 877	-	212 756 594
First National Bank Call Account		daily	call account	No	Fixed	6,60%	0			280 474 788	36 705 253	-	-	317 180 041
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			38 574 195	2 285	-	-	38 571 910
Nedbank Call 2		daily	call account	No	Variable	6,70%	0			99 802 606	630	-	-	99 803 235
Nedbank Call 3		daily	call account	No	Variable	6,70%	0			32 594 704	1 979	-	-	32 592 725
Nedbank Call 4		daily	call account	No	Variable	6,70%	0			104 872 106	686	-	-	104 871 421
Nedbank Call 5		daily	call account	No	Variable	6,70%	0			3 918 644	726	-	-	3 917 918
Nedbank Call 6		daily	call account	No	Variable	6,70%	0			128 057 224	2 621	-	-	128 059 845
Nedbank Call 7		daily	call account	No	Variable	6,70%	0			281 136	504	-	-	281 640
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	92 238 496	1 193	-	-	92 237 303
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	2019/06/30	-	-	-	-	-
Absa Dynamic Fixed Deposit - Centec		2017/07/31	12 Months	No	Variable	5,54%	0	0	2019/06/30	-	-	-	-	-
Standard Bank - Centec		2018/02/28	12 Months	No	Variable	5,54%	0	0	2019/06/30	-	-	-	-	-
Municipality sub-total										1 866 773 751	38 975 846	- 276 992 255	-	1 628 757 342
Entities														
ABSA - 1 Day Account		February 2013	Call Account						N/A	1 681	448 175	- 87 710 000	254 358 000	167 097 855
Entities sub-total										1 681	- 87 710 000	-	254 358 000	167 097 855
TOTAL INVESTMENTS AND INTEREST	2									1 866 775 432	38 975 846	- 364 702 255	254 358 000	1 795 855 197

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		1 275 794	1 353 970	1 383 098	15 180	1 275 266	1 264 441	10 825	0,9%	1 383 098
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		1 113 938	1 197 582	1 197 582	-	1 197 582	1 097 784	99 799	9,1%	1 197 582
Expanded Public Works Programme Integrated Grant		1 839	1 524	1 524	161	1 395	1 397	(2)	-0,2%	1 524
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	3	1 739	2 000	2 000	25	1 192	1 833	(641)	-35,0%	2 000
Metro Informal Settlements Partnership Grant		-	13 959	4 975	-	-	5 608	(5 608)	-100,0%	4 975
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		38 267	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		4 327	-	5 673	-	-	4 539	(4 539)	-100,0%	5 673
Public Transport Network Grant		60 521	90 713	111 701	8 180	43 449	99 944	(56 496)	-66,5%	111 701
Urban Development Financing Grant		-	35 200	47 650	3 817	25 371	42 227	(16 856)	-39,9%	47 650
Urban Settlement Development Grant		55 164	12 992	11 992	2 997	6 278	11 110	(4 832)	-43,5%	11 992
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	53	3 009	6 574	(3 565)	-54,2%	7 171
Free State Arts and Cultural Council		2 978	4 000	4 000	-	1 240	3 667	(2 427)	-66,2%	4 000
National Skills Fund		1 360	3 171	3 171	53	1 769	2 907	(1 138)	-39,1%	3 171
Unspecified		100	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	1 280 233	1 361 141	1 390 269	15 232	1 278 275	1 271 015	7 260	0,6%	1 390 269
Capital Transfers and Grants										
National Government:		676 781	1 000 769	1 108 717	71 025	676 851	1 003 730	(326 878)	-32,6%	1 108 717
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		216 716	301 572	325 478	10 142	221 670	295 566	(73 896)	-25,0%	325 478
Municipal Disaster Relief Grant		11 993	-	-	-	4	-	4	-	-
Neighbourhood Development Partnership Grant		1 775	-	-	-	-	-	-	-	-
Public Transport Network Grant		13 797	144 717	123 729	-	4 729	115 866	(111 137)	-95,9%	123 729
Urban Development Financing Grant		-	13 196	117 226	21 133	36 327	95 320	(58 993)	-61,9%	117 226
Urban Settlement Development Grant		432 500	541 285	542 285	39 750	414 121	486 978	(82 856)	-16,7%	542 285
Provincial Government:		385	-	-	-	(7 808)	-	(7 808)	-	-
Infrastructure Grant		385	-	-	-	(7 808)	-	(7 808)	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		4 174	16 242	16 242	1 851	6 605	14 889	(8 284)	-55,6%	16 242
[insert description]		-	-	-	-	-	-	-	-	-
Developers Contribution		4 174	16 242	16 242	1 851	6 605	14 889	(8 284)	-55,6%	16 242
