MANGAUNG
METRO MUNICIPALITY
METRO MUNISIPALITEIT
LEKGOTLA LA MOTSE

DIRECTORATE
FINANCE

17 AUGUST 2026

THE CITY MANAGER
THE EXECUTIVE MAYOR

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

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting month ending 31 July 2026, the ten-working day reporting month expires on the 17th of August 2026. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

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

3. REPORT FOR THE MONTH ENDING 31 JULY 2026

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

The financial results **for the month ended 31 JULY 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 **R796.199 million** is lower than the year-to-date target of **R1.075 billion** and the expenditure for the period is **R1.334 billion**, which is higher than the year-to-date target of **R944.324 million** respectively.

Summary Budget Overview

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

	July 2026 Year-to-date Actual	July 2026 Year-to-date Budget	Variance
	R'000	**R'000**	**R'000**
Revenue by source	796 199	1 074 740	(278 541)
Expenditure by type	1 333 946	944 324	(389 622)
Surplus/(Deficit)	**(537 747)**	**130 416**	**(668 163)**

The year-to-date actual for Expenditure would have been **R840.777 million** before the write off for R493 million indigent debt was done, which is lower than the year-to-date budget of **R944.324 million** respectively. The correction journal will be passed during the new reporting period.

	July 2026 Year-to-date Actual	July 2026 Year-to-date Budget	Variance
	R'000	**R'000**	**R'000**
Expenditure by type before writing off	840 777	944 324	(103 548)

4. THE REVENUE FRAMEWORK – PRELIMINARY REPORT AS AT 31 JULY 2026
The summary report indicates the following:

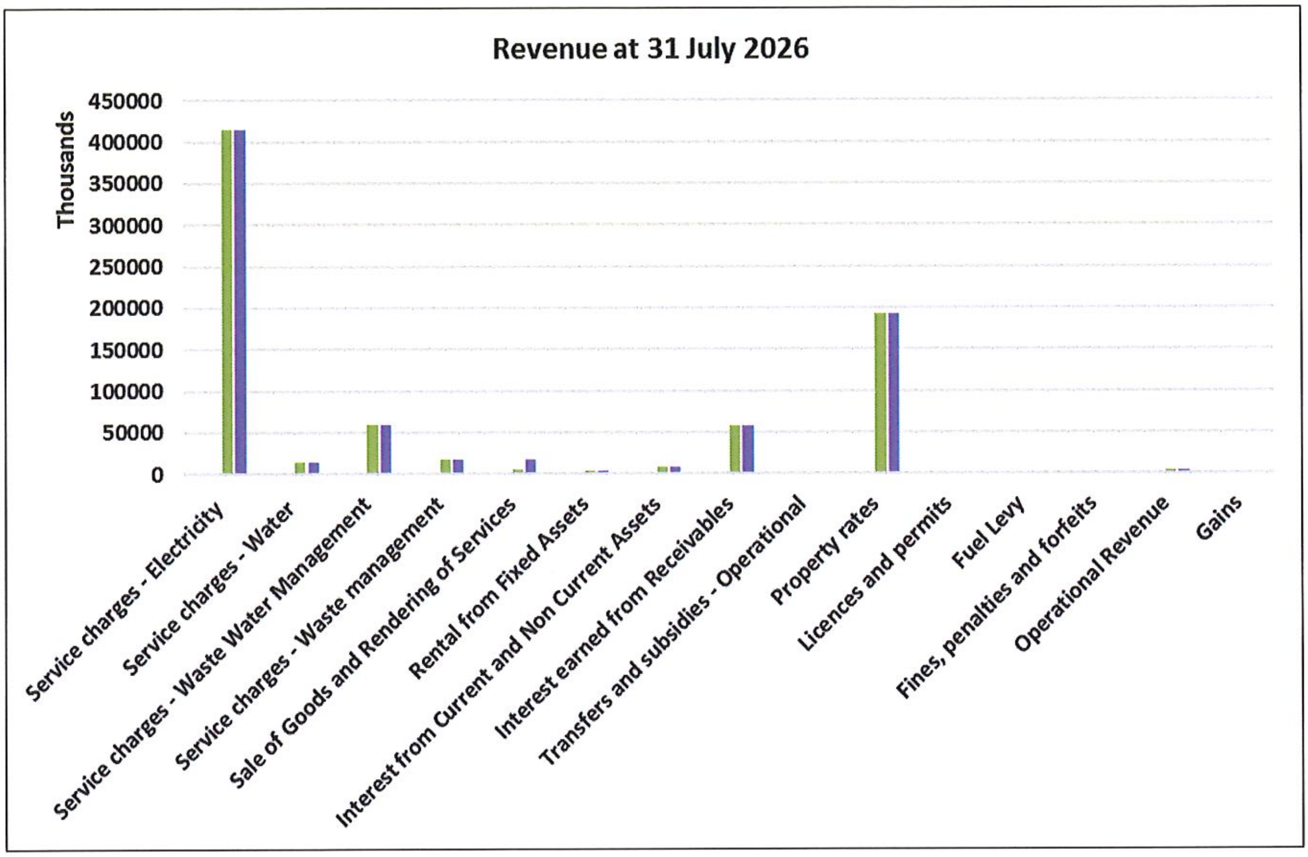
MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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		3 770 029	4 756 241	4 756 241	414 339	414 339	396 353	17 986	5%	4 756 241
Service charges - Water		1 504 306	1 641 219	1 641 219	14 837	14 837	136 768	(121 931)	-89%	1 641 219
Service charges - Waste Water Management		539 296	675 254	675 254	58 598	58 598	56 271	2 327	4%	675 254
Service charges - Waste management		215 064	226 877	226 877	17 529	17 529	18 906	(1 377)	-7%	226 877
Sale of Goods and Rendering of Services		52 041	54 942	54 942	4 294	4 294	4 579	(285)	-6%	54 942
Agency services								–		
Interest								–		
Interest earned from Receivables		685 548	692 492	692 492	58 145	58 145	57 708	437	1%	692 492
Interest from Current and Non Current Assets		117 098	116 500	116 500	8 768	8 768	9 708	(940)	-10%	116 500
Dividends		8	10	10	5	5	1	4	499%	10
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		59 519	45 425	45 425	3 278	3 278	3 785	(507)	-13%	45 425
Licence and permits								–		
Special rating levies								–		
Construction Contract Revenue										
Development Charges										
Operational Revenue		38 245	115 064	115 064	2 884	2 884	9 589	(6 705)	-70%	115 064
Non-Exchange Revenue								–		
Property rates		1 758 853	2 330 273	2 330 273	191 724	191 724	194 189	(2 466)	-1%	2 330 273
Surcharges and Taxes								–		
Fines, penalties and forfeits		23 201	43 589	43 589	695	695	3 632	(2 937)	-81%	43 589
Licence and permits		1 713	1 748	1 748	187	187	146	41	28%	1 748
Transfers and subsidies - Operational		1 299 309	1 395 832	1 395 832	1 246	1 246	116 319	(115 073)	-99%	1 395 832
Interest		222 369	227 057	227 057	19 670	19 670	18 921	748	4%	227 057
Fuel Levy		427 562	433 651	433 651	–	–	36 138	(36 138)	-100%	433 651
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		1 603	9 953	9 953	–	–	829	(829)	-100%	9 953
Other Gains		15 042	130 757	130 757	–	–	10 896	(10 896)	-100%	130 757
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**10 730 806**	**12 896 884**	**12 896 884**	**796 199**	**796 199**	**1 074 740**	**(278 541)**	**-26%**	**12 896 884**
Expenditure By Type										
Employee related costs		2 732 880	2 806 052	2 806 052	201 584	201 584	233 839	(32 254)	-14%	2 806 052
Remuneration of councillors		78 875	86 541	86 541	6 498	6 498	7 212	(714)	-10%	86 541
Bulk purchases - electricity		2 882 980	3 119 815	3 119 815	328 358	328 358	259 985	68 373	26%	3 119 815
Inventory consumed		1 107 293	776 809	777 802	122 043	122 043	64 817	57 226	88%	777 802
Debt impairment		88 182	1 608 788	1 608 788	121 839	121 839	134 066	(12 226)	-9%	1 608 788
Depreciation, amortisation and impairment		832 614	980 358	980 358	25 990	25 990	81 697	(55 706)	-68%	980 358
Interest, Dividends and Rent on Land		43 768	122 547	122 547	163	163	10 212	(10 050)	-98%	122 547
Contracted services		819 735	914 245	912 587	22 935	22 935	76 049	(53 114)	-70%	912 587
Transfers and subsidies		299	10 000	10 000	–	–	833	(833)	-100%	10 000
Irrecoverable debts written off		34 341	–	–	493 169	493 169	–	493 169	0%	–
Operational costs		434 857	507 214	507 879	11 366	11 366	42 324	(30 957)	-73%	507 879
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		18 936	399 500	399 500	–	–	33 292	(33 292)	-100%	399 500
Total Expenditure		**9 074 761**	**11 331 870**	**11 331 870**	**1 333 946**	**1 333 946**	**944 324**	**389 622**	**41%**	**11 331 870**
Surplus/(Deficit)		**1 656 045**	**1 565 014**	**1 565 014**	**(537 747)**	**(537 747)**	**130 416**	**(668 163)**	**(0)**	**1 565 014**
Transfers and subsidies - capital (monetary allocations)		803 669	1 063 282	1 063 282	415	415	88 607	(88 192)	(0)	1 063 282
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**2 459 713**	**2 628 296**	**2 628 296**	**(537 332)**	**(537 332)**	**219 023**	**(756 355)**	**(0)**	**2 628 296**
Income Tax								–		
Surplus/(Deficit) after income tax		**2 459 713**	**2 628 296**	**2 628 296**	**(537 332)**	**(537 332)**	**219 023**	**(756 355)**	**(0)**	**2 628 296**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**2 459 713**	**2 628 296**	**2 628 296**	**(537 332)**	**(537 332)**	**219 023**	(756 355)	(0)	**2 628 296**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		(162 960)	(120 000)	(120 000)	(10 000)	(10 000)	(10 000)	–		120 000
Surplus/ (Deficit) for the year		**2 296 754**	**2 508 296**	**2 508 296**	**(547 332)**	**(547 332)**	**209 023**	**(756 355)**	**(0)**	**2 748 296**

The major revenue variances against the approved budget are:

- Property rates - Unfavourable variance of -R2.466 million (-1%) for the period due to lower property rates billed for domestic properties than budgeted. Performance is on target.
- Electricity – Favourable variance of R17.986 million (5%) for the period, due to higher user's consumption during the winter period and the implementation of the approved electricity tariff for the new financial year.
- Water revenue – Unfavourable variance of -R121.931 million (-89%) due to an audit correction journal that was passed on the billing system for purposes of the financial statements to the amount of R109.958 million. If the correction was done in June, the outcome would have been an unfavourable variance of R11.972 million (-9%).
- Services charges: Wastewater Management - Favourable variance of R2.327 (4%) due to corrections made on billing of households that were erroneously levied for sewer services that are not connected to the main bulk sewer system.
- Services charges: Waste Management – Unfavourable variance -R1.377 million (-7%) due to lower households billed than budgeted. Performance is still on target.
- Rental from Fixed Assets– Unfavourable variance of -R507 175 (-13%) 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 - Unfavourable variance of R940 277 (-10%) for the period due to lower investment and cash balances than anticipated.
- Interest earned from Receivables - Favourable variance of R437 325 (1%) due to the increasing of the debtor's book and non-payment from debtors.
- Fines - Unfavourable variance of -R2.937 million (-81%) is mainly due to the non-accrual of traffic fines and the lack of an efficient traffic management system.
- Licences and permits – Favourable variance R41 091 (28%) due to higher roll out and implementation of licences and permits to SMME's and to companies for outdoor advertising.
- Transfers and subsidies – Operating: Unfavourable variance of -R115.073 million (-99%) for the period due to the non-receipting of grants (USDG grant, Equitable Share, Fuel Levy) for apportionment monthly vs period budget.
- Operational revenue- Unfavourable variance of -R6.705 million (-70%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R284 795 (-6%) due to lower payments received for goods and rendering of services.
- Other Gains – The gains emulating from the first tranche approved by NT on Circular 124 debt relief will only be processed at year end.

The following charts indicates the actual revenue by source.



5. OPERATIONAL EXPENDITURE FRAMEWORK – PRELIMINARY 31 JULY 2026

The major operating expenditure variances against the approved budget are:

- Employee related costs – Favourable variance of -R32.254 million (-14%) on the year-to-date approved budget is due to underspending on acting and other allowances. The underspending on overtime to date is R172.772 million (Budget R8.873 million vs Actual R8.700 million). 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
CITY MANAGER	44 765	44 765	-	3 730	-	3 730
EXECUTIVE AND COUNCIL	1 057 896	1 057 896	49 992	88 158	49 992	38 166
CORPORATE SERVICES	2 753 274	2 753 274	582 456	229 440	582 456	(353 016)
FINANCIAL SERVICES	491 595	491 595	-	40 966	-	40 966
COMMUNITY AND SOCIAL DEVELOPMENT	23 577 394	21 327 394	3 386 143	1 964 783	3 386 143	(1 421 360)
PLANNING AND HUMAN SETTLEMENT	678 194	678 194	365 644	56 516	365 644	(309 128)
ECONOMIC AND RURAL DEVELOPMENT	475 927	475 927	135 661	39 661	135 661	(96 001)
ROADS AND TRANSPORT	3 621 300	3 621 300	346 949	301 775	346 949	(45 174)
WATER AND SANITATION	16 602 765	16 602 765	2 768 879	1 383 564	2 768 879	(1 385 315)
PUBLIC SAFETY AND SECURITY	12 608 797	12 608 797	1 059 499	1 050 733	1 059 499	(8 766)
NALEDI	18 347	18 347	5 084	1 529	5 084	(3 555)
CENTLEC	44 548 760	44 548 760	173	3 712 397	173	3 712 224
TOTAL OVERTIME	**106 479 014**	**104 229 014**	**8 700 479**	**8 873 251**	**8 700 479**	**172 772**

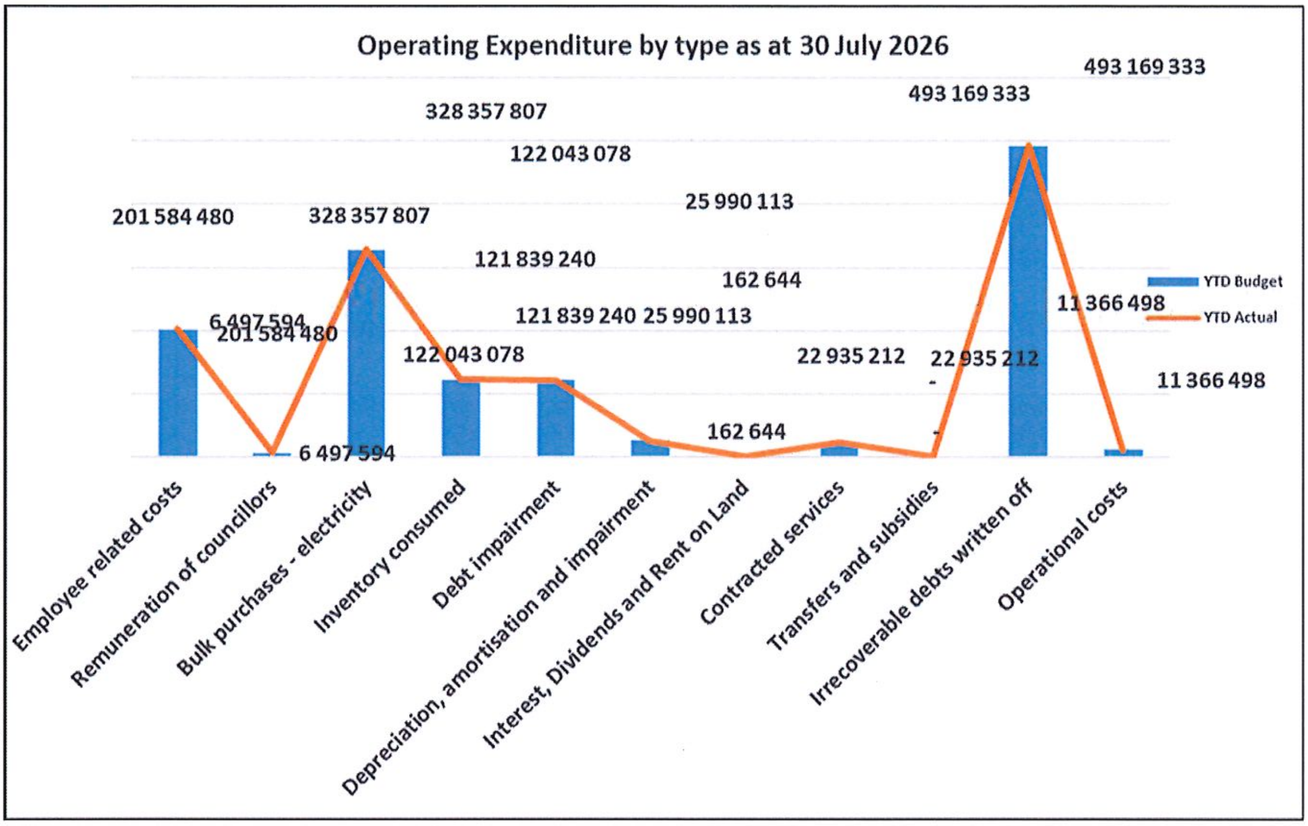
- Debt impairment – The variance -R12.226 million (-9%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.
- Depreciation – Favourable variance -R55.706 million (-68%) due to accrual of actual depreciation on assets for the month by the entity and non-accrual from the Metro for this period.
- Interest – Favourable variance of -R10.050 million (-98%) due to lower interest incurred on default judgements, overdue accounts, lost cases and payments of interest on annuity loans.
- Bulk purchases Electricity – Unfavourable variance R68.373 million (26%) due to the purchasing of bulk electricity for the period. The variance is mainly due to the winter month purchases reflecting as part of the actual expenditure compared to the straight-lined budget.
- Inventory and Other Losses – Unfavourable variance R23.934 million (24%) due to invoices close to year end are 45 day invoices that were paid in July and the next 15 day invoices will balance it out in the next reporting period.

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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		1 107 293	776 809	777 802	122 043	122 043	64 817	57 226	88%	777 802
Other Losses		18 936	399 500	399 500	–	–	33 292	(33 292)	-100%	399 500
Total		**1 126 229**	**1 176 309**	**1 177 302**	**122 043**	**122 043**	**98 109**	**23 934**	**24%**	

- Contracted services - Favourable variance of -R53.114 million (-70%) – Due to underspending of IPTN related maintenance, low spending on operational grant portions and invoices outstanding for payment.

- Operational costs - Favourable variance -R30.597 million (-73%) – underspending mostly due to the full implementation of the cost containment policy with regards to traveling, public meetings, legal costs, overtime, and catering costs. 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) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
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		0	0	0	0	0	0	0	134,1%	0
Vote 02 - Executive And Council		63	50	50	–	–	4	(4)	-100,0%	50
Vote 03 - Corporate Services		4 596	4 765	4 765	123	123	397	(274)	-69,1%	4 765
Vote 04 - Financial Services		2 010 031	2 642 975	2 642 975	213 436	213 436	220 248	(6 812)	-3,1%	2 642 975
Vote 05 - Community And Social Development		587 007	640 228	640 228	22 693	22 693	53 352	(30 660)	-57,5%	640 228
Vote 06 - Planning And Human Settlement		69 224	74 620	74 620	3 795	3 795	6 218	(2 423)	-39,0%	74 620
Vote 07 - Economic And Rural Development		33 738	56 000	56 000	2 967	2 967	4 667	(1 700)	-36,4%	56 000
Vote 08 - Roads And Transport		21 193	362 155	362 155	3 256	3 256	30 180	(26 924)	-89,2%	362 155
Vote 09 - Water And Sanitation		3 504 124	4 362 434	4 362 434	121 330	121 330	363 536	(242 207)	-66,6%	4 362 434
Vote 10 - Municipal General		1 540 811	678 597	678 597	17 992	17 992	56 550	(38 557)	-68,2%	678 597
Vote 11 - Public Safety And Security		17 169	36 955	36 955	635	635	3 080	(2 445)	-79,4%	36 955
Vote 12 - Centlec		3 877 216	5 221 389	5 221 389	420 389	420 389	435 116	(14 727)	-3,4%	5 221 389
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**11 665 173**	**14 080 166**	**14 080 166**	**806 614**	**806 614**	**1 173 347**	**(366 733)**	**-31,3%**	**14 080 166**
Expenditure by Vote	1									
Vote 01 - City Manager		155 179	164 263	164 263	12 524	12 524	13 689	(1 164)	-8,5%	164 263
Vote 02 - Executive And Council		195 173	206 876	206 876	13 784	13 784	17 240	(3 455)	-20,0%	206 876
Vote 03 - Corporate Services		394 818	391 784	391 784	20 022	20 022	32 649	(12 627)	-38,7%	391 784
Vote 04 - Financial Services		348 177	730 981	730 981	55 873	55 873	60 915	(5 042)	-8,3%	730 981
Vote 05 - Community And Social Development		584 331	629 648	629 648	58 899	58 899	52 471	6 428	12,3%	629 648
Vote 06 - Planning And Human Settlement		194 106	196 846	196 846	15 817	15 817	16 404	(587)	-3,6%	196 846
Vote 07 - Economic And Rural Development		63 558	64 373	64 373	4 326	4 326	5 364	(1 038)	-19,3%	64 373
Vote 08 - Roads And Transport		615 493	832 921	832 921	17 185	17 185	69 410	(52 225)	-75,2%	832 921
Vote 09 - Water And Sanitation		1 653 252	2 690 227	2 690 227	702 163	702 163	224 186	477 977	213,2%	2 690 227
Vote 10 - Municipal General		188 637	203 480	203 480	11 038	11 038	16 957	(5 919)	-34,9%	203 480
Vote 11 - Public Safety And Security		422 131	390 254	390 254	25 367	25 367	32 521	(7 154)	-22,0%	390 254
Vote 12 - Centlec		4 289 466	4 827 226	4 827 226	396 747	396 747	402 269	(5 522)	-1,4%	4 827 226
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		2 703	2 992	2 992	201	201	249	(49)	-19,6%	2 992
Total Expenditure by Vote	2	**9 107 023**	**11 331 870**	**11 331 870**	**1 333 946**	**1 333 946**	**944 324**	**389 622**	**41,3%**	**11 331 870**
Surplus/ (Deficit) for the year	2	**2 558 150**	**2 748 296**	**2 748 296**	**(527 332)**	**(527 332)**	**229 023**	**(756 355)**	**-330,3%**	**2 748 296**

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 **R6.527 million (5.58%)** compared to the year-to-date budgeted target of **R116.939 million.** On an annual basis we have thus spent only **R6.527 million (0.47%)** of the year-to-date expenditure versus the approved budget of **R1.403 billion**.

The summary report indicates the following:

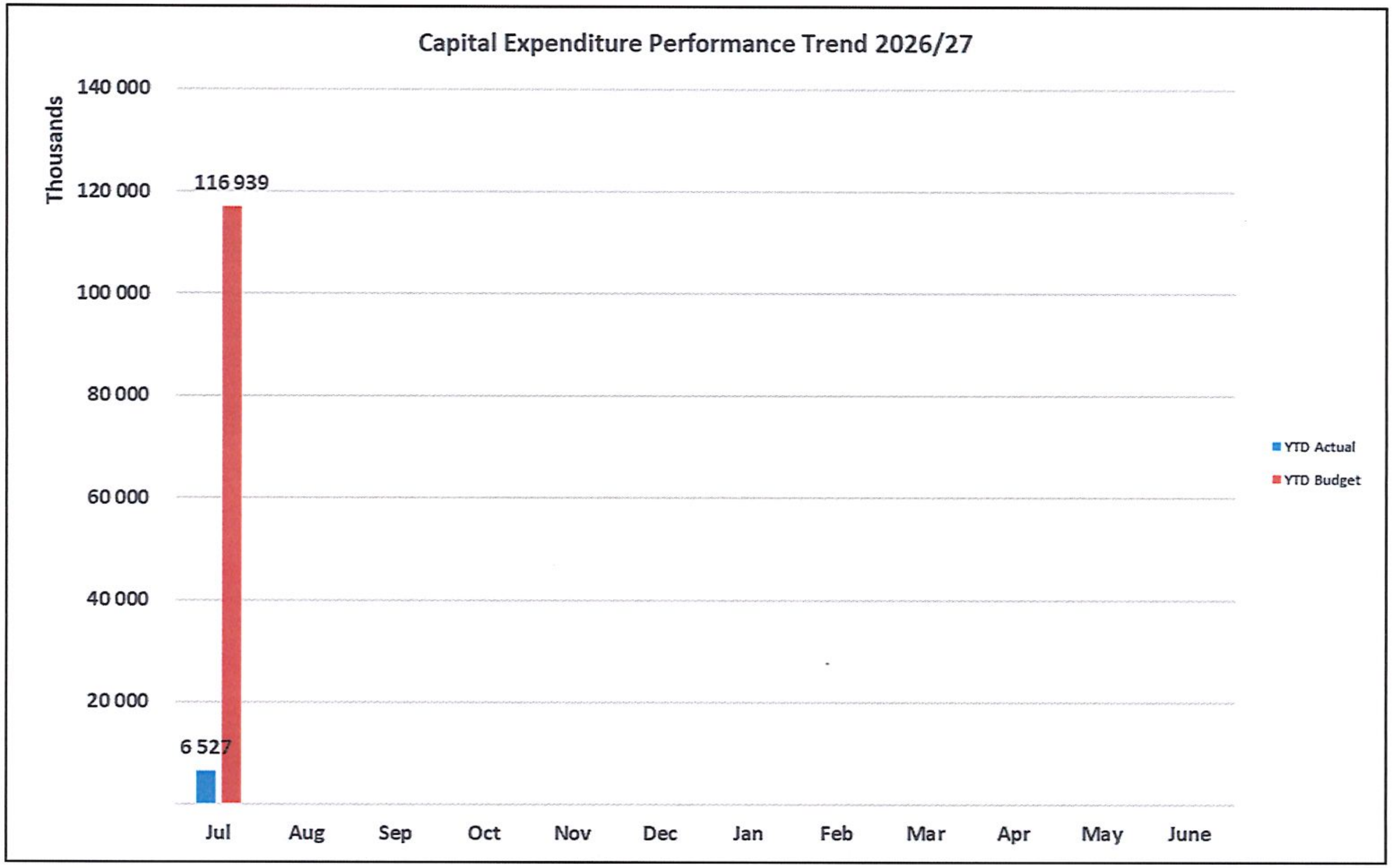
Summary Statement of Capital Expenditure - Financing

Description	Approved budget 2026/27 R'000	YTD Budget July 2026/27 R'000	YTD Actual July 2026/27 R'000	Variance YTD Fav / (Unfav.) R'000
Capital Expenditure	**1 403 271**	**116 939**	**6 527**	**(110 413)**
Capital Financing				
National Government	1 048 282	87 357	3 950	(83 407)
Provincial Government	-	-	-	-
Public Contributions	15 000	1 250	1 762	512
Borrowing	-	-	-	-
Internally Generated Funds	339 989	28 332	815	(27 517)
Financing Total	**1 403 271**	**116 939**	**6 527**	**(110 413)**

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	(-R3.354 million less than budgeted target)
Community and public safety	(R6.774 million less than budgeted target)
Economic and environmental services	(-R25.419 million more than budgeted target)
Electricity	(-R25.738 million less than budgeted target)
Water	(-R28.475 million less than budgeted target)
Wastewater management	(R16.300 million less than budgeted target)
Waste management	(-R4.353 million less than budgeted target)

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



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

Capital Expenditure per Vote	Approved Budget	Adj Budget	YTD Actual	YTD Budget Target	% on Approved Budget
City Manager	-	-	-	-	0,00%
Executive and Council	-	-	-	-	0,00%
Corporate Services	54 750 000	54 750 000	-	4 562 504	0,00%
Financial Services	-	-	-	-	0,00%
Community and Social Development	83 231 002	83 231 002	-	6 935 926	0,00%
Planning and Human Settlement	16 237 317	16 237 317	-	1 353 115	0,00%
Economic and Rural Development	21 000 000	21 000 000	-	1 750 001	0,00%
Roads and Transport	289 790 373	289 790 373	-	24 149 217	0,00%
Water and Sanitation	537 291 650	537 291 650	-	44 774 330	0,00%
Municipal General	1 000 000	1 000 000	-	83 334	0,00%
Public Safety and Security	12 790 000	12 790 000	-	1 065 837	0,00%
Centlec	387 180 712	387 180 712	6 526 674	32 265 074	1,69%
Total	**1 403 271 054**	**1 403 271 054**	**6 526 674**	**116 939 338**	**0,47%**

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

7. LIQUIDITY MANAGEMENT

7.1 Cash Flow Statement (CFS)

(**Annexure A – Table C7**)

The CFS report for the period ending 31 July 2026 indicates a closing balance (cash and cash equivalents) of R1.709 billion (30 June 2026 – R 1.481 billion) which comprises of the following:

- Bank balance and cash — R 582.094 million (Mangaung) FNB
- Bank balance and cash — R 3.169 million (Mangaung) NEDBANK
- Bank balance and cash — R 290 217 (Mangaung) ABSA
- Bank balance and cash — R 6.018 million (CENTLEC)
- Bank balance and cash — R 5.034 million (Market)
- Investment deposits — R1.110 billion (Mangaung)
- Investment deposits — R 2.576 million (CENTLEC)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R148.281 million,** resulting in an **R16.780 million (-10%)** favourable variance**,** as compared to a year target of **R165.061 million.**

- Service charges reflect a year-to-date amount cash collection of **R507.329 million,** resulting in an -**R92.841 million (-15%)** unfavourable variance, as compared to a year target of **R600.170 million.**
- Other revenue reflects a year-to-date amount of **R535.762 million** resulting in an **R483.022 million** favourable variance, as compared to a year target of **R52.739 million.**
- Operating grants and subsidies show a year-to-date receipted amount of **R530.300 million** compared to a year-to-date target of **R116.319 million** resulting in **R413.981 million** favourable variance. (Variance due to grant receipt apportionment monthly vs period budget).
- Capital grants and subsidies show a year-to-date amount of **R0** compared to a year-to-date target of **R88.607 million** resulting in **R88.607 million** unfavourable variance due to grant receipt apportionment monthly vs period budget);
- Interest shows a year-to-date amount of **R4.567 million** compared to a year target of **R83.139 million,** indicating **-R78.572 million (-95%)** unfavourable variance.

Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **–R977.553 million (R305.230 million** unfavourable variance) compared to a year-to-date target of **R790.063 million** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R6.527 million** (**-R110.413 million** favourable variance) compared to a target of **-R116.939 million** due to the slow uptake of capex projects during the year and the reversal of accruals.
- Finance charges shows a year-to-date amount of –**R0** compared to a year target of 0, resulting in a favourable variance of **R0**.
- Transfers and grants indicate a year-to-date amount of **-R0** (Unfavourable variance) compared to a target of **-R833 333.**
- Repayment of borrowing indicates a year-to-date amount of **–R2.183 million (R2.739 million)** favourable variance compared to a target of **-R4.923 million** due to the repayment of borrowings due.

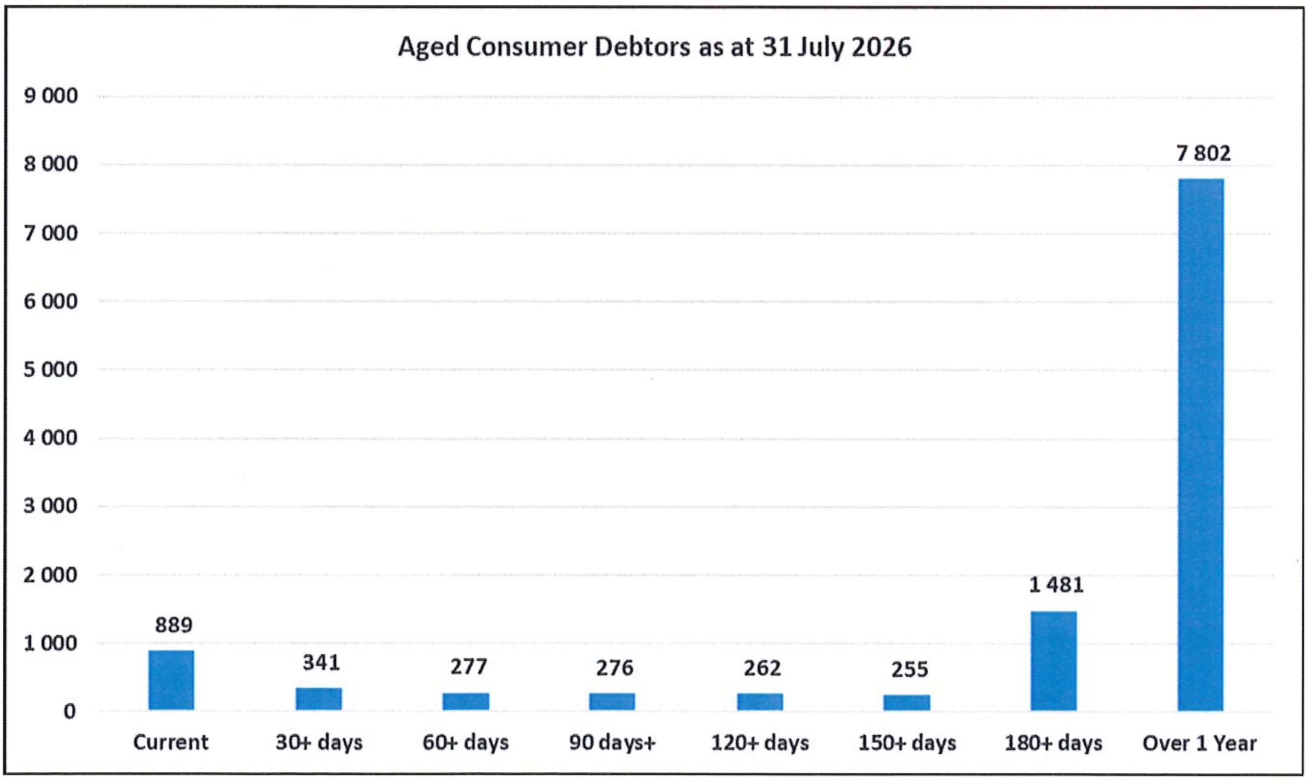
7.2 Outstanding Debtors Report

(Annexure B – Table SC3)

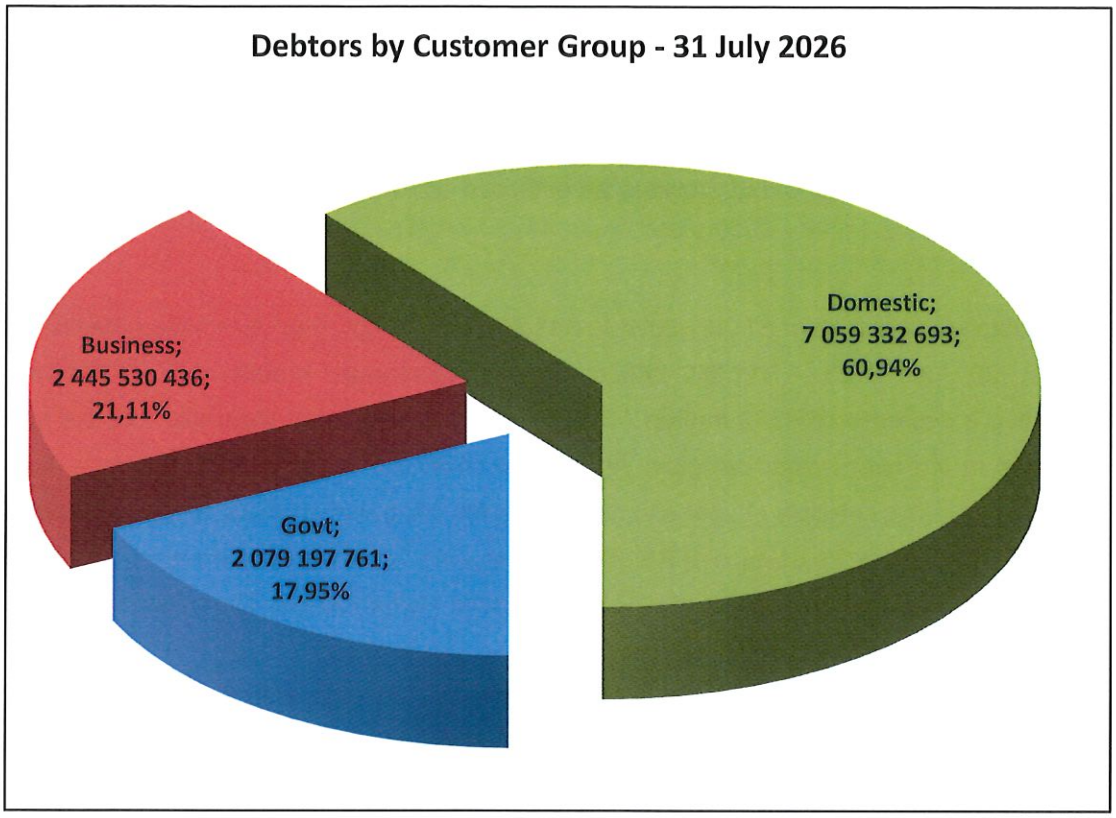
The debtor's report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as of 31 July 2026 is **R11.584 billion** including unallocated credits of R144.593 million (30 June 2026 – **R11.966 billion** including unallocated credits of R141.909 million), thus reflecting a decrease of **R382 million** (-3.30%). The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R7.802 billion (R8.108 billion – June 2026) is outstanding in this category (1 year and older), with R4.742 billion attributable to households, decrease of R331 million from the balance of R5.073 billion in June 2026. Part of the reason for the decrease in debtors was the write off an amount of R493 million for indigent debts. The outstanding debtors would increase to a total of R12.077 billion.

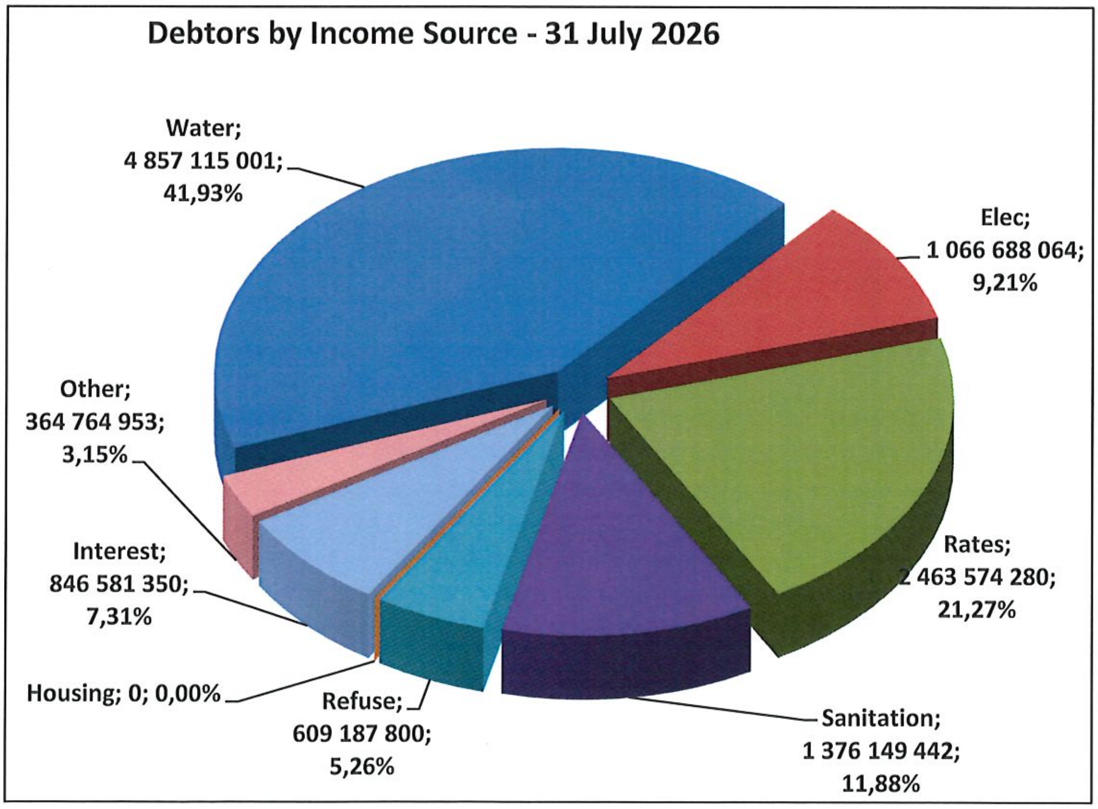
Outstanding Debtors – Electricity: Total Electricity debtors increased by only 1% compared to the previous month (995 640 742 v/s 981 396 590). A large portion of this increase is falling under the "current" classification of the debtor ageing. This increase is in line with expectations of higher consumption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

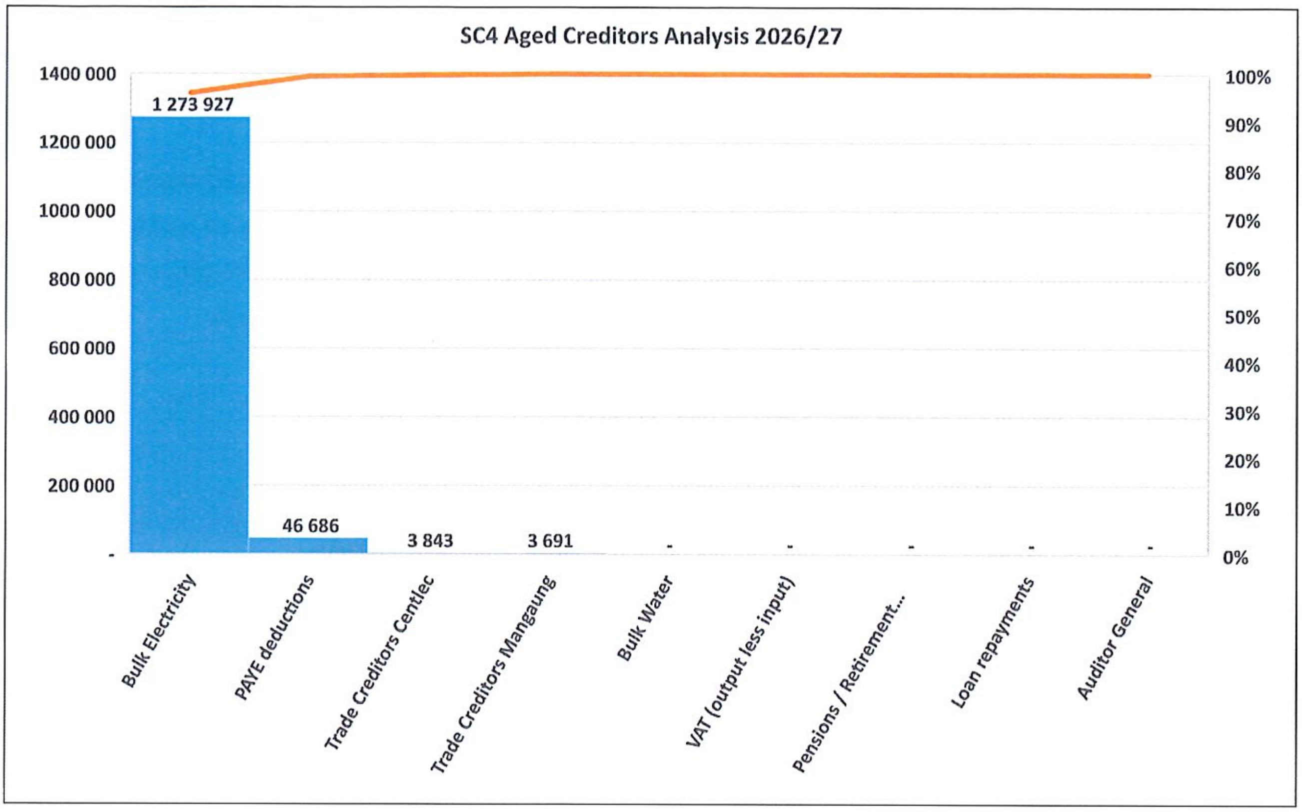
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R1.328 billion** compared to an amount of **R1.288 million** in June 2026. The decrease of **R40 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	June 2026 R'000	**July 2026** R'000
Bulk electricity	1 168 869	1 273 927
Trade creditors Centlec	66 165	3 843
Bulk water	-	-
Salaries/PAYE	37 419	46 686
Pensions Deductions	-	-
Other	-	-
Trade creditors Mangaung	15 747	3 691
Sub Total	**1 288 200**	**1 328 147**
Long Term Creditors	**396 000**	**361 000**
Total	**1 684 200**	**1 689 147**

*The current portion of the amount due was R159.278 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 361 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 **R1.701 billion** as of 31 July 2026 against **R1.481 billion** on 30 June 2026.

8. FINANCIAL IMPLICATIONS

The report for the month ending 31 July 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 July 2026 the operating revenue (excluding capital grants) and expenditure actual represented 6.17% and 11.77% respectively of the approved budget. The outcome reflects a variance of 2.16% (unfavourable) and -3.44% (favourable) respectively, when compared to the average target of 8.33% and 8.33% respectively (based on the 1st month of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year-to-date capital expenditure until 31 July 2026 represents only 0.47% of the approved budget, when compared to a target of 8.33% (1st month), a variance of 7.86% 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 R1.057 billion in June 2026 to a surplus of R1.673 billion in July 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	**June 2026 R'000**	**July 2026 R'000**
Cash Backed Reserves		
Self-insurance reserve	5 000	5 000
COID Reserve	31 255	31 424
Unspent conditional grants	387 217	-
Total reserves and unspent grants	**423 472**	**36 424**
Total investments at end of period	1 446 321	1 112 687
Current bank accounts	34 427	596 607
Total bank and investments	**1 480 748**	**1 709 294**
Shortfall/(Surplus) on investments	**(1 057 276)**	**(1 672 870)**

8.2 Financial Ratios

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

  1 709 293 869/ ((1 333 945 999 – 121 839 240 – 25 990 113) = 1 186 116 146)
  1.44 x 12 = 17.28 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

  6 526 674/1 403 271 054 = 0.47%

  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

  1 333 945 999/11 331 869 810 = 11.77%

  The percentage expenditure has increased for this month due to indigent debt write offs as approved by council.

- Total Operating Revenue as a percentage of Total Revenue Budget

  796 199 012/12 896 884 128 = 6.17%

  The decrease in revenue is due to the first grant tranches not yet received for this period. 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

  697 027 349 /9 629 864 491 = 7.24%

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

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

  4 335 251 668/1 709 293 869 = 253.63%

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

- Current Ratio – Current Assets/Current Liabilities

  8 291 021 978 / 6 949 812 973 = 1.19

  The status of the Metro is higher than the norm of 1:5 to 2:1 which indicates that the city is able to pay its current or short-term obligations for this month.

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

  8 291 021 978 – 660 541 521 – 495 300 000 / 6 949 812 973 = 1.03

  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

  162 644 + 91 927 831/11 331 869 810 x 100 = 0.81%

  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)

  38 896 408/(21 380 768 160 + 1 604 198 979) = 0.17% /12 = 0.01% 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

  815 216/1 403 271 054 = 0.06%

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

- % Total Capital Expenditure funded from Capital Conditional Grants

  3 949 882/1 403 271 054 = 0.28%

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

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

  1 213 188 /25 990 113 = 4.67%

  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

  11 824 171 440 + 762 744 228 – 492 425 978 = 12 094 489 690 – 11 439 467 680 = 655 022 010 + 7 930 719 = 662 952 729/762 744 228 = 86.92%

  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
  (1 328 146 814 / 5 440 629 677) x 365 = 89 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 11 days which will be under the norm of 30 days.

9. KEY JULY 2026 PERFORMANCE (FINANCIAL) INDICATORS

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

10. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

11. COMMENTS OF THE HEAD: LEGAL SERVICES

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

12. IMPLICATIONS

- Human Resources
  Not applicable.

- Finances (budget and value for money)

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

- Constitution and legal factors

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

- Communication

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

- Previous Mayoral Committee Resolutions
  Not applicable.

13. CONCLUSION

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

14. RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the month ending 31 JULY 2026 and

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

SUBMITTED BY:

Ms ZL THEKISHO DATE: 11-08-2026

CHIEF FINANCIAL OFFICER

City Manager's quality certification

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

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

Print name: I R MASOBENG

City Manager of the Mangaung Metropolitan Municipality

Signature:

Date: 17/08/2026

ANNEXURE A

Explanation of legal requirements

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

(a) actual revenue, per revenue source;

(b) actual borrowings;

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

(d) actual capital expenditure, per vote;

(e) the amount of any allocations received.

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

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

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

(g) when necessary, an explanation of-

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

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

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

The statement must also include:

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

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

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

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

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

Reporting requirements:

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

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

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

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

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

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

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

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 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 - M01 July

Description	2025/26	Budget Year 2026/27							
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	1 758 853	2 330 273	2 330 273	191 724	191 724	194 189	(2 466)	-1%	2 330 273
Service charges	6 028 695	7 299 591	7 299 591	505 303	505 303	608 299	(102 996)	-17%	7 299 591
Investment revenue	117 098	116 500	116 500	8 768	8 768	9 708	(940)	-10%	116 500
Transfers and subsidies - Operational	1 299 309	1 395 832	1 395 832	1 246	1 246	116 319	(115 073)	(0)	1 395 832
Other own revenue	1 526 851	1 754 688	1 754 688	89 157	89 157	146 224	(57 066)	-39%	1 754 688
Total Revenue (excluding capital transfers and contributions)	10 730 806	12 896 884	12 896 884	796 199	796 199	1 074 740	(278 541)	-26%	12 896 884
Employee costs	2 732 880	2 806 052	2 806 052	201 584	201 584	233 839	(32 254)	-14%	2 806 052
Remuneration of Councillors	78 875	86 541	86 541	6 498	6 498	7 212	(714)	-10%	86 541
Depreciation, amortisation and impairment	832 614	980 358	980 358	25 990	25 990	81 697	(55 706)	-68%	980 358
Interest, Dividends and Rent on Land	43 768	122 547	122 547	163	163	10 212	(10 050)	-98%	122 547
Inventory consumed and bulk purchases	3 990 273	3 896 624	3 897 617	450 401	450 401	324 802	125 599	39%	3 897 617
Transfers and subsidies	299	10 000	10 000	–	–	833	(833)	-100%	10 000
Other expenditure	1 396 052	3 429 747	3 428 754	649 310	649 310	285 730	363 580	127%	3 428 754
Total Expenditure	9 074 761	11 331 870	11 331 870	1 333 946	1 333 946	944 324	389 622	41%	11 331 870
Surplus/(Deficit)	1 656 045	1 565 014	1 565 014	(537 747)	(537 747)	130 416	(668 163)	-512%	1 565 014
Transfers and subsidies - capital (monetary	803 669	1 063 282	1 063 282	415	415	88 607	(88 192)	-100%	1 063 282
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	2 459 713	2 628 296	2 628 296	(537 332)	(537 332)	219 023	(756 355)	-345%	2 628 296
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	2 459 713	2 628 296	2 628 296	(537 332)	(537 332)	219 023	(756 355)	-345%	2 628 296
Capital expenditure & funds sources									
Capital expenditure	1 025 851	1 403 271	1 403 271	5 489	5 489	116 939	(111 451)	-95%	1 403 271
Capital transfers recognised	802 069	1 063 282	1 063 282	4 741	4 741	88 607	(83 866)	-95%	1 063 282
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	223 782	339 989	339 989	748	748	28 332	(27 585)	-97%	339 989
Total sources of capital funds	1 025 851	1 403 271	1 403 271	5 489	5 489	116 939	(111 451)	-95%	1 403 271
Financial position									
Total current assets	8 299 704	8 138 610	8 138 610		7 228 949				8 138 610
Total non current assets	28 021 504	26 243 197	26 243 197		28 011 005				26 243 197
Total current liabilities	7 642 276	(6 621 855)	(6 621 855)		6 949 813				(6 621 855)
Total non current liabilities	3 879 558	2 087 787	2 087 787		3 879 558				2 087 787
Community wealth/Equity	24 788 550	28 020 913	28 020 913		24 215 248				28 020 913
Cash flows									
Net cash from (used) operating	14 355 808	3 781 688	3 781 688	402 830	402 830	315 141	(87 690)	-28%	3 781 688
Net cash from (used) investing	(996 856)	(1 393 318)	(1 393 318)	(5 489)	(5 489)	(116 110)	(110 621)	95%	(1 393 318)
Net cash from (used) financing	(81 158)	(60 717)	(60 717)	3 098	3 098	(5 060)	(8 158)	161%	(60 717)
Cash/cash equivalents at the month/year end	14 381 319	3 431 177	3 431 177	1 487 440	1 487 440	1 297 496	(189 944)	-15%	3 414 653
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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		**3 480 582**	**3 286 680**	**3 286 680**	**225 974**	**225 974**	**273 890**	(47 916)	-17%	**3 286 680**
Executive and council		1 077	21 105	21 105	96	96	1 759	(1 663)	-95%	21 105
Finance and administration		3 479 505	3 265 575	3 265 575	225 878	225 878	272 131	(46 253)	-17%	3 265 575
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**54 166**	**61 528**	**61 528**	**2 403**	**2 403**	**5 127**	(2 725)	-53%	**61 528**
Community and social services		4 879	5 187	5 187	387	387	432	(45)	-10%	5 187
Sport and recreation		2 746	2 432	2 432	109	109	203	(94)	-46%	2 432
Public safety		17 179	36 955	36 955	640	640	3 080	(2 440)	-79%	36 955
Housing		29 319	16 909	16 909	1 257	1 257	1 409	(152)	-11%	16 909
Health		43	45	45	10	10	4	6	161%	45
Economic and environmental services		**37 574**	**394 619**	**394 619**	**4 284**	**4 284**	**32 885**	(28 600)	-87%	**394 619**
Planning and development		15 915	34 010	34 010	983	983	2 834	(1 852)	-65%	34 010
Road transport		21 193	360 155	360 155	3 256	3 256	30 013	(26 757)	-89%	360 155
Environmental protection		466	454	454	46	46	38	8	22%	454
Trading services		**7 962 072**	**10 217 267**	**10 217 267**	**563 944**	**563 944**	**851 439**	**(287 494)**	-34%	**10 217 267**
Energy sources		3 877 216	5 221 389	5 221 389	420 389	420 389	435 116	(14 727)	-3%	5 221 389
Water management		2 473 558	3 024 298	3 024 298	52 741	52 741	252 025	(199 284)	-79%	3 024 298
Waste water management		1 030 566	1 338 136	1 338 136	68 589	68 589	111 511	(42 923)	-38%	1 338 136
Waste management		580 732	633 444	633 444	22 226	22 226	52 787	(30 561)	-58%	633 444
Other	4	**80**	**73**	**73**	**8**	**8**	**6**	**2**	**40%**	**73**
Total Revenue - Functional	2	**11 534 475**	**13 960 166**	**13 960 166**	**796 614**	**796 614**	**1 163 347**	**(366 733)**	**-32%**	**13 960 166**
Expenditure - Functional										
Governance and administration		**1 439 557**	**1 869 901**	**1 870 076**	**123 607**	**123 607**	**155 840**	(32 233)	-21%	**1 870 076**
Executive and council		150 206	185 000	187 462	11 075	11 075	15 622	(4 547)	-29%	187 462
Finance and administration		1 289 350	1 684 901	1 682 614	112 533	112 533	140 218	(27 686)	-20%	1 682 614
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**862 337**	**790 412**	**790 562**	**51 627**	**51 627**	**65 881**	(14 254)	-22%	**790 562**
Community and social services		53 795	54 431	54 977	3 735	3 735	4 581	(846)	-18%	54 977
Sport and recreation		253 900	252 455	251 569	11 854	11 854	20 964	(9 110)	-43%	251 569
Public safety		424 354	349 412	349 412	25 480	25 480	29 118	(3 638)	-12%	349 412
Housing		113 539	116 461	116 461	9 509	9 509	9 705	(196)	-2%	116 461
Health		16 750	17 653	18 143	1 049	1 049	1 512	(463)	-31%	18 143
Economic and environmental services		**556 336**	**713 154**	**713 141**	**16 633**	**16 633**	**59 429**	(42 796)	-72%	**713 141**
Planning and development		60 826	68 453	68 340	4 679	4 679	5 695	(1 016)	-18%	68 340
Road transport		461 694	605 916	605 916	9 290	9 290	50 493	(41 203)	-82%	605 916
Environmental protection		33 816	38 785	38 885	2 664	2 664	3 240	(577)	-18%	38 885
Trading services		**6 243 088**	**7 952 559**	**7 952 309**	**1 141 677**	**1 141 677**	**662 693**	**478 984**	72%	**7 952 309**
Energy sources		4 289 466	4 827 226	4 827 226	396 747	396 747	402 269	(5 522)	-1%	4 827 226
Water management		1 242 299	2 101 972	2 101 972	648 092	648 092	175 164	472 928	270%	2 101 972
Waste water management		368 767	601 138	601 138	51 325	51 325	50 095	1 230	2%	601 138
Waste management		342 556	422 223	421 973	45 513	45 513	35 165	10 348	29%	421 973
Other		**5 706**	**5 843**	**5 782**	**402**	**402**	**482**	**(80)**	-17%	**5 782**
Total Expenditure - Functional	3	**9 107 023**	**11 331 870**	**11 331 870**	**1 333 946**	**1 333 946**	**944 324**	**389 622**	**41%**	**11 331 870**
Surplus/ (Deficit) for the year		**2 427 452**	**2 628 296**	**2 628 296**	**(537 332)**	**(537 332)**	**219 023**	**(756 355)**	**-3,4533158**	**2 628 296**

