MANGAUNG
METRO MUNICIPALITY
METRO MUNISIPALITEIT
LEKGOTLA LA MOTSE

DIRECTORATE
FINANCE

**14 SEPTEMBER 2026**

**THE CITY MANAGER**
**THE EXECUTIVE MAYOR**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 31 AUGUST 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 AUGUST 2026, the ten-working day reporting month expires on the 14th of September 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 AUGUST 2026

This report is based upon financial information, as of 31 AUGUST 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 AUGUST 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 **R1.815 billion** is lower than the year-to-date target of **R2.149 billion** and the expenditure for the period is **R2.243 billion**, which is higher than the year-to-date target of **R1.889 billion** respectively.

### Summary Budget Overview

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

| | **August 2026 Year-to-date Actual** | **August 2026 Year-to-date Budget** | **Variance** |
|---|---|---|---|
| | **R'000** | **R'000** | **R'000** |
| Revenue by source | 1 814 741 | 2 149 480 | (334 740) |
| Expenditure by type | 2 242 528 | 1 888 648 | 353 880 |
| **Surplus/(Deficit)** | **(427 787)** | **260 832** | **(688 620)** |

The year-to-date actual for Expenditure would have been **R1.745 billion** before the write off for R493 million indigent debt was done, which is lower than the year-to-date budget of **R1.889 billion** respectively. The correction journal will be passed during the new reporting period.

| | **August 2026 Year-to-date Actual** | **August 2026 Year-to-date Budget** | **Variance** |
|---|---|---|---|
| | **R'000** | **R'000** | **R'000** |
| Expenditure by type before writing off | 1 745 035 | 1 888 648 | (143 643) |

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

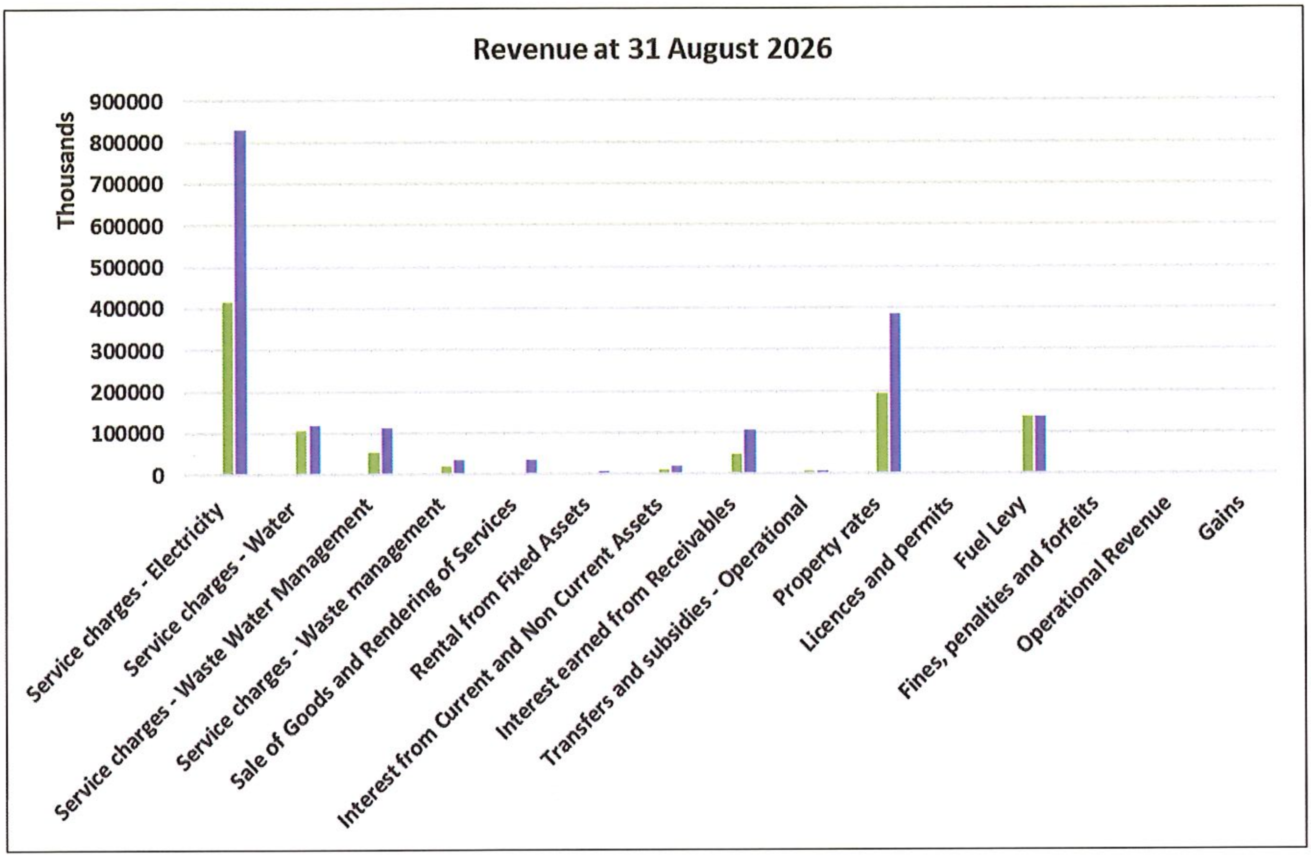
MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

| 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 | 413 956 | 828 295 | 792 707 | 35 589 | 4% | 4 756 241 |
| Service charges - Water | | 1 593 685 | 1 641 219 | 1 641 219 | 104 984 | 119 821 | 273 537 | (153 715) | -56% | 1 641 219 |
| Service charges - Waste Water Management | | 545 719 | 675 254 | 675 254 | 54 664 | 113 261 | 112 542 | 719 | 1% | 675 254 |
| Service charges - Waste management | | 218 723 | 226 877 | 226 877 | 17 893 | 35 422 | 37 813 | (2 391) | -6% | 226 877 |
| Sale of Goods and Rendering of Services | | 52 019 | 54 942 | 54 942 | 4 116 | 8 410 | 9 157 | (747) | -8% | 54 942 |
| Agency services | | | | | | | | – | | |
| Interest | | | | | | | | – | | |
| Interest earned from Receivables | | 685 548 | 692 492 | 692 492 | 48 425 | 106 569 | 115 415 | (8 846) | -8% | 692 492 |
| Interest from Current and Non Current Assets | | 117 098 | 116 500 | 116 500 | 10 990 | 19 759 | 19 417 | 342 | 2% | 116 500 |
| Dividends | | 8 | 10 | 10 | – | 5 | 2 | 3 | 199% | 10 |
| Rent on Land | | – | – | – | – | – | – | – | | – |
| Rental from Fixed Assets | | 59 539 | 45 425 | 45 425 | 4 164 | 7 442 | 7 571 | (128) | -2% | 45 425 |
| Licence and permits | | | | | | | | – | | |
| Special rating levies | | | | | | | | – | | |
| Construction Contract Revenue | | | | | | | | | | |
| Development Charges | | | | | | | | | | |
| Operational Revenue | | 38 254 | 115 064 | 115 064 | 2 391 | 5 275 | 19 177 | (13 902) | -72% | 115 064 |
| **Non-Exchange Revenue** | | | | | | | | – | | |
| Property rates | | 1 758 853 | 2 330 273 | 2 330 273 | 192 380 | 384 104 | 388 379 | (4 275) | -1% | 2 330 273 |
| Surcharges and Taxes | | | | | | | | – | | |
| Fines, penalties and forfeits | | 97 355 | 43 589 | 43 589 | 2 013 | 2 709 | 7 265 | (4 556) | -63% | 43 589 |
| Licence and permits | | 1 713 | 1 748 | 1 748 | 136 | 323 | 291 | 31 | 11% | 1 748 |
| Transfers and subsidies - Operational | | 1 363 627 | 1 395 832 | 1 395 832 | 5 657 | 6 903 | 232 639 | (225 735) | -97% | 1 395 832 |
| Interest | | 222 369 | 227 057 | 227 057 | 19 957 | 39 626 | 37 843 | 1 784 | 5% | 227 057 |
| Fuel Levy | | 427 562 | 433 651 | 433 651 | 136 815 | 136 815 | 72 275 | 64 540 | 89% | 433 651 |
| Operational Revenue | | – | – | – | – | – | – | – | | – |
| Gains on disposal of Fixed and Intangible Assets | | 127 941 | 9 953 | 9 953 | – | – | 1 659 | (1 659) | -100% | 9 953 |
| Other Gains | | 19 227 | 130 757 | 130 757 | – | – | 21 793 | (21 793) | -100% | 130 757 |
| Discontinued Operations | | | | | | | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | | **11 099 269** | **12 896 884** | **12 896 884** | **1 018 542** | **1 814 741** | **2 149 480** | **(334 740)** | **-16%** | **12 896 884** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 2 915 533 | 2 806 052 | 2 806 052 | 252 413 | 453 998 | 467 677 | (13 679) | -3% | 2 806 052 |
| Remuneration of councillors | | 78 875 | 86 541 | 86 541 | 6 460 | 12 958 | 14 424 | (1 466) | -10% | 86 541 |
| Bulk purchases - electricity | | 2 882 980 | 3 119 815 | 3 119 815 | 371 519 | 699 877 | 519 969 | 179 908 | 35% | 3 119 815 |
| Inventory consumed | | 1 227 003 | 776 809 | 777 841 | 73 027 | 195 070 | 129 633 | 65 437 | 50% | 777 841 |
| Debt impairment | | 1 104 321 | 1 608 788 | 1 608 788 | 121 839 | 243 678 | 268 131 | (24 453) | -9% | 1 608 788 |
| Depreciation, amortisation and impairment | | 952 069 | 980 358 | 980 358 | 6 908 | 32 898 | 163 393 | (130 495) | -80% | 980 358 |
| Interest, Dividends and Rent on Land | | 62 841 | 122 547 | 122 547 | 236 | 398 | 20 425 | (20 026) | -98% | 122 547 |
| Contracted services | | 993 392 | 914 245 | 912 514 | 45 268 | 68 204 | 152 096 | (83 892) | -55% | 912 514 |
| Transfers and subsidies | | 299 | 10 000 | 10 000 | – | – | 1 667 | (1 667) | -100% | 10 000 |
| Irrecoverable debts written off | | 523 909 | – | – | 4 323 | 497 493 | – | 497 493 | #DIV/0! | – |
| Operational costs | | 584 135 | 507 214 | 507 913 | 26 587 | 37 954 | 84 650 | (46 696) | -55% | 507 913 |
| Disposal of Fixed and Intangible Assets | | 468 958 | – | – | – | – | – | – | | – |
| Other Losses | | 173 024 | 399 500 | 399 500 | – | – | 66 583 | (66 583) | -100% | 399 500 |
| **Total Expenditure** | | **11 967 339** | **11 331 870** | **11 331 870** | **908 582** | **2 242 528** | **1 888 648** | **353 880** | **19%** | **11 331 870** |
| **Surplus/(Deficit)** | | **(868 070)** | **1 565 014** | **1 565 014** | **109 960** | **(427 787)** | **260 832** | **(688 620)** | **(0)** | **1 565 014** |
| Transfers and subsidies - capital (monetary allocations) | | 909 818 | 1 063 282 | 1 063 282 | 67 842 | 68 257 | 177 214 | (108 957) | (0) | 1 063 282 |
| Transfers and subsidies - capital (in-kind) | | | | | | | | – | | |
| **Surplus/(Deficit) after capital transfers & contributions** | | **41 747** | **2 628 296** | **2 628 296** | **177 801** | **(359 531)** | **438 046** | **(797 576)** | **(0)** | **2 628 296** |
| Income Tax | | | | | | | | – | | |
| **Surplus/(Deficit) after income tax** | | **41 747** | **2 628 296** | **2 628 296** | **177 801** | **(359 531)** | **438 046** | **(797 576)** | **(0)** | **2 628 296** |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | – | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | – | | |
| **Surplus/(Deficit) attributable to municipality** | | **41 747** | **2 628 296** | **2 628 296** | **177 801** | **(359 531)** | **438 046** | (797 576) | (0) | **2 628 296** |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | – | | |
| Intercompany/Parent subsidiary transactions | | 117 529 | 120 000 | 120 000 | (18 522) | (8 522) | 20 000 | (28 522) | (0) | (120 000) |
| **Surplus/ (Deficit) for the year** | | **159 277** | **2 748 296** | **2 748 296** | **159 280** | **(368 052)** | **458 046** | **(826 098)** | **(0)** | **2 508 296** |

The major revenue variances against the approved budget are:

- Property rates - Unfavourable variance of -R4.275 million (-1%) for the period due to lower property rates billed for domestic properties than budgeted. Performance is on target.
- Electricity – Favourable variance of R35.589 million (4%) 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 -R153.715 million (-56%) 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 R719 149 (1%) 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 -R2.391 million (-6%) due to lower households billed than budgeted. Performance is still on target.
- Rental from Fixed Assets– Unfavourable variance of -R128 360 (-2%) 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 R341 833 (2%) for the period due to lower investment and cash balances than anticipated.
- Interest earned from Receivables - Favourable variance of R8.846 million (-8%) due to the increasing of the debtor's book and non-payment from debtors.
- Fines - Unfavourable variance of -R4.556 million (-63%) is mainly due to the non-accrual of traffic fines and the lack of an efficient traffic management system.
- Licences and permits – Favourable variance R31 200 (11%) 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 -R225.735 million (-97%) 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 -R13.902 million (-72%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R746 911 (-8%) 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 AUGUST 2026

The major operating expenditure variances against the approved budget are:

- Employee related costs – Favourable variance of -R13.679 million (-3%) on the year-to-date approved budget is due to underspending on acting and other allowances. The underspending on overtime to date is R226.139 million (Budget R17.747 million vs Actual R17.520 million). Management implemented controls to address the overspending on overtime and acting.

| OVERTIME PER DEPARTMENT | ORIGINAL BUDGET | ADJUSTMENT BUDGET | CURRENT MONTH | YTD BUDGET | YTD MOVEMENT | VARIANCE | PERCENTAGE |
|---|---|---|---|---|---|---|---|
| CITY MANAGER | 44 765 | 44 765 | 3 696 | 7 461 | 3 696 | 3 765 | 0,00% |
| EXECUTIVE AND COUNCIL | 1 057 896 | 1 057 896 | 21 016 | 176 316 | 71 008 | 105 308 | 148,31% |
| CORPORATE SERVICES | 2 753 274 | 2 753 274 | 629 201 | 458 879 | 1 211 656 | (752 777) | -62,13% |
| FINANCIAL SERVICES | 491 595 | 491 595 | 21 673 | 81 933 | 21 673 | 60 259 | 278,04% |
| COMMUNITY AND SOCIAL DEVELOPMENT | 23 652 218 | 22 866 218 | 3 290 669 | 3 942 036 | 6 725 764 | (2 783 728) | -41,39% |
| PLANNING AND HUMAN SETTLEMENT | 678 194 | 678 194 | 86 293 | 113 032 | 402 986 | (289 953) | 0,00% |
| ECONOMIC AND RURAL DEVELOPMENT | 475 927 | 475 927 | 81 185 | 79 321 | 216 846 | (137 525) | 0,00% |
| ROADS AND TRANSPORT | 3 621 300 | 3 621 300 | 873 042 | 603 550 | 1 219 991 | (616 441) | -50,53% |
| WATER AND SANITATION | 16 602 765 | 16 602 765 | 2 707 303 | 2 767 128 | 5 476 181 | (2 709 054) | -49,47% |
| PUBLIC SAFETY AND SECURITY | 12 533 973 | 12 533 973 | 877 665 | 2 088 996 | 1 937 164 | 151 831 | 7,84% |
| NALEDI | 18 347 | 18 347 | 5 296 | 3 058 | 10 379 | (7 321) | 0,00% |
| CENTLEC | 44 548 760 | 44 548 760 | 222 845 | 7 424 793 | 223 018 | 7 201 775 | 0,00% |
| **TOTAL OVERTIME** | **106 479 014** | **105 693 014** | **8 819 884** | **17 746 502** | **17 520 363** | **226 139** | **1,29%** |

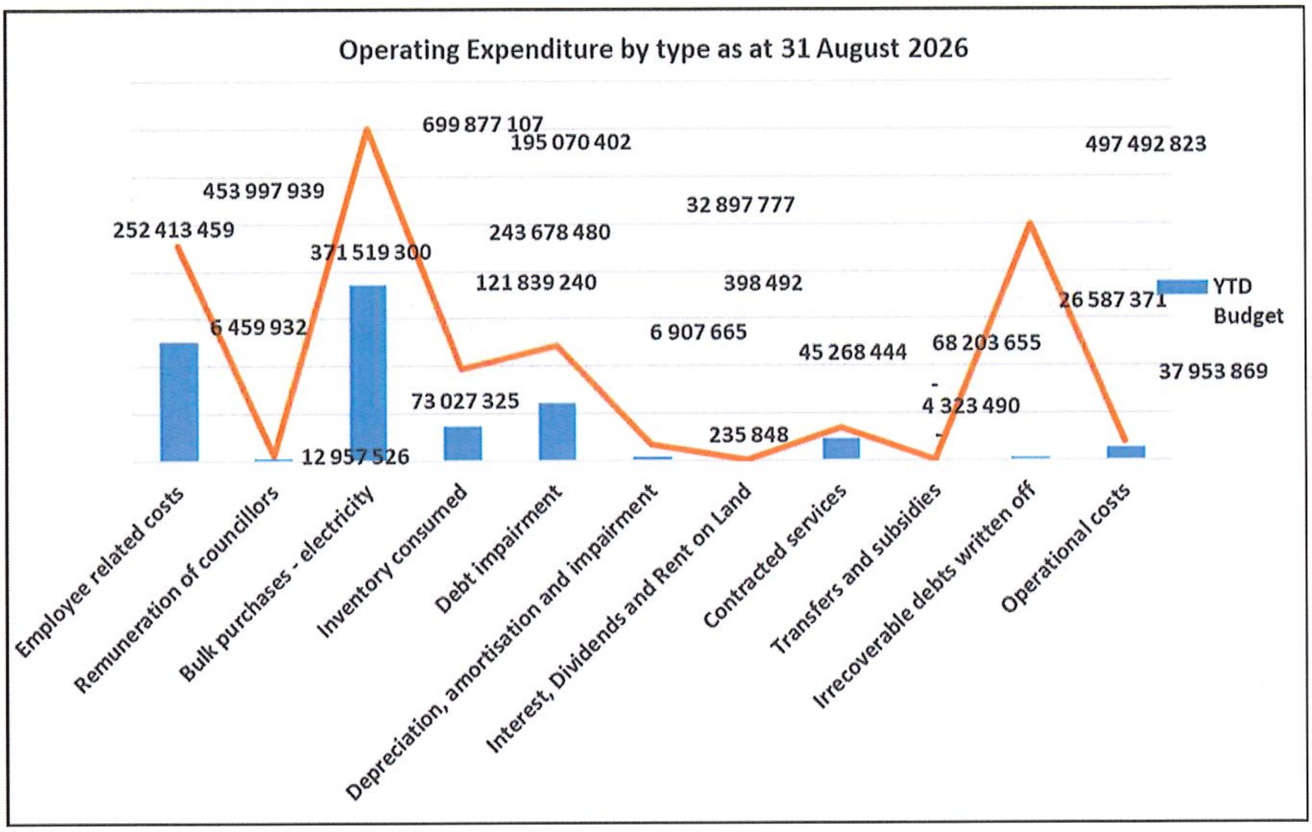
- Debt impairment – The variance -R24.453 million (-9%) due to processing of accrual journals for provision of bad debts and the billing integration for the month.
- Depreciation – Favourable variance -R130.495 million (-80%) due to accrual of actual depreciation on assets for the month by the entity and non-accrual from the Metro for this period.
- Interest – Favourable variance of -R20.026 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 R179.908 million (35%) due to the purchasing of bulk electricity for the period. The variance is mainly due to the winter month purchases reflecting as part of the actual expenditure compared to the straight-lined budget.
- Inventory and Other Losses – Favourable variance -R1.146 million (-1%) Expenditure is on target.

**MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | | | % | |
| Inventory consumed | | 1 227 003 | 776 809 | 777 841 | 73 027 | 195 070 | 129 633 | 65 437 | 50% | 777 841 |
| Other Losses | | 173 024 | 399 500 | 399 500 | – | – | 66 583 | (66 583) | -100% | 399 500 |
| **Total** | | **1 400 027** | **1 176 309** | **1 177 341** | **73 027** | **195 070** | **196 216** | **(1 146)** | **-1%** | |

- Contracted services - Favourable variance of -R83.892 million (-55%) – Due to underspending of maintenance, low spending on operational grant portions and invoices outstanding for payment.

- Operational costs - Favourable variance -R46.696 million (-55%) – 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) - M02 August**

| 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 | 17,0% | 0 |
| Vote 02 - Executive And Council | | 63 | 50 | 50 | – | – | 8 | (8) | -100,0% | 50 |
| Vote 03 - Corporate Services | | 113 213 | 4 765 | 4 765 | 163 | 286 | 794 | (508) | -64,0% | 4 765 |
| Vote 04 - Financial Services | | 2 010 283 | 2 642 975 | 2 642 975 | 213 768 | 427 204 | 440 496 | (13 292) | -3,0% | 2 642 975 |
| Vote 05 - Community And Social Development | | 592 903 | 640 228 | 640 228 | 23 223 | 45 915 | 106 705 | (60 789) | -57,0% | 640 228 |
| Vote 06 - Planning And Human Settlement | | 69 191 | 74 620 | 74 620 | 4 924 | 8 719 | 12 437 | (3 717) | -29,9% | 74 620 |
| Vote 07 - Economic And Rural Development | | 33 738 | 56 000 | 56 000 | 2 828 | 5 794 | 9 333 | (3 539) | -37,9% | 56 000 |
| Vote 08 - Roads And Transport | | 37 149 | 362 155 | 362 155 | 7 906 | 11 162 | 60 359 | (49 198) | -81,5% | 362 155 |
| Vote 09 - Water And Sanitation | | 3 604 111 | 4 362 434 | 4 362 434 | 219 057 | 340 386 | 727 072 | (386 686) | -53,2% | 4 362 434 |
| Vote 10 - Municipal General | | 1 817 064 | 678 597 | 678 597 | 183 384 | 201 377 | 113 099 | 88 277 | 78,1% | 678 597 |
| Vote 11 - Public Safety And Security | | 91 316 | 36 955 | 36 955 | 4 146 | 4 781 | 6 159 | (1 378) | -22,4% | 36 955 |
| Vote 12 - Centlec | | 3 877 216 | 5 221 389 | 5 221 389 | 436 984 | 857 373 | 870 231 | (12 859) | -1,5% | 5 221 389 |
| Vote 13 - N/A1 | | – | – | – | – | – | – | – | | – |
| Vote 14 - N/A | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | – | – | – | – | – | – | – | | – |
| **Total Revenue by Vote** | 2 | **12 246 246** | **14 080 166** | **14 080 166** | **1 096 383** | **1 902 997** | **2 346 694** | **(443 697)** | **-18,9%** | **14 080 166** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 01 - City Manager | | 159 999 | 164 263 | 164 263 | 13 648 | 26 173 | 27 377 | (1 205) | -4,4% | 164 263 |
| Vote 02 - Executive And Council | | 195 646 | 206 876 | 206 876 | 18 918 | 32 703 | 34 480 | (1 777) | -5,2% | 206 876 |
| Vote 03 - Corporate Services | | 466 712 | 391 784 | 391 784 | 24 105 | 44 127 | 65 298 | (21 171) | -32,4% | 391 784 |
| Vote 04 - Financial Services | | 726 306 | 730 981 | 730 981 | 54 367 | 110 240 | 121 830 | (11 590) | -9,5% | 730 981 |
| Vote 05 - Community And Social Development | | 684 214 | 629 648 | 629 648 | 48 333 | 107 232 | 104 942 | 2 290 | 2,2% | 629 648 |
| Vote 06 - Planning And Human Settlement | | 578 609 | 196 846 | 196 846 | 17 276 | 33 093 | 32 808 | 285 | 0,9% | 196 846 |
| Vote 07 - Economic And Rural Development | | 63 708 | 64 373 | 64 373 | 4 751 | 9 078 | 10 729 | (1 651) | -15,4% | 64 373 |
| Vote 08 - Roads And Transport | | 693 056 | 832 921 | 832 921 | 23 107 | 40 292 | 138 820 | (98 529) | -71,0% | 832 921 |
| Vote 09 - Water And Sanitation | | 2 994 181 | 2 690 227 | 2 690 227 | 191 633 | 893 796 | 448 371 | 445 425 | 99,3% | 2 690 227 |
| Vote 10 - Municipal General | | 731 992 | 203 480 | 203 480 | 42 153 | 53 191 | 33 913 | 19 278 | 56,8% | 203 480 |
| Vote 11 - Public Safety And Security | | 504 642 | 390 254 | 390 254 | 32 226 | 57 592 | 65 043 | (7 450) | -11,5% | 390 254 |
| Vote 12 - Centlec | | 4 289 466 | 4 827 226 | 4 827 226 | 466 251 | 862 998 | 804 538 | 58 460 | 7,3% | 4 827 226 |
| Vote 13 - N/A1 | | – | – | – | – | – | – | – | | – |
| Vote 14 - N/A | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | (1 563) | 2 992 | 2 992 | 335 | 536 | 499 | 37 | 7,5% | 2 992 |
| **Total Expenditure by Vote** | 2 | **12 086 969** | **11 331 870** | **11 331 870** | **937 104** | **2 271 050** | **1 888 648** | **382 401** | **20,2%** | **11 331 870** |
| **Surplus/ (Deficit) for the year** | 2 | **159 277** | **2 748 296** | **2 748 296** | **159 280** | **(368 052)** | **458 046** | **(826 098)** | **-180,4%** | **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 **R60.122 million (25.71%)** compared to the year-to-date budgeted target of **R233.879 million.** On an annual basis we have thus spent only **R60.122 million (4.28%)** of the year-to-date expenditure versus the approved budget of **R1.403 billion**.

The summary report indicates the following:

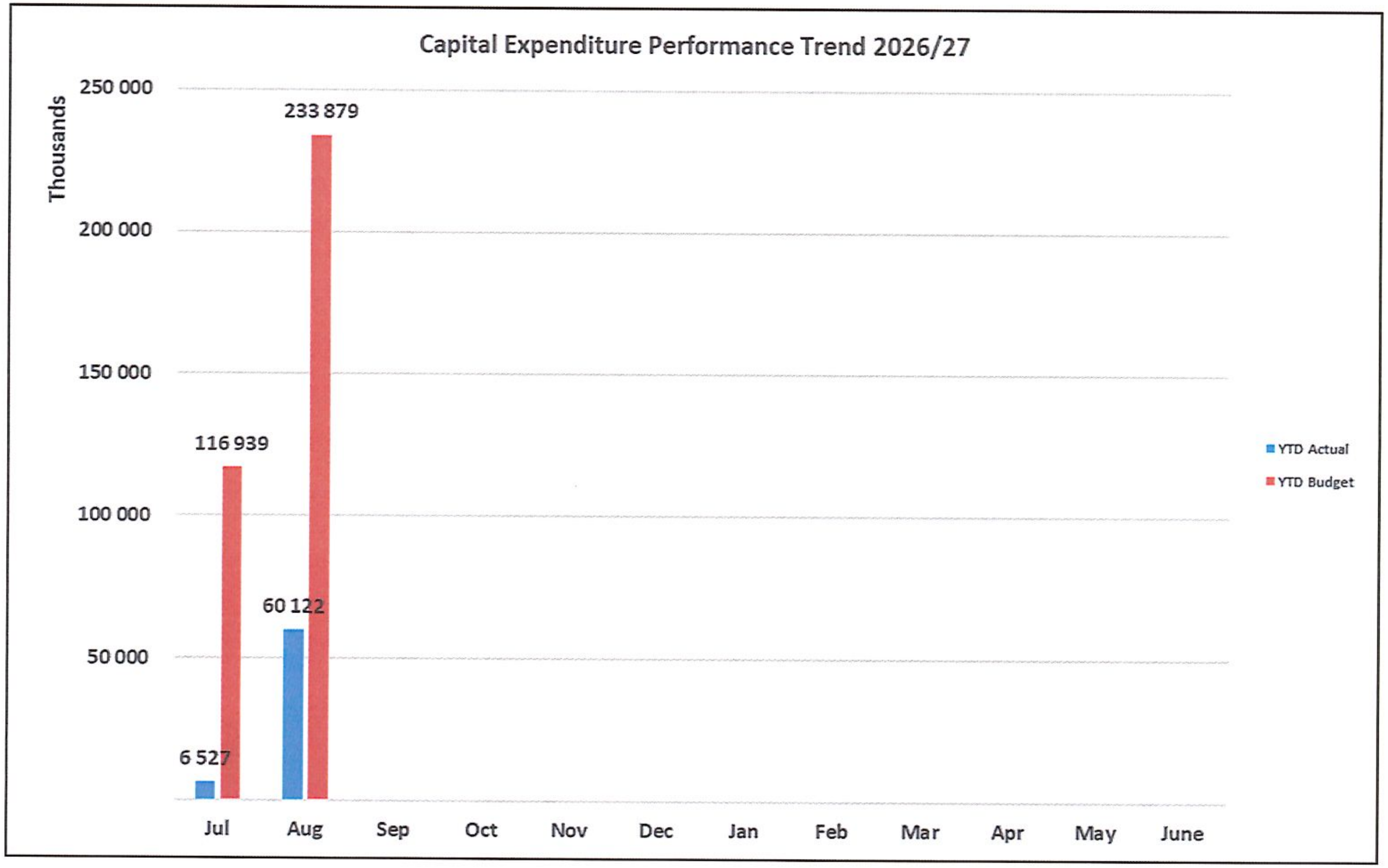
**Summary Statement of Capital Expenditure - Financing**

| Description | Approved budget 2026/27 R'000 | YTD Budget August 2026/27 R'000 | YTD Actual August 2026/27 R'000 | Variance YTD Fav / (Unfav.) R'000 |
|---|---|---|---|---|
| Capital Expenditure | **1 403 271** | **233 879** | **60 122** | **(173 757)** |
| **Capital Financing** | | | | |
| National Government | 1 048 282 | 174 714 | 28 950 | (145 764) |
| Provincial Government | - | - | 12 786 | 12 786 |
| Public Contributions | 15 000 | 2 500 | 2 994 | 494 |
| Borrowing | - | - | - | - |
| Internally Generated Funds | 339 989 | 56 665 | 15 392 | (41 272) |
| **Financing Total** | **1 403 271** | **233 879** | **60 122** | **(173 756)** |

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 | (-R6.708 million less than budgeted target) |
| Community and public safety | (-R730 million less than budgeted target) |
| Economic and environmental services | (-R44.340 million more than budgeted target) |
| Electricity | (-R33.990 million less than budgeted target) |
| Water | (-R54.156 million less than budgeted target) |
| Wastewater management | (R25.127 million less than budgeted target) |
| Waste management | (-R8.706 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 | 30 956 | 9 125 008 | 0,06% |
| Financial Services | - | - | - | - | 0,00% |
| Community and Social Development | 83 231 002 | 83 231 002 | - | 13 871 852 | 0,00% |
| Planning and Human Settlement | 16 237 317 | 16 237 317 | 13 616 714 | 2 706 230 | 83,86% |
| Economic and Rural Development | 21 000 000 | 21 000 000 | - | 3 500 002 | 0,00% |
| Roads and Transport | 289 790 373 | 289 790 373 | 6 119 573 | 48 298 434 | 2,11% |
| Water and Sanitation | 537 291 650 | 537 291 650 | 10 152 520 | 89 548 660 | 1,89% |
| Municipal General | 1 000 000 | 1 000 000 | - | 166 668 | 0,00% |
| Public Safety and Security | 12 790 000 | 12 790 000 | - | 2 131 674 | 0,00% |
| Centlec | 387 180 712 | 387 180 712 | 30 202 345 | 64 530 148 | 7,80% |
| **Total** | 1 403 271 054 | 1 403 271 054 | 60 122 108 | 233 878 676 | 4,28% |

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 August 2026 indicates a closing balance (cash and cash equivalents) of R2.167 billion (31 July 2026 – R 1.709 billion) which comprises of the following:

- Bank balance and cash — R 55.380 million (Mangaung) FNB
- Bank balance and cash — R 60.222 million (Mangaung) NEDBANK
- Bank balance and cash — R 45.168 (Mangaung) ABSA
- Bank balance and cash — R 170.579 million (CENTLEC)
- Bank balance and cash — R 5.628 million (Market)
- Investment deposits — R1.829 billion (Mangaung)
- Investment deposits — R 504 284 (CENTLEC)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R266.785 million,** resulting in an **R63.337 million (-19%)** favourable variance, as compared to a year target of **R330.122 million.**

- Service charges reflect a year-to-date amount cash collection of **R837.730 million,** resulting in an **-R362.611 million (-30%)** unfavourable variance, as compared to a year target of **R1.200 billion.**
- Other revenue reflects a year-to-date amount of **R582.300 million** resulting in an **R476.821 million** favourable variance, as compared to a year target of **R105.479 million.**
- Operating grants and subsidies show a year-to-date receipted amount of **R703.636 million** compared to a year-to-date target of **R232.639 million** resulting in **R470.997 million** favourable variance. (Variance due to grant receipt apportionment monthly vs period budget).
- Capital grants and subsidies show a year-to-date amount of **R184.495** compared to a year-to-date target of **R177.214 million** resulting in **R7.282 million** unfavourable variance due to grant receipt apportionment monthly vs period budget);
- Interest shows a year-to-date amount of **R7.485 million** compared to a year target of **R166.279 million,** indicating **-R158.794 million (-95%)** unfavourable variance.

Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **–R1.439 billion (R141.586 million** unfavourable variance) compared to a year-to-date target of **R1.580 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R60.122 million** (**-R173.756 million** favourable variance) compared to a target of **-R233.879 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 **-R1.667 million.**
- Repayment of borrowing indicates a year-to-date amount of **–R4.388 million (R5.457 million)** favourable variance compared to a target of **-R9.845 million** due to the repayment of borrowings due.

