MANGAUNG
METRO MUNICIPALITY
METRO MUNISIPALITEIT
LEKGOTLA LA MOTSE

DIRECTORATE
FINANCE

14 JULY 2026

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 30 JUNE 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 30 JUNE 2026, the ten-working day reporting month expires on the 14th of July 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 30 JUNE 2026

This report is based upon financial information, as of 30 June 2026 and available at the time of preparation. All variances are calculated against the adjusted budget figures.

The financial results **for the month ended 30 JUNE 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 **R10.825 billion** is lower than the year-to-date target of **R11.631 billion** and the expenditure for the period is **R11.205 billion**, which is lower than the year-to-date target of **R11.471 billion** respectively.

Summary Budget Overview

The actual performance for the year ended 30 JUNE 2026 (excluding capital transfers and contributions) on the operating budget can be summarised as follows:

	June 2026 Year-to-date Actual	**June 2026 Year-to-date Budget**	**Variance**
	R'000	**R'000**	**R'000**
Revenue by source	10 824 612	11 630 929	(806 317)
Expenditure by type	11 205 266	11 471 020	(265 714)
Surplus/(Deficit)	**(380 654)**	**159 909**	**(540 563)**

4. THE REVENUE FRAMEWORK – PRELIMINARY REPORT AS AT 30 JUNE 2026

The summary report indicates the following:

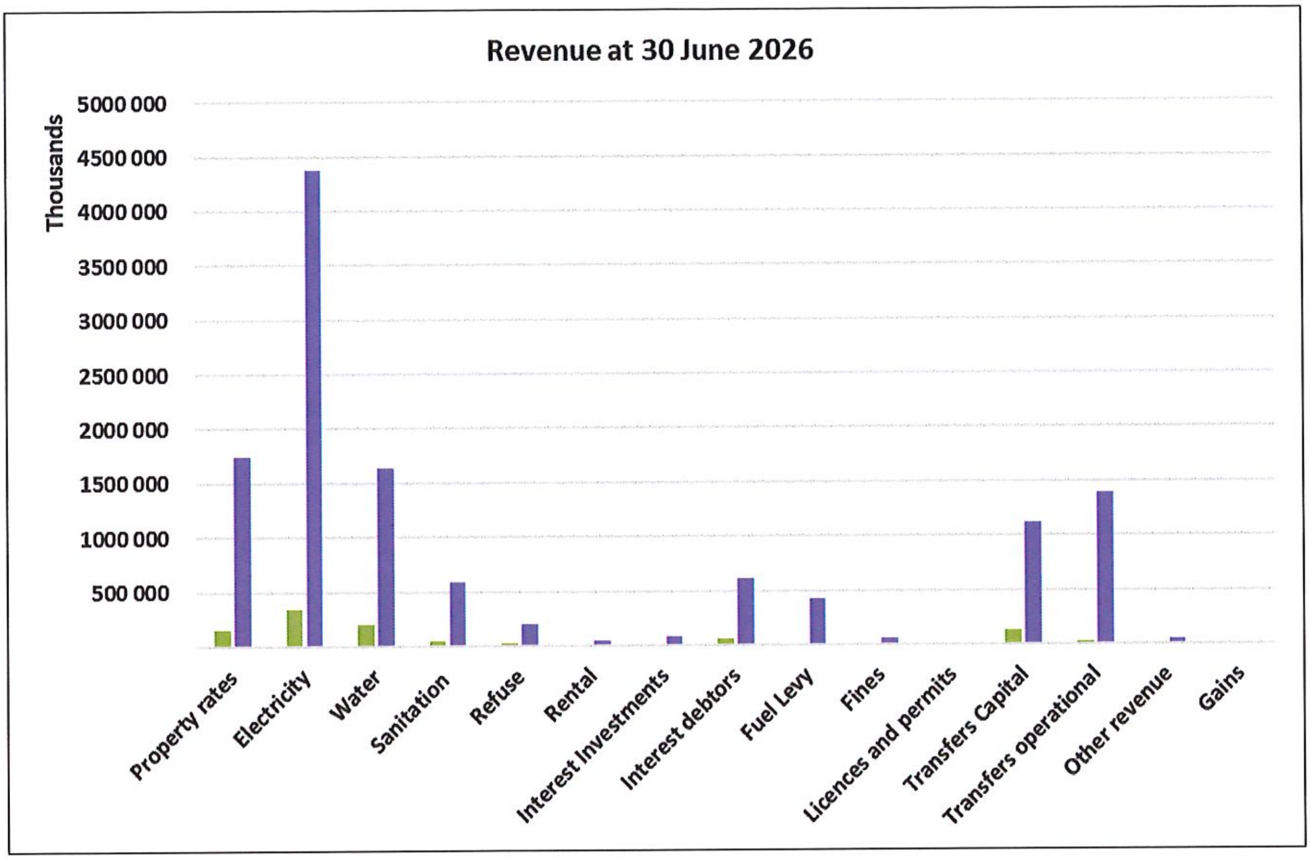
MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	REF	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		3 674 130	4 419 517	4 376 786	338 759	3 770 029	4 376 786	(606 757)	-14%	4 376 786
Service charges - Water		1 772 791	1 645 063	1 645 063	203 738	1 614 268	1 645 063	(30 795)	-2%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	44 452	539 296	589 015	(49 719)	-8%	589 015
Service charges - Waste management		190 520	200 849	200 849	17 692	215 064	200 849	14 215	7%	200 849
Sale of Goods and Rendering of Services		55 939	67 108	67 108	4 939	51 545	67 108	(15 563)	-23%	67 108
Agency services								–		
Interest								–		
Interest earned from Receivables		644 051	618 133	618 133	59 098	684 682	618 133	66 550	11%	618 133
Interest from Current and Non Current Assets		99 119	87 518	87 457	10 487	116 909	87 457	29 452	34%	87 457
Dividends		9	10	10	–	8	10	(1)	-15%	10
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		57 944	47 274	47 078	3 980	45 381	47 078	(1 697)	-4%	47 078
Licence and permits								–		
Special rating levies								–		
Operational Revenue		47 322	43 081	47 291	5 188	38 176	47 291	(9 115)	-19%	47 291
Non-Exchange Revenue								–		
Property rates		1 792 355	1 744 100	1 744 100	147 897	1 758 853	1 744 100	14 753	1%	1 744 100
Surcharges and Taxes								–		
Fines, penalties and forfeits		49 205	52 207	52 207	3 472	22 852	52 207	(29 355)	-56%	52 207
Licence and permits		1 728	1 827	1 819	143	1 713	1 819	(106)	-6%	1 819
Transfers and subsidies - Operational		1 280 233	1 361 141	1 390 269	21 033	1 299 309	1 390 269	(90 961)	-7%	1 390 269
Interest		206 878	195 462	195 462	19 516	222 369	195 462	26 907	14%	195 462
Fuel Levy		443 643	427 562	427 562	–	427 562	427 562	–		427 562
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		30 489	10 335	10 335	–	1 603	10 335	(8 732)	-84%	10 335
Other Gains		155 100	130 386	130 386	14 993	14 993	130 386	(115 393)	-89%	130 386
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		11 031 512	11 640 587	11 630 929	895 387	10 824 612	11 630 929	(806 317)	-7%	11 630 929
Expenditure By Type										
Employee related costs		2 699 897	2 655 658	2 675 989	241 635	2 776 101	2 675 989	100 112	4%	2 675 989
Remuneration of councillors		77 818	83 728	83 728	6 692	78 875	83 728	(4 854)	-6%	83 728
Bulk purchases - electricity		2 746 657	2 974 985	2 932 253	394 866	2 882 980	2 932 253	(49 273)	-2%	2 932 253
Inventory consumed		1 173 320	717 735	750 205	117 088	1 105 159	750 205	354 954	47%	750 205
Debt impairment		1 702 192	2 245 155	2 245 155	186 214	2 234 571	2 245 155	(10 584)	0%	2 245 155
Depreciation and amortisation		989 789	752 070	752 070	25 990	832 580	752 070	80 510	11%	752 070
Interest		(48 965)	12 723	12 723	303	45 144	12 723	32 421	255%	12 723
Contracted services		854 828	815 537	998 141	115 746	754 892	998 141	(243 249)	-24%	998 141
Transfers and subsidies		–	15 000	12 000	14	299	12 000	(11 701)	-98%	12 000
Irrecoverable debts written off		485 489	–	–	(12 003)	34 341	–	34 341	#DIV/0!	–
Operational costs		750 276	602 868	609 327	40 658	452 020	609 327	(157 307)	-26%	609 327
Losses on Disposal of Assets		63 616	–	–	–	–	–	–		–
Other Losses		265 031	399 427	399 427	8 267	8 303	399 427	(391 124)	-98%	399 427
Total Expenditure		11 759 947	11 274 887	11 471 020	1 125 471	11 205 266	11 471 020	(265 754)	-2%	11 471 020
Surplus/(Deficit)		(728 435)	365 700	159 909	(230 084)	(380 654)	159 909	(540 563)	(0)	159 909
Transfers and subsidies - capital (monetary allocations)		681 340	1 017 011	1 124 959	128 020	803 669	1 124 959	(321 291)	(0)	1 124 959
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		(47 095)	1 382 711	1 284 869	(102 064)	423 015	1 284 869	(861 854)	(0)	1 284 869
Income Tax								–		
Surplus/(Deficit) after income tax		(47 095)	1 382 711	1 284 869	(102 064)	423 015	1 284 869	(861 854)	(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	(102 064)	423 015	1 284 869	(861 854)	(0)	1 284 869
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		291 713	120 000	120 000	10 000	120 000	120 000	–		120 000
Surplus/ (Deficit) for the year		244 618	1 502 711	1 404 869	(92 064)	543 015	1 404 869	(861 854)	(0)	1 404 869

The major revenue variances against the adjusted budget are:

- Property rates - Favourable variance of R14.753 million (1%) for the period due to higher property rates billed for domestic properties than budgeted. Performance is on target.
- Electricity – Unfavourable variance of -R606.757 million (-14%) for the period, due to lower user's consumption than budgeted.
- Water revenue – Unfavourable variance of -R30.795 million (-2%) 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.
- Services charges: Wastewater Management - Unfavourable variance of -R49.719 (-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 R14.215 million (7%) due to higher households billed than budgeted. Performance is still on target.
- Rental from Fixed Assets– Unfavourable variance of -R1.697 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 R29.452 million (34%) for the period due to higher investment and cash balances than anticipated.
- Interest earned from Receivables - Favourable variance of R66.550 million (11%) due to the increasing of the debtor's book and non-payment from debtors.
- Fines - Unfavourable variance of -R29.355 million (-56%) is mainly due to the non-accrual of traffic fines and the lack of an efficient traffic management system.
- Licences and permits – Unfavourable variance -R105 947 (-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: Unfavourable variance of -R90.961 million (7%) 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 -R9.115 million (-19%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R15.563 million (-23%) 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 30 JUNE 2026

The major operating expenditure variances against the adjusted budget are:

- Employee related costs – Unfavourable variance of R100.112 million (4%) on the year-to-date adjusted budget is due to overspending on acting and other allowances. The overspending on overtime to date is R66.738 million (Budget R105.688 million vs Actual R172.426 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	-	10 074	70 446	(60 372)	0,00%
EXECUTIVE AND COUNCIL	953 334	953 334	47 519	953 334	1 125 544	(172 210)	-15,30%
CORPORATE SERVICES	2 255 530	3 455 530	791 577	3 455 530	8 364 418	(4 908 888)	-58,69%
FINANCIAL SERVICES	414 563	414 563	1 271	414 563	394 471	20 092	5,09%
COMMUNITY AND SOCIAL DEVELOPMENT	19 388 716	28 225 577	6 896 245	28 225 577	52 617 169	(24 391 592)	-46,36%
PLANNING AND HUMAN SETTLEMENT	557 432	876 963	101 798	876 963	1 231 400	(354 437)	0,00%
ECONOMIC AND RURAL DEVELOPMENT	236 184	294 084	105 203	294 084	1 216 082	(921 998)	0,00%
ROADS AND TRANSPORT	2 931 616	2 931 616	702 031	2 931 616	9 593 990	(6 662 374)	-69,44%
WATER AND SANITATION	13 888 952	13 888 952	5 155 342	13 888 952	48 010 838	(34 121 886)	-71,07%
PUBLIC SAFETY AND SECURITY	9 361 859	8 361 859	922 966	8 361 859	16 553 970	(8 192 111)	-49,49%
NALEDI	15 362	15 362	7 078	15 362	61 273	(45 911)	0,00%
CENTLEC	34 492 671	46 260 393	2 935 846	46 260 393	33 186 540	13 073 853	39,40%
TOTAL OVERTIME	**84 506 293**	**105 688 307**	**17 666 877**	**105 688 307**	**172 426 141**	**(66 737 834)**	**-38,71%**

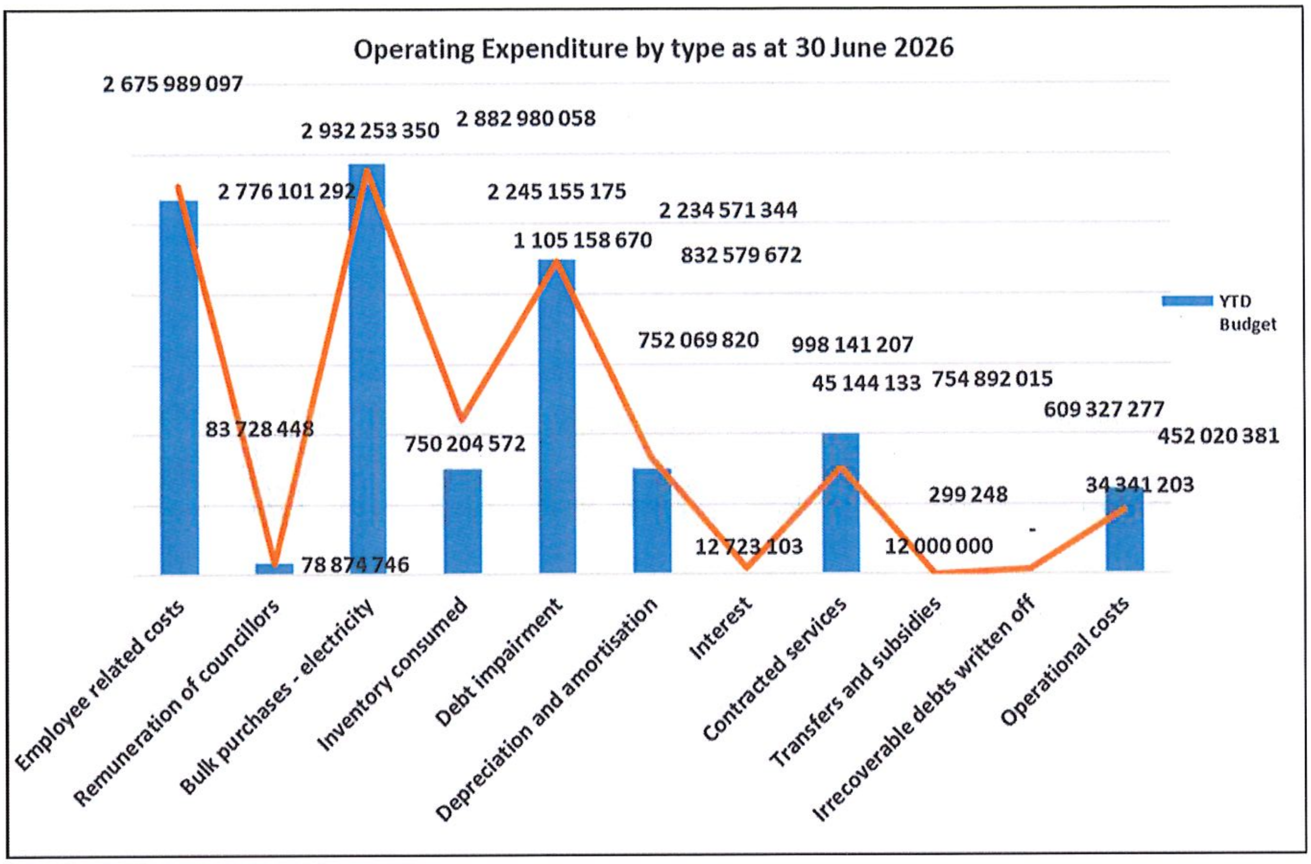
- Debt impairment – The variance -R10.584 million (0%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.
- Depreciation – Unfavourable variance R80.510 million (11%) due to accrual of actual depreciation on assets for the month by the entity and the parent municipality.
- Interest – Unfavourable variance of R32.421 million (255%) 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 -R49.273 million (-2%) due to the purchasing of bulk electricity for the period. The variance is mainly due to the winter month purchases reflecting as part of the actual expenditure compared to the straight-lined budget.
- Inventory and Other Losses – Favourable variance -R36.170 million (-3%) 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) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Inventory consumed		1 173 320	717 735	750 205	117 088	1 105 159	750 205	354 954	47%	750 205
Other Losses		265 031	399 427	399 427	8 267	8 303	399 427	(391 124)	-98%	399 427
Total		1 438 351	1 117 163	1 149 632	125 356	1 113 462	1 149 632	(36 170)	-3%	

- Contracted services - Favourable variance of -R243.249 million (-24%) – Additional funds were allocated during the adjustments budget for these expenditures and orders have been processed with expenditures expected to realise during the accrual of invoices.

- Operational costs - Favourable variance -R157.307 million (-26%) – underspending mostly due to cost containment measures introduced. The main reason for under performance is the payment of transport and accommodation, the purchasing of uniform and protective clothing that are only done as and when. Travelling costs, employee bursaries payments are also paid 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) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - City Manager		100	0	0	0	0	0	(0)	-28,2%	0
Vote 02 - Executive And Council		–	1	1	–	63	1	62	6160,3%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	701	4 592	13 720	(9 128)	-66,5%	13 720
Vote 04 - Financial Services		2 268 755	1 988 126	1 998 126	172 763	2 009 783	1 998 126	11 657	0,6%	1 998 126
Vote 05 - Community And Social Development		576 185	569 095	569 095	22 940	587 007	569 095	17 912	3,1%	569 095
Vote 06 - Planning And Human Settlement		82 162	60 743	60 743	4 701	55 071	60 743	(5 671)	-9,3%	60 743
Vote 07 - Economic And Rural Development		36 855	40 073	34 019	2 647	33 738	34 019	(281)	-0,8%	34 019
Vote 08 - Roads And Transport		29 976	18 062	18 062	1 800	20 598	18 062	2 536	14,0%	18 062
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	297 478	3 613 221	3 637 425	(24 204)	-0,7%	3 637 425
Vote 10 - Municipal General		1 639 711	1 717 004	1 854 079	168 131	1 529 806	1 854 079	(324 274)	-17,5%	1 854 079
Vote 11 - Public Safety And Security		19 789	26 025	26 025	1 151	17 179	26 025	(8 846)	-34,0%	26 025
Vote 12 - Centlec		3 951 450	4 707 325	4 664 594	361 096	3 877 224	4 664 594	(787 370)	-16,9%	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**	**1 033 407**	**11 748 281**	**12 875 888**	**(1 127 607)**	**-8,8%**	**12 875 888**
Expenditure by Vote	1									
Vote 01 - City Manager		145 242	157 978	155 551	13 094	152 649	155 551	(2 902)	-1,9%	155 551
Vote 02 - Executive And Council		189 584	190 680	194 937	16 209	194 213	194 937	(725)	-0,4%	194 937
Vote 03 - Corporate Services		553 477	380 128	391 463	33 922	372 990	391 463	(18 473)	-4,7%	391 463
Vote 04 - Financial Services		771 553	781 985	782 808	66 502	782 803	782 808	(5)	0,0%	782 808
Vote 05 - Community And Social Development		675 455	643 582	654 749	64 790	711 784	654 749	57 035	8,7%	654 749
Vote 06 - Planning And Human Settlement		213 987	250 177	244 936	20 644	245 780	244 936	843	0,3%	244 936
Vote 07 - Economic And Rural Development		60 766	72 378	63 481	10 178	61 837	63 481	(1 643)	-2,6%	63 481
Vote 08 - Roads And Transport		727 316	669 982	739 087	46 630	599 050	739 087	(140 037)	-18,9%	739 087
Vote 09 - Water And Sanitation		3 558 751	3 178 374	3 270 619	260 683	3 145 990	3 270 619	(124 629)	-3,8%	3 270 619
Vote 10 - Municipal General		25 632	186 256	198 732	12 156	231 685	198 732	32 954	16,6%	198 732
Vote 11 - Public Safety And Security		400 354	379 553	401 857	48 134	414 316	401 857	12 459	3,1%	401 857
Vote 12 - Centlec		4 372 092	4 380 959	4 369 945	532 340	4 289 466	4 369 945	(80 479)	-1,8%	4 369 945
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		65 740	2 855	2 855	190	2 703	2 855	(152)	-5,3%	2 855
Total Expenditure by Vote	2	**11 759 947**	**11 274 887**	**11 471 020**	**1 125 471**	**11 205 266**	**11 471 020**	**(265 754)**	**-2,3%**	**11 471 020**
Surplus/ (Deficit) for the year	2	**244 618**	**1 502 711**	**1 404 869**	**(92 064)**	**543 015**	**1 404 869**	**(861 854)**	**-61,3%**	**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 **R1.047 billion (73.86%)** compared to the year-to-date budgeted target of **R1.417 billion.** On an annual basis we have thus spent only **R1.047 billion (73.86%)** of the year-to-date expenditure versus the adjusted budget of **R1.417 billion**.