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2025/26 Audited Outcome	Budget Year 2026/27 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		3 480 582	3 286 680	3 286 680	225 974	225 974	273 890	(47 916)	-17%	3 286 680
Executive and council		1 077	21 105	21 105	96	96	1 759	(1 663)	(0)	21 105
Municipal Manager, Town Secretary and Chief Executive		1 077	21 105	21 105	96	96	1 759	(1 663)	(0)	21 105
Finance and administration		3 479 505	3 265 575	3 265 575	225 878	225 878	272 131	(46 253)	(0)	3 265 575
Administrative and Corporate Support		63	950	950	–	–	79	(79)	(0)	950
Finance		3 417 001	3 198 648	3 198 648	221 069	221 069	266 554	(45 485)	(0)	3 198 648
Fleet Management		–	2 000	2 000	–	–	167	(167)	(0)	2 000
Human Resources		5 870	5 455	5 455	392	392	455	(63)	(0)	5 455
Marketing, Customer Relations, Publicity and Media Co-ordination		32 581	34 822	34 822	2 862	2 862	2 902	(40)	(0)	34 822
Property Services		23 991	23 700	23 700	1 555	1 555	1 975	(420)	(0)	23 700
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		54 166	61 528	61 528	2 403	2 403	5 127	(2 725)	(0)	61 528
Community and social services		4 879	5 187	5 187	387	387	432	(45)	(0)	5 187
Cemeteries, Funeral Parlours and Crematoriums		2 849	2 896	2 896	195	195	241	(46)	(0)	2 896
Libraries and Archives		2 030	2 291	2 291	192	192	191	1	0	2 291
Sport and recreation		2 746	2 432	2 432	109	109	203	(94)	(0)	2 432
Community Parks (including Nurseries)		387	676	676	4	4	56	(53)	(0)	676
Recreational Facilities		160	116	116	5	5	10	(4)	(0)	116
Sports Grounds and Stadiums		2 199	1 640	1 640	100	100	137	(37)	(0)	1 640
Public safety		17 179	36 955	36 955	640	640	3 080	(2 440)	(0)	36 955
Civil Defence		81	65	65	18	18	5	12	0	65
Fire Fighting and Protection		1 715	1 154	1 154	107	107	96	11	0	1 154
Police Forces, Traffic and Street Parking Control		15 383	35 736	35 736	515	515	2 978	(2 463)	(0)	35 736
Housing		29 319	16 909	16 909	1 257	1 257	1 409	(152)	(0)	16 909
Housing		29 319	16 909	16 909	1 257	1 257	1 409	(152)	(0)	16 909
Health		43	45	45	10	10	4	6	0	45
Health Services		43	45	45	10	10	4	6	0	45
Economic and environmental services		37 574	394 619	394 619	4 284	4 284	32 885	(28 600)	(0)	394 619
Planning and development		15 915	34 010	34 010	983	983	2 834	(1 852)	(0)	34 010
Town Planning, Building Regulations and Enforcement, and City Engineer		15 915	34 010	34 010	983	983	2 834	(1 852)	(0)	34 010
Road transport		21 193	360 155	360 155	3 256	3 256	30 013	(26 757)	(0)	360 155
Public Transport		21 193	149 278	149 278	3 256	3 256	12 440	(9 184)	(0)	149 278
Roads		–	210 877	210 877	–	–	17 573	(17 573)	(0)	210 877
Environmental protection		466	454	454	46	46	38	8	0	454
Pollution Control		466	454	454	46	46	38	8	0	454
Trading services		7 962 072	10 217 267	10 217 267	563 944	563 944	851 439	(287 494)	(0)	10 217 267
Energy sources		3 877 216	5 221 389	5 221 389	420 389	420 389	435 116	(14 727)	(0)	5 221 389
Electricity		3 877 216	5 221 389	5 221 389	420 389	420 389	435 116	(14 727)	(0)	5 221 389
Water management		2 473 558	3 024 298	3 024 298	52 741	52 741	252 025	(199 284)	(0)	3 024 298
Water Distribution		2 473 558	3 024 298	3 024 298	52 741	52 741	252 025	(199 284)	(0)	3 024 298
Waste water management		1 030 566	1 338 136	1 338 136	68 589	68 589	111 511	(42 923)	(0)	1 338 136
Sewerage		1 030 566	1 338 136	1 338 136	68 589	68 589	111 511	(42 923)	(0)	1 338 136
Waste management		580 732	633 444	633 444	22 226	22 226	52 787	(30 561)	(0)	633 444
Solid Waste Disposal (Landfill Sites)		–	60 039	60 039	–	–	5 003	(5 003)	(0)	60 039
Solid Waste Removal		580 732	573 405	573 405	22 226	22 226	47 784	(25 558)	(0)	573 405
Other		80	73	73	8	8	6	2	0	73
Tourism		80	73	73	8	8	6	2	0	73
Total Revenue - Functional	2	11 534 475	13 960 166	13 960 166	796 614	796 614	1 163 347	(366 733)	(0)	13 960 166

Expenditure - Functional										
Municipal governance and administration		**1 439 557**	**1 869 901**	**1 870 076**	**123 607**	**123 607**	**155 840**	**(32 233)**	**(0)**	**1 870 076**
Executive and council		150 206	185 000	187 462	11 075	11 075	15 622	(4 547)	(0)	187 462
Mayor and Council		85 377	94 525	94 525	7 059	7 059	7 877	(818)	(0)	94 525
Municipal Manager, Town Secretary and Chief Executive		64 829	90 475	92 937	4 015	4 015	7 745	(3 729)	(0)	92 937
Finance and administration		1 289 350	1 684 901	1 682 614	112 533	112 533	140 218	(27 686)	(0)	1 682 614
Administrative and Corporate Support		305 540	338 676	338 249	19 927	19 927	28 188	(8 261)	(0)	338 249
Finance		515 482	875 006	875 546	65 073	65 073	72 962	(7 889)	(0)	875 546
Fleet Management		144 596	166 473	166 473	7 111	7 111	13 873	(6 762)	(0)	166 473
Human Resources		109 282	103 366	103 366	7 851	7 851	8 614	(763)	(0)	103 366
Information Technology		94 267	113 697	113 697	4 550	4 550	9 475	(4 925)	(0)	113 697
Legal Services		41 200	457	457	1 791	1 791	38	1 753	0	457
Marketing, Customer Relations, Publicity and Media Co-ordination		43 643	46 975	46 975	3 374	3 374	3 915	(540)	(0)	46 975
Property Services		23 417	24 523	24 523	1 822	1 822	2 044	(222)	(0)	24 523
Risk Management		11 924	15 729	13 329	1 034	1 034	1 111	(77)	(0)	13 329
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**862 337**	**790 412**	**790 562**	**51 627**	**51 627**	**65 881**	**(14 254)**	**(0)**	**790 562**
Community and social services		**53 795**	**54 431**	**54 977**	**3 735**	**3 735**	**4 581**	**(846)**	**(0)**	**54 977**
Cemeteries, Funeral Parlours and Crematoriums		24 144	23 234	23 369	1 490	1 490	1 947	(458)	(0)	23 369
Libraries and Archives		28 626	29 589	30 000	2 246	2 246	2 500	(254)	(0)	30 000
Museums and Art Galleries		1 025	1 608	1 608	–	–	134	(134)	(0)	1 608
Sport and recreation		**253 900**	**252 455**	**251 569**	**11 854**	**11 854**	**20 964**	**(9 110)**	**(0)**	**251 569**
Community Parks (including Nurseries)		75 449	102 046	100 810	4 979	4 979	8 401	(3 422)	(0)	100 810
Recreational Facilities		11 441	11 063	11 063	776	776	922	(146)	(0)	11 063
Sports Grounds and Stadiums		167 011	139 347	139 697	6 099	6 099	11 641	(5 542)	(0)	139 697
Public safety		**424 354**	**349 412**	**349 412**	**25 480**	**25 480**	**29 118**	**(3 638)**	**(0)**	**349 412**
Civil Defence		20 644	20 838	20 838	1 694	1 694	1 737	(43)	(0)	20 838
Fire Fighting and Protection		103 491	106 070	106 070	8 800	8 800	8 839	(39)	(0)	106 070
Police Forces, Traffic and Street Parking Control		300 219	222 504	222 504	14 986	14 986	18 542	(3 556)	(0)	222 504
Housing		**113 539**	**116 461**	**116 461**	**9 509**	**9 509**	**9 705**	**(196)**	**(0)**	**116 461**
Housing		113 539	116 461	116 461	9 509	9 509	9 705	(196)	(0)	116 461
Health		**16 750**	**17 653**	**18 143**	**1 049**	**1 049**	**1 512**	**(463)**	**(0)**	**18 143**
Health Services		16 750	17 653	18 143	1 049	1 049	1 512	(463)	(0)	18 143
Economic and environmental services		**556 336**	**713 154**	**713 141**	**16 633**	**16 633**	**59 429**	**(42 796)**	**(0)**	**713 141**
Planning and development		**60 826**	**68 453**	**68 340**	**4 679**	**4 679**	**5 695**	**(1 016)**	**(0)**	**68 340**
Town Planning, Building Regulations and Enforcement, and City Engineer		60 826	62 817	62 704	4 679	4 679	5 225	(546)	(0)	62 704
Project Management Unit		–	5 636	5 636	–	–	470	(470)	(0)	5 636
Road transport		**461 694**	**605 916**	**605 916**	**9 290**	**9 290**	**50 493**	**(41 203)**	**(0)**	**605 916**
Public Transport		93 862	87 913	87 913	1 082	1 082	7 326	(6 244)	(0)	87 913
Roads		367 831	518 002	518 002	8 209	8 209	43 167	(34 958)	(0)	518 002
Environmental protection		**33 816**	**38 785**	**38 885**	**2 664**	**2 664**	**3 240**	**(577)**	**(0)**	**38 885**
Pollution Control		33 816	38 785	38 885	2 664	2 664	3 240	(577)	(0)	38 885
Trading services		**6 243 088**	**7 952 559**	**7 952 309**	**1 141 677**	**1 141 677**	**662 693**	**478 984**	**0**	**7 952 309**
Energy sources		**4 289 466**	**4 827 226**	**4 827 226**	**396 747**	**396 747**	**402 269**	**(5 522)**	**(0)**	**4 827 226**
Electricity		4 289 466	4 827 226	4 827 226	396 747	396 747	402 269	(5 522)	(0)	4 827 226
Water management		**1 242 299**	**2 101 972**	**2 101 972**	**648 092**	**648 092**	**175 164**	**472 928**	**0**	**2 101 972**
Water Distribution		1 242 299	2 101 972	2 101 972	648 092	648 092	175 164	472 928	0	2 101 972
Waste water management		**368 767**	**601 138**	**601 138**	**51 325**	**51 325**	**50 095**	**1 230**	**0**	**601 138**
Sewerage		368 767	601 138	601 138	51 325	51 325	50 095	1 230	0	601 138
Waste management		**342 556**	**422 223**	**421 973**	**45 513**	**45 513**	**35 165**	**10 348**	**0**	**421 973**
Solid Waste Disposal (Landfill Sites)		39 134	69 257	68 897	2 915	2 915	5 741	(2 827)	(0)	68 897
Solid Waste Removal		241 971	293 469	291 829	38 144	38 144	24 319	13 825	0	291 829
Street Cleaning		61 451	59 498	61 248	4 454	4 454	5 104	(650)	(0)	61 248
Other		**5 706**	**5 843**	**5 782**	**402**	**402**	**482**	**(80)**	**(0)**	**5 782**
Tourism		5 706	5 843	5 782	402	402	482	(80)	(0)	5 782
Total Expenditure - Functional	3	**9 107 023**	**11 331 870**	**11 331 870**	**1 333 946**	**1 333 946**	**944 324**	**389 622**	**0**	**11 331 870**
Surplus/ (Deficit) for the year		**2 427 452**	**2 628 296**	**2 628 296**	**(537 332)**	**(537 332)**	**219 023**	**(756 355)**	**(0)**	**2 628 296**

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
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		0	0	0	0	0	0	0	134,1%	0
Vote 02 - Executive And Council		63	50	50	–	–	4	(4)	-100,0%	50
Vote 03 - Corporate Services		4 596	4 765	4 765	123	123	397	(274)	-69,1%	4 765
Vote 04 - Financial Services		2 010 031	2 642 975	2 642 975	213 436	213 436	220 248	(6 812)	-3,1%	2 642 975
Vote 05 - Community And Social Development		587 007	640 228	640 228	22 693	22 693	53 352	(30 660)	-57,5%	640 228
Vote 06 - Planning And Human Settlement		69 224	74 620	74 620	3 795	3 795	6 218	(2 423)	-39,0%	74 620
Vote 07 - Economic And Rural Development		33 738	56 000	56 000	2 967	2 967	4 667	(1 700)	-36,4%	56 000
Vote 08 - Roads And Transport		21 193	362 155	362 155	3 256	3 256	30 180	(26 924)	-89,2%	362 155
Vote 09 - Water And Sanitation		3 504 124	4 362 434	4 362 434	121 330	121 330	363 536	(242 207)	-66,6%	4 362 434
Vote 10 - Municipal General		1 540 811	678 597	678 597	17 992	17 992	56 550	(38 557)	-68,2%	678 597
Vote 11 - Public Safety And Security		17 169	36 955	36 955	635	635	3 080	(2 445)	-79,4%	36 955
Vote 12 - Centlec		3 877 216	5 221 389	5 221 389	420 389	420 389	435 116	(14 727)	-3,4%	5 221 389
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	11 665 173	14 080 166	14 080 166	806 614	806 614	1 173 347	(366 733)	-31,3%	14 080 166
Expenditure by Vote	1									
Vote 01 - City Manager		155 179	164 263	164 263	12 524	12 524	13 689	(1 164)	-8,5%	164 263
Vote 02 - Executive And Council		195 173	206 876	206 876	13 784	13 784	17 240	(3 455)	-20,0%	206 876
Vote 03 - Corporate Services		394 818	391 784	391 784	20 022	20 022	32 649	(12 627)	-38,7%	391 784
Vote 04 - Financial Services		348 177	730 981	730 981	55 873	55 873	60 915	(5 042)	-8,3%	730 981
Vote 05 - Community And Social Development		584 331	629 648	629 648	58 899	58 899	52 471	6 428	12,3%	629 648
Vote 06 - Planning And Human Settlement		194 106	196 846	196 846	15 817	15 817	16 404	(587)	-3,6%	196 846
Vote 07 - Economic And Rural Development		63 558	64 373	64 373	4 326	4 326	5 364	(1 038)	-19,3%	64 373
Vote 08 - Roads And Transport		615 493	832 921	832 921	17 185	17 185	69 410	(52 225)	-75,2%	832 921
Vote 09 - Water And Sanitation		1 653 252	2 690 227	2 690 227	702 163	702 163	224 186	477 977	213,2%	2 690 227
Vote 10 - Municipal General		188 637	203 480	203 480	11 038	11 038	16 957	(5 919)	-34,9%	203 480
Vote 11 - Public Safety And Security		422 131	390 254	390 254	25 367	25 367	32 521	(7 154)	-22,0%	390 254
Vote 12 - Centlec		4 289 466	4 827 226	4 827 226	396 747	396 747	402 269	(5 522)	-1,4%	4 827 226
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		2 703	2 992	2 992	201	201	249	(49)	-19,6%	2 992
Total Expenditure by Vote	2	9 107 023	11 331 870	11 331 870	1 333 946	1 333 946	944 324	389 622	41,3%	11 331 870
Surplus/ (Deficit) for the year	2	2 558 150	2 748 296	2 748 296	(527 332)	(527 332)	229 023	(756 355)	-330,3%	2 748 296

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July										
Vote Description	Ref	2025/26	Budget Year 2026/27							
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		0	0	0	0	0	0	0	134%	0
Vote 02 - Executive And Council		63	50	50	–	–	4	(4)	-100%	50
02.2 - Councils General Expences		63	50	50	–	–	4	(4)	-100%	50
Vote 03 - Corporate Services		4 596	4 765	4 765	123	123	397	(274)	-69%	4 765
03.3 - Operational Training		2 137	2 381	2 381	–	–	198	(198)	-100%	2 381
03.4 - Administration		590	1 049	1 049	33	33	87	(55)	-63%	1 049
03.9 - Employment		–	1	1	–	–	0	(0)	-100%	1
03.16 - Facilities Management - Stadiums		1 870	1 334	1 334	90	90	111	(21)	-19%	1 334
Vote 04 - Financial Services		2 010 031	2 642 975	2 642 975	213 436	213 436	220 248	(6 812)	-3%	2 642 975
04.1 - Chief Financial Officer - Administration		–	900	900	–	–	75	(75)	-100%	900
04.4 - Treasury		22	39	39	–	–	3	(3)	-100%	39
04.7 - Demand And Acquisition		1 633	1 249	1 249	18	18	104	(86)	-83%	1 249
04.9 - Logistics And Warehouse		832	1 000	1 000	–	–	83	(83)	-100%	1 000
04.11 - Billing		255 389	244 125	244 125	21 012	21 012	20 344	668	3%	244 125
04.12 - Rates And Taxes		3 178	3 143	3 143	318	318	262	56	21%	3 143
04.14 - Customer Services		32	31	31	5	5	3	2	98%	31
04.19 - Control And Operations		(13 051)	–	–	–	–	–	–		–
04.21 - Payroll Management		3 144	2 024	2 024	359	359	169	190	113%	2 024
04.22 - Assessment Rates		1 758 853	2 390 465	2 390 465	191 724	191 724	199 205	(7 481)	-4%	2 390 465
Vote 05 - Community And Social Development		587 007	640 228	640 228	22 693	22 693	53 352	(30 660)	-57%	640 228
05.4 - Libraries And Information Services		2 030	2 291	2 291	192	192	191	1	0%	2 291
05.6 - Hiv/Aids		43	45	45	10	10	4	6	161%	45
05.7 - Environmental Health Services		466	454	454	46	46	38	8	22%	454
05.12 - Facilities Management - Swimming Pools		160	116	116	5	5	10	(4)	-45%	116
05.13 - Facilities Management - Stadiums		329	306	306	10	10	25	(16)	-62%	306
05.14 - Solid Waste Management Administration		–	–	–	–	–	–	–		–
05.15 - Landfill Site Management		–	60 339	60 339	–	–	5 028	(5 028)	-100%	60 339
05.16 - Disposal Sites		–	(300)	(300)	–	–	(25)	25	-100%	(300)
05.19 - Domestic Waste		569 697	562 063	562 063	21 254	21 254	46 839	(25 584)	-55%	562 063
05.20 - Trade Waste		11 034	11 341	11 341	971	971	945	26	3%	11 341
05.21 - Waste Botshabelo		0	1	1	–	–	0	(0)	-100%	1
05.23 - Fire And Rescue Operations Bloemfontein		1	–	–	1	1	–	1	0%	–
05.25 - Traffic Operations		9	–	–	4	4	–	4	0%	–
05.32 - Cemeteries Bloemfontein		698	834	834	57	57	69	(12)	-18%	834
05.33 - Cemeteries Botshabelo		1 875	1 816	1 816	125	125	151	(26)	-17%	1 816
05.34 - Cemeteries Thaba Nchu		276	246	246	13	13	21	(8)	-37%	246
05.35 - Parks Development		387	676	676	4	4	56	(53)	-93%	676
05.52 - Administration		1	–	–	–	–	–	–		–
Vote 06 - Planning And Human Settlement		69 224	74 620	74 620	3 795	3 795	6 218	(2 423)	-39%	74 620
06.3 - Urban Design		211	16 331	16 331	4	4	1 361	(1 357)	-100%	16 331
06.4 - Transport Planning		111	114	114	2	2	10	(8)	-80%	114
06.5 - Development Applications		1 118	1 097	1 097	104	104	91	13	14%	1 097
06.6 - Building Zoning Control		7 332	8 150	8 150	517	517	679	(162)	-24%	8 150
06.7 - Enforcement Division		60	81	81	4	4	7	(2)	-36%	81
06.8 - Outdoor Advertising		7 083	8 237	8 237	352	352	686	(335)	-49%	8 237
06.19 - Church Street Houses		568	588	588	43	43	49	(6)	-11%	588
06.20 - Hostels Mangaung		795	831	831	67	67	69	(2)	-2%	831
06.22 - Economic Flats		678	703	703	56	56	59	(2)	-4%	703
06.23 - Flats For The Aged		146	151	151	12	12	13	(0)	-3%	151
06.24 - Sub Economic Letting Scheme 1		15 275	1 184	1 184	99	99	99	(0)	0%	1 184
06.25 - Sub Economic Letting Scheme 2		280	285	285	18	18	24	(5)	-22%	285
06.26 - Sub Economic Letting Scheme 3		157	163	163	14	14	14	(0)	0%	163
06.27 - Bloemhof Flats		2 471	2 566	2 566	199	199	214	(14)	-7%	2 566
06.28 - Erlich Park Homes		4 698	4 814	4 814	405	405	401	4	1%	4 814
06.30 - Lourier Park Houses		(7)	–	–	–	–	–	–		–
06.31 - Sundry Dwellings		3 165	3 276	3 276	272	272	273	(1)	0%	3 276
06.32 - Stillirus		793	799	799	67	67	67	0	0%	799
06.33 - Property Rentals		23 706	23 285	23 285	1 554	1 554	1 940	(386)	-20%	23 285
06.34 - Property Disposal		285	415	415	1	1	35	(33)	-97%	415
06.38 - Bng & Property Finance Administration		297	50	50	4	4	4	(0)	-10%	50
06.45 - Bloemfontein North		–	1 500	1 500	–	–	125	(125)	-100%	1 500

Vote 07 - Economic And Rural Development		**33 738**	**56 000**	**56 000**	**2 967**	**2 967**	**4 667**	(1 700)	-36%	**56 000**
07.8 - Administration And Strategic Support		–	20 000	20 000	–	–	1 667	(1 667)	-100%	20 000
07.10 - Tourism		80	73	73	8	8	6	2	40%	73
07.12 - Smme's		1 077	1 105	1 105	96	96	92	4	4%	1 105
07.13 - Administration And Finance		28 481	30 272	30 272	2 566	2 566	2 523	43	2%	30 272
07.14 - Business Operations		4 100	4 551	4 551	296	296	379	(83)	-22%	4 551
Vote 08 - Roads And Transport		**21 193**	**362 155**	**362 155**	**3 256**	**3 256**	**30 180**	(26 924)	-89%	**362 155**
08.4 - Transport Unit		21 193	149 278	149 278	3 256	3 256	12 440	(9 184)	-74%	149 278
08.12 - Engineering Services		–	210 877	210 877	–	–	17 573	(17 573)	-100%	210 877
08.13 - Fleet Maintenance		–	2 000	2 000	–	–	167	(167)	-100%	2 000
Vote 09 - Water And Sanitation		**3 504 124**	**4 362 434**	**4 362 434**	**121 330**	**121 330**	**363 536**	(242 207)	-67%	**4 362 434**
09.1 - Purification And Sanitation		–	200 508	200 508	(555)	(555)	16 709	(17 264)	-103%	200 508
09.2 - Sanitary Services Revenue		1 030 444	1 137 468	1 137 468	69 143	69 143	94 789	(25 646)	-27%	1 137 468
09.3 - Bloemfontein Sewer Reticulation		123	160	160	–	–	13	(13)	-100%	160
09.8 - Bulk Water Services		2 465 661	2 794 842	2 794 842	52 559	52 559	232 903	(180 344)	-77%	2 794 842
09.10 - Water Demand Management		7 897	229 457	229 457	181	181	19 121	(18 940)	-99%	229 457
Vote 10 - Municipal General		**1 540 811**	**678 597**	**678 597**	**17 992**	**17 992**	**56 550**	(38 557)	-68%	**678 597**
10.1 - Sundries		246 710	236 588	236 588	17 951	17 951	19 716	(1 764)	-9%	236 588
10.2 - Governmental Transfers		1 294 101	442 009	442 009	41	41	36 834	(36 793)	-100%	442 009
Vote 11 - Public Safety And Security		**17 169**	**36 955**	**36 955**	**635**	**635**	**3 080**	(2 445)	-79%	**36 955**
11.2 - Traffic Operations		12 757	33 124	33 124	185	185	2 760	(2 576)	-93%	33 124
11.4 - Parking Garage		2 617	2 612	2 612	235	235	218	18	8%	2 612
11.5 - Law Enforcement Operations		–	–	–	92	92	–	92	0%	–
11.7 - Disaster Management Operations		81	65	65	18	18	5	12	226%	65
11.10 - Fire And Rescue Operations		1 714	1 154	1 154	106	106	96	10	10%	1 154
Vote 12 - Centlec		**3 877 216**	**5 221 389**	**5 221 389**	**420 389**	**420 389**	**435 116**	(14 727)	-3%	**5 221 389**
12.7 - Marketing & Communication		–	207	207	–	–	17	(17)	-100%	207
12.14 - Revenue Management		91 006	244 643	244 643	5 843	5 843	20 387	(14 544)	-71%	244 643
12.16 - Supply Chain Management		14 161	2 117	2 117	–	–	176	(176)	-100%	2 117
12.17 - Asset Management		825	4 417	4 417	–	–	368	(368)	-100%	4 417
12.21 - Human Resource Development		–	1 906	1 906	155	155	159	(4)	-2%	1 906
12.23 - Revenue And Customer Management		6 365	82 837	82 837	554	554	6 903	(6 349)	-92%	82 837
12.24 - Trading Services		3 764 858	4 879 227	4 879 227	413 837	413 837	406 602	7 235	2%	4 879 227
12.27 - Planning		–	3 599	3 599	–	–	300	(300)	-100%	3 599
12.30 - Systems Utilisation & Process Engineerin		–	2 435	2 435	–	–	203	(203)	-100%	2 435
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**11 665 173**	**14 080 166**	**14 080 166**	**806 614**	**806 614**	**1 173 347**	(366 733)	-31%	**14 080 166**