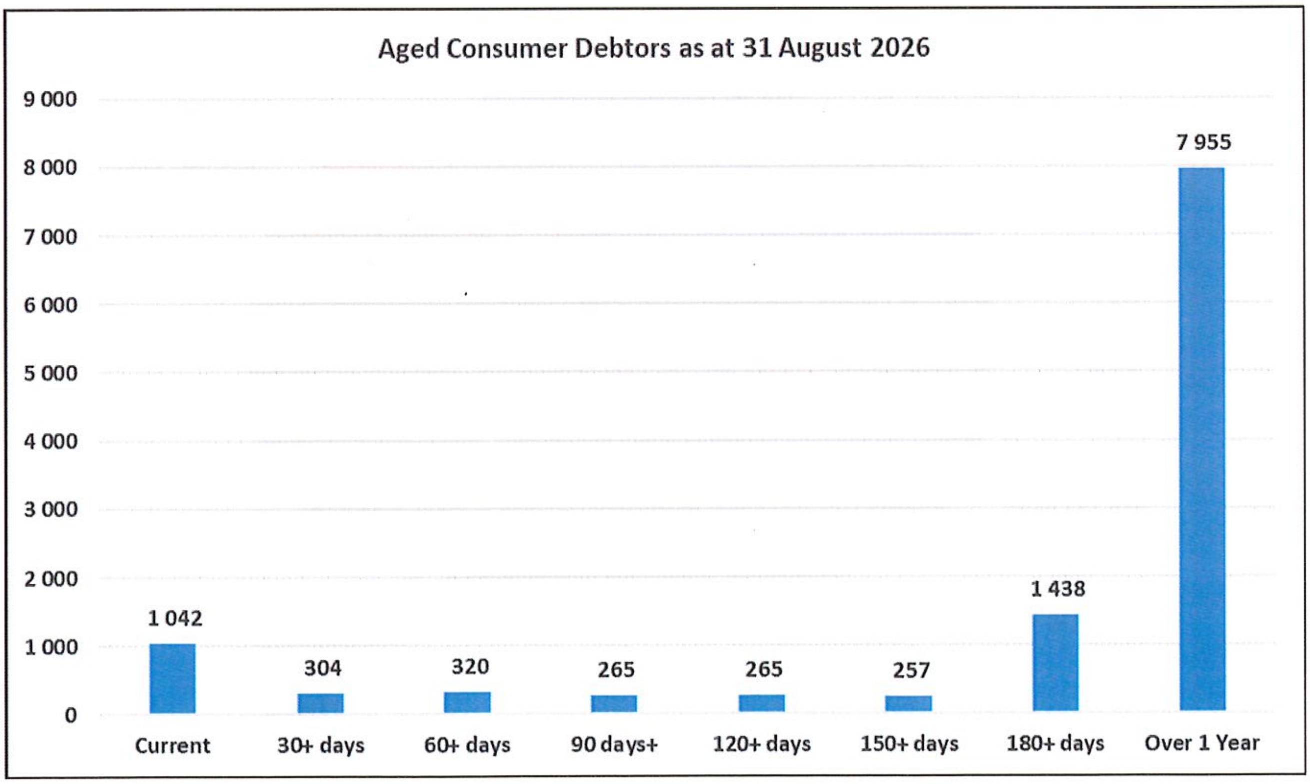
### 7.2 Outstanding Debtors Report

(Annexure B – Table SC3)

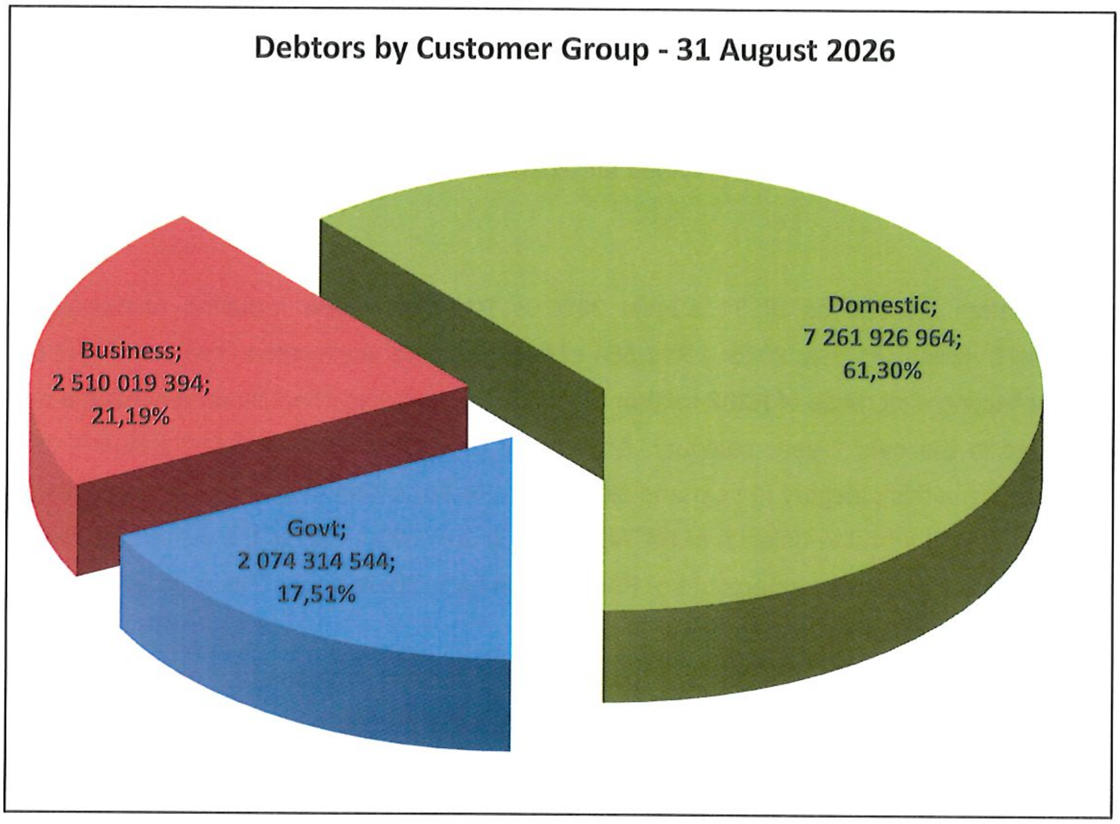
The debtor's report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as of 31 August 2026 is **R11.846 billion** including unallocated credits of R146.470 million (31 July 2026 – **R11.584 billion** including unallocated credits of R144.593 million**)**, thus reflecting a increase of **R262 million** (2.21%). The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R7.955 billion (R7.802 billion – July 2026) is outstanding in this category (1 year and older), with R4.887 billion attributable to households, decrease of R331 million from the balance of R4.742 billion in July 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 R12.339 billion.

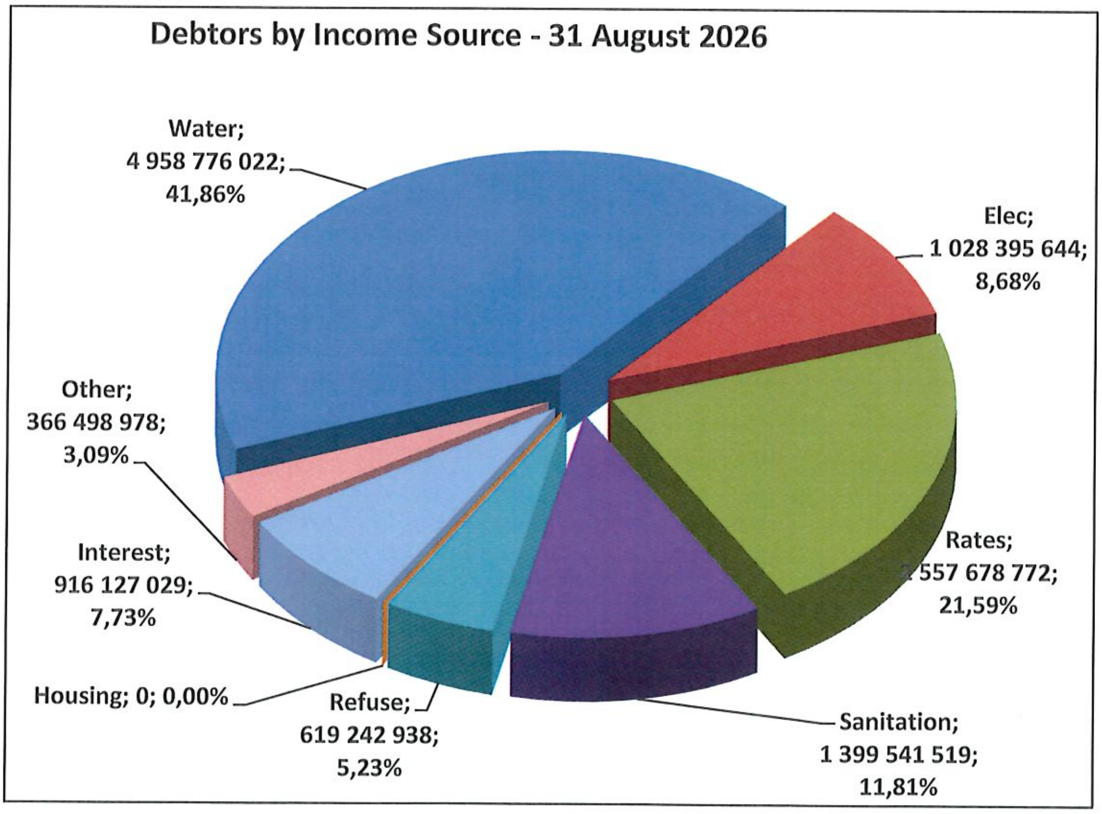
**Outstanding Debtors – Electricity:** Total Electricity debtors increased by only 1% compared to the previous month (995 640 742 v/s 981 396 590). A large portion of this increase is falling under the "current" classification of the debtor ageing. This increase is in line with expectations of higher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

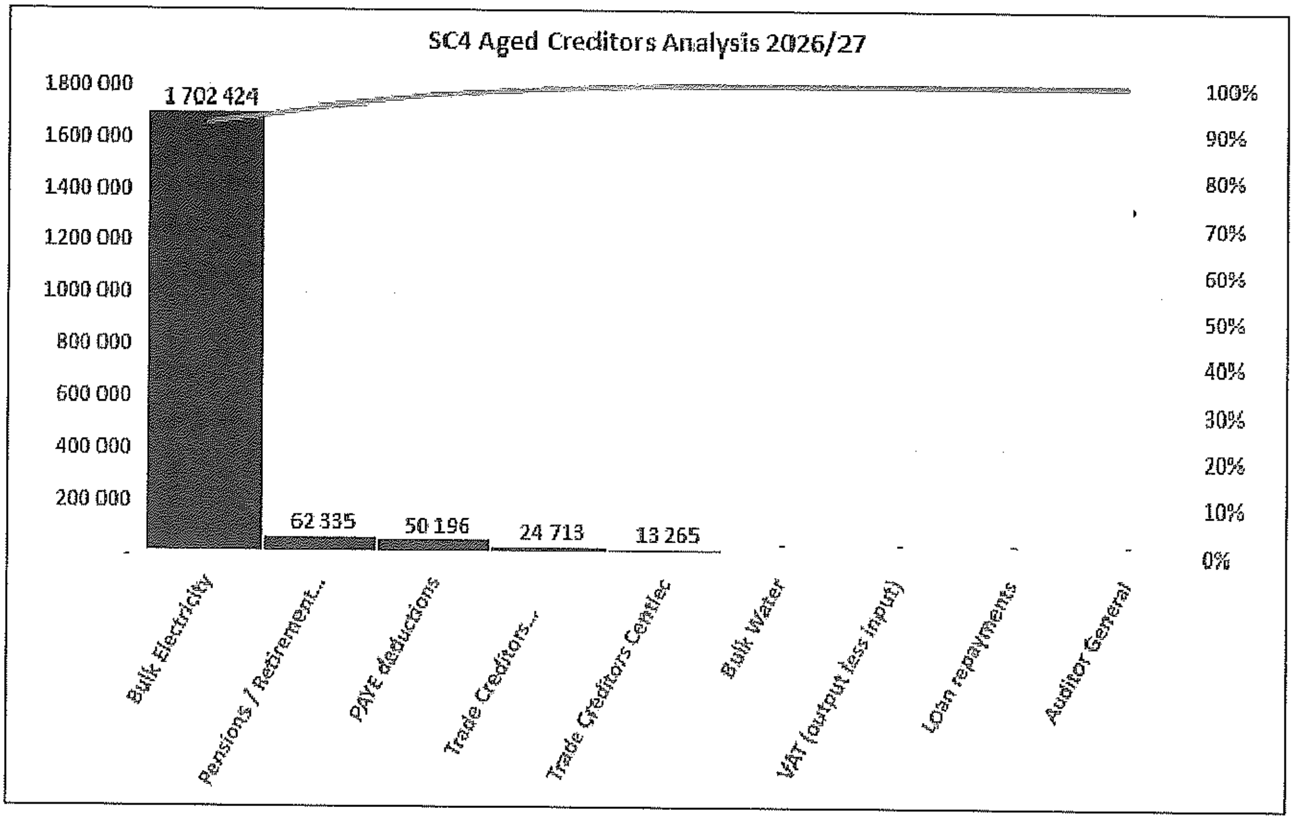
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R1.853 billion** compared to an amount of **R1.328 million** in July 2026. The increase of **R525 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

| | **July 2026** R'000 | **August 2026** R'000 |
|---|---|---|
| Bulk electricity | 1 273 927 | 1 702 424 |
| Trade creditors Centlec | 3 843 | 13 265 |
| Bulk water | - | - |
| Salaries/PAYE | 46 686 | 50 196 |
| Pensions Deductions | - | 62 335 |
| Other | - | - |
| Trade creditors Mangaung | 3 691 | 24 713 |
| **Sub Total** | **1 328 147** | **1 852 933** |
| Long Term Creditors | **361 000** | **361 000** |
| **Total** | **1 689 147** | **2 213 933** |

*The current portion of the amount due was R511.705 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 **R1.830 billion** as of 31 August 2026 against **R1.701 billion** on 30 July 2026.

## 8. FINANCIAL IMPLICATIONS

The report for the month ending 31 August 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 August 2026 the operating revenue (excluding capital grants) and expenditure actual represented 14.07% and 19.79% respectively of the approved budget. The outcome reflects a variance of 2.60% (unfavourable) and -3.12% (favourable) respectively, when compared to the average target of 16.67% and 16.67% respectively (based on the 2nd 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 August 2026 represents only 4.28% of the approved budget, when compared to a target of 16.67% (2nd month), a variance of 12.39% 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 R1.673 billion in July 2026 to a surplus of R2.030 billion in August 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 August 2026.

| INVESTMENT OF RESERVE FUNDS AND GRANTS | July 2026 R'000 | August 2026 R'000 |
|---|---|---|
| **Cash Backed Reserves** | | |
| Self-insurance reserve | 5 000 | 5 000 |
| COID Reserve | 31 424 | 31 593 |
| **Unspent conditional grants** | - | 99 832 |
| **Total reserves and unspent grants** | **36 424** | **136 425** |
| Total investments at end of period | 1 112 687 | 1 829 558 |
| Current bank accounts | 596 607 | 336 978 |
| **Total bank and investments** | **1 709 294** | **2 166 536** |
| **Shortfall/(Surplus) on investments** | **(1 672 870)** | **(2 030 111)** |

## 8.2 Financial Ratios

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

  2 166 536 021/ ((2 242 528 071 – 243 678 480 – 32 897 777) = 1 965 951 814)

  1.10 x 12 = 13.22 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

  60 122 108/1 403 271 054 = 4.28%

  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

  2 242 528 071/11 331 869 810 = 19.79%

  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

  1 814 740 602/12 896 884 128 = 14.07%

  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

  1 480 904 030 /9 629 864 491 = 15.38%

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

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

  4 361 537 739/2 166 536 021 = 201.31%

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

- Current Ratio – Current Assets/Current Liabilities

  6 790 219 240 / 7 082 840 122 = 0.96

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

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

  6 790 219 240 – 571 796 195 – 99 831 923 / 7 082 840 122 = 0.86

  The status of the Metro is lower than the norm of 1:5 to 2:1 which indicates that the city is not able to pay its current or short-term obligations for this month.

- Capital Cost as % of Total Expenditure – Finance charges/ Total Expenditure

  398 492 + 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)

  87 357 488/(21 770 814 052 + 1 471 935 550) = 0.17% /12 = 0.38% 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

  15 392 721/1 403 271 054 = 1.10%

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

- % Total Capital Expenditure funded from Capital Conditional Grants

  41 735 520/1 403 271 054 = 2.97%

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

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

  21 604 992 /32 897 777 = 65.67%

  Management will monitor the monthly accrual of depreciation and 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

  11 439 467 680 + 840 581 800 – 4 300 244 = 12 275 749 236 – 11 699 790 559 = 575 958 678 + 8 943 090 = 584 901 768/840 581 800 = 69.58%

  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
  (1 852 933 047 / 5 440 629 677) x 365 = 124 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 10 days which will be under the norm of 30 days.

## 9. KEY AUGUST 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 AUGUST 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 AUGUST 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: 14.09.2026

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

Print name: Sello More

City Manager of the Mangaung Metropolitan Municipality

Signature: ______________________

Date: 14/09/2026

*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 9th August 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

| | |
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| Table C2C | Financial Performance (standard classification) |
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| 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) |
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| Table C6-FinPos | Financial Position |
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| 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 - M02 August

| Description | 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 | | | | | | | | | |
| **Financial Performance** | | | | | | | | | |
| Property rates | 1 758 853 | 2 330 273 | 2 330 273 | 192 380 | 384 104 | 388 379 | (4 275) | -1% | 2 330 273 |
| Service charges | 6 128 156 | 7 299 591 | 7 299 591 | 591 497 | 1 096 800 | 1 216 598 | (119 798) | -10% | 7 299 591 |
| Investment revenue | 117 098 | 116 500 | 116 500 | 10 990 | 19 759 | 19 417 | 342 | 2% | 116 500 |
| Transfers and subsidies - Operational | 1 363 627 | 1 395 832 | 1 395 832 | 5 657 | 6 903 | 232 639 | (225 735) | (0) | 1 395 832 |
| Other own revenue | 1 731 535 | 1 754 688 | 1 754 688 | 218 017 | 307 175 | 292 448 | 14 727 | 5% | 1 754 688 |
| **Total Revenue (excluding capital transfers and contributions)** | **11 099 269** | **12 896 884** | **12 896 884** | **1 018 542** | **1 814 741** | **2 149 480** | **(334 740)** | **-16%** | **12 896 884** |
| Employee costs | 2 915 533 | 2 806 052 | 2 806 052 | 252 413 | 453 998 | 467 677 | (13 679) | -3% | 2 806 052 |
| Remuneration of Councillors | 78 875 | 86 541 | 86 541 | 6 460 | 12 958 | 14 424 | (1 466) | -10% | 86 541 |
| Depreciation, amortisation and impairment | 952 069 | 980 358 | 980 358 | 6 908 | 32 898 | 163 393 | (130 495) | -80% | 980 358 |
| Interest, Dividends and Rent on Land | 62 841 | 122 547 | 122 547 | 236 | 398 | 20 425 | (20 026) | -98% | 122 547 |
| Inventory consumed and bulk purchases | 4 109 983 | 3 896 624 | 3 897 656 | 444 547 | 894 948 | 649 602 | 245 345 | 38% | 3 897 656 |
| Transfers and subsidies | 299 | 10 000 | 10 000 | – | – | 1 667 | (1 667) | -100% | 10 000 |
| Other expenditure | 3 847 740 | 3 429 747 | 3 428 715 | 198 019 | 847 329 | 571 461 | 275 868 | 48% | 3 428 715 |
| **Total Expenditure** | **11 967 339** | **11 331 870** | **11 331 870** | **908 582** | **2 242 528** | **1 888 648** | **353 880** | **19%** | **11 331 870** |
| **Surplus/(Deficit)** | **(868 070)** | **1 565 014** | **1 565 014** | **109 960** | **(427 787)** | **260 832** | **(688 620)** | **-264%** | **1 565 014** |
| Transfers and subsidies - capital (monetary allocations) | 909 818 | 1 063 282 | 1 063 282 | 67 842 | 68 257 | 177 214 | (108 957) | -61% | 1 063 282 |
| Transfers and subsidies - capital (in-kind) | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **41 747** | **2 628 296** | **2 628 296** | **177 801** | **(359 531)** | **438 046** | **(797 576)** | **-182%** | **2 628 296** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **41 747** | **2 628 296** | **2 628 296** | **177 801** | **(359 531)** | **438 046** | **(797 576)** | **-182%** | **2 628 296** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **990 423** | **1 403 271** | **1 403 271** | **47 125** | **52 614** | **233 879** | **(181 265)** | **-78%** | **1 403 271** |
| Capital transfers recognised | 751 427 | 1 063 282 | 1 063 282 | 34 767 | 39 507 | 177 214 | (137 707) | -78% | 1 063 282 |
| Borrowing | – | – | – | – | – | – | – | | – |
| Internally generated funds | 238 996 | 339 989 | 339 989 | 12 359 | 13 106 | 56 665 | (43 559) | -77% | 339 989 |
| **Total sources of capital funds** | **990 423** | **1 403 271** | **1 403 271** | **47 125** | **52 614** | **233 879** | **(181 265)** | **-78%** | **1 403 271** |
| **Financial position** | | | | | | | | | |
| Total current assets | 7 556 248 | 8 138 610 | 8 138 610 | | 5 886 308 | | | | 8 138 610 |
| Total non current assets | 28 195 925 | 26 243 197 | 26 243 197 | | 28 235 644 | | | | 26 243 197 |
| Total current liabilities | 8 246 682 | (6 621 855) | (6 621 855) | | 7 082 840 | | | | (6 621 855) |
| Total non current liabilities | 3 769 769 | 2 087 787 | 2 087 787 | | 3 769 769 | | | | 2 087 787 |
| Community wealth/Equity | **25 462 866** | **28 020 913** | **28 020 913** | | **22 707 327** | | | | **28 020 913** |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | 14 336 682 | 3 781 688 | 3 781 688 | 1 714 535 | 2 117 365 | 630 281 | (1 487 083) | -236% | 3 781 688 |
| Net cash from (used) investing | (607 871) | (1 393 318) | (1 393 318) | (47 125) | (52 614) | (232 220) | (179 606) | 77% | (1 393 318) |
| Net cash from (used) financing | (78 851) | (60 717) | (60 717) | (7 164) | (4 065) | (10 120) | (6 054) | 60% | (60 717) |
| **Cash/cash equivalents at the month/year end** | **14 753 484** | **3 431 177** | **3 431 177** | **3 147 686** | **3 147 686** | **1 491 467** | **(1 656 219)** | **-111%** | **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 | 1 041 939 | 303 868 | 319 677 | 265 219 | 265 186 | 257 184 | 1 437 861 | 7 955 326 | 11 846 261 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 511 705 | 172 359 | 203 609 | 1 326 259 | – | – | – | – | 2 213 933 |

**MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M02 August**

| 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*** | | **3 652 762** | **3 286 680** | **3 286 680** | **392 334** | **618 308** | **547 780** | 70 528 | 13% | **3 286 680** |
| Executive and council | | 1 077 | 21 105 | 21 105 | 94 | 190 | 3 518 | (3 327) | -95% | 21 105 |
| Finance and administration | | 3 651 685 | 3 265 575 | 3 265 575 | 392 239 | 618 117 | 544 262 | 73 855 | 14% | 3 265 575 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **237 054** | **61 528** | **61 528** | **5 973** | **8 375** | **10 255** | (1 879) | -18% | **61 528** |
| Community and social services | | 4 823 | 5 187 | 5 187 | 468 | 855 | 864 | (9) | -1% | 5 187 |
| Sport and recreation | | 111 543 | 2 432 | 2 432 | 136 | 245 | 405 | (160) | -40% | 2 432 |
| Public safety | | 91 326 | 36 955 | 36 955 | 4 154 | 4 794 | 6 159 | (1 365) | -22% | 36 955 |
| Housing | | 29 319 | 16 909 | 16 909 | 1 212 | 2 469 | 2 818 | (350) | -12% | 16 909 |
| Health | | 43 | 45 | 45 | 3 | 13 | 8 | 5 | 71% | 45 |
| ***Economic and environmental services*** | | **53 474** | **394 619** | **394 619** | **9 347** | **13 631** | **65 770** | (52 139) | -79% | **394 619** |
| Planning and development | | 15 858 | 34 010 | 34 010 | 1 409 | 2 392 | 5 668 | (3 276) | -58% | 34 010 |
| Road transport | | 37 149 | 360 155 | 360 155 | 7 906 | 11 162 | 60 026 | (48 864) | -81% | 360 155 |
| Environmental protection | | 466 | 454 | 454 | 31 | 77 | 76 | 2 | 2% | 454 |
| ***Trading services*** | | **8 065 717** | **10 217 267** | **10 217 267** | **678 708** | **1 242 652** | **1 702 878** | **(460 226)** | -27% | **10 217 267** |
| Energy sources | | 3 877 216 | 5 221 389 | 5 221 389 | 436 984 | 857 373 | 870 231 | (12 859) | -1% | 5 221 389 |
| Water management | | 2 567 122 | 3 024 298 | 3 024 298 | 146 188 | 198 929 | 504 050 | (305 121) | -61% | 3 024 298 |
| Waste water management | | 1 036 989 | 1 338 136 | 1 338 136 | 72 869 | 141 458 | 223 023 | (81 565) | -37% | 1 338 136 |
| Waste management | | 584 391 | 633 444 | 633 444 | 22 667 | 44 893 | 105 574 | (60 681) | -57% | 633 444 |
| ***Other*** | 4 | **80** | **73** | **73** | **23** | **31** | **12** | **19** | **157%** | **73** |
| **Total Revenue - Functional** | 2 | **12 009 087** | **13 960 166** | **13 960 166** | **1 086 383** | **1 882 997** | **2 326 694** | **(443 697)** | -19% | **13 960 166** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **2 363 636** | **1 869 901** | **1 870 026** | **165 552** | **289 160** | **311 681** | (22 521) | -7% | **1 870 026** |
| Executive and council | | 42 876 | 185 000 | 187 462 | 12 680 | 23 754 | 31 244 | (7 490) | -24% | 187 462 |
| Finance and administration | | 2 320 760 | 1 684 901 | 1 682 564 | 152 873 | 265 406 | 280 437 | (15 031) | -5% | 1 682 564 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **931 039** | **790 412** | **790 412** | **61 025** | **112 652** | **131 743** | (19 091) | -14% | **790 412** |
| Community and social services | | 57 218 | 54 431 | 55 177 | 4 268 | 8 003 | 9 181 | (1 178) | -13% | 55 177 |
| Sport and recreation | | 326 570 | 252 455 | 251 219 | 13 395 | 25 250 | 41 892 | (16 643) | -40% | 251 219 |
| Public safety | | 506 865 | 349 412 | 349 412 | 32 340 | 57 820 | 58 236 | (416) | -1% | 349 412 |
| Housing | | 23 636 | 116 461 | 116 461 | 9 731 | 19 240 | 19 410 | (170) | -1% | 116 461 |
| Health | | 16 750 | 17 653 | 18 143 | 1 291 | 2 339 | 3 024 | (684) | -23% | 18 143 |
| ***Economic and environmental services*** | | **1 027 106** | **713 154** | **713 341** | **22 332** | **38 965** | **118 875** | (79 910) | -67% | **713 341** |
| Planning and development | | 454 697 | 68 453 | 68 340 | 5 408 | 10 087 | 11 390 | (1 303) | -11% | 68 340 |
| Road transport | | 538 587 | 605 916 | 605 916 | 14 011 | 23 302 | 100 986 | (77 684) | -77% | 605 916 |
| Environmental protection | | 33 822 | 38 785 | 39 085 | 2 913 | 5 576 | 6 499 | (923) | -14% | 39 085 |
| ***Trading services*** | | **7 759 483** | **7 952 559** | **7 952 309** | **687 677** | **1 829 354** | **1 325 386** | **503 968** | 38% | **7 952 309** |
| Energy sources | | 4 289 466 | 4 827 226 | 4 827 226 | 466 251 | 862 998 | 804 538 | 58 460 | 7% | 4 827 226 |
| Water management | | 2 518 183 | 2 101 972 | 2 101 972 | 137 466 | 785 558 | 350 329 | 435 229 | 124% | 2 101 972 |
| Waste water management | | 541 743 | 601 138 | 601 138 | 51 101 | 102 426 | 100 190 | 2 236 | 2% | 601 138 |
| Waste management | | 410 090 | 422 223 | 421 973 | 32 859 | 78 372 | 70 329 | 8 043 | 11% | 421 973 |
| ***Other*** | | **5 706** | **5 843** | **5 782** | **517** | **919** | **964** | **(45)** | -5% | **5 782** |
| **Total Expenditure - Functional** | 3 | **12 086 969** | **11 331 870** | **11 331 870** | **937 104** | **2 271 050** | **1 888 649** | **382 401** | **20%** | **11 331 870** |
| **Surplus/ (Deficit) for the year** | | **(77 883)** | **2 628 296** | **2 628 296** | **149 280** | **(388 052)** | **438 045** | **(826 098)** | **-1,8858723** | **2 628 296** |

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M02 August

| 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 | | | | | | | | % | |
| Revenue - Functional | | | | | | | | | | |
| *Municipal governance and administration* | | 3 652 762 | 3 286 680 | 3 286 680 | 392 334 | 618 308 | 547 780 | 70 528 | 13% | 3 286 680 |
| Executive and council | | 1 077 | 21 105 | 21 105 | 94 | 190 | 3 518 | (3 327) | (0) | 21 105 |
| *Municipal Manager, Town Secretary and Chief Executive* | | 1 077 | 21 105 | 21 105 | 94 | 190 | 3 518 | (3 327) | (0) | 21 105 |
| Finance and administration | | 3 651 685 | 3 265 575 | 3 265 575 | 392 239 | 618 117 | 544 262 | 73 855 | 0 | 3 265 575 |
| *Administrative and Corporate Support* | | 1 711 | 950 | 950 | – | – | 158 | (158) | (0) | 950 |
| *Asset Management* | | | | | | | | – | | |
| *Finance* | | 3 586 799 | 3 198 648 | 3 198 648 | 386 958 | 608 027 | 533 108 | 74 919 | 0 | 3 198 648 |
| *Fleet Management* | | – | 2 000 | 2 000 | – | – | 333 | (333) | (0) | 2 000 |
| *Human Resources* | | 6 556 | 5 455 | 5 455 | 267 | 659 | 909 | (250) | (0) | 5 455 |
| *Information Technology* | | 23 | – | – | – | – | – | – | | – |
| *Marketing, Customer Relations, Publicity and Media Co-ordination* | | 32 581 | 34 822 | 34 822 | 2 711 | 5 573 | 5 804 | (231) | (0) | 34 822 |
| *Property Services* | | 24 015 | 23 700 | 23 700 | 2 303 | 3 859 | 3 950 | (91) | (0) | 23 700 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| *Community and public safety* | | 237 054 | 61 528 | 61 528 | 5 973 | 8 375 | 10 255 | (1 879) | (0) | 61 528 |
| Community and social services | | 4 823 | 5 187 | 5 187 | 468 | 855 | 864 | (9) | (0) | 5 187 |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 2 793 | 2 896 | 2 896 | 294 | 489 | 483 | 6 | 0 | 2 896 |
| *Libraries and Archives* | | 2 030 | 2 291 | 2 291 | 174 | 366 | 382 | (16) | (0) | 2 291 |
| Sport and recreation | | 111 543 | 2 432 | 2 432 | 136 | 245 | 405 | (160) | (0) | 2 432 |
| *Community Parks (including Nurseries)* | | 1 032 | 676 | 676 | 2 | 6 | 113 | (107) | (0) | 676 |
| *Recreational Facilities* | | 160 | 116 | 116 | 5 | 11 | 19 | (9) | (0) | 116 |
| *Sports Grounds and Stadiums* | | 110 351 | 1 640 | 1 640 | 129 | 229 | 273 | (45) | (0) | 1 640 |
| Public safety | | 91 326 | 36 955 | 36 955 | 4 154 | 4 794 | 6 159 | (1 365) | (0) | 36 955 |
| *Civil Defence* | | 81 | 65 | 65 | 7 | 24 | 11 | 14 | 0 | 65 |
| *Fire Fighting and Protection* | | 1 708 | 1 154 | 1 154 | 129 | 236 | 192 | 43 | 0 | 1 154 |
| *Police Forces, Traffic and Street Parking Control* | | 89 538 | 35 736 | 35 736 | 4 018 | 4 534 | 5 956 | (1 422) | (0) | 35 736 |
| Housing | | 29 319 | 16 909 | 16 909 | 1 212 | 2 469 | 2 818 | (350) | (0) | 16 909 |
| *Housing* | | 29 319 | 16 909 | 16 909 | 1 212 | 2 469 | 2 818 | (350) | (0) | 16 909 |
| Health | | 43 | 45 | 45 | 3 | 13 | 8 | 5 | 0 | 45 |
| *Health Services* | | 43 | 45 | 45 | 3 | 13 | 8 | 5 | 0 | 45 |
| *Economic and environmental services* | | 53 474 | 394 619 | 394 619 | 9 347 | 13 631 | 65 770 | (52 139) | (0) | 394 619 |
| Planning and development | | 15 858 | 34 010 | 34 010 | 1 409 | 2 392 | 5 668 | (3 276) | (0) | 34 010 |
| *Town Planning, Building Regulations and Enforcement, and City Engineer* | | 15 858 | 34 010 | 34 010 | 1 409 | 2 392 | 5 668 | (3 276) | (0) | 34 010 |
| Road transport | | 37 149 | 360 155 | 360 155 | 7 906 | 11 162 | 60 026 | (48 864) | (0) | 360 155 |
| *Public Transport* | | 21 312 | 149 278 | 149 278 | 1 948 | 5 204 | 24 880 | (19 676) | (0) | 149 278 |
| *Roads* | | 15 837 | 210 877 | 210 877 | 5 958 | 5 958 | 35 146 | (29 188) | (0) | 210 877 |
| Environmental protection | | 466 | 454 | 454 | 31 | 77 | 76 | 2 | 0 | 454 |
| *Pollution Control* | | 466 | 454 | 454 | 31 | 77 | 76 | 2 | 0 | 454 |
| *Trading services* | | 8 065 717 | 10 217 267 | 10 217 267 | 678 708 | 1 242 652 | 1 702 878 | (460 226) | (0) | 10 217 267 |
| Energy sources | | 3 877 216 | 5 221 389 | 5 221 389 | 436 984 | 857 373 | 870 231 | (12 859) | (0) | 5 221 389 |
| *Electricity* | | 3 877 216 | 5 221 389 | 5 221 389 | 436 984 | 857 373 | 870 231 | (12 859) | (0) | 5 221 389 |
| Water management | | 2 567 122 | 3 024 298 | 3 024 298 | 146 188 | 198 929 | 504 050 | (305 121) | (0) | 3 024 298 |
| *Water Distribution* | | 2 567 122 | 3 024 298 | 3 024 298 | 146 188 | 198 929 | 504 050 | (305 121) | (0) | 3 024 298 |
| Waste water management | | 1 036 989 | 1 338 136 | 1 338 136 | 72 869 | 141 458 | 223 023 | (81 565) | (0) | 1 338 136 |
| *Sewerage* | | 1 036 989 | 1 338 136 | 1 338 136 | 72 869 | 141 458 | 223 023 | (81 565) | (0) | 1 338 136 |
| Waste management | | 584 391 | 633 444 | 633 444 | 22 667 | 44 893 | 105 574 | (60 681) | (0) | 633 444 |
| *Solid Waste Disposal (Landfill Sites)* | | – | 60 039 | 60 039 | – | – | 10 006 | (10 006) | (0) | 60 039 |
| *Solid Waste Removal* | | 584 391 | 573 405 | 573 405 | 22 667 | 44 893 | 95 568 | (50 675) | (0) | 573 405 |
| *Other* | | 80 | 73 | 73 | 23 | 31 | 12 | 19 | 0 | 73 |
| Tourism | | 80 | 73 | 73 | 23 | 31 | 12 | 19 | 0 | 73 |
| Total Revenue - Functional | 2 | 12 009 087 | 13 960 166 | 13 960 166 | 1 086 383 | 1 882 997 | 2 326 694 | (443 697) | (0) | 13 960 166 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Expenditure - Functional** | | | | | | | | | | |
| ***Municipal governance and administration*** | | 2 363 636 | 1 869 901 | 1 870 026 | 165 552 | 289 160 | 311 681 | (22 521) | (0) | 1 870 026 |
| Executive and council | | 42 876 | 185 000 | 187 462 | 12 680 | 23 754 | 31 244 | (7 490) | (0) | 187 462 |
| *Mayor and Council* | | 85 348 | 94 525 | 94 525 | 6 973 | 14 032 | 15 754 | (1 722) | (0) | 94 525 |
| *Municipal Manager, Town Secretary and Chief Executive* | | (42 472) | 90 475 | 92 937 | 5 707 | 9 722 | 15 490 | (5 767) | (0) | 92 937 |
| Finance and administration | | 2 320 760 | 1 684 901 | 1 682 564 | 152 873 | 265 406 | 280 437 | (15 031) | (0) | 1 682 564 |
| *Administrative and Corporate Support* | | 330 576 | 338 676 | 338 199 | 25 108 | 45 035 | 56 375 | (11 340) | (0) | 338 199 |
| *Asset Management* | | | | | | | | – | | |
| *Finance* | | 1 437 231 | 875 006 | 875 546 | 94 615 | 159 689 | 145 925 | 13 764 | 0 | 875 546 |
| *Fleet Management* | | 145 265 | 166 473 | 166 473 | 8 268 | 15 379 | 27 746 | (12 367) | (0) | 166 473 |
| *Human Resources* | | 109 663 | 103 366 | 103 366 | 11 679 | 19 530 | 17 228 | 2 303 | 0 | 103 366 |
| *Information Technology* | | 95 214 | 113 697 | 113 697 | 4 127 | 8 677 | 18 950 | (10 273) | (0) | 113 697 |
| *Legal Services* | | 43 219 | 457 | 457 | 2 209 | 4 000 | 76 | 3 924 | 0 | 457 |
| *Marketing, Customer Relations, Publicity and Media Co-ordination* | | 43 717 | 46 975 | 46 975 | 3 616 | 6 990 | 7 829 | (839) | (0) | 46 975 |
| *Property Services* | | 103 951 | 24 523 | 24 523 | 2 254 | 4 076 | 4 087 | (11) | (0) | 24 523 |
| *Risk Management* | | 11 924 | 15 729 | 13 329 | 995 | 2 029 | 2 222 | (193) | (0) | 13 329 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | 931 039 | 790 412 | 790 412 | 61 025 | 112 652 | 131 743 | (19 091) | (0) | 790 412 |
| Community and social services | | 57 218 | 54 431 | 55 177 | 4 268 | 8 003 | 9 181 | (1 178) | (0) | 55 177 |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 27 564 | 23 234 | 23 569 | 1 654 | 3 144 | 3 913 | (769) | (0) | 23 569 |
| *Libraries and Archives* | | 28 630 | 29 589 | 30 000 | 2 613 | 4 859 | 5 000 | (141) | (0) | 30 000 |
| *Museums and Art Galleries* | | 1 025 | 1 608 | 1 608 | – | – | 268 | (268) | (0) | 1 608 |
| Sport and recreation | | 326 570 | 252 455 | 251 219 | 13 395 | 25 250 | 41 892 | (16 643) | (0) | 251 219 |
| *Community Parks (including Nurseries)* | | 75 855 | 102 046 | 100 180 | 5 439 | 10 418 | 16 745 | (6 327) | (0) | 100 180 |
| *Recreational Facilities* | | 11 713 | 11 063 | 11 233 | 1 143 | 1 919 | 1 859 | 60 | 0 | 11 233 |
| *Sports Grounds and Stadiums* | | 239 003 | 139 347 | 139 807 | 6 813 | 12 912 | 23 288 | (10 376) | (0) | 139 807 |
| Public safety | | 506 865 | 349 412 | 349 412 | 32 340 | 57 820 | 58 236 | (416) | (0) | 349 412 |
| *Civil Defence* | | 20 644 | 20 838 | 21 333 | 1 718 | 3 412 | 3 518 | (106) | (0) | 21 333 |
| *Fire Fighting and Protection* | | 115 427 | 106 070 | 105 575 | 8 224 | 17 024 | 17 633 | (609) | (0) | 105 575 |
| *Police Forces, Traffic and Street Parking Control* | | 370 795 | 222 504 | 222 504 | 22 398 | 37 384 | 37 084 | 300 | 0 | 222 504 |
| Housing | | 23 636 | 116 461 | 116 461 | 9 731 | 19 240 | 19 410 | (170) | (0) | 116 461 |
| *Housing* | | 23 636 | 116 461 | 116 461 | 9 731 | 19 240 | 19 410 | (170) | (0) | 116 461 |
| Health | | 16 750 | 17 653 | 18 143 | 1 291 | 2 339 | 3 024 | (684) | (0) | 18 143 |
| *Health Services* | | 16 750 | 17 653 | 18 143 | 1 291 | 2 339 | 3 024 | (684) | (0) | 18 143 |
| ***Economic and environmental services*** | | 1 027 106 | 713 154 | 713 341 | 22 332 | 38 965 | 118 875 | (79 910) | (0) | 713 341 |
| Planning and development | | 454 697 | 68 453 | 68 340 | 5 408 | 10 087 | 11 390 | (1 303) | (0) | 68 340 |
| *Town Planning, Building Regulations and Enforcement, and City Engineer* | | 454 697 | 62 817 | 62 704 | 5 408 | 10 087 | 10 451 | (364) | (0) | 62 704 |
| *Project Management Unit* | | – | 5 636 | 5 636 | – | – | 939 | (939) | (0) | 5 636 |
| Road transport | | 538 587 | 605 916 | 605 916 | 14 011 | 23 302 | 100 986 | (77 684) | (0) | 605 916 |
| *Public Transport* | | 84 342 | 87 913 | 87 913 | 5 585 | 6 666 | 14 652 | (7 986) | (0) | 87 913 |
| *Roads* | | 454 244 | 518 002 | 518 002 | 8 427 | 16 635 | 86 334 | (69 699) | (0) | 518 002 |
| Environmental protection | | 33 822 | 38 785 | 39 085 | 2 913 | 5 576 | 6 499 | (923) | (0) | 39 085 |
| *Pollution Control* | | 33 822 | 38 785 | 39 085 | 2 913 | 5 576 | 6 499 | (923) | (0) | 39 085 |
| ***Trading services*** | | 7 759 483 | 7 952 559 | 7 952 309 | 687 677 | 1 829 354 | 1 325 386 | 503 968 | 0 | 7 952 309 |
| Energy sources | | 4 289 466 | 4 827 226 | 4 827 226 | 466 251 | 862 998 | 804 538 | 58 460 | 0 | 4 827 226 |
| *Electricity* | | 4 289 466 | 4 827 226 | 4 827 226 | 466 251 | 862 998 | 804 538 | 58 460 | 0 | 4 827 226 |
| Water management | | 2 518 183 | 2 101 972 | 2 101 972 | 137 466 | 785 558 | 350 329 | 435 229 | 0 | 2 101 972 |
| *Water Distribution* | | 2 518 183 | 2 101 972 | 2 101 972 | 137 466 | 785 558 | 350 329 | 435 229 | 0 | 2 101 972 |
| Waste water management | | 541 743 | 601 138 | 601 138 | 51 101 | 102 426 | 100 190 | 2 236 | 0 | 601 138 |
| *Sewerage* | | 541 743 | 601 138 | 601 138 | 51 101 | 102 426 | 100 190 | 2 236 | 0 | 601 138 |
| Waste management | | 410 090 | 422 223 | 421 973 | 32 859 | 78 372 | 70 329 | 8 043 | 0 | 421 973 |
| *Solid Waste Disposal (Landfill Sites)* | | 39 241 | 69 257 | 69 797 | 3 940 | 6 854 | 11 565 | (4 710) | (0) | 69 797 |
| *Solid Waste Removal* | | 309 399 | 293 469 | 291 829 | 23 896 | 62 040 | 48 638 | 13 402 | 0 | 291 829 |
| *Street Cleaning* | | 61 451 | 59 498 | 60 348 | 5 023 | 9 478 | 10 126 | (648) | (0) | 60 348 |
| ***Other*** | | 5 706 | 5 843 | 5 782 | 517 | 919 | 964 | (45) | (0) | 5 782 |
| Tourism | | 5 706 | 5 843 | 5 782 | 517 | 919 | 964 | (45) | (0) | 5 782 |
| **Total Expenditure - Functional** | 3 | 12 086 969 | 11 331 870 | 11 331 870 | 937 104 | 2 271 050 | 1 888 649 | 382 401 | 0 | 11 331 870 |
| **Surplus/ (Deficit) for the year** | | (77 883) | 2 628 296 | 2 628 296 | 149 280 | (388 052) | 438 045 | (826 098) | (0) | 2 628 296 |