The summary report indicates the following:

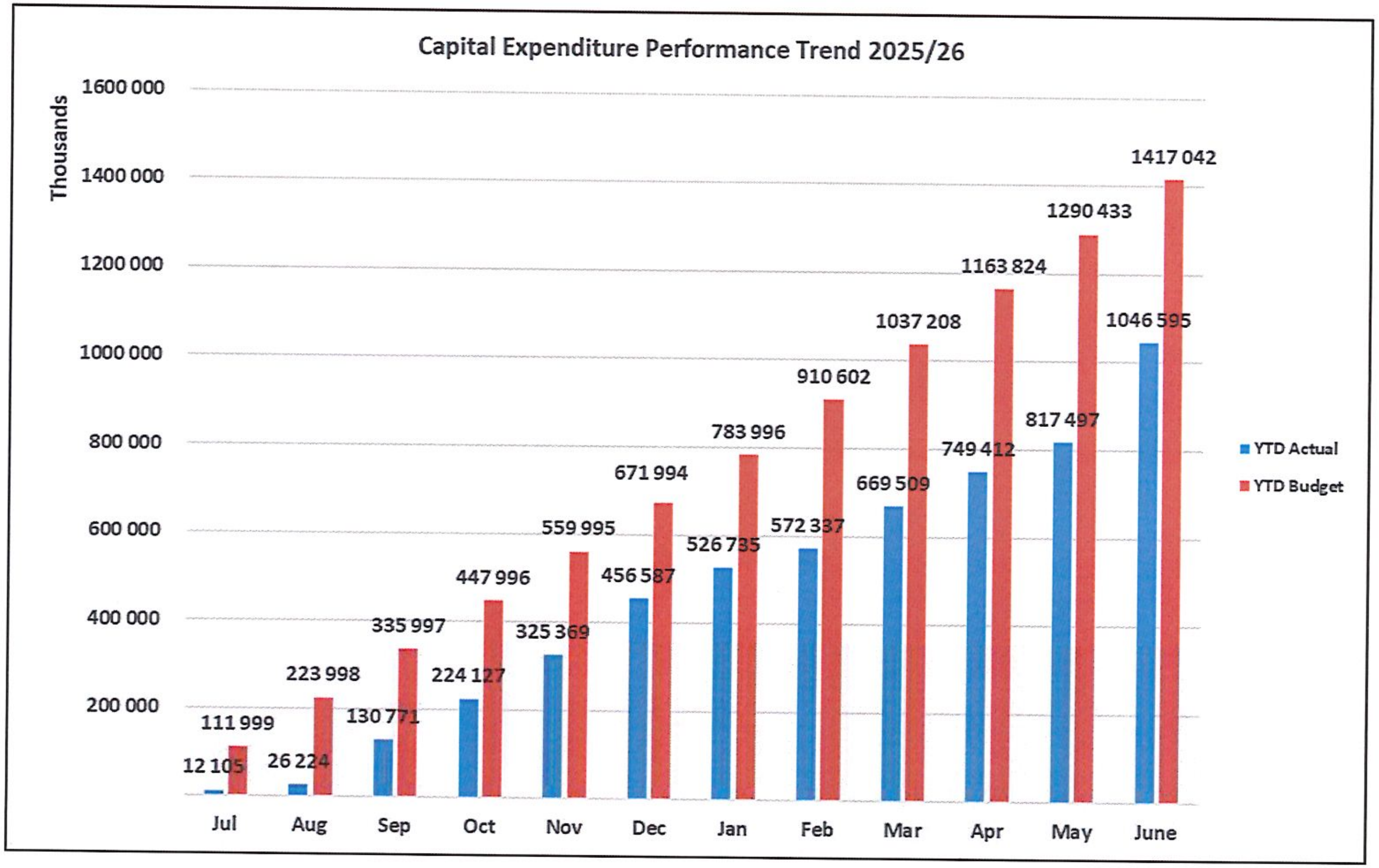
Summary Statement of Capital Expenditure - Financing

Description	Adjusted budget 2025/26 R'000	YTD Budget June 2025/26 R'000	YTD Actual June 2025/26 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	**1 417 042**	**1 417 042**	**1 046 595**	**(370 447)**
Capital Financing				
National Government	1 108 717	1 108 717	789 588	(319 129)
Provincial Government	-	-	-	-
Public Contributions	14 500	14 500	12 086	(2 414)
Borrowing	-	-	-	-
Internally Generated Funds	293 825	293 825	244 922	(48 903)
Financing Total	**1 417 042**	**1 417 042**	**1 046 595**	**(370 447)**

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	(-R20.701 million less than budgeted target)
Community and public safety	(R30.943 million less than budgeted target)
Economic and environmental services	(-R139.069 less million than budgeted target)
Electricity	(-R33.997 million less than budgeted target)
Water	(-R16.828 million less than budgeted target)
Wastewater management	(R121.392 million less than budgeted target)
Waste management	(-R7.517 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	20 000	111,68%
Executive and Council	500 000	500 000	385 595	500 000	77,12%
Corporate Services	43 628 703	39 775 887	19 394 056	39 775 887	48,76%
Financial Services	-	-	-	-	0,00%
Community and Social Development	60 876 000	38 734 222	27 928 710	38 734 222	72,10%
Planning and Human Settlement	55 297 900	107 203 181	84 761 554	107 203 181	79,07%
Economic and Rural Development	14 025 000	13 525 000	1 287 555	13 525 000	9,52%
Roads and Transport	336 272 359	345 484 359	222 128 063	345 484 359	64,29%
Water and Sanitation	497 816 502	555 323 486	417 103 929	555 323 486	75,11%
Municipal General	2 921 000	3 244 816	3 118 261	3 244 816	96,10%
Public Safety and Security	10 990 000	10 640 000	1 870 556	10 640 000	17,58%
Centlec	321 660 000	302 590 873	268 594 336	302 590 873	88,76%
Total	**1 343 987 464**	**1 417 041 824**	**1 046 594 949**	**1 417 041 824**	**73,86%**

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 30 June 2026 indicates a closing balance (cash and cash equivalents) of R1.481 billion (31 May 2026 – R 1.946 billion) which comprises of the following:

- Bank balance and cash — R 14.026 million (Mangaung) FNB
- Bank balance and cash — R 3.408 million (Mangaung) NEDBANK
- Bank balance and cash — R 336 659 (Mangaung) ABSA
- Bank balance and cash — R 11.212 million (CENTLEC)
- Bank balance and cash — R 5.445 million (Market)
- Investment deposits — R1.440 billion (Mangaung)
- Investment deposits — R 6.754 million (CENTLEC)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R1.442 billion,** resulting in an **R84.701 million (6%)** favourable variance, as compared to a year target of **R1.357 billion.**

- Service charges reflect a year-to-date amount cash collection of **R5.893 billion,** resulting in an **R48.226 million (1%)** favourable variance, as compared to a year target of **R5.845 billion.**
- Other revenue reflects a year-to-date amount of **R5.969 billion** resulting in an **R5.368 billion** favourable variance, as compared to a year target of **R600.297 million.**
- Operating grants and subsidies show a year-to-date receipted amount of **R1.709 billion** compared to a year-to-date target of **R1.361 billion** resulting in **R348.122 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 **R1.017 billion** resulting in **R34.521 million** favourable variance due to grant receipt apportionment monthly vs period budget);
- Interest shows a year-to-date amount of **R40.952 million** compared to a year target of **R812.623 million,** indicating **-R771.671 million (-95%)** unfavourable variance.

Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **–R14.522 billion (R5.573 billion** unfavourable variance) compared to a year-to-date target of **R8.948 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R1.047 billion** (**-R297.392 million** favourable variance) compared to a target of **-R1.344 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 **-R15.000 million.**
- Repayment of borrowing indicates a year-to-date amount of **–R94.884 million (R12.871 million)** favourable variance compared to a target of **-R107.755 million** due to the repayment of borrowings due.

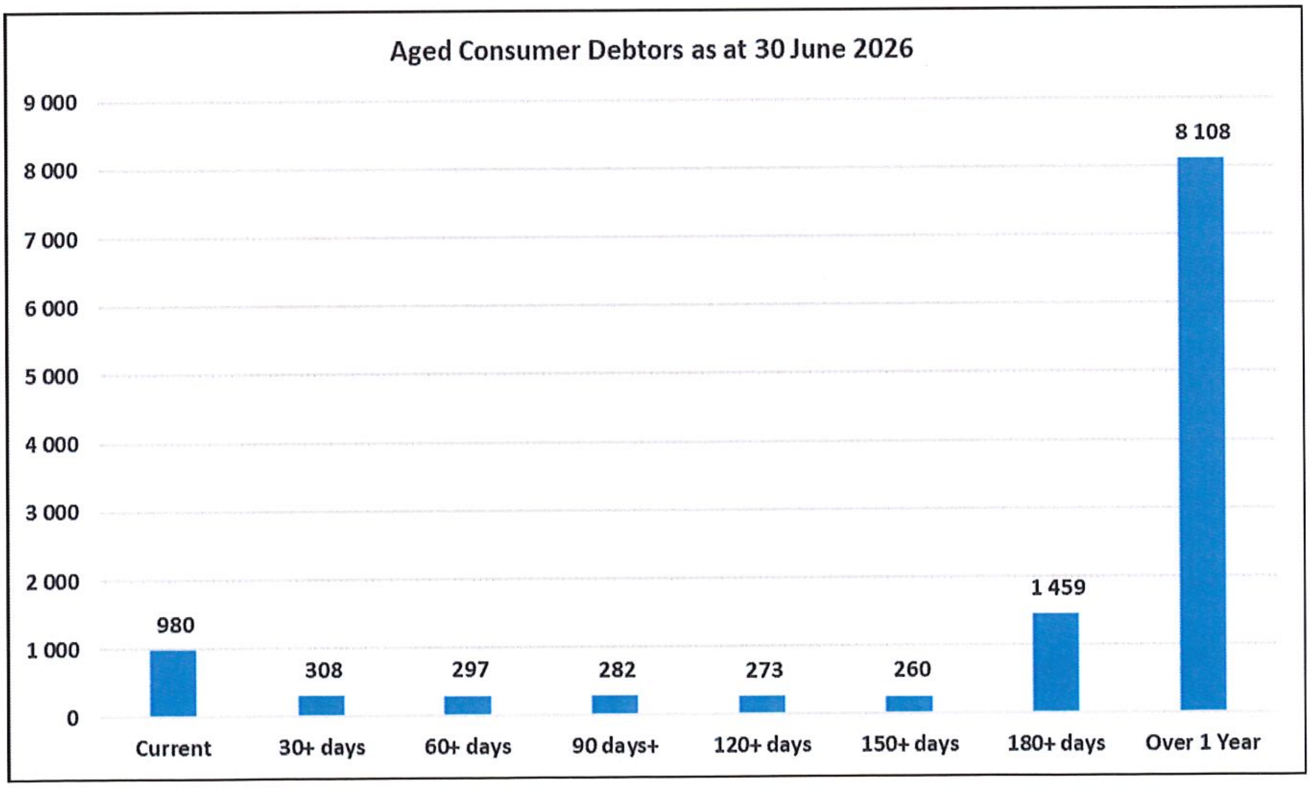
7.2 Outstanding Debtors Report

(Annexure B – Table SC3)

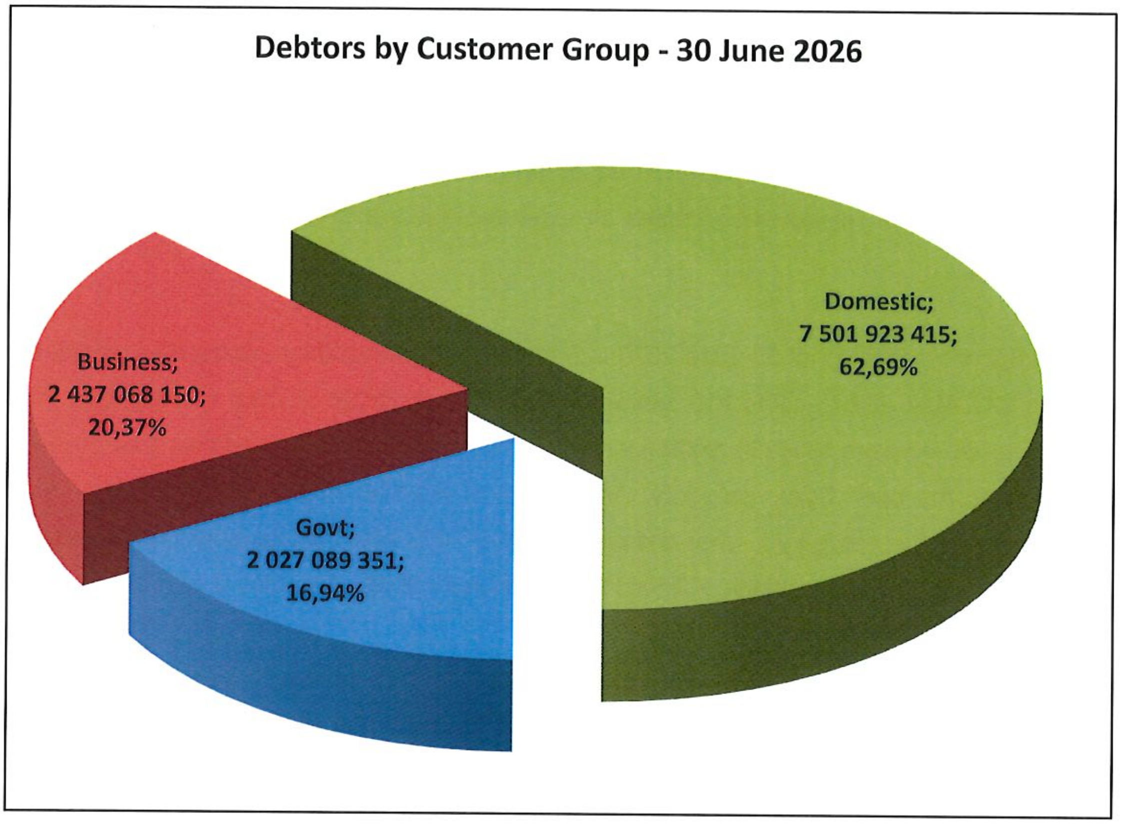
The debtor's report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as of 30 June 2026 is **R11.966 billion** including unallocated credits of R141.909 million (31 May 2026 – **R11.710 billion** including unallocated credits of R188.075 million), thus reflecting an increase of **R256 million** (2.14%). The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R8.108 billion (R8.010 billion – May 2026) is outstanding in this category (1 year and older), with R5.073 billion attributable to households, decrease of R62 million from the balance of R5.011 billion in April 2026. An amount of R2.8 billion was written off for irrecoverable debts.

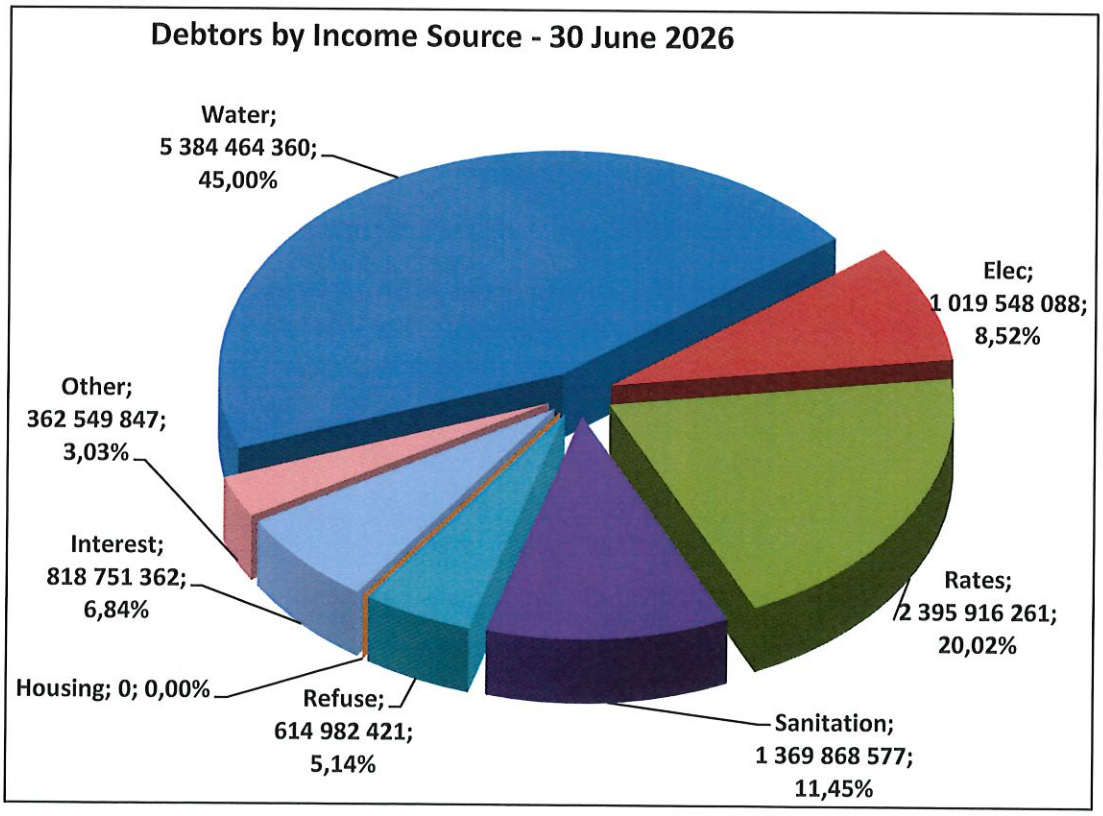
Outstanding Debtors – Electricity: Total Electricity debtors increased by only 1% compared to the previous month (995 640 742 v/s 981 396 590). A large portion of this increase is falling under the "current" classification of the debtor ageing. This increase is in line with expectations of higher consumption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



The following chart indicates the oustanding debtors by income source



7.3 Outstanding Creditors Report

(Annexure B – Table SC4)

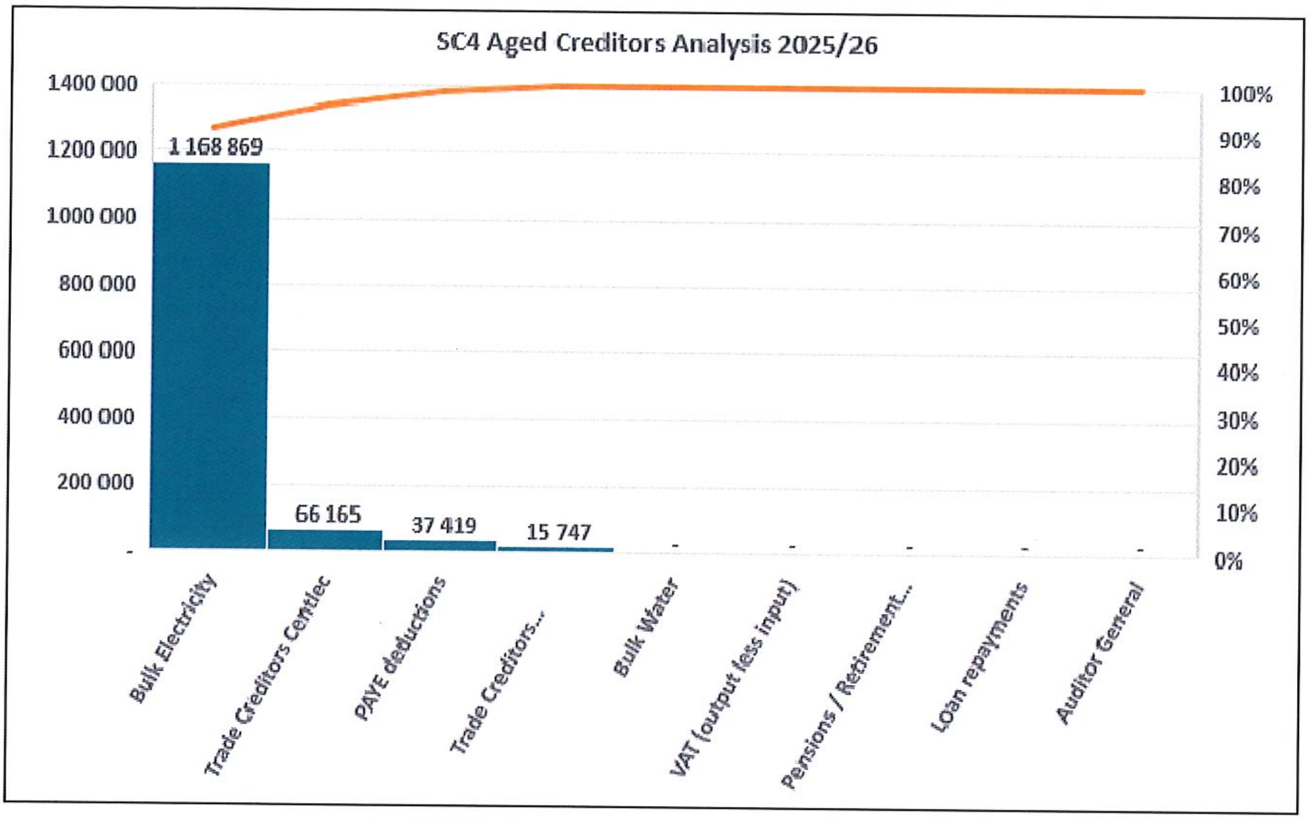
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R1.288 billion** compared to an amount of **R1.394 million** in May 2026. The decrease of **R106 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	May 2026 R'000	**June 2026** R'000
Bulk electricity	1 337 745	1 168 869
Trade creditors Centlec	8 895	66 165
Bulk water	-	-
Salaries/PAYE	34 515	37 419
Pensions Deductions	-	-
Other	-	-
Trade creditors Mangaung	12 544	15 747
Sub Total	**1 393 699**	**1 288 200**
Long Term Creditors	**396 000**	**396 000**
Total	**1 789 699**	**1 684 200**

*The current portion of the amount due was R118.474 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 **R1.481 billion** as of 30 June 2026 against **R1.796 billion** on 31 May 2026.