Expenditure by Vote	1							–		
Vote 01 - City Manager		**155 179**	**164 263**	**164 263**	**12 524**	**12 524**	**13 689**	(1 164)	-9%	**164 263**
01.1 - Office Of City Manager		20 415	18 143	20 543	1 012	1 012	1 712	(700)	-41%	20 543
01.2 - Head Strategic Support		4 378	4 307	4 307	345	345	359	(13)	-4%	4 307
01.3 - Strategic Projects		10 863	11 098	11 098	913	913	925	(12)	-1%	11 098
01.4 - Regional Centre Bloemfontein		31 611	31 991	31 991	2 700	2 700	2 666	34	1%	31 991
01.5 - Regional Center Botshabelo		13 151	13 185	13 185	1 155	1 155	1 099	57	5%	13 185
01.6 - Regional Center Thaba Nchu		23 249	23 664	23 664	1 998	1 998	1 972	26	1%	23 664
01.7 - Deputy Executive Director Operations		9 316	9 051	9 051	861	861	754	107	14%	9 051
01.8 - Idp And Org.Performance Strategic Planni		789	1 156	1 156	–	–	96	(96)	-100%	1 156
01.9 - Transport Unit		41	–	–	3	3	–	3	#DIV/0!	–
01.10 - Knowledge Management		8 481	9 106	9 106	702	702	759	(57)	-7%	9 106
01.11 - Intergoverment Relations		65	86	86	0	0	7	(7)	-96%	86
01.12 - Administrative Support		7 973	8 352	8 352	751	751	696	55	8%	8 352
01.13 - Risk Management And Anti-Fraud & Corrupt		11 804	15 710	13 310	1 034	1 034	1 109	(75)	-7%	13 310
01.14 - Internal Audit		13 042	12 779	12 779	1 049	1 049	1 065	(16)	-1%	12 779
01.15 - Project Management Unit		–	5 636	5 636	–	–	470	(470)	-100%	5 636
Vote 02 - Executive And Council		**195 173**	**206 876**	**206 876**	**13 784**	**13 784**	**17 240**	(3 455)	-20%	**206 876**
02.1 - Office Of The Speaker		23 598	25 346	25 346	1 559	1 559	2 112	(553)	-26%	25 346
02.2 - Councils General Expences		21 895	21 456	21 456	117	117	1 788	(1 670)	-93%	21 456
02.3 - M P A C		5 394	6 370	6 370	419	419	531	(112)	-21%	6 370
02.4 - Administrative Support		27 526	26 916	26 916	2 204	2 204	2 243	(39)	-2%	26 916
02.5 - Special Programmes		2 503	3 976	3 976	188	188	331	(144)	-43%	3 976
02.6 - Youth Coordination		2 904	2 051	2 051	155	155	171	(16)	-9%	2 051
02.7 - Communications		8 917	9 810	9 810	700	700	818	(118)	-14%	9 810
02.8 - Communications - Projects		94	667	667	46	46	56	(10)	-18%	667
02.9 - Deputy Executive Mayor		85 275	93 031	93 031	7 013	7 013	7 753	(739)	-10%	93 031
02.10 - Policy & Strategy		9	10	10	–	–	1	(1)	-100%	10
02.11 - Intervention Unit		789	857	857	66	66	71	(6)	-8%	857
02.12 - Office Of The Councils Whip		16 268	16 386	16 386	1 318	1 318	1 366	(48)	-3%	16 386
Vote 03 - Corporate Services		**394 818**	**391 784**	**391 784**	**20 022**	**20 022**	**32 649**	(12 627)	-39%	**391 784**
03.1 - Head Corporate Services Administration		13 107	10 402	10 402	983	983	867	116	13%	10 402
03.2 - Administrative Training		6 622	6 896	6 896	534	534	575	(40)	-7%	6 896
03.3 - Operational Training		11 067	12 195	12 195	785	785	1 016	(232)	-23%	12 195
03.4 - Administration		6 707	3 107	3 107	33	33	259	(226)	-87%	3 107
03.5 - Skills Development		4 068	4 612	4 612	360	360	384	(24)	-6%	4 612
03.6 - Benefits Administration		1 720	1 194	1 194	45	45	100	(54)	-54%	1 194
03.7 - Leave Section		15 131	14 466	14 466	1 159	1 159	1 206	(47)	-4%	14 466
03.8 - Performance Improvement		3 645	3 738	3 738	392	392	312	80	26%	3 738
03.9 - Employment		12 306	12 596	12 596	839	839	1 050	(211)	-20%	12 596
03.11 - Occupational Health		5 585	7 214	7 214	297	297	601	(304)	-51%	7 214
03.12 - Job Evaluation		5 060	4 247	4 247	399	399	354	45	13%	4 247
03.13 - Employee Wellness		2 856	2 623	2 623	207	207	219	(11)	-5%	2 623
03.14 - Labour Relations		21 482	19 038	19 038	1 502	1 502	1 586	(85)	-5%	19 038
03.15 - Legal Services		41 165	24 477	24 477	1 791	1 791	2 040	(249)	-12%	24 477
03.16 - Facilities Management - Stadiums		124 393	122 758	122 758	4 177	4 177	10 230	(6 053)	-59%	122 758
03.17 - Safety And Loss Control		3 281	3 428	3 428	265	265	286	(21)	-7%	3 428
03.18 - Committee Services		18 965	19 642	19 642	1 704	1 704	1 637	68	4%	19 642
03.19 - Administration Management		5 671	5 766	5 766	456	456	481	(24)	-5%	5 766
03.20 - Committee Services		3 396	4 123	4 123	308	308	344	(35)	-10%	4 123
03.21 - Service Management And Infra-Structure S		69 892	91 034	91 034	3 019	3 019	7 586	(4 567)	-60%	91 034
03.22 - It Administration		18 697	18 228	18 228	766	766	1 519	(753)	-50%	18 228
Vote 04 - Financial Services		**348 177**	**730 981**	**730 981**	**55 873**	**55 873**	**60 915**	(5 042)	-8%	**730 981**
04.1 - Chief Financial Officer - Administration		9 501	12 752	12 212	742	742	1 018	(275)	-27%	12 212
04.2 - Financial Support Division		360	357	357	29	29	30	(1)	-3%	357
04.3 - Financial Systems		7 567	–	–	–	–	–	–		–
04.4 - Treasury		10 673	11 580	12 120	1 151	1 151	1 010	141	14%	12 120
04.5 - Budget		2 647	3 054	3 054	220	220	254	(35)	-14%	3 054
04.6 - Administration		2 125	2 308	2 308	206	206	192	14	7%	2 308
04.7 - Demand And Acquisition		13 397	13 206	13 206	1 177	1 177	1 100	76	7%	13 206
04.8 - Contract And Performance Management		5 342	5 111	5 111	492	492	426	66	16%	5 111
04.9 - Logistics And Warehouse		24 505	12 769	12 769	1 076	1 076	1 064	12	1%	12 769
04.10 - Debt Collection		51 358	56 391	56 391	1 631	1 631	4 699	(3 068)	-65%	56 391
04.11 - Billing		10 946	22 372	22 592	707	707	1 883	(1 176)	-62%	22 592
04.12 - Rates And Taxes		19 989	14 431	14 431	824	824	1 203	(378)	-31%	14 431
04.13 - Cash Management		31 375	38 595	38 595	2 325	2 325	3 216	(891)	-28%	38 595
04.14 - Customer Services		17 766	18 285	17 985	1 445	1 445	1 499	(54)	-4%	17 985
04.15 - Operational Division		32 578	42 455	42 455	2 552	2 552	3 538	(986)	-28%	42 455
04.16 - Data Analysys		8 881	10 676	10 756	515	515	896	(381)	-42%	10 756
04.17 - Acquisition And Control		36 287	45 623	45 623	590	590	3 802	(3 212)	-84%	45 623
04.18 - Accounting And Reporting		5 721	3 745	3 745	288	288	312	(24)	-8%	3 745
04.19 - Control And Operations		4 008	3 499	3 499	492	492	292	200	69%	3 499
04.20 - Group Reporting		17 647	18 207	18 207	–	–	1 517	(1 517)	-100%	18 207
04.21 - Payroll Management		12 793	11 969	11 969	1 101	1 101	997	104	10%	11 969
04.22 - Assessment Rates		22 712	383 599	383 599	38 312	38 312	31 967	6 346	20%	383 599

Vote 05 - Community And Social Development		**584 331**	**629 648**	**629 648**	**58 899**	**58 899**	**52 471**	**6 428**	**12%**	**629 648**
05.1 - Head Social Services - Administration		6 022	5 678	5 678	437	437	473	(36)	-8%	5 678
05.2 - Administration		2 080	11 664	9 846	133	133	821	(687)	-84%	9 846
05.4 - Libraries And Information Services		27 869	28 327	28 738	2 195	2 195	2 395	(199)	-8%	28 738
05.5 - Arts And Culture		1 025	1 446	1 446	–	–	121	(121)	-100%	1 446
05.6 - Hiv/Aids		8 309	7 492	7 982	544	544	665	(121)	-18%	7 982
05.7 - Environmental Health Services		24 073	24 913	25 013	1 873	1 873	2 084	(211)	-10%	25 013
05.8 - Laboratory		2 329	2 647	2 647	191	191	221	(30)	-14%	2 647
05.9 - Pest And Vector Control		436	416	416	29	29	35	(6)	-17%	416
05.10 - Community Development		4 753	5 160	5 377	366	366	448	(82)	-18%	5 377
05.11 - Sports Development		8 568	7 638	7 988	719	719	666	53	8%	7 988
05.12 - Facilities Management - Swimming Pools		11 441	10 786	10 786	776	776	899	(123)	-14%	10 786
05.13 - Facilities Management - Stadiums		25 783	28 753	28 753	646	646	2 396	(1 750)	-73%	28 753
05.14 - Solid Waste Management Administration		39 101	1 279	1 279	88	88	107	(19)	-17%	1 279
05.15 - Landfill Site Management		13 412	41 021	41 413	923	923	3 451	(2 528)	-73%	41 413
05.16 - Disposal Sites		25 712	24 076	23 324	1 992	1 992	1 944	48	2%	23 324
05.17 - Solid Waste Management		5 031	4 723	5 073	362	362	423	(61)	-14%	5 073
05.18 - Public Cleansing		61 443	59 429	61 179	4 454	4 454	5 098	(644)	-13%	61 179
05.19 - Domestic Waste		82 361	169 295	168 765	27 709	27 709	14 064	13 646	97%	168 765
05.20 - Trade Waste		82 192	44 505	42 515	4 493	4 493	3 543	951	27%	42 515
05.21 - Waste Botshabelo		40 631	37 066	37 066	3 143	3 143	3 089	54	2%	37 066
05.22 - Waste Thaba Nchu		33 123	31 471	32 001	2 557	2 557	2 667	(110)	-4%	32 001
05.23 - Fire And Rescue Operations Bloemfontein		–	75	75	–	–	6	(6)	-100%	75
05.29 - Administration		1 938	1 796	1 796	137	137	150	(13)	-9%	1 796
05.30 - Nature Resource Management - Zoo		11 930	11 172	11 202	807	807	934	(127)	-14%	11 202
05.31 - Nature Resource Management - Nature Area		4 231	3 617	3 617	238	238	301	(63)	-21%	3 617
05.32 - Cemeteries Bloemfontein		11 023	10 549	10 684	516	516	890	(374)	-42%	10 684
05.33 - Cemeteries Botshabelo		5 166	5 109	5 109	421	421	426	(5)	-1%	5 109
05.34 - Cemeteries Thaba Nchu		1 882	1 879	1 879	158	158	157	1	1%	1 879
05.35 - Parks Development		14 544	15 498	15 773	950	950	1 314	(364)	-28%	15 773
05.36 - Parks - Sports Field Maintenance		795	1 179	1 209	64	64	98	(35)	-35%	1 209
05.37 - Parks - Technical Services		4 970	5 321	5 331	168	168	443	(276)	-62%	5 331
05.38 - Parks - Horticultural Central		4 162	4 575	4 675	309	309	383	(74)	-19%	4 675
05.39 - Parks - Horticultural North		3 625	3 888	3 976	295	295	326	(32)	-10%	3 976
05.40 - Parks - Horticultural South		2 186	2 800	2 860	169	169	233	(65)	-28%	2 860
05.41 - Parks - Horticultural East		3 264	3 709	3 551	219	219	310	(91)	-29%	3 551
05.42 - Parks - Horticultural Botshabelo		4 813	5 300	5 380	477	477	442	35	8%	5 380
05.43 - Parks - Horticultural Thaba Nchu		4 111	4 760	4 610	343	343	397	(54)	-14%	4 610
05.44 - Disaster Management Operations		–	28	28	–	–	2	(2)	-100%	28
05.45 - Control Centre		–	4	4	–	–	0	(0)	-100%	4
05.48 - Administration		–	17	17	–	–	1	(1)	-100%	17
05.51 - Administration		–	249	249	–	–	21	(21)	-100%	249
05.52 - Administration		–	49	49	–	–	4	(4)	-100%	49
05.53 - Administration		–	234	234	–	–	19	(19)	-100%	234
05.54 - Administration		–	55	55	–	–	5	(5)	-100%	55

Vote 06 - Planning And Human Settlement		**194 106**	**196 846**	**196 846**	**15 817**	**15 817**	**16 404**	**(587)**	**-4%**	**196 846**
06.1 - Head - Administration And Finance		9 235	8 904	9 017	704	704	751	(47)	-6%	9 017
06.2 - Spatial Development Framework		406	536	536	–	–	45	(45)	-100%	536
06.3 - Urban Design		5 471	6 483	6 483	688	688	540	147	27%	6 483
06.4 - Transport Planning		10 369	11 426	11 454	725	725	954	(229)	-24%	11 454
06.5 - Development Applications		11 752	12 220	12 296	875	875	1 025	(150)	-15%	12 296
06.6 - Building Zoning Control		14 577	15 251	15 131	1 167	1 167	1 261	(94)	-7%	15 131
06.7 - Enforcement Division		2 322	2 427	2 427	192	192	202	(10)	-5%	2 427
06.8 - Outdoor Advertising		3 649	3 784	3 562	274	274	297	(23)	-8%	3 562
06.9 - Architectural Services		3 399	2 501	2 621	196	196	218	(23)	-10%	2 621
06.10 - Design And Development		5 974	4 217	4 223	265	265	352	(87)	-25%	4 223
06.11 - Data Compilation		2 786	3 138	3 138	298	298	261	36	14%	3 138
06.12 - Environmental Strategic Planning		3 050	5 959	5 959	251	251	497	(245)	-49%	5 959
06.13 - Environmental Strategic Planning		1 614	1 792	1 792	134	134	149	(15)	-10%	1 792
06.14 - Environmental Assessment Division		2 253	2 355	2 355	186	186	196	(11)	-5%	2 355
06.16 - Head: Administration		3 527	3 689	3 689	213	213	307	(94)	-31%	3 689
06.18 - Administration		18 375	19 758	19 758	2 400	2 400	1 646	754	46%	19 758
06.20 - Hostels Mangaung		–	1	1	–	–	0	(0)	-100%	1
06.21 - Omega Service Centre Rooms		0	0	0	–	–	0	(0)	-100%	0
06.27 - Bloemhof Flats		1	2 472	2 472	–	–	206	(206)	-100%	2 472
06.30 - Lourier Park Houses		4	4	4	–	–	0	(0)	-100%	4
06.32 - Stillirus		1	1	1	–	–	0	(0)	-100%	1
06.33 - Property Rentals		6 804	6 769	6 769	518	518	564	(46)	-8%	6 769
06.34 - Property Disposal		6 238	6 739	6 739	519	519	562	(42)	-8%	6 739
06.35 - Property Maintenance		3 570	3 624	3 624	287	287	302	(15)	-5%	3 624
06.36 - Land Banking And Development		6 645	5 857	5 857	485	485	488	(3)	-1%	5 857
06.38 - Bng & Property Finance Administration		11 769	11 858	11 858	945	945	988	(43)	-4%	11 858
06.40 - Administration		11 940	11 877	11 877	959	959	990	(31)	-3%	11 877
06.41 - Pmu Mega Projects		2 629	–	–	–	–	–	–		–
06.42 - Bloemfontein South		13 353	13 167	13 167	1 165	1 165	1 097	67	6%	13 167
06.45 - Bloemfontein North		12 031	10 153	10 153	747	747	846	(99)	-12%	10 153
06.47 - Thaba Nchu		5 470	5 344	5 344	416	416	445	(29)	-7%	5 344
06.48 - Botshabelo		14 892	14 541	14 541	1 209	1 209	1 212	(3)	0%	14 541

Vote 07 - Economic And Rural Development		**63 558**	**64 373**	**64 373**	**4 326**	**4 326**	**5 364**	(1 038)	-19%	**64 373**
07.6 - Cc Heading		–	41	41	–	–	3	(3)	-100%	41
07.7 - Business Operations		–	247	247	–	–	21	(21)	-100%	247
07.8 - Administration And Strategic Support		12 738	9 449	9 456	378	378	788	(410)	-52%	9 456
07.9 - Marketing & Investment Promotion		6 938	6 548	6 603	513	513	550	(37)	-7%	6 603
07.10 - Tourism		5 706	5 827	5 766	402	402	480	(79)	-16%	5 766
07.11 - Rural Development		10 002	13 241	13 241	887	887	1 103	(216)	-20%	13 241
07.12 - Smme's		9 829	10 952	10 952	786	786	913	(127)	-14%	10 952
07.13 - Administration And Finance		8 867	8 442	8 442	655	655	704	(49)	-7%	8 442
07.14 - Business Operations		9 478	9 624	9 624	706	706	802	(96)	-12%	9 624
Vote 08 - Roads And Transport		**615 493**	**832 921**	**832 921**	**17 185**	**17 185**	**69 410**	(52 225)	-75%	**832 921**
08.1 - Fleet Services Administration		–	31	31	–	–	3	(3)	-100%	31
08.3 - Administration And Strategic Support		6 727	7 144	7 144	519	519	595	(77)	-13%	7 144
08.4 - Transport Unit		93 821	87 913	87 913	1 078	1 078	7 326	(6 248)	-85%	87 913
08.5 - Traffic Signs		7 333	15 116	15 116	404	404	1 260	(856)	-68%	15 116
08.6 - Administrative Support		4 566	5 463	5 463	490	490	455	34	8%	5 463
08.7 - Bloemfontein North		31 844	50 388	50 388	2 161	2 161	4 199	(2 038)	-49%	50 388
08.8 - Bloemfontein South		26 318	42 995	42 995	2 009	2 009	3 583	(1 573)	-44%	42 995
08.9 - Botshabelo		19 375	36 617	36 617	998	998	3 051	(2 054)	-67%	36 617
08.10 - Thaba Nchu		12 937	23 760	23 760	814	814	1 980	(1 166)	-59%	23 760
08.11 - Epwp And Wayleaves		8 932	9 283	9 283	784	784	774	10	1%	9 283
08.12 - Engineering Services		256 472	329 514	329 514	549	549	27 459	(26 910)	-98%	329 514
08.13 - Fleet Maintenance		109 050	158 005	158 005	5 227	5 227	13 167	(7 940)	-60%	158 005
08.15 - Engineering Support		3 965	3 843	3 843	262	262	320	(58)	-18%	3 843
08.17 - Diverse Workshop Support		31 581	60 237	60 237	1 622	1 622	5 020	(3 398)	-68%	60 237
08.19 - Fleet Services Administration		2 570	2 577	2 577	268	268	215	54	25%	2 577
08.20 - Fleet Maintenance		–	7	7	–	–	1	(1)	-100%	7
08.21 - Engineering Support		–	0	0	–	–	0	(0)	-100%	0
08.22 - Diverse Workshop Support		–	28	28	–	–	2	(2)	-100%	28
Vote 09 - Water And Sanitation		**1 653 252**	**2 690 227**	**2 690 227**	**702 163**	**702 163**	**224 186**	477 977	213%	**2 690 227**
09.1 - Purification And Sanitation		155 636	171 091	171 091	4 236	4 236	14 258	(10 022)	-70%	171 091
09.2 - Sanitary Services Revenue		9 996	269 236	269 236	39 298	39 298	22 436	16 862	75%	269 236
09.3 - Bloemfontein Sewer Reticulation		119 512	83 238	83 238	3 840	3 840	6 937	(3 096)	-45%	83 238
09.4 - Botshabelo Sewer Reticulation		15 865	13 507	13 507	571	571	1 126	(554)	-49%	13 507
09.5 - Thaba Nchu Sewer Reticulation		12 969	10 237	10 237	570	570	853	(283)	-33%	10 237
09.6 - Purification And Sanitation		53 508	48 247	48 247	2 785	2 785	4 021	(1 236)	-31%	48 247
09.7 - Administrative Support		4 655	6 118	6 168	446	446	514	(68)	-13%	6 168
09.8 - Bulk Water Services		1 072 351	1 864 510	1 864 460	637 331	637 331	155 372	481 960	310%	1 864 460
09.9 - Engineering Services		9 884	10 289	10 289	942	942	857	84	10%	10 289
09.10 - Water Demand Management		74 768	89 973	89 973	2 631	2 631	7 498	(4 867)	-65%	89 973
09.11 - Water Reticulation Bloemfontein		91 226	91 149	91 149	6 166	6 166	7 596	(1 429)	-19%	91 149
09.12 - Water Reticulation Thaba Nchu		10 753	10 008	10 008	890	890	834	56	7%	10 008
09.13 - Water Reticulation Botshabelo		19 561	19 849	19 849	2 111	2 111	1 654	457	28%	19 849
09.14 - Laboratory Services		2 566	2 772	2 772	344	344	231	113	49%	2 772
Vote 10 - Municipal General		**188 637**	**203 480**	**203 480**	**11 038**	**11 038**	**16 957**	(5 919)	-35%	**203 480**
10.1 - Sundries		133 747	157 549	157 549	10 997	10 997	13 129	(2 132)	-16%	157 549
10.2 - Governmental Transfers		54 891	45 931	45 931	41	41	3 828	(3 787)	-99%	45 931

Vote 11 - Public Safety And Security		**422 131**	**390 254**	**390 254**	**25 367**	**25 367**	**32 521**	(7 154)	-22%	**390 254**
11.1 - Traffic Administration		12 835	7 610	7 770	1 034	1 034	648	386	60%	7 770
11.2 - Traffic Operations		81 693	83 683	83 553	6 077	6 077	6 963	(886)	-13%	83 553
11.3 - Traffic Administrative Support		9 332	9 410	9 380	840	840	782	58	7%	9 380
11.4 - Parking Garage		1 279	1 216	1 216	88	88	101	(13)	-13%	1 216
11.5 - Law Enforcement Operations		194 782	165 715	165 715	6 945	6 945	13 810	(6 864)	-50%	165 715
11.6 - Disaster Management		2 846	2 612	2 612	212	212	218	(6)	-3%	2 612
11.7 - Disaster Management Operations		8 668	8 289	8 289	728	728	691	37	5%	8 289
11.8 - Control Centre		8 977	9 452	9 452	754	754	788	(34)	-4%	9 452
11.9 - Emergency Management Administartion		6 311	6 416	6 416	351	351	535	(184)	-34%	6 416
11.10 - Fire And Rescue Operations		95 406	95 852	95 852	8 339	8 339	7 988	351	4%	95 852
Vote 12 - Centlec		**4 289 466**	**4 827 226**	**4 827 226**	**396 747**	**396 747**	**402 269**	(5 522)	-1%	**4 827 226**
12.1 - Board Of Directors		2 470	5 859	5 859	119	119	488	(369)	-76%	5 859
12.2 - Company Secretary Office		7 315	8 227	8 227	–	–	686	(686)	-100%	8 227
12.3 - Audit And Risk Committee		391	649	649	55	55	54	0	1%	649
12.4 - Chief Executive Officer		27 542	11 802	11 802	–	–	984	(984)	-100%	11 802
12.5 - Sherq		15 346	14 126	14 126	1 472	1 472	1 177	295	25%	14 126
12.6 - Strategic Support		596	–	–	–	–	–	–		–
12.7 - Marketing & Communication		9 417	9 354	9 354	–	–	780	(780)	-100%	9 354
12.8 - Internal Audit & Risk Management		11 974	12 681	12 681	–	–	1 057	(1 057)	-100%	12 681
12.9 - Information Management		37 874	48 568	48 568	97	97	4 047	(3 950)	-98%	48 568
12.10 - Legal & Contract Services		10 112	13 030	13 030	326	326	1 086	(760)	-70%	13 030
12.11 - Office Of Chief Information Officer		–	–	–	2 977	2 977	–	2 977	#DIV/0!	–
12.12 - Chief Financial Officer		22 231	29 614	29 614	742	742	2 468	(1 726)	-70%	29 614
12.13 - Financial Management & Support		10 498	11 875	11 875	220	220	990	(770)	-78%	11 875
12.14 - Revenue Management		26 882	26 160	26 160	–	–	2 180	(2 180)	-100%	26 160
12.15 - Budget & Compliance		10 197	128 507	128 507	–	–	10 709	(10 709)	-100%	128 507
12.16 - Supply Chain Management		26 164	17 924	17 924	2	2	1 494	(1 492)	-100%	17 924
12.17 - Asset Management		24 046	51 019	51 019	64	64	4 252	(4 187)	-98%	51 019
12.18 - Executive Manager - Human Resources		4 159	8 605	8 605	632	632	717	(85)	-12%	8 605
12.19 - Labour Relations		2 586	2 505	2 505	–	–	209	(209)	-100%	2 505
12.20 - Human Resource Management		32 178	24 833	24 833	383	383	2 069	(1 686)	-81%	24 833
12.21 - Human Resource Development		18 463	23 591	23 591	295	295	1 966	(1 671)	-85%	23 591
12.22 - Executive Manager - Retail		10 498	3 473	3 473	–	–	289	(289)	-100%	3 473
12.23 - Revenue And Customer Management		149 585	207 056	207 056	128	128	17 255	(17 127)	-99%	207 056
12.24 - Trading Services		2 954 032	3 207 549	3 207 549	332 470	332 470	267 296	65 174	24%	3 207 549
12.25 - Systemengineering		26 962	38 871	38 871	2 161	2 161	3 239	(1 078)	-33%	38 871
12.26 - Executive Manager - Wires		3 310	2 940	2 940	–	–	245	(245)	-100%	2 940
12.27 - Planning		30 538	38 256	38 256	–	–	3 188	(3 188)	-100%	38 256
12.28 - Network Services		260 121	330 372	330 372	24 671	24 671	27 531	(2 860)	-10%	330 372
12.29 - S/ Free State & Other Mun(Thaba Nchu & B		51 161	53 044	53 044	616	616	4 420	(3 805)	-86%	53 044
12.30 - Systems Utilisation & Process Engineerin		97 432	138 391	138 391	1 309	1 309	11 533	(10 223)	-89%	138 391
12.31 - Executive Manager - Compliance & Perform		2 710	3 446	3 446	–	–	287	(287)	-100%	3 446
12.32 - Compliance & Performance Management		17 093	6 720	6 720	–	–	560	(560)	-100%	6 720
12.33 - Fleet & Security Management		95 698	104 379	104 379	4 904	4 904	8 698	(3 794)	-44%	104 379
12.34 - Business Development		–	–	–	–	–	–	–		–
12.35 - Power Generation		4 076	3 418	3 418	–	–	285	(285)	-100%	3 418
12.36 - Facilities Management		285 746	240 381	240 381	23 104	23 104	20 032	3 072	15%	240 381
12.37 - Electricity Supply: Naledi		–	–	–	–	–	–	–		–
12.38 - Electricity Supply: Kopanong		39	–	–	–	–	–	–		–
12.39 - Electricity Supply: Mohokare		24	–	–	–	–	–	–		–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		**2 703**	**2 992**	**2 992**	**201**	**201**	**249**	(49)	-20%	**2 992**
15.1 - Regional Management - Naledi		2 082	2 055	2 055	171	171	171	(1)	0%	2 055
15.2 - Corporate Services Administration		–	170	170	–	–	14	(14)	-100%	170
15.3 - Budget & Treasury Administration		156	73	73	–	–	6	(6)	-100%	73
15.4 - Parks Grounds & Cemeteries		–	22	22	–	–	2	(2)	-100%	22
15.6 - Libraries		–	36	36	–	–	3	(3)	-100%	36
15.7 - Engineering Services - Administration		–	26	26	–	–	2	(2)	-100%	26
15.8 - Refuse Removal		–	110	110	–	–	9	(9)	-100%	110
15.9 - Sewerage		374	345	345	30	30	29	1	4%	345
15.10 - Water		91	15	15	–	–	1	(1)	-100%	15
15.11 - Public Works		–	20	20	–	–	2	(2)	-100%	20
15.12 - Regional Management - Soutpan		–	119	119	–	–	10	(10)	-100%	119
Total Expenditure by Vote	2	**9 107 023**	**11 331 870**	**11 331 870**	**1 333 946**	**1 333 946**	**944 324**	**389 622**	**0**	**11 331 870**