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

| 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 | 17,0% | 0 |
| Vote 02 - Executive And Council | | 63 | 50 | 50 | – | – | 8 | (8) | -100,0% | 50 |
| Vote 03 - Corporate Services | | 113 213 | 4 765 | 4 765 | 163 | 286 | 794 | (508) | -64,0% | 4 765 |
| Vote 04 - Financial Services | | 2 010 283 | 2 642 975 | 2 642 975 | 213 768 | 427 204 | 440 496 | (13 292) | -3,0% | 2 642 975 |
| Vote 05 - Community And Social Development | | 592 903 | 640 228 | 640 228 | 23 223 | 45 915 | 106 705 | (60 789) | -57,0% | 640 228 |
| Vote 06 - Planning And Human Settlement | | 69 191 | 74 620 | 74 620 | 4 924 | 8 719 | 12 437 | (3 717) | -29,9% | 74 620 |
| Vote 07 - Economic And Rural Development | | 33 738 | 56 000 | 56 000 | 2 828 | 5 794 | 9 333 | (3 539) | -37,9% | 56 000 |
| Vote 08 - Roads And Transport | | 37 149 | 362 155 | 362 155 | 7 906 | 11 162 | 60 359 | (49 198) | -81,5% | 362 155 |
| Vote 09 - Water And Sanitation | | 3 604 111 | 4 362 434 | 4 362 434 | 219 057 | 340 386 | 727 072 | (386 686) | -53,2% | 4 362 434 |
| Vote 10 - Municipal General | | 1 817 064 | 678 597 | 678 597 | 183 384 | 201 377 | 113 099 | 88 277 | 78,1% | 678 597 |
| Vote 11 - Public Safety And Security | | 91 316 | 36 955 | 36 955 | 4 146 | 4 781 | 6 159 | (1 378) | -22,4% | 36 955 |
| Vote 12 - Centlec | | 3 877 216 | 5 221 389 | 5 221 389 | 436 984 | 857 373 | 870 231 | (12 859) | -1,5% | 5 221 389 |
| Vote 13 - N/A1 | | – | – | – | – | – | – | – | | – |
| Vote 14 - N/A | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | – | – | – | – | – | – | – | | – |
| **Total Revenue by Vote** | 2 | **12 246 246** | **14 080 166** | **14 080 166** | **1 096 383** | **1 902 997** | **2 346 694** | **(443 697)** | **-18,9%** | **14 080 166** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 01 - City Manager | | 159 999 | 164 263 | 164 263 | 13 648 | 26 173 | 27 377 | (1 205) | -4,4% | 164 263 |
| Vote 02 - Executive And Council | | 195 646 | 206 876 | 206 876 | 18 918 | 32 703 | 34 480 | (1 777) | -5,2% | 206 876 |
| Vote 03 - Corporate Services | | 466 712 | 391 784 | 391 784 | 24 105 | 44 127 | 65 298 | (21 171) | -32,4% | 391 784 |
| Vote 04 - Financial Services | | 726 306 | 730 981 | 730 981 | 54 367 | 110 240 | 121 830 | (11 590) | -9,5% | 730 981 |
| Vote 05 - Community And Social Development | | 684 214 | 629 648 | 629 648 | 48 333 | 107 232 | 104 942 | 2 290 | 2,2% | 629 648 |
| Vote 06 - Planning And Human Settlement | | 578 609 | 196 846 | 196 846 | 17 276 | 33 093 | 32 808 | 285 | 0,9% | 196 846 |
| Vote 07 - Economic And Rural Development | | 63 708 | 64 373 | 64 373 | 4 751 | 9 078 | 10 729 | (1 651) | -15,4% | 64 373 |
| Vote 08 - Roads And Transport | | 693 056 | 832 921 | 832 921 | 23 107 | 40 292 | 138 820 | (98 529) | -71,0% | 832 921 |
| Vote 09 - Water And Sanitation | | 2 994 181 | 2 690 227 | 2 690 227 | 191 633 | 893 796 | 448 371 | 445 425 | 99,3% | 2 690 227 |
| Vote 10 - Municipal General | | 731 992 | 203 480 | 203 480 | 42 153 | 53 191 | 33 913 | 19 278 | 56,8% | 203 480 |
| Vote 11 - Public Safety And Security | | 504 642 | 390 254 | 390 254 | 32 226 | 57 592 | 65 043 | (7 450) | -11,5% | 390 254 |
| Vote 12 - Centlec | | 4 289 466 | 4 827 226 | 4 827 226 | 466 251 | 862 998 | 804 538 | 58 460 | 7,3% | 4 827 226 |
| Vote 13 - N/A1 | | – | – | – | – | – | – | – | | – |
| Vote 14 - N/A | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | (1 563) | 2 992 | 2 992 | 335 | 536 | 499 | 37 | 7,5% | 2 992 |
| **Total Expenditure by Vote** | 2 | **12 086 969** | **11 331 870** | **11 331 870** | **937 104** | **2 271 050** | **1 888 648** | **382 401** | **20,2%** | **11 331 870** |
| **Surplus/ (Deficit) for the year** | 2 | **159 277** | **2 748 296** | **2 748 296** | **159 280** | **(368 052)** | **458 046** | **(826 098)** | **-180,4%** | **2 748 296** |