8. FINANCIAL IMPLICATIONS

The report for the month ending 30 June 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 June 2026 the operating revenue (excluding capital grants) and expenditure actual represented 93.07% and 97.68% respectively of the adjusted budget. The outcome reflects a variance of 6.93% (unfavourable) and 2.32% (favourable) respectively, when compared to the average target of 100% and 100% respectively (based on the 12th 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 30 June 2026 represents only 73.86% of the adjusted budget, when compared to a target of 91.66% (12th 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 R1.374 billion in May 2026 to a surplus of R1.057 billion in June 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 June 2026.

INVESTMENT OF RESERVE FUNDS AND GRANTS	**May 2026 R'000**	**June 2026 R'000**
Cash Backed Reserves		
Self-insurance reserve	5 000	5 000
COID Reserve	31 093	31 255
Unspent conditional grants	535 586	387 217
Total reserves and unspent grants	**571 679**	**423 472**
Total investments at end of period	1 795 855	1 446 321
Current bank accounts	150 025	34 427
Total bank and investments	**1 945 881**	**1 480 748**
Shortfall/(Surplus) on investments	**(1 374 202)**	**(1 057 276)**

8.2 Financial Ratios

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

  1 480 748 548/ ((11 205 265 900 – 2 234 571 344 – 832 579 672) = 8 138 114 885)
  0.18 x 12 = 2.18 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

  1 046 594 999/1 417 041 824 = 73.86%

  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

  11 205 265 900/11 471 019 500 = 97.68%

  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

  10 824 612 210/11 630 928 880 = 93.07%

  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

  7 897 509 977 /8 555 811 818 = 91.85%

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

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

  5 041 925 015/1 480 748 548 = 340.50%

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

- Current Ratio – Current Assets/Current Liabilities

  6 377 243 714 / 7 392 195 421 = 0.86

  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

  6 377 243 714 – 668 331 445 – 387 216 784 / 7 392 195 421 = 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

  45 144 133 + 91 927 831/11 205 265 900 x 100 = 1.22%

  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)

  720 879 544/(22 285 272 841 + 1 604 198 979) = 3.02% /12 = 0.25% 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

  244 921 694/1 417 041 824 = 17.28%

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

- % Total Capital Expenditure funded from Capital Conditional Grants

  789 587 561/1 417 041 824 = 55.72%

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

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

  362 011 388 /832 579 672 = 43.48%

  Management will monitor the renewal and upgrading of Existing assets.

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

  11 521 869 089 + 820 555 296 – 17 019 086 = 12 325 405 298 – 11 824 171 440 = 501 233 858 + 6 979 115 = 508 212 973/820 555 296 = 61.94%

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

- Creditors payment period:

  Outstanding creditors/ creditor payments x 365
  (1 288 199 629 / 5 123 848 056) x 365 = 92 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 9 days which will be under the norm of 30 days.

9. KEY JUNE 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 30 JUNE 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 30 JUNE 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.

<u>SUBMITTED BY:</u>

Ms ZL THEKISHO DATE: 14.7.2026

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 **30 JUNE 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: ______________________________

City Manager of the Mangaung Metropolitan Municipality

Signature: ______________________________

Date: ______________________________

ANNEXURE A

Explanation of legal requirements

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

(a) actual revenue, per revenue source;

(b) actual borrowings;

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

(d) actual capital expenditure, per vote;

(e) the amount of any allocations received.

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

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

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

(g) when necessary, an explanation of-

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

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

(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's 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 10th July 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	*Consolidated Monthly Budget Statements*
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
Supporting Tables	
Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
Table SC7	Monthly Budget Statement - Transfers and grant expenditure
Table SC8	Monthly Budget Statement - Councillor and staff benefits
Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	1 792 355	1 744 100	1 744 100	147 897	1 758 853	1 744 100	14 753	1%	1 744 100
Service charges	6 167 497	6 854 443	6 811 712	604 641	6 138 657	6 811 712	(673 055)	-10%	6 811 712
Investment revenue	99 119	87 518	87 457	10 487	116 909	87 457	29 452	34%	87 457
Transfers and subsidies - Operational	1 280 233	1 361 141	1 390 269	21 033	1 299 309	1 390 269	(90 961)	(0)	1 390 269
Other own revenue	1 692 309	1 593 384	1 597 391	111 329	1 510 884	1 597 391	(86 506)	-5%	1 597 391
Total Revenue (excluding capital transfers and contributions)	**11 031 512**	**11 640 587**	**11 630 929**	**895 387**	**10 824 612**	**11 630 929**	**(806 317)**	**-7%**	**11 630 929**
Employee costs	2 699 897	2 655 658	2 675 989	241 635	2 776 101	2 675 989	100 112	4%	2 675 989
Remuneration of Councillors	77 818	83 728	83 728	6 692	78 875	83 728	(4 854)	-6%	83 728
Depreciation and amortisation	989 789	752 070	752 070	25 990	832 580	752 070	80 510	11%	752 070
Interest	(48 965)	12 723	12 723	303	45 144	12 723	32 421	255%	12 723
Inventory consumed and bulk purchases	3 919 977	3 692 720	3 682 458	511 954	3 988 139	3 682 458	305 681	8%	3 682 458
Transfers and subsidies	–	15 000	12 000	14	299	12 000	(11 701)	-98%	12 000
Other expenditure	4 121 431	4 062 987	4 252 051	338 883	3 484 128	4 252 051	(767 923)	-18%	4 252 051
Total Expenditure	**11 759 947**	**11 274 887**	**11 471 020**	**1 125 471**	**11 205 266**	**11 471 020**	**(265 754)**	**-2%**	**11 471 020**
Surplus/(Deficit)	**(728 435)**	**365 700**	**159 909**	**(230 084)**	**(380 654)**	**159 909**	**(540 563)**	**-338%**	**159 909**
Transfers and subsidies - capital (monetary	681 340	1 017 011	1 124 959	128 020	803 669	1 124 959	(321 291)	-29%	1 124 959
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(47 095)**	**1 382 711**	**1 284 869**	**(102 064)**	**423 015**	**1 284 869**	**(861 854)**	**-67%**	**1 284 869**
Share of surplus/ (deficit) of associate	291 713	120 000	120 000	10 000	120 000	120 000	–		120 000
Surplus/ (Deficit) for the year	**244 618**	**1 502 711**	**1 404 869**	**(92 064)**	**543 015**	**1 404 869**	**(861 854)**	**-61%**	**1 404 869**
Capital expenditure & funds sources									
Capital expenditure	**823 085**	**1 343 987**	**1 417 042**	**196 026**	**933 224**	**1 417 042**	**(483 818)**	**-34%**	**1 417 042**
Capital transfers recognised	543 570	1 015 269	1 123 217	138 743	714 833	1 123 217	(408 384)	-36%	1 123 217
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	279 515	328 719	293 825	57 282	218 391	293 825	(75 434)	-26%	293 825
Total sources of capital funds	**823 085**	**1 343 987**	**1 417 042**	**196 026**	**933 224**	**1 417 042**	**(483 818)**	**-34%**	**1 417 042**
Financial position									
Total current assets	5 575 124	4 663 324	4 663 324		6 005 480				4 663 324
Total non current assets	27 841 352	22 120 558	22 193 612		28 055 525				22 193 612
Total current liabilities	7 337 667	3 601 695	3 601 695		7 392 195				3 601 695
Total non current liabilities	3 860 961	2 037 317	2 037 317		3 898 328				2 037 317
Community wealth/Equity	**21 782 382**	**21 221 797**	**21 392 694**		**22 862 545**				**21 392 694**
Cash flows									
Net cash from (used) operating	9 813 731	2 029 619	2 029 619	440 951	14 313 105	2 029 619	(12 283 486)	-605%	2 029 619
Net cash from (used) investing	(792 665)	(1 333 652)	(1 333 652)	(195 992)	(930 185)	(1 333 652)	(403 467)	30%	(1 333 652)
Net cash from (used) financing	(225 641)	(104 661)	(104 661)	(2 307)	(81 158)	(104 661)	(23 503)	22%	(104 661)
Cash/cash equivalents at the month/year end	**9 290 287**	**1 086 166**	**1 086 166**	**14 405 286**	**14 405 286**	**1 086 166**	**(13 319 120)**	**-1226%**	**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	979 525	307 972	297 158	281 595	272 564	260 311	1 458 530	8 108 427	11 966 081
Creditors Age Analysis									
Total Creditors	118 474	857	203 609	1 361 259	–	–	–	–	1 684 200

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		3 698 122	3 659 519	3 800 541	335 364	3 480 026	3 800 541	(320 514)	-8%	3 800 541
Executive and council		1 102	1 051	1 051	89	1 077	1 051	26	2%	1 051
Finance and administration		3 697 020	3 658 468	3 799 490	335 275	3 478 949	3 799 490	(320 540)	-8%	3 799 490
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		73 975	52 822	52 822	3 466	40 037	52 822	(12 786)	-24%	52 822
Community and social services		5 550	3 748	3 748	422	4 879	3 748	1 131	30%	3 748
Sport and recreation		4 156	3 062	3 062	663	2 741	3 062	(321)	-10%	3 062
Public safety		35 644	26 025	26 025	1 151	17 189	26 025	(8 836)	-34%	26 025
Housing		28 588	19 946	19 946	1 230	15 185	19 946	(4 761)	-24%	19 946
Health		37	42	42	3	43	42	1	2%	42
Economic and environmental services		48 785	36 799	36 799	3 547	36 960	36 799	162	0%	36 799
Planning and development		18 252	18 174	18 174	1 699	15 896	18 174	(2 278)	-13%	18 174
Road transport		29 976	18 062	18 062	1 800	20 598	18 062	2 536	14%	18 062
Environmental protection		556	563	563	48	466	563	(97)	-17%	563
Trading services		7 891 916	8 908 404	8 865 673	681 020	8 071 177	8 865 673	(794 496)	-9%	8 865 673
Energy sources		3 951 450	4 707 325	4 664 594	361 096	3 877 224	4 664 594	(787 370)	-17%	4 664 594
Water management		2 575 057	2 564 754	2 564 754	242 581	2 582 654	2 564 754	17 900	1%	2 564 754
Waste water management		813 138	1 072 670	1 072 670	54 897	1 030 566	1 072 670	(42 104)	-4%	1 072 670
Waste management		552 271	563 654	563 654	22 446	580 732	563 654	17 078	3%	563 654
Other	4	55	54	54	8	80	54	26	49%	54
Total Revenue - Functional	2	11 712 852	12 657 598	12 755 888	1 023 407	11 628 281	12 755 888	(1 127 607)	-9%	12 755 888
Expenditure - Functional										
Governance and administration		1 735 108	1 814 851	1 865 934	164 241	1 885 932	1 865 934	19 998	1%	1 865 934
Executive and council		91 581	188 247	181 979	15 948	146 123	181 979	(35 856)	-20%	181 979
Finance and administration		1 643 527	1 626 605	1 683 955	148 293	1 739 809	1 683 955	55 854	3%	1 683 955
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		1 007 823	836 007	855 758	85 385	893 177	855 758	37 419	4%	855 758
Community and social services		54 164	58 436	57 868	4 630	53 674	57 868	(4 194)	-7%	57 868
Sport and recreation		387 013	260 163	262 960	20 006	241 460	262 960	(21 500)	-8%	262 960
Public safety		413 777	338 761	361 065	48 233	416 172	361 065	55 107	15%	361 065
Housing		136 605	161 742	157 290	11 178	165 125	157 290	7 835	5%	157 290
Health		16 264	16 904	16 575	1 337	16 746	16 575	171	1%	16 575
Economic and environmental services		647 727	619 589	649 237	34 606	544 724	649 237	(104 514)	-16%	649 237
Planning and development		54 266	74 455	74 796	6 094	60 717	74 796	(14 079)	-19%	74 796
Road transport		563 862	510 053	540 488	25 167	450 265	540 488	(90 223)	-17%	540 488
Environmental protection		29 598	35 082	33 953	3 345	33 741	33 953	(212)	-1%	33 953
Trading services		8 364 338	7 999 121	8 094 831	840 770	7 875 816	8 094 831	(219 015)	-3%	8 094 831
Energy sources		4 372 092	4 380 959	4 369 945	532 340	4 289 466	4 369 945	(80 479)	-2%	4 369 945
Water management		2 988 000	2 571 597	2 612 488	207 637	2 482 141	2 612 488	(130 347)	-5%	2 612 488
Waste water management		654 398	620 493	671 847	52 740	621 507	671 847	(50 340)	-7%	671 847
Waste management		349 848	426 072	440 551	48 053	482 703	440 551	42 152	10%	440 551
Other		4 951	5 319	5 259	470	5 616	5 259	357	7%	5 259
Total Expenditure - Functional	3	11 759 947	11 274 887	11 471 020	1 125 471	11 205 266	11 471 020	(265 754)	-2%	11 471 020
Surplus/ (Deficit) for the year		(47 095)	1 382 711	1 284 869	(102 064)	423 015	1 284 869	(861 854)	-0,670771892	1 284 869

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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										
Municipal governance and administration		3 698 122	3 659 519	3 800 541	335 364	3 480 026	3 800 541	(320 514)	-8%	3 800 541
Executive and council		1 102	1 051	1 051	89	1 077	1 051	26	0	1 051
Municipal Manager, Town Secretary and Chief Executive		1 102	1 051	1 051	89	1 077	1 051	26	0	1 051
Finance and administration		3 697 020	3 658 468	3 799 490	335 275	3 478 949	3 799 490	(320 540)	(0)	3 799 490
Administrative and Corporate Support		1 177	901	10 901	–	63	10 901	(10 838)	(0)	10 901
Finance		3 612 994	3 580 470	3 717 546	330 605	3 416 445	3 717 546	(301 101)	(0)	3 717 546
Human Resources		11 729	15 506	15 506	348	5 870	15 506	(9 635)	(0)	15 506
Marketing, Customer Relations, Publicity and Media Co-ordination		35 799	38 968	32 914	2 550	32 581	32 914	(333)	(0)	32 914
Property Services		35 321	22 623	22 623	1 772	23 991	22 623	1 367	0	22 623
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		73 975	52 822	52 822	3 468	40 037	52 822	(12 786)	(0)	52 822
Community and social services		5 550	3 748	3 748	422	4 879	3 748	1 131	0	3 748
Cemeteries, Funeral Parlours and Crematoriums		3 405	3 666	3 666	279	2 849	3 666	(817)	(0)	3 666
Libraries and Archives		2 145	82	82	143	2 030	82	1 948	0	82
Sport and recreation		4 156	3 062	3 062	663	2 741	3 062	(321)	(0)	3 062
Community Parks (including Nurseries)		742	499	499	0	387	499	(112)	(0)	499
Recreational Facilities		501	589	589	5	160	589	(428)	(0)	589
Sports Grounds and Stadiums		2 913	1 974	1 974	657	2 194	1 974	220	0	1 974
Public safety		35 644	26 025	26 025	1 151	17 189	26 025	(8 836)	(0)	26 025
Civil Defence		67	78	78	3	81	78	2	0	78
Fire Fighting and Protection		1 113	1 263	1 263	318	1 709	1 263	446	0	1 263
Police Forces, Traffic and Street Parking Control		34 464	24 683	24 683	830	15 399	24 683	(9 284)	(0)	24 683
Housing		28 588	19 946	19 946	1 230	15 185	19 946	(4 761)	(0)	19 946
Housing		28 588	19 946	19 946	1 230	15 185	19 946	(4 761)	(0)	19 946
Health		37	42	42	3	43	42	1	0	42
Health Services		37	42	42	3	43	42	1	0	42
Economic and environmental services		48 785	36 799	36 799	3 547	36 960	36 799	162	0	36 799
Planning and development		18 252	18 174	18 174	1 699	15 896	18 174	(2 278)	(0)	18 174
Town Planning, Building Regulations and Enforcement, and City Engineer		18 252	18 174	18 174	1 699	15 896	18 174	(2 278)	(0)	18 174
Road transport		29 976	18 062	18 062	1 800	20 598	18 062	2 536	0	18 062
Public Transport		14 139	18 062	18 062	1 800	20 598	18 062	2 536	0	18 062
Roads		15 837	–	–	–	–	–	–		–
Environmental protection		556	563	563	48	466	563	(97)	(0)	563
Pollution Control		556	563	563	48	466	563	(97)	(0)	563
Trading services		7 891 916	8 908 404	8 865 673	681 020	8 071 177	8 865 673	(794 496)	(0)	8 865 673
Energy sources		3 951 450	4 707 325	4 664 594	361 096	3 877 224	4 664 594	(787 370)	(0)	4 664 594
Electricity		3 951 450	4 707 325	4 664 594	361 096	3 877 224	4 664 594	(787 370)	(0)	4 664 594
Water management		2 575 057	2 564 754	2 564 754	242 581	2 582 654	2 564 754	17 900	0	2 564 754
Water Distribution		2 575 057	2 564 754	2 564 754	242 581	2 582 654	2 564 754	17 900	0	2 564 754
Waste water management		813 138	1 072 670	1 072 670	54 897	1 030 566	1 072 670	(42 104)	(0)	1 072 670
Sewerage		813 138	1 072 670	1 072 670	54 897	1 030 566	1 072 670	(42 104)	(0)	1 072 670
Waste management		552 271	563 654	563 654	22 446	580 732	563 654	17 078	0	563 654
Solid Waste Removal		552 271	563 654	563 654	22 446	580 732	563 654	17 078	0	563 654
Other		55	54	54	8	80	54	26	0	54
Tourism		55	54	54	8	80	54	26	0	54
Total Revenue - Functional	2	11 712 852	12 657 598	12 755 888	1 023 407	11 628 281	12 755 888	(1 127 607)	(0)	12 755 888