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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		3 770 029	4 756 241	4 756 241	414 339	414 339	396 353	17 986	5%	4 756 241
Service charges - Water		1 504 306	1 641 219	1 641 219	14 837	14 837	136 768	(121 931)	-89%	1 641 219
Service charges - Waste Water Management		539 296	675 254	675 254	58 598	58 598	56 271	2 327	4%	675 254
Service charges - Waste management		215 064	226 877	226 877	17 529	17 529	18 906	(1 377)	-7%	226 877
Sale of Goods and Rendering of Services		52 041	54 942	54 942	4 294	4 294	4 579	(285)	-6%	54 942
Agency services								–		
Interest								–		
Interest earned from Receivables		685 548	692 492	692 492	58 145	58 145	57 708	437	1%	692 492
Interest from Current and Non Current Assets		117 098	116 500	116 500	8 768	8 768	9 708	(940)	-10%	116 500
Dividends		8	10	10	5	5	1	4	499%	10
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		59 519	45 425	45 425	3 278	3 278	3 785	(507)	-13%	45 425
Licence and permits								–		
Special rating levies								–		
Construction Contract Revenue										
Development Charges										
Operational Revenue		38 245	115 064	115 064	2 884	2 884	9 589	(6 705)	-70%	115 064
Non-Exchange Revenue								–		
Property rates		1 758 853	2 330 273	2 330 273	191 724	191 724	194 189	(2 466)	-1%	2 330 273
Surcharges and Taxes								–		
Fines, penalties and forfeits		23 201	43 589	43 589	695	695	3 632	(2 937)	-81%	43 589
Licence and permits		1 713	1 748	1 748	187	187	146	41	28%	1 748
Transfers and subsidies - Operational		1 299 309	1 395 832	1 395 832	1 246	1 246	116 319	(115 073)	-99%	1 395 832
Interest		222 369	227 057	227 057	19 670	19 670	18 921	748	4%	227 057
Fuel Levy		427 562	433 651	433 651	–	–	36 138	(36 138)	-100%	433 651
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		1 603	9 953	9 953	–	–	829	(829)	-100%	9 953
Other Gains		15 042	130 757	130 757	–	–	10 896	(10 896)	-100%	130 757
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		10 730 806	12 896 884	12 896 884	796 199	796 199	1 074 740	(278 541)	-26%	12 896 884
Expenditure By Type										
Employee related costs		2 732 880	2 806 052	2 806 052	201 584	201 584	233 839	(32 254)	-14%	2 806 052
Remuneration of councillors		78 875	86 541	86 541	6 498	6 498	7 212	(714)	-10%	86 541
Bulk purchases - electricity		2 882 980	3 119 815	3 119 815	328 358	328 358	259 985	68 373	26%	3 119 815
Inventory consumed		1 107 293	776 809	777 802	122 043	122 043	64 817	57 226	88%	777 802
Debt impairment		88 182	1 608 788	1 608 788	121 839	121 839	134 066	(12 226)	-9%	1 608 788
Depreciation, amortisation and impairment		832 614	980 358	980 358	25 990	25 990	81 697	(55 706)	-68%	980 358
Interest, Dividends and Rent on Land		43 768	122 547	122 547	163	163	10 212	(10 050)	-98%	122 547
Contracted services		819 735	914 245	912 587	22 935	22 935	76 049	(53 114)	-70%	912 587
Transfers and subsidies		299	10 000	10 000	–	–	833	(833)	-100%	10 000
Irrecoverable debts written off		34 341	–	–	493 169	493 169	–	493 169	0%	–
Operational costs		434 857	507 214	507 879	11 366	11 366	42 324	(30 957)	-73%	507 879
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		18 936	399 500	399 500	–	–	33 292	(33 292)	-100%	399 500
Total Expenditure		9 074 761	11 331 870	11 331 870	1 333 946	1 333 946	944 324	389 622	41%	11 331 870
Surplus/(Deficit)		1 656 045	1 565 014	1 565 014	(537 747)	(537 747)	130 416	(668 163)	(0)	1 565 014
Transfers and subsidies - capital (monetary allocations)		803 669	1 063 282	1 063 282	415	415	88 607	(88 192)	(0)	1 063 282
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		2 459 713	2 628 296	2 628 296	(537 332)	(537 332)	219 023	(756 355)	(0)	2 628 296
Income Tax								–		
Surplus/(Deficit) after income tax		2 459 713	2 628 296	2 628 296	(537 332)	(537 332)	219 023	(756 355)	(0)	2 628 296
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		2 459 713	2 628 296	2 628 296	(537 332)	(537 332)	219 023	(756 355)	(0)	2 628 296
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		(162 960)	(120 000)	(120 000)	(10 000)	(10 000)	(10 000)	–		120 000
Surplus/ (Deficit) for the year		2 296 754	2 508 296	2 508 296	(547 332)	(547 332)	209 023	(756 355)	(0)	2 748 296

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
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	–	–	–	–	–	–		–
Vote 02 - Executive And Council		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		21 969	53 000	53 000	(3)	(3)	4 417	(4 420)	-100%	53 000
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		9 533	71 885	71 885	–	–	5 990	(5 990)	-100%	71 885
Vote 06 - Planning And Human Settlement		17 144	8 146	8 146	–	–	679	(679)	-100%	8 146
Vote 07 - Economic And Rural Development		1 467	21 000	21 000	–	–	1 750	(1 750)	-100%	21 000
Vote 08 - Roads And Transport		222 560	289 790	289 790	–	–	24 149	(24 149)	-100%	289 790
Vote 09 - Water And Sanitation		428 532	537 292	537 292	(495)	(495)	44 774	(45 269)	-101%	537 292
Vote 10 - Municipal General		2 261	–	–	–	–	–	–		–
Vote 11 - Public Safety And Security		1 815	6 000	6 000	–	–	500	(500)	-100%	6 000
Vote 12 - Centlec		239 499	387 181	387 181	5 987	5 987	32 265	(26 278)	-81%	387 181
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**944 801**	**1 374 294**	**1 374 294**	**5 489**	**5 489**	**114 525**	**(109 036)**	**-95%**	**1 374 294**
Single Year expenditure appropriation	2									
Vote 01 - City Manager		–	–	–	–	–	–	–		–
Vote 02 - Executive And Council		232	–	–	–	–	–	–		–
Vote 03 - Corporate Services		–	1 750	1 750	–	–	146	(146)	-100%	1 750
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		16 035	11 346	11 346	–	–	945	(945)	-100%	11 346
Vote 06 - Planning And Human Settlement		64 441	8 091	8 091	–	–	674	(674)	-100%	8 091
Vote 07 - Economic And Rural Development		–	–	–	–	–	–	–		–
Vote 08 - Roads And Transport		(0)	–	–	–	–	–	–		–
Vote 09 - Water And Sanitation		–	–	–	–	–	–	–		–
Vote 10 - Municipal General		–	1 000	1 000	–	–	83	(83)	-100%	1 000
Vote 11 - Public Safety And Security		342	6 790	6 790	–	–	566	(566)	-100%	6 790
Vote 12 - Centlec		–	–	–	–	–	–	–		–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	81 050	28 977	28 977	–	–	2 415	(2 415)	-100%	28 977
Total Capital Expenditure		**1 025 851**	**1 403 271**	**1 403 271**	**5 489**	**5 489**	**116 939**	**(111 451)**	**-95%**	**1 403 271**
Capital Expenditure - Functional Classification										
Governance and administration		**20 935**	**40 250**	**40 250**	–	–	**3 354**	(3 354)	-100%	**40 250**
Executive and council		882	20 000	20 000	–	–	1 667	(1 667)	-100%	20 000
Finance and administration		20 053	20 250	20 250	–	–	1 688	(1 688)	-100%	20 250
Internal audit								–		
Community and public safety		**48 472**	**81 286**	**81 286**	**(3)**	**(3)**	**6 774**	(6 777)	-100%	**81 286**
Community and social services		9 895	–	–	–	–	–	–		–
Sport and recreation		9 210	68 496	68 496	(3)	(3)	5 708	(5 711)	-100%	68 496
Public safety		2 157	12 790	12 790	–	–	1 066	(1 066)	-100%	12 790
Housing		27 209	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**276 858**	**305 028**	**305 028**	–	–	**25 419**	(25 419)	-100%	**305 028**
Planning and development		54 376	16 237	16 237	–	–	1 353	(1 353)	-100%	16 237
Road transport		222 482	287 790	287 790	–	–	23 983	(23 983)	-100%	287 790
Environmental protection		–	1 000	1 000	–	–	83	(83)	-100%	1 000
Trading services		**679 586**	**976 707**	**976 707**	**5 492**	**5 492**	**81 392**	(75 901)	-93%	**976 707**
Energy sources		239 499	387 181	387 181	5 987	5 987	32 265	(26 278)	-81%	387 181
Water management		225 822	341 694	341 694	–	–	28 475	(28 475)	-100%	341 694
Waste water management		202 711	195 597	195 597	(495)	(495)	16 300	(16 795)	-103%	195 597
Waste management		11 555	52 235	52 235	–	–	4 353	(4 353)	-100%	52 235
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**1 025 851**	**1 403 271**	**1 403 271**	**5 489**	**5 489**	**116 939**	**(111 451)**	**-95%**	**1 403 271**
Funded by:										
National Government		798 082	1 048 282	1 048 282	3 125	3 125	87 357	(84 232)	-96%	1 048 282
Provincial Government		(6 789)	–	–	–	–	–	–		–
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		10 777	15 000	15 000	1 616	1 616	1 250	366	29%	15 000
Transfers recognised - capital		**802 069**	**1 063 282**	**1 063 282**	**4 741**	**4 741**	**88 607**	**(83 866)**	**-95%**	**1 063 282**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		223 782	339 989	339 989	748	748	28 332	(27 585)	-97%	339 989
Total Capital Funding		**1 025 851**	**1 403 271**	**1 403 271**	**5 489**	**5 489**	**116 939**	**(111 451)**	**-95%**	**1 403 271**

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
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	–	–	–	–	–	–		–
01.8 - Idp And Org.Performance Strategic Planni		20	–	–	–	–	–	–		–
Vote 02 - Executive And Council		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		21 969	53 000	53 000	(3)	(3)	4 417	(4 420)	-100%	53 000
03.16 - Facilities Management - Stadiums		5 092	38 500	38 500	(3)	(3)	3 208	(3 211)	-100%	38 500
03.19 - Administration Management		16 878	14 500	14 500	–	–	1 208	(1 208)	-100%	14 500
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		9 533	71 885	71 885	–	–	5 990	(5 990)	-100%	71 885
05.7 - Environmental Health Services		–	1 000	1 000	–	–	83	(83)	-100%	1 000
05.12 - Facilities Management - Swimming Pools		–	8 000	8 000	–	–	667	(667)	-100%	8 000
05.13 - Facilities Management - Stadiums		392	–	–	–	–	–	–		–
05.15 - Landfill Site Management		8 557	52 135	52 135	–	–	4 345	(4 345)	-100%	52 135
05.31 - Nature Resource Management - Nature Area		584	5 250	5 250	–	–	438	(438)	-100%	5 250
05.38 - Parks - Horticultural Central		–	1 500	1 500	–	–	125	(125)	-100%	1 500
05.39 - Parks - Horticultural North		–	1 500	1 500	–	–	125	(125)	-100%	1 500
05.41 - Parks - Horticultural East		–	2 500	2 500	–	–	208	(208)	-100%	2 500
Vote 06 - Planning And Human Settlement		17 144	8 146	8 146	–	–	679	(679)	-100%	8 146
06.3 - Urban Design		17 144	8 146	8 146	–	–	679	(679)	-100%	8 146
06.42 - Bloemfontein South		(0)	–	–	–	–	–	–		–
06.48 - Botshabelo		–	–	–	–	–	–	–		–
Vote 07 - Economic And Rural Development		1 467	21 000	21 000	–	–	1 750	(1 750)	-100%	21 000
07.8 - Administration And Strategic Support		–	20 000	20 000	–	–	1 667	(1 667)	-100%	20 000
07.11 - Rural Development		153	–	–	–	–	–	–		–
07.12 - Smme's		497	–	–	–	–	–	–		–
07.14 - Business Operations		817	1 000	1 000	–	–	83	(83)	-100%	1 000
Vote 08 - Roads And Transport		222 560	289 790	289 790	–	–	24 149	(24 149)	-100%	289 790
08.4 - Transport Unit		7 510	81 783	81 783	–	–	6 815	(6 815)	-100%	81 783
08.12 - Engineering Services		214 972	206 007	206 007	–	–	17 167	(17 167)	-100%	206 007
08.13 - Fleet Maintenance		78	2 000	2 000	–	–	167	(167)	-100%	2 000
Vote 09 - Water And Sanitation		428 532	537 292	537 292	(495)	(495)	44 774	(45 269)	-101%	537 292
09.1 - Purification And Sanitation		202 711	195 597	195 597	(495)	(495)	16 300	(16 795)	-103%	195 597
09.8 - Bulk Water Services		121 263	215 839	215 839	–	–	17 987	(17 987)	-100%	215 839
09.10 - Water Demand Management		104 559	125 855	125 855	–	–	10 488	(10 488)	-100%	125 855
Vote 10 - Municipal General		2 261	–	–	–	–	–	–		–
10.2 - Governmental Transfers		2 261	–	–	–	–	–	–		–
Vote 11 - Public Safety And Security		1 815	6 000	6 000	–	–	500	(500)	-100%	6 000
11.5 - Law Enforcement Operations		1 815	6 000	6 000	–	–	500	(500)	-100%	6 000
Vote 12 - Centlec		239 499	387 181	387 181	5 987	5 987	32 265	(26 278)	-81%	387 181
12.20 - Human Resource Management		–	250	250	–	–	21	(21)	-100%	250
12.21 - Human Resource Development		–	720	720	–	–	60	(60)	-100%	720
12.23 - Revenue And Customer Management		42 917	80 500	80 500	280	280	6 708	(6 428)	-96%	80 500
12.24 - Trading Services		19 233	–	–	–	–	–	–		–
12.27 - Planning		103 014	130 713	130 713	3 665	3 665	10 893	(7 228)	-66%	130 713
12.28 - Network Services		18 881	36 118	36 118	87	87	3 010	(2 923)	-97%	36 118
12.29 - S/ Free State & Other Mun(Thaba Nchu & B		7 160	10 100	10 100	385	385	842	(457)	-54%	10 100
12.30 - Systems Utilisation & Process Engineerin		35 494	79 781	79 781	1 621	1 621	6 648	(5 027)	-76%	79 781
12.33 - Fleet & Security Management		11 164	30 000	30 000	(51)	(51)	2 500	(2 551)	-102%	30 000
12.35 - Power Generation		598	4 000	4 000	–	–	333	(333)	-100%	4 000
12.36 - Facilities Management		1 036	15 000	15 000	–	–	1 250	(1 250)	-100%	15 000
12.38 - Electricity Supply: Kopanong		1	–	–	–	–	–	–		–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total multi-year capital expenditure		944 801	1 374 294	1 374 294	5 489	5 489	114 525	(109 036)	-95%	1 374 294

Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1									
Vote 01 - City Manager		–	–	–	–	–	–	–		–
Vote 02 - Executive And Council		232	–	–	–	–	–	–		–
02.8 - Communications - Projects		232	–	–	–	–	–	–		–
Vote 03 - Corporate Services		–	1 750	1 750	–	–	146	(146)	-100%	1 750
03.11 - Occupational Health		–	–	–	–	–	–	–		–
03.14 - Labour Relations		–	250	250	–	–	21	(21)	-100%	250
03.18 - Committee Services		–	1 500	1 500	–	–	125	(125)	-100%	1 500
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Community And Social Development		16 035	11 346	11 346	–	–	945	(945)	-100%	11 346
05.12 - Facilities Management - Swimming Pools		207	–	–	–	–	–	–		–
05.15 - Landfill Site Management		2 998	–	–	–	–	–	–		–
05.17 - Solid Waste Management		–	100	100	–	–	8	(8)	-100%	100
05.30 - Nature Resource Management - Zoo		2 225	11 000	11 000	–	–	917	(917)	-100%	11 000
05.31 - Nature Resource Management - Nature Area		680	246	246	–	–	20	(20)	-100%	246
05.32 - Cemeteries Bloemfontein		4 931	–	–	–	–	–	–		–
05.33 - Cemeteries Botshabelo		4 964	–	–	–	–	–	–		–
05.38 - Parks - Horticultural Central		32	–	–	–	–	–	–		–
Vote 06 - Planning And Human Settlement		64 441	8 091	8 091	–	–	674	(674)	-100%	8 091
06.3 - Urban Design		2 299	4 171	4 171	–	–	348	(348)	-100%	4 171
06.9 - Architectural Services		34 933	3 920	3 920	–	–	327	(327)	-100%	3 920
06.18 - Administration		(0)	–	–	–	–	–	–		–
06.42 - Bloemfontein South		(6 623)	–	–	–	–	–	–		–
06.45 - Bloemfontein North		–	–	–	–	–	–	–		–
06.47 - Thaba Nchu		33 832	–	–	–	–	–	–		–
Vote 07 - Economic And Rural Development		–	–	–	–	–	–	–		–
Vote 08 - Roads And Transport		(0)	–	–	–	–	–	–		–
08.12 - Engineering Services		(0)	–	–	–	–	–	–		–
Vote 09 - Water And Sanitation		–	–	–	–	–	–	–		–
Vote 10 - Municipal General		–	1 000	1 000	–	–	83	(83)	-100%	1 000
10.2 - Governmental Transfers		–	1 000	1 000	–	–	83	(83)	-100%	1 000
Vote 11 - Public Safety And Security		342	6 790	6 790	–	–	566	(566)	-100%	6 790
11.2 - Traffic Operations		–	1 800	1 800	–	–	150	(150)	-100%	1 800
11.5 - Law Enforcement Operations		–	4 780	4 780	–	–	398	(398)	-100%	4 780
11.10 - Fire And Rescue Operations		342	210	210	–	–	18	(18)	-100%	210
Vote 12 - Centlec		–	–	–	–	–	–	–		–
Vote 13 - N/A1		–	–	–	–	–	–	–		–
Vote 14 - N/A		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total single-year capital expenditure		81 050	28 977	28 977	–	–	2 415	(2 415)	(0)	28 977
Total Capital Expenditure		1 025 851	1 403 271	1 403 271	5 489	5 489	116 939	(111 451)	(0)	1 403 271

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1 087 191	3 432 823	3 432 823	1 709 294	3 432 823
Short term Investments						
Trade and other receivables from exchange transactions		3 662 475	2 315 712	2 315 712	3 061 977	2 315 712
Receivables from non-exchange transactions		859 778	457 621	457 621	919 002	457 621
Current portion of non-current receivables		1 418 390	–	–	1 418 390	–
Inventory		780 999	1 891 562	1 891 562	660 542	1 891 562
VAT Receivable		245 442	40 892	40 892	273 926	40 892
Other current assets		245 429	–	–	247 891	–
Total current assets		8 299 704	8 138 610	8 138 610	8 291 022	8 138 610
Non current assets						
Investments		231	–	–	231	–
Investment property		1 604 199	401 050	401 050	1 604 199	401 050
Property, plant and equipment		22 646 507	13 855 011	13 855 011	21 380 768	13 855 011
Biological assets						
Living resources		–	3 723	3 723	–	3 723
Heritage assets		263 298	268 589	268 589	263 298	268 589
Intangible assets		115 603	239 917	239 917	114 258	239 917
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		7 628	2 587	2 587	7 628	2 587
Other non-current assets		3 373 215	577 357	577 357	3 383 215	577 357
Total non current assets		28 010 680	15 348 235	15 348 235	26 753 597	15 348 235
TOTAL ASSETS		36 310 384	23 486 845	23 486 845	35 044 618	23 486 845
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		(597 070)	(695)	(695)	(599 254)	(695)
Consumer deposits		204 041	209 995	209 995	209 323	209 995
Trade and other payables from exchange transactions		5 104 370	(7 537 079)	(7 537 079)	4 335 252	(7 537 079)
Trade and other payables from non-exchange transactions		412 881	(10 000)	(10 000)	412 798	(10 000)
Provision		766 490	40 000	40 000	764 882	40 000
VAT Payable		567 788	622 262	622 262	639 779	622 262
Other current liabilities		1 183 777	53 662	53 662	1 187 034	53 662
Total current liabilities		7 642 276	(6 621 855)	(6 621 855)	6 949 813	(6 621 855)
Non current liabilities						
Financial liabilities		969 743	(16)	(16)	969 743	(16)
Provision		243 914	932 693	932 693	243 914	932 693
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		2 665 901	1 155 110	1 155 110	2 665 901	1 155 110
Total non current liabilities		3 879 558	2 087 787	2 087 787	3 879 558	2 087 787
TOTAL LIABILITIES		11 521 834	(4 534 068)	(4 534 068)	10 829 371	(4 534 068)
NET ASSETS	2	24 788 550	28 020 913	28 020 913	24 215 248	28 020 913
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		14 917 304	18 174 579	18 174 579	14 344 001	18 174 579
Reserves and funds		9 871 246	9 846 334	9 846 334	9 871 246	9 846 334
Other		0	–	–	0	–
TOTAL COMMUNITY WEALTH/EQUITY	2	24 788 550	28 020 913	28 020 913	24 215 248	28 020 913

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1 019 963	1 980 732	1 980 732	148 281	148 281	165 061	(16 780)	-10%	1 980 732
Service charges		4 807 416	7 202 044	7 202 044	507 329	507 329	600 170	(92 841)	-15%	7 202 044
Other revenue		13 100 102	632 874	632 874	535 762	535 762	52 739	483 022	916%	632 874
Transfers and Subsidies - Operational		1 357 111	1 395 832	1 395 832	530 300	530 300	116 319	413 981	356%	1 395 832
Transfers and Subsidies - Capital		1 057 746	1 063 282	1 063 282	–	–	88 607	(88 607)	-100%	1 063 282
Interest		157 956	997 672	997 672	4 567	4 567	83 139	(78 572)	-95%	997 672
Dividends		8	10	10	5	5	1	4	498%	10
Payments										
Suppliers and employees		(7 144 493)	(9 480 757)	(9 480 757)	(977 553)	(1 095 293)	(790 063)	305 230	-39%	(9 480 757)
Finance charges		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	(10 000)	(10 000)	–	–	(833)	(833)	100%	(10 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		14 355 808	3 781 688	3 781 688	748 691	630 951	315 141	(315 811)	-100%	3 781 688
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 603	9 953	9 953	–	–	829	(829)	-100%	9 953
Decrease (increase) in non-current receivables		1 435	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		(49)	–	–	–	–	–	–		–
Insurance Refund - Capital								–		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments								–		
Payments										
Capital assets		(999 845)	(1 403 271)	(1 403 271)	(6 527)	(6 527)	(116 939)	(110 413)	94%	(1 403 271)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(996 856)	(1 393 318)	(1 393 318)	(6 527)	(6 527)	(116 110)	(109 583)	94%	(1 393 318)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		13 729	(1 646)	(1 646)	52	52	(137)	189	-138%	(1 646)
Payments										
Repayment of borrowing		(94 887)	(59 071)	(59 071)	(2 183)	(2 183)	(4 923)	(2 739)	56%	(59 071)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(81 158)	(60 717)	(60 717)	(2 131)	(2 131)	(5 060)	(2 929)	58%	(60 717)
NET INCREASE/ (DECREASE) IN CASH HELD		13 277 794	2 327 652	2 327 652	740 033	622 293	193 971			2 327 652
Cash/cash equivalents at beginning:		1 103 525	1 103 525	1 103 525	1 087 000	1 087 000	1 103 525			1 087 000
Cash/cash equivalents at month/year end:		14 381 319	3 431 177	3 431 177	1 827 033	1 709 294	1 297 496			3 414 653

MAN Mangaung - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Connection/Reconnection		3 577	4 224	4 224	393	393	352	41	11,5%	4 224
Electricity Sales		3 810 358	4 811 978	4 811 978	417 805	417 805	400 998	16 807	4,2%	4 811 978
Joint Pole Usage		1 594	1 729	1 729	110	110	144	(35)	-24,0%	1 729
Notice Revenues		-	5 002	5 002	-	-	417	(417)	-100,0%	5 002
Total Service charges - Electricity		3 815 529	4 822 934	4 822 934	418 307	418 307	401 911	16 396	0	4 822 934
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(45 500)	(66 693)	(66 693)	(3 968)	(3 968)	(5 558)	1 590	-28,6%	(66 693)
Net Service charges - Electricity		3 770 029	4 756 241	4 756 241	414 339	414 339	396 353	17 986		4 756 241
Service charges - Water	6									
Agricultural and Rural Water Service		215	182	182	31	31	15	16	102,6%	182
Connection/Disconnection		7 897	8 656	8 656	181	181	721	(540)	-74,8%	8 656
Sale		1 669 380	2 007 097	2 007 097	35 584	35 584	167 258	(131 674)	-78,7%	2 007 097
Urban Higher Level Service		30	32	32	6	6	3	3	109,4%	32
Total Service charges - Water		1 677 522	2 015 967	2 015 967	35 802	35 802	167 997	(132 195)		2 015 967
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(173 215)	(374 748)	(374 748)	(20 965)	(20 965)	(31 229)	10 264	-32,9%	(374 748)
Net Service charges - Water		1 504 306	1 641 219	1 641 219	14 837	14 837	136 768	(121 931)		1 641 219
Service charges - Waste Water Management	6									
Connection/Reconnection		123	160	160	-	-	13	(13)	-100,0%	160
Industrial Waste Water		125	202	202	22	22	17	5	31,9%	202
Pump/Removal of Waste Water		1 451	1 512	1 512	324	324	126	198	157,2%	1 512
Sanitation Charges		735 424	981 917	981 917	71 278	71 278	81 826	(10 548)	-12,9%	981 917
Treatment of Effluent		-	1 645	1 645	-	-	137	(137)	-100,0%	1 645
Total Service charges - Waste Water Management		737 122	985 436	985 436	71 625	71 625	82 120	(10 495)		985 436
Less Cost of Free Basis Services (free sanitation service to indigent households)		(197 826)	(310 182)	(310 182)	(13 027)	(13 027)	(25 848)	12 822	-49,6%	(310 182)
Net Service charges - Waste Water Management		539 296	675 254	675 254	58 598	58 598	56 271	2 327		675 254
Service charges - Waste Management	6									
Disposal Facilities		7	9	9	-	-	1	(1)	-100,0%	9
Refuse Removal		330 357	376 559	376 559	26 814	26 814	31 380	(4 566)	-14,5%	376 559
Waste Bins		11 029	11 333	11 333	971	971	944	27	2,9%	11 333
Total refuse removal revenue		341 393	387 901	387 901	27 786	27 786	32 325	(4 539)		387 901
Less Cost of Free Basis Services (removed once a week to indigent households)		(126 329)	(161 024)	(161 024)	(10 257)	(10 257)	(13 419)	3 162	-23,6%	(161 024)
Net Service charges - Waste Management		215 064	226 877	226 877	17 529	17 529	18 906	(1 377)		226 877
Sales of Goods and Rendering of Services										
Academic Services		308	2 453	2 453	155	155	204	(49)	-24,1%	2 453
Advertisements		7 083	8 444	8 444	352	352	704	(352)	-50,0%	8 444
Building Plan Approval		6 694	7 406	7 406	464	464	617	(154)	-24,9%	7 406
Building Plan Clause Levy		47	67	67	1	1	6	(4)	-79,6%	67
Cemetery and Burial		2 849	2 896	2 896	195	195	241	(46)	-19,1%	2 896
Clearance Certificates		723	1 265	1 265	59	59	105	(46)	-43,6%	1 265
Demolition Application Fees		43	47	47	1	1	4	(3)	-85,5%	47
Entrance Fees		317	432	432	4	4	36	(32)	-89,6%	432
Escort Fees		160	68	68	0	0	6	(5)	-95,4%	68
Fire Services		1 885	1 454	1 454	107	107	121	(14)	-11,7%	1 454
Library Fees		36	39	39	9	9	3	6	184,8%	39
Management Fees		114	121	121	2	2	10	(8)	-81,4%	121
Membership Fees		23	27	27	6	6	2	4	190,6%	27
Objections and Appeals		32	1	1	1	1	0	1	1195,9%	1
Occupation Certificates		412	467	467	41	41	39	2	5,4%	467
Parking Fees		2 661	2 657	2 657	239	239	221	18	8,0%	2 657
Photo copies, Faxes and Telephone charges		180	217	217	17	17	18	(1)	-3,5%	217
Removal of Restrictions		205	188	188	9	9	16	(7)	-44,4%	188
Sale of Goods		1 633	1 249	1 249	18	18	104	(86)	-83,0%	1 249
Scrap, Waste & Other Goods		0	1 000	1 000	-	-	83	(83)	-100,0%	1 000
Town Planning and Servitudes		1 121	996	996	99	99	83	16	19,1%	996
Traffic Control		1 174	780	780	23	23	65	(42)	-64,1%	780
Transport Fees		21 193	19 526	19 526	2 174	2 174	1 627	547	33,6%	19 526
Valuation Services		3 146	3 142	3 142	317	317	262	55	21,1%	3 142
Total Sales of Goods and Rendering of Services		52 041	54 942	54 942	4 294	4 294	4 579	(285)		54 942

Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies									
Electricity	45 341	40 484	40 484	4 027	4 027	3 374	653	19,4%	40 484
Housing Land Sales	488	348	348	-	-	29	(29)	-100,0%	348
SARS	52	-	-	-	-	-	–		-
Service Charges	11 058	11 468	11 468	972	972	956	17	1,7%	11 468
Waste Management	54 297	55 521	55 521	4 697	4 697	4 627	70	1,5%	55 521
Waste Water Management	120 020	122 866	122 866	10 545	10 545	10 239	307	3,0%	122 866
Water	454 291	461 804	461 804	37 904	37 904	38 484	(580)	-1,5%	461 804
Shared Services							–		
Total Interest earned from Receivables	685 548	692 492	692 492	58 145	58 145	57 708	437		692 492
Interest earned from Current and Non Current Assets									
Bank Accounts	4 183	1 993	1 993	121	121	166	(45)	-27,2%	1 993
Short Term Investments and Call Accounts	112 915	114 507	114 507	8 647	8 647	9 542	(895)	-9,4%	114 507
Total Interest earned from Current and Non Current Assets	117 098	116 500	116 500	8 768	8 768	9 708	(940)		116 500
Dividends									
External Investment	8	10	10	5	5	1	4	498,6%	10
Total Dividends	8	10	10	5	5	1	4		10
Rent on Land									
Total Rent on Land	-	-	-	-	-	-	-		-
Rental from Fixed Assets									
Property Plant and Equipment	14 525	465	465	26	26	39	(12)	-32,1%	465
Total Market Related	14 525	465	465	26	26	39	(12)		465
Non-market Related									
Property Plant and Equipment	44 994	44 960	44 960	3 252	3 252	3 747	(495)	-13,2%	44 960
Total Non-market Related	44 994	44 960	44 960	3 252	3 252	3 747	(495)		44 960
Total Rental from Fixed Assets	59 519	45 425	45 425	3 278	3 278	3 785	(507)		45 425
Licences or Permits									
Total Licences or Permits	-	-	-	-	-	-	-		-
Special Rating Levies									
Total Special Rating Levies	-	-	-	-	-	-	-		-
Operational Revenue									
Administrative Handling Fees	65	72 042	72 042	6	6	6 003	(5 997)	-99,9%	72 042
Collection Charges	2 525	123	123	-	-	10	(10)	-100,0%	123
Commission	34 040	41 738	41 738	2 677	2 677	3 478	(801)	-23,0%	41 738
Registration Fees	590	1 049	1 049	-	-	87	(87)	-100,0%	1 049
Request for Information	4	57	57	0	0	5	(5)	-99,4%	57
Staff and Councillors Recoveries	1 021	56	56	201	201	5	196	4198,0%	56
Total Operational Revenue	38 245	115 064	115 064	2 884	2 884	9 589	(6 705)		115 064
Non-Exchange revenue									
Property Rates									
Agricultural Properties	92 558	101 249	101 249	8 739	8 739	8 437	302	3,6%	101 249
Business and Commercial Properties	657 202	877 380	877 380	85 540	85 540	73 115	12 425	17,0%	877 380
Public Service Purposes Properties	368 180	461 614	461 614	30 614	30 614	38 468	(7 854)	-20,4%	461 614
Residential Properties	928 045	1 286 685	1 286 685	104 344	104 344	107 224	(2 880)	-2,7%	1 286 685
Total Property Rates	2 045 984	2 726 928	2 726 928	229 238	229 238	227 244	1 994		2 726 928
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(287 131)	(396 655)	(396 655)	(37 514)	(37 514)	(33 055)	(4 459)	13,5%	(396 655)
Net Property Rates	1 758 853	2 330 273	2 330 273	191 724	191 724	194 189	(2 466)		2 330 273
Surcharges and Taxes									
Total Surcharges and Taxes	-	-	-	-	-	-	-		-
Fines, Penalties and Forfeits									
Fines	14 277	37 960	37 960	330	330	3 163	(2 833)	-89,6%	37 960
Forfeits	8 924	5 629	5 629	365	365	469	(104)	-22,2%	5 629
Total Fines, Penalties and Forfeits	23 201	43 589	43 589	695	695	3 632	(2 937)		43 589
Licences or Permits									
Atmospheric Emission	-	-	-	5	5	-	5	0,0%	-
Health Certificates	540	515	515	64	64	43	21	50,0%	515
Hoarding (Collecting/Storing)	30	49	49	-	-	4	(4)	-100,0%	49
Trading	1 143	1 184	1 184	117	117	99	19	19,0%	1 184
Total Licences or Permits	1 713	1 748	1 748	187	187	146	41		1 748
Transfer and subsidies - Operational									
Allocations In-kind									
Total Allocations In-kind	-	-	-	-	-	-	-		-
Monetary Allocations									
Departmental Agencies and Accounts	6 004	5 834	5 834	124	124	486	(362)	-74,5%	5 834
National Governments	95 722	117 278	117 278	1 122	1 122	9 773	(8 651)	-88,5%	117 278
National Revenue Fund	1 197 582	1 272 720	1 272 720	-	-	106 060	(106 060)	-100,0%	1 272 720
Total Monetary Allocations	1 299 309	1 395 832	1 395 832	1 246	1 246	116 319	(115 073)		1 395 832
Total Transfer and subsidies - Operational	1 299 309	1 395 832	1 395 832	1 246	1 246	116 319	(115 073)		1 395 832
Interest Receivables									
Property Rates	222 369	227 057	227 057	19 670	19 670	18 921	748	4,0%	227 057
Service Charges									
Total Service Charges	-	-	-	-	-	-	-		-
Total Interest Receivables	222 369	227 057	227 057	19 670	19 670	18 921	748		227 057
Fuel Levy (RSC Replacement Grant)	427 562	433 651	433 651	-	-	36 138			433 651
Operational Revenue - Service Charges									
Total Operational Revenue - Service Charges	-	-	-	-	-	-	-		-

Gains on Disposal of Fixed and Intangible Assets										
Property, Plant and Equipment		1 603	9 953	9 953	-	-	829	(829)	-100,0%	9 953
Total Disposal of Fixed and Intangible Assets		1 603	9 953	9 953	.	.	829	(829)		9 953
Other Gains										
Debt waived		-	128 940	128 940	-	-	10 745	(10 745)	-100,0%	128 940
Discontinued Operations and Disposals of Non-current Assets								–		
Inventory										
Increase to net-realisable Value		14 993	2 117	2 117	-	-	176	(176)	-100,0%	2 117
Total Inventory		14 993	2 117	2 117	.	.	176	(176)		2 117
Fair Value Adjustment										
Total Actuarial Assessments		.	.	.	.	.	.			.
Investments		49	-	-	-	-	-	–		-
Total Fair Value Adjustment		49	.	.	.	.	.	.		.
Contributions to Provisions for landfill sites		-	(300)	(300)	-	-	(25)	25	-100,0%	(300)
Total Other Gains		15 042	130 757	130 757	.	.	10 896	(10 896)		130 757
Discontinued Operations										
Total Revenue		10 730 806	12 896 884	12 896 884	796 199	796 199	1 074 740	(242 404)		12 896 884
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	1 559 342	1 664 230	1 657 814	122 339	122 339	138 188	(15 848)	-11,5%	1 657 814
Bonuses		1 019	1 341	1 341	64	64	112	(48)	-42,9%	1 341
Allowance										
Accommodation, Travel and Incidental		1 856	527	527	119	119	44	75	170,1%	527
Cellular and Telephone		4 296	4 200	4 200	230	230	350	(120)	-34,2%	4 200
Housing Benefits		9 266	8 833	8 833	553	553	736	(183)	-24,9%	8 833
Non-pensionable		10 464	11 031	11 031	1 029	1 029	919	109	11,9%	11 031
Travel or Motor Vehicle		185 089	175 578	175 578	12 326	12 326	14 632	(2 305)	-15,8%	175 578
Voluntary Work		-	-	-	-	-	-	–		-
Total Allowance		210 971	200 168	200 168	14 256	14 256	16 681	(2 424)		200 168
Service Related Benefits										
Acting		60 072	1 955	10 543	3 832	3 832	879	2 954	336,2%	10 543
Bonus		115 929	122 335	121 975	5 170	5 170	10 165	(4 995)	-49,1%	121 975
Danger Allowance		98	218	218	9	9	18	(9)	-50,4%	218
Leave Pay		-	57 613	57 613	4 801	4 801	4 801	(0)	0,0%	57 613
Lifeguard/Duty Squads		74	-	-	-	-	-	–		-
Long Service Award		9 882	16 900	16 900	630	630	1 408	(779)	-55,3%	16 900
Overtime		240 109	170 712	168 900	14 022	14 022	14 039	(17)	-0,1%	168 900
Scarcity		1 337	-	-	487	487	-	487	0,0%	-
Standby Allowance		33 313	32 666	32 666	1 522	1 522	2 722	(1 200)	-44,1%	32 666
Uniform-Special-Protective Clothing		368	110	110	2	2	9	(7)	-80,9%	110
Total Service Related Benefits		461 183	402 510	408 926	30 474	30 474	34 041	(3 567)		408 926
Total Salaries and Allowances		2 232 515	2 268 248	2 268 248	167 134	167 134	189 021			2 268 248
Social Contributions										
Bargaining Council		585	620	620	40	40	52	(12)	-23,5%	620
Group Life Insurance		10 326	10 821	10 821	599	599	902	(303)	-33,6%	10 821
Medical		162 448	180 448	180 448	10 921	10 921	15 037	(4 117)	-27,4%	180 448
Pension		260 867	276 010	276 010	17 352	17 352	23 001	(5 649)	-24,6%	276 010
Unemployment Insurance		8 439	9 013	9 013	538	538	751	(213)	-28,4%	9 013
Total Social Contributions		442 665	476 913	476 913	29 449	29 449	39 743	(10 294)		476 913
Medical		20 389	21 808	21 808	1 745	1 745	1 817	(73)	-4,0%	21 808
Pension		37 311	39 083	39 083	3 257	3 257	3 257	(0)	0,0%	39 083
Total Post-retirement Benefit	4	57 700	60 891	60 891	5 002	5 002	5 074	(73)		60 891
Sub-Total		2 732 880	2 806 052	2 806 052	201 584	201 584	233 839	(10 367)		2 806 052
Less: Employees costs capitalised to PPE								–		
Total Employee Related Cost	1,5	2 732 880	2 806 052	2 806 052	201 584	201 584	233 839	(10 367)		2 806 052
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary		58 801	63 965	63 965	4 854	4 854	5 330	(477)	-8,9%	63 965
Cell phone Allowance		4 739	5 218	5 218	388	388	435	(47)	-10,8%	5 218
Housing Allowance		-	84	84	-	-	7	(7)	-100,0%	84
Motor Vehicle Allowance		-	878	878	-	-	73	(73)	-100,0%	878
Travelling Allowance		14 251	15 114	15 114	1 169	1 169	1 260	(90)	-7,2%	15 114
Total Allowances and Service Related Benefits		77 791	85 260	85 260	6 411	6 411	7 105			85 260
Social Contributions										
Medial Aid Benefits		446	534	534	36	36	44	(8)	-19,1%	534
Pension Fund Contributions		638	747	747	51	51	62	(11)	-18,4%	747
Total Social Contributions		1 084	1 281	1 281	87	87	107	(20)		1 281
Total Remuneration of Councillors	1,5	78 875	86 541	86 541	6 498	6 498	7 212	(20)		86 541
Bulk Purchases - Electricity										
ESKOM		2 882 980	3 119 815	3 119 815	328 358	328 358	259 985	68 373	26,3%	3 119 815
Independent Power Producers										
Green Electricity										
Total Green Electricity		.	.	.	.	.	.	–		.
Total Independent Power Producers		.	.	.	.	.	.			.
Total Bulk Purchases - Electricity	1	2 882 980	3 119 815	3 119 815	328 358	328 358	259 985	68 373		3 119 815
Inventory Consumed										
Agricultural		42	329	329	-	-	27	(27)	-100,0%	329
Consumables		22 420	30 209	30 209	1 289	1 289	2 517	(1 228)	-48,8%	30 209
Finished Goods		-	1	1	-	-	0	(0)	-100,0%	1
Materials and Supplies		176 804	193 697	194 690	7 963	7 963	16 224	(8 261)	-50,9%	194 690
Water		908 027	552 573	552 573	112 791	112 791	46 048	66 743	144,9%	552 573
Sub-total		1 107 293	776 809	777 802	122 043	122 043	64 817	57 226		777 802
Less: Capitalisation of inventory consumed								–		
Total Inventory Consumed	1	1 107 293	776 809	777 802	122 043	122 043	64 817	57 226		777 802
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity		88 182	142 359	142 359	-	-	11 863	(11 863)	-100,0%	142 359
Waste Management		-	95 264	95 264	7 939	7 939	7 939	(0)	0,0%	95 264
Waste Water Management		-	269 236	269 236	22 436	22 436	22 436	(0)	0,0%	269 236
Water		-	709 429	709 429	59 119	59 119	59 119	(0)	0,0%	709 429
Non Specific Accounts		-	8 901	8 901	379	379	742	(363)	-49,0%	8 901
Total Trade and Other Receivables from Exchange Transactions		88 182	1 225 189	1 225 189	89 873	89 873	102 099	(12 226)		1 225 189

Other Receivables from Non-exchange Revenue										
Property Rates										
Residential Properties		-	383 599	383 599	31 967	31 967	31 967	(0)	0,0%	383 599
Total Property Rates		-	383 599	383 599	31 967	31 967	31 967	(0)		383 599
Service Charges										
Total Service Charges		-	-	-	-	-	-	-		-
Total Other Receivables from Non-exchange Revenue		-	383 599	383 599	31 967	31 967	31 967	(0)		383 599
Total Debt Impairment	1	88 182	1 608 788	1 608 788	121 839	121 839	134 066	(12 226)		1 608 788
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets		15 211	23 321	23 321	1 345	1 345	1 943	(598)	-30,8%	23 321
Total Amortisation		15 211	23 321	23 321	1 345	1 345	1 943	(598)		23 321
Depreciation										
Community Assets		28 787	36 796	36 796	205	205	3 066	(2 861)	-93,3%	36 796
Electrical Infrastructure		270 843	217 864	217 864	23 097	23 097	18 155	4 942	27,2%	217 864
Furniture and Office Equipment		17 451	38 231	38 231	742	742	3 186	(2 444)	-76,7%	38 231
Machinery and Equipment		415	666	666	-	-	55	(55)	-100,0%	666
Other Assets		36 109	42 016	42 016	-	-	3 501	(3 501)	-100,0%	42 016
Roads Infrastructure		245 345	315 752	315 752	-	-	26 313	(26 313)	-100,0%	315 752
Sanitation Infrastructure		87 613	104 125	104 125	-	-	8 677	(8 677)	-100,0%	104 125
Solid Waste Infrastructure		12 449	20 613	20 613	-	-	1 718	(1 718)	-100,0%	20 613
Transport Assets		43 232	89 739	89 739	601	601	7 478	(6 877)	-92,0%	89 739
Water Supply Infrastructure		74 550	90 546	90 546	-	-	7 545	(7 545)	-100,0%	90 546
Zoo, Marine and Non-biological Animals		609	690	690	-	-	57	(57)	-100,0%	690
Total Depreciation		817 402	957 038	957 038	24 645	24 645	79 753	(55 108)		957 038
Capital Impairment Losses and Reversals										
Total Property, Plant and Equipment		-	-	-	-	-	-	-		-
Total Capital Impairment Losses and Reversals		-	-	-	-	-	-	-		-
Total Depreciation, Amortisation and Impairment	1	832 614	980 358	980 358	25 990	25 990	81 697	(55 706)	-68,2%	980 358
Interest, Dividends and Rent on Land										
Dividends Paid		-	120 000	120 000	-	-	10 000	(10 000)	-100,0%	120 000
Interest Paid		43 768	2 547	2 547	163	163	212	(50)	-23,4%	2 547
Total Interest, Dividends and Rent on Land	1	43 768	122 547	122 547	163	163	10 212	(10 050)	-98,4%	122 547
Contracted Services										
Consultants and Professional Services		178 697	240 560	234 925	4 071	4 071	19 577	(15 506)	-79,2%	234 925
Contractors		391 085	479 746	483 546	12 830	12 830	40 296	(27 465)	-68,2%	483 546
Outsourced Services		249 953	193 940	194 116	6 034	6 034	16 176	(10 142)	-62,7%	194 116
Total Contracted Services	1	819 735	914 245	912 587	22 935	22 935	76 049	(53 114)		912 587
Transfers and Subsidies										
Capital										
Total Capital		-	-	-	-	-	-	-		-
Operational										
Monetary Allocations		299	10 000	10 000	-	-	833	(833)	-100,0%	10 000
Total Operational		299	10 000	10 000	-	-	833	(833)	-100,0%	10 000
Total Transfers and Subsidies	1	299	10 000	10 000	-	-	833	(833)	-100,0%	10 000
Irrecoverable Debts Written Off										
Exchange										
Waste Management		4 743	-	-	13 770	13 770	-	13 770	0,0%	-
Waste Water Management		9 996	-	-	16 862	16 862	-	16 862	0,0%	-
Water		(6 846)	-	-	455 449	455 449	-	455 449	0,0%	-
Total Exchange		7 894	-	-	486 080	486 080	-	486 080	0,0%	-
Non-exchange										
Property Rates		26 447	-	-	7 089	7 089	-	7 089	0,0%	-
Total Non-exchange		26 447	-	-	7 089	7 089	-	7 089	0,0%	-
Total Irrecoverable Debts Written Off	1	34 341	-	-	493 169	493 169	-	493 169	0,0%	-
Operational Cost and Other Cost										
Operational Cost										
Advertising, Publicity and Marketing		5 499	6 774	6 984	-	-	582	(582)	-100,0%	6 984
Assets less than the Capitalisation Threshold		69 771	65 309	65 309	1 265	1 265	5 442	(4 178)	-76,8%	65 309
Bank Charges, Facility and Card Fees		6 417	8 683	8 683	364	364	724	(360)	-49,7%	8 683
Bursaries (Employees)		2 982	3 316	3 516	312	312	293	19	6,4%	3 516
Cleaning Services		-	40	40	-	-	3	(3)	-100,0%	40
Commission		13 958	21 486	20 286	1 121	1 121	1 691	(569)	-33,7%	20 286
Communication		4 500	12 756	12 756	195	195	1 063	(868)	-81,7%	12 756
Courier and Delivery Services		-	3	3	-	-	0	(0)	-100,0%	3
Deeds		461	512	512	-	-	43	(43)	-100,0%	512
Drivers Licences and Permits		-	2	2	-	-	0	(0)	-100,0%	2
Electricity Compliance Certificate		-	481	481	-	-	40	(40)	-100,0%	481
External Audit Fees		26 877	20 000	20 000	-	-	1 667	(1 667)	-100,0%	20 000
External Computer Service		69 221	85 303	85 303	2 077	2 077	7 109	(5 032)	-70,8%	85 303
Firearm Handling Fees		-	4	4	-	-	0	(0)	-100,0%	4
Indigent Relief		-	7 730	7 730	-	-	644	(644)	-100,0%	7 730
Insurance Underwriting		30 638	33 586	33 586	5	5	2 799	(2 794)	-99,8%	33 586
Learnerships and Internships		-	14	14	-	-	1	(1)	-100,0%	14
Levies Paid - Water Resource Management Charges		7 178	9 000	8 950	-	-	746	(746)	-100,0%	8 950
Licences		8 287	7 107	7 107	2 151	2 151	592	1 558	263,2%	7 107
Management Fee		43 362	38 884	38 884	-	-	3 240	(3 240)	-100,0%	38 884
Municipal Services		4 683	1 301	1 301	165	165	108	57	52,2%	1 301
Office Decorations		-	34	34	-	-	3	(3)	-100,0%	34
Printing, Publications and Books		3 878	5 290	5 241	55	55	437	(382)	-87,5%	5 241
Professional Bodies, Membership and Subscription		29 876	26 689	26 689	-	-	2 224	(2 224)	-100,0%	26 689
Registration Fees		1 095	2 990	3 014	16	16	251	(235)	-93,4%	3 014
Resettlement Cost		-	0	0	-	-	0	(0)	-100,0%	0
Skills Development Fund Levy		20 731	23 638	23 638	1 505	1 505	1 970	(465)	-23,6%	23 638
Storage of Files (Archiving)		-	4	4	-	-	0	(0)	-100,0%	4
Toll Gate Fees		0	9	9	-	-	1	(1)	-100,0%	9
Transport Provided as Part of Departmental Activities		426	1 722	1 722	-	-	143	(143)	-100,0%	1 722
Travel and Subsistence		10 902	10 124	10 304	140	140	859	(719)	-83,7%	10 304
Uniform and Protective Clothing		21 197	28 755	28 905	18	18	2 409	(2 391)	-99,3%	28 905
Vehicle Tracking		533	2 835	2 835	-	-	236	(236)	-100,0%	2 835
Ward Committees		8 427	9 719	9 719	700	700	810	(109)	-13,5%	9 719
Workmens Compensation Fund		12 374	11 924	11 924	124	124	994	(870)	-87,6%	11 924
Total Operational Cost		403 273	446 024	445 489	10 211	10 211	37 125	(26 913)	-72,5%	445 489

Operating Leases										
Community Assets		1 406	1 709	2 909	-	-	242	(242)	-100,0%	2 909
Machinery and Equipment		9 615	10 203	10 203	503	503	850	(347)	-40,8%	10 203
Transport Assets		20 563	49 277	49 277	652	652	4 106	(3 454)	-84,1%	49 277
Zoo, Marine and Non-biological Animals								-		
Total Operational Leases		31 584	61 189	62 389	1 155	1 155	5 199	(4 044)	-77,8%	62 389
Total Operational Cost and Other Cost	1	434 857	507 214	507 879	11 366	11 366	42 324	(30 957)	-73,1%	507 879
Disposal of Fixed and Intangible Assets										
Total Disposal of Fixed and Intangible Assets	1	-	-	-	-	-	-	-		-
Other Losses										
Inventory										
Decrease in net-realisable Value		18 936	-	-	-	-	-	-		-
Total Inventory		18 936	-	-	-	-	-	-		-
Water Losses										
Apparent Losses										
Customer Meter Inaccuracies		-	165 058	165 058	-	-	13 755	(13 755)	-100,0%	165 058
Unauthoried Consumption		-	14 353	14 353	-	-	1 196	(1 196)	-100,0%	14 353
Total Apparent Losses		-	179 411	179 411	-	-	14 951	(14 951)		179 411
Data Transfer and Management Errors		-	-	-	-	-	-			-
Real Losses										
Leakage and Overflows at Storage Tanks/Reservoirs		-	88 067	88 067	-	-	7 339	(7 339)	-100,0%	88 067
Leakage on Service Connections up to the point of Customer Meter		-	43 954	43 954	-	-	3 663	(3 663)	-100,0%	43 954
Leakage on Transmission and Distribution Mains		-	88 067	88 067	-	-	7 339	(7 339)	-100,0%	88 067
Total Real Losses		-	220 089	220 089	-	-	18 341	(18 341)		220 089
Unavoidable Annual Real Losses		-	-	-	-	-	-	-		-
Total Water Losses		-	399 500	399 500	-	-	33 292	(33 292)		399 500
Fair Value Adjustment										
Total Actuarial Assessments		-	-	-	-	-	-	-		-
Total Fair Value Adjustment		-	-	-	-	-	-	-		-
Total Other Losses	1	18 936	399 500	399 500	-	-	33 292	(33 292)	-100,0%	399 500
Total Expenditure		9 074 761	11 331 870	11 331 870	1 333 946	1 333 946	944 324	412 204	43,7%	11 331 870
Surplus/(Deficit)		1 656 045	1 565 014	1 565 014	(537 747)	(537 747)	130 416			1 565 014
Transfers and subsidies - capital (monetary allocations)										
National Government		804 187	1 048 282	1 048 282	(554)	(554)	87 357	(87 911)	-100,6%	1 048 282
Private Enterprises		7 289	15 000	15 000	969	969	1 250	(281)	-22,5%	15 000
Provincial Governments		(7 808)	-	-	-	-	-	-		-
Total Transfers and subsidies - capital (monetary allocations)		803 669	1 063 282	1 063 282	415	415	88 607	(88 192)	-99,5%	1 063 282
Transfers and subsidies - capital (in-kind)										
Total Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions		2 459 713	2 628 296	2 628 296	(537 332)	(537 332)	219 023			2 628 296
Income Tax										
Continuing Operations								-		
Discontinued Operations								-		
Total Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		2 459 713	2 628 296	2 628 296	(537 332)	(537 332)	219 023			2 628 296
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		2 459 713	2 628 296	2 628 296	(537 332)	(537 332)	219 023	-		2 628 296
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent-subsidiary Transactions		98 436	120 000	120 000	10 000	10 000	10 000	-		120 000
Surplus/(Deficit) for the year		2 558 150	2 748 296	2 748 296	(527 332)	(527 332)	229 023	-		2 748 296
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		399 826	405 654	405 654	26 163	26 163	33 805	(7 642)	-22,6%	405 654
Inventory Consumed (Project Maintenance)		25 372	34 025	34 025	1 458	1 458	2 835	(1 378)	-48,6%	34 025
Contracted Services		321 219	380 497	380 497	8 980	8 980	31 708	(22 728)	-71,7%	380 497
Operational Costs		10 322	9 259	9 259	2 296	2 296	772	1 525	197,6%	9 259
Total Repairs and Maintenance Expenditure	9	756 739	829 434	829 434	38 896	38 896	69 120	(30 223)	-43,7%	829 434