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	681 340	1 017 011	1 124 959	72 876	675 649	1 018 619	(342 970)	-33,7%	1 124 959
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 961 573	2 378 153	2 515 228	88 108	1 953 924	2 289 634	(335 710)	-14,7%	2 515 228

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		516 935	433 451	465 845	36 928	311 602	423 274	(111 671)	-26,4%	465 845
Equitable Share		252 573	277 063	275 889	23 920	239 428	253 064	(13 636)	-5,4%	275 889
Expanded Public Works Programme Integrated Grant		1 851	1 524	1 524	161	1 300	1 397	(97)	-6,9%	1 524
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		96 148	2 000	2 000	25	1 038	1 833	(795)	-43,4%	2 000
Metro Informal Settlements Partnership Grant		15 855	13 959	9 415	90	2 826	9 160	(6 335)	-69,2%	9 415
Municipal Disaster Relief Grant		(76)	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		36 491	-	-	-	2	-	2	-	-
Programme and Project Preparation Support Grant		3 762	-	5 673	-	-	4 539	(4 539)	-100,0%	5 673
Public Transport Network Grant		55 463	90 713	111 701	7 096	39 281	99 944	(60 664)	-60,7%	111 701
Urban Development Financing Grant		-	35 200	47 650	3 590	22 829	42 227	(19 398)	-45,9%	47 650
Urban Settlement Development Grant		54 867	12 992	11 992	2 046	4 899	11 110	(6 211)	-55,9%	11 992
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		3 869	7 171	7 171	53	2 525	6 574	(4 049)	-61,6%	7 171
Free State Arts and Cultural Council		2 605	4 000	4 000	-	850	3 667	(2 817)	-76,8%	4 000
National Skills Fund		1 264	3 171	3 171	53	1 675	2 907	(1 232)	-42,4%	3 171
Unspecified		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		520 804	440 622	473 016	36 981	314 127	429 848	(115 721)	-26,9%	473 016
Capital expenditure of Transfers and Grants										
National Government:		536 231	1 000 769	1 108 717	60 651	574 222	1 003 730	(429 509)	-42,8%	1 108 717
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	325 478	10 070	180 652	295 566	(114 914)	-38,9%	325 478
Municipal Disaster Relief Grant		10 655	-	-	-	(0)	-	(0)	-	-
Neighbourhood Development Partnership Grant		1 312	-	-	-	-	-	-	-	-
Public Transport Network Grant		13 089	144 717	123 729	-	4 112	115 866	(111 754)	-96,5%	123 729
Urban Development Financing Grant		-	13 196	117 226	16 204	30 940	95 320	(64 381)	-67,5%	117 226
Urban Settlement Development Grant		358 693	541 285	542 285	34 376	358 518	496 978	(138 460)	-27,9%	542 285
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		334	-	-	-	(6 789)	-	(6 789)	-	-
Other grant providers:		7 004	14 500	14 500	564	8 657	13 292	(4 634)	-34,9%	14 500
Developers Contribution		6 980	14 500	14 500	564	8 656	13 292	(4 636)	-34,9%	14 500
Unspecified		24	-	-	-	1	-	1	-	-
Total capital expenditure of Transfers and Grants		543 235	1 015 269	1 123 217	61 215	582 879	1 017 022	(434 143)	-42,7%	1 123 217
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 064 039	1 455 891	1 596 233	98 196	897 006	1 446 870	(549 864)	-38,0%	1 596 233

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		57 761	59 693	59 693	4 823	53 871	54 718	(847)	-2%	59 693
Pension and UIF Contributions		667	1 131	1 131	51	587	1 036	(450)	-43%	1 131
Medical Aid Contributions		456	547	547	36	410	501	(91)	-18%	547
Motor Vehicle Allowance		-	940	940	-	-	861	(861)	-100%	940
Cellphone Allowance		4 724	5 053	5 053	388	4 341	4 632	(290)	-6%	5 053
Housing Allowances		-	89	89	-	-	82	(82)	-100%	89
Other benefits and allowances		14 210	16 277	16 277	1 149	12 974	14 920	(1 946)	-13%	16 277
Sub Total - Councillors		77 818	83 728	83 728	6 447	72 183	76 751	(4 568)	-6%	83 728
% Increase	4		7,6%	7,6%						7,6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		14 386	18 276	12 550	1 004	10 189	12 096	(1 907)	-16%	12 550
Pension and UIF Contributions		211	295	295	23	253	271	(18)	-7%	295
Medical Aid Contributions		219	390	318	23	244	300	(56)	-19%	318
Performance Bonus		121	571	521	-	229	481	(252)	-52%	521
Motor Vehicle Allowance		482	455	455	66	571	417	154	37%	455