Expenditure - Functional										
Municipal governance and administration		**1 735 108**	**1 814 851**	**1 865 934**	**164 241**	**1 885 932**	**1 865 934**	**19 998**	**0**	**1 865 934**
Executive and council		91 581	188 247	181 979	15 948	146 123	181 979	(35 856)	(0)	181 979
Mayor and Council		84 786	91 325	92 894	7 208	85 237	92 894	(7 657)	(0)	92 894
Municipal Manager, Town Secretary and Chief Executive		6 795	96 921	89 085	8 740	60 886	89 085	(28 199)	(0)	89 085
Finance and administration		1 643 527	1 626 605	1 683 955	148 293	1 739 809	1 683 955	55 854	0	1 683 955
Administrative and Corporate Support		359 402	330 257	336 564	22 571	291 224	336 564	(45 340)	(0)	336 564
Finance		778 563	902 224	917 774	76 693	993 140	917 774	75 366	0	917 774
Fleet Management		154 435	102 188	136 622	20 722	139 536	136 622	2 915	0	136 622
Human Resources		177 088	104 143	106 487	8 690	108 371	106 487	1 884	0	106 487
Information Technology		70 760	99 000	97 745	5 469	88 675	97 745	(9 070)	(0)	97 745
Legal Services		25 848	1 400	4 532	6 291	40 308	4 532	35 776	0	4 532
Marketing, Customer Relations, Publicity and Media Co-ordination		43 668	48 901	48 248	4 819	43 515	48 248	(4 733)	(0)	48 248
Property Services		23 195	24 202	24 397	1 921	23 386	24 397	(1 011)	(0)	24 397
Risk Management		10 570	14 288	11 588	1 118	11 655	11 588	67	0	11 588
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**1 007 823**	**836 007**	**855 758**	**85 385**	**893 177**	**855 758**	**37 419**	**0**	**855 758**
Community and social services		54 164	58 436	57 868	4 630	53 674	57 868	(4 194)	(0)	57 868
Cemeteries, Funeral Parlours and Crematoriums		21 735	24 545	26 394	1 508	24 024	26 394	(2 370)	(0)	26 394
Libraries and Archives		31 126	32 315	30 002	3 122	28 626	30 002	(1 376)	(0)	30 002
Museums and Art Galleries		1 304	1 576	1 472	–	1 025	1 472	(447)	(0)	1 472
Sport and recreation		387 013	260 163	262 960	20 006	241 460	262 960	(21 500)	(0)	262 960
Community Parks (including Nurseries)		84 064	102 500	95 561	5 785	75 306	95 561	(20 255)	(0)	95 561
Recreational Facilities		12 507	13 501	13 719	1 094	11 394	13 719	(2 325)	(0)	13 719
Sports Grounds and Stadiums		290 442	144 162	153 679	13 126	154 760	153 679	1 080	0	153 679
Public safety		413 777	338 761	361 065	48 233	416 172	361 065	55 107	0	361 065
Civil Defence		19 391	19 051	19 116	1 932	20 509	19 116	1 392	0	19 116
Fire Fighting and Protection		96 580	96 534	95 072	8 498	102 998	95 072	7 926	0	95 072
Police Forces, Traffic and Street Parking Control		297 806	223 176	246 877	37 803	292 666	246 877	45 789	0	246 877
Housing		136 605	161 742	157 290	11 178	165 125	157 290	7 835	0	157 290
Housing		136 605	161 742	157 290	11 178	165 125	157 290	7 835	0	157 290
Health		16 264	16 904	16 575	1 337	16 746	16 575	171	0	16 575
Health Services		16 264	16 904	16 575	1 337	16 746	16 575	171	0	16 575
Economic and environmental services		**647 727**	**619 589**	**649 237**	**34 606**	**544 724**	**649 237**	**(104 514)**	**(0)**	**649 237**
Planning and development		54 266	74 455	74 796	6 094	60 717	74 796	(14 079)	(0)	74 796
Town Planning, Building Regulations and Enforcement, and City Engineer		54 266	71 055	71 396	6 094	60 717	71 396	(10 679)	(0)	71 396
Project Management Unit		–	3 400	3 400	–	–	3 400	(3 400)	(0)	3 400
Road transport		563 862	510 053	540 488	25 167	450 265	540 488	(90 223)	(0)	540 488
Public Transport		80 315	125 820	156 016	13 860	86 154	156 016	(69 862)	(0)	156 016
Roads		483 547	384 233	384 472	11 307	364 111	384 472	(20 361)	(0)	384 472
Environmental protection		29 598	35 082	33 953	3 345	33 741	33 953	(212)	(0)	33 953
Pollution Control		29 598	35 082	33 953	3 345	33 741	33 953	(212)	(0)	33 953
Trading services		**8 364 338**	**7 999 121**	**8 094 831**	**840 770**	**7 875 816**	**8 094 831**	**(219 015)**	**(0)**	**8 094 831**
Energy sources		4 372 092	4 380 959	4 369 945	532 340	4 289 466	4 369 945	(80 479)	(0)	4 369 945
Electricity		4 372 092	4 380 959	4 369 945	532 340	4 289 466	4 369 945	(80 479)	(0)	4 369 945
Water management		2 988 000	2 571 597	2 612 488	207 637	2 482 141	2 612 488	(130 347)	(0)	2 612 488
Water Distribution		2 988 000	2 571 597	2 612 488	207 637	2 482 141	2 612 488	(130 347)	(0)	2 612 488
Waste water management		654 398	620 493	671 847	52 740	621 507	671 847	(50 340)	(0)	671 847
Sewerage		654 398	620 493	671 847	52 740	621 507	671 847	(50 340)	(0)	671 847
Waste management		349 848	426 072	440 551	48 053	482 703	440 551	42 152	0	440 551
Solid Waste Disposal (Landfill Sites)		52 647	46 634	46 481	4 430	51 230	46 481	4 749	0	46 481
Solid Waste Removal		238 382	316 552	342 430	37 208	370 026	342 430	27 596	0	342 430
Street Cleaning		58 819	62 886	51 640	6 415	61 447	51 640	9 807	0	51 640
Other		**4 951**	**5 319**	**5 259**	**470**	**5 616**	**5 259**	**357**	**0**	**5 259**
Tourism		4 951	5 319	5 259	470	5 616	5 259	357	0	5 259
Total Expenditure - Functional	3	**11 759 947**	**11 274 887**	**11 471 020**	**1 125 471**	**11 205 266**	**11 471 020**	**(265 754)**	**(0)**	**11 471 020**
Surplus/ (Deficit) for the year		**(47 095)**	**1 382 711**	**1 284 869**	**(102 064)**	**423 015**	**1 284 869**	**(861 854)**	**(0)**	**1 284 869**

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - City Manager		100	0	0	0	0	0	(0)	-26,2%	0
Vote 02 - Executive And Council		–	1	1	–	63	1	62	6160,3%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	701	4 592	13 720	(9 128)	-66,5%	13 720
Vote 04 - Financial Services		2 268 755	1 988 126	1 998 126	172 763	2 009 783	1 998 126	11 657	0,6%	1 998 126
Vote 05 - Community And Social Development		576 185	569 095	569 095	22 940	587 007	569 095	17 912	3,1%	569 095
Vote 06 - Planning And Human Settlement		82 162	60 743	60 743	4 701	55 071	60 743	(5 671)	-9,3%	60 743
Vote 07 - Economic And Rural Development		36 855	40 073	34 019	2 647	33 738	34 019	(281)	-0,8%	34 019
Vote 08 - Roads And Transport		29 976	18 062	18 062	1 800	20 598	18 062	2 536	14,0%	18 062
Vote 09 - Water And Sanitation		3 388 195	3 637 425	3 637 425	297 478	3 613 221	3 637 425	(24 204)	-0,7%	3 637 425
Vote 10 - Municipal General		1 639 711	1 717 004	1 854 079	168 131	1 529 806	1 854 079	(324 274)	-17,5%	1 854 079
Vote 11 - Public Safety And Security		19 789	26 025	26 025	1 151	17 179	26 025	(8 846)	-34,0%	26 025
Vote 12 - Centlec		3 951 450	4 707 325	4 664 594	361 096	3 877 224	4 664 594	(787 370)	-16,9%	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**	**1 033 407**	**11 748 281**	**12 875 888**	**(1 127 607)**	**-8,8%**	**12 875 888**
Expenditure by Vote	1									
Vote 01 - City Manager		145 242	157 978	155 551	13 094	152 649	155 551	(2 902)	-1,9%	155 551
Vote 02 - Executive And Council		189 584	190 680	194 937	16 209	194 213	194 937	(725)	-0,4%	194 937
Vote 03 - Corporate Services		553 477	380 128	391 463	33 922	372 990	391 463	(18 473)	-4,7%	391 463
Vote 04 - Financial Services		771 553	781 985	782 808	66 502	782 803	782 808	(5)	0,0%	782 808
Vote 05 - Community And Social Development		675 455	643 582	654 749	64 790	711 784	654 749	57 035	8,7%	654 749
Vote 06 - Planning And Human Settlement		213 987	250 177	244 936	20 644	245 780	244 936	843	0,3%	244 936
Vote 07 - Economic And Rural Development		60 766	72 378	63 481	10 178	61 837	63 481	(1 643)	-2,6%	63 481
Vote 08 - Roads And Transport		727 316	669 982	739 087	46 630	599 050	739 087	(140 037)	-18,9%	739 087
Vote 09 - Water And Sanitation		3 558 751	3 178 374	3 270 619	260 683	3 145 990	3 270 619	(124 629)	-3,8%	3 270 619
Vote 10 - Municipal General		25 632	186 256	198 732	12 156	231 685	198 732	32 954	16,6%	198 732
Vote 11 - Public Safety And Security		400 354	379 553	401 857	48 134	414 316	401 857	12 459	3,1%	401 857
Vote 12 - Centlec		4 372 092	4 380 959	4 369 945	532 340	4 289 466	4 369 945	(80 479)	-1,8%	4 369 945
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		65 740	2 855	2 855	190	2 703	2 855	(152)	-5,3%	2 855
Total Expenditure by Vote	2	**11 759 947**	**11 274 887**	**11 471 020**	**1 125 471**	**11 205 266**	**11 471 020**	**(265 754)**	**-2,3%**	**11 471 020**
Surplus/ (Deficit) for the year	2	**244 618**	**1 502 711**	**1 404 869**	**(92 064)**	**543 015**	**1 404 869**	**(861 854)**	**-61,3%**	**1 404 869**

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
									%	
Revenue by Vote	1									
Vote 01 - City Manager		100	0	0	0	0	0	(0)	-28%	0
01.1 - Office Of City Manager		100	–	–	–	–	–	–		–
Vote 02 - Executive And Council		–	1	1	–	63	1	62	6160%	1
02.2 - Councils General Expences		–	1	1	–	63	1	62	6160%	1
Vote 03 - Corporate Services		11 387	13 720	13 720	701	4 592	13 720	(9 128)	-67%	13 720
03.3 - Operational Training		8 025	11 745	11 745	60	2 137	11 745	(9 608)	-82%	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	641	1 865	1 974	(109)	-6%	1 974
Vote 04 - Financial Services		2 268 755	1 988 126	1 998 126	172 763	2 009 783	1 998 126	11 657	1%	1 998 126
04.1 - Chief Financial Officer - Administration		1 177	900	10 900	–	–	10 900	(10 900)	-100%	10 900
04.4 - Treasury		69	127	127	–	22	127	(105)	-83%	127
04.7 - Demand And Acquisition		1 545	1 935	1 935	339	1 683	1 935	(252)	-13%	1 935
04.9 - Logistics And Warehouse		194	1 000	1 000	832	832	1 000	(168)	-17%	1 000
04.11 - Billing		218 423	211 543	211 543	23 108	255 024	211 543	43 482	21%	211 543
04.12 - Rates And Taxes		2 933	4 728	4 728	294	3 244	4 728	(1 484)	-31%	4 728
04.14 - Customer Services		25	34	34	5	32	34	(2)	-4%	34
04.19 - Control And Operations		13 051	20 000	20 000	–	(13 051)	20 000	(33 051)	-165%	20 000
04.21 - Payroll Management		2 581	3 760	3 760	288	3 144	3 760	(616)	-16%	3 760
04.22 - Assessment Rates		2 028 757	1 744 100	1 744 100	147 897	1 758 853	1 744 100	14 753	1%	1 744 100
Vote 05 - Community And Social Development		576 185	569 095	569 095	22 940	587 007	569 095	17 912	3%	569 095
05.4 - Libraries And Information Services		2 145	82	82	143	2 030	82	1 948	2379%	82
05.6 - Hiv/Aids		37	42	42	3	43	42	1	2%	42
05.7 - Environmental Health Services		556	563	563	48	466	563	(97)	-17%	563
05.12 - Facilities Management - Swimming Pools		501	589	589	5	160	589	(428)	-73%	589
05.13 - Facilities Management - Stadiums		673	–	–	16	329	–	329	0%	–
05.19 - Domestic Waste		308 537	552 098	552 098	21 531	569 697	552 098	17 598	3%	552 098
05.20 - Trade Waste		–	11 556	11 556	915	11 034	11 556	(522)	-5%	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	0	751%	0
05.32 - Cemeteries Bloemfontein		1 239	1 315	1 315	34	698	1 315	(617)	-47%	1 315
05.33 - Cemeteries Botshabelo		1 911	2 089	2 089	227	1 875	2 089	(214)	-10%	2 089
05.34 - Cemeteries Thaba Nchu		255	261	261	18	276	261	14	6%	261
05.35 - Parks Development		172	499	499	–	386	499	(113)	-23%	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	4 701	55 071	60 743	(5 671)	-9%	60 743
06.3 - Urban Design		96	61	61	60	211	61	150	245%	61
06.4 - Transport Planning		–	–	–	21	109	–	109	0%	–
06.5 - Development Applications		2 053	2 682	2 682	148	1 129	2 682	(1 553)	-58%	2 682
06.6 - Building Zoning Control		6 235	6 920	6 920	675	7 308	6 920	388	6%	6 920
06.7 - Enforcement Division		78	–	–	39	60	–	60	0%	–
06.8 - Outdoor Advertising		9 791	8 511	8 511	756	7 080	8 511	(1 432)	-17%	8 511
06.19 - Church Street Houses		545	574	574	48	568	574	(5)	-1%	574
06.20 - Hostels Mangaung		772	793	793	64	795	793	2	0%	793
06.22 - Economic Flats		636	650	650	57	678	650	28	4%	650
06.23 - Flats For The Aged		93	145	145	6	146	145	1	0%	145
06.24 - Sub Economic Letting Scheme 1		15 228	6 140	6 140	91	1 141	6 140	(4 998)	-81%	6 140
06.25 - Sub Economic Letting Scheme 2		263	274	274	28	280	274	6	2%	274
06.26 - Sub Economic Letting Scheme 3		148	154	154	13	157	154	3	2%	154
06.27 - Bloemhof Flats		2 328	2 431	2 431	206	2 471	2 431	40	2%	2 431
06.28 - Erlich Park Homes		4 524	4 701	4 701	393	4 698	4 701	(2)	0%	4 701
06.29 - Lente Hof		(1)	(1)	(1)	–	–	(1)	1	-100%	(1)
06.30 - Lourier Park Houses		–	–	–	(5)	(7)	–	(7)	0%	–
06.31 - Sundry Dwellings		3 072	3 188	3 188	265	3 165	3 188	(23)	-1%	3 188
06.32 - Stillirus		930	844	844	62	793	844	(51)	-6%	844
06.33 - Property Rentals		21 621	22 520	22 520	1 768	23 706	22 520	1 186	5%	22 520
06.34 - Property Disposal		167	104	104	4	285	104	181	175%	104
06.36 - Land Banking And Development		13 533	–	–	–	–	–	–		–
06.38 - Bng & Property Finance Administration		51	53	53	4	297	53	245	466%	53

Vote 07 - Economic And Rural Development		**36 855**	**40 073**	**34 019**	**2 647**	**33 738**	**34 019**	(281)	-1%	**34 019**
07.6 - Cc Heading		31 720	–	–	–	–	–	–		–
07.7 - Business Operations		4 079	–	–	–	–	–	–		–
07.10 - Tourism		55	54	54	8	80	54	26	49%	54
07.12 - Smme's		1 001	1 051	1 051	89	1 077	1 051	26	2%	1 051
07.13 - Administration And Finance		–	34 632	28 773	2 282	28 481	28 773	(292)	-1%	28 773
07.14 - Business Operations		–	4 336	4 141	268	4 100	4 141	(41)	-1%	4 141
Vote 08 - Roads And Transport		**29 976**	**18 062**	**18 062**	**1 800**	**20 598**	**18 062**	2 536	14%	**18 062**
08.2 - Transport Unit		14 139	–	–	–	–	–	–		–
08.4 - Transport Unit		–	18 062	18 062	1 800	20 598	18 062	2 536	14%	18 062
08.12 - Engineering Services		15 837	–	–	–	–	–	–		–
Vote 09 - Water And Sanitation		**3 388 195**	**3 637 425**	**3 637 425**	**297 478**	**3 613 221**	**3 637 425**	(24 204)	-1%	**3 637 425**
09.2 - Sanitary Services Revenue		813 108	1 072 585	1 072 585	54 897	1 030 444	1 072 585	(42 142)	-4%	1 072 585
09.3 - Bloemfontein Sewer Reticulation		30	85	85	–	123	85	38	45%	85
09.8 - Bulk Water Services		2 568 180	2 558 698	2 558 698	242 127	2 574 754	2 558 698	16 057	1%	2 558 698
09.10 - Water Demand Management		6 877	6 057	6 057	454	7 900	6 057	1 843	30%	6 057
Vote 10 - Municipal General		**1 639 711**	**1 717 004**	**1 854 079**	**168 131**	**1 529 806**	**1 854 079**	(324 274)	-17%	**1 854 079**
10.2 - Sundries		385 083	195 285	195 285	19 821	235 705	195 285	40 420	21%	195 285
10.3 - Governmental Transfers		1 254 628	1 521 719	1 658 795	148 310	1 294 101	1 658 795	(364 694)	-22%	1 658 795
Vote 11 - Public Safety And Security		**19 789**	**26 025**	**26 025**	**1 151**	**17 179**	**26 025**	(8 846)	-34%	**26 025**
11.2 - Traffic Operations		18 215	22 095	22 095	604	12 773	22 095	(9 322)	-42%	22 095
11.4 - Parking Garage		689	2 588	2 588	227	2 617	2 588	29	1%	2 588
11.7 - Disaster Management Operations		63	78	78	3	81	78	2	3%	78
11.10 - Fire And Rescue Operations		823	1 263	1 263	318	1 708	1 263	445	35%	1 263
Vote 12 - Centlec		**3 951 450**	**4 707 325**	**4 664 594**	**361 096**	**3 877 224**	**4 664 594**	(787 370)	-17%	**4 664 594**
12.7 - Marketing & Communication		–	200	200	–	–	200	(200)	-100%	200
12.12 - Financial Management & Support		291	–	–	–	–	–	–		–
12.13 - Revenue Management		117 794	139 917	139 917	8 099	91 014	139 917	(48 902)	-35%	139 917
12.15 - Supply Chain Management		12 418	1 446	1 446	14 161	14 161	1 446	12 716	880%	1 446
12.16 - Asset Management		1 733	4 259	4 259	(27)	825	4 259	(3 434)	-81%	4 259
12.20 - Human Resource Development		242	1 838	1 838	–	–	1 838	(1 838)	-100%	1 838
12.22 - Revenue And Customer Management		4 993	10 521	10 521	297	6 365	10 521	(4 156)	-39%	10 521
12.23 - Trading Services		3 775 698	4 542 879	4 500 147	338 566	3 764 858	4 500 147	(735 289)	-16%	4 500 147
12.26 - Planning		–	3 738	3 738	–	–	3 738	(3 738)	-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	–	–	2 528	(2 528)	-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**	**1 033 407**	**11 748 281**	**12 875 888**	(1 127 607)	-9%	**12 875 888**