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2026/27											
R thousands		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.to Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	271 745	155 092	102 664	108 350	103 036	100 324	597 182	3 418 721	4 857 115	4 327 614		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	108 487	20 239	15 999	16 439	13 409	12 703	84 072	795 338	1 066 688	921 963		
Receivables from Non-exchange Transactions - Property Rates	1400	231 208	53 833	51 236	47 751	45 764	43 490	227 972	1 762 321	2 463 574	2 127 298		
Receivables from Exchange Transactions - Waste Water Management	1500	90 639	26 496	25 379	24 157	23 223	22 907	122 384	1 040 965	1 376 149	1 233 635		
Receivables from Exchange Transactions - Waste Management	1600	30 242	11 314	10 816	10 335	10 003	9 819	50 711	475 949	609 188	556 816		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	145 687	68 987	67 690	66 609	65 352	64 284	367 653	320	846 581	564 218		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	10 930	5 218	3 071	1 965	1 697	1 883	31 329	308 672	364 765	345 546		
Total By Income Source	2000	888 938	341 178	276 855	275 607	262 484	255 410	1 481 303	7 802 286	11 584 061	10 077 090	-	-
2025/26 - totals only		10 946 995	3 799 488	3 507 157	3 247 813	3 028 772	2 811 862	14 468 856	92 559 338	134 370 282	116 116 642	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	136 475	51 038	41 935	43 903	41 176	39 516	282 812	1 442 342	2 079 198	1 849 750		
Commercial	2300	261 766	68 626	56 156	58 293	52 483	51 209	278 707	1 618 290	2 445 530	2 058 982		
Households	2400	490 697	221 514	178 764	173 411	168 824	164 685	919 784	4 741 655	7 059 333	6 168 358		
Other	2500	-	-	-	-	-	-	-		-	-		
Total By Customer Group	2600	888 938	341 178	276 855	275 607	262 484	255 410	1 481 303	7 802 286	11 584 061	10 077 090	-	-

MAN Mangaung - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		1 591 418	–	–	(379 502)	1 211 916	–	1 211 916	0,0%	–
Cash at Bank		(504 371)	3 432 823	3 432 823	(60 277)	(564 838)	1 297 633	(1 862 471)	-143,5%	3 432 823
Cash on Hand		144	–	–	–	144	–	144	0,0%	–
Total Cash and Cash Equivalents		**1 087 191**	**3 432 823**	**3 432 823**	**(439 779)**	**647 221**	**1 297 633**	**(650 412)**	-50,1%	**3 432 823**
Short term Investments										
Deposit Taking Institutions								–		
Trade and other receivables from exchange transactions										
Electricity		1 173 483	2 356 011	2 356 011	46 072	1 219 555	196 334	1 023 221	521,2%	2 356 011
Waste Management		675 326	741 858	741 858	(2 508)	672 818	61 821	610 997	988,3%	741 858
Waste Water Management		1 494 000	1 702 863	1 702 863	15 251	1 509 252	141 905	1 367 346	963,6%	1 702 863
Water		6 010 303	6 598 881	6 598 881	(522 837)	5 487 466	549 907	4 937 559	897,9%	6 598 881
Other trade receivables from exchange transactions		393 409	84 015	84 015	123	393 532	7 001	386 530	5520,8%	84 015
VAT Receivable Input Tax Accrual		355 843	453 225	453 225	(46 726)	309 118	37 769	271 349	718,4%	453 225
Gross: Trade and other receivables from exchange transactions		**10 102 365**	**11 936 853**	**11 936 853**	**(510 625)**	**9 591 740**	**994 738**	**8 597 002**	864,2%	**11 936 853**
Less: Impairment for debt										
Impairment for Electricity		(634 199)	(1 412 332)	(1 412 332)	-	(634 199)	(117 694)	(516 504)	438,9%	(1 412 332)
Impairment for Waste Management		(449 639)	(671 837)	(671 837)	(7 939)	(457 578)	(55 986)	(401 592)	717,3%	(671 837)
Impairment for Waste Water Management		(1 020 020)	(1 571 148)	(1 571 148)	(22 436)	(1 042 456)	(130 929)	(911 527)	696,2%	(1 571 148)
Impairment for Water		(3 956 529)	(5 896 064)	(5 896 064)	(59 119)	(4 015 648)	(491 339)	(3 524 310)	717,3%	(5 896 064)
Impairment for other trade receivalbes from exchange transactions		(379 503)	(69 760)	(69 760)	(379)	(379 882)	(5 813)	(374 068)	6434,6%	(69 760)
Total Less: Impairment for debt		**(6 439 890)**	**(9 621 141)**	**(9 621 141)**	**(89 873)**	**(6 529 763)**	**(801 762)**	(5 728 001)	714,4%	**(9 621 141)**
Total net Trade and other receivables from Exchange Transactions		**3 662 475**	**2 315 712**	**2 315 712**	**(600 498)**	**3 061 977**	**192 976**	**2 869 001**	1486,7%	**2 315 712**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		62 143	-	-	1 455	63 599	-	63 599	0,0%	-
Business and Commercial Properties		740 932	-	-	45 671	786 603	-	786 603	0,0%	-
Public Service Infrastructure Properties		38	-	-	(16)	22	-	22	0,0%	-
Public Service Purposes Properties		204 199	-	-	13 642	217 841	-	217 841	0,0%	-
Residential Properties		1 600 438	3 304 174	3 304 174	30 438	1 630 877	275 348	1 355 529		3 304 174
Gross: Property rates		**2 607 751**	**3 304 174**	**3 304 174**	**91 191**	**2 698 941**	**275 348**	**2 423 594**	880,2%	**3 304 174**
Less: Impairment of Property rates		(1 754 265)	(2 846 553)	(2 846 553)	(31 967)	(1 786 232)	(237 213)	(1 549 019)	653,0%	(2 846 553)
Net Property rates		**853 485**	**457 621**	**457 621**	**59 224**	**912 709**	**38 135**	**874 574**	2293,4%	**457 621**
Other receivables from non-exchange transactions		30 745	-	-	-	30 745	0	30 745	0,0%	-
Less:Impairment for other receivables from non-exchange transactions		(24 452)	-	-	-	(24 452)	-	(24 452)	0,0%	-
Net other receivables from non-exchange transactions		**6 293**	**-**	**-**	**-**	**6 293**	**0**	**6 293**	0,0%	**-**
Total net Receivables from non-exchange transactions		**859 778**	**457 621**	**457 621**	**59 224**	**919 002**	**38 135**	**880 867**	2309,9%	**457 621**
Current Portion of Non-current Receivables										
Intercompany/Parent-subsidiary Transactions		1 418 390	-	-	-	1 418 390	-	1 418 390	0,0%	-
Total Current Portion of Non-current Receivables		**1 418 390**	**-**	**-**	**-**	**1 418 390**	**-**	**1 418 390**	0,0%	**-**
Inventory										
Agricultural		-	16	16	-	-	1	(1)	-100,0%	16
Consumables		253 794	13 537	13 537	(7 667)	246 128	1 128	244 999	0,0%	13 537
Housing Stock		(65)	-	-	-	(65)	-	(65)	0,0%	-
Land		415 576	1 631 289	1 631 289	-	415 576	135 941	279 635	205,7%	1 631 289
Materials and Supplies		2 190	242 292	242 292	-	2 190	20 191	(18 001)	-89,2%	242 292
Water		109 504	4 427	4 427	(112 791)	(3 286)	369	(3 655)	-990,7%	4 427
Total Inventory		**780 999**	**1 891 562**	**1 891 562**	**(120 457)**	**660 542**	**157 630**	**502 911**	319,0%	**1 891 562**
VAT Receivable										
Input Tax Capital		26 459	-	-	19 802	46 260	-	46 260	0,0%	-
Input Tax General		258 058	40 892	40 892	8 683	266 741	3 408	263 333	7727,7%	40 892
VAT Control (Receivable)		(39 075)	-	-	-	(39 075)	-	(39 075)	0,0%	-
Total VAT Receivable		**245 442**	**40 892**	**40 892**	**28 484**	**273 926**	**3 408**	**270 518**		**40 892**
Other current assets										
Construction Contracts and Receivables		245 429	-	-	2 462	247 891	-	247 891	0,0%	-
Total Other current assets		**245 429**	**-**	**-**	**2 462**	**247 891**	**-**	**247 891**		**-**
Total Current Assets		**8 299 704**	**8 138 610**	**8 138 610**	**(1 070 565)**	**7 228 949**	**1 689 782**	**5 539 167**		**8 138 610**

Non-current Assets										
Investments										
Listed/Unlisted Bonds and Stocks		231	-	-	-	231	-	231	0,0%	-
Total Investments		231	-	-	-	231	-	231		-
Investment Property										
Investment Property at Cost / Fair Value		1 604 199	401 050	401 050	-	1 604 199	33 421	1 570 778	0,0%	401 050
Total Investment Property		1 604 199	401 050	401 050	-	1 604 199	33 421	1 570 778		401 050
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		31 514 525	34 509 769	34 509 769	5 492	31 520 016	2 875 814	28 644 202	996,0%	34 509 769
Leases recognised as Property, Plant and Equipment	3	7 194	-	-	-	7 194	-	7 194	0,0%	-
Less: Accumulated Depreciation		(10 036 129)	(9 759 795)	(9 759 795)	(24 645)	(10 060 774)	(813 316)	(9 247 458)	1137,0%	(9 759 795)
Less: Accumulated Impairment		(166 799)	-	-	-	(166 799)	-	(166 799)	0,0%	-
Total Property, Plant and Equipment	2	21 318 791	24 749 973	24 749 973	(19 153)	21 299 637	2 062 498	19 237 139		24 749 973
Construction Work-in-progress										
Opening Balance		1 345 368	-	-	-	1 338 539	-	1 338 539	0,0%	-
Prior period corrections		(6 828)	-	-	-	-	-	–		-
Total Construction Work-in-progress	2	1 338 539	-	-	-	1 338 539	-	1 338 539	0,0%	-
Biological Assets										
Total Biological Assets		-	-	-	-	-	-	-		-
Living resources										
Living resources at Cost / Revaluation		-	5 611	5 611	-	-	468	(468)	-100,0%	5 611
Less: Accumulated Impairment		-	(1 887)	(1 887)	-	-	(157)	157	-100,0%	(1 887)
Total Living resources		-	3 723	3 723	-	-	310	(310)	-100,0%	3 723
Heritage Assets										
Heritage Assets at Cost / Revaluation		263 298	268 589	268 589	-	263 298	22 382	240 916	1076,4%	268 589
Total Heritage Assets		263 298	268 589	268 589	-	263 298	22 382	240 916	1076,4%	268 589
Intangible Assets										
Heritage Assets at Cost / Revaluation		199 434	327 711	327 711	-	199 434	27 309	172 125	630,3%	327 711
Less: Accumulated Amortisation		(83 782)	(87 794)	(87 794)	(1 345)	(85 128)	(7 316)	(77 812)	1063,6%	(87 794)
Less: Accumulated Impairment		(49)	-	-	-	(49)	-	(49)	0,0%	-
Total Intangible Assets		115 603	239 917	239 917	(1 345)	114 258	19 993	94 265	471,5%	239 917
Trade and other receivables from exchange transactions										
Total Trade and other Receivables from Exchange Transactions		-	-	-	-	-	-	-		-
Non-current Receivables from Non-exchange Transactions										
Housing Loans		(406)	-	-	-	(406)	-	(406)	0,0%	-
Housing Selling Schemes		8 033	2 587	2 587	-	8 033	216	7 818	3626,1%	2 587
Total Non-current Receivables from Non-exchange Transactions		7 628	2 587	2 587	-	7 628	216	7 412	3438,0%	2 587
Other non-current assets										
Deferred Tax Assets		2 967 639	577 357	577 357	-	2 967 639	48 113	2 919 526	6068,1%	577 357
Intercompany/Parent-subsidiary Transactions		405 576	-	-	10 000	415 576	-	415 576	0,0%	-
Total Other non-current assets		3 373 215	577 357	577 357	10 000	3 383 215	48 113	3 335 102	6931,8%	577 357
Total Non Current Assets		28 021 504	26 243 197	26 243 197	(10 499)	28 011 005	2 186 933	25 824 072	1180,8%	26 243 197
TOTAL ASSETS		36 321 208	34 381 807	34 381 807	(1 081 063)	35 239 954	3 876 715	31 363 239	809,0%	34 381 807
Liabilities										
Current Liabilities										
Bank Overdraft										
Total Bank Overdraft		-	-	-	-	-	-	-		-
Financial Liabilities										
Short-term Borrowings		71 595	-	-	-	71 595	-	71 595	0,0%	-
Current portion of Finance Lease Liabilities		-	(695)	(695)	-	-	(58)	58	-100,0%	(695)
Current portion of Non-current Borrowings		(668 665)	-	-	(2 183)	(670 849)	(0)	(670 849)	0,0%	-
Total Financial Liabilities		(597 070)	(695)	(695)	(2 183)	(599 254)	(58)	(599 196)	1034084,0%	(695)
Consumer Deposits										
Electricity		168 385	-	-	5 169	173 554	-	173 554	0,0%	-
Rental Properties		665	209 995	209 995	4	669	17 500	(16 831)	-96,2%	209 995
Water		34 991	-	-	109	35 100	-	35 100	0,0%	-
Total Consumer Deposits		204 041	209 995	209 995	5 282	209 323	17 500	191 823	1096,2%	209 995
Trade and Other Payable Exchange Transactions										
Accrued Interest		(781)	-	-	-	(781)	-	(781)	0,0%	-
Advance Payments		186 179	-	-	-	186 179	-	186 179	0,0%	-
Auditor-General of South Africa		249	-	-	(268)	(20)	-	(20)	0,0%	-
Bonus		13 879	-	-	-	13 879	-	13 879	0,0%	-
Control, Clearing and Interface Accounts		40 232	(2 892 593)	(2 892 593)	71 041	111 273	(241 049)	352 322	-146,2%	(2 892 593)
Electricity Bulk Purchase		211 018	(3 587 788)	(3 587 788)	26 115	237 134	(298 982)	536 116	-179,3%	(3 587 788)
Intercompany/Parent-subsidiary Transactions		1 056 882	-	-	-	1 056 882	-	1 056 882	0,0%	-
Leave Accrual		378 619	722 099	722 099	-	378 619	60 175	318 445	529,2%	722 099
Long Service Award		113 097	-	-	-	113 097	-	113 097	0,0%	-
Payables and Accruals		2 372 172	(413 097)	(413 097)	(771 156)	1 611 649	(34 425)	1 646 074	-4781,7%	(413 097)
Retentions		382 753	-	-	(3 934)	378 819	-	378 819	0,0%	-
Unallocated Deposits		17 868	-	-	-	17 868	-	17 868	0,0%	-
Water Inventory Bulk Purchases		2 059	(1 365 699)	(1 365 699)	-	2 059	(113 808)	115 867	-101,8%	(1 365 699)
VAT Payables Output Tax Accrual		1 047 303	-	-	(101 548)	945 754	-	945 754	0,0%	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(717 160)	-	-	-	(717 160)	-	(717 160)	0,0%	-
Total Trade and Other Payable Exchange Transactions	2, 5	5 104 370	(7 537 079)	(7 537 079)	(779 751)	4 335 252	(628 090)	4 963 342	-790,2%	(7 537 079)

Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Operational		-	(10 000)	(10 000)	-	-	(833)	833	-100,0%	(10 000)
Total Transfers and Subsidies Payable		-	(10 000)	(10 000)	-	-	(833)	833	-100,0%	(10 000)
Transfers and Subsidies Unspent										
Capital		347 429	-	-	534	347 963	(0)	347 963	0,0%	-
Operational		65 452	-	-	(617)	64 835	(0)	64 835	0,0%	-
Total Transfers and Subsidies Unspent		412 881	-	-	(84)	412 798	(0)	412 798	0,0%	-
Total Trade and Other Payable Non-exchange Transactions	2	412 881	(10 000)	(10 000)	(84)	412 798	(833)	413 631	0,0%	(10 000)
Provision										
Bonus		40 066	-	-	-	40 066	-	40 066	0,0%	-
Decommissioning, Restoration and Similar Liabilities		796 892	40 000	40 000	-	796 892	3 333	793 559	23806,8%	40 000
Leave		(70 468)	-	-	(1 608)	(72 076)	-	(72 076)	0,0%	-
Total Provision		766 490	40 000	40 000	(1 608)	764 882	3 333	761 549	22846,5%	40 000
VAT Payable										
VAT Payable: Output Tax		567 788	622 262	622 262	71 991	639 779	51 855	587 924	1133,8%	622 262
Total VAT Payable		567 788	622 262	622 262	71 991	639 779	51 855	587 924	1133,8%	622 262
Other current liabilities										
Employee Benefits										
Post-employment Benefits		648 037	53 662	53 662	3 257	651 294	4 472	646 822	14464,3%	53 662
Total Employee Benefits		648 037	53 662	53 662	3 257	651 294	4 472	646 822	14464,3%	53 662
Deferred Tax Liabilities								–		
Income Tax Payable								–		
Intercompany/Parent-subsidiary Transactions		535 740	-	-	-	535 740	-	535 740	0,0%	-
Total Other current liabilities		1 183 777	53 662	53 662	3 257	1 187 034	4 472	1 182 562	26444,5%	53 662
Total Current Liabilities		7 642 276	(6 621 855)	(6 621 855)	(703 097)	6 949 813	(551 821)	7 501 634	-1359,4%	(6 621 855)
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans		651 373	-	-	-	651 373	(0)	651 373	0,0%	-
Finance Lease Liability		5 313	(16)	(16)	-	5 313	(1)	5 314	0,0%	(16)
PPP Liabilities		313 058	-	-	-	313 058	-	313 058	0,0%	-
Total Borrowings	4	969 743	(16)	(16)	-	969 743	(1)	969 744	0,0%	(16)
Operating Lease Liability		-	-	-	-	-	-	–		-
Total Financial Liabilities		969 743	(16)	(16)	-	969 743	(1)	969 744		(16)
Provisions										
Decommissioning, Restoration and Similar Liabilities		243 914	932 693	932 693	-	243 914	77 724	166 190	213,8%	932 693
Total Provisions		243 914	932 693	932 693	-	243 914	77 724	166 190	213,8%	932 693
Long term Trade and other Payables										
Total Long term Trade and other Payables		-	-	-	-	-	-	-		-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits		37 311	922 796	922 796	-	37 311	76 900	(39 589)	-51,5%	922 796
Other Long-Term Benefits		45 856	-	-	-	45 856	-	45 856	0,0%	-
Total Employee Benefits		83 167	922 796	922 796	-	83 167	76 900	6 267	8,1%	922 796
Deferred Tax Liabilities		2 582 734	232 314	232 314	-	2 582 734	19 360	2 563 375	13240,9%	232 314
Total Other non-current liabilities		2 665 901	1 155 110	1 155 110	-	2 665 901	96 259	2 569 642	0,0%	1 155 110
Total non current liabilities		3 879 558	2 087 787	2 087 787	-	3 879 558	173 982	3 705 576	0,0%	2 087 787
TOTAL LIABILITIES		11 521 834	(4 534 068)	(4 534 068)	(703 097)	10 829 371	(377 839)	11 207 210	0,0%	(4 534 068)
CHANGES IN NET ASSETS		24 799 374	38 915 875	38 915 875	(377 967)	24 410 583	4 254 554	20 156 029	0,0%	38 915 875
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Correction of Prior Period Error		12 132	-	-	-	-	-	–		-
Opening Balance		12 347 022	15 426 282	15 426 282	-	14 917 304	1 285 524	13 631 780	1060,4%	15 426 282
Transfers to/from operating revenue and expenditure		2 558 150	2 748 296	2 748 296	(573 303)	(573 303)	229 025	(802 327)	-350,3%	2 748 296
Transfers to/from Reserves		-	-	-	-	-	-	–		-
Total Accumulated Surplus/(Deficit)	1	14 917 304	18 174 579	18 174 579	(573 303)	14 344 001	1 514 548	12 829 453	847,1%	18 174 579
Reserves and Funds										
Compensation for Occupational Injuries and Diseases		13 625	13 625	13 625	-	13 625	1 135	12 490	1100,0%	13 625
Revaluation Reserve		9 847 621	9 822 709	9 822 709	-	9 847 621	818 559	9 029 062	1103,0%	9 822 709
Self Insurance Reserve		10 000	10 000	10 000	-	10 000	833	9 167	1100,0%	10 000
Total Reserves and Funds	2	9 871 246	9 846 334	9 846 334	-	9 871 246	820 528	9 050 719	1103,0%	9 846 334
Other										
Equity										
Total Equity		0	-	-	-	0	-	0	0,0%	-
Non-controlling Interest										
Total Non-controlling Interest		-	-	-	-	-	-	-		-
Total Other	2	0	-	-	-	0	-	0	0,0%	-
TOTAL COMMUNITY WEALTH/EQUITY	2	24 788 550	28 020 913	28 020 913	(573 303)	24 215 248	2 335 076	21 880 172		28 020 913

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	105 059			1 168 869					1 273 927	374 702
Bulk Water	0200				361 000					361 000	
PAYE deductions	0300	46 686								46 686	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	59 977
Loan repayments	0600									–	
Trade Creditors	0700	7 533								7 533	15 022
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	0950									–	
Total By Customer Type	1000	159 278	–	–	1 529 869	–	–	–	–	1 689 147	449 701

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M01 July

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands											%	
ORGANIZATIONAL STRENGTH		Governance		5 695	6 766	6 766	–	–	564	6 202	1100,0%	6 766
ORGANIZATIONAL STRENGTH		Growth		–	–	–	–	–	–	–		–
ORGANIZATIONAL STRENGTH	A comprehensive; responsive and sustainable social protection system	Governance		–	–	–	–	–	–	–		–
ORGANIZATIONAL STRENGTH	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		7 447	888	888	–	–	74	814	1100,0%	888
ORGANIZATIONAL STRENGTH	A long and healthy life for all South Africans	Inclusion and Access		1 653	170	170	169	169	14	325	2293,3%	170
ORGANIZATIONAL STRENGTH	A skilled and capable workforce to support an inclusive growth path	Governance		1 423	2 430	2 430	–	–	203	2 228	1100,0%	2 430
ORGANIZATIONAL STRENGTH	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		24 855	39 567	39 567	1 617	1 617	3 297	37 887	1149,0%	39 567
ORGANIZATIONAL STRENGTH	An efficient; effective and development-oriented public service	Governance		94 546	99 403	99 403	4 000	4 000	8 284	95 119	1148,3%	99 403
ORGANIZATIONAL STRENGTH	An efficient; effective and development-oriented public service	Growth		89	568	568	–	–	47	521	1100,0%	568
ORGANIZATIONAL STRENGTH	An efficient; effective and development-oriented public service	Inclusion and Access		6 770	2 823	2 823	2	2	235	2 589	1100,7%	2 823
ORGANIZATIONAL STRENGTH	Protect and enhance our environmental assets and natural resources	Inclusion and Access		–	–	–	–	–	–	–		–
ORGANIZATIONAL STRENGTH	Responsive; accountable; effective and efficient local government	Governance		12 712	15 633	15 648	383	383	1 304	14 727	1129,4%	15 648
ORGANIZATIONAL STRENGTH	Responsive; accountable; effective and efficient local government	Inclusion and Access		10	2 487	2 487	–	–	207	2 280	1100,0%	2 487
ORGANIZATIONAL STRENGTH	Responsive; accountable; effective and efficient local government	Spatial Integration		3 431	2 076	2 076	–	–	173	1 903	1100,0%	2 076
ORGANIZATIONAL STRENGTH	Sustainable human settlements and improved quality of household life	Governance		1 303 497	1 224 149	1 223 873	79 117	79 117	101 990	1 201 000	1177,6%	1 223 873
ORGANIZATIONAL STRENGTH	Sustainable human settlements and improved quality of household life	Inclusion and Access		1 676	1 851	1 851	–	–	154	1 697	1100,0%	1 851
ORGANIZATIONAL STRENGTH	Vibrant; equitable; sustainable rural communities contributing towards food security for all	Spatial Integration		202	427	427	–	–	36	391	1100,0%	427
FINANCIAL HEALTH IMPROVEMENT		Governance		–	–	–	–	–	–	–		–
FINANCIAL HEALTH IMPROVEMENT	A comprehensive; responsive and sustainable social protection system	Governance		–	102	102	–	–	8	102		102
FINANCIAL HEALTH IMPROVEMENT	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		4 401	–	–	–	–	–	–		–
FINANCIAL HEALTH IMPROVEMENT	A skilled and capable workforce to support an inclusive growth path	Governance		–	–	–	–	–	–	–		–
FINANCIAL HEALTH IMPROVEMENT	An efficient; competitive and responsive economic infrastructure network	Governance		–	15	15	–	–	1	15		15
FINANCIAL HEALTH IMPROVEMENT	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		–	–	–	–	–	–	–		–
FINANCIAL HEALTH IMPROVEMENT	An efficient; effective and development-oriented public service	Governance		0	2	2	–	–	0	2		2
FINANCIAL HEALTH IMPROVEMENT	Responsive; accountable; effective and efficient local government	Governance		1 195	4 145	4 145	–	–	345	4 145		4 145
FINANCIAL HEALTH IMPROVEMENT	Sustainable human settlements and improved quality of household life	Governance		780 701	1 377 459	1 377 999	68 391	68 391	114 833	1 377 999		1 377 999
FINANCIAL HEALTH IMPROVEMENT	Sustainable human settlements and improved quality of household life	Spatial Integration		11 801	5 589	5 589	–	–	466	5 589		5 589
SERVICE DELIVERY IMPROVEMENT		Governance		14 315	21 836	21 836	116	116	1 820	21 836		21 836
SERVICE DELIVERY IMPROVEMENT		Growth		–	35 727	35 727	–	–	2 977	35 727		35 727
SERVICE DELIVERY IMPROVEMENT	A comprehensive; responsive and sustainable social protection system	Governance		–	1	1	–	–	0	1		1
SERVICE DELIVERY IMPROVEMENT	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		4 883	9 991	9 991	–	–	833	9 991		9 991
SERVICE DELIVERY IMPROVEMENT	A long and healthy life for all South Africans	Inclusion and Access		–	–	–	–	–	–	–		–
SERVICE DELIVERY IMPROVEMENT	All people in South Africa are and feel safe	Inclusion and Access		1 657	135	135	–	–	11	135		135
SERVICE DELIVERY IMPROVEMENT	An efficient; competitive and responsive economic infrastructure network	Governance		–	–	–	–	–	–	–		–
SERVICE DELIVERY IMPROVEMENT	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		461 739	500 171	500 171	19 108	19 108	41 681	500 171		500 171
SERVICE DELIVERY IMPROVEMENT	An efficient; effective and development-oriented public service	Governance		52 075	42 363	42 363	8 678	8 678	3 530	42 363		42 363
SERVICE DELIVERY IMPROVEMENT	An efficient; effective and development-oriented public service	Inclusion and Access		42 900	30 389	28 539	1 078	1 078	2 378	28 539		28 539
SERVICE DELIVERY IMPROVEMENT	Protect and enhance our environmental assets and natural resources	Inclusion and Access		–	110	100	–	–	8	100		100
SERVICE DELIVERY IMPROVEMENT	Protect and enhance our environmental assets and natural resources	Spatial Integration		–	15 000	15 000	–	–	1 250	15 000		15 000
SERVICE DELIVERY IMPROVEMENT	Responsive; accountable; effective and efficient local government	Governance		273	721	721	–	–	60	721		721
SERVICE DELIVERY IMPROVEMENT	Responsive; accountable; effective and efficient local government	Inclusion and Access		–	2 000	2 000	–	–	167	2 000		2 000
SERVICE DELIVERY IMPROVEMENT	Responsive; accountable; effective and efficient local government	Spatial Integration		7 838	20 228	20 228	–	–	1 686	20 228		20 228
SERVICE DELIVERY IMPROVEMENT	Sustainable human settlements and improved quality of household life	Governance		5 982 153	7 519 899	7 523 432	1 135 283	1 135 283	626 953	7 523 432		7 523 432
SERVICE DELIVERY IMPROVEMENT	Sustainable human settlements and improved quality of household life	Inclusion and Access		104	3 180	780	–	–	65	780		780
ECONOMIC GROWTH		Governance		98 342	117 460	117 460	5 206	5 206	9 788	117 460		117 460
ECONOMIC GROWTH	A comprehensive; responsive and sustainable social protection system	Governance		–	–	–	–	–	–	–		–
ECONOMIC GROWTH	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		87	223	223	–	–	19	223		223
ECONOMIC GROWTH	A long and healthy life for all South Africans	Inclusion and Access		–	–	–	–	–	–	–		–
ECONOMIC GROWTH	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		–	618	618	–	–	51	618		618
ECONOMIC GROWTH	An efficient; effective and development-oriented public service	Governance		115	23	23	–	–	2	23		23
ECONOMIC GROWTH	An efficient; effective and development-oriented public service	Inclusion and Access		60	21	21	–	–	2	21		21
ECONOMIC GROWTH	Protect and enhance our environmental assets and natural resources	Inclusion and Access		–	–	–	–	–	–	–		–
ECONOMIC GROWTH	Responsive; accountable; effective and efficient local government	Governance		–	105	105	–	–	9	105		105
ECONOMIC GROWTH	Responsive; accountable; effective and efficient local government	Inclusion and Access		–	2 000	2 000	–	–	167	2 000		2 000
ECONOMIC GROWTH	Sustainable human settlements and improved quality of household life	Governance		80 178	112 775	113 336	5 544	5 544	9 445	113 336		113 336
ECONOMIC GROWTH	Sustainable human settlements and improved quality of household life	Inclusion and Access		–	–	–	–	–	–	–		–
SPATIAL TRANSFORMATION	A comprehensive; responsive and sustainable social protection system	Governance		–	–	–	–	–	–	–		–
SPATIAL TRANSFORMATION	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		–	–	–	–	–	–	–		–
SPATIAL TRANSFORMATION	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		–	–	–	–	–	–	–		–
SPATIAL TRANSFORMATION	An efficient; effective and development-oriented public service	Governance		–	–	–	–	–	–	–		–
SPATIAL TRANSFORMATION	An efficient; effective and development-oriented public service	Inclusion and Access		41	–	–	3	3	–	–		–
SPATIAL TRANSFORMATION	Responsive; accountable; effective and efficient local government	Governance		–	28	28	–	–	2	28		28
SPATIAL TRANSFORMATION	Responsive; accountable; effective and efficient local government	Inclusion and Access		2 285	3 298	3 298	–	–	275	3 298		3 298
SPATIAL TRANSFORMATION	Sustainable human settlements and improved quality of household life	Governance		95 874	107 016	106 903	5 250	5 250	8 909	106 903		106 903
SPATIAL TRANSFORMATION	Sustainable human settlements and improved quality of household life	Inclusion and Access		–	–	–	–	–	–	–		–
										–		
Allocations to other priorities			2							–		
Total Expenditure			1	9 107 023	11 331 870	11 331 870	1 333 946	1 333 946	944 324	389 622	41,3%	11 331 870