Cellphone Allowance		127	178	178	10	110	163	(53)	-32%	178
Other benefits and allowances		1	1	1	0	1	1	(0)	-22%	1
Acting and post related allowance		275	75	75	-	-	69	(69)	-100%	75
Sub Total - Senior Managers of Municipality		15 822	20 242	14 394	1 126	11 596	13 798	(2 202)	-16%	14 394
% Increase	4		27,9%	-9,0%						-9,0%
Other Municipal Staff	2									
Basic Salaries and Wages		1 116 319	1 233 806	1 193 266	99 008	1 074 461	1 098 298	(23 837)	-2%	1 193 266
Pension and UIF Contributions		201 684	211 909	211 730	17 753	195 980	194 116	1 864	1%	211 730
Medical Aid Contributions		116 292	129 523	129 551	10 867	115 061	118 742	(3 681)	-3%	129 551
Overtime		226 347	75 256	84 863	10 376	175 792	76 681	99 110	129%	84 863
Performance Bonus		85 614	92 155	92 155	6 417	81 724	84 476	(2 752)	-3%	92 155
Motor Vehicle Allowance		130 630	136 094	135 796	12 658	130 198	124 577	5 621	5%	135 796
Cellphone Allowance		2 394	2 398	2 398	207	2 144	2 198	(55)	-2%	2 398
Housing Allowances		8 879	8 862	8 925	536	5 914	8 174	(2 261)	-28%	8 925
Other benefits and allowances		29 043	31 248	32 800	3 041	32 153	30 074	2 080	7%	32 800
Payments in lieu of leave		52 454	45 304	45 304	3 775	41 529	41 529	(0)	0%	45 304
Long service awards		19 199	15 990	16 077	1 100	9 283	14 728	(5 445)	-37%	16 077
Post-retirement benefit obligations		48 419	57 956	57 956	4 831	52 851	53 127	(275)	-1%	57 956
Acting and post related allowance		62 132	1 019	45 112	4 547	53 353	36 292	17 061	47%	45 112
Sub Total - Other Municipal Staff		2 099 405	2 041 520	2 055 932	175 115	1 970 441	1 883 011	87 431	5%	2 055 932
% Increase	4		-2,8%	-2,1%						-2,1%
Total Parent Municipality		2 193 045	2 145 490	2 154 054	182 689	2 054 221	1 973 560	80 661	4%	2 154 054
			-2,2%	-1,8%						-1,8%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities	2									
Basic Salaries and Wages		774	666	666	188	724	610	113	19%	666
Sub Total - Executive members Board		774	666	666	188	724	610	113	19%	666
% Increase	4		-14,0%	-14,0%						-14,0%
Senior Managers of Entities	4									
Basic Salaries and Wages		4 030	13 009	13 009	136	3 329	11 925	(8 596)	-72%	13 009
Pension and UIF Contributions		4	15	15	0	4	14	(10)	-74%	15
Cellphone Allowance		50	154	154	2	41	141	(100)	-71%	154
Sub Total - Senior Managers of Entities		4 085	13 177	13 177	138	3 374	12 079	(8 705)	-72%	13 177
% Increase	4		222,6%	222,6%						222,6%
Other Staff of Entities	4									
Basic Salaries and Wages		322 841	375 318	375 318	31 036	337 854	344 041	(6 187)	-2%	375 318
Pension and UIF Contributions		58 213	61 574	61 574	5 707	59 908	56 443	3 465	6%	61 574
Medical Aid Contributions		48 257	35 873	35 873	3 233	33 077	32 884	194	1%	35 873
Overtime		52 861	39 823	51 591	4 715	40 369	45 919	(5 549)	-12%	51 591
Performance Bonus		24 682	25 527	25 527	863	24 154	23 400	754	3%	25 527
Motor Vehicle Allowance		35 373	28 476	28 476	3 774	37 468	26 103	11 365	44%	28 476
Cellphone Allowance		1 608	1 718	1 718	153	1 633	1 575	58	4%	1 718
Housing Allowances		2 789	2 507	2 507	341	2 583	2 298	285	12%	2 507
Other benefits and allowances		11 148	9 238	9 238	966	10 886	8 468	2 417	29%	9 238
Payments in lieu of leave		2 793	-	-	-	-	-	-	-	-
Long service awards		18 170	-	-	-	-	-	-	-	-
Acting and post related allowance		1 078	-	-	64	399	-	399	0%	-
Sub Total - Other Staff of Entities		579 812	580 053	591 821	50 853	548 331	541 132	7 200	1%	591 821
% Increase	4		0,0%	2,1%						2,1%
Total Municipal Entities		584 670	593 896	605 664	51 179	552 429	553 821	(1 392)	0%	605 664
TOTAL SALARY, ALLOWANCES & BENEFITS		2 777 715	2 739 386	2 759 718	233 867	2 606 650	2 527 381	79 269	3%	2 759 718
% Increase	4		-1,4%	-0,6%						-0,6%
TOTAL MANAGERS AND STAFF		2 699 123	2 654 992	2 675 323	227 233	2 533 743	2 450 019	83 723	3%	2 675 323

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year #1 2026/27	Budget Year #2 2027/28	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget				
Cash Receipts By Source																	