Expenditure by Vote	1							–		
Vote 01 - City Manager		**145 242**	**157 978**	**155 551**	**13 094**	**152 649**	**155 551**	(2 902)	-2%	**155 551**
01.1 - Office Of City Manager		16 001	17 291	17 899	1 067	18 330	17 899	430	2%	17 899
01.2 - Head Strategic Support		4 273	4 634	4 674	330	4 378	4 674	(296)	-6%	4 674
01.3 - Strategic Projects		9 985	10 317	10 317	921	10 863	10 317	545	5%	10 317
01.4 - Regional Centre Bloemfontein		26 720	29 146	29 146	2 527	31 611	29 146	2 466	8%	29 146
01.5 - Regional Center Botshabelo		10 851	15 482	15 482	1 074	13 151	15 482	(2 331)	-15%	15 482
01.6 - Regional Center Thaba Nchu		20 371	24 310	24 310	2 389	23 249	24 310	(1 061)	-4%	24 310
01.7 - Deputy Executive Director Operations		8 421	8 019	7 919	802	9 129	7 919	1 210	15%	7 919
01.8 - Idp And Org.Performance Strategic Planni		984	1 224	1 074	77	790	1 074	(284)	-26%	1 074
01.9 - Transport Unit		(34)	–	–	4	41	–	41	0%	–
01.10 - Knowledge Management		8 071	8 618	8 443	865	8 466	8 443	22	0%	8 443
01.11 - Intergoverment Relations		186	165	165	26	65	165	(100)	-61%	165
01.12 - Administrative Support		6 465	6 851	6 901	636	7 973	6 901	1 072	16%	6 901
01.13 - Risk Management And Anti-Fraud & Corrupt		10 456	14 269	11 569	1 118	11 640	11 569	71	1%	11 569
01.14 - Internal Audit		13 067	14 251	14 251	1 259	12 964	14 251	(1 288)	-9%	14 251
01.15 - Project Management Unit		–	1 700	1 700	–	–	1 700	(1 700)	-100%	1 700
01.16 - Grants Administration		–	1 700	1 700	–	–	1 700	(1 700)	-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**	**16 209**	**194 213**	**194 937**	(725)	0%	**194 937**
02.1 - Office Of The Speaker		22 449	21 618	20 833	2 604	23 031	20 833	2 198	11%	20 833
02.2 - Councils General Expences		20 681	20 646	20 626	956	21 874	20 626	1 248	6%	20 626
02.3 - M P A C		6 416	4 484	5 119	436	5 377	5 119	258	5%	5 119
02.4 - Administrative Support		25 923	22 905	25 180	2 453	27 331	25 180	2 151	9%	25 180
02.5 - Special Programmes		4 056	2 997	3 117	180	2 498	3 117	(620)	-20%	3 117
02.6 - Youth Coordination		45	506	506	149	2 904	506	2 399	474%	506
02.7 - Communications		8 981	10 603	10 658	900	8 912	10 658	(1 746)	-16%	10 658
02.8 - Communications - Projects		258	644	644	–	94	644	(550)	-85%	644
02.9 - Deputy Executive Mayor		84 527	89 884	91 458	7 208	85 134	91 458	(6 324)	-7%	91 458
02.10 - Policy & Strategy		–	10	5	–	9	5	4	89%	5
02.11 - Intervention Unit		710	769	763	65	789	763	27	4%	763
02.12 - Office Of The Councils Whip		15 539	15 613	16 028	1 258	16 259	16 028	230	1%	16 028
Vote 03 - Corporate Services		**553 477**	**380 128**	**391 463**	**33 922**	**372 990**	**391 463**	(18 473)	-5%	**391 463**
03.1 - Head Corporate Services Administration		12 217	9 302	9 535	787	13 073	9 535	3 538	37%	9 535
03.2 - Administrative Training		6 772	7 226	6 967	544	6 622	6 967	(345)	-5%	6 967
03.3 - Operational Training		9 998	13 920	12 996	815	10 849	12 996	(2 147)	-17%	12 996
03.4 - Administration		1 248	1 038	4 080	59	6 707	4 080	2 627	64%	4 080
03.5 - Skills Development		2 953	3 142	3 142	350	4 068	3 142	927	29%	3 142
03.6 - Benefits Administration		2 306	2 989	2 579	48	1 714	2 579	(865)	-34%	2 579
03.7 - Leave Section		13 888	14 320	14 282	1 117	15 131	14 282	850	6%	14 282
03.8 - Performance Improvement		3 305	3 539	3 464	302	3 645	3 464	180	5%	3 464
03.9 - Employment		12 693	13 755	13 252	1 134	12 295	13 252	(957)	-7%	13 252
03.10 - Payroll Management		80 422	–	–	–	–	–	–		–
03.11 - Occupational Health		5 056	5 168	4 924	422	5 582	4 924	657	13%	4 924
03.12 - Job Evaluation		5 474	4 305	4 319	409	5 060	4 319	741	17%	4 319
03.13 - Employee Wellness		2 725	2 687	2 786	228	2 856	2 786	70	3%	2 786
03.14 - Labour Relations		19 357	18 481	20 152	2 120	21 343	20 152	1 191	6%	20 152
03.15 - Legal Services		25 811	24 563	27 695	6 291	40 301	27 695	12 606	46%	27 695
03.16 - Facilities Management - Stadiums		249 523	124 115	131 793	11 593	112 367	131 793	(19 426)	-15%	131 793
03.17 - Safety And Loss Control		3 089	3 586	3 271	255	3 281	3 271	10	0%	3 271
03.18 - Committee Services		21 806	23 733	23 223	1 980	18 962	23 223	(4 261)	-18%	23 223
03.19 - Administration Management		5 316	5 430	5 483	480	5 663	5 483	180	3%	5 483
03.20 - Committee Services		2 242	4 172	3 647	298	3 286	3 647	(361)	-10%	3 647
03.21 - Service Management And Infra-Structure S		47 290	75 475	72 648	2 770	62 255	72 648	(10 393)	-14%	72 648
03.22 - It Administration		19 240	19 182	21 227	1 921	17 931	21 227	(3 296)	-16%	21 227
03.23 - Administration		100	–	–	–	–	–	–		–
03.24 - Administration		646	–	–	–	–	–	–		–
Vote 04 - Financial Services		**771 553**	**781 985**	**782 808**	**66 502**	**782 803**	**782 808**	(5)	0%	**782 808**
04.1 - Chief Financial Officer - Administration		9 118	19 985	17 733	1 058	9 389	17 733	(8 345)	-47%	17 733
04.2 - Financial Support Division		332	342	342	28	360	342	18	5%	342
04.3 - Financial Systems		8 287	16 238	7 768	–	7 567	7 768	(201)	-3%	7 768
04.4 - Treasury		14 220	10 278	10 277	1 152	10 670	10 277	394	4%	10 277
04.5 - Budget		387 240	3 044	3 044	210	2 647	3 044	(398)	-13%	3 044
04.6 - Administration		2 774	3 243	3 321	201	2 140	3 321	(1 182)	-36%	3 321
04.7 - Demand And Acquisition		11 417	12 054	11 854	1 250	13 429	11 854	1 575	13%	11 854
04.8 - Contract And Performance Management		4 351	4 287	4 287	487	5 342	4 287	1 056	25%	4 287
04.9 - Logistics And Warehouse		16 065	12 247	12 247	2 328	13 868	12 247	1 621	13%	12 247
04.10 - Debt Collection		61 984	44 847	54 529	5 393	49 907	54 529	(4 622)	-8%	54 529
04.11 - Billing		10 318	19 917	11 387	783	10 946	11 387	(441)	-4%	11 387
04.12 - Rates And Taxes		13 599	22 268	24 006	2 773	18 805	24 006	(5 201)	-22%	24 006
04.13 - Cash Management		34 227	28 311	31 604	2 889	31 039	31 604	(565)	-2%	31 604
04.14 - Customer Services		15 394	16 076	15 956	1 630	17 766	15 956	1 810	11%	15 956
04.15 - Operational Division		34 268	34 308	34 557	2 736	32 085	34 557	(2 472)	-7%	34 557
04.16 - Data Analysys		9 528	6 782	8 802	1 083	8 603	8 802	(200)	-2%	8 802
04.17 - Acquisition And Control		44 925	40 044	39 879	(453)	36 040	39 879	(3 838)	-10%	39 879
04.18 - Accounting And Reporting		4 032	6 645	6 051	1 053	5 478	6 051	(573)	-9%	6 051
04.19 - Control And Operations		4 322	4 936	4 959	255	4 006	4 959	(953)	-19%	4 959
04.20 - Group Reporting		16 690	12 451	16 522	1 568	16 469	16 522	(53)	0%	16 522
04.21 - Payroll Management		10 294	12 535	12 535	901	12 387	12 535	(148)	-1%	12 535
04.22 - Assessment Rates		58 167	451 148	451 148	39 175	473 860	451 148	22 712	5%	451 148

Vote 05 - Community And Social Development	675 455	643 582	654 749	64 790	711 784	654 749	57 035	9%	654 749
05.1 - Head Social Services - Administration	7 145	7 119	7 659	558	5 966	7 659	(1 693)	-22%	7 659
05.2 - Administration	2 320	11 029	2 044	172	2 080	2 044	37	2%	2 044
05.3 - Libraries And Information Services	204	–	–	–	–	–	–		–
05.4 - Libraries And Information Services	30 338	31 098	28 786	3 074	27 869	28 786	(917)	-3%	28 786
05.5 - Arts And Culture	1 304	1 420	1 316	–	1 025	1 316	(291)	-22%	1 316
05.6 - Hiv/Aids	8 483	8 737	8 553	688	8 309	8 553	(245)	-3%	8 553
05.7 - Environmental Health Services	20 503	21 878	23 233	2 222	24 052	23 233	819	4%	23 233
05.8 - Laboratory	2 120	2 322	2 212	453	2 338	2 212	126	6%	2 212
05.9 - Pest And Vector Control	76	110	100	122	436	100	336	337%	100
05.10 - Community Development	4 572	4 727	4 882	387	4 753	4 882	(129)	-3%	4 882
05.11 - Sports Development	6 901	6 641	8 216	742	8 387	8 216	171	2%	8 216
05.12 - Facilities Management - Swimming Pools	12 507	13 234	13 453	1 094	11 394	13 453	(2 059)	-15%	13 453
05.13 - Facilities Management - Stadiums	28 196	32 502	32 767	635	25 783	32 767	(6 984)	-21%	32 767
05.14 - Solid Waste Management Administration	1 480	1 421	1 968	97	26 653	1 968	24 685	1254%	1 968
05.15 - Landfill Site Management	30 339	24 896	22 573	1 739	25 514	22 573	2 941	13%	22 573
05.16 - Disposal Sites	19 723	17 743	19 913	2 691	25 712	19 913	5 799	29%	19 913
05.17 - Solid Waste Management	2 753	2 868	2 868	589	5 031	2 868	2 163	75%	2 868
05.18 - Public Cleansing	58 894	62 819	51 574	6 415	61 443	51 574	9 869	19%	51 574
05.19 - Domestic Waste	74 388	195 267	194 386	18 433	214 160	194 386	19 774	10%	194 386
05.20 - Trade Waste	72 713	55 081	82 097	10 707	78 469	82 097	(3 628)	-4%	82 097
05.21 - Waste Botshabelo	36 181	31 706	31 608	4 156	40 631	31 608	9 023	29%	31 608
05.22 - Waste Thaba Nchu	30 883	26 002	25 843	3 441	33 123	25 843	7 279	28%	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	2 183	131	1 938	2 183	(246)	-11%	2 183
05.30 - Nature Resource Management - Zoo	29 503	11 766	13 886	1 004	11 930	13 886	(1 955)	-14%	13 886
05.31 - Nature Resource Management - Nature Area	3 168	3 002	4 761	768	4 226	4 761	(534)	-11%	4 761
05.32 - Cemeteries Bloemfontein	10 650	12 130	12 926	596	11 023	12 926	(1 903)	-15%	12 926
05.33 - Cemeteries Botshabelo	4 794	5 087	5 360	386	5 166	5 360	(194)	-4%	5 360
05.34 - Cemeteries Thaba Nchu	1 771	1 777	2 164	156	1 873	2 164	(291)	-13%	2 164
05.35 - Parks Development	15 054	17 164	17 894	1 047	14 544	17 894	(3 349)	-19%	17 894
05.36 - Parks - Sports Field Maintenance	612	1 125	1 245	121	830	1 245	(415)	-33%	1 245
05.37 - Parks - Technical Services	4 379	5 140	5 295	386	4 970	5 295	(325)	-6%	5 295
05.38 - Parks - Horticultural Central	5 476	6 068	4 960	293	4 162	4 960	(798)	-16%	4 960
05.39 - Parks - Horticultural North	2 571	3 120	3 223	303	3 623	3 223	400	12%	3 223
05.40 - Parks - Horticultural South	1 565	2 935	2 340	180	2 186	2 340	(154)	-7%	2 340
05.41 - Parks - Horticultural East	2 781	4 416	3 691	248	3 264	3 691	(427)	-12%	3 691
05.42 - Parks - Horticultural Botshabelo	3 338	4 949	4 307	419	4 813	4 307	505	12%	4 307
05.43 - Parks - Horticultural Thaba Nchu	3 305	4 491	4 466	339	4 111	4 466	(356)	-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	20 644	245 780	244 936	843	0%	244 936
06.1 - Head - Administration And Finance		11 775	8 119	9 157	699	9 155	9 157	(2)	0%	9 157
06.2 - Spatial Development Framework		–	613	421	–	406	421	(15)	-3%	421
06.3 - Urban Design		4 020	15 559	13 771	538	5 471	13 771	(8 300)	-60%	13 771
06.4 - Transport Planning		8 831	10 078	10 019	2 222	10 369	10 019	350	3%	10 019
06.5 - Development Applications		11 418	11 536	11 830	929	11 752	11 830	(78)	-1%	11 830
06.6 - Building Zoning Control		11 546	13 784	13 267	1 200	14 576	13 267	1 309	10%	13 267
06.7 - Enforcement Division		2 254	2 323	2 323	184	2 322	2 323	(1)	0%	2 323
06.8 - Outdoor Advertising		3 855	3 957	3 660	274	3 649	3 660	(11)	0%	3 660
06.9 - Architectural Services		3 235	2 447	3 568	197	3 399	3 568	(169)	-5%	3 568
06.10 - Design And Development		6 359	7 052	7 183	320	5 974	7 183	(1 209)	-17%	7 183
06.11 - Data Compilation		2 627	2 900	4 550	231	2 786	4 550	(1 764)	-39%	4 550
06.12 - Environmental Strategic Planning		3 193	6 235	3 825	242	3 039	3 825	(786)	-21%	3 825
06.13 - Environmental Strategic Planning		1 530	1 616	1 664	128	1 614	1 664	(50)	-3%	1 664
06.14 - Environmental Assessment Division		2 107	2 241	2 241	178	2 253	2 241	12	1%	2 241
06.16 - Head: Administration		2 704	5 901	3 726	322	3 390	3 726	(336)	-9%	3 726
06.17 - Administration		45 729	63 588	63 932	5 597	70 602	63 932	6 670	10%	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)	-9%	1
06.30 - Lourier Park Houses		4	4	4	–	4	4	(0)	-1%	4
06.32 - Stillirus		1	1	1	–	1	1	(0)	-1%	1
06.33 - Property Rentals		6 200	5 797	6 317	573	6 804	6 317	487	8%	6 317
06.34 - Property Disposal		5 853	6 857	6 367	499	6 238	6 367	(129)	-2%	6 367
06.35 - Property Maintenance		4 223	3 741	3 461	330	3 570	3 461	110	3%	3 461
06.36 - Land Banking And Development		6 763	6 329	6 774	509	6 645	6 774	(129)	-2%	6 774
06.37 - Bng & Property Finance Administration		69	–	–	–	–	–	–		–
06.38 - Bng & Property Finance Administration		10 819	11 754	11 762	950	11 769	11 762	8	0%	11 762
06.39 - Administration		149	–	–	–	–	–	–		–
06.40 - Administration		13 657	13 631	12 681	960	11 940	12 681	(741)	-6%	12 681
06.41 - Pmu Mega Projects		1 977	–	–	–	2 629	–	2 629	0%	–
06.42 - Bloemfontein South		10 496	9 718	10 577	1 069	13 353	10 577	2 776	26%	10 577
06.43 - Bloemfontein South		97	–	–	–	–	–	–		–
06.44 - Bloemfontein North		6	–	–	–	–	–	–		–
06.45 - Bloemfontein North		15 411	16 762	13 006	955	11 710	13 006	(1 296)	-10%	13 006
06.46 - Thaba Nchu		4 980	5 067	5 273	415	5 470	5 273	197	4%	5 273
06.48 - Botshabelo		55	–	–	–	–	–	–		–
06.49 - Botshabelo		11 967	12 566	13 577	1 123	14 889	13 577	1 312	10%	13 577

Vote 07 - Economic And Rural Development		**60 766**	**72 378**	**63 481**	**10 178**	**61 837**	**63 481**	(1 643)	-3%	**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	17 078	5 001	11 188	17 078	(5 890)	-34%	17 078
07.9 - Marketing & Investment Promotion		–	6 563	6 741	568	6 857	6 741	116	2%	6 741
07.10 - Tourism		519	5 303	5 244	470	5 616	5 244	373	7%	5 244
07.11 - Rural Development		563	9 754	9 226	922	10 002	9 226	776	8%	9 226
07.12 - Smme's		2 538	8 046	7 635	810	9 829	7 635	2 195	29%	7 635
07.13 - Administration And Finance		–	8 162	8 452	1 700	8 867	8 452	416	5%	8 452
07.14 - Business Operations		–	9 789	9 107	706	9 478	9 107	372	4%	9 107
Vote 08 - Roads And Transport		**727 316**	**669 982**	**739 087**	**46 630**	**599 050**	**739 087**	(140 037)	-19%	**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	533	6 727	10 962	(4 235)	-39%	10 962
08.4 - Transport Unit		–	125 820	156 016	13 856	86 113	156 016	(69 903)	-45%	156 016
08.5 - Traffic Signs		5 898	13 080	10 347	669	7 132	10 347	(3 215)	-31%	10 347
08.6 - Administrative Support		1 833	2 006	2 177	455	4 566	2 177	2 389	110%	2 177
08.7 - Bloemfontein North		117 290	35 513	35 859	2 664	31 273	35 859	(4 586)	-13%	35 859
08.8 - Bloemfontein South		22 823	26 199	27 135	4 072	25 992	27 135	(1 144)	-4%	27 135
08.9 - Botshabelo		13 482	20 308	21 110	1 257	19 375	21 110	(1 735)	-8%	21 110
08.10 - Thaba Nchu		9 395	13 204	13 564	880	12 591	13 564	(973)	-7%	13 564
08.11 - Epwp And Wayleaves		9 110	8 789	9 396	845	8 932	9 396	(464)	-5%	9 396
08.12 - Engineering Services		303 656	260 440	260 190	466	254 242	260 190	(5 948)	-2%	260 190
08.13 - Fleet Maintenance		174	–	–	–	–	–	–		–
08.14 - Fleet Maintenance		122 073	110 493	151 490	11 059	104 639	151 490	(46 851)	-31%	151 490
08.15 - Engineering Support		4 285	4 889	5 019	384	3 955	5 019	(1 065)	-21%	5 019
08.16 - Engineering Support		42	–	–	–	–	–	–		–
08.17 - Diverse Workshop Support		38	–	–	–	–	–	–		–
08.18 - Diverse Workshop Support		19 207	40 468	33 774	9 279	30 943	33 774	(2 831)	-8%	33 774
08.19 - Fleet Services Administration		–	2 046	2 046	212	2 570	2 046	524	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**	**260 683**	**3 145 990**	**3 270 619**	(124 629)	-4%	**3 270 619**
09.1 - Purification And Sanitation		230 861	204 258	201 179	5 089	155 902	201 179	(45 277)	-23%	201 179
09.2 - Sanitary Services Revenue		246 012	262 256	262 256	22 531	272 253	262 256	9 996	4%	262 256
09.3 - Bloemfontein Sewer Reticulation		93 593	75 554	117 719	14 575	112 391	117 719	(5 328)	-5%	117 719
09.4 - Botshabelo Sewer Reticulation		13 148	12 703	15 844	526	15 865	15 844	22	0%	15 844
09.5 - Thaba Nchu Sewer Reticulation		9 275	8 084	10 886	3 089	11 204	10 886	318	3%	10 886
09.6 - Purification And Sanitation		63 310	52 248	58 575	7 428	52 663	58 575	(5 912)	-10%	58 575
09.7 - Administrative Support		3 482	3 657	3 587	427	4 610	3 587	1 024	29%	3 587
09.8 - Bulk Water Services		2 667 179	2 358 507	2 385 357	189 777	2 318 113	2 385 357	(67 244)	-3%	2 385 357
09.9 - Engineering Services		8 423	8 191	8 300	848	9 884	8 300	1 584	19%	8 300
09.10 - Water Demand Management		90 255	79 988	90 150	6 795	69 049	90 150	(21 101)	-23%	90 150
09.11 - Water Reticulation Bloemfontein		94 867	82 021	84 904	6 449	91 176	84 904	6 271	7%	84 904
09.12 - Water Reticulation Thaba Nchu		10 996	9 721	9 930	1 017	10 753	9 930	823	8%	9 930
09.13 - Water Reticulation Botshabelo		24 679	19 213	19 738	1 827	19 561	19 738	(178)	-1%	19 738
09.14 - Laboratory Services		2 671	1 971	2 194	306	2 566	2 194	372	17%	2 194
Vote 10 - Municipal General		**25 632**	**186 256**	**198 732**	**12 156**	**231 685**	**198 732**	32 954	17%	**198 732**
10.2 - Sundries		(103 240)	137 873	151 389	10 009	177 314	151 389	25 925	17%	151 389
10.3 - Governmental Transfers		128 872	48 384	47 342	2 147	54 371	47 342	7 029	15%	47 342