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

| 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 | 17% | 0 |
| **Vote 02 - Executive And Council** | | 63 | 50 | 50 | – | – | 8 | (8) | -100% | 50 |
| 02.2 - Councils General Expences | | 63 | 50 | 50 | – | – | 8 | (8) | -100% | 50 |
| **Vote 03 - Corporate Services** | | 113 213 | 4 765 | 4 765 | 163 | 286 | 794 | (508) | -64% | 4 765 |
| 03.3 - Operational Training | | 2 578 | 2 381 | 2 381 | – | – | 397 | (397) | -100% | 2 381 |
| 03.4 - Administration | | 590 | 1 049 | 1 049 | 72 | 105 | 175 | (70) | -40% | 1 049 |
| 03.9 - Employment | | – | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| 03.16 - Facilities Management - Stadiums | | 110 022 | 1 334 | 1 334 | 91 | 181 | 222 | (42) | -19% | 1 334 |
| 03.19 - Administration Management | | 23 | – | – | – | – | – | – | | – |
| **Vote 04 - Financial Services** | | 2 010 283 | 2 642 975 | 2 642 975 | 213 768 | 427 204 | 440 496 | (13 292) | -3% | 2 642 975 |
| 04.1 - Chief Financial Officer - Administration | | – | 900 | 900 | – | – | 150 | (150) | -100% | 900 |
| 04.4 - Treasury | | 22 | 39 | 39 | – | – | 6 | (6) | -100% | 39 |
| 04.7 - Demand And Acquisition | | 1 626 | 1 249 | 1 249 | 9 | 27 | 208 | (182) | -87% | 1 249 |
| 04.9 - Logistics And Warehouse | | 832 | 1 000 | 1 000 | – | – | 167 | (167) | -100% | 1 000 |
| 04.11 - Billing | | 255 389 | 244 125 | 244 125 | 20 934 | 41 946 | 40 688 | 1 258 | 3% | 244 125 |
| 04.12 - Rates And Taxes | | 3 169 | 3 143 | 3 143 | 249 | 567 | 524 | 43 | 8% | 3 143 |
| 04.14 - Customer Services | | 32 | 31 | 31 | 2 | 7 | 5 | 2 | 39% | 31 |
| 04.17 - Acquisition And Control | | 23 | – | – | – | – | – | – | | – |
| 04.19 - Control And Operations | | (13 051) | – | – | – | – | – | – | | – |
| 04.21 - Payroll Management | | 3 388 | 2 024 | 2 024 | 195 | 554 | 337 | 216 | 64% | 2 024 |
| 04.22 - Assessment Rates | | 1 758 853 | 2 390 465 | 2 390 465 | 192 380 | 384 104 | 398 411 | (14 307) | -4% | 2 390 465 |
| **Vote 05 - Community And Social Development** | | 592 903 | 640 228 | 640 228 | 23 223 | 45 915 | 106 705 | (60 789) | -57% | 640 228 |
| 05.4 - Libraries And Information Services | | 2 030 | 2 291 | 2 291 | 174 | 366 | 382 | (16) | -4% | 2 291 |
| 05.6 - Hiv/Aids | | 43 | 45 | 45 | 3 | 13 | 8 | 5 | 71% | 45 |
| 05.7 - Environmental Health Services | | 466 | 454 | 454 | 31 | 77 | 76 | 2 | 2% | 454 |
| 05.12 - Facilities Management - Swimming Pools | | 160 | 116 | 116 | 5 | 11 | 19 | (9) | -45% | 116 |
| 05.13 - Facilities Management - Stadiums | | 329 | 306 | 306 | 38 | 48 | 51 | (3) | -6% | 306 |
| 05.14 - Solid Waste Management Administration | | 1 648 | – | – | – | – | – | – | | – |
| 05.15 - Landfill Site Management | | – | 60 339 | 60 339 | – | – | 10 057 | (10 057) | -100% | 60 339 |
| 05.16 - Disposal Sites | | – | (300) | (300) | – | – | (50) | 50 | -100% | (300) |
| 05.19 - Domestic Waste | | 573 355 | 562 063 | 562 063 | 21 691 | 42 946 | 93 677 | (50 731) | -54% | 562 063 |
| 05.20 - Trade Waste | | 11 034 | 11 341 | 11 341 | 975 | 1 946 | 1 890 | 56 | 3% | 11 341 |
| 05.21 - Waste Botshabelo | | 0 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| 05.23 - Fire And Rescue Operations Bloemfontein | | 1 | – | – | 5 | 6 | – | 6 | 0% | – |
| 05.25 - Traffic Operations | | 9 | – | – | 2 | 6 | – | 6 | 0% | – |
| 05.30 - Nature Resource Management - Zoo | | 484 | 0 | 0 | 0 | 0 | 0 | 0 | 63% | 0 |
| 05.31 - Nature Resource Management - Nature Area | | 162 | – | – | – | – | – | – | | – |
| 05.32 - Cemeteries Bloemfontein | | 692 | 834 | 834 | 20 | 78 | 139 | (61) | -44% | 834 |
| 05.33 - Cemeteries Botshabelo | | 1 826 | 1 816 | 1 816 | 250 | 375 | 303 | 72 | 24% | 1 816 |
| 05.34 - Cemeteries Thaba Nchu | | 276 | 246 | 246 | 24 | 37 | 41 | (4) | -10% | 246 |
| 05.35 - Parks Development | | 387 | 676 | 676 | 2 | 6 | 113 | (107) | -95% | 676 |
| 05.44 - Disaster Management Operations | | – | – | – | 1 | 1 | – | 1 | 0% | – |
| 05.52 - Administration | | 1 | – | – | 1 | 1 | – | 1 | 0% | – |
| **Vote 06 - Planning And Human Settlement** | | 69 191 | 74 620 | 74 620 | 4 924 | 8 719 | 12 437 | (3 717) | -30% | 74 620 |
| 06.3 - Urban Design | | 214 | 16 331 | 16 331 | (684) | (680) | 2 722 | (3 402) | -125% | 16 331 |
| 06.4 - Transport Planning | | 107 | 114 | 114 | 2 | 4 | 19 | (15) | -80% | 114 |
| 06.5 - Development Applications | | 1 115 | 1 097 | 1 097 | 151 | 255 | 183 | 72 | 39% | 1 097 |
| 06.6 - Building Zoning Control | | 7 279 | 8 150 | 8 150 | 337 | 854 | 1 358 | (504) | -37% | 8 150 |
| 06.7 - Enforcement Division | | 60 | 81 | 81 | 4 | 9 | 13 | (5) | -36% | 81 |
| 06.8 - Outdoor Advertising | | 7 083 | 8 237 | 8 237 | 600 | 952 | 1 373 | (421) | -31% | 8 237 |
| 06.9 - Architectural Services | | – | – | – | 999 | 999 | – | 999 | 0% | – |
| 06.19 - Church Street Houses | | 568 | 588 | 588 | 51 | 95 | 98 | (3) | -3% | 588 |
| 06.20 - Hostels Mangaung | | 795 | 831 | 831 | 67 | 135 | 138 | (4) | -3% | 831 |
| 06.22 - Economic Flats | | 678 | 703 | 703 | 60 | 116 | 117 | (1) | -1% | 703 |
| 06.23 - Flats For The Aged | | 146 | 151 | 151 | 9 | 21 | 25 | (4) | -16% | 151 |
| 06.24 - Sub Economic Letting Scheme 1 | | 15 275 | 1 184 | 1 184 | 96 | 195 | 197 | (2) | -1% | 1 184 |
| 06.25 - Sub Economic Letting Scheme 2 | | 280 | 285 | 285 | 24 | 42 | 48 | (5) | -11% | 285 |
| 06.26 - Sub Economic Letting Scheme 3 | | 157 | 163 | 163 | 14 | 27 | 27 | (0) | 0% | 163 |
| 06.27 - Bloemhof Flats | | 2 471 | 2 566 | 2 566 | 206 | 405 | 428 | (22) | -5% | 2 566 |
| 06.28 - Erlich Park Homes | | 4 698 | 4 814 | 4 814 | 408 | 814 | 802 | 11 | 1% | 4 814 |
| 06.30 - Lourier Park Houses | | (7) | – | – | – | – | – | – | | – |
| 06.31 - Sundry Dwellings | | 3 165 | 3 276 | 3 276 | 193 | 465 | 546 | (81) | -15% | 3 276 |
| 06.32 - Stillrus | | 793 | 799 | 799 | 79 | 146 | 133 | 13 | 10% | 799 |
| 06.33 - Property Rentals | | 23 730 | 23 285 | 23 285 | 2 301 | 3 856 | 3 881 | (25) | -1% | 23 285 |
| 06.34 - Property Disposal | | 285 | 415 | 415 | 2 | 3 | 69 | (66) | -96% | 415 |
| 06.38 - Bng & Property Finance Administration | | 297 | 50 | 50 | 4 | 8 | 8 | (1) | -10% | 50 |
| 06.45 - Bloemfontein North | | – | 1 500 | 1 500 | – | – | 250 | (250) | -100% | 1 500 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Vote 07 - Economic And Rural Development** | | **33 738** | **56 000** | **56 000** | **2 828** | **5 794** | **9 333** | (3 539) | -38% | **56 000** |
| 07.8 - Administration And Strategic Support | | – | 20 000 | 20 000 | – | – | 3 333 | (3 333) | -100% | 20 000 |
| 07.10 - Tourism | | 80 | 73 | 73 | 23 | 31 | 12 | 19 | 157% | 73 |
| 07.12 - Smme's | | 1 077 | 1 105 | 1 105 | 94 | 190 | 184 | 6 | 3% | 1 105 |
| 07.13 - Administration And Finance | | 28 481 | 30 272 | 30 272 | 2 272 | 4 838 | 5 045 | (208) | -4% | 30 272 |
| 07.14 - Business Operations | | 4 100 | 4 551 | 4 551 | 439 | 735 | 758 | (23) | -3% | 4 551 |
| **Vote 08 - Roads And Transport** | | **37 149** | **362 155** | **362 155** | **7 906** | **11 162** | **60 359** | (49 198) | -82% | **362 155** |
| 08.4 - Transport Unit | | 21 312 | 149 278 | 149 278 | 1 948 | 5 204 | 24 880 | (19 676) | -79% | 149 278 |
| 08.12 - Engineering Services | | 15 837 | 210 877 | 210 877 | 5 958 | 5 958 | 35 146 | (29 188) | -83% | 210 877 |
| 08.13 - Fleet Maintenance | | – | 2 000 | 2 000 | – | – | 333 | (333) | -100% | 2 000 |
| **Vote 09 - Water And Sanitation** | | **3 604 111** | **4 362 434** | **4 362 434** | **219 057** | **340 386** | **727 072** | (386 686) | -53% | **4 362 434** |
| 09.1 - Purification And Sanitation | | – | 200 508 | 200 508 | 7 605 | 7 050 | 33 418 | (26 368) | -79% | 200 508 |
| 09.2 - Sanitary Services Revenue | | 1 036 867 | 1 137 468 | 1 137 468 | 65 264 | 134 408 | 189 578 | (55 170) | -29% | 1 137 468 |
| 09.3 - Bloemfontein Sewer Reticulation | | 123 | 160 | 160 | – | – | 27 | (27) | -100% | 160 |
| 09.8 - Bulk Water Services | | 2 559 225 | 2 794 842 | 2 794 842 | 143 286 | 195 845 | 465 807 | (269 962) | -58% | 2 794 842 |
| 09.10 - Water Demand Management | | 7 897 | 229 457 | 229 457 | 2 902 | 3 084 | 38 243 | (35 159) | -92% | 229 457 |
| **Vote 10 - Municipal General** | | **1 817 064** | **678 597** | **678 597** | **183 384** | **201 377** | **113 099** | 88 277 | 78% | **678 597** |
| 10.1 - Sundries | | 352 938 | 236 588 | 236 588 | 20 508 | 38 459 | 39 431 | (972) | -2% | 236 588 |
| 10.2 - Governmental Transfers | | 1 464 126 | 442 009 | 442 009 | 162 877 | 162 917 | 73 668 | 89 249 | 121% | 442 009 |
| **Vote 11 - Public Safety And Security** | | **91 316** | **36 955** | **36 955** | **4 146** | **4 781** | **6 159** | (1 378) | -22% | **36 955** |
| 11.2 - Traffic Operations | | 86 912 | 33 124 | 33 124 | 1 967 | 2 152 | 5 521 | (3 369) | -61% | 33 124 |
| 11.4 - Parking Garage | | 2 617 | 2 612 | 2 612 | 230 | 466 | 435 | 30 | 7% | 2 612 |
| 11.5 - Law Enforcement Operations | | – | – | – | 1 819 | 1 910 | – | 1 910 | 0% | – |
| 11.7 - Disaster Management Operations | | 81 | 65 | 65 | 6 | 24 | 11 | 13 | 120% | 65 |
| 11.10 - Fire And Rescue Operations | | 1 707 | 1 154 | 1 154 | 123 | 229 | 192 | 37 | 19% | 1 154 |
| **Vote 12 - Centlec** | | **3 877 216** | **5 221 389** | **5 221 389** | **436 984** | **857 373** | **870 231** | (12 859) | -1% | **5 221 389** |
| 12.7 - Marketing & Communication | | – | 207 | 207 | – | – | 35 | (35) | -100% | 207 |
| 12.14 - Revenue Management | | 91 006 | 244 643 | 244 643 | 23 072 | 28 914 | 40 774 | (11 859) | -29% | 244 643 |
| 12.16 - Supply Chain Management | | 14 161 | 2 117 | 2 117 | – | – | 353 | (353) | -100% | 2 117 |
| 12.17 - Asset Management | | 825 | 4 417 | 4 417 | (55) | (55) | 736 | (791) | -107% | 4 417 |
| 12.21 - Human Resource Development | | – | 1 906 | 1 906 | – | 155 | 318 | (163) | -51% | 1 906 |
| 12.23 - Revenue And Customer Management | | 6 365 | 82 837 | 82 837 | 114 | 668 | 13 806 | (13 139) | -95% | 82 837 |
| 12.24 - Trading Services | | 3 764 858 | 4 879 227 | 4 879 227 | 413 853 | 827 691 | 813 204 | 14 486 | 2% | 4 879 227 |
| 12.27 - Planning | | – | 3 599 | 3 599 | – | – | 600 | (600) | -100% | 3 599 |
| 12.30 - Systems Utilisation & Process Engineerin | | – | 2 435 | 2 435 | – | – | 406 | (406) | -100% | 2 435 |
| **Vote 13 - N/A1** | | – | – | – | – | – | – | – | | – |
| **Vote 14 - N/A** | | – | – | – | – | – | – | – | | – |
| **Vote 15 - Other** | | – | – | – | – | – | – | – | | – |
| **Total Revenue by Vote** | 2 | **12 246 246** | **14 080 166** | **14 080 166** | **1 096 383** | **1 902 997** | **2 346 694** | (443 697) | -19% | **14 080 166** |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Expenditure by Vote** | 1 | | | | | | | – | | |
| **Vote 01 - City Manager** | | **159 999** | **164 263** | **164 263** | **13 648** | **26 173** | **27 377** | (1 205) | -4% | **164 263** |
| 01.1 - Office Of City Manager | | 25 235 | 18 143 | 20 543 | 2 332 | 3 344 | 3 424 | (80) | -2% | 20 543 |
| 01.2 - Head Strategic Support | | 4 378 | 4 307 | 4 307 | 345 | 691 | 718 | (27) | -4% | 4 307 |
| 01.3 - Strategic Projects | | 10 863 | 11 098 | 11 098 | 915 | 1 828 | 1 850 | (22) | -1% | 11 098 |
| 01.4 - Regional Centre Bloemfontein | | 31 611 | 31 991 | 31 991 | 2 750 | 5 450 | 5 332 | 118 | 2% | 31 991 |
| 01.5 - Regional Center Botshabelo | | 13 151 | 13 185 | 13 185 | 927 | 2 083 | 2 197 | (115) | -5% | 13 185 |
| 01.6 - Regional Center Thaba Nchu | | 23 249 | 23 664 | 23 664 | 2 074 | 4 072 | 3 944 | 128 | 3% | 23 664 |
| 01.7 - Deputy Executive Director Operations | | 9 316 | 9 051 | 9 051 | 728 | 1 589 | 1 509 | 80 | 5% | 9 051 |
| 01.8 - Idp And Org.Performance Strategic Planni | | 789 | 1 156 | 1 156 | – | – | 193 | (193) | -100% | 1 156 |
| 01.9 - Transport Unit | | 41 | – | – | 3 | 7 | – | 7 | 0% | – |
| 01.10 - Knowledge Management | | 8 481 | 9 106 | 9 106 | 749 | 1 451 | 1 518 | (67) | -4% | 9 106 |
| 01.11 - Intergoverment Relations | | 65 | 86 | 86 | 1 | 1 | 14 | (13) | -94% | 86 |
| 01.12 - Administrative Support | | 7 973 | 8 352 | 8 352 | 728 | 1 479 | 1 392 | 87 | 6% | 8 352 |
| 01.13 - Risk Management And Anti-Fraud & Corrupt | | 11 804 | 15 710 | 13 310 | 995 | 2 029 | 2 218 | (189) | -9% | 13 310 |
| 01.14 - Internal Audit | | 13 042 | 12 779 | 12 779 | 1 101 | 2 150 | 2 130 | 20 | 1% | 12 779 |
| 01.15 - Project Management Unit | | – | 5 636 | 5 636 | – | – | 939 | (939) | -100% | 5 636 |
| **Vote 02 - Executive And Council** | | **195 646** | **206 876** | **206 876** | **18 918** | **32 703** | **34 480** | (1 777) | -5% | **206 876** |
| 02.1 - Office Of The Speaker | | 23 678 | 25 346 | 25 346 | 2 377 | 3 936 | 4 224 | (288) | -7% | 25 346 |
| 02.2 - Councils General Expences | | 22 230 | 21 456 | 21 456 | 4 355 | 4 473 | 3 576 | 897 | 25% | 21 456 |
| 02.3 - M P A C | | 5 394 | 6 370 | 6 370 | 411 | 830 | 1 062 | (232) | -22% | 6 370 |
| 02.4 - Administrative Support | | 27 653 | 26 916 | 26 916 | 2 118 | 4 322 | 4 486 | (164) | -4% | 26 916 |
| 02.5 - Special Programmes | | 2 503 | 3 976 | 3 976 | 268 | 455 | 663 | (207) | -31% | 3 976 |
| 02.6 - Youth Coordination | | 2 904 | 2 051 | 2 051 | 127 | 282 | 342 | (59) | -17% | 2 051 |
| 02.7 - Communications | | 8 917 | 9 810 | 9 810 | 822 | 1 522 | 1 635 | (114) | -7% | 9 810 |
| 02.8 - Communications - Projects | | 94 | 667 | 667 | – | 46 | 111 | (66) | -59% | 667 |
| 02.9 - Deputy Executive Mayor | | 85 245 | 93 031 | 93 031 | 6 973 | 13 986 | 15 505 | (1 519) | -10% | 93 031 |
| 02.10 - Policy & Strategy | | 9 | 10 | 10 | – | – | 2 | (2) | -100% | 10 |
| 02.11 - Intervention Unit | | 789 | 857 | 857 | 66 | 131 | 143 | (12) | -8% | 857 |
| 02.12 - Office Of The Councils Whip | | 16 229 | 16 386 | 16 386 | 1 402 | 2 719 | 2 731 | (12) | 0% | 16 386 |
| **Vote 03 - Corporate Services** | | **466 712** | **391 784** | **391 784** | **24 105** | **44 127** | **65 298** | (21 171) | -32% | **391 784** |
| 03.1 - Head Corporate Services Administration | | 13 118 | 10 402 | 10 352 | 975 | 1 958 | 1 734 | 224 | 13% | 10 352 |
| 03.2 - Administrative Training | | 6 622 | 6 896 | 6 896 | 603 | 1 137 | 1 149 | (12) | -1% | 6 896 |
| 03.3 - Operational Training | | 11 341 | 12 195 | 12 195 | 1 002 | 1 787 | 2 032 | (246) | -12% | 12 195 |
| 03.4 - Administration | | 6 707 | 3 107 | 3 107 | 72 | 105 | 518 | (413) | -80% | 3 107 |
| 03.5 - Skills Development | | 4 068 | 4 612 | 4 612 | 426 | 786 | 769 | 18 | 2% | 4 612 |
| 03.6 - Benefits Administration | | 1 720 | 1 194 | 1 194 | 2 477 | 2 522 | 199 | 2 323 | 1167% | 1 194 |
| 03.7 - Leave Section | | 15 131 | 14 466 | 14 466 | 1 206 | 2 364 | 2 411 | (47) | -2% | 14 466 |
| 03.8 - Performance Improvement | | 3 645 | 3 738 | 3 738 | 504 | 895 | 623 | 272 | 44% | 3 738 |
| 03.9 - Employment | | 12 306 | 12 596 | 12 596 | 1 043 | 1 882 | 2 099 | (217) | -10% | 12 596 |
| 03.10 - Payroll Management | | – | – | – | – | – | – | – | | – |
| 03.11 - Occupational Health | | 5 585 | 7 214 | 7 214 | 344 | 641 | 1 202 | (561) | -47% | 7 214 |
| 03.12 - Job Evaluation | | 5 060 | 4 247 | 4 247 | 374 | 773 | 708 | 66 | 9% | 4 247 |
| 03.13 - Employee Wellness | | 2 856 | 2 623 | 2 623 | 207 | 415 | 437 | (23) | -5% | 2 623 |
| 03.14 - Labour Relations | | 21 853 | 19 038 | 19 038 | 2 044 | 3 546 | 3 173 | 373 | 12% | 19 038 |
| 03.15 - Legal Services | | 43 184 | 24 477 | 24 477 | 2 209 | 4 000 | 4 079 | (80) | -2% | 24 477 |
| 03.16 - Facilities Management - Stadiums | | 192 527 | 122 758 | 122 808 | 4 702 | 8 879 | 20 460 | (11 581) | -57% | 122 808 |
| 03.17 - Safety And Loss Control | | 3 282 | 3 428 | 3 428 | 265 | 530 | 571 | (41) | -7% | 3 428 |
| 03.18 - Committee Services | | 19 103 | 19 642 | 19 642 | 1 525 | 3 229 | 3 274 | (44) | -1% | 19 642 |
| 03.19 - Administration Management | | 5 710 | 5 766 | 5 766 | 428 | 884 | 961 | (77) | -8% | 5 766 |
| 03.20 - Committee Services | | 3 440 | 4 123 | 4 123 | 219 | 527 | 687 | (160) | -23% | 4 123 |
| 03.21 - Service Management And Infra-Structure S | | 70 154 | 91 034 | 91 034 | 2 999 | 6 019 | 15 172 | (9 154) | -60% | 91 034 |
| 03.22 - It Administration | | 19 300 | 18 228 | 18 228 | 482 | 1 247 | 3 038 | (1 791) | -59% | 18 228 |
| 03.23 - Administration | | – | 0 | 0 | – | – | 0 | (0) | -100% | 0 |
| **Vote 04 - Financial Services** | | **726 306** | **730 981** | **730 981** | **54 367** | **110 240** | **121 830** | (11 590) | -10% | **730 981** |
| 04.1 - Chief Financial Officer - Administration | | 9 501 | 12 752 | 12 212 | 731 | 1 473 | 2 035 | (562) | -28% | 12 212 |
| 04.2 - Financial Support Division | | 360 | 357 | 357 | 29 | 58 | 59 | (2) | -3% | 357 |
| 04.3 - Financial Systems | | 7 567 | – | – | – | – | – | – | | – |
| 04.4 - Treasury | | 10 674 | 11 580 | 12 120 | 1 246 | 2 397 | 2 020 | 377 | 19% | 12 120 |
| 04.5 - Budget | | 381 749 | 3 054 | 3 054 | 363 | 582 | 509 | 73 | 14% | 3 054 |
| 04.6 - Administration | | 2 125 | 2 308 | 2 308 | 219 | 425 | 385 | 41 | 11% | 2 308 |
| 04.7 - Demand And Acquisition | | 13 423 | 13 206 | 13 206 | 1 107 | 2 283 | 2 201 | 82 | 4% | 13 206 |
| 04.8 - Contract And Performance Management | | 5 342 | 5 111 | 5 111 | 501 | 993 | 852 | 142 | 17% | 5 111 |
| 04.9 - Logistics And Warehouse | | 14 754 | 12 769 | 12 769 | 1 187 | 2 262 | 2 128 | 134 | 6% | 12 769 |
| 04.10 - Debt Collection | | 51 360 | 56 391 | 56 391 | 3 771 | 5 402 | 9 398 | (3 996) | -43% | 56 391 |
| 04.11 - Billing | | 10 944 | 22 372 | 22 592 | 766 | 1 472 | 3 765 | (2 293) | -61% | 22 592 |
| 04.12 - Rates And Taxes | | 21 997 | 14 431 | 14 431 | 804 | 1 628 | 2 405 | (777) | -32% | 14 431 |
| 04.13 - Cash Management | | 31 801 | 38 595 | 38 595 | 2 526 | 4 852 | 6 432 | (1 581) | -25% | 38 595 |
| 04.14 - Customer Services | | 17 766 | 18 285 | 17 985 | 1 544 | 2 989 | 2 997 | (8) | 0% | 17 985 |
| 04.15 - Operational Division | | 32 578 | 42 455 | 42 455 | 2 398 | 4 950 | 7 076 | (2 126) | -30% | 42 455 |
| 04.16 - Data Analysys | | 8 881 | 10 676 | 10 756 | 532 | 1 047 | 1 793 | (746) | -42% | 10 756 |
| 04.17 - Acquisition And Control | | 37 938 | 45 623 | 45 610 | 813 | 1 402 | 7 603 | (6 200) | -82% | 45 610 |
| 04.18 - Accounting And Reporting | | 5 721 | 3 745 | 3 758 | 317 | 605 | 625 | (20) | -3% | 3 758 |
| 04.19 - Control And Operations | | 4 008 | 3 499 | 3 499 | 492 | 983 | 583 | 400 | 69% | 3 499 |
| 04.20 - Group Reporting | | 17 790 | 18 207 | 18 207 | – | – | 3 034 | (3 034) | -100% | 18 207 |
| 04.21 - Payroll Management | | 12 529 | 11 969 | 11 969 | 1 180 | 2 281 | 1 995 | 286 | 14% | 11 969 |
| 04.22 - Assessment Rates | | 27 499 | 383 599 | 383 599 | 33 843 | 72 155 | 63 933 | 8 222 | 13% | 383 599 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Vote 05 - Community And Social Development** | | **684 214** | **629 648** | **629 648** | **48 333** | **107 232** | **104 942** | 2 290 | 2% | **629 648** |
| 05.1 - Head Social Services - Administration | | 16 161 | 5 678 | 5 678 | 761 | 1 198 | 946 | 252 | 27% | 5 678 |
| 05.2 - Administration | | 2 080 | 11 664 | 8 450 | 243 | 376 | 1 514 | (1 138) | -75% | 8 450 |
| 05.4 - Libraries And Information Services | | 27 873 | 28 327 | 28 738 | 2 554 | 4 750 | 4 790 | (40) | -1% | 28 738 |
| 05.5 - Arts And Culture | | 1 025 | 1 446 | 1 446 | – | – | 241 | (241) | -100% | 1 446 |
| 05.6 - Hiv/Aids | | 8 309 | 7 492 | 7 982 | 740 | 1 284 | 1 330 | (47) | -3% | 7 982 |
| 05.7 - Environmental Health Services | | 24 079 | 24 913 | 25 213 | 2 031 | 3 904 | 4 187 | (283) | -7% | 25 213 |
| 05.8 - Laboratory | | 2 329 | 2 647 | 2 647 | 155 | 346 | 441 | (95) | -22% | 2 647 |
| 05.9 - Pest And Vector Control | | 436 | 416 | 416 | 31 | 59 | 69 | (10) | -15% | 416 |
| 05.10 - Community Development | | 4 753 | 5 160 | 5 377 | 461 | 827 | 896 | (69) | -8% | 5 377 |
| 05.11 - Sports Development | | 8 568 | 7 638 | 8 048 | 764 | 1 483 | 1 337 | 146 | 11% | 8 048 |
| 05.12 - Facilities Management - Swimming Pools | | 11 713 | 10 786 | 10 956 | 1 143 | 1 919 | 1 813 | 106 | 6% | 10 956 |
| 05.13 - Facilities Management - Stadiums | | 29 641 | 28 753 | 28 753 | 731 | 1 376 | 4 792 | (3 416) | -71% | 28 753 |
| 05.14 - Solid Waste Management Administration | | 53 345 | 1 279 | 1 279 | 132 | 220 | 213 | 7 | 3% | 1 279 |
| 05.15 - Landfill Site Management | | 13 412 | 41 021 | 41 413 | 1 640 | 2 563 | 6 902 | (4 339) | -63% | 41 413 |
| 05.16 - Disposal Sites | | 25 818 | 24 076 | 24 224 | 2 300 | 4 291 | 3 969 | 322 | 8% | 24 224 |
| 05.17 - Solid Waste Management | | 5 031 | 4 723 | 5 073 | 587 | 949 | 845 | 104 | 12% | 5 073 |
| 05.18 - Public Cleansing | | 61 443 | 59 429 | 60 279 | 5 023 | 9 478 | 10 115 | (637) | -6% | 60 279 |
| 05.19 - Domestic Waste | | 147 607 | 169 295 | 168 765 | 14 361 | 42 070 | 28 127 | 13 943 | 50% | 168 765 |
| 05.20 - Trade Waste | | 84 374 | 44 505 | 42 515 | 3 006 | 7 500 | 7 086 | 414 | 6% | 42 515 |
| 05.21 - Waste Botshabelo | | 40 631 | 37 066 | 37 066 | 3 403 | 6 545 | 6 178 | 368 | 6% | 37 066 |
| 05.22 - Waste Thaba Nchu | | 33 123 | 31 471 | 32 001 | 2 659 | 5 215 | 5 333 | (118) | -2% | 32 001 |
| 05.23 - Fire And Rescue Operations Bloemfontein | | – | 75 | 75 | – | – | 12 | (12) | -100% | 75 |
| 05.29 - Administration | | 1 938 | 1 796 | 1 796 | 137 | 273 | 299 | (26) | -9% | 1 796 |
| 05.30 - Nature Resource Management - Zoo | | 12 007 | 11 172 | 11 202 | 909 | 1 716 | 1 867 | (151) | -8% | 11 202 |
| 05.31 - Nature Resource Management - Nature Area | | 4 231 | 3 617 | 3 617 | 244 | 482 | 603 | (120) | -20% | 3 617 |
| 05.32 - Cemeteries Bloemfontein | | 14 442 | 10 549 | 10 724 | 672 | 1 188 | 1 784 | (596) | -33% | 10 724 |
| 05.33 - Cemeteries Botshabelo | | 5 166 | 5 109 | 5 189 | 394 | 815 | 859 | (44) | -5% | 5 189 |
| 05.34 - Cemeteries Thaba Nchu | | 1 882 | 1 879 | 1 959 | 162 | 319 | 321 | (1) | 0% | 1 959 |
| 05.35 - Parks Development | | 14 875 | 15 498 | 15 873 | 854 | 1 804 | 2 638 | (834) | -32% | 15 873 |
| 05.36 - Parks - Sports Field Maintenance | | 794 | 1 179 | 1 249 | 62 | 125 | 203 | (77) | -38% | 1 249 |
| 05.37 - Parks - Technical Services | | 4 970 | 5 321 | 5 331 | 298 | 466 | 888 | (422) | -48% | 5 331 |
| 05.38 - Parks - Horticultural Central | | 4 162 | 4 575 | 4 795 | 354 | 662 | 784 | (122) | -16% | 4 795 |
| 05.39 - Parks - Horticultural North | | 3 625 | 3 888 | 4 096 | 296 | 591 | 669 | (78) | -12% | 4 096 |
| 05.40 - Parks - Horticultural South | | 2 186 | 2 800 | 2 945 | 159 | 328 | 480 | (152) | -32% | 2 945 |
| 05.41 - Parks - Horticultural East | | 3 264 | 3 709 | 3 612 | 286 | 504 | 610 | (106) | -17% | 3 612 |
| 05.42 - Parks - Horticultural Botshabelo | | 4 813 | 5 300 | 5 510 | 454 | 930 | 902 | 28 | 3% | 5 510 |
| 05.43 - Parks - Horticultural Thaba Nchu | | 4 111 | 4 760 | 4 720 | 329 | 672 | 790 | (118) | -15% | 4 720 |
| 05.44 - Disaster Management Operations | | – | 28 | 28 | – | – | 5 | (5) | -100% | 28 |
| 05.45 - Control Centre | | – | 4 | 4 | – | – | 1 | (1) | -100% | 4 |
| 05.48 - Administration | | – | 17 | 17 | – | – | 3 | (3) | -100% | 17 |
| 05.51 - Administration | | – | 249 | 249 | – | – | 42 | (42) | -100% | 249 |
| 05.52 - Administration | | – | 49 | 49 | – | – | 8 | (8) | -100% | 49 |
| 05.53 - Administration | | – | 234 | 234 | – | – | 39 | (39) | -100% | 234 |
| 05.54 - Administration | | – | 55 | 55 | – | – | 9 | (9) | -100% | 55 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Vote 06 - Planning And Human Settlement** | | **578 609** | **196 846** | **196 846** | **17 276** | **33 093** | **32 808** | 285 | 1% | **196 846** |
| 06.1 - Head - Administration And Finance | | 9 237 | 8 904 | 9 017 | 826 | 1 530 | 1 503 | 27 | 2% | 9 017 |
| 06.2 - Spatial Development Framework | | 406 | 536 | 526 | – | – | 88 | (88) | -100% | 526 |
| 06.3 - Urban Design | | 399 282 | 6 483 | 6 483 | 739 | 1 427 | 1 080 | 346 | 32% | 6 483 |
| 06.4 - Transport Planning | | 10 369 | 11 426 | 11 454 | 802 | 1 527 | 1 909 | (382) | -20% | 11 454 |
| 06.5 - Development Applications | | 11 752 | 12 220 | 12 296 | 900 | 1 774 | 2 049 | (275) | -13% | 12 296 |
| 06.6 - Building Zoning Control | | 14 577 | 15 251 | 15 141 | 1 415 | 2 582 | 2 523 | 59 | 2% | 15 141 |
| 06.7 - Enforcement Division | | 2 322 | 2 427 | 2 427 | 192 | 384 | 404 | (20) | -5% | 2 427 |
| 06.8 - Outdoor Advertising | | 3 757 | 3 784 | 3 562 | 354 | 627 | 594 | 34 | 6% | 3 562 |
| 06.9 - Architectural Services | | 3 399 | 2 501 | 2 621 | 297 | 492 | 437 | 55 | 13% | 2 621 |
| 06.10 - Design And Development | | 5 925 | 4 217 | 4 223 | 386 | 651 | 704 | (53) | -7% | 4 223 |
| 06.11 - Data Compilation | | 2 786 | 3 138 | 3 138 | 325 | 622 | 523 | 99 | 19% | 3 138 |
| 06.12 - Environmental Strategic Planning | | 3 050 | 5 959 | 5 959 | 340 | 591 | 993 | (402) | -40% | 5 959 |
| 06.13 - Environmental Strategic Planning | | 1 614 | 1 792 | 1 792 | 134 | 268 | 299 | (31) | -10% | 1 792 |
| 06.14 - Environmental Assessment Division | | 2 253 | 2 355 | 2 355 | 223 | 408 | 392 | 16 | 4% | 2 355 |
| 06.16 - Head: Administration | | 3 538 | 3 689 | 3 676 | 200 | 414 | 614 | (200) | -33% | 3 676 |
| 06.18 - Administration | | (71 540) | 19 758 | 19 758 | 1 736 | 4 137 | 3 293 | 844 | 26% | 19 758 |
| 06.20 - Hostels Mangaung | | – | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| 06.27 - Bloemhof Flats | | 1 | 2 472 | 2 472 | – | – | 412 | (412) | -100% | 2 472 |
| 06.30 - Lourier Park Houses | | 4 | 4 | 4 | – | – | 1 | (1) | -100% | 4 |
| 06.32 - Stillirus | | 1 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| 06.33 - Property Rentals | | 6 804 | 6 769 | 6 769 | 749 | 1 266 | 1 128 | 138 | 12% | 6 769 |
| 06.34 - Property Disposal | | 6 238 | 6 739 | 6 739 | 635 | 1 154 | 1 123 | 31 | 3% | 6 739 |
| 06.35 - Property Maintenance | | 3 570 | 3 624 | 3 624 | 268 | 554 | 604 | (50) | -8% | 3 624 |
| 06.36 - Land Banking And Development | | 87 178 | 5 857 | 5 857 | 589 | 1 074 | 976 | 98 | 10% | 5 857 |
| 06.38 - Bng & Property Finance Administration | | 11 769 | 11 858 | 11 873 | 1 026 | 1 971 | 1 978 | (7) | 0% | 11 873 |
| 06.40 - Administration | | 11 940 | 11 877 | 11 877 | 1 170 | 2 128 | 1 979 | 149 | 8% | 11 877 |
| 06.41 - Pmu Mega Projects | | 2 629 | – | – | – | – | – | – | | – |
| 06.42 - Bloemfontein South | | 13 354 | 13 167 | 13 164 | 1 363 | 2 527 | 2 194 | 333 | 15% | 13 164 |
| 06.45 - Bloemfontein North | | 12 031 | 10 153 | 10 153 | 961 | 1 708 | 1 692 | 15 | 1% | 10 153 |
| 06.47 - Thaba Nchu | | 5 470 | 5 344 | 5 344 | 415 | 831 | 891 | (59) | -7% | 5 344 |
| 06.48 - Botshabelo | | 14 892 | 14 541 | 14 541 | 1 234 | 2 443 | 2 423 | 19 | 1% | 14 541 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Vote 07 - Economic And Rural Development** | **63 708** | **64 373** | **64 373** | **4 751** | **9 078** | **10 729** | (1 651) | -15% | **64 373** |
| 07.6 - Cc Heading | – | 41 | 41 | – | – | 7 | (7) | -100% | 41 |
| 07.7 - Business Operations | – | 247 | 247 | – | – | 41 | (41) | -100% | 247 |
| 07.8 - Administration And Strategic Support | 12 767 | 9 449 | 9 456 | 451 | 829 | 1 576 | (747) | -47% | 9 456 |
| 07.9 - Marketing & Investment Promotion | 6 938 | 6 548 | 6 603 | 550 | 1 063 | 1 100 | (37) | -3% | 6 603 |
| 07.10 - Tourism | 5 706 | 5 827 | 5 766 | 517 | 919 | 961 | (42) | -4% | 5 766 |
| 07.11 - Rural Development | 10 002 | 13 241 | 13 241 | 948 | 1 836 | 2 207 | (371) | -17% | 13 241 |
| 07.12 - Smme's | 9 877 | 10 952 | 10 952 | 856 | 1 642 | 1 825 | (184) | -10% | 10 952 |
| 07.13 - Administration And Finance | 8 867 | 8 442 | 8 442 | 664 | 1 319 | 1 407 | (88) | -6% | 8 442 |
| 07.14 - Business Operations | 9 552 | 9 624 | 9 624 | 764 | 1 470 | 1 604 | (134) | -8% | 9 624 |
| **Vote 08 - Roads And Transport** | **693 056** | **832 921** | **832 921** | **23 107** | **40 292** | **138 820** | (98 529) | -71% | **832 921** |
| 08.1 - Fleet Services Administration | – | 31 | 31 | – | – | 5 | (5) | -100% | 31 |
| 08.3 - Administration And Strategic Support | 6 728 | 7 144 | 7 144 | 567 | 1 086 | 1 191 | (105) | -9% | 7 144 |
| 08.4 - Transport Unit | 84 301 | 87 913 | 87 913 | 5 581 | 6 660 | 14 652 | (7 993) | -55% | 87 913 |
| 08.5 - Traffic Signs | 7 333 | 15 116 | 15 116 | 533 | 937 | 2 519 | (1 582) | -63% | 15 116 |
| 08.6 - Administrative Support | 4 566 | 5 463 | 5 463 | 436 | 926 | 910 | 15 | 2% | 5 463 |
| 08.7 - Bloemfontein North | 31 847 | 50 388 | 50 388 | 2 198 | 4 359 | 8 398 | (4 039) | -48% | 50 388 |
| 08.8 - Bloemfontein South | 26 318 | 42 995 | 42 995 | 1 820 | 3 830 | 7 166 | (3 336) | -47% | 42 995 |
| 08.9 - Botshabelo | 19 375 | 36 617 | 36 617 | 1 154 | 2 152 | 6 103 | (3 951) | -65% | 36 617 |
| 08.10 - Thaba Nchu | 12 937 | 23 760 | 23 760 | 937 | 1 752 | 3 960 | (2 208) | -56% | 23 760 |
| 08.11 - Epwp And Wayleaves | 8 932 | 9 283 | 9 283 | 797 | 1 580 | 1 547 | 33 | 2% | 9 283 |
| 08.12 - Engineering Services | 342 882 | 329 514 | 329 514 | 551 | 1 100 | 54 919 | (53 819) | -98% | 329 514 |
| 08.13 - Fleet Maintenance | 109 719 | 158 005 | 158 005 | 5 232 | 10 459 | 26 334 | (15 876) | -60% | 158 005 |
| 08.15 - Engineering Support | 3 965 | 3 843 | 3 843 | 311 | 573 | 640 | (67) | -10% | 3 843 |
| 08.17 - Diverse Workshop Support | 31 581 | 60 237 | 60 237 | 2 725 | 4 347 | 10 040 | (5 693) | -57% | 60 237 |
| 08.19 - Fleet Services Administration | 2 570 | 2 577 | 2 577 | 264 | 532 | 429 | 103 | 24% | 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 | – | – | 5 | (5) | -100% | 28 |
| **Vote 09 - Water And Sanitation** | **2 994 181** | **2 690 227** | **2 690 227** | **191 633** | **893 796** | **448 371** | 445 425 | 99% | **2 690 227** |
| 09.1 - Purification And Sanitation | 169 876 | 171 091 | 171 091 | 4 204 | 8 440 | 28 515 | (20 075) | -70% | 171 091 |
| 09.2 - Sanitary Services Revenue | 168 738 | 269 236 | 269 236 | 23 352 | 62 650 | 44 873 | 17 778 | 40% | 269 236 |
| 09.3 - Bloemfontein Sewer Reticulation | 119 517 | 83 238 | 83 238 | 13 662 | 17 503 | 13 873 | 3 630 | 26% | 83 238 |
| 09.4 - Botshabelo Sewer Reticulation | 15 855 | 13 507 | 13 507 | 3 132 | 3 703 | 2 251 | 1 452 | 65% | 13 507 |
| 09.5 - Thaba Nchu Sewer Reticulation | 12 969 | 10 237 | 10 237 | 888 | 1 458 | 1 706 | (248) | -15% | 10 237 |
| 09.6 - Purification And Sanitation | 53 509 | 48 247 | 48 247 | 5 834 | 8 619 | 8 041 | 578 | 7% | 48 247 |
| 09.7 - Administrative Support | 4 655 | 6 118 | 6 168 | 496 | 942 | 1 028 | (86) | -8% | 6 168 |
| 09.8 - Bulk Water Services | 2 181 013 | 1 864 510 | 1 864 460 | 129 471 | 766 802 | 310 743 | 456 059 | 147% | 1 864 460 |
| 09.9 - Engineering Services | 9 884 | 10 289 | 10 289 | 868 | 1 810 | 1 715 | 95 | 6% | 10 289 |
| 09.10 - Water Demand Management | 133 996 | 89 973 | 89 973 | 1 309 | 3 940 | 14 995 | (11 056) | -74% | 89 973 |
| 09.11 - Water Reticulation Bloemfontein | 91 288 | 91 149 | 91 149 | 5 833 | 11 999 | 15 192 | (3 192) | -21% | 91 149 |
| 09.12 - Water Reticulation Thaba Nchu | 10 753 | 10 008 | 10 008 | 705 | 1 595 | 1 668 | (73) | -4% | 10 008 |
| 09.13 - Water Reticulation Botshabelo | 19 561 | 19 849 | 19 849 | 1 521 | 3 632 | 3 308 | 324 | 10% | 19 849 |
| 09.14 - Laboratory Services | 2 566 | 2 772 | 2 772 | 358 | 702 | 462 | 240 | 52% | 2 772 |
| **Vote 10 - Municipal General** | **731 992** | **203 480** | **203 480** | **42 153** | **53 191** | **33 913** | 19 278 | 57% | **203 480** |
| 10.1 - Sundries | 588 587 | 157 549 | 157 549 | 11 374 | 22 372 | 26 258 | (3 887) | -15% | 157 549 |
| 10.2 - Governmental Transfers | 143 405 | 45 931 | 45 931 | 30 779 | 30 819 | 7 655 | 23 164 | 303% | 45 931 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Vote 11 - Public Safety And Security** | | **504 642** | **390 254** | **390 254** | **32 226** | **57 592** | **65 043** | (7 450) | -11% | **390 254** |
| 11.1 - Traffic Administration | | 13 534 | 7 610 | 7 770 | 1 201 | 2 234 | 1 295 | 939 | 73% | 7 770 |
| 11.2 - Traffic Operations | | 81 692 | 83 683 | 83 553 | 6 681 | 12 758 | 13 925 | (1 167) | -8% | 83 553 |
| 11.3 - Traffic Administrative Support | | 9 333 | 9 410 | 9 380 | 895 | 1 735 | 1 563 | 172 | 11% | 9 380 |
| 11.4 - Parking Garage | | 1 279 | 1 216 | 1 216 | 116 | 204 | 203 | 1 | 1% | 1 216 |
| 11.5 - Law Enforcement Operations | | 264 658 | 165 715 | 165 715 | 13 502 | 20 448 | 27 619 | (7 172) | -26% | 165 715 |
| 11.6 - Disaster Management | | 2 846 | 2 612 | 2 887 | 249 | 461 | 460 | 1 | 0% | 2 887 |
| 11.7 - Disaster Management Operations | | 8 668 | 8 289 | 8 509 | 740 | 1 468 | 1 401 | 67 | 5% | 8 509 |
| 11.8 - Control Centre | | 8 977 | 9 452 | 9 452 | 728 | 1 482 | 1 575 | (93) | -6% | 9 452 |
| 11.9 - Emergency Management Administartion | | 6 311 | 6 416 | 6 416 | 180 | 531 | 1 069 | (539) | -50% | 6 416 |
| 11.10 - Fire And Rescue Operations | | 107 343 | 95 852 | 95 357 | 7 932 | 16 271 | 15 930 | 341 | 2% | 95 357 |
| **Vote 12 - Centlec** | | **4 289 466** | **4 827 226** | **4 827 226** | **466 251** | **862 998** | **804 538** | 58 460 | 7% | **4 827 226** |
| 12.1 - Board Of Directors | | 2 470 | 5 859 | 5 859 | 1 660 | 1 779 | 977 | 803 | 82% | 5 859 |
| 12.2 - Company Secretary Office | | 7 315 | 8 227 | 8 227 | 492 | 492 | 1 371 | (880) | -64% | 8 227 |
| 12.3 - Audit And Risk Committee | | 391 | 649 | 649 | 30 | 84 | 108 | (24) | -22% | 649 |
| 12.4 - Chief Executive Officer | | 27 542 | 11 802 | 11 802 | 993 | 993 | 1 967 | (975) | -50% | 11 802 |
| 12.5 - Sherq | | 15 346 | 14 126 | 14 126 | 463 | 1 935 | 2 354 | (419) | -18% | 14 126 |
| 12.6 - Strategic Support | | 596 | – | – | – | – | – | – | | – |
| 12.7 - Marketing & Communication | | 9 417 | 9 354 | 9 354 | 301 | 301 | 1 559 | (1 258) | -81% | 9 354 |
| 12.8 - Internal Audit & Risk Management | | 11 974 | 12 681 | 12 681 | 913 | 913 | 2 113 | (1 200) | -57% | 12 681 |
| 12.9 - Information Management | | 37 874 | 48 568 | 48 568 | 39 | 136 | 8 095 | (7 959) | -98% | 48 568 |
| 12.10 - Legal & Contract Services | | 10 112 | 13 030 | 13 030 | 46 | 372 | 2 172 | (1 799) | -83% | 13 030 |
| 12.11 - Office Of Chief Information Officer | | – | – | – | 2 935 | 5 913 | – | 5 913 | 0% | – |
| 12.12 - Chief Financial Officer | | 22 231 | 29 614 | 29 614 | 2 226 | 2 968 | 4 936 | (1 968) | -40% | 29 614 |
| 12.13 - Financial Management & Support | | 10 498 | 11 875 | 11 875 | 990 | 1 210 | 1 979 | (769) | -39% | 11 875 |
| 12.14 - Revenue Management | | 26 882 | 26 160 | 26 160 | 1 731 | 1 731 | 4 360 | (2 629) | -60% | 26 160 |
| 12.15 - Budget & Compliance | | 10 197 | 128 507 | 128 507 | 619 | 619 | 21 418 | (20 799) | -97% | 128 507 |
| 12.16 - Supply Chain Management | | 26 164 | 17 924 | 17 924 | 1 002 | 1 004 | 2 987 | (1 983) | -66% | 17 924 |
| 12.17 - Asset Management | | 24 046 | 51 019 | 51 019 | 488 | 552 | 8 503 | (7 951) | -94% | 51 019 |
| 12.18 - Executive Manager - Human Resources | | 4 159 | 8 605 | 8 605 | 215 | 848 | 1 434 | (587) | -41% | 8 605 |
| 12.19 - Labour Relations | | 2 586 | 2 505 | 2 505 | 111 | 111 | 418 | (306) | -73% | 2 505 |
| 12.20 - Human Resource Management | | 32 178 | 24 833 | 24 833 | 1 828 | 2 211 | 4 139 | (1 928) | -47% | 24 833 |
| 12.21 - Human Resource Development | | 18 463 | 23 591 | 23 591 | 2 687 | 2 982 | 3 932 | (950) | -24% | 23 591 |
| 12.22 - Executive Manager - Retail | | 10 498 | 3 473 | 3 473 | 222 | 222 | 579 | (357) | -62% | 3 473 |
| 12.23 - Revenue And Customer Management | | 149 585 | 207 056 | 207 056 | 4 172 | 4 300 | 34 509 | (30 209) | -88% | 207 056 |
| 12.24 - Trading Services | | 2 954 032 | 3 207 549 | 3 207 549 | 377 943 | 710 413 | 534 592 | 175 821 | 33% | 3 207 549 |
| 12.25 - Systemengineering | | 26 962 | 38 871 | 38 871 | 2 243 | 4 404 | 6 479 | (2 075) | -32% | 38 871 |
| 12.26 - Executive Manager - Wires | | 3 310 | 2 940 | 2 940 | 59 | 59 | 490 | (432) | -88% | 2 940 |
| 12.27 - Planning | | 30 538 | 38 256 | 38 256 | 1 815 | 1 815 | 6 376 | (4 561) | -72% | 38 256 |
| 12.28 - Network Services | | 260 121 | 330 372 | 330 372 | 40 657 | 65 328 | 55 062 | 10 266 | 19% | 330 372 |
| 12.29 - S/ Free State & Other Mun(Thaba Nchu & B | | 51 161 | 53 044 | 53 044 | 3 345 | 3 961 | 8 841 | (4 880) | -55% | 53 044 |
| 12.30 - Systems Utilisation & Process Engineerin | | 97 432 | 138 391 | 138 391 | 5 744 | 7 053 | 23 065 | (16 012) | -69% | 138 391 |
| 12.31 - Executive Manager - Compliance & Perform | | 2 710 | 3 446 | 3 446 | 165 | 165 | 574 | (410) | -71% | 3 446 |
| 12.32 - Compliance & Performance Management | | 17 093 | 6 720 | 6 720 | 852 | 852 | 1 120 | (268) | -24% | 6 720 |
| 12.33 - Fleet & Security Management | | 95 698 | 104 379 | 104 379 | 5 243 | 10 147 | 17 397 | (7 250) | -42% | 104 379 |
| 12.35 - Power Generation | | 4 076 | 3 418 | 3 418 | 135 | 135 | 570 | (435) | -76% | 3 418 |
| 12.36 - Facilities Management | | 285 746 | 240 381 | 240 381 | 3 888 | 26 992 | 40 064 | (13 072) | -33% | 240 381 |
| 12.38 - Electricity Supply: Kopanong | | 39 | – | – | – | – | – | – | | – |
| 12.39 - Electricity Supply: Mohokare | | 24 | – | – | – | – | – | – | | – |
| **Vote 13 - N/A1** | | – | – | – | – | – | – | – | | – |
| **Vote 14 - N/A** | | – | – | – | – | – | – | – | | – |
| **Vote 15 - Other** | | **(1 563)** | **2 992** | **2 992** | **335** | **536** | **499** | 37 | 7% | **2 992** |
| 15.1 - Regional Management - Naledi | | 2 082 | 2 055 | 2 055 | 305 | 476 | 343 | 133 | 39% | 2 055 |
| 15.2 - Corporate Services Administration | | – | 170 | 170 | – | – | 28 | (28) | -100% | 170 |
| 15.3 - Budget & Treasury Administration | | 156 | 73 | 73 | – | – | 12 | (12) | -100% | 73 |
| 15.4 - Parks Grounds & Cemeteries | | – | 22 | 22 | – | – | 4 | (4) | -100% | 22 |
| 15.6 - Libraries | | – | 36 | 36 | – | – | 6 | (6) | -100% | 36 |
| 15.7 - Engineering Services - Administration | | – | 26 | 26 | – | – | 4 | (4) | -100% | 26 |
| 15.8 - Refuse Removal | | – | 110 | 110 | – | – | 18 | (18) | -100% | 110 |
| 15.9 - Sewerage | | 374 | 345 | 345 | 30 | 60 | 57 | 3 | 5% | 345 |
| 15.10 - Water | | 108 023 | 15 | 15 | – | – | 3 | (3) | -100% | 15 |
| 15.11 - Public Works | | – | 20 | 20 | – | – | 3 | (3) | -100% | 20 |
| 15.12 - Regional Management - Soutpan | | (112 198) | 119 | 119 | – | – | 20 | (20) | -100% | 119 |
| **Total Expenditure by Vote** | 2 | **12 086 969** | **11 331 870** | **11 331 870** | **937 104** | **2 271 050** | **1 888 648** | **382 401** | **0** | **11 331 870** |
| **Surplus/ (Deficit) for the year** | 2 | **159 277** | **2 748 296** | **2 748 296** | **159 280** | **(368 052)** | **458 046** | **(826 098)** | **(0)** | **2 748 296** |

## MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

| 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 | 413 956 | 828 295 | 792 707 | 35 589 | 4% | 4 756 241 |
| Service charges - Water | | 1 593 685 | 1 641 219 | 1 641 219 | 104 984 | 119 821 | 273 537 | (153 715) | -56% | 1 641 219 |
| Service charges - Waste Water Management | | 545 719 | 675 254 | 675 254 | 54 664 | 113 261 | 112 542 | 719 | 1% | 675 254 |
| Service charges - Waste management | | 218 723 | 226 877 | 226 877 | 17 893 | 35 422 | 37 813 | (2 391) | -6% | 226 877 |
| Sale of Goods and Rendering of Services | | 52 019 | 54 942 | 54 942 | 4 116 | 8 410 | 9 157 | (747) | -8% | 54 942 |
| Agency services | | | | | | | | – | | |
| Interest | | | | | | | | – | | |
| Interest earned from Receivables | | 685 548 | 692 492 | 692 492 | 48 425 | 106 569 | 115 415 | (8 846) | -8% | 692 492 |
| Interest from Current and Non Current Assets | | 117 098 | 116 500 | 116 500 | 10 990 | 19 759 | 19 417 | 342 | 2% | 116 500 |
| Dividends | | 8 | 10 | 10 | – | 5 | 2 | 3 | 199% | 10 |
| Rent on Land | | – | – | – | – | – | – | – | | – |
| Rental from Fixed Assets | | 59 539 | 45 425 | 45 425 | 4 164 | 7 442 | 7 571 | (128) | -2% | 45 425 |
| Licence and permits | | | | | | | | – | | |
| Special rating levies | | | | | | | | – | | |
| Construction Contract Revenue | | | | | | | | | | |
| Development Charges | | | | | | | | | | |
| Operational Revenue | | 38 254 | 115 064 | 115 064 | 2 391 | 5 275 | 19 177 | (13 902) | -72% | 115 064 |
| **Non-Exchange Revenue** | | | | | | | | – | | |
| Property rates | | 1 758 853 | 2 330 273 | 2 330 273 | 192 380 | 384 104 | 388 379 | (4 275) | -1% | 2 330 273 |
| Surcharges and Taxes | | | | | | | | – | | |
| Fines, penalties and forfeits | | 97 355 | 43 589 | 43 589 | 2 013 | 2 709 | 7 265 | (4 556) | -63% | 43 589 |
| Licence and permits | | 1 713 | 1 748 | 1 748 | 136 | 323 | 291 | 31 | 11% | 1 748 |
| Transfers and subsidies - Operational | | 1 363 627 | 1 395 832 | 1 395 832 | 5 657 | 6 903 | 232 639 | (225 735) | -97% | 1 395 832 |
| Interest | | 222 369 | 227 057 | 227 057 | 19 957 | 39 626 | 37 843 | 1 784 | 5% | 227 057 |
| Fuel Levy | | 427 562 | 433 651 | 433 651 | 136 815 | 136 815 | 72 275 | 64 540 | 89% | 433 651 |
| Operational Revenue | | – | – | – | – | – | – | – | | – |
| Gains on disposal of Fixed and Intangible Assets | | 127 941 | 9 953 | 9 953 | – | – | 1 659 | (1 659) | -100% | 9 953 |
| Other Gains | | 19 227 | 130 757 | 130 757 | – | – | 21 793 | (21 793) | -100% | 130 757 |
| Discontinued Operations | | | | | | | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | | 11 099 269 | 12 896 884 | 12 896 884 | 1 018 542 | 1 814 741 | 2 149 480 | (334 740) | -16% | 12 896 884 |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 2 915 533 | 2 806 052 | 2 806 052 | 252 413 | 453 998 | 467 677 | (13 679) | -3% | 2 806 052 |
| Remuneration of councillors | | 78 875 | 86 541 | 86 541 | 6 460 | 12 958 | 14 424 | (1 466) | -10% | 86 541 |
| Bulk purchases - electricity | | 2 882 980 | 3 119 815 | 3 119 815 | 371 519 | 699 877 | 519 969 | 179 908 | 35% | 3 119 815 |
| Inventory consumed | | 1 227 003 | 776 809 | 777 841 | 73 027 | 195 070 | 129 633 | 65 437 | 50% | 777 841 |
| Debt impairment | | 1 104 321 | 1 608 788 | 1 608 788 | 121 839 | 243 678 | 268 131 | (24 453) | -9% | 1 608 788 |
| Depreciation, amortisation and impairment | | 952 069 | 980 358 | 980 358 | 6 908 | 32 898 | 163 393 | (130 495) | -80% | 980 358 |
| Interest, Dividends and Rent on Land | | 62 841 | 122 547 | 122 547 | 236 | 398 | 20 425 | (20 026) | -98% | 122 547 |
| Contracted services | | 993 392 | 914 245 | 912 514 | 45 268 | 68 204 | 152 096 | (83 892) | -55% | 912 514 |
| Transfers and subsidies | | 299 | 10 000 | 10 000 | – | – | 1 667 | (1 667) | -100% | 10 000 |
| Irrecoverable debts written off | | 523 909 | – | – | 4 323 | 497 493 | – | 497 493 | #DIV/0! | – |
| Operational costs | | 584 135 | 507 214 | 507 913 | 26 587 | 37 954 | 84 650 | (46 696) | -55% | 507 913 |
| Disposal of Fixed and Intangible Assets | | 468 958 | – | – | – | – | – | – | | – |
| Other Losses | | 173 024 | 399 500 | 399 500 | – | – | 66 583 | (66 583) | -100% | 399 500 |
| **Total Expenditure** | | 11 967 339 | 11 331 870 | 11 331 870 | 908 582 | 2 242 528 | 1 888 648 | 353 880 | 19% | 11 331 870 |
| **Surplus/(Deficit)** | | (868 070) | 1 565 014 | 1 565 014 | 109 960 | (427 787) | 260 832 | (688 620) | (0) | 1 565 014 |
| Transfers and subsidies - capital (monetary allocations) | | 909 818 | 1 063 282 | 1 063 282 | 67 842 | 68 257 | 177 214 | (108 957) | (0) | 1 063 282 |
| Transfers and subsidies - capital (in-kind) | | | | | | | | – | | |
| **Surplus/(Deficit) after capital transfers & contributions** | | 41 747 | 2 628 296 | 2 628 296 | 177 801 | (359 531) | 438 046 | (797 576) | (0) | 2 628 296 |
| Income Tax | | | | | | | | – | | |
| **Surplus/(Deficit) after income tax** | | 41 747 | 2 628 296 | 2 628 296 | 177 801 | (359 531) | 438 046 | (797 576) | (0) | 2 628 296 |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | – | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | – | | |
| **Surplus/(Deficit) attributable to municipality** | | 41 747 | 2 628 296 | 2 628 296 | 177 801 | (359 531) | 438 046 | (797 576) | (0) | 2 628 296 |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | – | | |
| Intercompany/Parent subsidiary transactions | | 117 529 | 120 000 | 120 000 | (18 522) | (8 522) | 20 000 | (28 522) | (0) | (120 000) |
| **Surplus/ (Deficit) for the year** | | 159 277 | 2 748 296 | 2 748 296 | 159 280 | (368 052) | 458 046 | (826 098) | (0) | 2 508 296 |

## MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M02 August

| Vote 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 | | | | | | | | | |
| **Multi-Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 01 - City Manager | | 20 | – | – | – | – | – | – | | – |
| Vote 02 - Executive And Council | | – | – | – | – | – | – | – | | – |
| Vote 03 - Corporate Services | | 23 866 | 53 000 | 53 000 | 31 | 28 | 8 833 | (8 806) | -100% | 53 000 |
| Vote 04 - Financial Services | | – | – | – | – | – | – | – | | – |
| Vote 05 - Community And Social Development | | 9 535 | 71 885 | 71 885 | – | – | 11 981 | (11 981) | -100% | 71 885 |
| Vote 06 - Planning And Human Settlement | | 15 522 | 8 146 | 8 146 | (595) | (595) | 1 358 | (1 952) | -144% | 8 146 |
| Vote 07 - Economic And Rural Development | | 3 087 | 21 000 | 21 000 | – | – | 3 500 | (3 500) | -100% | 21 000 |
| Vote 08 - Roads And Transport | | 223 812 | 289 790 | 289 790 | 5 466 | 5 466 | 48 298 | (42 833) | -89% | 289 790 |
| Vote 09 - Water And Sanitation | | 374 529 | 537 292 | 537 292 | 9 563 | 9 068 | 89 549 | (80 481) | -90% | 537 292 |
| Vote 10 - Municipal General | | 1 513 | – | – | – | – | – | – | | – |
| Vote 11 - Public Safety And Security | | 1 815 | 6 000 | 6 000 | (489) | (489) | 1 000 | (1 489) | -149% | 6 000 |
| Vote 12 - Centlec | | 239 499 | 387 181 | 387 181 | 20 988 | 26 975 | 64 530 | (37 555) | -58% | 387 181 |
| Vote 13 - N/A1 | | – | – | – | – | – | – | – | | – |
| Vote 14 - N/A | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | – | – | – | – | – | – | – | | – |
| **Total Capital Multi-year expenditure** | 4,7 | **893 198** | **1 374 294** | **1 374 294** | **34 963** | **40 452** | **229 049** | **(188 597)** | **-82%** | **1 374 294** |
| **Single Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 01 - City Manager | | – | – | – | – | – | – | – | | – |
| Vote 02 - Executive And Council | | 231 | – | – | – | – | – | – | | – |
| Vote 03 - Corporate Services | | – | 1 750 | 1 750 | – | – | 292 | (292) | -100% | 1 750 |
| Vote 04 - Financial Services | | – | – | – | – | – | – | – | | – |
| Vote 05 - Community And Social Development | | 18 318 | 11 346 | 11 346 | – | – | 1 891 | (1 891) | -100% | 11 346 |
| Vote 06 - Planning And Human Settlement | | 71 230 | 8 091 | 8 091 | 12 162 | 12 162 | 1 348 | 10 813 | 802% | 8 091 |
| Vote 07 - Economic And Rural Development | | – | – | – | – | – | – | – | | – |
| Vote 08 - Roads And Transport | | 7 104 | – | – | – | – | – | – | | – |
| Vote 09 - Water And Sanitation | | – | – | – | – | – | – | – | | – |
| Vote 10 - Municipal General | | – | 1 000 | 1 000 | – | – | 167 | (167) | -100% | 1 000 |
| Vote 11 - Public Safety And Security | | 342 | 6 790 | 6 790 | – | – | 1 132 | (1 132) | -100% | 6 790 |
| Vote 12 - Centlec | | – | – | – | – | – | – | – | | – |
| Vote 13 - N/A1 | | – | – | – | – | – | – | – | | – |
| Vote 14 - N/A | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | – | – | – | – | – | – | – | | – |
| **Total Capital single-year expenditure** | 4 | 97 225 | 28 977 | 28 977 | 12 162 | 12 162 | 4 829 | **7 332** | **152%** | 28 977 |
| **Total Capital Expenditure** | | **990 423** | **1 403 271** | **1 403 271** | **47 125** | **52 614** | **233 879** | **(181 265)** | **-78%** | **1 403 271** |
| **Capital Expenditure - Functional Classification** | | | | | | | | | | |
| ***Governance and administration*** | | **23 540** | **40 250** | **40 250** | **–** | **–** | **6 708** | (6 708) | -100% | **40 250** |
| Executive and council | | 2 502 | 20 000 | 20 000 | – | – | 3 333 | (3 333) | -100% | 20 000 |
| Finance and administration | | 21 038 | 20 250 | 20 250 | – | – | 3 375 | (3 375) | -100% | 20 250 |
| Internal audit | | | | | | | | – | | |
| ***Community and public safety*** | | **57 698** | **81 286** | **81 286** | **10 834** | **10 831** | **13 548** | (2 716) | -20% | **81 286** |
| Community and social services | | 9 895 | – | – | – | – | – | – | | – |
| Sport and recreation | | 11 648 | 68 496 | 68 496 | 31 | 28 | 11 416 | (11 388) | -100% | 68 496 |
| Public safety | | 2 157 | 12 790 | 12 790 | (489) | (489) | 2 132 | (2 621) | -123% | 12 790 |
| Housing | | 33 998 | – | – | 11 293 | 11 293 | – | 11 293 | #DIV/0! | – |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **283 602** | **305 028** | **305 028** | **5 740** | **5 740** | **50 838** | (45 098) | -89% | **305 028** |
| Planning and development | | 52 754 | 16 237 | 16 237 | 274 | 274 | 2 706 | (2 432) | -90% | 16 237 |
| Road transport | | 230 849 | 287 790 | 287 790 | 5 466 | 5 466 | 47 965 | (42 499) | -89% | 287 790 |
| Environmental protection | | – | 1 000 | 1 000 | – | – | 167 | (167) | -100% | 1 000 |
| ***Trading services*** | | **625 583** | **976 707** | **976 707** | **30 551** | **36 043** | **162 785** | (126 742) | -78% | **976 707** |
| Energy sources | | 239 499 | 387 181 | 387 181 | 20 988 | 26 975 | 64 530 | (37 555) | -58% | 387 181 |
| Water management | | 174 909 | 341 694 | 341 694 | 2 467 | 2 467 | 56 949 | (54 482) | -96% | 341 694 |
| Waste water management | | 199 620 | 195 597 | 195 597 | 7 096 | 6 601 | 32 600 | (25 999) | -80% | 195 597 |
| Waste management | | 11 555 | 52 235 | 52 235 | – | – | 8 706 | (8 706) | -100% | 52 235 |
| ***Other*** | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure - Functional Classification** | 3 | **990 423** | **1 403 271** | **1 403 271** | **47 125** | **52 614** | **233 879** | **(181 265)** | **-78%** | **1 403 271** |
| **Funded by:** | | | | | | | | | | |
| National Government | | 740 650 | 1 048 282 | 1 048 282 | 22 445 | 25 570 | 174 714 | (149 144) | -85% | 1 048 282 |
| Provincial Government | | (0) | – | – | 11 293 | 11 293 | – | 11 293 | #DIV/0! | – |
| District Municipality | | | | | | | | – | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | 10 777 | 15 000 | 15 000 | 1 029 | 2 644 | 2 500 | 144 | 6% | 15 000 |
| **Transfers recognised - capital** | | **751 427** | **1 063 282** | **1 063 282** | **34 767** | **39 507** | **177 214** | **(137 707)** | **-78%** | **1 063 282** |
| **Borrowing** | 6 | – | – | – | – | – | – | – | | – |
| **Internally generated funds** | | 238 996 | 339 989 | 339 989 | 12 359 | 13 106 | 56 665 | (43 559) | -77% | 339 989 |
| **Total Capital Funding** | | **990 423** | **1 403 271** | **1 403 271** | **47 125** | **52 614** | **233 879** | **(181 265)** | **-78%** | **1 403 271** |

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M02 August

| 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** | | **23 866** | **53 000** | **53 000** | **31** | **28** | **8 833** | (8 806) | -100% | **53 000** |
| 03.16 - Facilities Management - Stadiums | | 6 893 | 38 500 | 38 500 | 31 | 28 | 6 417 | (6 389) | -100% | 38 500 |
| 03.19 - Administration Management | | 16 973 | 14 500 | 14 500 | – | – | 2 417 | (2 417) | -100% | 14 500 |
| **Vote 04 - Financial Services** | | – | – | – | – | – | – | – | | – |
| **Vote 05 - Community And Social Development** | | **9 535** | **71 885** | **71 885** | – | – | **11 981** | (11 981) | -100% | **71 885** |
| 05.7 - Environmental Health Services | | – | 1 000 | 1 000 | – | – | 167 | (167) | -100% | 1 000 |
| 05.12 - Facilities Management - Swimming Pools | | – | 8 000 | 8 000 | – | – | 1 333 | (1 333) | -100% | 8 000 |
| 05.13 - Facilities Management - Stadiums | | 392 | – | – | – | – | – | – | | – |
| 05.15 - Landfill Site Management | | 8 557 | 52 135 | 52 135 | – | – | 8 689 | (8 689) | -100% | 52 135 |
| 05.30 - Nature Resource Management - Zoo | | 2 | – | – | – | – | – | – | | – |
| 05.31 - Nature Resource Management - Nature Area | | 584 | 5 250 | 5 250 | – | – | 875 | (875) | -100% | 5 250 |
| 05.38 - Parks - Horticultural Central | | – | 1 500 | 1 500 | – | – | 250 | (250) | -100% | 1 500 |
| 05.39 - Parks - Horticultural North | | – | 1 500 | 1 500 | – | – | 250 | (250) | -100% | 1 500 |
| 05.41 - Parks - Horticultural East | | – | 2 500 | 2 500 | – | – | 417 | (417) | -100% | 2 500 |
| **Vote 06 - Planning And Human Settlement** | | **15 522** | **8 146** | **8 146** | **(595)** | **(595)** | **1 358** | (1 952) | -144% | **8 146** |
| 06.3 - Urban Design | | 15 522 | 8 146 | 8 146 | (595) | (595) | 1 358 | (1 952) | -144% | 8 146 |
| **Vote 07 - Economic And Rural Development** | | **3 087** | **21 000** | **21 000** | – | – | **3 500** | (3 500) | -100% | **21 000** |
| 07.8 - Administration And Strategic Support | | – | 20 000 | 20 000 | – | – | 3 333 | (3 333) | -100% | 20 000 |
| 07.11 - Rural Development | | 153 | – | – | – | – | – | – | | – |
| 07.12 - Smme's | | 2 118 | – | – | – | – | – | – | | – |
| 07.14 - Business Operations | | 817 | 1 000 | 1 000 | – | – | 167 | (167) | -100% | 1 000 |
| **Vote 08 - Roads And Transport** | | **223 812** | **289 790** | **289 790** | **5 466** | **5 466** | **48 298** | (42 833) | -89% | **289 790** |
| 08.2 - Transport Unit | | – | – | – | – | – | – | – | | – |
| 08.4 - Transport Unit | | 7 510 | 81 783 | 81 783 | – | – | 13 630 | (13 630) | -100% | 81 783 |
| 08.12 - Engineering Services | | 216 235 | 206 007 | 206 007 | 5 466 | 5 466 | 34 335 | (28 869) | -84% | 206 007 |
| 08.13 - Fleet Maintenance | | 68 | 2 000 | 2 000 | – | – | 333 | (333) | -100% | 2 000 |
| **Vote 09 - Water And Sanitation** | | **374 529** | **537 292** | **537 292** | **9 563** | **9 068** | **89 549** | (80 481) | -90% | **537 292** |
| 09.1 - Purification And Sanitation | | 199 620 | 195 597 | 195 597 | 7 096 | 6 601 | 32 600 | (25 999) | -80% | 195 597 |
| 09.8 - Bulk Water Services | | 123 583 | 215 839 | 215 839 | 2 467 | 2 467 | 35 973 | (33 506) | -93% | 215 839 |
| 09.10 - Water Demand Management | | 51 326 | 125 855 | 125 855 | – | – | 20 976 | (20 976) | -100% | 125 855 |
| **Vote 10 - Municipal General** | | **1 513** | – | – | – | – | – | – | | – |
| 10.2 - Governmental Transfers | | 1 513 | – | – | – | – | – | – | | – |
| **Vote 11 - Public Safety And Security** | | **1 815** | **6 000** | **6 000** | **(489)** | **(489)** | **1 000** | (1 489) | -149% | **6 000** |
| 11.5 - Law Enforcement Operations | | 1 815 | 6 000 | 6 000 | (489) | (489) | 1 000 | (1 489) | -149% | 6 000 |
| **Vote 12 - Centlec** | | **239 499** | **387 181** | **387 181** | **20 988** | **26 975** | **64 530** | (37 555) | -58% | **387 181** |
| 12.20 - Human Resource Management | | – | 250 | 250 | 4 | 4 | 42 | (37) | -89% | 250 |
| 12.21 - Human Resource Development | | – | 720 | 720 | 14 | 14 | 120 | (106) | -89% | 720 |
| 12.23 - Revenue And Customer Management | | 42 917 | 80 500 | 80 500 | 12 619 | 12 899 | 13 417 | (517) | -4% | 80 500 |
| 12.24 - Trading Services | | 19 233 | – | – | – | – | – | – | | – |
| 12.27 - Planning | | 103 014 | 130 713 | 130 713 | 6 275 | 9 940 | 21 785 | (11 846) | -54% | 130 713 |
| 12.28 - Network Services | | 18 881 | 36 118 | 36 118 | 38 | 125 | 6 020 | (5 894) | -98% | 36 118 |
| 12.29 - S/ Free State & Other Mun(Thaba Nchu & B | | 7 160 | 10 100 | 10 100 | 579 | 963 | 1 683 | (720) | -43% | 10 100 |
| 12.30 - Systems Utilisation & Process Engineerin | | 35 494 | 79 781 | 79 781 | 1 459 | 3 080 | 13 297 | (10 216) | -77% | 79 781 |
| 12.33 - Fleet & Security Management | | 11 164 | 30 000 | 30 000 | – | (51) | 5 000 | (5 051) | -101% | 30 000 |
| 12.35 - Power Generation | | 598 | 4 000 | 4 000 | – | – | 667 | (667) | -100% | 4 000 |
| 12.36 - Facilities Management | | 1 036 | 15 000 | 15 000 | – | – | 2 500 | (2 500) | -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** | | **893 198** | **1 374 294** | **1 374 294** | **34 963** | **40 452** | **229 049** | (188 597) | -82% | **1 374 294** |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditue of single-year capital appropriation | 1 | | | | | | | | | |
| Vote 01 - City Manager | | – | – | – | – | – | – | – | | – |
| Vote 02 - Executive And Council | | 231 | – | – | – | – | – | – | | – |
| 02.8 - Communications - Projects | | 231 | – | – | – | – | – | – | | – |
| Vote 03 - Corporate Services | | – | 1 750 | 1 750 | – | – | 292 | (292) | -100% | 1 750 |
| 03.11 - Occupational Health | | – | – | – | – | – | – | – | | – |
| 03.14 - Labour Relations | | – | 250 | 250 | – | – | 42 | (42) | -100% | 250 |
| 03.18 - Committee Services | | – | 1 500 | 1 500 | – | – | 250 | (250) | -100% | 1 500 |
| Vote 04 - Financial Services | | – | – | – | – | – | – | – | | – |
| Vote 05 - Community And Social Development | | 18 318 | 11 346 | 11 346 | – | – | 1 891 | (1 891) | -100% | 11 346 |
| 05.12 - Facilities Management - Swimming Pools | | 196 | – | – | – | – | – | – | | – |
| 05.14 - Solid Waste Management Administration | | 1 648 | – | – | – | – | – | – | | – |
| 05.15 - Landfill Site Management | | 2 998 | – | – | – | – | – | – | | – |
| 05.17 - Solid Waste Management | | – | 100 | 100 | – | – | 17 | (17) | -100% | 100 |
| 05.30 - Nature Resource Management - Zoo | | 2 708 | 11 000 | 11 000 | – | – | 1 833 | (1 833) | -100% | 11 000 |
| 05.31 - Nature Resource Management - Nature Area | | 841 | 246 | 246 | – | – | 41 | (41) | -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 | | 71 230 | 8 091 | 8 091 | 12 162 | 12 162 | 1 348 | 10 813 | 802% | 8 091 |
| 06.3 - Urban Design | | 2 299 | 4 171 | 4 171 | – | – | 695 | (695) | -100% | 4 171 |
| 06.9 - Architectural Services | | 34 933 | 3 920 | 3 920 | 869 | 869 | 653 | 215 | 33% | 3 920 |
| 06.18 - Administration | | (0) | – | – | – | – | – | – | | – |
| 06.42 - Bloemfontein South | | 167 | – | – | 11 293 | 11 293 | – | 11 293 | 0% | – |
| 06.45 - Bloemfontein North | | – | – | – | – | – | – | – | | – |
| 06.47 - Thaba Nchu | | 33 832 | – | – | – | – | – | – | | – |
| Vote 07 - Economic And Rural Development | | – | – | – | – | – | – | – | | – |
| Vote 08 - Roads And Transport | | 7 104 | – | – | – | – | – | – | | – |
| 08.4 - Transport Unit | | 7 104 | – | – | – | – | – | – | | – |
| Vote 09 - Water And Sanitation | | – | – | – | – | – | – | – | | – |
| Vote 10 - Municipal General | | – | 1 000 | 1 000 | – | – | 167 | (167) | -100% | 1 000 |
| 10.2 - Governmental Transfers | | – | 1 000 | 1 000 | – | – | 167 | (167) | -100% | 1 000 |
| Vote 11 - Public Safety And Security | | 342 | 6 790 | 6 790 | – | – | 1 132 | (1 132) | -100% | 6 790 |
| 11.2 - Traffic Operations | | – | 1 800 | 1 800 | – | – | 300 | (300) | -100% | 1 800 |
| 11.5 - Law Enforcement Operations | | – | 4 780 | 4 780 | – | – | 797 | (797) | -100% | 4 780 |
| 11.10 - Fire And Rescue Operations | | 342 | 210 | 210 | – | – | 35 | (35) | -100% | 210 |
| Vote 12 - Centlec | | – | – | – | – | – | – | – | | – |
| Vote 13 - N/A1 | | – | – | – | – | – | – | – | | – |
| Vote 14 - N/A | | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | | – | – | – | – | – | – | – | | – |
| Total single-year capital expenditure | | 97 225 | 28 977 | 28 977 | 12 162 | 12 162 | 4 829 | 7 332 | 0 | 28 977 |
| Total Capital Expenditure | | 990 423 | 1 403 271 | 1 403 271 | 47 125 | 52 614 | 233 879 | (181 265) | (0) | 1 403 271 |

## MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August

| 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 | | 2 376 355 | 3 432 823 | 3 432 823 | 2 166 536 | 3 432 823 |
| Short term Investments | | | | | | |
| Trade and other receivables from exchange transactions | | 2 207 577 | 2 315 712 | 2 315 712 | 1 632 593 | 2 315 712 |
| Receivables from non-exchange transactions | | 470 941 | 457 621 | 457 621 | 609 039 | 457 621 |
| Current portion of non-current receivables | | 1 311 359 | – | – | 1 311 359 | – |
| Inventory | | 699 134 | 1 891 562 | 1 891 562 | 571 796 | 1 891 562 |
| VAT Receivable | | 245 452 | 40 892 | 40 892 | 250 765 | 40 892 |
| Other current assets | | 245 429 | – | – | 248 130 | – |
| **Total current assets** | | 7 556 248 | 8 138 610 | 8 138 610 | 6 790 219 | 8 138 610 |
| **Non current assets** | | | | | | |
| Investments | | 231 | – | – | 231 | – |
| Investment property | | 1 471 936 | 401 050 | 401 050 | 1 471 936 | 401 050 |
| Property, plant and equipment | | 24 939 811 | 13 855 011 | 13 855 011 | 21 770 814 | 13 855 011 |
| Biological assets | | | | | | |
| Living resources | | – | 3 723 | 3 723 | – | 3 723 |
| Heritage assets | | 176 443 | 268 589 | 268 589 | 176 443 | 268 589 |
| Intangible assets | | 126 412 | 239 917 | 239 917 | 122 055 | 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 | | 3 200 610 | 577 357 | 577 357 | 3 220 610 | 577 357 |
| **Total non current assets** | | 29 923 070 | 15 348 235 | 15 348 235 | 26 769 716 | 15 348 235 |
| **TOTAL ASSETS** | | 37 479 318 | 23 486 845 | 23 486 845 | 33 559 936 | 23 486 845 |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | | | | | |
| Financial liabilities | | (594 914) | (695) | (695) | (643 425) | (695) |
| Consumer deposits | | 204 182 | 209 995 | 209 995 | 204 364 | 209 995 |
| Trade and other payables from exchange transactions | | 5 765 004 | (7 537 079) | (7 537 079) | 4 361 538 | (7 537 079) |
| Trade and other payables from non-exchange transactions | | 242 414 | (10 000) | (10 000) | 418 369 | (10 000) |
| Provision | | 734 788 | 40 000 | 40 000 | 732 118 | 40 000 |
| VAT Payable | | 568 925 | 622 262 | 622 262 | 699 898 | 622 262 |
| Other current liabilities | | 1 326 284 | 53 662 | 53 662 | 1 309 978 | 53 662 |
| **Total current liabilities** | | 8 246 682 | (6 621 855) | (6 621 855) | 7 082 840 | (6 621 855) |
| **Non current liabilities** | | | | | | |
| Financial liabilities | | 995 872 | (16) | (16) | 995 872 | (16) |
| Provision | | 145 306 | 932 693 | 932 693 | 145 306 | 932 693 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | 2 628 590 | 1 155 110 | 1 155 110 | 2 628 590 | 1 155 110 |
| **Total non current liabilities** | | 3 769 769 | 2 087 787 | 2 087 787 | 3 769 769 | 2 087 787 |
| **TOTAL LIABILITIES** | | 12 016 451 | (4 534 068) | (4 534 068) | 10 852 609 | (4 534 068) |
| **NET ASSETS** | 2 | 25 462 866 | 28 020 913 | 28 020 913 | 22 707 327 | 28 020 913 |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated surplus/(deficit) | | 14 188 057 | 18 174 579 | 18 174 579 | 11 432 518 | 18 174 579 |
| Reserves and funds | | 11 274 809 | 9 846 334 | 9 846 334 | 11 274 809 | 9 846 334 |
| Other | | 0 | – | – | 0 | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | 25 462 866 | 28 020 913 | 28 020 913 | 22 707 327 | 28 020 913 |

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

| 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 | | 973 911 | 1 980 732 | 1 980 732 | 118 504 | 266 785 | 330 122 | (63 337) | -19% | 1 980 732 |
| Service charges | | 4 774 268 | 7 202 044 | 7 202 044 | 330 401 | 837 730 | 1 200 341 | (362 611) | -30% | 7 202 044 |
| Other revenue | | 12 245 649 | 632 874 | 632 874 | 46 538 | 582 300 | 105 479 | 476 821 | 452% | 632 874 |
| Transfers and Subsidies - Operational | | 1 357 111 | 1 395 832 | 1 395 832 | 173 336 | 703 636 | 232 639 | 470 997 | 202% | 1 395 832 |
| Transfers and Subsidies - Capital | | 1 057 746 | 1 063 282 | 1 063 282 | 184 495 | 184 495 | 177 214 | 7 282 | 4% | 1 063 282 |
| Interest | | 142 961 | 997 672 | 997 672 | 2 918 | 7 485 | 166 279 | (158 794) | -95% | 997 672 |
| Dividends | | 8 | 10 | 10 | – | 5 | 2 | 3 | 199% | 10 |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (6 214 973) | (9 480 757) | (9 480 757) | (347 651) | (1 438 540) | (1 580 126) | (141 586) | 9% | (9 480 757) |
| Finance charges | | – | – | – | – | – | – | – | | – |
| Transfers and Subsidies | | – | (10 000) | (10 000) | – | – | (1 667) | (1 667) | 100% | (10 000) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **14 336 682** | **3 781 688** | **3 781 688** | **508 540** | **1 143 896** | **630 281** | **(513 615)** | **-81%** | **3 781 688** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | 127 941 | 9 953 | 9 953 | – | – | 1 659 | (1 659) | -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 | | (737 198) | (1 403 271) | (1 403 271) | (53 592) | (60 122) | (233 879) | (173 756) | 74% | (1 403 271) |
| Retention (Capital) | | | | | | | | – | | |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(607 871)** | **(1 393 318)** | **(1 393 318)** | **(53 592)** | **(60 122)** | **(232 220)** | **(172 098)** | **74%** | **(1 393 318)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | | – | – | – | – | – | – | – | | – |
| Increase (decrease) in consumer deposits | | 13 879 | (1 646) | (1 646) | 98 | 150 | (274) | 424 | -155% | (1 646) |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | (92 730) | (59 071) | (59 071) | (2 205) | (4 388) | (9 845) | (5 457) | 55% | (59 071) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **(78 851)** | **(60 717)** | **(60 717)** | **(2 107)** | **(4 238)** | **(10 120)** | **(5 881)** | **58%** | **(60 717)** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **13 649 960** | **2 327 652** | **2 327 652** | **452 841** | **1 079 536** | **387 942** | | | **2 327 652** |
| Cash/cash equivalents at beginning: | | 1 103 525 | 1 103 525 | 1 103 525 | 1 487 440 | 1 087 000 | 1 103 525 | | | 1 087 000 |
| Cash/cash equivalents at month/year end: | | 14 753 484 | 3 431 177 | 3 431 177 | 1 940 281 | 2 166 536 | 1 491 467 | | | 3 414 653 |