Property rates		78 161	84 235	102 293	82 653	84 132	81 282	79 514	81 295	88 727	81 113	84 590	428 915	1 356 910	1 980 732	2 046 097	
Service charges - Electricity revenue		321 702	431 954	360 567	288 286	268 699	248 792	256 248	273 454	320 587	261 558	291 578	456 349	3 789 776	4 715 919	5 054 576	
Service charges - Water revenue		45 797	45 904	68 151	47 541	55 538	52 854	52 680	61 613	58 605	53 652	57 254	789 108	1 388 597	1 604 292	1 748 184	
Service charges - Waste Water Management		26 959	27 457	34 836	28 785	29 266	28 418	27 403	27 597	32 205	29 166	29 880	175 215	497 187	660 061	681 843	
Service charges - Waste Management		10 312	10 715	12 061	10 398	10 652	10 487	9 990	9 915	12 149	11 138	11 161	50 559	169 537	221 773	229 091	
Rental of facilities and equipment		581	90	606	90	591	79	81	189	145	602	73	51 241	54 365	52 239	53 963	
Interest earned - external investments		9 253	10 156	10 524	8 652	7 237	9 848	9 591	8 164	9 508	12 291	11 114	(18 822)	87 518	116 500	120 345	
Interest earned - outstanding debtors		6 858	5 916	1 673	2 007	2 215	2 115	2 405	2 970	3 511	3 260	3 691	688 484	725 106	881 171	797 034	
Dividends received		-	5	2	-	-	2	-	-	-	-	-	1	10	10	11	
Fines, penalties and forfeits		936	14 075	6 796	966	644	154	(12 349)	234	1 855	635	1 294	36 967	52 207	43 589	44 843	
Licences and permits		146	132	166	156	144	124	130	136	166	130	140	257	1 827	1 748	1 806	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		588 616	138 778	-	16 167	200 193	440 542	(371 146)	458	420 466	(86 963)	-	4 031	1 361 141	1 395 832	1 466 561	
Other revenue		1 204 487	1 129 999	1 043 682	518 695	3 069 977	1 224 234	607 707	361 958	1 933 347	503 923	606 241	(11 712 349)	491 899	535 298	581 101	
Cash Receipts by Source		2 303 809	1 899 415	1 641 358	1 014 396	3 729 287	2 098 930	662 154	827 984	2 881 272	870 504	1 097 014	(9 050 043)	9 976 079	12 209 163	12 825 453	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)		-	105 176	-	-	105 176	13 196	371 146	-	375 219	87 833	-	(56 978)	1 000 769	1 048 282	1 136 210	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	16 242	16 242	15 000	15 495	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	1 603	8 732	10 335	9 953	10 281	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		(282)	359	125	310	717	26	1	671	30	10 315	1 596	(10 774)	3 094	(1 646)	4 200	
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		1 368	-	-	-	-	34	-	-	-	-	-	(1 401)	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		2 304 895	2 004 950	1 641 482	1 014 706	3 835 179	2 112 186	1 033 301	828 654	3 256 521	968 652	1 100 214	(9 054 222)	11 006 519	13 280 752	13 991 640	
Cash Payments by Type																	
Employee related costs		(145 609)	(48 849)	(43 310)	15 759	(111 572)	(57 674)	(52 111)	(54 059)	(16 201)	(83 386)	(48 517)	3 301 197	2 655 658	2 806 052	2 913 361	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	83 728	83 728	86 541	91 084	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		(26 456)	(27 845)	(21 497)	636	(19 578)	(20 224)	(20 429)	(19 048)	(20 983)	(21 345)	(22 635)	3 640 636	3 421 233	3 587 788	3 749 238	
Acquisitions - water & other inventory		177 931	70 462	97 658	110 099	106 024	135 252	94 526	106 469	154 517	92 418	102 088	47 243	1 294 687	1 365 699	1 322 143	
Contracted services		72 011	39 832	(26 122)	(9 943)	(31 708)	(25 756)	(9 170)	(2 847)	(25 276)	1 750	(12 100)	967 197	937 867	1 051 382	1 093 568	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	15 000	15 000	10 000	11 000	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		585 609	556 442	384 976	814 039	711 301	324 529	344 694	843 300	561 511	340 006	258 864	(5 169 972)	555 298	583 296	615 856	
Cash Payments by Type		663 486	590 040	391 706	930 590	654 468	356 127	357 509	873 814	653 568	329 434	277 700	2 885 029	8 963 471	9 490 757	9 796 250	
Other Cash Flows/Payments by Type																	
Capital assets		12 021	(3 404)	95 910	85 546	92 132	124 859	63 658	42 166	88 581	70 296	65 434	606 789	1 343 987	1 403 271	1 455 077	