Vote 11 - Public Safety And Security		**400 354**	**379 553**	**401 857**	**48 134**	**414 316**	**401 857**	12 459	3%	**401 857**
11.1 - Traffic Administration		10 229	9 229	9 881	1 099	12 754	9 881	2 873	29%	9 881
11.2 - Traffic Operations		91 762	89 907	85 001	8 264	81 219	85 001	(3 783)	-4%	85 001
11.3 - Traffic Administrative Support		7 145	10 602	10 582	869	9 327	10 582	(1 255)	-12%	10 582
11.4 - Parking Garage		1 837	1 434	1 674	98	1 279	1 674	(395)	-24%	1 674
11.5 - Law Enforcement Operations		177 868	155 708	183 442	27 470	187 903	183 442	4 460	2%	183 442
11.6 - Disaster Management		3 749	2 474	2 666	216	2 846	2 666	180	7%	2 666
11.7 - Disaster Management Operations		4 728	7 713	7 585	912	8 668	7 585	1 083	14%	7 585
11.8 - Control Centre		8 305	8 427	8 427	804	8 977	8 427	551	7%	8 427
11.9 - Emergency Management Administartion		2 221	4 931	5 456	610	6 311	5 456	856	16%	5 456
11.10 - Fire And Rescue Operations		92 511	89 129	87 142	7 791	95 031	87 142	7 889	9%	87 142
Vote 12 - Centlec		**4 372 092**	**4 380 959**	**4 369 945**	**532 340**	**4 289 466**	**4 369 945**	(80 479)	-2%	**4 369 945**
12.1 - Board Of Directors		1 140	1 466	1 593	547	2 470	1 593	877	55%	1 593
12.2 - Company Secretary Office		6 282	6 414	6 649	612	7 315	6 649	666	10%	6 649
12.3 - Audit And Risk Committee		736	90	567	36	391	567	(176)	-31%	567
12.4 - Chief Executive Officer		15 641	10 335	11 840	2 012	27 542	11 840	15 701	133%	11 840
12.5 - Sherq		13 471	13 836	16 387	713	15 346	16 387	(1 041)	-6%	16 387
12.6 - Strategic Support		585	3 157	3 157	–	596	3 157	(2 560)	-81%	3 157
12.7 - Marketing & Communication		4 004	10 448	9 323	1 425	9 417	9 323	94	1%	9 323
12.8 - Internal Audit & Risk Management		10 256	14 788	14 788	1 147	11 974	14 788	(2 814)	-19%	14 788
12.9 - Information Management		21 204	45 292	42 806	5 858	37 874	42 806	(4 932)	-12%	42 806
12.10 - Legal & Contract Services		7 218	10 634	10 134	1 094	10 112	10 134	(22)	0%	10 134
12.11 - Chief Financial Officer		31 709	22 084	20 835	1 305	22 231	20 835	1 396	7%	20 835
12.12 - Financial Management & Support		8 849	13 475	13 475	1 104	10 498	13 475	(2 977)	-22%	13 475
12.13 - Revenue Management		127 369	28 880	28 130	2 534	26 882	28 130	(1 248)	-4%	28 130
12.14 - Budget & Compliance		305 960	129 512	129 512	1 154	10 197	129 512	(119 314)	-92%	129 512
12.15 - Supply Chain Management		37 201	17 943	18 225	8 611	26 164	18 225	7 940	44%	18 225
12.16 - Asset Management		54 464	43 139	43 139	211	24 046	43 139	(19 093)	-44%	43 139
12.17 - Executive Manager - Human Resources		2 588	3 576	3 703	465	4 159	3 703	456	12%	3 703
12.18 - Labour Relations		4 360	4 227	4 227	–	2 586	4 227	(1 641)	-39%	4 227
12.19 - Human Resource Management		23 472	23 419	26 419	2 658	32 178	26 419	5 759	22%	26 419
12.20 - Human Resource Development		19 775	17 126	20 656	1 501	18 463	20 656	(2 193)	-11%	20 656
12.21 - Executive Manager - Retail		3 277	3 721	3 985	528	10 498	3 985	6 513	163%	3 985
12.22 - Revenue And Customer Management		68 725	159 909	161 532	12 957	149 585	161 532	(11 947)	-7%	161 532
12.23 - Trading Services		1 993 007	3 076 993	3 025 704	397 973	2 954 032	3 025 704	(71 672)	-2%	3 025 704
12.24 - Systemengineering		28 624	29 571	29 571	2 443	26 962	29 571	(2 609)	-9%	29 571
12.25 - Executive Manager - Wires		2 743	4 711	4 884	315	3 310	4 884	(1 574)	-32%	4 884
12.26 - Planning		59 137	31 449	31 665	2 847	30 538	31 665	(1 127)	-4%	31 665
12.27 - Network Services		292 606	265 132	260 632	23 376	260 121	260 632	(510)	0%	260 632
12.28 - S/ Free State & Other Mun(Thaba Nchu & B		47 026	53 803	56 453	9 227	51 161	56 453	(5 292)	-9%	56 453
12.29 - Systems Utilisation & Process Engineerin		86 257	102 730	109 013	13 241	97 432	109 013	(11 580)	-11%	109 013
12.30 - Executive Manager - Compliance & Perform		2 389	2 956	3 069	220	2 710	3 069	(359)	-12%	3 069
12.31 - Compliance & Performance Management		21 534	11 740	11 967	1 441	17 093	11 967	5 126	43%	11 967
12.32 - Fleet & Security Management		74 219	95 274	119 935	10 284	95 698	119 935	(24 237)	-20%	119 935
12.33 - Business Development		15 347	–	–	–	–	–	–		–
12.34 - Power Generation		13 044	3 308	3 357	272	4 076	3 357	719	21%	3 357
12.35 - Facilities Management		290 283	119 824	122 615	24 228	285 746	122 615	163 131	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 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		**65 740**	**2 855**	**2 855**	**190**	**2 703**	**2 855**	(152)	-5%	**2 855**
15.1 - Regional Management - Naledi		1 948	1 962	1 962	160	2 082	1 962	119	6%	1 962
15.2 - Corporate Services Administration		–	163	163	–	–	163	(163)	-100%	163
15.3 - Budget & Treasury Administration		–	69	69	–	156	69	88	128%	69
15.5 - Parks Grounds & Cemeteries		–	21	21	–	–	21	(21)	-100%	21
15.7 - Libraries		–	34	34	–	–	34	(34)	-100%	34
15.9 - Engineering Services - Administration		–	25	25	–	–	25	(25)	-100%	25
15.10 - Refuse Removal		–	105	105	–	–	105	(105)	-100%	105
15.11 - Sewerage		348	329	329	31	374	329	45	14%	329
15.12 - Water		113 961	15	15	–	91	15	76	517%	15
15.13 - Public Works		–	19	19	–	–	19	(19)	-100%	19
15.14 - Regional Management - Soutpan		(50 517)	113	113	–	–	113	(113)	-100%	113
Total Expenditure by Vote	2	**11 759 947**	**11 274 887**	**11 471 020**	**1 125 471**	**11 205 266**	**11 471 020**	**(265 754)**	**(0)**	**11 471 020**
Surplus/ (Deficit) for the year	2	**244 618**	**1 502 711**	**1 404 869**	**(92 064)**	**543 015**	**1 404 869**	**(861 854)**	**(0)**	**1 404 869**

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	REF	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		3 674 130	4 419 517	4 376 786	338 759	3 770 029	4 376 786	(606 757)	-14%	4 376 786
Service charges - Water		1 772 791	1 645 063	1 645 063	203 738	1 614 268	1 645 063	(30 795)	-2%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	44 452	539 296	589 015	(49 719)	-8%	589 015
Service charges - Waste management		190 520	200 849	200 849	17 692	215 064	200 849	14 215	7%	200 849
Sale of Goods and Rendering of Services		55 939	67 108	67 108	4 939	51 545	67 108	(15 563)	-23%	67 108
Agency services								–		
Interest								–		
Interest earned from Receivables		644 051	618 133	618 133	59 098	684 682	618 133	66 550	11%	618 133
Interest from Current and Non Current Assets		99 119	87 518	87 457	10 487	116 909	87 457	29 452	34%	87 457
Dividends		9	10	10	–	8	10	(1)	-15%	10
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		57 944	47 274	47 078	3 980	45 381	47 078	(1 697)	-4%	47 078
Licence and permits								–		
Special rating levies								–		
Operational Revenue		47 322	43 081	47 291	5 188	38 176	47 291	(9 115)	-19%	47 291
Non-Exchange Revenue								–		
Property rates		1 792 355	1 744 100	1 744 100	147 897	1 758 853	1 744 100	14 753	1%	1 744 100
Surcharges and Taxes								–		
Fines, penalties and forfeits		49 205	52 207	52 207	3 472	22 852	52 207	(29 355)	-56%	52 207
Licence and permits		1 728	1 827	1 819	143	1 713	1 819	(106)	-6%	1 819
Transfers and subsidies - Operational		1 280 233	1 361 141	1 390 269	21 033	1 299 309	1 390 269	(90 961)	-7%	1 390 269
Interest		206 878	195 462	195 462	19 516	222 369	195 462	26 907	14%	195 462
Fuel Levy		443 643	427 562	427 562	–	427 562	427 562	–		427 562
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		30 489	10 335	10 335	–	1 603	10 335	(8 732)	-84%	10 335
Other Gains		155 100	130 386	130 386	14 993	14 993	130 386	(115 393)	-89%	130 386
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		11 031 512	11 640 587	11 630 929	895 387	10 824 612	11 630 929	(806 317)	-7%	11 630 929
Expenditure By Type										
Employee related costs		2 699 897	2 655 658	2 675 989	241 635	2 776 101	2 675 989	100 112	4%	2 675 989
Remuneration of councillors		77 818	83 728	83 728	6 692	78 875	83 728	(4 854)	-6%	83 728
Bulk purchases - electricity		2 746 657	2 974 985	2 932 253	394 866	2 882 980	2 932 253	(49 273)	-2%	2 932 253
Inventory consumed		1 173 320	717 735	750 205	117 088	1 105 159	750 205	354 954	47%	750 205
Debt impairment		1 702 192	2 245 155	2 245 155	186 214	2 234 571	2 245 155	(10 584)	0%	2 245 155
Depreciation and amortisation		989 789	752 070	752 070	25 990	832 580	752 070	80 510	11%	752 070
Interest		(48 965)	12 723	12 723	303	45 144	12 723	32 421	255%	12 723
Contracted services		854 828	815 537	998 141	115 746	754 892	998 141	(243 249)	-24%	998 141
Transfers and subsidies		–	15 000	12 000	14	299	12 000	(11 701)	-98%	12 000
Irrecoverable debts written off		485 489	–	–	(12 003)	34 341	–	34 341	0%	–
Operational costs		750 276	602 868	609 327	40 658	452 020	609 327	(157 307)	-26%	609 327
Losses on Disposal of Assets		63 616	–	–	–	–	–	–		–
Other Losses		265 031	399 427	399 427	8 267	8 303	399 427	(391 124)	-98%	399 427
Total Expenditure		11 759 947	11 274 887	11 471 020	1 125 471	11 205 266	11 471 020	(265 754)	-2%	11 471 020
Surplus/(Deficit)		(728 435)	365 700	159 909	(230 084)	(380 654)	159 909	(540 563)	(0)	159 909
Transfers and subsidies - capital (monetary allocations)		681 340	1 017 011	1 124 959	128 020	803 669	1 124 959	(321 291)	(0)	1 124 959
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		(47 095)	1 382 711	1 284 869	(102 064)	423 015	1 284 869	(861 854)	(0)	1 284 869
Income Tax								–		
Surplus/(Deficit) after income tax		(47 095)	1 382 711	1 284 869	(102 064)	423 015	1 284 869	(861 854)	(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	(102 064)	423 015	1 284 869	(861 854)	(0)	1 284 869
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		291 713	120 000	120 000	10 000	120 000	120 000	–		120 000
Surplus/ (Deficit) for the year		244 618	1 502 711	1 404 869	(92 064)	543 015	1 404 869	(861 854)	(0)	1 404 869

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 01 - City Manager		–	–	20	–	20	20	(0)	0%	20
Vote 02 - Executive And Council		–	–	–	–	–	–			–
Vote 03 - Corporate Services		9 662	42 629	39 776	12 298	17 293	39 776	(22 483)	-57%	39 776
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		8 617	48 076	22 476	2 616	9 533	22 476	(12 943)	-58%	22 476
Vote 06 - Planning And Human Settlement		53 823	15 570	16 780	2 351	15 388	16 780	(1 392)	-8%	16 780
Vote 07 - Economic And Rural Development		–	14 025	13 525	–	1 148	13 525	(12 377)	-92%	13 525
Vote 08 - Roads And Transport		102 817	336 272	345 484	35 787	198 066	345 484	(147 418)	-43%	345 484
Vote 09 - Water And Sanitation		220 663	497 817	555 323	87 616	371 922	555 323	(183 402)	-33%	555 323
Vote 10 - Municipal General		–	2 921	3 245	2 487	2 780	3 245	(464)	-14%	3 245
Vote 11 - Public Safety And Security		9 006	4 900	4 900	286	1 326	4 900	(3 574)	-73%	4 900
Vote 12 - Centlec		321 241	321 660	302 591	50 299	239 499	302 591	(63 092)	-21%	302 591
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	725 829	1 283 870	1 304 120	193 740	856 976	1 304 120	(447 144)	-34%	1 304 120
Single Year expenditure appropriation	2									
Vote 01 - City Manager		–	–	–	–	–	–	–		–
Vote 02 - Executive And Council		17	500	500	–	344	500	(156)	-31%	500
Vote 03 - Corporate Services		328	1 000	–	–	–	–	–		–
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		12 373	12 800	16 258	1 818	15 370	16 258	(888)	-5%	16 258
Vote 06 - Planning And Human Settlement		65 193	39 728	90 423	467	60 192	90 423	(30 232)	-33%	90 423
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	5 740	(5 398)	-94%	5 740
Vote 12 - Centlec		–	–	–	–	–	–	–		–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	97 256	60 118	112 921	2 286	76 248	112 921	(36 674)	-32%	112 921
Total Capital Expenditure		823 085	1 343 987	1 417 042	196 026	933 224	1 417 042	(483 818)	-34%	1 417 042
Capital Expenditure - Functional Classification										
Governance and administration		38 902	35 275	39 766	14 288	17 000	39 766	(22 766)	-57%	39 766
Executive and council		6 614	13 525	13 025	–	994	13 025	(12 031)	-92%	13 025
Finance and administration		32 287	21 750	26 741	14 288	16 005	26 741	(10 736)	-40%	26 741
Internal audit								–		
Community and public safety		89 141	72 790	83 304	(2 731)	46 689	83 304	(36 615)	-44%	83 304
Community and social services		7 292	10 000	10 000	1 565	9 895	10 000	(105)	-1%	10 000
Sport and recreation		8 511	51 300	23 758	750	8 083	23 758	(15 675)	-66%	23 758
Public safety		9 786	10 990	10 640	286	1 668	10 640	(8 972)	-84%	10 640
Housing		63 225	–	38 905	(5 332)	27 043	38 905	(11 863)	-30%	38 905
Health		328	500	–	–	–	–	–		–
Economic and environmental services		141 911	394 870	415 582	43 938	246 560	415 582	(169 022)	-41%	415 582
Planning and development		55 791	55 298	68 298	8 151	48 537	68 298	(19 761)	-29%	68 298
Road transport		86 120	335 072	344 284	35 787	198 023	344 284	(146 262)	-42%	344 284
Environmental protection		–	4 500	3 000	–	–	3 000	(3 000)	-100%	3 000
Trading services		553 131	841 053	878 390	140 531	622 976	878 390	(255 415)	-29%	878 390
Energy sources		321 241	321 660	302 591	50 299	239 499	302 591	(63 092)	-21%	302 591
Water management		111 313	191 948	252 989	46 125	210 580	252 989	(42 410)	-17%	252 989
Waste water management		109 349	305 869	302 334	41 491	161 342	302 334	(140 992)	-47%	302 334
Waste management		11 228	21 576	20 476	2 616	11 555	20 476	(8 921)	-44%	20 476
Other		–	–	–	–	–	–			–
Total Capital Expenditure - Functional Classification	3	823 085	1 343 987	1 417 042	196 026	933 224	1 417 042	(483 818)	-34%	1 417 042
Funded by:										
National Government		536 231	1 000 769	1 108 717	136 624	710 846	1 108 717	(397 871)	-36%	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 Corporatons, Higher Educ Institutions)		7 004	14 500	14 500	2 119	10 777	14 500	(3 723)	-26%	14 500
Transfers recognised - capital		543 570	1 015 269	1 123 217	138 743	714 833	1 123 217	(408 384)	-36%	1 123 217
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		279 515	328 719	293 825	57 282	218 391	293 825	(75 434)	-26%	293 825
Total Capital Funding		823 085	1 343 987	1 417 042	196 026	933 224	1 417 042	(483 818)	-34%	1 417 042

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
									%	
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 01 - City Manager		–	–	20	–	20	20	(0)	0%	20
01.8 - Idp And Org.Performance Strategic Planni		–	–	20	–	20	20	(0)	0%	20
Vote 02 - Executive And Council		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		9 662	42 629	39 776	12 298	17 293	39 776	(22 483)	-57%	39 776
03.16 - Facilities Management - Stadiums		6 040	26 500	18 500	497	4 630	18 500	(13 870)	-75%	18 500
03.19 - Administration Management		3 623	16 129	21 276	11 801	12 664	21 276	(8 612)	-40%	21 276
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		8 617	48 076	22 476	2 616	9 533	22 476	(12 943)	-58%	22 476
05.7 - Environmental Health Services		–	4 500	3 000	–	–	3 000	(3 000)	-100%	3 000
05.12 - Facilities Management - Swimming Pools		–	5 000	–	–	–	–	–		–
05.13 - Facilities Management - Stadiums		–	1 500	1 000	–	392	1 000	(608)	-61%	1 000
05.15 - Landfill Site Management		6 841	18 576	17 476	2 616	8 557	17 476	(8 919)	-51%	17 476
05.31 - Nature Resource Management - Nature Area		–	1 000	1 000	–	584	1 000	(416)	-42%	1 000
05.32 - Cemeteries Bloemfontein		–	5 000	–	–	–	–	–		–
05.33 - Cemeteries Botshabelo		–	5 000	–	–	–	–	–		–
05.38 - Parks - Horticultural Central		145	1 000	–	–	–	–	–		–
05.39 - Parks - Horticultural North		–	2 000	–	–	–	–	–		–
05.41 - Parks - Horticultural East		955	3 000	–	–	–	–	–		–
05.42 - Parks - Horticultural Botshabelo		677	1 500	–	–	–	–	–		–
Vote 06 - Planning And Human Settlement		53 823	15 570	16 780	2 351	15 388	16 780	(1 392)	-8%	16 780
06.3 - Urban Design		9 763	15 570	16 780	2 610	15 388	16 780	(1 392)	-8%	16 780
06.42 - Bloemfontein South		14 085	–	–	–	(0)	–	(0)	0%	–
06.49 - Botshabelo		29 975	–	–	(259)	–	–	–		–
Vote 07 - Economic And Rural Development		–	14 025	13 525	–	1 148	13 525	(12 377)	-92%	13 525
07.8 - Administration And Strategic Support		–	10 275	10 275	–	–	10 275	(10 275)	-100%	10 275
07.11 - Rural Development		–	1 750	1 750	–	153	1 750	(1 597)	-91%	1 750
07.12 - Smme's		–	1 000	500	–	497	500	(3)	-1%	500
07.14 - Business Operations		–	1 000	1 000	–	497	1 000	(503)	-50%	1 000
Vote 08 - Roads And Transport		102 817	336 272	345 484	35 787	198 066	345 484	(147 418)	-43%	345 484
08.2 - Transport Unit		13 089	–	–	–	–	–	–		–
08.4 - Transport Unit		–	144 717	123 729	3 398	7 510	123 729	(116 219)	-94%	123 729
08.12 - Engineering Services		62 376	190 356	220 556	32 389	190 513	220 556	(30 043)	-14%	220 556
08.14 - Fleet Maintenance		27 352	1 200	1 200	–	44	1 200	(1 156)	-96%	1 200
Vote 09 - Water And Sanitation		220 663	497 817	555 323	87 616	371 922	555 323	(183 402)	-33%	555 323
09.1 - Purification And Sanitation		109 349	305 869	302 334	41 491	161 342	302 334	(140 992)	-47%	302 334
09.8 - Bulk Water Services		89 857	109 100	140 142	25 701	111 660	140 142	(28 482)	-20%	140 142
09.10 - Water Demand Management		21 456	82 848	112 848	20 424	98 920	112 848	(13 928)	-12%	112 848
Vote 10 - Municipal General		–	2 921	3 245	2 487	2 780	3 245	(464)	-14%	3 245
10.3 - Governmental Transfers		–	2 921	3 245	2 487	2 780	3 245	(464)	-14%	3 245
Vote 11 - Public Safety And Security		9 006	4 900	4 900	286	1 326	4 900	(3 574)	-73%	4 900
11.5 - Law Enforcement Operations		9 006	4 900	4 900	286	1 326	4 900	(3 574)	-73%	4 900
Vote 12 - Centlec		321 241	321 660	302 591	50 299	239 499	302 591	(63 092)	-21%	302 591
12.20 - Human Resource Development		–	–	720	–	–	720	(720)	-100%	720
12.22 - Revenue And Customer Management		129 706	88 500	45 741	9 941	42 917	45 741	(2 823)	-6%	45 741
12.23 - Trading Services		–	500	20 000	–	19 233	20 000	(767)	-4%	20 000
12.26 - Planning		115 027	138 245	134 071	13 457	103 014	134 071	(31 057)	-23%	134 071
12.27 - Network Services		13 717	26 415	20 608	4 381	18 881	20 608	(1 726)	-8%	20 608
12.28 - S/ Free State & Other Mun(Thaba Nchu & B		13 726	5 400	7 172	(10)	7 160	7 172	(12)	0%	7 172
12.29 - Systems Utilisation & Process Engineerin		31 752	41 400	47 230	11 577	35 494	47 230	(11 736)	-25%	47 230
12.32 - Fleet & Security Management		306	11 000	17 700	10 399	11 164	17 700	(6 536)	-37%	17 700
12.34 - Power Generation		8 266	200	3 850	–	598	3 850	(3 252)	-84%	3 850
12.35 - Facilities Management		8 514	10 000	5 500	554	1 036	5 500	(4 464)	-81%	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	1 304 120	193 740	856 976	1 304 120	(447 144)	-34%	1 304 120

Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1									
Vote 01 - City Manager		–	–	–	–	–	–	–		–
Vote 02 - Executive And Council		17	500	500	–	344	500	(156)	-31%	500
02.8 - Communications - Projects		17	500	500	–	344	500	(156)	-31%	500
Vote 03 - Corporate Services		328	1 000	–	–	–	–	–		–
03.11 - Occupational Health		328	500	–	–	–	–	–		–
03.14 - Labour Relations		–	500	–	–	–	–	–		–
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		12 373	12 800	16 258	1 818	15 370	16 258	(888)	-5%	16 258
05.12 - Facilities Management - Swimming Pools		–	1 000	700	253	253	700	(447)	-64%	700
05.15 - Landfill Site Management		4 387	3 000	3 000	–	2 998	3 000	(2)	0%	3 000
05.30 - Nature Resource Management - Zoo		–	8 800	2 558	–	2 225	2 558	(334)	-13%	2 558
05.31 - Nature Resource Management - Nature Area		695	–	–	–	–	–	–		–
05.32 - Cemeteries Bloemfontein		7 292	–	5 000	709	4 931	5 000	(69)	-1%	5 000
05.33 - Cemeteries Botshabelo		–	–	5 000	856	4 964	5 000	(36)	-1%	5 000
Vote 06 - Planning And Human Settlement		65 193	39 728	90 423	467	60 192	90 423	(30 232)	-33%	90 423
06.3 - Urban Design		3 664	3 427	3 217	1 271	2 299	3 217	(918)	-29%	3 217
06.9 - Architectural Services		42 363	36 301	48 301	4 270	30 850	48 301	(17 451)	-36%	48 301
06.17 - Administration		1 898	–	–	–	(0)	–	(0)	0%	–
06.42 - Bloemfontein South		11 279	–	–	–	(6 789)	–	(6 789)	0%	–
06.45 - Bloemfontein North		1 968	–	–	–	–	–	–		–
06.46 - Thaba Nchu		–	–	38 905	(5 074)	33 832	38 905	(5 074)	-13%	38 905
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	5 740	(5 398)	-94%	5 740
11.2 - Traffic Operations		–	200	200	–	–	200	(200)	-100%	200
11.5 - Law Enforcement Operations		435	5 680	4 980	–	–	4 980	(4 980)	-100%	4 980
11.10 - Fire And Rescue Operations		346	210	560	–	342	560	(218)	-39%	560
Vote 12 - Centlec		–	–	–	–	–	–	–		–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total single-year capital expenditure		97 256	60 118	112 921	2 286	76 248	112 921	(36 674)	(0)	112 921
Total Capital Expenditure		823 085	1 343 987	1 417 042	196 026	933 224	1 417 042	(483 818)	(0)	1 417 042