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M01 July

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousands				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
ORGANIZATIONAL STRENGTH		Governance		–	–	–	–	–	–	–		–
ORGANIZATIONAL STRENGTH		Growth		232	250	250	–	–	21	229	1100,0%	250
ORGANIZATIONAL STRENGTH	A comprehensive; responsive and sustainable social protection system	Growth		1 796	–	–	–	–	–	–		–
ORGANIZATIONAL STRENGTH	A long and healthy life for all South Africans	Growth		–	720	720	–	–	60	660	1100,0%	720
ORGANIZATIONAL STRENGTH	A long and healthy life for all South Africans	Inclusion and Access		–	–	–	–	–	–	–		–
ORGANIZATIONAL STRENGTH	An efficient; competitive and responsive economic infrastructure network	Growth		33 832	3 000	3 000	–	–	250	2 750	1100,0%	3 000
ORGANIZATIONAL STRENGTH	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		(6 623)	–	–	–	–	–	–		–
ORGANIZATIONAL STRENGTH	An efficient; effective and development-oriented public service	Governance		2 000	5 000	5 000	–	–	417	4 583	1100,0%	5 000
ORGANIZATIONAL STRENGTH	An efficient; effective and development-oriented public service	Growth		17 814	56 750	56 750	(3)	(3)	4 729	52 018	1099,9%	56 750
ORGANIZATIONAL STRENGTH	An efficient; effective and development-oriented public service	Inclusion and Access		1 415	25 000	25 000	–	–	2 083	22 917	1100,0%	25 000
ORGANIZATIONAL STRENGTH	Create a better South Africa and contribute to a better Africa and a better world	Growth		–	–	–	–	–	–	–		–
FINANCIAL HEALTH IMPROVEMENT		Growth		2 561	2 500	2 500	–	–	208	2 292	1100,0%	2 500
FINANCIAL HEALTH IMPROVEMENT	An efficient; competitive and responsive economic infrastructure network	Growth		30 795	33 000	33 000	280	280	2 750	30 530	1110,2%	33 000
FINANCIAL HEALTH IMPROVEMENT	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		204	–	–	–	–	–	–		–
FINANCIAL HEALTH IMPROVEMENT	An efficient; effective and development-oriented public service	Growth		11 618	46 000	46 000	–	–	3 833	42 167	1100,0%	46 000
SERVICE DELIVERY IMPROVEMENT		Governance		–	1 650	1 650	–	–	138	1 512	1100,0%	1 650
SERVICE DELIVERY IMPROVEMENT		Growth		13 162	108 984	108 984	–	–	9 082	99 902	1100,0%	108 984
SERVICE DELIVERY IMPROVEMENT	A comprehensive; responsive and sustainable social protection system	Growth		680	–	–	–	–	–	–		–
SERVICE DELIVERY IMPROVEMENT	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		–	–	–	–	–	–	–		–
SERVICE DELIVERY IMPROVEMENT	A long and healthy life for all South Africans	Growth		–	10 500	10 500	–	–	875	10 500		10 500
SERVICE DELIVERY IMPROVEMENT	A long and healthy life for all South Africans	Inclusion and Access		392	–	–	–	–	–	–		–
SERVICE DELIVERY IMPROVEMENT	An efficient; competitive and responsive economic infrastructure network	Growth		287 990	554 808	554 808	334	334	46 234	554 808		554 808
SERVICE DELIVERY IMPROVEMENT	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		430 452	340 572	340 572	1 213	1 213	28 381	340 572		340 572
SERVICE DELIVERY IMPROVEMENT	An efficient; effective and development-oriented public service	Governance		–	–	–	–	–	–	–		–
SERVICE DELIVERY IMPROVEMENT	An efficient; effective and development-oriented public service	Growth		36 371	54 587	54 587	–	–	4 549	54 587		54 587
SERVICE DELIVERY IMPROVEMENT	An efficient; effective and development-oriented public service	Inclusion and Access		–	–	–	–	–	–	–		–
SERVICE DELIVERY IMPROVEMENT	Protect and enhance our environmental assets and natural resources	Growth		2 225	10 000	10 000	–	–	833	10 000		10 000
ECONOMIC GROWTH		Governance		–	–	–	–	–	–	–		–
ECONOMIC GROWTH		Growth		894	2 000	2 000	–	–	167	2 000		2 000
ECONOMIC GROWTH	A long and healthy life for all South Africans	Growth		–	–	–	–	–	–	–		–
ECONOMIC GROWTH	An efficient; competitive and responsive economic infrastructure network	Growth		–	1 000	1 000	–	–	83	1 000		1 000
ECONOMIC GROWTH	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		–	–	–	–	–	–	–		–
ECONOMIC GROWTH	An efficient; effective and development-oriented public service	Governance		–	–	–	–	–	–	–		–
ECONOMIC GROWTH	An efficient; effective and development-oriented public service	Growth		497	–	–	–	–	–	–		–
ECONOMIC GROWTH	An efficient; effective and development-oriented public service	Inclusion and Access		–	–	–	–	–	–	–		–
ECONOMIC GROWTH	Protect and enhance our environmental assets and natural resources	Growth		153	–	–	–	–	–	–		–
SPATIAL TRANSFORMATION		Governance		–	–	–	–	–	–	–		–
SPATIAL TRANSFORMATION		Growth		–	–	–	–	–	–	–		–
SPATIAL TRANSFORMATION	A comprehensive; responsive and sustainable social protection system	Growth		16 350	3 300	3 300	–	–	275	3 300		3 300
SPATIAL TRANSFORMATION	A long and healthy life for all South Africans	Inclusion and Access		–	–	–	–	–	–	–		–
SPATIAL TRANSFORMATION	An efficient; competitive and responsive economic infrastructure network	Growth		99 549	123 363	123 363	3 650	3 650	10 280	123 363		123 363
SPATIAL TRANSFORMATION	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		3 465	7 350	7 350	15	15	613	7 350		7 350
SPATIAL TRANSFORMATION	An efficient; effective and development-oriented public service	Growth		38 026	12 937	12 937	–	–	1 078	12 937		12 937
										–		
Allocations to other priorities			3							–		
Total Capital Expenditure			1	**1 025 851**	**1 403 271**	**1 403 271**	**5 489**	**5 489**	**116 939**	**(111 451)**	**-95,3%**	**1 403 271**

MAN Mangaung - Supporting Table SC7 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	6,705	Favourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	17,986	Unfavourable variance due to lower consumption than budgeted	Increase bulk purchases and implementation of mitigation procedures to deal with losses,
	Service charges - water revenue	-121,931	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	2,327	Unfavourable variance	Corrections were made on levies to households not connected to the bulk sewer system,
	Service charges - refuse revenue	-1,377	Favourable variance but still on target	None. Performance is on target
	Rental from Fixed Assets	-507	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest from Current and Non Current Assets	-940	Favourable variance but still on target	None. Performance is on target
	Interest earned from Receivables	437	Favourable variance and still on target	None. Performance is on target
	Fines, penalties and forfeits	-2,937	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system and accrual of traffic fines.
	Licences and permits	41	Unfavourable variance	Effective Improvement on the roll out of business licenses to SMME's and outdoor advertising
	Transfers and subsidies - Operational	-115,073	Favourable variance due to third tranche grants received for this period,	None. Performance is on target
	Operational Revenue	-6,705	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	-829	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	-32,254	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime and acting and filling of vacant positions.
	Remuneration of councillors	-714	Unfavavourable variance but still on target	Monitoring on overspending of allowances.
	Debt impairment	-12,226	Unfavourable variance	Accrual of bad debt writen off.
	Depreciation and amortisation	-55,706	Unfavourable variance	Acrual of depreciation on a monthly basis for both the parent and the entity.
	Interest	-10,050	Unfavourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases - electricity	68,373	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	57,226	Unfavourable variance - Bulk water purchases	Effective and efficient implementation of cost containment policy and management of bulk water purchases.
	Contracted services	76,049	Unfavourable variance	Monitoring of spending on contracted services and timeously submission of outstanding invoices,
	Transfers and subsidies	-833	Favourable variance	None
	Operational costs	-30,957	Favourable variance	Monitoring of spending and timeously submission of outstanding invoices for payment,
3	Capital Expenditure			
	Projects	-110,413	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	-14,727	Unfavourable varince -less revenue collected then anticipated	Effective and efficiet implementation of revenue management policies ,
	Expenditure	-5,522	Unfavourable variance - more spent then targeted	Monitor of spending on services and effective implementation of cost containment policy
	Capital	-26,278	Unfavourable variance	Improvement on capital spending and implementation of projects.

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - Performance Indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0,6%	9,7%	9,7%	2,0%	1,8%
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		34,5%	-22,8%	-22,8%	32,1%	-22,8%
Gearing	Long Term Borrowing/ Funds & Reserves		969742952,1%	0,0%	0,0%	969742952,1%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	108,6%	-122,9%	-122,9%	104,0%	-122,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		14,2%	-51,8%	-51,8%	9,3%	-51,8%
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		57,7%	21,5%	21,5%	710,2%	21,5%
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		25,5%	21,8%	21,8%	25,3%	21,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,1%	6,4%	6,4%	4,9%	6,4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		8,2%	8,6%	8,6%	3,3%	1,6%
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 SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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		1 594	1 729	1 729	110	110	144	(35)	-24%	1 729
Service charges - Water		1 504 306	1 641 219	1 641 219	14 837	14 837	136 768	(121 931)	-89%	1 641 219
Service charges - Waste Water Management		539 296	675 254	675 254	58 598	58 598	56 271	2 327	4%	675 254
Service charges - Waste management		215 064	226 877	226 877	17 529	17 529	18 906	(1 377)	-7%	226 877
Sale of Goods and Rendering of Services		51 317	51 564	51 564	4 079	4 079	4 297	(218)	-5%	51 564
Agency services								–		
Interest								–		
Interest earned from Receivables		640 206	652 008	652 008	54 118	54 118	54 334	(216)	0%	652 008
Interest earned from Current and Non Current Assets		113 314	112 422	112 422	7 981	7 981	9 369	(1 388)	-15%	112 422
Dividends		8	10	10	5	5	1	4	499%	10
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		59 519	45 425	45 425	3 278	3 278	3 785	(507)	-13%	45 425
Licence and permits								–		
Special rating levies								–		
Construction Contract Revenue								–		
Development Charges								–		
Operational Revenue		34 895	38 525	38 525	2 884	2 884	3 210	(327)	-10%	38 525
Non-Exchange Revenue								–		
Property rates		1 758 853	2 330 273	2 330 273	191 724	191 724	194 189	(2 466)	-1%	2 330 273
Surcharges and Taxes								–		
Fines, penalties and forfeits		20 412	37 929	37 929	534	534	3 161	(2 627)	-83%	37 929
Licences or permits		1 713	1 748	1 748	187	187	146	41	28%	1 748
Transfer and subsidies - Operational		1 299 309	1 395 832	1 395 832	1 246	1 246	116 319	(115 073)	-99%	1 395 832
Interest Receivables		222 369	227 057	227 057	19 670	19 670	18 921	748	4%	227 057
Fuel Levy		427 562	433 651	433 651	–	–	36 138	(36 138)	-100%	433 651
Operational Revenue - Service Charges		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Gains		881	(300)	(300)	–	–	(25)	25	-100%	(300)
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		6 890 619	7 871 223	7 871 223	376 779	376 779	655 935	(279 156)	-43%	7 871 223
Expenditure By Type										
Employee related costs		2 126 884	2 184 167	2 184 167	181 303	181 303	182 015	(712)	0%	2 184 167
Remuneration of councillors		78 875	86 541	86 541	6 498	6 498	7 212	(714)	-10%	86 541
Bulk purchases - electricity								–		
Inventory consumed		994 504	649 056	650 050	115 407	115 407	54 171	61 237	113%	650 050
Debt impairment		–	1 466 430	1 466 430	121 839	121 839	122 202	(363)	0%	1 466 430
Depreciation, amortisation and impairment		528 311	656 516	656 516	–	–	54 710	(54 710)	-100%	656 516
Finance charges		43 713	2 545	2 545	163	163	212	(49)	-23%	2 545
Contracted services		672 307	703 450	701 792	11 930	11 930	58 483	(46 552)	-80%	701 792
Transfers and subsidies		282	10 000	10 000	–	–	833	(833)	-100%	10 000
Irrecoverable debts written off		34 341	–	–	493 169	493 169	–	493 169	#DIV/0!	–
Operational costs		294 169	346 439	347 104	6 890	6 890	28 926	(22 036)	-76%	347 104
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		11 910	399 500	399 500	–	–	33 292	(33 292)	-100%	399 500
Total Expenditure		4 785 295	6 504 644	6 504 644	937 199	937 199	542 055	395 144	73%	6 504 644
Surplus/(Deficit)		2 105 323	1 366 579	1 366 579	(560 420)	(560 420)	113 880	(674 300)	-592%	1 366 579
Transfers and subsidies - capital (monetary allocations)		766 640	867 554	867 554	(554)	(554)	72 296	(72 850)	-101%	867 554
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		2 871 964	2 234 134	2 234 134	(560 974)	(560 974)	186 176	(747 150)	-401%	2 234 134
Income Tax								–		

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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		3 877 216	5 221 389	5 221 389	420 389	420 389	435 116	(14 727)	-3%	5 221 389
Total Operating Revenue	1	3 877 216	5 221 389	5 221 389	420 389	420 389	435 116	(14 727)	-3%	5 221 389
Expenditure By Municipal Entity										
Centlec		4 289 466	4 827 226	4 827 226	396 747	396 747	402 269	(5 522)	-1%	4 827 226
Total Operating Expenditure	2	4 289 466	4 827 226	4 827 226	396 747	396 747	402 269	(5 522)	-1%	4 827 226
Surplus/ (Deficit) for the yr/period		(412 250)	394 163	394 163	23 642	23 642	32 847	(20 249)	-62%	394 163
Capital Expenditure By Municipal Entity										
Centlec		239 499	387 181	387 181	5 987	5 987	32 265	(26 278)	-81%	387 181
Total Capital Expenditure	3	239 499	387 181	387 181	5 987	5 987	32 265	(26 278)	-81%	387 181

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July

Month	2025/26	Budget Year 2026/27							
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	12 021	116 939	116 939	5 489	5 489	116 939	111 451	95,3%	0%
August	(3 404)	116 939	116 939	–	–	233 879	233 879	100,0%	0%
September	95 910	116 939	116 939	–	–	350 818	350 818	100,0%	0%
October	85 546	116 939	116 939	–	–	467 757	467 757	100,0%	0%
November	92 132	116 939	116 939	–	–	584 697	584 697	100,0%	0%
December	124 859	116 939	116 939	–	–	701 636	701 636	100,0%	0%
January	63 658	116 939	116 939	–	–	818 575	818 575	100,0%	0%
February	42 166	116 939	116 939	–	–	935 515	935 515	100,0%	0%
March	88 581	116 939	116 939	–	–	1 052 454	1 052 454	100,0%	0%
April	70 296	116 939	116 939	–	–	1 169 393	1 169 393	100,0%	–
May	65 434	116 939	116 939	–	–	1 286 333	1 286 333	100,0%	–
June	273 268	116 938	116 938	–	–	1 403 271	1 403 271	100,0%	–
Total Capital expenditure	1 010 466	1 403 271	1 403 271	5 489					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		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		452 166	715 171	715 171	4 264	4 264	59 598	55 334	92,8%	715 171
Roads Infrastructure		214 972	203 419	203 419	–	–	16 952	16 952	100,0%	203 419
Road Structures		214 972	203 419	203 419	–	–	16 952	16 952	100,0%	203 419
Storm water Infrastructure		–	2 588	2 588	–	–	216	216	100,0%	2 588
Drainage Collection		–	2 588	2 588	–	–	216	216	100,0%	2 588
Electrical Infrastructure		146 968	191 163	191 163	4 264	4 264	15 930	11 666	73,2%	191 163
Power Plants		–	3 000	3 000	–	–	250	250	100,0%	3 000
HV Substations		765	10 000	10 000	(51)	(51)	833	884	106,1%	10 000
MV Networks		2 569	6 000	6 000	–	–	500	500	100,0%	6 000
LV Networks		143 633	172 163	172 163	4 315	4 315	14 347	10 032	69,9%	172 163
Capital Spares								–		
Water Supply Infrastructure		65 249	271 326	271 326	–	–	22 611	22 611	100,0%	271 326
Bulk Mains		863	–	–	–	–	–	–		–
Distribution		64 386	271 326	271 326	–	–	22 611	22 611	100,0%	271 326
Sanitation Infrastructure		5 912	–	–	–	–	–	–		–
Reticulation		5 912	–	–	–	–	–	–		–
Solid Waste Infrastructure		19 065	46 674	46 674	–	–	3 890	3 890	100,0%	46 674
Landfill Sites		19 065	46 674	46 674	–	–	3 890	3 890	100,0%	46 674
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		77 303	128 799	128 799	–	–	10 733	10 733	100,0%	128 799
Community Facilities		77 303	118 579	118 579	–	–	9 882	9 882	100,0%	118 579
Centres		25 680	62 712	62 712	–	–	5 226	5 226	100,0%	62 712
Clinics/Care Centres		–	1 000	1 000	–	–	83	83	100,0%	1 000
Fire/Ambulance Stations		16 350	3 300	3 300	–	–	275	275	100,0%	3 300
Cemeteries/Crematoria		2 476	–	–	–	–	–	–		–
Purls		–	1 000	1 000	–	–	83	83	100,0%	1 000
Public Open Space		30 419	40 567	40 567	–	–	3 381	3 381	100,0%	40 567
Nature Reserves		2 378	10 000	10 000	–	–	833	833	100,0%	10 000
Sport and Recreation Facilities		–	10 220	10 220	–	–	852	852	100,0%	10 220
Outdoor Facilities		–	10 220	10 220	–	–	852	852	100,0%	10 220
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		26 496	49 500	49 500	–	–	4 125	4 125	100,0%	49 500
Computer Equipment		26 496	49 500	49 500	–	–	4 125	4 125	100,0%	49 500
Furniture and Office Equipment		21 732	16 496	16 496	(3)	(3)	1 375	1 378	100,2%	16 496
Furniture and Office Equipment		21 732	16 496	16 496	(3)	(3)	1 375	1 378	100,2%	16 496
Machinery and Equipment		5 593	11 890	11 890	–	–	991	991	100,0%	11 890
Machinery and Equipment		5 593	11 890	11 890	–	–	991	991	100,0%	11 890
Transport Assets		11 256	101 844	101 844	–	–	8 487	8 487	100,0%	101 844
Transport Assets		11 256	101 844	101 844	–	–	8 487	8 487	100,0%	101 844
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	594 545	1 023 699	1 023 699	4 261	4 261	85 308	81 048	95,0%	1 023 699

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		413 980	314 231	314 231	1 213	1 213	26 186	24 973	95,4%	314 231
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		29 400	45 266	45 266	1 708	1 708	3 772	2 064	54,7%	45 266
HV Substations		1 597	3 811	3 811	177	177	318	140	44,2%	3 811
MV Networks		22 457	38 913	38 913	1 444	1 444	3 243	1 798	55,5%	38 913
LV Networks		5 346	2 543	2 543	87	87	212	125	59,0%	2 543
Water Supply Infrastructure		253 719	81 368	81 368	–	–	6 781	6 781	100,0%	81 368
Water Treatment Works		173	–	–	–	–	–	–		–
Bulk Mains		218 283	73 368	73 368	–	–	6 114	6 114	100,0%	73 368
Distribution		35 262	8 000	8 000	–	–	667	667	100,0%	8 000
Sanitation Infrastructure		130 862	187 597	187 597	(495)	(495)	15 633	16 128	103,2%	187 597
Reticulation		128 382	187 597	187 597	(495)	(495)	15 633	16 128	103,2%	187 597
Waste Water Treatment Works		2 480	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		1 808	25 000	25 000	–	–	2 083	2 083	100,0%	25 000
Community Facilities		1 415	25 000	25 000	–	–	2 083	2 083	100,0%	25 000
Markets		1 415	25 000	25 000	–	–	2 083	2 083	100,0%	25 000
Sport and Recreation Facilities		392	–	–	–	–	–	–		–
Outdoor Facilities		392	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	5 000	5 000	–	–	417	417	100,0%	5 000
Operational Buildings		–	5 000	5 000	–	–	417	417	100,0%	5 000
Municipal Offices		–	5 000	5 000	–	–	417	417	100,0%	5 000
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	1 650	1 650	–	–	138	138	100,0%	1 650
Machinery and Equipment		–	1 650	1 650	–	–	138	138	100,0%	1 650
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	415 788	345 881	345 881	1 213	1 213	28 823	27 610	95,8%	345 881

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		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		486 594	540 371	540 371	20 725	20 725	45 031	24 306	54,0%	540 371
Roads Infrastructure		78 190	126 844	126 844	4 986	4 986	10 570	5 585	52,8%	126 844
Road Structures		70 857	111 728	111 728	4 582	4 582	9 311	4 729	50,8%	111 728
Road Furniture		7 333	15 116	15 116	404	404	1 260	856	67,9%	15 116
Storm water Infrastructure		–	94	94	–	–	8	8	100,0%	94
Drainage Collection		–	94	94	–	–	8	8	100,0%	94
Electrical Infrastructure		76 658	98 824	98 824	–	–	8 235	8 235	100,0%	98 824
Power Plants		72 625	95 506	95 506	–	–	7 959	7 959	100,0%	95 506
HV Substations		4 027	3 319	3 319	–	–	277	277	100,0%	3 319
LV Networks		7	–	–	–	–	–	–		–
Water Supply Infrastructure		172 468	194 236	194 236	10 732	10 732	16 186	5 455	33,7%	194 236
Boreholes		–	618	618	–	–	51	51	100,0%	618
Water Treatment Works		130 966	139 905	139 905	9 146	9 146	11 659	2 513	21,6%	139 905
Bulk Mains		26 750	37 813	37 813	1 586	1 586	3 151	1 565	49,7%	37 813
Distribution Points		14 752	15 900	15 900	–	–	1 325	1 325	100,0%	15 900
Sanitation Infrastructure		159 279	120 358	120 358	5 008	5 008	10 030	5 022	50,1%	120 358
Reticulation		–	476	476	–	–	40	40	100,0%	476
Waste Water Treatment Works		159 279	115 140	115 140	5 008	5 008	9 595	4 587	47,8%	115 140
Toilet Facilities		–	4 742	4 742	–	–	395	395	100,0%	4 742
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	15	15	–	–	1	1	100,0%	15
Data Centres		–	15	15	–	–	1	1	100,0%	15
Community Assets		5 056	1 210	1 210	170	170	101	(70)	-69,1%	1 210
Community Facilities		3 404	1 040	1 040	2	2	87	85	98,2%	1 040
Halls		3 404	1 040	1 040	2	2	87	85	98,2%	1 040
Sport and Recreation Facilities		1 653	170	170	169	169	14	(155)	-1093,3%	170
Outdoor Facilities		1 653	170	170	169	169	14	(155)	-1093,3%	170
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		113 501	117 496	117 496	5 422	5 422	9 791	4 370	44,6%	117 496
Operational Buildings		113 501	117 496	117 496	5 422	5 422	9 791	4 370	44,6%	117 496
Municipal Offices		113 501	117 496	117 496	5 422	5 422	9 791	4 370	44,6%	117 496
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		33 235	24 295	24 295	7 256	7 256	2 025	(5 232)	-258,4%	24 295
Furniture and Office Equipment		33 235	24 295	24 295	7 256	7 256	2 025	(5 232)	-258,4%	24 295
Machinery and Equipment		7 575	11 455	11 455	15	15	955	940	98,4%	11 455
Machinery and Equipment		7 575	11 455	11 455	15	15	955	940	98,4%	11 455
Transport Assets		110 777	134 607	134 607	5 308	5 308	11 217	5 910	52,7%	134 607
Transport Assets		110 777	134 607	134 607	5 308	5 308	11 217	5 910	52,7%	134 607
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	756 739	829 434	829 434	38 896	38 896	69 120	30 223	43,7%	829 434

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

MANGAUNG
METRO MUNICIPALITY
METRO MUNISIPALITEIT
LEKGOTLA LA MOTSE

DIRECTORATE
OFFICE OF THE
CITY MANAGER

PO Box 3704, Bloemfontein, 9300
2nd Floor, Bram Fischer Building, De Villiers Street, Bloemfontein
Tel: +27(0)51 405 8621, Fax: +27(0)51 405 8108

Enquiry: SJ MORE

Date: 12 August 2026 ***TEL: 051 405 8621***

Mr. Itumeleng Masobeng

HOD: Technical Services

ACTING ON A HIGHER POSITION – CITY MANAGER

Kindly be informed that you have been appointed to act as City Manager for the period of the 17th of August 2026, with full delegated powers assigned to this post.

I hope that you will find the above in good order. Should you require any further information, please do not hesitate to contact me.

Thank You.

Yours Sincerely,

Mr. Sello More
City Manager

ACCEPTANCE OF THE ACTING APPOINTMENT

I, I Masobeng, do hereby accept the acting appointment for the period stated above.

Signature:.....................................