Repayment of borrowing		1 943	1 986	1 970	36 297	2 051	2 021	2 069	1 898	2 093	38 248	2 154	15 025	107 755	59 071	238	
Other Cash Flows/Payments		551	1 159	768	506	473	127 913	366	404	347	386	401	(133 272)	-	-	-	
Total Cash Payments by Type		678 000	589 782	490 353	1 052 939	749 124	610 920	423 602	918 282	744 588	438 364	345 688	3 373 571	10 415 214	10 953 100	11 251 565	
NET INCREASE/(DECREASE) IN CASH HELD		1 626 895	1 415 168	1 151 129	(38 233)	3 086 055	1 501 266	609 700	(89 628)	2 511 933	530 288	754 525	(12 467 793)	591 305	2 327 652	2 740 074	
Cash/cash equivalents at the month/year beginning:		1 103 525	2 730 420	4 145 587	5 296 717	5 258 483	8 344 539	9 845 805	10 455 505	10 365 877	12 877 810	13 408 098	14 162 623	1 103 525	1 694 830	4 022 483	
Cash/cash equivalents at the month/year end:		2 730 420	4 145 587	5 296 717	5 258 483	8 344 539	9 845 805	10 455 505	10 365 877	12 877 810	13 408 098	14 162 623	1 694 830	1 694 830	4 022 483	6 762 557	

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		1 386	1 505	1 505	109	1 499	1 380	119	9%	1 505
Service charges - Water		1 772 791	1 645 063	1 645 063	171 390	1 410 530	1 507 974	(97 444)	-6%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	43 173	494 844	539 930	(45 086)	-8%	589 015
Service charges - Waste management		190 520	200 849	200 849	17 555	197 372	184 111	13 261	7%	200 849
Sale of Goods and Rendering of Services		52 052	62 260	62 260	3 223	45 874	57 071	(11 197)	-20%	62 260
Agency services										
Interest										
Interest earned from Receivables		604 458	579 093	579 093	55 586	584 353	530 835	53 518	10%	579 093
Interest earned from Current and Non Current Assets		93 834	75 773	75 713	10 637	103 276	69 410	33 865	49%	75 713
Dividends		9	10	10	-	8	9	(1)	-8%	10
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		57 944	47 274	47 078	4 145	41 401	43 178	(1 777)	-4%	47 078
Licence and permits										
Special rating levies										
Operational Revenue		36 188	38 822	43 032	2 443	32 278	38 955	(6 677)	-17%	43 032
Non-Exchange Revenue										
Property rates		1 792 355	1 744 100	1 744 100	148 069	1 610 956	1 598 758	12 198	1%	1 744 100
Surcharges and Taxes										
Fines, penalties and forfeits		44 842	46 749	46 749	1 609	16 790	42 853	(26 063)	-61%	46 749
Licences or permits		1 728	1 827	1 819	140	1 570	1 668	(98)	-6%	1 819
Transfer and subsidies - Operational		1 280 233	1 361 141	1 390 269	15 232	1 278 275	1 271 015	7 260	1%	1 390 269
Interest		206 878	195 462	195 462	19 123	202 853	179 174	23 680	13%	195 462
Fuel Levy		443 643	427 562	427 562	-	427 562	391 932	35 630	9%	427 562
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		16 412	-	-	-	-	-	-		-
Other Gains		13 742	-	-	-	-	-	-		-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		7 139 071	7 016 504	7 049 577	492 433	6 449 441	6 458 253	(8 812)	0%	7 049 577
Expenditure By Type										
Employee related costs		2 115 227	2 061 762	2 070 325	176 242	1 982 038	1 896 809	85 229	4%	2 070 325
Remuneration of councillors		77 818	83 728	83 728	6 447	72 183	76 751	(4 568)	-6%	83 728
Bulk purchases - electricity										
Inventory consumed		1 068 310	607 715	635 560	86 607	895 186	578 944	316 243	55%	635 560
Debt impairment		1 702 976	2 156 973	2 156 973	178 866	1 967 523	1 977 225	(9 702)	0%	2 156 973
Depreciation and amortisation		670 008	610 353	610 353	49 403	528 276	559 490	(31 213)	-6%	610 353
Interest		(89 652)	12 665	12 665	1 265	44 791	11 610	33 181	286%	12 665
Contracted services		701 352	629 418	790 109	47 219	502 358	705 971	(203 612)	-29%	790 109
Transfers and subsidies		-	15 000	12 000	-	268	11 350	(11 082)	-98%	12 000
Irrecoverable debts written off		382 351	-	-	6 657	46 344	-	46 344	#DIV/0!	-
Operational costs		469 740	316 887	329 934	46 436	283 701	301 619	(17 918)	-6%	329 934
Losses on disposal of Assets		29 112	-	-	-	-	-	-		-
Other Losses		260 613	399 427	399 427	-	1	366 142	(366 141)	-100%	399 427