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M12 June

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	1 480 749	1 083 073
Trade and other receivables from exchange transactions		1 494 399	2 297 826	2 297 826	1 712 448	2 297 826
Receivables from non-exchange transactions		441 746	459 906	459 906	408 630	459 906
Current portion of non-current receivables		1 265 001	–	–	1 281 273	–
Inventory		690 658	822 519	822 519	668 331	822 519
VAT		367 174	–	–	580 383	–
Other current assets		212 621	–	–	245 429	–
Total current assets		5 575 124	4 663 324	4 663 324	6 377 244	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	22 285 273	19 968 351
Biological assets						
Living and non-living resources		–	4 352	4 352	–	4 352
Heritage assets		263 297	257 729	257 729	263 298	257 729
Intangible assets		130 814	206 333	207 374	115 603	207 374
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		9 063	116	116	7 628	116
Other non-current assets		3 379 642	334 701	334 701	3 499 642	334 701
Total non current assets		27 405 887	22 197 485	22 368 382	27 775 825	22 368 382
TOTAL ASSETS		32 981 011	26 860 809	27 031 706	34 153 069	27 031 706
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(502 183)	56 214	56 214	(597 070)	56 214
Consumer deposits		190 306	211 641	211 641	204 041	211 641
Trade and other payables from exchange transactions		5 514 099	3 152 808	3 152 808	5 041 925	3 152 808
Trade and other payables from non-exchange transactions		191 730	–	–	412 881	–
Provision		1 439 180	104 591	104 591	1 413 024	104 591
VAT		504 536	76 441	76 441	917 394	76 441
Other current liabilities		–	–	–	–	–
Total current liabilities		7 337 667	3 601 695	3 601 695	7 392 195	3 601 695
Non current liabilities						
Financial liabilities		985 200	–	–	985 256	–
Provision		2 875 762	1 634 450	1 634 450	2 913 072	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	3 898 328	2 037 317
TOTAL LIABILITIES		11 198 629	5 639 012	5 639 012	11 290 523	5 639 012
NET ASSETS	2	21 782 382	21 221 797	21 392 694	22 862 545	21 392 694
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		11 911 135	16 194 372	16 365 269	12 991 299	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	22 862 545	21 392 694

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		992 173	1 356 910	1 356 910	58 748	1 441 611	1 356 910	84 701	6%	1 356 910
Service charges		4 369 597	5 845 097	5 845 097	560 126	5 893 323	5 845 097	48 226	1%	5 845 097
Other revenue		10 296 132	600 297	600 297	456 046	5 968 664	600 297	5 368 366	894%	600 297
Transfers and Subsidies - Operational		1 272 239	1 361 141	1 361 141	–	1 709 263	1 361 141	348 122	26%	1 361 141
Transfers and Subsidies - Capital		769 342	1 017 011	1 017 011	–	982 490	1 017 011	(34 521)	-3%	1 017 011
Interest		158 172	812 623	812 623	3 241	40 952	812 623	(771 671)	-95%	812 623
Dividends		9	10	10	–	8	10	(1)	-15%	10
Payments										
Suppliers and employees		(8 043 931)	(8 948 471)	(8 948 471)	(1 474 827)	(14 521 551)	(8 948 471)	5 573 080	-62%	(8 948 471)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	(15 000)	(15 000)	–	–	(15 000)	(15 000)	100%	(15 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**9 813 731**	**2 029 619**	**2 029 619**	**(396 666)**	**1 514 760**	**2 029 619**	**514 859**	**25%**	**2 029 619**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		30 489	10 335	10 335	–	1 603	10 335	(8 732)	-84%	10 335
Decrease (increase) in non-current receivables		(54)	–	–	34	1 435	–	1 435	0%	–
Decrease (increase) in non-current investments		(15)	–	–	–	–	–	–		–
Payments										
Capital assets		(823 085)	(1 343 987)	(1 343 987)	(216 817)	(1 046 595)	(1 343 987)	(297 392)	22%	(1 343 987)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(792 665)**	**(1 333 652)**	**(1 333 652)**	**(216 783)**	**(1 043 556)**	**(1 333 652)**	**(290 096)**	**22%**	**(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	70	904	3 094	(2 190)	-71%	3 094
Payments										
Repayment of borrowing		(191 835)	(107 755)	(107 755)	(2 154)	(94 884)	(107 755)	(12 871)	12%	(107 755)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(225 641)**	**(104 661)**	**(104 661)**	**(2 084)**	**(93 980)**	**(104 661)**	**(10 681)**	**10%**	**(104 661)**
NET INCREASE/ (DECREASE) IN CASH HELD		**8 795 426**	**591 305**	**591 305**	**(615 533)**	**377 224**	**591 305**			**591 305**
Cash/cash equivalents at beginning:		494 861	494 861	494 861	14 162 635	1 103 525	494 861			1 103 525
Cash/cash equivalents at month/year end:		9 290 287	1 086 166	1 086 166	13 547 102	1 480 749	1 086 166			1 694 830

MAN Mangaung - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	14,753	Favourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	-606,757	Unfavourable variance due to lower consumption than budgeted	Increase bulk purchases and implementation of mitigation procedures to deal with losses,
	Service charges - water revenue	-30,795	Unfavourable variance due to less water sold then target	Adjustment of revenue forecast required and the billing of properties that are uneconomical to read on a billing standing fee of 6kl per month.
	Service charges - sanitation revenue	-49,719	Unfavourable variance	Corrections were made on levies to households not connected to the bulk sewer system,
	Service charges - refuse revenue	14,215	Favourable variance but still on target	None. Performance is on target
	Rental from Fixed Assets	-1,697	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest from Current and Non Current Assets	29,452	Favourable variance but still on target	None. Performance is on target
	Interest earned from Receivables	66,550	Favourable variance and still on target	None. Performance is on target
	Fines, penalties and forfeits	-29,355	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system and accrual of traffic fines.
	Licences and permits	-106	Unfavourable variance	Effective Improvement on the roll out of business licenses to SMME's and outdoor advertising
	Transfers and subsidies - Operational	-90,961	Favourable variance due to third tranche grants received for this period,	None. Performance is on target
	Operational Revenue	26,907	Favourable variance due to higher income receive for handling and administration fees.	Improvement on the collection of registration fees building control, staff and councillor recoveries.
	Gains on disposal of Assets	-8,732	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	100,112	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime and acting and filling of vacant positions.
	Remuneration of councillors	-4,854	Unfavavourable variance but still on target	Monitoring on overspending of allowances.
	Debt impairment	-49,273	Unfavourable variance	Accrual of bad debt writen off.
	Depreciation and amortisation	80,510	Unfavourable variance	Acrual of depreciation on a monthly basis for both the parent and the entity.
	Interest	32,421	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases - electricity	-49,273	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	354,954	Unfavourable variance - Bulk water purchases	Effective and efficient implementation of cost containment policy and management of bulk water purchases.
	Contracted services	-243,249	Unfavourable variance	Monitoring of spending on contracted services and timeously submission of outstanding invoices,
	Transfers and subsidies	-11,701	Favourable variance	None
	Operational costs	-157,307	Favourable variance	Monitoring of spending and timeously submission of outstanding invoices for payment,
3	Capital Expenditure			
	Projects	-370,447	Favourable variance due to slow implementation of projects	The establishment of the PMU office and the recovery plan is required to speed up implentation of capital projects.
7	Municipal Entities			
	Revenue	-787,370	Unfavourable varince -less revenue collected then anticipated	Effective and efficiet implementation of revenue management policies ,
	Expenditure	-80,479	Unfavourable variance - more spent then targeted	Monitor of spending on services and effective implementation of cost containment policy
	Capital	-63,092	Unfavourable variance	Improvement on capital spending and implementation of projects.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

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%	0,6%	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%	25,6%	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%	81,2%	129,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		15,0%	30,1%	30,1%	15,0%	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%	33,8%	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%	25,6%	23,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6,4%	5,4%	6,5%	6,7%	6,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		8,5%	6,6%	6,6%	0,7%	0,8%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description R thousands	NT Code	Budget Year 2025/26 0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	457 532	121 321	119 053	112 657	111 518	86 642	648 128	3 727 614	5 384 464	4 686 558	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	75 649	17 374	17 910	14 765	12 854	11 996	83 084	785 917	1 019 548	908 616	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	182 313	55 817	51 366	48 535	44 645	42 595	221 611	1 749 033	2 395 916	2 106 420	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	76 128	27 026	25 337	24 113	23 428	22 596	119 049	1 052 192	1 369 869	1 241 378	–	–
Receivables from Exchange Transactions - Waste Management	1600	29 226	11 351	10 710	10 281	10 044	9 700	49 070	484 601	614 982	563 696	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	147 926	71 911	70 728	69 415	68 153	66 763	323 539	317	818 751	528 186	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	10 752	3 173	2 054	1 828	1 922	20 019	14 049	308 752	362 550	346 570	–	–
Total By Income Source	**2000**	**979 525**	**307 972**	**297 158**	**281 595**	**272 564**	**260 311**	**1 458 530**	**8 108 427**	**11 966 081**	**10 381 426**	–	–
2024/25 - totals only		830 470	292 417	266 711	262 675	239 794	231 093	1 795 975	8 713 152	12 632 286	**11 242 688**	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	110 340	43 150	45 075	41 942	39 595	53 719	258 982	1 434 287	2 027 089	1 828 524	–	–
Commercial	2300	289 829	61 860	63 729	56 117	53 374	50 518	260 362	1 601 279	2 437 068	2 021 650	–	–
Households	2400	579 355	202 963	188 353	183 536	179 595	156 074	939 186	5 072 861	7 501 923	6 531 252	–	–
Other	2500									–	–		
Total By Customer Group	**2600**	**979 525**	**307 972**	**297 158**	**281 595**	**272 564**	**260 311**	**1 458 530**	**8 108 427**	**11 966 081**	**10 381 426**	–	–

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	NT Code	Budget Year 2025/26 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	203 609	965 259	–	–	–	–	1 168 869	391 349
Bulk Water	0200	–	–	–	396 000	–	–	–	–	396 000	
PAYE deductions	0300	37 419	–	–	–	–	–	–	–	37 419	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	81 054	857	–	–	–	–	–	–	81 912	9 093
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	118 474	857	203 609	1 361 259	–	–	–	–	1 684 200	400 441

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Absa Call Account 1		daily	call account	No	Fixed	5,70%	0			31 092 867	162 272	-	-	31 255 139
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			74 240 972	545 516	-	-	74 786 488
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			140 262 563	-	- 22 585 384	-	117 677 179
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			301 062 974	2 158 058	-	-	303 221 032
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			9 944 511	-	- 2 173 525	-	7 770 986
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			428 069 561	7 016 233	-	-	435 085 795
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			158 193 815	-	- 34 507 912	-	123 685 903
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			212 756 594	-	- 39 402 675	-	173 353 920
First National Bank Call Account		daily	call account	No	Fixed	6.60%	0			317 180 041	-	- 103 569 039	-	213 611 002
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			- 38 571 910	4 627 219	-	-	- 33 944 690
Nedbank Call 2		daily	call account	No	Variable	6,70%	0			99 803 235	-	- 109 870	-	99 693 365
Nedbank Call 3		daily	call account	No	Variable	6,70%	0			- 32 592 725	-	- 347 418	-	- 32 940 143
Nedbank Call 4		daily	call account	No	Variable	6,70%	0			- 104 871 421	-	- 119 751	-	- 104 991 171
Nedbank Call 5		daily	call account	No	Variable	6,70%	0			- 3 917 918	-	- 126 809	-	- 4 044 727
Nedbank Call 6		daily	call account	No	Variable	6,70%	0			128 059 845	-	- 460 432	-	127 599 413
Nedbank Call 7		daily	call account	No	Variable	6,70%	0			281 640	-	- 87 760		193 880
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	- 92 237 303	-	- 208 933	-	- 92 446 237
Standard Bank Call 1		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30			-	-	-
Absa 1 Day Account - Centlec		2013/02/28	Call	No	Variable	5,54%	0	0	2019/06/30			-	-	-
Absa Dynamic Fixed Deposit - Centlec		2017/07/31	12 Months	No	Variable	5,54%	0	0	2019/06/30			-	-	-
Standard Bank - Centlec		2018/02/28	12 Months	No	Variable	5,54%	0	0	2019/06/30			-	-	-
Municipality sub-total										1 628 757 342	14 509 299	- 203 699 508	-	1 439 567 133
Entities														
ABSA - 1 Day Account		February 2013	Call Account						N/A	167 097 855	637 461	- 485 179 000	324 198 000	6 754 317
Entities sub-total										167 097 855		- 485 179 000	324 198 000	6 754 317
TOTAL INVESTMENTS AND INTEREST	2									1 795 855 197	14 509 299	- 688 878 508	324 198 000	1 446 321 450

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		1 275 794	1 353 970	1 383 098	18 038	1 293 304	1 383 098	(89 794)	-6,5%	1 383 098
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Equitable Share		1 113 938	1 197 582	1 197 582	–	1 197 582	1 197 582	–	0,0%	1 197 582
Expanded Public Works Programme Integrated Grant		1 839	1 524	1 524	74	1 469	1 524	(55)	-3,6%	1 524
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant	3	1 739	2 000	2 000	209	1 402	2 000	(598)	-29,9%	2 000
Metro Informal Settlements Partnership Grant		–	13 959	4 975	–	–	4 975	(4 975)	-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	–	–	5 673	(5 673)	-100,0%	5 673
Public Transport Network Grant		60 521	90 713	111 701	7 293	50 742	111 701	(60 960)	-54,6%	111 701
Urban Development Financing Grant		–	35 200	47 650	8 472	33 843	47 650	(13 807)	-29,0%	47 650
Urban Settlement Development Grant		55 164	12 992	11 992	1 989	8 267	11 992	(3 725)	-31,1%	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	2 995	6 004	7 171	(1 167)	-16,3%	7 171
Free State Arts and Cultural Council		2 978	4 000	4 000	2 936	4 176	4 000	176	4,4%	4 000
National Skills Fund		1 360	3 171	3 171	59	1 828	3 171	(1 343)	-42,3%	3 171
Unspecified		100	–	–			–	–		–
Total Operating Transfers and Grants	5	1 280 233	1 361 141	1 390 269	21 033	1 299 309	1 390 269	(90 961)	-6,5%	1 390 269
Capital Transfers and Grants										
National Government:		676 781	1 000 769	1 108 717	127 336	804 187	1 108 717	(304 530)	-27,5%	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	27 111	248 780	325 478	(76 697)	-23,6%	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	123 729	(118 999)	-96,2%	123 729
Urban Development Financing Grant		–	13 196	117 226	46 012	82 339	117 226	(34 887)	-29,8%	117 226
Urban Settlement Development Grant		432 500	541 285	542 285	54 213	468 334	542 285	(73 950)	-13,6%	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	684	7 289	16 242	(8 954)	-55,1%	16 242
[insert description]								–		
Developers Contribution		4 174	16 242	16 242	684	7 289	16 242	(8 954)	-55,1%	16 242
Development Bank of South Africa		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	681 340	1 017 011	1 124 959	128 020	803 669	1 124 959	(321 291)	-28,6%	1 124 959
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 961 573	2 378 153	2 515 228	149 053	2 102 977	2 515 228	(412 251)	-16,4%	2 515 228

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		516 935	433 451	466 494	39 559	351 162	466 494	(115 333)	-24,7%	466 494
Equitable Share		252 573	277 063	276 539	21 735	261 163	276 539	(15 376)	-5,6%	276 539
Expanded Public Works Programme Integrated Grant		1 851	1 524	1 524	74	1 374	1 524	(150)	-9,8%	1 524
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		96 148	2 000	2 000	209	1 248	2 000	(752)	-37,6%	2 000
Metro Informal Settlements Partnership Grant		15 855	13 959	9 415	285	3 111	9 415	(6 304)	-67,0%	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	–	–	5 673	(5 673)	-100,0%	5 673
Public Transport Network Grant		55 463	90 713	111 701	6 856	46 137	111 701	(65 565)	-58,7%	111 701
Urban Development Financing Grant		–	35 200	47 650	8 139	30 967	47 650	(16 683)	-35,0%	47 650
Urban Settlement Development Grant		54 867	12 992	11 992	2 261	7 160	11 992	(4 832)	-40,3%	11 992
Provincial Government:		–	–	–	–	–	–	–		–
Capacity Building and Other Grants		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		3 869	7 171	7 171	2 763	5 288	7 171	(1 884)	-26,3%	7 171
Free State Arts and Cultural Council		2 605	4 000	4 000	2 569	3 418	4 000	(582)	-14,5%	4 000
National Skills Fund		1 264	3 171	3 171	194	1 869	3 171	(1 302)	-41,1%	3 171
Unspecified		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		520 804	440 622	473 666	42 322	356 449	473 666	(117 217)	-24,7%	473 666
Capital expenditure of Transfers and Grants										
National Government:		536 231	1 000 769	1 108 717	136 624	710 846	1 108 717	(397 871)	-35,9%	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	29 767	210 418	325 478	(115 059)	-35,4%	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	3 398	7 510	123 729	(116 219)	-93,9%	123 729
Urban Development Financing Grant		–	13 196	117 226	41 889	72 829	117 226	(44 397)	-37,9%	117 226
Urban Settlement Development Grant		358 693	541 285	542 285	61 570	420 088	542 285	(122 196)	-22,5%	542 285
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Infrastructure Grant		334	–	–	–	(6 789)	–	(6 789)		–
Other grant providers:		7 004	14 500	14 500	2 119	10 777	14 500	(3 723)	-25,7%	14 500
Developers Contribution		6 980	14 500	14 500	2 119	10 775	14 500	(3 725)	-25,7%	14 500
Unspecified		24	–	–	–	1	–	1		–
Total capital expenditure of Transfers and Grants		543 235	1 015 269	1 123 217	138 743	721 622	1 123 217	(401 595)	-35,8%	1 123 217
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 064 039	1 455 891	1 596 882	181 065	1 078 071	1 596 882	(518 811)	-32,5%	1 596 882