Total Expenditure		7 387 855	6 893 928	7 101 075	599 140	6 322 669	6 485 910	(163 241)	-3%	7 101 075
Surplus/(Deficit)		(248 784)	122 576	(51 497)	(106 707)	126 772	(27 657)	154 429	-558%	(51 497)
Transfers and subsidies - capital (monetary allocations)		622 331	933 769	1 041 717	71 025	639 305	-	639 305	#DIV/0!	1 041 717
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		373 547	1 056 345	990 219	(35 682)	766 077	(27 657)	793 733	-2870%	990 219
Income Tax										
Surplus/(Deficit) after income tax		373 547	1 056 345	990 219	(35 682)	766 077	(27 657)	793 733	-2870%	990 219

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M11 May

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		3 951 450	4 707 325	4 664 594	316 561	3 516 128	4 280 863	(764 735)	-18%	4 664 594
Total Operating Revenue	1	3 951 450	4 707 325	4 664 594	316 561	3 516 128	4 280 863	(764 735)	-18%	4 664 594
Expenditure By Municipal Entity										
Centlec		4 372 092	4 380 959	4 369 945	288 147	3 757 126	4 007 070	(249 944)	-6%	4 369 945
Total Operating Expenditure	2	4 372 092	4 380 959	4 369 945	288 147	3 757 126	4 007 070	(249 944)	-6%	4 369 945
Surplus/ (Deficit) for the yr/period		(420 642)	326 366	294 649	28 414	(240 998)	273 792	(1 014 679)	-371%	294 649
Capital Expenditure By Municipal Entity										
Centlec		321 241	321 660	302 591	4 531	189 200	279 600	(90 399)	-32%	302 591
Total Capital Expenditure	3	321 241	321 660	302 591	4 531	189 200	279 600	(90 399)	-32%	302 591

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M11 May

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	112 002	112 002	63 658	63 658	783 996	720 339	91,9%	4%	
February	32 127	126 609	126 609	42 166	42 166	910 606	868 440	95,4%	3%	
March	53 735	126 609	126 609	88 581	88 581	1 037 215	948 634	91,5%	6%	
April	52 293	126 609	126 609	70 296	70 296	1 163 824	1 093 528	94,0%	0	
May	50 874	126 609	126 609	65 434	70 296	1 290 433	1 220 137	94,6%	0	
June	149 757	126 608	126 608	-	-	1 417 042	1 417 042	100,0%	-	
Total Capital expenditure	639 426	1 417 042	1 417 042	737 198						

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 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		356 863	455 502	533 972	23 163	367 641	477 643	110 001	23,0%	533 972
Roads Infrastructure		68 881	190 158	220 358	16 015	158 124	198 472	40 348	20,3%	220 358
<i>Road Structures</i>		68 881	190 158	220 358	16 015	158 124	198 472	40 348	20,3%	220 358
Storm water Infrastructure		-	197	197	-	-	181	181	100,0%	197
<i>Drainage Collection</i>		-	197	197	-	-	181	181	100,0%	197
Electrical Infrastructure		169 752	182 320	183 390	3 914	132 424	167 983	35 558	21,2%	183 390
<i>Power Plants</i>		-	2 250	-	-	-	263	263	100,0%	-
<i>HV Substations</i>		12 392	7 050	5 700	765	765	5 383	4 617	85,8%	5 700
<i>MV Networks</i>		5 959	4 050	3 443	-	401	3 227	2 826	87,6%	3 443
<i>LV Networks</i>		151 400	168 970	174 248	3 149	131 259	159 111	27 852	17,5%	174 248
Water Supply Infrastructure		33 512	45 250	79 021	2 233	58 457	65 534	7 077	10,8%	79 021
<i>Bulk Mains</i>		4 652	1 250	1 250	-	467	1 146	678	59,2%	1 250
<i>Distribution</i>		28 860	44 000	77 771	2 233	57 990	64 388	6 398	9,9%	77 771
Sanitation Infrastructure		66 461	13 000	20 129	361	5 586	17 620	12 034	68,3%	20 129
<i>Reticulation</i>		66 461	13 000	20 129	361	5 586	17 620	12 034	68,3%	20 129
Solid Waste Infrastructure		18 257	24 576	30 876	641	13 051	27 854	14 803	53,1%	30 876
<i>Landfill Sites</i>		18 257	24 576	30 876	641	13 051	27 854	14 803	53,1%	30 876
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		102 827	125 923	115 401	1 490	60 025	107 429	47 404	44,1%	115 401
Community Facilities		101 872	119 923	114 681	1 490	60 025	106 153	46 128	43,5%	114 681
<i>Centres</i>		53 952	38 901	34 801	-	19 551	32 379	12 829	39,6%	34 801
<i>Clinics/Care Centres</i>		-	4 500	3 000	-	-	2 925	2 925	100,0%	3 000
<i>Fire/Ambulance Stations</i>		26 077	17 000	28 000	90	13 084	24 383	11 300	46,3%	28 000
<i>Cemeteries/Crematoria</i>		1 880	11 000	1 800	167	1 796	3 198	1 402	43,8%	1 800
<i>Parks</i>		677	3 500	-	-	-	408	408	100,0%	-
<i>Public Open Space</i>		19 286	36 272	42 772	1 233	23 217	38 392	15 175	39,5%	42 772
<i>Nature Reserves</i>		-	8 750	4 308	-	2 378	4 467	2 090	46,8%	4 308
Sport and Recreation Facilities		955	6 000	720	-	-	1 276	1 276	100,0%	720
<i>Outdoor Facilities</i>		955	6 000	720	-	-	1 276	1 276	100,0%	720
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		91 246	65 946	32 993	1 017	2 363	33 106	30 742	92,9%	32 993
Computer Equipment		91 246	65 946	32 993	1 017	2 363	33 106	30 742	92,9%	32 993
Furniture and Office Equipment		10 983	2 800	25 570	48	20 772	21 111	338	1,6%	25 570
Furniture and Office Equipment		10 983	2 800	25 570	48	20 772	21 111	338	1,6%	25 570
Machinery and Equipment		3 490	17 611	14 935	319	2 860	14 303	11 442	80,0%	14 935
Machinery and Equipment		3 490	17 611	14 935	319	2 860	14 303	11 442	80,0%	14 935
Transport Assets		33 374	151 517	126 909	-	668	118 918	118 251	99,4%	126 909
Transport Assets		33 374	151 517	126 909	-	668	118 918	118 251	99,4%	126 909
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	598 783	819 299	849 779	26 037	454 330	772 509	318 179	41,2%	849 779

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 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		201 703	478 707	531 671	39 397	269 615	484 149	214 533	44,3%	531 671
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		13 874	36 140	36 593	113	16 977	33 490	16 513	49,3%	36 593
<i>HV Substations</i>		-	1 800	2 800	-	1 597	2 450	853	34,8%	2 800
<i>MV Networks</i>		10 987	27 950	28 400	-	11 189	25 981	14 792	56,9%	28 400
<i>LV Networks</i>		2 887	6 390	5 393	113	4 191	5 060	868	17,2%	5 393
Water Supply Infrastructure		101 541	206 679	304 964	23 588	163 594	271 310	107 716	39,7%	304 964
<i>Water Treatment Works</i>		-	2 000	200	-	-	633	633	100,0%	200
<i>Bulk Mains</i>		101 541	145 698	250 991	23 588	139 080	220 402	81 322	36,9%	250 991
<i>Distribution</i>		-	58 981	53 772	-	24 514	50 275	25 761	51,2%	53 772
Sanitation Infrastructure		86 289	235 888	190 115	15 695	89 044	179 348	90 304	50,4%	190 115
<i>Reticulation</i>		74 423	230 888	186 615	15 564	86 565	176 015	89 450	50,8%	186 615
<i>Waste Water Treatment Works</i>		11 866	5 000	3 500	131	2 480	3 333	854	25,6%	3 500
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		7 049	13 500	12 300	-	1 808	11 415	9 607	84,2%	12 300
Community Facilities		6 615	10 000	10 000	-	1 415	9 167	7 751	84,6%	10 000
<i>Public Open Space</i>		237	-	-	-	-	-	-	-	-
<i>Markets</i>		-	10 000	10 000	-	1 415	9 167	7 751	84,6%	10 000
<i>Stalls</i>		6 378	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		435	3 500	2 300	-	392	2 248	1 856	82,5%	2 300
<i>Indoor Facilities</i>		435	2 000	1 300	-	-	1 273	1 273	100,0%	1 300
<i>Outdoor Facilities</i>		-	1 500	1 000	-	392	975	583	59,7%	1 000
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	7 500	4 000	-	-	3 961	3 961	100,0%	4 000
Operational Buildings		-	7 500	4 000	-	-	3 961	3 961	100,0%	4 000
<i>Municipal Offices</i>		-	7 500	4 000	-	-	3 961	3 961	100,0%	4 000
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		3 596	500	-	-	-	58	58	100,0%	-
Machinery and Equipment		3 596	500	-	-	-	58	58	100,0%	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	212 349	500 207	547 971	39 397	271 423	499 583	228 159	45,7%	547 971

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		468 198	376 244	435 007	30 524	428 247	390 321	(37 926)	-9,7%	435 007
Roads Infrastructure		70 756	88 733	86 834	4 563	68 406	79 884	11 478	14,4%	86 834
<i>Road Structures</i>		64 857	75 653	76 687	4 176	61 942	70 119	8 176	11,7%	76 687
<i>Road Furniture</i>		5 898	13 080	10 147	387	6 464	9 765	3 302	33,8%	10 147
Storm water Infrastructure		-	88	88	-	-	81	81	100,0%	88
<i>Drainage Collection</i>		-	88	88	-	-	81	81	100,0%	88
Electrical Infrastructure		101 180	9 814	9 814	262	76 152	8 996	(67 156)	-746,5%	9 814