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	REF	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		57 761	59 693	59 693	4 930	58 801	59 693	(892)	-1%	59 693
Pension and UIF Contributions		667	1 131	1 131	51	638	1 131	(493)	-44%	1 131
Medical Aid Contributions		456	547	547	36	446	547	(100)	-18%	547
Motor Vehicle Allowance		–	940	940	–	–	940	(940)	-100%	940
Cellphone Allowance		4 724	5 053	5 053	398	4 739	5 053	(313)	-6%	5 053
Housing Allowances		–	89	89	–	–	89	(89)	-100%	89
Other benefits and allowances		14 210	16 277	16 277	1 277	14 251	16 277	(2 026)	-12%	16 277
Sub Total - Councillors		77 818	83 728	83 728	6 692	78 875	83 728	(4 854)	-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	11 192	12 550	(1 357)	-11%	12 550
Pension and UIF Contributions		211	295	295	23	275	295	(20)	-7%	295
Medical Aid Contributions		219	390	318	23	267	318	(51)	-16%	318
Performance Bonus		121	571	463	–	229	463	(235)	-51%	463
Motor Vehicle Allowance		482	455	455	66	637	455	183	40%	455
Cellphone Allowance		127	178	178	10	120	178	(58)	-32%	178
Other benefits and allowances		1	1	1	0	1	1	(0)	-21%	1
Acting and post related allowance		275	75	75	–	–	75	(75)	-100%	75
Sub Total - Senior Managers of Municipality		15 822	20 242	14 336	1 126	12 722	14 336	(1 613)	-11%	14 336
% increase	4		27,9%	-9,4%						-9,4%
Other Municipal Staff										
Basic Salaries and Wages		1 116 319	1 233 806	1 192 357	97 973	1 172 434	1 192 357	(19 922)	-2%	1 192 357
Pension and UIF Contributions		201 684	211 909	211 730	17 739	213 719	211 730	1 989	1%	211 730
Medical Aid Contributions		116 292	129 523	129 551	10 784	125 845	129 551	(3 706)	-3%	129 551
Overtime		226 347	75 256	85 071	19 950	195 741	85 071	110 671	130%	85 071
Performance Bonus		85 614	92 155	92 155	7 629	89 353	92 155	(2 801)	-3%	92 155
Motor Vehicle Allowance		130 630	136 094	135 796	13 021	143 219	135 796	7 422	5%	135 796
Cellphone Allowance		2 394	2 398	2 398	201	2 345	2 398	(53)	-2%	2 398
Housing Allowances		8 879	8 862	8 925	532	6 445	8 925	(2 479)	-28%	8 925
Other benefits and allowances		29 043	31 248	32 800	2 733	34 886	32 800	2 086	6%	32 800
Payments in lieu of leave		52 454	45 304	45 304	3 775	45 304	45 304	–		45 304
Long service awards		19 199	15 990	16 327	591	9 873	16 327	(6 454)	-40%	16 327
Post-retirement benefit obligations	2	48 419	57 956	57 956	4 846	57 697	57 956	(259)	0%	57 956
Scarcity		–	–	–	970	970	–	970	0%	–
Acting and post related allowance		62 132	1 019	45 621	6 198	59 551	45 621	13 930	31%	45 621
Sub Total - Other Municipal Staff		2 099 405	2 041 520	2 055 989	186 942	2 157 383	2 055 989	101 394	5%	2 055 989
% increase	4		-2,8%	-2,1%						-2,1%
Total Parent Municipality		2 193 045	2 145 490	2 154 054	194 760	2 248 980	2 154 054	94 927	4%	2 154 054
			-2,2%	-1,8%						-1,8%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		774	666	666	101	825	666	159	24%	666
Sub Total - Executive members Board	2	774	666	666	101	825	666	159	24%	666
% increase	4		-14,0%	-14,0%						-14,0%
Senior Managers of Entities										
Basic Salaries and Wages		4 030	13 009	13 009	136	3 465	13 009	(9 543)	-73%	13 009
Pension and UIF Contributions		4	15	15	0	4	15	(11)	-75%	15
Cellphone Allowance		50	154	154	2	43	154	(111)	-72%	154
Sub Total - Senior Managers of Entities		4 085	13 177	13 177	138	3 512	13 177	(9 665)	-73%	13 177
% increase	4		222,6%	222,6%						222,6%
Other Staff of Entities										
Basic Salaries and Wages		322 841	375 318	375 318	33 495	371 349	375 318	(3 969)	-1%	375 318
Pension and UIF Contributions		58 213	61 574	61 574	5 714	65 622	61 574	4 048	7%	61 574
Medical Aid Contributions		48 257	35 873	35 873	3 252	36 330	35 873	457	1%	35 873
Overtime		52 861	39 823	51 591	3 997	44 366	51 591	(7 224)	-14%	51 591
Performance Bonus		24 682	25 527	25 527	1 647	25 801	25 527	274	1%	25 527
Motor Vehicle Allowance		35 373	28 476	28 476	3 738	41 206	28 476	12 730	45%	28 476
Cellphone Allowance		1 608	1 718	1 718	155	1 788	1 718	70	4%	1 718
Housing Allowances		2 789	2 507	2 507	231	2 814	2 507	307	12%	2 507
Other benefits and allowances		11 148	9 238	9 238	987	11 873	9 238	2 635	29%	9 238
Payments in lieu of leave		2 793	–	–	–	–	–	–		–
Long service awards		18 170	–	–	–	–	–	–		–
Acting and post related allowance		1 078	–	–	110	510	–	510	0%	–
Sub Total - Other Staff of Entities		579 812	580 053	591 821	53 328	601 659	591 821	9 838	2%	591 821
% increase	4		0,0%	2,1%						2,1%
Total Municipal Entities		584 670	593 896	605 664	53 567	605 996	605 664	332	0%	605 664
TOTAL SALARY, ALLOWANCES & BENEFITS		2 777 715	2 739 386	2 759 718	248 327	2 854 976	2 759 718	95 258	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	241 534	2 775 276	2 675 323	99 953	4%	2 675 323

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

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	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	2025/26	+1 2026/27	+2 2027/28
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	298 286	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	52 580	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 Mangement		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		598 616	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 Corporatons, 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	1 608	(10 786)	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**	**1 100 225**	**(9 094 234)**	**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)	(83 396)	(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													–			
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	15 000	15 000	10 000	11 000
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**	**754 537**	**(12 467 804)**	**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	14 162 635	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	14 162 635	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) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		1 386	1 505	1 505	95	1 594	1 505	89	6%	1 505
Service charges - Water		1 772 791	1 645 063	1 645 063	203 738	1 614 268	1 645 063	(30 795)	-2%	1 645 063
Service charges - Waste Water Management		530 056	589 015	589 015	44 452	539 296	589 015	(49 719)	-8%	589 015
Service charges - Waste management		190 520	200 849	200 849	17 692	215 064	200 849	14 215	7%	200 849
Sale of Goods and Rendering of Services		52 052	62 260	62 260	4 939	50 813	62 260	(11 447)	-18%	62 260
Agency services								–		
Interest								–		
Interest earned from Receivables		604 458	579 093	579 093	54 988	639 341	579 093	60 248	10%	579 093
Interest earned from Current and Non Current Assets		93 834	75 773	75 713	9 849	113 125	75 713	37 412	49%	75 713
Dividends		9	10	10	–	8	10	(1)	-15%	10
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		57 944	47 274	47 078	3 980	45 381	47 078	(1 697)	-4%	47 078
Licence and permits								–		
Special rating levies								–		
Operational Revenue		36 188	38 822	43 032	2 547	34 825	43 032	(8 206)	-19%	43 032
Non-Exchange Revenue								–		
Property rates		1 792 355	1 744 100	1 744 100	147 897	1 758 853	1 744 100	14 753	1%	1 744 100
Surcharges and Taxes								–		
Fines, penalties and forfeits		44 842	46 749	46 749	3 273	20 063	46 749	(26 686)	-57%	46 749
Licences or permits		1 728	1 827	1 819	143	1 713	1 819	(106)	-6%	1 819
Transfer and subsidies - Operational		1 280 233	1 361 141	1 390 269	21 033	1 299 309	1 390 269	(90 961)	-7%	1 390 269
Interest		206 878	195 462	195 462	19 516	222 369	195 462	26 907	14%	195 462
Fuel Levy		443 643	427 562	427 562	–	427 562	427 562	–		427 562
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		16 412	–	–	–	–	–	–		–
Other Gains		13 742	–	–	832	832	–	832	#DIV/0!	–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		7 139 071	7 016 504	7 049 577	534 975	6 984 416	7 049 577	(65 161)	-1%	7 049 577
Expenditure By Type										
Employee related costs		2 115 227	2 061 762	2 070 325	188 068	2 170 106	2 070 325	99 780	5%	2 070 325
Remuneration of councillors		77 818	83 728	83 728	6 692	78 875	83 728	(4 854)	-6%	83 728
Bulk purchases - electricity								–		
Inventory consumed		1 068 310	607 715	635 631	97 183	992 370	635 631	356 738	56%	635 631
Debt impairment		1 702 976	2 156 973	2 156 973	178 866	2 146 389	2 156 973	(10 584)	0%	2 156 973
Depreciation and amortisation		670 008	610 353	610 353	–	528 276	610 353	(82 076)	-13%	610 353
Interest		(89 652)	12 665	12 665	298	45 088	12 665	32 423	256%	12 665
Contracted services		701 352	629 418	790 351	105 106	607 464	790 351	(182 886)	-23%	790 351
Transfers and subsidies		–	15 000	12 000	14	282	12 000	(11 718)	-98%	12 000
Irrecoverable debts written off		382 351	–	–	(12 003)	34 341	–	34 341	#DIV/0!	–
Operational costs		469 740	316 887	329 621	27 631	311 332	329 621	(18 290)	-6%	329 621
Losses on disposal of Assets		29 112	–	–	–	–	–	–		–
Other Losses		260 613	399 427	399 427	1 276	1 277	399 427	(398 150)	-100%	399 427
Total Expenditure		7 387 855	6 893 928	7 101 075	593 131	6 915 800	7 101 075	(185 275)	-3%	7 101 075
Surplus/(Deficit)		(248 784)	122 576	(51 497)	(58 156)	68 616	(51 497)	120 114	-233%	(51 497)
Transfers and subsidies - capital (monetary allocations)		622 331	933 769	1 041 717	127 336	766 640	–	766 640	#DIV/0!	1 041 717
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		373 547	1 056 345	990 219	69 180	835 257	(51 497)	886 754	-1722%	990 219
Income Tax								–		
Surplus/(Deficit) after income tax		373 547	1 056 345	990 219	69 180	835 257	(51 497)	886 754	-1722%	990 219

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Centlec		3 951 450	4 707 325	4 664 594	361 096	3 877 224	4 664 594	(787 370)	-17%	4 664 594
Total Operating Revenue	1	**3 951 450**	**4 707 325**	**4 664 594**	**361 096**	**3 877 224**	**4 664 594**	**(787 370)**	**-17%**	**4 664 594**
Expenditure By Municipal Entity										
Centlec		4 372 092	4 380 959	4 369 945	532 340	4 289 466	4 369 945	(80 479)	-2%	4 369 945
Total Operating Expenditure	2	**4 372 092**	**4 380 959**	**4 369 945**	**532 340**	**4 289 466**	**4 369 945**	**(80 479)**	**-2%**	**4 369 945**
Surplus/ (Deficit) for the yr/period		(420 642)	326 366	294 649	(171 244)	(412 242)	294 649	(867 849)	-295%	294 649
Capital Expenditure By Municipal Entity										
Centlec		321 241	321 660	302 591	50 299	239 499	302 591	(63 092)	-21%	302 591
Total Capital Expenditure	3	**321 241**	**321 660**	**302 591**	**50 299**	**239 499**	**302 591**	**(63 092)**	**-21%**	**302 591**

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M12 June

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	12 036	111 999	111 999	12 021	12 021	111 999	99 978	89,3%	1%
August	11 346	111 999	111 999	(3 404)	–	223 998	223 998	100,0%	0%
September	26 400	111 999	111 999	95 910	95 910	335 997	240 087	71,5%	7%
October	75 034	111 999	111 999	85 546	85 546	447 996	362 450	80,9%	6%
November	56 981	111 999	111 999	92 132	92 132	559 995	467 863	83,5%	7%
December	94 385	111 999	111 999	124 859	124 859	671 994	547 135	81,4%	9%
January	24 457	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	196 026	196 026	1 417 042	1 221 016	86,2%	0
Total Capital expenditure	639 426	1 417 042	1 417 042	933 224					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		356 863	455 502	534 792	57 064	424 705	534 792	110 086	20,6%	534 792
Roads Infrastructure		68 881	190 158	220 548	32 389	190 513	220 548	30 036	13,6%	220 548
Road Structures		68 881	190 158	220 548	32 389	190 513	220 548	30 036	13,6%	220 548
Storm water Infrastructure		–	197	7	–	–	7	7	100,0%	7
Drainage Collection		–	197	7	–	–	7	7	100,0%	7
Electrical Infrastructure		169 752	182 320	183 390	14 543	146 968	183 390	36 422	19,9%	183 390
Power Plants		–	2 250	–	–	–	–	–		–
HV Substations		12 392	7 050	5 700	–	765	5 700	4 935	86,6%	5 700
MV Networks		5 959	4 050	3 443	2 169	2 569	3 443	873	25,4%	3 443
LV Networks		151 400	168 970	174 248	12 374	143 633	174 248	30 614	17,6%	174 248
Water Supply Infrastructure		33 512	45 250	79 841	4 377	62 834	79 841	17 008	21,3%	79 841
Bulk Mains		4 652	1 250	1 135	395	863	1 135	272	24,0%	1 135
Distribution		28 860	44 000	78 706	3 981	61 971	78 706	16 736	21,3%	78 706
Sanitation Infrastructure		66 461	13 000	20 129	(259)	5 327	20 129	14 802	73,5%	20 129
Reticulation		66 461	13 000	20 129	(259)	5 327	20 129	14 802	73,5%	20 129
Solid Waste Infrastructure		18 257	24 576	30 876	6 014	19 065	30 876	11 811	38,3%	30 876
Landfill Sites		18 257	24 576	30 876	6 014	19 065	30 876	11 811	38,3%	30 876
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		102 827	125 923	115 401	10 270	70 295	115 401	45 106	39,1%	115 401
Community Facilities		101 872	119 923	114 681	10 270	70 295	114 681	44 386	38,7%	114 681
Centres		53 952	38 901	34 801	1 021	20 572	34 801	14 229	40,9%	34 801
Clinics/Care Centres		–	4 500	3 000	–	–	3 000	3 000	100,0%	3 000
Fire/Ambulance Stations		26 077	17 000	28 000	3 803	16 887	28 000	11 113	39,7%	28 000
Cemeteries/Crematoria		1 880	11 000	1 800	–	1 796	1 800	4	0,2%	1 800
Purls		677	3 500	–	–	–	–	–		–
Public Open Space		19 286	36 272	42 772	5 446	28 663	42 772	14 109	33,0%	42 772
Nature Reserves		–	8 750	4 308	–	2 378	4 308	1 931	44,8%	4 308
Sport and Recreation Facilities		955	6 000	720	–	–	720	720	100,0%	720
Outdoor Facilities		955	6 000	720	–	–	720	720	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	21 918	24 282	32 993	8 711	26,4%	32 993
Computer Equipment		91 246	65 946	32 993	21 918	24 282	32 993	8 711	26,4%	32 993
Furniture and Office Equipment		10 983	2 800	25 570	497	21 270	25 570	4 300	16,8%	25 570
Furniture and Office Equipment		10 983	2 800	25 570	497	21 270	25 570	4 300	16,8%	25 570
Machinery and Equipment		3 490	17 611	14 935	3 026	5 886	14 935	9 049	60,6%	14 935
Machinery and Equipment		3 490	17 611	14 935	3 026	5 886	14 935	9 049	60,6%	14 935
Transport Assets		33 374	151 517	126 909	10 588	11 256	126 909	115 653	91,1%	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	850 599	103 364	557 694	850 599	292 905	34,4%	850 599

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		201 703	478 707	530 851	90 588	360 204	530 851	170 648	32,1%	530 851
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		13 874	36 140	36 593	12 422	29 400	36 593	7 193	19,7%	36 593
HV Substations		–	1 800	2 800	–	1 597	2 800	1 203	43,0%	2 800
MV Networks		10 987	27 950	28 400	11 268	22 457	28 400	5 943	20,9%	28 400
LV Networks		2 887	6 390	5 393	1 155	5 346	5 393	47	0,9%	5 393
Water Supply Infrastructure		101 541	206 679	302 035	62 575	226 168	302 035	75 867	25,1%	302 035
Water Treatment Works		–	2 000	200	–	–	200	200	100,0%	200
Bulk Mains		101 541	145 698	251 013	59 484	198 564	251 013	52 449	20,9%	251 013
Distribution		–	58 981	50 822	3 091	27 605	50 822	23 218	45,7%	50 822
Sanitation Infrastructure		86 289	235 888	192 224	15 591	104 635	192 224	87 588	45,6%	192 224
Reticulation		74 423	230 888	188 724	15 591	102 156	188 724	86 568	45,9%	188 724
Waste Water Treatment Works		11 866	5 000	3 500	–	2 480	3 500	1 020	29,2%	3 500
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		7 049	13 500	12 300	–	1 808	12 300	10 492	85,3%	12 300
Community Facilities		6 615	10 000	10 000	–	1 415	10 000	8 585	85,8%	10 000
Public Open Space		237	–	–	–	–	–	–		–
Markets		–	10 000	10 000	–	1 415	10 000	8 585	85,8%	10 000
Stalls		6 378	–	–	–	–	–	–		–
Sport and Recreation Facilities		435	3 500	2 300	–	392	2 300	1 908	82,9%	2 300
Indoor Facilities		435	2 000	1 300	–	–	1 300	1 300	100,0%	1 300
Outdoor Facilities		–	1 500	1 000	–	392	1 000	608	60,8%	1 000
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	7 500	4 000	–	–	4 000	4 000	100,0%	4 000
Operational Buildings		–	7 500	4 000	–	–	4 000	4 000	100,0%	4 000
Municipal Offices		–	7 500	4 000	–	–	4 000	4 000	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	–	–	–	–	–		–
Machinery and Equipment		3 596	500	–	–	–	–	–		–
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	547 151	90 588	362 011	547 151	185 140	33,8%	547 151

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**468 198**	**376 244**	**435 007**	**43 300**	**471 546**	**435 007**	**(36 539)**	**-8,4%**	**435 007**
Roads Infrastructure		70 756	88 733	86 834	8 339	76 744	86 834	10 090	11,6%	86 834
Road Structures		64 857	75 653	76 687	7 670	69 612	76 687	7 075	9,2%	76 687
Road Furniture		5 898	13 080	10 147	669	7 132	10 147	3 015	29,7%	10 147
Storm water Infrastructure		–	88	88	–	–	88	88	100,0%	88
Drainage Collection		–	88	88	–	–	88	88	100,0%	88
Electrical Infrastructure		101 180	9 814	9 814	507	76 658	9 814	(66 845)	-681,1%	9 814
Power Plants		96 010	6 422	6 422	259	72 625	6 422	(66 202)	-1030,8%	6 422
HV Substations		5 170	3 241	3 241	248	4 027	3 241	(786)	-24,2%	3 241
LV Networks		–	150	150	–	7	150	143	95,4%	150
Water Supply Infrastructure		156 634	167 417	179 039	14 431	166 832	179 039	12 208	6,8%	179 039
Boreholes		–	334	184	–	–	184	184	100,0%	184
Water Treatment Works		101 656	116 412	117 048	13 186	125 330	117 048	(8 282)	-7,1%	117 048
Bulk Mains		53 705	35 672	46 777	1 242	26 750	46 777	20 027	42,8%	46 777
Distribution Points		1 274	15 000	15 031	4	14 752	15 031	279	1,9%	15 031
Sanitation Infrastructure		139 628	110 162	159 202	20 023	151 312	159 202	7 890	5,0%	159 202
Waste Water Treatment Works		110 906	105 239	159 202	20 023	151 312	159 202	7 890	5,0%	159 202
Toilet Facilities		28 722	4 474	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	30	30	–	–	30	30	100,0%	30
Data Centres		–	30	30	–	–	30	30	100,0%	30
Community Assets		**2 025**	**4 653**	**5 853**	**–**	**1 653**	**5 853**	**4 201**	**71,8%**	**5 853**
Community Facilities		–	4 000	4 000	–	–	4 000	4 000	100,0%	4 000
Halls		–	4 000	4 000	–	–	4 000	4 000	100,0%	4 000
Sport and Recreation Facilities		2 025	653	1 853	–	1 653	1 853	201	10,8%	1 853
Outdoor Facilities		2 025	653	1 853	–	1 653	1 853	201	10,8%	1 853
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**85 162**	**119 318**	**126 380**	**14 037**	**106 592**	**126 380**	**19 788**	**15,7%**	**126 380**
Operational Buildings		85 162	119 318	126 380	14 037	106 592	126 380	19 788	15,7%	126 380
Municipal Offices		85 162	119 318	126 380	14 037	106 592	126 380	19 788	15,7%	126 380
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		**21 010**	**33 727**	**45 338**	**3 029**	**31 096**	**45 338**	**14 242**	**31,4%**	**45 338**
Furniture and Office Equipment		21 010	33 727	45 338	3 029	31 096	45 338	14 242	31,4%	45 338
Machinery and Equipment		**29 831**	**8 025**	**15 034**	**293**	**3 472**	**15 034**	**11 562**	**76,9%**	**15 034**
Machinery and Equipment		29 831	8 025	15 034	293	3 472	15 034	11 562	76,9%	15 034
Transport Assets		**101 575**	**90 159**	**132 471**	**12 997**	**106 521**	**132 471**	**25 950**	**19,6%**	**132 471**
Transport Assets		101 575	90 159	132 471	12 997	106 521	132 471	25 950	19,6%	132 471
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**707 802**	**632 126**	**760 082**	**73 656**	**720 880**	**760 082**	**39 202**	**5,2%**	**760 082**

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	**MAN Mangaung**	Set name on 'Instructions' sheet	
Grade	6	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*	
Province	**FREE STATE**		
Web Address	**mangaung.co.za**		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number	051 405 8911		
Fax number	051 405 8101		
C. POLITICAL LEADERSHIP			
Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	L Mathae	Name	V Makhele
Telephone number	051 405 8007	Telephone number	051 405 8411
Cell number	061 455 1438	Cell number	067 922 8977
Fax number		Fax number	051 405 8971
E-mail address	lawrence.mathae@mangaung.co.za	E-mail address	vivian.makhele@mangaung.co.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	G Nthatisi	Name	T Patho
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number	082 741 6442	Cell number	084 739 0945
Fax number	051 405 8676	Fax number	051 405 8676
E-mail address	gregory.nthatisi@mangaung.co.za	E-mail address	thembisile.phatho@mangaung.co.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	L Titi - Odili	Name	S Mathini
Telephone number	051 405 8667	Telephone number	051 405 8409
Cell number	076 266 0414	Cell number	076 706 6626
Fax number		Fax number	
E-mail address	lulama.titi-odili@mangaung.co.za	E-mail address	sindiswa.mathini@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	S More	Name	T Milela
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number	084 410 7535	Cell number	732 979 001
Fax number		Fax number	
E-mail address	sello.more@mangaung.co.za	E-mail address	thamsanqa.milela@mangaung.co.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	ZL Thekisho	Name	Petunia Wettes
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number	082 756 5659	Cell number	083 419 6673
Fax number	051 405 8793	Fax number	051 405 8787
E-mail address	zuziwe,thekisho@mangaung.co.za	E-mail address	petunia.ramagaga@mangaung.co.za
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	H van Zyl		
Telephone number	051 405 8627		
Cell number	082 781 6981		
Fax number	051 405 8793		
E-mail address	hansie,vanzyl@mangaung,co,za		
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	Arrie Bartnis		
Telephone number	051 405 8501		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.bartnis@mangaung.co.za		