<i>Power Plants</i>		96 010	6 422	6 422	71	72 366	5 887	(66 479)	-1129,3%	6 422
<i>HV Substations</i>		5 170	3 241	3 241	191	3 779	2 971	(808)	-27,2%	3 241
<i>LV Networks</i>		-	150	150	-	7	138	131	95,0%	150
Water Supply Infrastructure		156 634	167 417	179 039	16 166	152 400	160 727	8 327	5,2%	179 039
<i>Boreholes</i>		-	334	184	-	-	199	199	100,0%	184
<i>Water Treatment Works</i>		101 656	116 412	117 048	7 753	112 144	106 780	(5 364)	-5,0%	117 048
<i>Bulk Mains</i>		53 705	35 672	46 777	1 350	25 508	39 976	14 469	36,2%	46 777
<i>Distribution Points</i>		1 274	15 000	15 031	7 063	14 749	13 772	(977)	-7,1%	15 031
Sanitation Infrastructure		139 628	110 162	159 202	9 533	131 289	140 605	9 316	6,6%	159 202
<i>Reticulation</i>		-	449	-	-	-	27	27	100,0%	-
<i>Waste Water Treatment Works</i>		110 906	105 239	159 202	9 533	131 289	140 312	9 023	6,4%	159 202
<i>Toilet Facilities</i>		28 722	4 474	-	-	-	266	266	100,0%	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	30	30	-	-	28	28	100,0%	30
<i>Data Centres</i>		-	30	30	-	-	28	28	100,0%	30
Community Assets		2 025	4 653	5 653	2	1 653	5 123	3 470	67,7%	5 653
Community Facilities		-	4 000	4 000	-	-	3 667	3 667	100,0%	4 000
<i>Halls</i>		-	4 000	4 000	-	-	3 667	3 667	100,0%	4 000
Sport and Recreation Facilities		2 025	653	1 653	2	1 653	1 456	(197)	-13,5%	1 653
<i>Outdoor Facilities</i>		2 025	653	1 653	2	1 653	1 456	(197)	-13,5%	1 653
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		85 162	119 318	126 380	7 894	92 555	114 863	22 308	19,4%	126 380
Operational Buildings		85 162	119 318	126 380	7 894	92 555	114 863	22 308	19,4%	126 380
<i>Municipal Offices</i>		85 162	119 318	126 380	7 894	92 555	114 863	22 308	19,4%	126 380
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		21 010	33 727	45 338	7 272	28 067	40 417	12 350	30,6%	45 338
Furniture and Office Equipment		21 010	33 727	45 338	7 272	28 067	40 417	12 350	30,6%	45 338
Machinery and Equipment		29 831	8 025	15 034	497	3 179	13 009	9 831	75,6%	15 034
Machinery and Equipment		29 831	8 025	15 034	497	3 179	13 009	9 831	75,6%	15 034
Transport Assets		101 575	90 159	132 471	7 397	93 524	117 296	23 772	20,3%	132 471
Transport Assets		101 575	90 159	132 471	7 397	93 524	117 296	23 772	20,3%	132 471
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	707 802	632 126	759 882	53 586	647 224	681 029	33 805	5,0%	759 882

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 Nthatsi	Name	T Patho
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number	082 741 6442	Cell number	084 739 0945
Fax number	051 405 8676	Fax number	051 405 8676
E-mail address	gregory.nthatsi@mangaung.co.za	E-mail address	thembisile.phatho@mangaung.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	L Titi - Odili	Name	S Mathini
Telephone number	051 405 8667	Telephone number	051 405 8409
Cell number	076 266 0414	Cell number	076 706 6626
Fax number		Fax number	
E-mail address	lulama.titi-odili@mangaung.co.za	E-mail address	sindiswa.mathini@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	S More	Name	T Milela
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number	084 410 7535	Cell number	732 979 001
Fax number		Fax number	
E-mail address	sello.more@mangaung.co.za	E-mail address	thamsanqa.milela@mangaung.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	ZL Thekisho	Name	Petunia Wettes
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number	082 756 5659	Cell number	083 419 6673
Fax number	051 405 8793	Fax number	051 405 8787
E-mail address	zuziwe.thekisho@mangaung.co.za	E-mail address	petunia.ramagaga@mangaung.co.za
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	H van Zyl		
Telephone number	051 405 8627		
Cell number	082 781 6981		
Fax number	051 405 8793		
E-mail address	hansie.vanzyl@mangaung.co.za		
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	Arrie Bartnis		
Telephone number	051 405 8501		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.bartnis@mangaung.co.za		