MAN Mangaung - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M02 August

| 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 | (8) | 385 | 704 | (319) | -45,4% | 4 224 |
| Electricity Distribution Revenue for Services | | - | - | - | - | - | - | – | | - |
| Electricity Sales | | 3 810 358 | 4 811 978 | 4 811 978 | 419 403 | 837 208 | 801 996 | 35 211 | 4,4% | 4 811 978 |
| Joint Pole Usage | | 1 594 | 1 729 | 1 729 | 111 | 220 | 288 | (68) | -23,6% | 1 729 |
| Notice Revenues | | - | 5 002 | 5 002 | - | - | 834 | (834) | -100,0% | 5 002 |
| Temporary Service Plant | | - | - | - | - | - | - | – | | - |
| Total Service charges - Electricity | | 3 815 529 | 4 822 934 | 4 822 934 | 419 506 | 837 813 | 803 822 | 33 990 | 0 | 4 822 934 |
| *Less Cost of Free Basis Services (50 kwh per indigent household per month)* | | (45 500) | (66 693) | (66 693) | (5 549) | (9 517) | (11 116) | 1 598 | -14,4% | (66 693) |
| Net Service charges - Electricity | | 3 770 029 | 4 756 241 | 4 756 241 | 413 956 | 828 295 | 792 707 | 35 589 | | 4 756 241 |
| Service charges - Water | 6 | | | | | | | | | |
| Agricultural and Rural Water Service | | 215 | 182 | 182 | - | 31 | 30 | 0 | 1,3% | 182 |
| Connection/Disconnection | | 7 897 | 8 656 | 8 656 | 121 | 302 | 1 443 | (1 141) | -79,1% | 8 656 |
| Sale | | 1 758 759 | 2 007 097 | 2 007 097 | 128 322 | 163 906 | 334 516 | (170 610) | -51,0% | 2 007 097 |
| Urban Higher Level Service | | 30 | 32 | 32 | (0) | 5 | 5 | 0 | 1,5% | 32 |
| Total Service charges - Water | | 1 766 901 | 2 015 967 | 2 015 967 | 128 443 | 164 245 | 335 995 | (171 750) | | 2 015 967 |
| *Less Cost of Free Basis Services (6 kilolitres per indigent household per month)* | | (173 215) | (374 748) | (374 748) | (23 458) | (44 423) | (62 458) | 18 035 | -28,9% | (374 748) |
| Net Service charges - Water | | 1 593 685 | 1 641 219 | 1 641 219 | 104 984 | 119 821 | 273 537 | (153 715) | | 1 641 219 |
| Service charges - Waste Water Management | 6 | | | | | | | | | |
| Connection/Reconnection | | 123 | 160 | 160 | - | - | 27 | (27) | -100,0% | 160 |
| Industrial Waste Water | | 125 | 202 | 202 | 22 | 44 | 34 | 10 | 30,0% | 202 |
| Pump/Removal of Waste Water | | 1 451 | 1 512 | 1 512 | 193 | 518 | 252 | 266 | 105,4% | 1 512 |
| Sanitation Charges | | 741 847 | 981 917 | 981 917 | 69 677 | 140 956 | 163 653 | (22 697) | -13,9% | 981 917 |
| Treatment of Effluent | | - | 1 645 | 1 645 | - | - | 274 | (274) | -100,0% | 1 645 |
| Total Service charges - Waste Water Management | | 743 545 | 985 436 | 985 436 | 69 892 | 141 517 | 164 239 | (22 722) | | 985 436 |
| *Less Cost of Free Basis Services (free sanitation service to indigent households)* | | (197 826) | (310 182) | (310 182) | (15 229) | (28 256) | (51 697) | 23 441 | -45,3% | (310 182) |
| Net Service charges - Waste Water Management | | 545 719 | 675 254 | 675 254 | 54 664 | 113 261 | 112 542 | 719 | | 675 254 |
| Service charges - Waste Management | 6 | | | | | | | | | |
| Disposal Facilities | | 7 | 9 | 9 | 1 | 1 | 2 | (1) | -40,7% | 9 |
| Refuse Removal | | 334 016 | 376 559 | 376 559 | 27 153 | 53 967 | 62 760 | (8 792) | -14,0% | 376 559 |
| Waste Bins | | 11 029 | 11 333 | 11 333 | 975 | 1 946 | 1 889 | 57 | 3,0% | 11 333 |
| Total refuse removal revenue | | 345 051 | 387 901 | 387 901 | 28 129 | 55 914 | 64 650 | (8 736) | | 387 901 |
| *Less Cost of Free Basis Services (removed once a week to indigent households)* | | (126 329) | (161 024) | (161 024) | (10 236) | (20 493) | (26 837) | 6 345 | -23,6% | (161 024) |
| Net Service charges - Waste Management | | 218 723 | 226 877 | 226 877 | 17 893 | 35 422 | 37 813 | (2 391) | | 226 877 |
| Sales of Goods and Rendering of Services | | | | | | | | | | |
| Academic Services | | 308 | 2 453 | 2 453 | - | 155 | 409 | (254) | -62,1% | 2 453 |
| Advertisements | | 7 083 | 8 444 | 8 444 | 600 | 952 | 1 407 | (455) | -32,4% | 8 444 |
| Building Plan Approval | | 6 644 | 7 406 | 7 406 | 290 | 754 | 1 234 | (481) | -38,9% | 7 406 |
| Building Plan Clause Levy | | 47 | 67 | 67 | 2 | 3 | 11 | (8) | -73,5% | 67 |
| Cemetery and Burial | | 2 793 | 2 896 | 2 896 | 294 | 489 | 483 | 6 | 1,3% | 2 896 |
| Clearance Certificates | | 723 | 1 265 | 1 265 | 74 | 134 | 211 | (77) | -36,6% | 1 265 |
| Demolition Application Fees | | 42 | 47 | 47 | - | 1 | 8 | (7) | -92,8% | 47 |
| Entrance Fees | | 317 | 432 | 432 | 2 | 6 | 72 | (66) | -92,2% | 432 |
| Escort Fees | | 160 | 68 | 68 | 27 | 27 | 11 | 16 | 142,3% | 68 |
| Fire Services | | 1 877 | 1 454 | 1 454 | 129 | 236 | 242 | (7) | -2,8% | 1 454 |
| Library Fees | | 36 | 39 | 39 | 2 | 11 | 7 | 5 | 69,5% | 39 |
| Management Fees | | 110 | 121 | 121 | 2 | 4 | 20 | (16) | -81,4% | 121 |
| Membership Fees | | 23 | 27 | 27 | 2 | 8 | 4 | 4 | 89,4% | 27 |
| Objections and Appeals | | 32 | 1 | 1 | - | 1 | 0 | 1 | 548,0% | 1 |
| Occupation Certificates | | 412 | 467 | 467 | 34 | 75 | 78 | (3) | -4,2% | 467 |
| Parking Fees | | 2 661 | 2 657 | 2 657 | 234 | 473 | 443 | 30 | 6,9% | 2 657 |
| Photo copies, Faxes and Telephone charges | | 178 | 217 | 217 | 14 | 31 | 36 | (5) | -13,2% | 217 |
| Removal of Restrictions | | 203 | 188 | 188 | 19 | 28 | 31 | (3) | -10,7% | 188 |
| Sale of Goods | | 1 626 | 1 249 | 1 249 | 9 | 27 | 208 | (182) | -87,2% | 1 249 |
| Scrap, Waste & Other Goods | | 0 | 1 000 | 1 000 | - | - | 167 | (167) | -100,0% | 1 000 |
| Town Planning and Servitudes | | 1 118 | 996 | 996 | 131 | 230 | 166 | 64 | 38,6% | 996 |
| Traffic Control | | 1 174 | 780 | 780 | 54 | 77 | 130 | (52) | -40,4% | 780 |
| Transport Fees | | 21 312 | 19 526 | 19 526 | 1 948 | 4 122 | 3 254 | 868 | 26,7% | 19 526 |
| Valuation Services | | 3 138 | 3 142 | 3 142 | 249 | 566 | 524 | 43 | 8,1% | 3 142 |
| Total Sales of Goods and Rendering of Services | | 52 019 | 54 942 | 54 942 | 4 116 | 8 410 | 9 157 | (747) | | 54 942 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Agency Services** | | | | | | | | | |
| District Municipalities | | | | | | | | | |
| Total District Municipalities | - | - | - | - | - | - | - | | - |
| National | | | | | | | | | |
| Total National | - | - | - | - | - | - | - | | - |
| Provincial | | | | | | | | | |
| Total Provincial | - | - | - | - | - | - | - | | - |
| Total Agency Services | - | - | - | - | - | - | - | | - |
| **Interest earned from Receivables** | | | | | | | | | |
| Affiliates/Related Parties/Associated Companies | | | | | | | | | |
| Electricity | 45 341 | 40 484 | 40 484 | (5 984) | (1 957) | 6 747 | (8 705) | -129,0% | 40 484 |
| Housing Land Sales | 488 | 348 | 348 | - | - | 58 | (58) | -100,0% | 348 |
| SARS | 52 | - | - | - | - | - | – | | - |
| Service Charges | 11 058 | 11 468 | 11 468 | 977 | 1 949 | 1 911 | 38 | 2,0% | 11 468 |
| Waste Management | 54 297 | 55 521 | 55 521 | 4 774 | 9 471 | 9 254 | 218 | 2,4% | 55 521 |
| Waste Water Management | 120 020 | 122 866 | 122 866 | 10 601 | 21 146 | 20 478 | 669 | 3,3% | 122 866 |
| Water | 454 291 | 461 804 | 461 804 | 38 056 | 75 960 | 76 967 | (1 007) | -1,3% | 461 804 |
| Total Interest earned from Receivables | 685 548 | 692 492 | 692 492 | 48 425 | 106 569 | 115 415 | (8 846) | | 692 492 |
| **Interest earned from Current and Non Current Assets** | | | | | | | | | |
| Bank Accounts | 4 183 | 1 993 | 1 993 | 82 | 203 | 332 | (129) | -38,8% | 1 993 |
| Short Term Investments and Call Accounts | 112 915 | 114 507 | 114 507 | 10 908 | 19 555 | 19 085 | 471 | 2,5% | 114 507 |
| Total Interest earned from Current and Non Current Assets | 117 098 | 116 500 | 116 500 | 10 990 | 19 759 | 19 417 | 342 | | 116 500 |
| **Dividends** | | | | | | | | | |
| External Investment | 8 | 10 | 10 | - | 5 | 2 | 3 | 199,3% | 10 |
| Total Dividends | 8 | 10 | 10 | - | 5 | 2 | 3 | | 10 |
| **Rent on Land** | | | | | | | | | |
| Total Rent on Land | - | - | - | - | - | - | - | | - |
| **Rental from Fixed Assets** | | | | | | | | | |
| Market Related | | | | | | | – | | |
| Property Plant and Equipment | 14 525 | 465 | 465 | 26 | 53 | 78 | (25) | -32,1% | 465 |
| Total Market Related | 14 525 | 465 | 465 | 26 | 53 | 78 | (25) | | 465 |
| Non-market Related | | | | | | | | | |
| Property Plant and Equipment | 45 014 | 44 960 | 44 960 | 4 138 | 7 390 | 7 493 | (103) | -1,4% | 44 960 |
| Total Non-market Related | 45 014 | 44 960 | 44 960 | 4 138 | 7 390 | 7 493 | (103) | | 44 960 |
| Total Rental from Fixed Assets | 59 539 | 45 425 | 45 425 | 4 164 | 7 442 | 7 571 | (128) | | 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 | 3 | 9 | 12 007 | (11 998) | -99,9% | 72 042 |
| Collection Charges | 2 525 | 123 | 123 | - | - | 20 | (20) | -100,0% | 123 |
| Commission | 34 039 | 41 738 | 41 738 | 2 352 | 5 030 | 6 956 | (1 927) | -27,7% | 41 738 |
| Registration Fees | 590 | 1 049 | 1 049 | - | - | 175 | (175) | -100,0% | 1 049 |
| Request for Information | 4 | 57 | 57 | 1 | 1 | 10 | (9) | -94,3% | 57 |
| Staff and Councillors Recoveries | 1 032 | 56 | 56 | 35 | 236 | 9 | 226 | 2427,4% | 56 |
| Total Operational Revenue | 38 254 | 115 064 | 115 064 | 2 391 | 5 275 | 19 177 | (13 902) | | 115 064 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Non-Exchange revenue** | | | | | | | | | |
| **Property Rates** | | | | | | | | | |
| Agricultural Properties | 92 558 | 101 249 | 101 249 | 8 714 | 17 453 | 16 875 | 579 | 3,4% | 101 249 |
| Business and Commercial Properties | 657 202 | 877 380 | 877 380 | 85 633 | 171 173 | 146 230 | 24 943 | 17,1% | 877 380 |
| Public Service Purposes Properties | 368 180 | 461 614 | 461 614 | 30 686 | 61 300 | 76 936 | (15 636) | -20,3% | 461 614 |
| Residential Properties | 928 045 | 1 286 685 | 1 286 685 | 104 707 | 209 050 | 214 447 | (5 397) | -2,5% | 1 286 685 |
| **Total Property Rates** | **2 045 984** | **2 726 928** | **2 726 928** | **229 739** | **458 977** | **454 488** | **4 489** | | **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) | (37 359) | (74 873) | (66 109) | (8 764) | 13,3% | (396 655) |
| **Net Property Rates** | **1 758 853** | **2 330 273** | **2 330 273** | **192 380** | **384 104** | **388 379** | **(4 275)** | | **2 330 273** |
| **Surcharges and Taxes** | | | | | | | | | |
| **Total Surcharges and Taxes** | - | - | - | - | - | - | - | | - |
| **Fines, Penalties and Forfeits** | | | | | | | | | |
| Fines | 88 431 | 37 960 | 37 960 | 2 013 | 2 344 | 6 327 | (3 983) | -63,0% | 37 960 |
| Forfeits | 8 924 | 5 629 | 5 629 | - | 365 | 938 | (573) | -61,1% | 5 629 |
| Penalties | - | - | - | - | - | - | – | | - |
| **Total Fines, Penalties and Forfeits** | **97 355** | **43 589** | **43 589** | **2 013** | **2 709** | **7 265** | **(4 556)** | | **43 589** |
| **Licences or Permits** | | | | | | | | | |
| Atmospheric Emission | - | - | - | - | 5 | - | 5 | 0,0% | - |
| Health Certificates | 540 | 515 | 515 | 40 | 105 | 86 | 19 | 21,8% | 515 |
| Hoarding (Collecting/Storing) | 30 | 49 | 49 | 0 | 0 | 8 | (8) | -98,4% | 49 |
| Trading | 1 143 | 1 184 | 1 184 | 95 | 213 | 197 | 16 | 7,9% | 1 184 |
| **Total Licences or Permits** | **1 713** | **1 748** | **1 748** | **136** | **323** | **291** | **31** | | **1 748** |
| **Transfer and subsidies - Operational** | | | | | | | | | |
| **Allocations In-kind** | | | | | | | | | |
| **Total Allocations In-kind** | - | - | - | - | - | - | - | | - |
| **Monetary Allocations** | | | | | | | | | |
| Departmental Agencies and Accounts | 7 750 | 5 834 | 5 834 | 2 891 | 3 015 | 972 | 2 043 | 210,1% | 5 834 |
| National Governments | 158 294 | 117 278 | 117 278 | 2 766 | 3 888 | 19 546 | (15 658) | -80,1% | 117 278 |
| National Revenue Fund | 1 197 582 | 1 272 720 | 1 272 720 | - | - | 212 120 | (212 120) | -100,0% | 1 272 720 |
| **Total Monetary Allocations** | **1 363 627** | **1 395 832** | **1 395 832** | **5 657** | **6 903** | **232 639** | **(225 735)** | | **1 395 832** |
| **Total Transfer and subsidies - Operational** | **1 363 627** | **1 395 832** | **1 395 832** | **5 657** | **6 903** | **232 639** | **(225 735)** | | **1 395 832** |
| **Interest Receivables** | | | | | | | | | |
| Property Rates | 222 369 | 227 057 | 227 057 | 19 957 | 39 626 | 37 843 | 1 784 | 4,7% | 227 057 |
| **Service Charges** | | | | | | | | | |
| **Total Service Charges** | - | - | - | - | - | - | - | | - |
| **Total Interest Receivables** | **222 369** | **227 057** | **227 057** | **19 957** | **39 626** | **37 843** | **1 784** | | **227 057** |
| **Fuel Levy (RSC Replacement Grant)** | 427 562 | 433 651 | 433 651 | 136 815 | 136 815 | 72 275 | | | 433 651 |
| **Operational Revenue - Service Charges** | | | | | | | | | |
| **Total Operational Revenue - Service Charges** | - | - | - | - | - | - | - | | - |
| **Gains on Disposal of Fixed and Intangible Assets** | | | | | | | | | |
| Property, Plant and Equipment | 127 941 | 9 953 | 9 953 | - | - | 1 659 | (1 659) | -100,0% | 9 953 |
| **Total Disposal of Fixed and Intangible Assets** | **127 941** | **9 953** | **9 953** | **-** | **-** | **1 659** | **(1 659)** | | **9 953** |
| **Other Gains** | | | | | | | | | |
| **Debt waived** | - | 128 940 | 128 940 | - | - | 21 490 | (21 490) | -100,0% | 128 940 |
| **Inventory** | | | | | | | | | |
| Increase to net-realisable Value | 19 178 | 2 117 | 2 117 | - | - | 353 | (353) | -100,0% | 2 117 |
| **Total Inventory** | **19 178** | **2 117** | **2 117** | **-** | **-** | **353** | **(353)** | | **2 117** |
| **Fair Value Adjustment** | | | | | | | | | |
| **Actuarial Assessments** | | | | | | | – | | |
| **Total Actuarial Assessments** | - | - | - | - | - | - | | | - |
| Investments | 49 | - | - | - | - | - | – | | - |
| **Total Fair Value Adjustment** | **49** | **-** | **-** | **-** | **-** | **-** | **-** | | **-** |
| **Contributions to Provisions for landfill sites** | - | (300) | (300) | - | - | (50) | 50 | -100,0% | (300) |
| **Total Other Gains** | **19 227** | **130 757** | **130 757** | **-** | **-** | **21 793** | **(21 793)** | | **130 757** |
| **Discontinued Operations** | | | | | | | | | |
| **Total Revenue** | **11 099 269** | **12 896 884** | **12 896 884** | **1 018 542** | **1 814 741** | **2 149 480** | **(399 280)** | | **12 896 884** |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| EXPENDITURE ITEMS: | | | | | | | | | | |
| Employee related costs | | | | | | | | | | |
| Salaries and Allowances | | | | | | | | | | |
| Basic Salary | 2 | 1 559 492 | 1 664 230 | 1 655 668 | 161 843 | 284 182 | 276 141 | 8 042 | 2,9% | 1 655 668 |
| Bonuses | | 1 019 | 1 341 | 1 341 | 199 | 263 | 223 | 39 | 17,6% | 1 341 |
| Allowance | | | | | | | | | | |
| Accommodation, Travel and Incidental | | 1 390 | 527 | 527 | 106 | 224 | 88 | 136 | 155,4% | 527 |
| Cellular and Telephone | | 4 296 | 4 200 | 4 200 | 257 | 488 | 700 | (212) | -30,3% | 4 200 |
| Housing Benefits | | 9 272 | 8 833 | 8 833 | 556 | 1 109 | 1 472 | (363) | -24,7% | 8 833 |
| Non-pensionable | | 10 464 | 11 031 | 11 031 | 872 | 1 901 | 1 839 | 62 | 3,4% | 11 031 |
| Travel or Motor Vehicle | | 184 952 | 175 578 | 175 578 | 13 873 | 26 199 | 29 263 | (3 064) | -10,5% | 175 578 |
| Voluntary Work | | - | - | - | - | - | - | – | | - |
| Total Allowance | | 210 374 | 200 168 | 200 168 | 15 665 | 29 921 | 33 362 | (3 440) | | 200 168 |
| Service Related Benefits | | | | | | | | | | |
| Acting | | 60 191 | 1 955 | 11 663 | 7 754 | 11 586 | 1 859 | 9 727 | 523,2% | 11 663 |
| Bonus | | 115 929 | 122 335 | 121 975 | 9 063 | 14 233 | 20 329 | (6 097) | -30,0% | 121 975 |
| Danger Allowance | | 98 | 218 | 218 | 9 | 18 | 36 | (18) | -50,4% | 218 |
| Leave Pay | | 80 669 | 57 613 | 57 613 | 4 801 | 9 602 | 9 602 | (0) | 0,0% | 57 613 |
| Lifeguard/Duty Squads | | 74 | - | - | - | - | - | – | | - |
| Long Service Award | | 23 579 | 16 900 | 16 900 | 816 | 1 446 | 2 817 | (1 371) | -48,7% | 16 900 |
| Overtime | | 240 109 | 170 712 | 169 926 | 15 610 | 29 632 | 28 210 | 1 421 | 5,0% | 169 926 |
| Scarcity | | 1 803 | - | - | - | 487 | - | 487 | 0,0% | - |
| Standby Allowance | | 33 313 | 32 666 | 32 666 | 1 616 | 3 137 | 5 444 | (2 307) | -42,4% | 32 666 |
| Uniform-Special-Protective Clothing | | 368 | 110 | 110 | 70 | 72 | 18 | 53 | 290,8% | 110 |
| Total Service Related Benefits | | 556 135 | 402 510 | 411 072 | 39 738 | 70 212 | 68 317 | 1 895 | | 411 072 |
| Total Salaries and Allowances | | 2 327 020 | 2 268 248 | 2 268 248 | 217 445 | 384 578 | 378 043 | | | 2 268 248 |
| Social Contributions | | | | | | | | | | |
| Bargaining Council | | 585 | 620 | 620 | 40 | 79 | 104 | (24) | -23,3% | 620 |
| Group Life Insurance | | 10 326 | 10 821 | 10 821 | 603 | 1 202 | 1 804 | (602) | -33,4% | 10 821 |
| Medical | | 162 448 | 180 448 | 180 448 | 10 976 | 21 897 | 30 075 | (8 178) | -27,2% | 180 448 |
| Pension | | 260 867 | 276 010 | 276 010 | 17 783 | 35 135 | 46 002 | (10 867) | -23,6% | 276 010 |
| Unemployment Insurance | | 8 439 | 9 013 | 9 013 | 559 | 1 098 | 1 502 | (405) | -26,9% | 9 013 |
| Total Social Contributions | | 442 665 | 476 913 | 476 913 | 29 961 | 59 411 | 79 486 | (20 076) | | 476 913 |
| Medical | | 145 865 | 21 808 | 21 808 | 1 750 | 3 495 | 3 635 | (140) | -3,8% | 21 808 |
| Pension | | (17) | 39 083 | 39 083 | 3 257 | 6 514 | 6 514 | (0) | 0,0% | 39 083 |
| Total Post-retirement Benefit | 4 | 145 848 | 60 891 | 60 891 | 5 007 | 10 009 | 10 149 | (140) | | 60 891 |
| Sub-Total | | 2 915 533 | 2 806 052 | 2 806 052 | 252 413 | 453 998 | 467 677 | (20 215) | | 2 806 052 |
| Total Employee Related Cost | 1,5 | 2 915 533 | 2 806 052 | 2 806 052 | 252 413 | 453 998 | 467 677 | (20 215) | | 2 806 052 |
| Remuneration of Councillors | | | | | | | | | | |
| Allowances and Service Related Benefits | | | | | | | | | | |
| Basic Salary | | 58 801 | 63 965 | 63 965 | 4 829 | 9 683 | 10 661 | (978) | -9,2% | 63 965 |
| Cell phone Allowance | | 4 739 | 5 218 | 5 218 | 381 | 769 | 870 | (100) | -11,5% | 5 218 |
| Housing Allowance | | - | 84 | 84 | - | - | 14 | (14) | -100,0% | 84 |
| Motor Vehicle Allowance | | - | 878 | 878 | - | - | 146 | (146) | -100,0% | 878 |
| Travelling Allowance | | 14 251 | 15 114 | 15 114 | 1 162 | 2 332 | 2 519 | (187) | -7,4% | 15 114 |
| Total Allowances and Service Related Benefits | | 77 791 | 85 260 | 85 260 | 6 373 | 12 784 | 14 210 | | | 85 260 |
| Social Contributions | | | | | | | | | | |
| Medial Aid Benefits | | 446 | 534 | 534 | 36 | 72 | 89 | (17) | -19,1% | 534 |
| Pension Fund Contributions | | 638 | 747 | 747 | 51 | 102 | 124 | (23) | -18,4% | 747 |
| Total Social Contributions | | 1 084 | 1 281 | 1 281 | 87 | 174 | 213 | (40) | | 1 281 |
| Total Remuneration of Councillors | 1,5 | 78 875 | 86 541 | 86 541 | 6 460 | 12 958 | 14 424 | (40) | | 86 541 |
| Bulk Purchases - Electricity | | | | | | | | | | |
| ESKOM | | 2 882 980 | 3 119 815 | 3 119 815 | 371 519 | 699 877 | 519 969 | 179 908 | 34,6% | 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 | 371 519 | 699 877 | 519 969 | 179 908 | | 3 119 815 |
| Inventory Consumed | | | | | | | | | | |
| Agricultural | | 42 | 329 | 329 | - | - | 55 | (55) | -100,0% | 329 |
| Consumables | | 22 420 | 30 209 | 30 209 | 809 | 2 098 | 5 035 | (2 937) | -58,3% | 30 209 |
| Finished Goods | | - | 1 | 1 | - | - | 0 | (0) | -100,0% | 1 |
| Materials and Supplies | | 189 012 | 193 697 | 194 729 | 10 126 | 18 089 | 32 448 | (14 358) | -44,3% | 194 729 |
| Water | | 1 015 530 | 552 573 | 552 573 | 62 092 | 174 883 | 92 095 | 82 787 | 89,9% | 552 573 |
| *Sub-total* | | 1 227 003 | 776 809 | 777 841 | 73 027 | 195 070 | 129 633 | 65 437 | | 777 841 |
| Less: Capitalisation of inventory consumed | | | | | | | | – | | |
| Total Inventory Consumed | 1 | 1 227 003 | 776 809 | 777 841 | 73 027 | 195 070 | 129 633 | 65 437 | | 777 841 |
| Debt Impairment | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions | | | | | | | | | | |
| Electricity | | 88 182 | 142 359 | 142 359 | - | - | 23 726 | (23 726) | -100,0% | 142 359 |
| Shared Services | | | | | | | | – | | |
| Waste Management | | 52 424 | 95 264 | 95 264 | 7 939 | 15 877 | 15 877 | (0) | 0,0% | 95 264 |
| Waste Water Management | | 142 589 | 269 236 | 269 236 | 22 436 | 44 873 | 44 873 | (0) | 0,0% | 269 236 |
| Water | | 449 185 | 709 429 | 709 429 | 59 119 | 118 238 | 118 238 | (0) | 0,0% | 709 429 |
| Non Specific Accounts | | (7 162) | 8 901 | 8 901 | 379 | 757 | 1 484 | (726) | -49,0% | 8 901 |
| Total Trade and Other Receivables from Exchange Transactions | | 725 218 | 1 225 189 | 1 225 189 | 89 873 | 179 745 | 204 198 | (24 453) | | 1 225 189 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Other Receivables from Non-exchange Revenue | | | | | | | | | | |
| Property Rates | | | | | | | | | | |
| Business and Commercial Properties | | 379 102 | - | - | - | - | - | – | | - |
| Residential Properties | | - | 383 599 | 383 599 | 31 967 | 63 933 | 63 933 | (0) | 0,0% | 383 599 |
| Total Property Rates | | 379 102 | 383 599 | 383 599 | 31 967 | 63 933 | 63 933 | (0) | | 383 599 |
| Service Charges | | | | | | | | | | |
| Total Service Charges | | - | - | - | - | - | - | - | | - |
| Total Other Receivables from Non-exchange Revenue | | 379 102 | 383 599 | 383 599 | 31 967 | 63 933 | 63 933 | (0) | | 383 599 |
| Total Debt Impairment | 1 | 1 104 321 | 1 608 788 | 1 608 788 | 121 839 | 243 678 | 268 131 | (24 453) | | 1 608 788 |
| Depreciation, Amortisation and Impairment | | | | | | | | | | |
| Amortisation | | | | | | | | | | |
| Intangible Assets | | 15 251 | 23 321 | 23 321 | 1 268 | 2 613 | 3 887 | (1 274) | -32,8% | 23 321 |
| Total Amortisation | | 15 251 | 23 321 | 23 321 | 1 268 | 2 613 | 3 887 | (1 274) | | 23 321 |
| Depreciation | | | | | | | | | | |
| Community Assets | | 31 281 | 36 796 | 36 796 | 648 | 853 | 6 133 | (5 279) | -86,1% | 36 796 |
| Electrical Infrastructure | | 270 843 | 217 864 | 217 864 | 3 011 | 26 108 | 36 311 | (10 202) | -28,1% | 217 864 |
| Furniture and Office Equipment | | 19 024 | 38 231 | 38 231 | 1 980 | 2 722 | 6 372 | (3 650) | -57,3% | 38 231 |
| Machinery and Equipment | | 415 | 666 | 666 | - | - | 111 | (111) | -100,0% | 666 |
| Other Assets | | 38 368 | 42 016 | 42 016 | - | - | 7 003 | (7 003) | -100,0% | 42 016 |
| Roads Infrastructure | | 253 954 | 315 752 | 315 752 | - | - | 52 625 | (52 625) | -100,0% | 315 752 |
| Sanitation Infrastructure | | 95 863 | 104 125 | 104 125 | - | - | 17 354 | (17 354) | -100,0% | 104 125 |
| Solid Waste Infrastructure | | 13 786 | 20 613 | 20 613 | - | - | 3 436 | (3 436) | -100,0% | 20 613 |
| Transport Assets | | 44 973 | 89 739 | 89 739 | - | 601 | 14 957 | (14 355) | -96,0% | 89 739 |
| Water Supply Infrastructure | | 81 625 | 90 546 | 90 546 | - | - | 15 091 | (15 091) | -100,0% | 90 546 |
| Zoo, Marine and Non-biological Animals | | 666 | 690 | 690 | - | - | 115 | (115) | -100,0% | 690 |
| Total Depreciation | | 850 797 | 957 038 | 957 038 | 5 640 | 30 285 | 159 506 | (129 222) | | 957 038 |
| Capital Impairment Losses and Reversals | | | | | | | | | | |
| Community Assets | | 10 137 | - | - | - | - | - | – | | - |
| Transport Assets | | 155 | - | - | - | - | - | – | | - |
| Water Supply Infrastructure | | 75 729 | - | - | - | - | - | – | | - |
| Total Property, Plant and Equipment | | 86 021 | - | - | - | - | - | - | | - |
| Total Capital Impairment Losses and Reversals | | 86 021 | - | - | - | - | - | - | | - |
| Total Depreciation, Amortisation and Impairment | 1 | 952 069 | 980 358 | 980 358 | 6 908 | 32 898 | 163 393 | (130 495) | -79,9% | 980 358 |
| Interest, Dividends and Rent on Land | | | | | | | | | | |
| Dividends Paid | | - | 120 000 | 120 000 | - | - | 20 000 | (20 000) | -100,0% | 120 000 |
| Interest Paid | | 62 841 | 2 547 | 2 547 | 236 | 398 | 425 | (26) | -6,1% | 2 547 |
| Total Interest, Dividends and Rent on Land | 1 | 62 841 | 122 547 | 122 547 | 236 | 398 | 20 425 | (20 026) | -98,0% | 122 547 |
| Contracted Services | | | | | | | | | | |
| Consultants and Professional Services | | 184 415 | 240 560 | 234 852 | 9 215 | 13 286 | 39 152 | (25 866) | -66,1% | 234 852 |
| Contractors | | 454 100 | 479 746 | 483 546 | 26 095 | 38 925 | 80 591 | (41 666) | -51,7% | 483 546 |
| Outsourced Services | | 354 877 | 193 940 | 194 116 | 9 959 | 15 993 | 32 353 | (16 360) | -50,6% | 194 116 |
| Total Contracted Services | 1 | 993 392 | 914 245 | 912 514 | 45 268 | 68 204 | 152 096 | (83 892) | | 912 514 |
| Transfers and Subsidies | | | | | | | | | | |
| Capital | | | | | | | | | | |
| Total Capital | | - | - | - | - | - | - | - | | - |
| Operational | | | | | | | | | | |
| Monetary Allocations | | 299 | 10 000 | 10 000 | - | - | 1 667 | (1 667) | -100,0% | 10 000 |
| Total Operational | | 299 | 10 000 | 10 000 | - | - | 1 667 | (1 667) | -100,0% | 10 000 |
| Total Transfers and Subsidies | 1 | 299 | 10 000 | 10 000 | - | - | 1 667 | (1 667) | -100,0% | 10 000 |
| Irrecoverable Debts Written Off | | | | | | | | | | |
| Exchange | | | | | | | | | | |
| Waste Management | | 18 206 | - | - | 371 | 14 141 | - | 14 141 | 0,0% | - |
| Waste Water Management | | 26 150 | - | - | 916 | 17 778 | - | 17 778 | 0,0% | - |
| Water | | 447 612 | - | - | 1 137 | 456 586 | - | 456 586 | 0,0% | - |
| Total Exchange | | 491 967 | - | - | 2 424 | 488 504 | - | 488 504 | 0,0% | - |
| Non-exchange | | | | | | | | | | |
| Property Rates | | 31 942 | - | - | 1 899 | 8 988 | - | 8 988 | 0,0% | - |
| Total Non-exchange | | 31 942 | - | - | 1 899 | 8 988 | - | 8 988 | 0,0% | - |
| Total Irrecoverable Debts Written Off | 1 | 523 909 | - | - | 4 323 | 497 493 | - | 497 493 | 0,0% | - |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Operational Cost and Other Cost** | | | | | | | | | | |
| Operational Cost | | | | | | | | | | |
| Advertising, Publicity and Marketing | | 5 526 | 6 774 | 6 984 | - | - | 1 164 | (1 164) | -100,0% | 6 984 |
| Assets less than the Capitalisation Threshold | | 69 657 | 65 309 | 65 309 | 6 789 | 8 054 | 10 885 | (2 831) | -26,0% | 65 309 |
| Bank Charges, Facility and Card Fees | | 6 417 | 8 683 | 8 683 | 356 | 720 | 1 447 | (727) | -50,2% | 8 683 |
| Bursaries (Employees) | | 3 022 | 3 316 | 3 516 | 472 | 784 | 586 | 198 | 33,7% | 3 516 |
| Cleaning Services | | - | 40 | 40 | - | - | 7 | (7) | -100,0% | 40 |
| Commission | | 14 385 | 21 486 | 20 286 | 666 | 1 788 | 3 381 | (1 593) | -47,1% | 20 286 |
| Communication | | 4 543 | 12 756 | 12 756 | 50 | 245 | 2 126 | (1 881) | -88,5% | 12 756 |
| Courier and Delivery Services | | - | 3 | 3 | - | - | 1 | (1) | -100,0% | 3 |
| Deeds | | 513 | 512 | 712 | - | - | 103 | (103) | -100,0% | 712 |
| Drivers Licences and Permits | | - | 2 | 2 | - | - | 0 | (0) | -100,0% | 2 |
| Electricity Compliance Certificate | | - | 481 | 269 | - | - | 61 | (61) | -100,0% | 269 |
| External Audit Fees | | 26 972 | 20 000 | 20 000 | 260 | 260 | 3 333 | (3 073) | -92,2% | 20 000 |
| External Computer Service | | 69 387 | 85 303 | 85 303 | 772 | 2 849 | 14 217 | (11 368) | -80,0% | 85 303 |
| Firearm Handling Fees | | - | 4 | 4 | - | - | 1 | (1) | -100,0% | 4 |
| Indigent Relief | | - | 7 730 | 7 730 | 471 | 471 | 1 288 | (818) | -63,5% | 7 730 |
| Insurance Underwriting | | 30 695 | 33 586 | 33 586 | 65 | 70 | 5 598 | (5 528) | -98,7% | 33 586 |
| Learnerships and Internships | | - | 14 | 14 | - | - | 2 | (2) | -100,0% | 14 |
| Levies Paid - Water Resource Management Charges | | 7 235 | 9 000 | 8 950 | 490 | 490 | 1 492 | (1 001) | -67,1% | 8 950 |
| Licences | | 8 287 | 7 107 | 7 107 | 869 | 3 019 | 1 184 | 1 835 | 154,9% | 7 107 |
| Management Fee | | 36 259 | 38 884 | 38 884 | 4 199 | 4 199 | 6 481 | (2 282) | -35,2% | 38 884 |
| Municipal Services | | 154 787 | 1 301 | 1 301 | 597 | 762 | 217 | 546 | 251,7% | 1 301 |
| Office Decorations | | - | 34 | 34 | - | - | 6 | (6) | -100,0% | 34 |
| Printing, Publications and Books | | 3 877 | 5 290 | 5 241 | 0 | 55 | 874 | (819) | -93,7% | 5 241 |
| Professional Bodies, Membership and Subscription | | 35 110 | 26 689 | 26 702 | 5 262 | 5 262 | 4 449 | 813 | 18,3% | 26 702 |
| Registration Fees | | 1 095 | 2 990 | 3 014 | - | 16 | 502 | (486) | -96,7% | 3 014 |
| Skills Development Fund Levy | | 20 641 | 23 638 | 23 638 | 2 063 | 3 568 | 3 940 | (372) | -9,4% | 23 638 |
| Storage of Files (Archiving) | | - | 4 | 4 | - | - | 1 | (1) | -100,0% | 4 |
| Toll Gate Fees | | 0 | 9 | 9 | - | - | 2 | (2) | -100,0% | 9 |
| Transport Provided as Part of Departmental Activities | | 436 | 1 722 | 1 722 | 13 | 13 | 287 | (274) | -95,6% | 1 722 |
| Travel Agency and Visas | | | | | | | | – | | |
| Travel and Subsistence | | 10 910 | 10 124 | 10 325 | 163 | 303 | 1 720 | (1 417) | -82,4% | 10 325 |
| Uniform and Protective Clothing | | 21 197 | 28 755 | 28 967 | 20 | 38 | 4 823 | (4 786) | -99,2% | 28 967 |
| Vehicle Tracking | | 533 | 2 835 | 2 835 | - | - | 472 | (472) | -100,0% | 2 835 |
| Ward Committees | | 8 427 | 9 719 | 9 719 | 697 | 1 397 | 1 620 | (222) | -13,7% | 9 719 |
| Workmens Compensation Fund | | 12 379 | 11 924 | 11 924 | 173 | 297 | 1 987 | (1 690) | -85,1% | 11 924 |
| **Total Operational Cost** | | 552 290 | 446 024 | 445 573 | 24 448 | 34 659 | 74 257 | (39 598) | -53,3% | 445 573 |
| **Operating Leases** | | | | | | | | | | |
| Community Assets | | 1 406 | 1 709 | 2 909 | - | - | 485 | (485) | -100,0% | 2 909 |
| Machinery and Equipment | | 9 876 | 10 203 | 10 153 | 326 | 829 | 1 696 | (867) | -51,1% | 10 153 |
| Transport Assets | | 20 563 | 49 277 | 49 277 | 1 813 | 2 465 | 8 213 | (5 747) | -70,0% | 49 277 |
| **Total Operational Leases** | | 31 845 | 61 189 | 62 339 | 2 140 | 3 295 | 10 394 | (7 099) | -68,3% | 62 339 |
| **Discontinued Operations** | | | | | | | | – | | |
| **Statutory Payments other than Income Taxes** | | | | | | | | – | | |
| **Total Operational Cost and Other Cost** | 1 | 584 135 | 507 214 | 507 913 | 26 587 | 37 954 | 84 650 | (46 696) | -55,2% | 507 913 |
| **Disposal of Fixed and Intangible Assets** | | | | | | | | | | |
| Heritage Assets | | 10 007 | - | - | - | - | - | – | | - |
| Property, Plant and Equipment | | 458 951 | - | - | - | - | - | – | | - |
| **Total Disposal of Fixed and Intangible Assets** | 1 | 468 958 | - | - | - | - | - | - | | - |
| **Other Losses** | | | | | | | | | | |
| Inventory | | | | | | | | | | |
| Decrease in net-realisable Value | | 9 185 | - | - | - | - | - | – | | - |
| **Total Inventory** | | 9 185 | - | - | - | - | - | - | | - |
| **Water Losses** | | | | | | | | | | |
| **Apparent Losses** | | | | | | | | | | |
| Customer Meter Inaccuracies | | - | 165 058 | 165 058 | - | - | 27 510 | (27 510) | -100,0% | 165 058 |
| Unauthoried Consumption | | 83 307 | 14 353 | 14 353 | - | - | 2 392 | (2 392) | -100,0% | 14 353 |
| **Total Apparent Losses** | | 83 307 | 179 411 | 179 411 | - | - | 29 902 | (29 902) | | 179 411 |
| **Data Transfer and Management Errors** | | - | - | - | - | - | - | | | - |
| **Real Losses** | | | | | | | | | | |
| Leakage and Overflows at Storage Tanks/Reservoirs | | - | 88 067 | 88 067 | - | - | 14 678 | (14 678) | -100,0% | 88 067 |
| Leakage on Service Connections up to the point of Customer Meter | | - | 43 954 | 43 954 | - | - | 7 326 | (7 326) | -100,0% | 43 954 |
| Leakage on Transmission and Distribution Mains | | - | 88 067 | 88 067 | - | - | 14 678 | (14 678) | -100,0% | 88 067 |
| **Total Real Losses** | | - | 220 089 | 220 089 | - | - | 36 681 | (36 681) | | 220 089 |
| Unavoidable Annual Real Losses | | - | - | - | - | - | - | – | | - |
| **Total Water Losses** | | 83 307 | 399 500 | 399 500 | - | - | 66 583 | (66 583) | | 399 500 |
| **Fair Value Adjustment** | | | | | | | | | | |
| **Total Actuarial Assessments** | | - | - | - | - | - | - | - | | - |
| Investment Property | | 80 532 | - | - | - | - | - | – | | - |
| **Total Fair Value Adjustment** | | 80 532 | - | - | - | - | - | - | | - |
| **Total Other Losses** | 1 | 173 024 | 399 500 | 399 500 | - | - | 66 583 | (66 583) | -100,0% | 399 500 |
| **Total Expenditure** | | 11 967 339 | 11 331 870 | 11 331 870 | 908 582 | 2 242 528 | 1 888 648 | 348 770 | 18,5% | 11 331 870 |
| **Surplus/(Deficit)** | | (868 070) | 1 565 014 | 1 565 014 | 109 960 | (427 787) | 260 832 | | | 1 565 014 |
| **Transfers and subsidies - capital (monetary allocations)** | | | | | | | | | | |
| National Government | | 891 236 | 1 048 282 | 1 048 282 | 67 842 | 67 288 | 174 714 | (107 426) | -61,5% | 1 048 282 |
| Private Enterprises | | 7 289 | 15 000 | 15 000 | - | 969 | 2 500 | (1 531) | -61,2% | 15 000 |
| Provincial Governments | | 11 293 | - | - | - | - | - | – | | - |
| **Total Transfers and subsidies - capital (monetary allocations)** | | 909 818 | 1 063 282 | 1 063 282 | 67 842 | 68 257 | 177 214 | (108 957) | -61,5% | 1 063 282 |
| **Transfers and subsidies - capital (in-kind)** | | | | | | | | | | |
| **Total Transfers and subsidies - capital (in-kind)** | | - | - | - | - | - | - | - | | - |
| **Surplus/(Deficit) after capital transfers and contributions** | | 41 747 | 2 628 296 | 2 628 296 | 177 801 | (359 531) | 438 046 | | | 2 628 296 |
| **Income Tax** | | | | | | | | | | |
| **Total Income Tax** | | - | - | - | - | - | - | - | | - |
| **Surplus/(Deficit) after income tax** | | 41 747 | 2 628 296 | 2 628 296 | 177 801 | (359 531) | 438 046 | | | 2 628 296 |
| **Surplus/(Deficit) attributable to municipality** | | 41 747 | 2 628 296 | 2 628 296 | 177 801 | (359 531) | 438 046 | - | | 2 628 296 |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | – | | |
| Intercompany/Parent-subsidiary Transactions | | 117 529 | 120 000 | 120 000 | (18 522) | (8 522) | 20 000 | (28 522) | -142,6% | 120 000 |
| **Surplus/(Deficit) for the year** | | 159 277 | 2 748 296 | 2 748 296 | 159 280 | (368 052) | 458 046 | (28 522) | | 2 748 296 |
| **Repairs and Maintenance by Expenditure Item** | 8 | | | | | | | | | |
| Employee related costs | | 399 816 | 405 654 | 405 824 | 27 086 | 53 249 | 67 625 | (14 376) | -21,3% | 405 824 |
| Inventory Consumed (Project Maintenance) | | 25 372 | 34 025 | 34 075 | 809 | 2 267 | 5 671 | (3 404) | -60,0% | 34 075 |
| Contracted Services | | 328 601 | 380 497 | 381 397 | 19 478 | 28 458 | 63 498 | (35 040) | -55,2% | 381 397 |
| Operational Costs | | 10 322 | 9 259 | 9 259 | 1 088 | 3 384 | 1 543 | 1 841 | 119,3% | 9 259 |
| **Total Repairs and Maintenance Expenditure** | 9 | 764 112 | 829 434 | 830 554 | 48 461 | 87 357 | 138 337 | (50 979) | -36,9% | 830 554 |

**MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 August**

| Description<br>R thousands | NT Code | Budget Year 2026/27<br>0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 350 642 | 114 417 | 146 668 | 99 994 | 104 670 | 100 000 | 544 860 | 3 497 524 | 4 958 776 | 4 347 049 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 110 725 | 21 629 | 12 159 | 10 869 | 12 100 | 12 772 | 81 665 | 766 476 | 1 028 396 | 883 882 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 287 317 | 55 609 | 51 066 | 49 306 | 46 572 | 45 061 | 232 744 | 1 790 004 | 2 557 679 | 2 163 687 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 101 272 | 27 586 | 25 317 | 24 585 | 23 624 | 22 858 | 125 320 | 1 048 980 | 1 399 542 | 1 245 366 | – | – |
| Receivables from Exchange Transactions - Waste Management | 1600 | 31 898 | 11 729 | 10 857 | 10 492 | 10 112 | 9 835 | 52 281 | 482 039 | 619 243 | 564 758 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | | | | | | | | | – | – | | |
| Interest on Arrear Debtor Accounts | 1810 | 148 233 | 70 553 | 68 580 | 67 327 | 66 264 | 65 050 | 369 657 | 60 465 | 916 127 | 628 762 | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | | | | | | | | | – | – | | |
| Other | 1900 | 11 852 | 2 346 | 5 029 | 2 646 | 1 844 | 1 608 | 31 335 | 309 839 | 366 499 | 347 272 | – | – |
| **Total By Income Source** | 2000 | 1 041 939 | 303 868 | 319 677 | 265 219 | 265 186 | 257 184 | 1 437 861 | 7 955 326 | 11 846 261 | 10 180 776 | – | – |
| **2025/26 - totals only** | | 10 947 | 3 799 | 3 507 | 3 248 | 3 029 | 2 812 | 14 469 | 92 559 | 134 370 282 | 116 116 642 | 0 | 0 |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | |
| Organs of State | 2200 | 168 475 | 46 306 | 41 608 | 36 652 | 39 544 | 40 942 | 279 011 | 1 421 776 | 2 074 315 | 1 817 926 | – | – |
| Commercial | 2300 | 284 760 | 74 646 | 64 092 | 53 934 | 56 695 | 51 453 | 278 254 | 1 646 185 | 2 510 019 | 2 086 521 | – | – |
| Households | 2400 | 588 705 | 182 916 | 213 976 | 174 633 | 168 947 | 164 789 | 880 596 | 4 887 365 | 7 261 927 | 6 276 330 | – | – |
| Other | 2500 | | | | | | | | | – | – | | |
| **Total By Customer Group** | 2600 | 1 041 939 | 303 868 | 319 677 | 265 219 | 265 186 | 257 184 | 1 437 861 | 7 955 326 | 11 846 261 | 10 180 776 | – | – |

**MAN Mangaung - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M02 August**

| Description<br>R thousands | Ref | 2025/26<br>Audited Outcome | Budget Year 2026/27<br>Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance<br>% | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | |
| **Cash and Cash Equivalents** | | | | | | | | | | |
| Call Deposits and Investments | | 1 883 855 | – | – | 845 533 | 2 057 448 | – | 2 057 448 | 0,0% | – |
| Cash at Bank | | 492 357 | 3 432 823 | 3 432 823 | (230 129) | (794 967) | 1 491 741 | (2 286 709) | -153,3% | 3 432 823 |
| Cash on Hand | | 144 | – | – | – | 144 | – | 144 | 0,0% | – |
| **Total Cash and Cash Equivalents** | | 2 376 355 | 3 432 823 | 3 432 823 | 615 404 | 1 262 625 | 1 491 741 | (229 117) | -15,4% | 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 | (44 403) | 1 175 151 | 392 668 | 782 483 | 199,3% | 2 356 011 |
| Waste Management | | 660 121 | 741 858 | 741 858 | 14 434 | 672 047 | 123 643 | 548 404 | 443,5% | 741 858 |
| Waste Water Management | | 1 475 741 | 1 702 863 | 1 702 863 | 32 343 | 1 523 335 | 283 810 | 1 239 525 | 436,7% | 1 702 863 |
| Water | | 5 513 272 | 6 598 881 | 6 598 881 | 103 778 | 5 094 213 | 1 099 814 | 3 994 400 | 363,2% | 6 598 881 |
| Other trade receivables from exchange transactions | | 397 050 | 84 015 | 84 015 | 11 408 | 408 581 | 14 003 | 394 578 | 2817,9% | 84 015 |
| VAT Receivable Input Tax Accrual | | 397 530 | 453 225 | 453 225 | (2 173) | 348 631 | 75 537 | 273 094 | 361,5% | 453 225 |
| **Gross: Trade and other receivables from exchange transactions** | | 9 617 197 | 11 936 853 | 11 936 853 | 115 387 | 9 221 958 | 1 989 475 | 7 232 483 | 363,5% | 11 936 853 |
| **Less: Impairment for debt** | | | | | | | | | | |
| Impairment for Electricity | | (634 199) | (1 412 332) | (1 412 332) | - | (634 199) | (235 389) | (398 810) | 169,4% | (1 412 332) |
| Impairment for Waste Management | | (542 420) | (671 837) | (671 837) | (7 939) | (558 297) | (111 973) | (446 324) | 398,6% | (671 837) |
| Impairment for Waste Water Management | | (1 224 572) | (1 571 148) | (1 571 148) | (22 436) | (1 269 444) | (261 858) | (1 007 586) | 384,8% | (1 571 148) |
| Impairment for Water | | (4 596 571) | (5 896 064) | (5 896 064) | (59 119) | (4 714 809) | (982 677) | (3 732 131) | 379,8% | (5 896 064) |
| Impairment for other trade receivalbes from exchange transactions | | (411 859) | (69 760) | (69 760) | (379) | (412 616) | (11 627) | (400 989) | 3448,9% | (69 760) |
| **Total Less: Impairment for debt** | | (7 409 620) | (9 621 141) | (9 621 141) | (89 873) | (7 589 365) | (1 603 523) | (5 985 841) | 373,3% | (9 621 141) |
| **Total net Trade and other receivables from Exchange Transactions** | | 2 207 577 | 2 315 712 | 2 315 712 | 25 514 | 1 632 593 | 385 952 | 1 246 641 | 323,0% | 2 315 712 |
| **Receivables from non-exchange transactions** | | | | | | | | | | |
| **Property rates** | | | | | | | | | | |
| Agricultural Properties | | 62 143 | - | - | 1 582 | 65 180 | - | 65 180 | 0,0% | - |
| Business and Commercial Properties | | 740 932 | - | - | 39 254 | 825 857 | - | 825 857 | 0,0% | - |
| Public Service Infrastructure Properties | | 38 | - | - | (1) | 20 | - | 20 | 0,0% | - |
| Public Service Purposes Properties | | 204 199 | - | - | 32 591 | 250 432 | - | 250 432 | 0,0% | - |
| Residential Properties | | 1 595 652 | 3 304 174 | 3 304 174 | 37 416 | 1 663 506 | 550 696 | 1 112 810 | | 3 304 174 |
| **Gross: Property rates** | | 2 602 964 | 3 304 174 | 3 304 174 | 110 841 | 2 804 996 | 550 696 | 2 254 300 | 409,4% | 3 304 174 |
| Less: Impairment of Property rates | | (2 142 606) | (2 846 553) | (2 846 553) | (31 967) | (2 206 539) | (474 425) | (1 732 114) | 365,1% | (2 846 553) |
| **Net Property rates** | | 460 358 | 457 621 | 457 621 | 78 875 | 598 457 | 76 270 | 522 187 | 684,7% | 457 621 |
| Other receivables from non-exchange transactions | | 96 215 | - | - | - | 87 821 | 0 | 87 821 | 0,0% | - |
| Less:Impairment for other receivables from non-exchange transactions | | (85 632) | - | - | - | (77 238) | - | (77 238) | 0,0% | - |
| **Net other receivables from non-exchange transactions** | | 10 583 | - | - | - | 10 583 | 0 | 10 583 | 0,0% | - |
| **Total net Receivables from non-exchange transactions** | | 470 941 | 457 621 | 457 621 | 78 875 | 609 039 | 76 270 | 532 769 | 698,5% | 457 621 |
| **Current Portion of Non-current Receivables** | | | | | | | | | | |
| Intercompany/Parent-subsidiary Transactions | | 1 311 359 | - | - | - | 1 311 359 | - | 1 311 359 | 0,0% | - |
| **Total Current Portion of Non-current Receivables** | | 1 311 359 | - | - | - | 1 311 359 | - | 1 311 359 | 0,0% | - |
| **Inventory** | | | | | | | | | | |
| Agricultural | | - | 16 | 16 | - | - | 3 | (3) | -100,0% | 16 |
| Consumables | | 253 794 | 13 537 | 13 537 | (7 092) | 239 035 | 2 256 | 236 779 | 0,0% | 13 537 |
| Housing Stock | | (65) | - | - | - | (65) | - | (65) | 0,0% | - |
| Land | | 434 999 | 1 631 289 | 1 631 289 | - | 434 999 | 271 881 | 163 117 | 60,0% | 1 631 289 |
| Materials and Supplies | | 5 194 | 242 292 | 242 292 | - | 5 194 | 40 382 | (35 188) | -87,1% | 242 292 |
| Water | | 5 213 | 4 427 | 4 427 | 211 | (107 367) | 738 | (108 105) | 0,0% | 4 427 |
| **Total Inventory** | | 699 134 | 1 891 562 | 1 891 562 | (6 881) | 571 796 | 315 260 | 256 536 | 81,4% | 1 891 562 |
| **VAT Receivable** | | | | | | | | | | |
| Input Tax Capital | | 26 459 | - | - | (9 239) | 37 022 | - | 37 022 | 0,0% | - |
| Input Tax General | | 258 068 | 40 892 | 40 892 | (13 932) | 252 819 | 6 815 | 246 003 | 3609,6% | 40 892 |
| VAT Control (Receivable) | | (39 075) | - | - | - | (39 075) | - | (39 075) | 0,0% | - |
| **Total VAT Receivable** | | 245 452 | 40 892 | 40 892 | (23 171) | 250 765 | 6 815 | 243 950 | | 40 892 |
| **Other current assets** | | | | | | | | | | |
| Construction Contracts and Receivables | | 245 429 | - | - | 239 | 248 130 | - | 248 130 | 0,0% | - |
| **Total Other current assets** | | 245 429 | - | - | 239 | 248 130 | - | 248 130 | | - |
| **Total Current Assets** | | 7 556 248 | 8 138 610 | 8 138 610 | 689 980 | 5 886 308 | 2 276 039 | 3 610 269 | | 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 | | 1 471 936 | 401 050 | 401 050 | - | 1 471 936 | 66 842 | 1 405 094 | 2102,1% | 401 050 |
| **Total Investment Property** | | **1 471 936** | **401 050** | **401 050** | **-** | **1 471 936** | **66 842** | **1 405 094** | | **401 050** |
| **Property, Plant and Equipment** | | | | | | | | | | |
| Property, Plant and Equipment at Cost / Revaluation | | 31 931 469 | 34 509 769 | 34 509 769 | 47 125 | 31 984 086 | 5 751 628 | 26 232 457 | 456,1% | 34 509 769 |
| Leases recognised as Property, Plant and Equipment | 3 | 7 194 | - | - | - | 7 194 | - | 7 194 | 0,0% | - |
| Less: Accumulated Depreciation | | (9 898 995) | (9 759 795) | (9 759 795) | (3 896) | (9 927 536) | (1 626 633) | (8 300 903) | 510,3% | (9 759 795) |
| Less: Accumulated Impairment | | (195 307) | - | - | - | (195 307) | - | (195 307) | 0,0% | - |
| **Total Property, Plant and Equipment** | **2** | **21 844 361** | **24 749 973** | **24 749 973** | **43 229** | **21 868 437** | **4 124 996** | **17 743 441** | | **24 749 973** |
| **Construction Work-in-progress** | | | | | | | | | | |
| Acquisitions | | 459 446 | - | - | - | - | - | – | | - |
| Opening Balance | | 1 345 368 | - | - | - | 1 710 194 | - | 1 710 194 | 0,0% | - |
| Prior period corrections | | (569) | - | - | - | - | - | – | | - |
| Transfer to PPE | | (94 051) | - | - | - | - | - | – | | - |
| Less: Accumulated Impairment | | (341 889) | - | - | - | (341 889) | - | (341 889) | 0,0% | - |
| **Total Construction Work-in-progress** | **2** | **1 368 305** | **-** | **-** | **-** | **1 368 305** | **-** | **1 368 305** | 0,0% | **-** |
| **Biological Assets** | | | | | | | | | | |
| **Total Biological Assets** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | | **-** |
| **Living resources** | | | | | | | | | | |
| Living resources at Cost / Revaluation | | - | 5 611 | 5 611 | - | - | 935 | (935) | -100,0% | 5 611 |
| Less: Accumulated Impairment | | - | (1 887) | (1 887) | - | - | (315) | 315 | -100,0% | (1 887) |
| **Total Living resources** | | **-** | **3 723** | **3 723** | **-** | **-** | **621** | **(621)** | -100,0% | **3 723** |
| **Heritage Assets** | | | | | | | | | | |
| Heritage Assets at Cost / Revaluation | | 176 443 | 268 589 | 268 589 | - | 176 443 | 44 765 | 131 678 | 294,2% | 268 589 |
| Less: Accumulated Impairment | | - | - | - | - | - | - | – | | - |
| **Total Heritage Assets** | | **176 443** | **268 589** | **268 589** | **-** | **176 443** | **44 765** | **131 678** | 294,2% | **268 589** |
| **Intangible Assets** | | | | | | | | | | |
| Heritage Assets at Cost / Revaluation | | 210 282 | 327 711 | 327 711 | - | 210 282 | 54 619 | 155 663 | 285,0% | 327 711 |
| Less: Accumulated Amortisation | | (83 821) | (87 794) | (87 794) | (3 011) | (88 178) | (14 632) | (73 546) | 502,6% | (87 794) |
| Less: Accumulated Impairment | | (49) | - | - | - | (49) | - | (49) | 0,0% | - |
| **Total Intangible Assets** | | **126 412** | **239 917** | **239 917** | **(3 011)** | **122 055** | **39 986** | **82 069** | 205,2% | **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 | 431 | 7 602 | 1763,1% | 2 587 |
| **Total Non-current Receivables from Non-exchange Transactions** | | **7 628** | **2 587** | **2 587** | **-** | **7 628** | **431** | **7 197** | 1669,0% | **2 587** |
| **Other non-current assets** | | | | | | | | | | |
| Deferred Tax Assets | | 2 967 639 | 577 357 | 577 357 | - | 2 967 639 | 96 226 | 2 871 412 | 2984,0% | 577 357 |
| Intercompany/Parent-subsidiary Transactions | | 232 972 | - | - | 10 000 | 252 972 | - | 252 972 | 0,0% | - |
| **Total Other non-current assets** | | **3 200 610** | **577 357** | **577 357** | **10 000** | **3 220 610** | **96 226** | **3 124 384** | 3246,9% | **577 357** |
| **Total Non Current Assets** | | **28 195 925** | **26 243 197** | **26 243 197** | **50 217** | **28 235 644** | **4 373 866** | **23 861 777** | 545,6% | **26 243 197** |
| **TOTAL ASSETS** | | **35 752 173** | **34 381 807** | **34 381 807** | **740 197** | **34 121 952** | **6 649 905** | **27 472 046** | 413,1% | **34 381 807** |
| **Liabilities** | | | | | | | | | | |
| **Current Liabilities** | | | | | | | | | | |
| **Bank Overdraft** | | | | | | | | | | |
| **Total Bank Overdraft** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | | **-** |
| **Financial Liabilities** | | | | | | | | | | |
| Short-term Borrowings | | 71 595 | - | - | - | 38 556 | - | 38 556 | 0,0% | - |
| Current portion of Finance Lease Liabilities | | - | (695) | (695) | - | - | (116) | 116 | -100,0% | (695) |
| Current portion of Non-current Borrowings | | (666 509) | - | - | (2 205) | (681 981) | (0) | (681 981) | 21581687604,1% | - |
| **Total Financial Liabilities** | | **(594 914)** | **(695)** | **(695)** | **(2 205)** | **(643 425)** | **(116)** | **(643 309)** | 555107,4% | **(695)** |
| **Consumer Deposits** | | | | | | | | | | |
| Electricity | | 168 562 | - | - | (5 061) | 168 493 | - | 168 493 | 0,0% | - |
| Rental Properties | | 661 | 209 995 | 209 995 | (9) | 660 | 34 999 | (34 339) | -98,1% | 209 995 |
| Water | | 34 959 | - | - | 111 | 35 211 | - | 35 211 | 0,0% | - |
| Wayleave | | | | | | | | – | | |
| **Total Consumer Deposits** | | **204 182** | **209 995** | **209 995** | **(4 959)** | **204 364** | **34 999** | **169 365** | 483,9% | **209 995** |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Trade and Other Payable Exchange Transactions** | | | | | | | | | | |
| Accrued Interest | | (781) | - | - | - | (781) | - | (781) | 0,0% | - |
| Advance Payments | | 186 179 | - | - | - | 180 452 | - | 180 452 | 0,0% | - |
| Auditor-General of South Africa | | 462 | - | - | (292) | (257) | - | (257) | 0,0% | - |
| Bonus | | 13 879 | - | - | - | 13 879 | - | 13 879 | 0,0% | - |
| Control, Clearing and Interface Accounts | | 39 394 | (2 892 593) | (2 892 593) | 126 331 | 237 355 | (482 099) | 719 454 | -149,2% | (2 892 593) |
| Electricity Bulk Purchase | | 187 485 | (3 587 788) | (3 587 788) | 27 220 | 264 354 | (597 965) | 862 319 | -144,2% | (3 587 788) |
| Intercompany/Parent-subsidiary Transactions | | 1 057 270 | - | - | - | 1 056 882 | - | 1 056 882 | 0,0% | - |
| Leave Accrual | | 459 391 | 722 099 | 722 099 | - | 459 391 | 120 350 | 339 041 | 281,7% | 722 099 |
| Long Service Award | | 184 723 | - | - | - | 180 738 | - | 180 738 | 0,0% | - |
| Payables and Accruals | | 3 042 330 | (413 097) | (413 097) | (189 892) | 1 517 229 | (68 850) | 1 586 079 | 0,0% | (413 097) |
| Retentions | | 383 555 | - | - | 812 | 380 079 | - | 380 079 | 0,0% | - |
| Unallocated Deposits | | 17 427 | - | - | - | 17 427 | - | 17 427 | 0,0% | - |
| Water Inventory Bulk Purchases | | - | (1 365 699) | (1 365 699) | - | - | (227 616) | 227 616 | -100,0% | (1 365 699) |
| VAT Payables Output Tax Accrual | | 984 007 | - | - | (37 351) | 845 108 | - | 845 108 | 0,0% | - |
| VAT Payables Output Tax Provision for Doubtful Debt Impairment | | (790 317) | - | - | - | (790 317) | - | (790 317) | 0,0% | - |
| **Total Trade and Other Payable Exchange Transactions** | 2, 5 | 5 765 004 | (7 537 079) | (7 537 079) | (73 172) | 4 361 538 | (1 256 180) | 5 617 718 | -447,2% | (7 537 079) |
| **Trade and Other Payable Non-exchange Transactions** | | | | | | | | | | |
| **Transfers and Subsidies Payable** | | | | | | | | | | |
| Operational | | - | (10 000) | (10 000) | - | - | (1 667) | 1 667 | -100,0% | (10 000) |
| **Total Transfers and Subsidies Payable** | | - | (10 000) | (10 000) | - | - | (1 667) | 1 667 | -100,0% | (10 000) |
| **Transfers and Subsidies Unspent** | | | | | | | | | | |
| Capital | | 241 280 | - | - | 155 314 | 397 128 | (0) | 397 128 | 0,0% | - |
| Operational | | 1 134 | - | - | 20 724 | 21 241 | (0) | 21 241 | 0,0% | - |
| **Total Transfers and Subsidies Unspent** | | 242 414 | - | - | 176 039 | 418 369 | (0) | 418 369 | 0,0% | - |
| VAT Payables Output Tax Accrual | | - | - | - | - | - | - | – | | - |
| VAT Payables Output Tax Provision for Doubtful Debt Impairment | | - | - | - | - | - | - | – | | - |
| **Total Trade and Other Payable Non-exchange Transactions** | 2 | 242 414 | (10 000) | (10 000) | 176 039 | 418 369 | (1 667) | 420 036 | -25201,5% | (10 000) |
| **Provision** | | | | | | | | | | |
| Bonus | | 40 066 | - | - | - | 40 066 | - | 40 066 | 0,0% | - |
| Decommissioning, Restoration and Similar Liabilities | | 765 190 | 40 000 | 40 000 | - | 765 190 | 6 667 | 758 523 | 0,0% | 40 000 |
| Leave | | (70 468) | - | - | (1 062) | (73 138) | - | (73 138) | 0,0% | - |
| **Total Provision** | | 734 788 | 40 000 | 40 000 | (1 062) | 732 118 | 6 667 | 725 452 | 0,0% | 40 000 |
| **VAT Payable** | | | | | | | | | | |
| VAT Payable: Output Tax | | 568 925 | 622 262 | 622 262 | 58 982 | 699 898 | 103 710 | 596 187 | 574,9% | 622 262 |
| VAT Payable: VAT Control | | | | | | | | – | | |
| **Total VAT Payable** | | 568 925 | 622 262 | 622 262 | 58 982 | 699 898 | 103 710 | 596 187 | 574,9% | 622 262 |
| **Other current liabilities** | | | | | | | | | | |
| **Employee Benefits** | | | | | | | | | | |
| Post-employment Benefits | | 790 544 | 53 662 | 53 662 | 3 257 | 774 239 | 8 944 | 765 295 | 0,0% | 53 662 |
| **Total Employee Benefits** | | 790 544 | 53 662 | 53 662 | 3 257 | 774 239 | 8 944 | 765 295 | 8556,8% | 53 662 |
| Intercompany/Parent-subsidiary Transactions | | 535 740 | - | - | - | 535 740 | - | 535 740 | 0,0% | - |
| **Total Other current liabilities** | | 1 326 284 | 53 662 | 53 662 | 3 257 | 1 309 978 | 8 944 | 1 301 035 | 14546,9% | 53 662 |
| **Total Current Liabilities** | | 8 246 682 | (6 621 855) | (6 621 855) | 156 881 | 7 082 840 | (1 103 643) | 8 186 483 | -741,8% | (6 621 855) |
| **Non-current Liabilities** | | | | | | | | | | |
| **Financial Liabilities** | | | | | | | | | | |
| **Borrowings** | | | | | | | | | | |
| Annuity and Bullet Loans | | 693 340 | - | - | - | 693 340 | (0) | 693 340 | 0,0% | - |
| Finance Lease Liability | | 5 313 | (16) | (16) | - | 5 313 | (3) | 5 315 | 0,0% | (16) |
| PPP Liabilities | | 297 220 | - | - | - | 297 220 | - | 297 220 | 0,0% | - |
| **Total Borrowings** | 4 | 995 872 | (16) | (16) | - | 995 872 | (3) | 995 875 | 0,0% | (16) |
| **Total Financial Liabilities** | | 995 872 | (16) | (16) | - | 995 872 | (3) | 995 875 | | (16) |
| **Provisions** | | | | | | | | | | |
| Decommissioning, Restoration and Similar Liabilities | | 145 306 | 932 693 | 932 693 | - | 145 306 | 155 449 | (10 143) | -6,5% | 932 693 |
| **Total Provisions** | | 145 306 | 932 693 | 932 693 | - | 145 306 | 155 449 | (10 143) | -6,5% | 932 693 |
| **Long term Trade and other Payables** | | | | | | | | | | |
| **Total Long term Trade and other Payables** | | - | - | - | - | - | - | - | | - |
| **Other non-current liabilities** | | | | | | | | | | |
| **Employee Benefits** | | | | | | | | | | |
| Post-employment Benefits | | - | 922 796 | 922 796 | - | - | 153 799 | (153 799) | -100,0% | 922 796 |
| Other Long-Term Benefits | | 45 856 | - | - | - | 45 856 | - | 45 856 | 0,0% | - |
| Termination Benefits | | | | | | | | – | | |
| **Total Employee Benefits** | | 45 856 | 922 796 | 922 796 | - | 45 856 | 153 799 | (107 943) | -70,2% | 922 796 |
| Deferred Tax Liabilities | | 2 582 734 | 232 314 | 232 314 | - | 2 582 734 | 38 719 | 2 544 015 | 6570,5% | 232 314 |
| **Total Other non-current liabilities** | | 2 628 590 | 1 155 110 | 1 155 110 | - | 2 628 590 | 192 518 | 2 436 072 | 1265,4% | 1 155 110 |
| **Total non current liabilities** | | 3 769 769 | 2 087 787 | 2 087 787 | - | 3 769 769 | 347 965 | 3 421 804 | 983,4% | 2 087 787 |
| **TOTAL LIABILITIES** | | 12 016 451 | (4 534 068) | (4 534 068) | 156 881 | 10 852 609 | (755 678) | 11 608 287 | -1536,1% | (4 534 068) |
| **CHANGES IN NET ASSETS** | | 23 735 722 | 38 915 875 | 38 915 875 | 583 316 | 23 269 343 | 7 405 584 | 15 863 759 | 214,2% | 38 915 875 |
| **COMMUNITY WEALTH/EQUITY** | | | | | | | | | | |
| **Accumulated Surplus/(Deficit)** | | | | | | | | | | |
| Correction of Prior Period Error | | (395 977) | - | - | - | - | - | – | | - |
| Depreciation Offsets | | 11 178 | - | - | - | - | - | – | | - |
| Opening Balance | | 12 347 022 | 15 426 282 | 15 426 282 | - | 11 789 184 | 2 571 047 | 9 218 137 | 358,5% | 15 426 282 |
| Transfers to/from operating revenue and expenditure | | 2 222 654 | 2 748 296 | 2 748 296 | 216 636 | (356 667) | 458 049 | (814 716) | -177,9% | 2 748 296 |
| Transfers to/from Reserves | | 3 180 | - | - | - | - | - | – | | - |
| **Total Accumulated Surplus/(Deficit)** | 1 | 14 188 057 | 18 174 579 | 18 174 579 | 216 636 | 11 432 518 | 3 029 096 | 8 403 422 | 277,4% | 18 174 579 |
| **Reserves and Funds** | | | | | | | | | | |
| Compensation for Occupational Injuries and Diseases | | 10 445 | 13 625 | 13 625 | - | 10 445 | 2 271 | 8 174 | 360,0% | 13 625 |
| Revaluation Reserve | | 11 254 364 | 9 822 709 | 9 822 709 | - | 11 254 364 | 1 637 118 | 9 617 246 | 587,4% | 9 822 709 |
| Self Insurance Reserve | | 10 000 | 10 000 | 10 000 | - | 10 000 | 1 667 | 8 333 | 500,0% | 10 000 |
| **Total Reserves and Funds** | 2 | 11 274 809 | 9 846 334 | 9 846 334 | - | 11 274 809 | 1 641 056 | 9 633 753 | 587,0% | 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 | 25 462 866 | 28 020 913 | 28 020 913 | 216 636 | 22 707 327 | 4 670 152 | 18 037 175 | | 28 020 913 |

**MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August**

| Description<br>R thousands | NT Code | Budget Year 2026/27<br>0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | Prior year totals for chart (same period) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Creditors Age Analysis By Customer Type** | | | | | | | | | | | |
| Bulk Electricity | 0100 | 364 679 | 168 876 | 203 609 | 965 259 | – | – | – | – | 1 702 424 | 373 857 |
| Bulk Water | 0200 | – | – | – | 361 000 | – | – | – | – | 361 000 | |
| PAYE deductions | 0300 | 50 196 | – | – | – | – | – | – | – | 50 196 | 36 711 |
| VAT (output less input) | 0400 | | | | | | | | | – | |
| Pensions / Retirement deductions | 0500 | 62 335 | – | – | – | – | – | – | – | 62 335 | 60 112 |
| Loan repayments | 0600 | | | | | | | | | – | |
| Trade Creditors | 0700 | 34 495 | 3 483 | – | – | – | – | – | – | 37 978 | 25 749 |
| Auditor General | 0800 | | | | | | | | | – | |
| Other | 0900 | | | | | | | | | – | |
| Medical Aid deductions | 0950 | | | | | | | | | – | |
| **Total By Customer Type** | 1000 | 511 705 | 172 359 | 203 609 | 1 326 259 | – | – | – | – | 2 213 933 | 496 429 |

**MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M02 August**

| 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 | | 5 743 | 6 766 | 6 766 | – | – | 1 128 | 5 638 | 500,0% | 6 766 |
| ORGANIZATIONAL STRENGTH | | Growth | | – | – | – | – | – | – | – | | – |
| ORGANIZATIONAL STRENGTH | A comprehensive; responsive an | Governance | | – | – | – | – | – | – | – | | – |
| ORGANIZATIONAL STRENGTH | A comprehensive; responsive an | Inclusion and A | | 7 447 | 888 | 888 | – | – | 148 | 740 | 500,0% | 888 |
| ORGANIZATIONAL STRENGTH | A long and healthy life for all Sou | Inclusion and A | | 1 653 | 170 | 220 | – | 169 | 28 | 360 | 1273,3% | 220 |
| ORGANIZATIONAL STRENGTH | A skilled and capable workforce | Governance | | 1 437 | 2 430 | 2 430 | 327 | 327 | 405 | 2 352 | 580,7% | 2 430 |
| ORGANIZATIONAL STRENGTH | An efficient; competitive and resp | Inclusion and A | | 24 855 | 39 567 | 39 567 | 1 820 | 3 437 | 6 595 | 36 410 | 552,1% | 39 567 |
| ORGANIZATIONAL STRENGTH | An efficient; effective and develo | Governance | | 94 423 | 99 403 | 99 403 | 5 476 | 9 476 | 16 567 | 92 311 | 557,2% | 99 403 |
| ORGANIZATIONAL STRENGTH | An efficient; effective and develo | Growth | | 89 | 568 | 568 | – | – | 95 | 473 | 500,0% | 568 |
| ORGANIZATIONAL STRENGTH | An efficient; effective and develo | Inclusion and A | | 6 899 | 2 823 | 2 823 | – | 2 | 470 | 2 354 | 500,3% | 2 823 |
| ORGANIZATIONAL STRENGTH | Protect and enhance our environ | Inclusion and A | | – | – | – | – | – | – | – | | – |
| ORGANIZATIONAL STRENGTH | Responsive; accountable; effecti | Governance | | 12 712 | 15 633 | 15 648 | 1 160 | 1 544 | 2 608 | 14 584 | 559,2% | 15 648 |
| ORGANIZATIONAL STRENGTH | Responsive; accountable; effecti | Inclusion and A | | 10 | 2 487 | 2 487 | – | – | 415 | 2 073 | 500,0% | 2 487 |
| ORGANIZATIONAL STRENGTH | Responsive; accountable; effecti | Spatial Integrati | | 4 131 | 2 076 | 2 076 | – | – | 346 | 1 730 | 500,0% | 2 076 |
| ORGANIZATIONAL STRENGTH | Sustainable human settlements a | Governance | | 1 292 844 | 1 224 149 | 1 223 823 | 78 183 | 157 300 | 203 980 | 1 177 143 | 577,1% | 1 223 823 |
| ORGANIZATIONAL STRENGTH | Sustainable human settlements a | Inclusion and A | | 1 676 | 1 851 | 1 851 | (5) | (5) | 308 | 1 538 | 498,5% | 1 851 |
| ORGANIZATIONAL STRENGTH | Vibrant; equitable; sustainable ru | Spatial Integrati | | 202 | 427 | 427 | – | – | 71 | 356 | 500,0% | 427 |
| FINANCIAL HEALTH IMPROVEMENT | | Governance | | – | – | – | – | – | – | – | | – |
| FINANCIAL HEALTH IMPROVEMENT | A comprehensive; responsive an | Governance | | – | 102 | 102 | – | – | 17 | 102 | | 102 |
| FINANCIAL HEALTH IMPROVEMENT | A comprehensive; responsive an | Inclusion and A | | 4 411 | – | – | – | – | – | – | | – |
| FINANCIAL HEALTH IMPROVEMENT | A skilled and capable workforce | Governance | | – | – | – | – | – | – | – | | – |
| FINANCIAL HEALTH IMPROVEMENT | An efficient; competitive and resp | Governance | | – | 15 | 15 | – | – | 3 | 15 | | 15 |
| FINANCIAL HEALTH IMPROVEMENT | An efficient; competitive and resp | Inclusion and A | | – | – | – | 4 | 4 | – | – | | – |
| FINANCIAL HEALTH IMPROVEMENT | An efficient; effective and develo | Governance | | 0 | 2 | 2 | – | – | 0 | 2 | | 2 |
| FINANCIAL HEALTH IMPROVEMENT | Responsive; accountable; effecti | Governance | | 1 583 | 4 145 | 4 145 | 57 | 57 | 691 | 4 145 | | 4 145 |
| FINANCIAL HEALTH IMPROVEMENT | Sustainable human settlements a | Governance | | 1 780 314 | 1 377 459 | 1 378 079 | 106 972 | 175 363 | 229 667 | 1 378 079 | | 1 378 079 |
| FINANCIAL HEALTH IMPROVEMENT | Sustainable human settlements a | Spatial Integrati | | 13 808 | 5 589 | 5 509 | – | – | 932 | 5 509 | | 5 509 |
| SERVICE DELIVERY IMPROVEMENT | | Governance | | 14 326 | 21 836 | 21 836 | 1 039 | 1 155 | 3 639 | 21 836 | | 21 836 |
| SERVICE DELIVERY IMPROVEMENT | | Growth | | – | 35 727 | 35 727 | 365 | 365 | 5 955 | 35 727 | | 35 727 |
| SERVICE DELIVERY IMPROVEMENT | A comprehensive; responsive an | Governance | | – | 1 | 1 | – | – | 0 | 1 | | 1 |
| SERVICE DELIVERY IMPROVEMENT | A comprehensive; responsive an | Inclusion and A | | 4 883 | 9 991 | 9 991 | – | – | 1 665 | 9 991 | | 9 991 |
| SERVICE DELIVERY IMPROVEMENT | A long and healthy life for all Sou | Inclusion and A | | – | – | – | – | – | – | – | | – |
| SERVICE DELIVERY IMPROVEMENT | All people in South Africa are and | Inclusion and A | | 1 658 | 135 | 135 | – | – | 22 | 135 | | 135 |
| SERVICE DELIVERY IMPROVEMENT | An efficient; competitive and resp | Governance | | – | – | – | – | – | – | – | | – |
| SERVICE DELIVERY IMPROVEMENT | An efficient; competitive and resp | Inclusion and A | | 463 698 | 500 171 | 500 171 | 33 050 | 52 157 | 83 362 | 500 171 | | 500 171 |
| SERVICE DELIVERY IMPROVEMENT | An efficient; effective and develo | Governance | | 56 993 | 42 363 | 43 433 | 1 874 | 10 552 | 7 158 | 43 433 | | 43 433 |
| SERVICE DELIVERY IMPROVEMENT | An efficient; effective and develo | Inclusion and A | | 43 006 | 30 389 | 28 539 | 1 382 | 2 461 | 4 757 | 28 539 | | 28 539 |
| SERVICE DELIVERY IMPROVEMENT | Protect and enhance our environ | Inclusion and A | | – | 110 | 100 | – | – | 17 | 100 | | 100 |
| SERVICE DELIVERY IMPROVEMENT | Protect and enhance our environ | Spatial Integrati | | – | 15 000 | 15 000 | – | – | 2 500 | 15 000 | | 15 000 |
| SERVICE DELIVERY IMPROVEMENT | Responsive; accountable; effecti | Governance | | 271 | 721 | 721 | – | – | 120 | 721 | | 721 |
| SERVICE DELIVERY IMPROVEMENT | Responsive; accountable; effecti | Inclusion and A | | – | 2 000 | 2 000 | – | – | 333 | 2 000 | | 2 000 |
| SERVICE DELIVERY IMPROVEMENT | Responsive; accountable; effecti | Spatial Integrati | | 8 469 | 20 228 | 20 228 | – | – | 3 371 | 20 228 | | 20 228 |
| SERVICE DELIVERY IMPROVEMENT | Sustainable human settlements a | Governance | | 7 570 097 | 7 519 899 | 7 522 302 | 686 284 | 1 821 567 | 1 253 804 | 7 522 302 | | 7 522 302 |
| SERVICE DELIVERY IMPROVEMENT | Sustainable human settlements a | Inclusion and A | | (2 312) | 3 180 | 780 | – | – | 130 | 780 | | 780 |
| ECONOMIC GROWTH | | Governance | | 98 900 | 117 460 | 117 460 | 5 199 | 10 405 | 19 577 | 117 460 | | 117 460 |
| ECONOMIC GROWTH | A comprehensive; responsive an | Governance | | – | – | – | – | – | – | – | | – |
| ECONOMIC GROWTH | A comprehensive; responsive an | Inclusion and A | | 87 | 223 | 223 | – | – | 37 | 223 | | 223 |
| ECONOMIC GROWTH | A long and healthy life for all Sou | Inclusion and A | | – | – | – | – | – | – | – | | – |
| ECONOMIC GROWTH | An efficient; competitive and resp | Inclusion and A | | – | 618 | 618 | – | – | 103 | 618 | | 618 |
| ECONOMIC GROWTH | An efficient; effective and develo | Governance | | 115 | 23 | 23 | – | – | 4 | 23 | | 23 |
| ECONOMIC GROWTH | An efficient; effective and develo | Inclusion and A | | 60 | 21 | 21 | – | – | 4 | 21 | | 21 |
| ECONOMIC GROWTH | Protect and enhance our environ | Inclusion and A | | – | – | – | – | – | – | – | | – |
| ECONOMIC GROWTH | Responsive; accountable; effecti | Governance | | – | 105 | 105 | – | – | 18 | 105 | | 105 |
| ECONOMIC GROWTH | Responsive; accountable; effecti | Inclusion and A | | – | 2 000 | 2 000 | – | – | 333 | 2 000 | | 2 000 |
| ECONOMIC GROWTH | Sustainable human settlements a | Governance | | 80 411 | 112 775 | 113 396 | 5 994 | 11 538 | 18 895 | 113 396 | | 113 396 |
| ECONOMIC GROWTH | Sustainable human settlements a | Inclusion and A | | – | – | – | – | – | – | – | | – |
| SPATIAL TRANSFORMATION | A comprehensive; responsive an | Governance | | – | – | – | – | – | – | – | | – |
| SPATIAL TRANSFORMATION | A comprehensive; responsive an | Inclusion and A | | – | – | – | – | – | – | – | | – |
| SPATIAL TRANSFORMATION | An efficient; competitive and resp | Inclusion and A | | – | – | – | – | – | – | – | | – |
| SPATIAL TRANSFORMATION | An efficient; effective and develo | Governance | | – | – | – | – | – | – | – | | – |
| SPATIAL TRANSFORMATION | An efficient; effective and develo | Inclusion and A | | 41 | – | – | 3 | 7 | – | – | | – |
| SPATIAL TRANSFORMATION | Responsive; accountable; effecti | Governance | | – | 28 | 28 | – | – | 5 | 28 | | 28 |
| SPATIAL TRANSFORMATION | Responsive; accountable; effecti | Inclusion and A | | 2 285 | 3 298 | 3 298 | – | – | 550 | 3 298 | | 3 298 |
| SPATIAL TRANSFORMATION | Sustainable human settlements a | Governance | | 489 745 | 107 016 | 106 903 | 7 919 | 13 169 | 17 817 | 106 903 | | 106 903 |
| SPATIAL TRANSFORMATION | Sustainable human settlements a | Inclusion and A | | – | – | – | – | – | – | – | | – |
| | | | | | | | | | | – | | |
| Allocations to other priorities | | | 2 | | | | | | | – | | |
| Total Expenditure | | | 1 | 12 086 969 | 11 331 870 | 11 331 870 | 937 104 | 2 271 050 | 1 888 648 | 382 401 | 20,2% | 11 331 870 |

## MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M02 August

| 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 | | 1 879 | 250 | 250 | 4 | 4 | 42 | 213 | 510,5% | 250 |
| ORGANIZATIONAL STRENGTH | A comprehensive; responsive an | Growth | | 3 109 | – | – | 31 | 31 | – | 31 | #DIV/0! | – |
| ORGANIZATIONAL STRENGTH | A long and healthy life for all Sou | Growth | | – | 720 | 720 | 14 | 14 | 120 | 614 | 511,3% | 720 |
| ORGANIZATIONAL STRENGTH | A long and healthy life for all Sou | Inclusion and A | | – | – | – | – | – | – | – | | – |
| ORGANIZATIONAL STRENGTH | An efficient; competitive and resp | Growth | | 33 832 | 3 000 | 3 000 | – | – | 500 | 2 500 | 500,0% | 3 000 |
| ORGANIZATIONAL STRENGTH | An efficient; competitive and resp | Inclusion and A | | 167 | – | – | 11 293 | 11 293 | – | 11 293 | #DIV/0! | – |
| ORGANIZATIONAL STRENGTH | An efficient; effective and develo | Governance | | 2 000 | 5 000 | 5 000 | – | – | 833 | 4 167 | 500,0% | 5 000 |
| ORGANIZATIONAL STRENGTH | An efficient; effective and develo | Growth | | 18 397 | 56 750 | 56 750 | – | (3) | 9 458 | 47 289 | 500,0% | 56 750 |
| ORGANIZATIONAL STRENGTH | An efficient; effective and develo | Inclusion and A | | 1 415 | 25 000 | 25 000 | – | – | 4 167 | 20 833 | 500,0% | 25 000 |
| ORGANIZATIONAL STRENGTH | Create a better South Africa and | Growth | | – | – | – | – | – | – | – | | – |
| FINANCIAL HEALTH IMPROVEMENT | | Growth | | 1 813 | 2 500 | 2 500 | 46 | 46 | 417 | 2 129 | 511,0% | 2 500 |
| FINANCIAL HEALTH IMPROVEMENT | An efficient; competitive and resp | Growth | | 30 795 | 33 000 | 33 000 | 12 359 | 12 639 | 5 500 | 40 139 | 729,8% | 33 000 |
| FINANCIAL HEALTH IMPROVEMENT | An efficient; competitive and resp | Inclusion and A | | 204 | – | – | – | – | – | – | | – |
| FINANCIAL HEALTH IMPROVEMENT | An efficient; effective and develo | Growth | | 11 618 | 46 000 | 46 000 | 215 | 215 | 7 667 | 38 548 | 502,8% | 46 000 |
| SERVICE DELIVERY IMPROVEMENT | | Governance | | – | 1 650 | 1 650 | – | – | 275 | 1 375 | 500,0% | 1 650 |
| SERVICE DELIVERY IMPROVEMENT | | Growth | | 13 153 | 108 984 | 108 984 | – | – | 18 164 | 90 820 | 500,0% | 108 984 |
| SERVICE DELIVERY IMPROVEMENT | A comprehensive; responsive an | Growth | | 680 | – | – | – | – | – | – | | – |
| SERVICE DELIVERY IMPROVEMENT | A comprehensive; responsive an | Inclusion and A | | – | – | – | – | – | – | – | | – |
| SERVICE DELIVERY IMPROVEMENT | A long and healthy life for all Sou | Growth | | – | 10 500 | 10 500 | – | – | 1 750 | 10 500 | | 10 500 |
| SERVICE DELIVERY IMPROVEMENT | A long and healthy life for all Sou | Inclusion and A | | 392 | – | – | – | – | – | – | | – |
| SERVICE DELIVERY IMPROVEMENT | An efficient; competitive and resp | Growth | | 289 684 | 554 808 | 554 808 | 7 933 | 8 267 | 92 468 | 554 808 | | 554 808 |
| SERVICE DELIVERY IMPROVEMENT | An efficient; competitive and resp | Inclusion and A | | 376 018 | 340 572 | 340 572 | 9 171 | 10 384 | 56 762 | 340 572 | | 340 572 |
| SERVICE DELIVERY IMPROVEMENT | An efficient; effective and develo | Governance | | – | – | – | – | – | – | – | | – |
| SERVICE DELIVERY IMPROVEMENT | An efficient; effective and develo | Growth | | 44 120 | 54 587 | 54 587 | (489) | (489) | 9 098 | 54 587 | | 54 587 |
| SERVICE DELIVERY IMPROVEMENT | An efficient; effective and develo | Inclusion and A | | – | – | – | – | – | – | – | | – |
| SERVICE DELIVERY IMPROVEMENT | Protect and enhance our environ | Growth | | 2 225 | 10 000 | 10 000 | – | – | 1 667 | 10 000 | | 10 000 |
| ECONOMIC GROWTH | | Governance | | – | – | – | – | – | – | – | | – |
| ECONOMIC GROWTH | | Growth | | 884 | 2 000 | 2 000 | – | – | 333 | 2 000 | | 2 000 |
| ECONOMIC GROWTH | A long and healthy life for all Sou | Growth | | – | – | – | – | – | – | – | | – |
| ECONOMIC GROWTH | An efficient; competitive and resp | Growth | | – | 1 000 | 1 000 | – | – | 167 | 1 000 | | 1 000 |
| ECONOMIC GROWTH | An efficient; competitive and resp | Inclusion and A | | – | – | – | – | – | – | – | | – |
| ECONOMIC GROWTH | An efficient; effective and develo | Governance | | – | – | – | – | – | – | – | | – |
| ECONOMIC GROWTH | An efficient; effective and develo | Growth | | 2 118 | – | – | – | – | – | – | | – |
| ECONOMIC GROWTH | An efficient; effective and develo | Inclusion and A | | – | – | – | – | – | – | – | | – |
| ECONOMIC GROWTH | Protect and enhance our environ | Growth | | 153 | – | – | – | – | – | – | | – |
| SPATIAL TRANSFORMATION | | Governance | | – | – | – | – | – | – | – | | – |
| SPATIAL TRANSFORMATION | | Growth | | – | – | – | – | – | – | – | | – |
| SPATIAL TRANSFORMATION | A comprehensive; responsive an | Growth | | 16 350 | 3 300 | 3 300 | 869 | 869 | 550 | 3 300 | | 3 300 |
| SPATIAL TRANSFORMATION | A long and healthy life for all Sou | Inclusion and A | | – | – | – | – | – | – | – | | – |
| SPATIAL TRANSFORMATION | An efficient; competitive and resp | Growth | | 99 549 | 123 363 | 123 363 | 6 275 | 9 925 | 20 560 | 123 363 | | 123 363 |
| SPATIAL TRANSFORMATION | An efficient; competitive and resp | Inclusion and A | | 3 465 | 7 350 | 7 350 | – | 15 | 1 225 | 7 350 | | 7 350 |
| SPATIAL TRANSFORMATION | An efficient; effective and develo | Growth | | 36 403 | 12 937 | 12 937 | (595) | (595) | 2 156 | 12 937 | | 12 937 |
| | | | | | | | | | | – | | |
| Allocations to other priorities | | | 3 | | | | | | | – | | |
| Total Capital Expenditure | | | 1 | 990 423 | 1 403 271 | 1 403 271 | 47 125 | 52 614 | 233 879 | (181 265) | -77,5% | 1 403 271 |

## MAN Mangaung - Supporting Table SC7 Material variance explanations - M02 August

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| | R thousands | | | |
| 1 | Revenue By Source | | | |
| | Property rates | -4,275 | Unfavourable variance due to lower billing than anticipated | None. Performance is on target |
| | Service charges - electricity revenue | 35,589 | Unfavourable variance due to lower consumption than budgeted | Increase bulk purchases and implementation of mitigation procedures to deal with losses, |
| | Service charges - water revenue | -153,715 | 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 | 719 | Unfavourable variance | Corrections were made on levies to households not connected to the bulk sewer system, |
| | Service charges - refuse revenue | -2,391 | Favourable variance but still on target | None. Performance is on target |
| | Rental from Fixed Assets | -747 | Unfavourable variance but still on target | Improvement on supply of municipal facilities for rental |
| | Interest from Current and Non Current Assets | 342 | Favourable variance but still on target | None. Performance is on target |
| | Interest earned from Receivables | -9 | Favourable variance and still on target | None. Performance is on target |
| | Fines, penalties and forfeits | -4,556 | Unfavourable variance due to non accrual of traffic fines | Upgrading and improvement of traffic management system and accrual of traffic fines. |
| | Licences and permits | 31 | Unfavourable variance | Effective Improvement on the roll out of business licenses to SMME's and outdoor advertising |
| | Transfers and subsidies - Operational | -225,735 | Favourable variance due to third tranche grants received for this period, | None. Performance is on target |
| | Operational Revenue | -1,659 | 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 | -21,793 | Unfavoureble 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 | -13,679 | Unfavourable variance due to overexpenditure on overtime | Effective and efficient management of overtime and acting and filling of vacant positions. |
| | Remuneration of councillors | -1,466 | Unfavavourable variance but still on target | Monitoring on overspending of allowances. |
| | Debt impairment | -24,453 | Unfavourable variance | Accrual of bad debt writen off. |
| | Depreciation and amortisation | -130,495 | Unfavourable variance | Acrual of depreciation on a monthly basis for both the parent and the entity. |
| | Interest | -20,026 | Unfavourable variance | Accrual of finance charges on a monthly basis. |
| | Bulk purchases - electricity | 179,908 | 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 | 65,437 | Unfavourable variance - Bulk water purchases | Effective and efficient implementation of cost containment policy and management of bulk water purchases. |
| | Contracted services | -83,892 | Unfavourable variance | Monitoring of spending on contracted services and timeously submission of outstanding invoices, |
| | Transfers and subsidies | -1,667 | Favourable variance | None |
| | Operational costs | -46,696 | Favourable variance | Monitoring of spending and timeously submission of outstanding invoices for payment, |
| 3 | Capital Expenditure | | | |
| | Projects | -173,757 | 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 | -12,859 | Unfavourable varince -less revenue collected then anticipated | Effective and efficiet implementation of revenue management policies , |
| | Expenditure | 58,460 | Unfavourable variance - more spent then targeted | Monitor of spending on services and effective implementation of cost containment policy |
| | Capital | -37,555 | Unfavourable variance | Improvement on capital spending and implementation of projects. |

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - Performance Indicators - M02 August

| Description of financial indicator | Basis of calculation | Ref | 2025/26 | Budget Year 2026/27 | | | |
|---|---|---|---|---|---|---|---|
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| **Borrowing Management** | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | -0,2% | 9,7% | 9,7% | 0,3% | 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 | | 35,5% | -22,8% | -22,8% | 34,2% | -22,8% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 995872456,5% | 0,0% | 0,0% | 995872456,5% | 0,0% |
| **Liquidity** | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 91,6% | -122,9% | -122,9% | 83,1% | -122,9% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 28,8% | -51,8% | -51,8% | 17,8% | -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 | | 38,2% | 21,5% | 21,5% | 209,9% | 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 | | 26,3% | 21,8% | 21,8% | 25,0% | 21,8% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 6,9% | 6,4% | 6,4% | 4,8% | 6,4% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 9,1% | 8,6% | 8,6% | 0,4% | 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) - M02 August

| 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 | | | | | | | | | |
| **Revenue** | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | |
| Service charges - Electricity | | 1 594 | 1 729 | 1 729 | 111 | 220 | 288 | (68) | -24% | 1 729 |
| Service charges - Water | | 1 593 685 | 1 641 219 | 1 641 219 | 104 984 | 119 821 | 273 537 | (153 715) | -56% | 1 641 219 |
| Service charges - Waste Water Management | | 545 719 | 675 254 | 675 254 | 54 664 | 113 261 | 112 542 | 719 | 1% | 675 254 |
| Service charges - Waste management | | 218 723 | 226 877 | 226 877 | 17 893 | 35 422 | 37 813 | (2 391) | -6% | 226 877 |
| Sale of Goods and Rendering of Services | | 51 296 | 51 564 | 51 564 | 4 042 | 8 121 | 8 594 | (473) | -5% | 51 564 |
| Agency services | | | | | | | | – | | |
| Interest | | | | | | | | – | | |
| Interest earned from Receivables | | 640 206 | 652 008 | 652 008 | 54 409 | 108 527 | 108 668 | (141) | 0% | 652 008 |
| Interest earned from Current and Non Current Assets | | 113 314 | 112 422 | 112 422 | 10 530 | 18 511 | 18 737 | (226) | -1% | 112 422 |
| Dividends | | 8 | 10 | 10 | – | 5 | 2 | 3 | 199% | 10 |
| Rent on Land | | – | – | – | – | – | – | – | | – |
| Rental from Fixed Assets | | 59 539 | 45 425 | 45 425 | 4 164 | 7 442 | 7 571 | (128) | -2% | 45 425 |
| Licence and permits | | | | | | | | – | | |
| Special rating levies | | | | | | | | – | | |
| Construction Contract Revenue | | | | | | | | – | | |
| Development Charges | | | | | | | | – | | |
| Operational Revenue | | 34 904 | 38 525 | 38 525 | 2 446 | 5 330 | 6 421 | (1 091) | -17% | 38 525 |
| **Non-Exchange Revenue** | | | | | | | | – | | |
| Property rates | | 1 758 853 | 2 330 273 | 2 330 273 | 192 380 | 384 104 | 388 379 | (4 275) | -1% | 2 330 273 |
| Surcharges and Taxes | | | | | | | | – | | |
| Fines, penalties and forfeits | | 94 567 | 37 929 | 37 929 | 1 892 | 2 426 | 6 322 | (3 896) | -62% | 37 929 |
| Licences or permits | | 1 713 | 1 748 | 1 748 | 136 | 323 | 291 | 31 | 11% | 1 748 |
| Transfer and subsidies - Operational | | 1 363 627 | 1 395 832 | 1 395 832 | 5 657 | 6 903 | 232 639 | (225 735) | -97% | 1 395 832 |
| Interest Receivables | | 222 369 | 227 057 | 227 057 | 19 957 | 39 626 | 37 843 | 1 784 | 5% | 227 057 |
| Fuel Levy | | 427 562 | 433 651 | 433 651 | 136 815 | 136 815 | 72 275 | 64 540 | 89% | 433 651 |
| Operational Revenue - Service Charges | | – | – | – | – | – | – | – | | – |
| Gains on disposal of Fixed and Intangible Assets | | 126 337 | – | – | – | – | – | – | | – |
| Other Gains | | 5 065 | (300) | (300) | – | – | (50) | 50 | -100% | (300) |
| Discontinued Operations | | | | | | | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | | **7 259 082** | **7 871 223** | **7 871 223** | **610 079** | **986 859** | **1 311 870** | **(325 012)** | **-25%** | **7 871 223** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 2 309 537 | 2 184 167 | 2 184 167 | 194 428 | 375 730 | 364 030 | 11 701 | 3% | 2 184 167 |
| Remuneration of councillors | | 78 875 | 86 541 | 86 541 | 6 460 | 12 958 | 14 424 | (1 466) | -10% | 86 541 |
| Bulk purchases - electricity | | | | | | | | – | | |
| Inventory consumed | | 1 114 214 | 649 056 | 650 089 | 66 818 | 182 225 | 108 341 | 73 884 | 68% | 650 089 |
| Debt impairment | | 1 016 138 | 1 466 430 | 1 466 430 | 121 839 | 243 678 | 244 405 | (726) | 0% | 1 466 430 |
| Depreciation, amortisation and impairment | | 647 766 | 656 516 | 656 516 | – | – | 109 419 | (109 419) | -100% | 656 516 |
| Finance charges | | 62 785 | 2 545 | 2 545 | 236 | 398 | 424 | (26) | -6% | 2 545 |
| Contracted services | | 845 964 | 703 450 | 701 719 | 30 813 | 42 743 | 116 963 | (74 220) | -63% | 701 719 |
| Transfers and subsidies | | 282 | 10 000 | 10 000 | – | – | 1 667 | (1 667) | -100% | 10 000 |
| Irrecoverable debts written off | | 523 909 | – | – | 4 323 | 497 493 | – | 497 493 | #DIV/0! | – |
| Operational costs | | 443 447 | 346 439 | 347 138 | 17 414 | 24 304 | 57 854 | (33 550) | -58% | 347 138 |
| Disposal of Fixed and Intangible Assets | | 468 958 | – | – | – | – | – | – | | – |
| Other Losses | | 165 998 | 399 500 | 399 500 | – | – | 66 583 | (66 583) | -100% | 399 500 |
| **Total Expenditure** | | **7 677 873** | **6 504 644** | **6 504 644** | **442 331** | **1 379 530** | **1 084 110** | **295 420** | **27%** | **6 504 644** |
| **Surplus/(Deficit)** | | (418 792) | 1 366 579 | 1 366 579 | 167 748 | (392 671) | 227 760 | (620 432) | -272% | 1 366 579 |
| Transfers and subsidies - capital (monetary allocations) | | 872 789 | 867 554 | 867 554 | 39 320 | 38 766 | 144 592 | (105 826) | -73% | 867 554 |
| Transfers and subsidies - capital (in-kind) | | | | | | | | – | | |
| **Surplus/(Deficit) after capital transfers & contributions** | | 453 998 | 2 234 134 | 2 234 134 | 207 068 | (353 905) | 372 352 | (726 258) | -195% | 2 234 134 |
| Income Tax | | | | | | | | – | | |
| **Surplus/(Deficit) after income tax** | | **453 998** | **2 234 134** | **2 234 134** | **207 068** | **(353 905)** | **372 352** | **(726 258)** | **-195%** | **2 234 134** |

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M02 August

| 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 | 436 984 | 857 373 | 870 231 | (12 859) | -1% | 5 221 389 |
| **Total Operating Revenue** | 1 | **3 877 216** | **5 221 389** | **5 221 389** | **436 984** | **857 373** | **870 231** | **(12 859)** | **-1%** | **5 221 389** |
| Expenditure By Municipal Entity | | | | | | | | | | |
| *Centlec* | | 4 289 466 | 4 827 226 | 4 827 226 | 466 251 | 862 998 | 804 538 | 58 460 | 7% | 4 827 226 |
| **Total Operating Expenditure** | 2 | **4 289 466** | **4 827 226** | **4 827 226** | **466 251** | **862 998** | **804 538** | **58 460** | **7%** | **4 827 226** |
| Surplus/ (Deficit) for the yr/period | | (412 250) | 394 163 | 394 163 | (29 267) | (5 625) | 65 693 | 45 601 | 69% | 394 163 |
| Capital Expenditure By Municipal Entity | | | | | | | | | | |
| *Centlec* | | 239 499 | 387 181 | 387 181 | 20 988 | 26 975 | 64 530 | (37 555) | -58% | 387 181 |
| **Total Capital Expenditure** | 3 | **239 499** | **387 181** | **387 181** | **20 988** | **26 975** | **64 530** | **(37 555)** | **-58%** | **387 181** |

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M02 August

| 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 | 47 125 | 47 125 | 233 879 | 186 754 | 79,9% | 3% |
| 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 | 52 614 | | | | | |

## MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

| 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 | | | | | | | | | |
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **453 859** | **715 171** | **715 171** | **26 567** | **30 831** | **119 195** | 88 365 | 74,1% | **715 171** |
| Roads Infrastructure | | 216 235 | 203 419 | 203 419 | 5 466 | 5 466 | 33 903 | 28 438 | 83,9% | 203 419 |
| *Road Structures* | | 216 235 | 203 419 | 203 419 | 5 466 | 5 466 | 33 903 | 28 438 | 83,9% | 203 419 |
| Storm water Infrastructure | | – | 2 588 | 2 588 | – | – | 431 | 431 | 100,0% | 2 588 |
| *Drainage Collection* | | – | 2 588 | 2 588 | – | – | 431 | 431 | 100,0% | 2 588 |
| Electrical Infrastructure | | 146 968 | 191 163 | 191 163 | 19 220 | 23 483 | 31 860 | 8 377 | 26,3% | 191 163 |
| *Power Plants* | | – | 3 000 | 3 000 | – | – | 500 | 500 | 100,0% | 3 000 |
| *HV Substations* | | 765 | 10 000 | 10 000 | – | (51) | 1 667 | 1 717 | 103,0% | 10 000 |
| *MV Networks* | | 2 569 | 6 000 | 6 000 | – | – | 1 000 | 1 000 | 100,0% | 6 000 |
| *LV Networks* | | 143 633 | 172 163 | 172 163 | 19 220 | 23 534 | 28 694 | 5 160 | 18,0% | 172 163 |
| Water Supply Infrastructure | | 65 680 | 271 326 | 271 326 | 2 467 | 2 467 | 45 221 | 42 754 | 94,5% | 271 326 |
| *Bulk Mains* | | 863 | – | – | – | – | – | – | | – |
| *Distribution* | | 64 817 | 271 326 | 271 326 | 2 467 | 2 467 | 45 221 | 42 754 | 94,5% | 271 326 |
| Sanitation Infrastructure | | 5 912 | – | – | (585) | (585) | – | 585 | 0,0% | – |
| *Reticulation* | | 5 912 | – | – | (585) | (585) | – | 585 | 0,0% | – |
| Solid Waste Infrastructure | | 19 065 | 46 674 | 46 674 | – | – | 7 779 | 7 779 | 100,0% | 46 674 |
| *Landfill Sites* | | 19 065 | 46 674 | 46 674 | – | – | 7 779 | 7 779 | 100,0% | 46 674 |
| *Waste Transfer Stations* | | – | – | – | – | – | – | – | | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | | – |
| **Community Assets** | | **79 097** | **128 799** | **128 799** | **(171)** | **(171)** | **21 466** | **21 638** | 100,8% | **128 799** |
| Community Facilities | | 79 097 | 118 579 | 118 579 | (185) | (185) | 19 763 | 19 948 | 100,9% | 118 579 |
| *Centres* | | 26 164 | 62 712 | 62 712 | (489) | (489) | 10 452 | 10 941 | 104,7% | 62 712 |
| *Clinics/Care Centres* | | – | 1 000 | 1 000 | – | – | 167 | 167 | 100,0% | 1 000 |
| *Fire/Ambulance Stations* | | 16 350 | 3 300 | 3 300 | 869 | 869 | 550 | (319) | -57,9% | 3 300 |
| *Cemeteries/Crematoria* | | 3 789 | – | – | 31 | 31 | – | (31) | 0,0% | – |
| *Purls* | | – | 1 000 | 1 000 | – | – | 167 | 167 | 100,0% | 1 000 |
| *Public Open Space* | | 30 417 | 40 567 | 40 567 | (595) | (595) | 6 761 | 7 356 | 108,8% | 40 567 |
| *Nature Reserves* | | 2 378 | 10 000 | 10 000 | – | – | 1 667 | 1 667 | 100,0% | 10 000 |
| Sport and Recreation Facilities | | – | 10 220 | 10 220 | 14 | 14 | 1 703 | 1 690 | 99,2% | 10 220 |
| *Outdoor Facilities* | | – | 10 220 | 10 220 | 14 | 14 | 1 703 | 1 690 | 99,2% | 10 220 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| **Investment properties** | | – | – | – | – | – | – | – | | – |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | – | – | – | – | – | – | – | | – |
| Operational Buildings | | – | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | | – |
| **Intangible Assets** | | **7 104** | – | – | – | – | – | – | | – |
| Licences and Rights | | 7 104 | – | – | – | – | – | – | | – |
| *Unspecified* | | 7 104 | – | – | – | – | – | – | | – |
| **Computer Equipment** | | **26 591** | **49 500** | **49 500** | **215** | **215** | **8 250** | **8 035** | 97,4% | **49 500** |
| Computer Equipment | | 26 591 | 49 500 | 49 500 | 215 | 215 | 8 250 | 8 035 | 97,4% | 49 500 |
| **Furniture and Office Equipment** | | **22 382** | **16 496** | **16 496** | – | **(3)** | **2 749** | **2 752** | 100,1% | **16 496** |
| Furniture and Office Equipment | | 22 382 | 16 496 | 16 496 | – | (3) | 2 749 | 2 752 | 100,1% | 16 496 |
| **Machinery and Equipment** | | **4 825** | **11 890** | **11 890** | **50** | **50** | **1 982** | **1 931** | 97,5% | **11 890** |
| Machinery and Equipment | | 4 825 | 11 890 | 11 890 | 50 | 50 | 1 982 | 1 931 | 97,5% | 11 890 |
| **Transport Assets** | | **12 904** | **101 844** | **101 844** | – | – | **16 974** | **16 974** | 100,0% | **101 844** |
| Transport Assets | | 12 904 | 101 844 | 101 844 | – | – | 16 974 | 16 974 | 100,0% | 101 844 |
| **Land** | | – | – | – | – | – | – | – | | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | | – |
| **Living resources** | | – | – | – | – | – | – | – | | – |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure on new assets** | 1 | **606 762** | **1 023 699** | **1 023 699** | **26 661** | **30 922** | **170 617** | **139 695** | 81,9% | **1 023 699** |

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

| 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 | | 366 335 | 314 231 | 314 231 | 20 392 | 21 605 | 52 372 | 30 767 | 58,7% | 314 231 |
| Roads Infrastructure | | – | – | – | – | – | – | – | | – |
| Storm water Infrastructure | | – | – | – | – | – | – | – | | – |
| Electrical Infrastructure | | 29 400 | 45 266 | 45 266 | 1 418 | 3 126 | 7 544 | 4 418 | 58,6% | 45 266 |
| *HV Substations* | | 1 597 | 3 811 | 3 811 | – | 177 | 635 | 458 | 72,1% | 3 811 |
| *MV Networks* | | 22 457 | 38 913 | 38 913 | 1 387 | 2 831 | 6 485 | 3 654 | 56,3% | 38 913 |
| *LV Networks* | | 5 346 | 2 543 | 2 543 | 31 | 118 | 424 | 306 | 72,2% | 2 543 |
| Water Supply Infrastructure | | 207 743 | 81 368 | 81 368 | 11 224 | 11 224 | 13 561 | 2 337 | 17,2% | 81 368 |
| *Water Treatment Works* | | 173 | – | – | – | – | – | – | | – |
| *Bulk Mains* | | 172 308 | 73 368 | 73 368 | 11 293 | 11 293 | 12 228 | 935 | 7,6% | 73 368 |
| *Distribution* | | 35 262 | 8 000 | 8 000 | (69) | (69) | 1 333 | 1 402 | 105,2% | 8 000 |
| Sanitation Infrastructure | | 129 192 | 187 597 | 187 597 | 7 750 | 7 255 | 31 266 | 24 012 | 76,8% | 187 597 |
| *Reticulation* | | 126 712 | 187 597 | 187 597 | 7 750 | 7 255 | 31 266 | 24 012 | 76,8% | 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 | – | – | 4 167 | 4 167 | 100,0% | 25 000 |
| Community Facilities | | 1 415 | 25 000 | 25 000 | – | – | 4 167 | 4 167 | 100,0% | 25 000 |
| *Markets* | | 1 415 | 25 000 | 25 000 | – | – | 4 167 | 4 167 | 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 | – | – | 833 | 833 | 100,0% | 5 000 |
| Operational Buildings | | – | 5 000 | 5 000 | – | – | 833 | 833 | 100,0% | 5 000 |
| *Municipal Offices* | | – | 5 000 | 5 000 | – | – | 833 | 833 | 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 | – | – | 275 | 275 | 100,0% | 1 650 |
| Machinery and Equipment | | – | 1 650 | 1 650 | – | – | 275 | 275 | 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 | 368 143 | 345 881 | 345 881 | 20 392 | 21 605 | 57 647 | 36 042 | 62,5% | 345 881 |

| MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 2025/26 | Budget Year 2026/27 | | | | | | | |
| Description | Ref | 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 | | 488 554 | 540 371 | 540 371 | 34 874 | 55 599 | 90 062 | 34 463 | 38,3% | 540 371 |
| Roads Infrastructure | | 78 192 | 126 844 | 126 844 | 5 706 | 10 691 | 21 141 | 10 449 | 49,4% | 126 844 |
| *Road Structures* | | 70 859 | 111 728 | 111 728 | 5 173 | 9 754 | 18 621 | 8 867 | 47,6% | 111 728 |
| *Road Furniture* | | 7 333 | 15 116 | 15 116 | 533 | 937 | 2 519 | 1 582 | 62,8% | 15 116 |
| Storm water Infrastructure | | – | 94 | 94 | – | – | 16 | 16 | 100,0% | 94 |
| *Drainage Collection* | | – | 94 | 94 | – | – | 16 | 16 | 100,0% | 94 |
| Electrical Infrastructure | | 76 658 | 98 824 | 98 824 | 264 | 264 | 16 471 | 16 207 | 98,4% | 98 824 |
| *Power Plants* | | 72 625 | 95 506 | 95 506 | 129 | 129 | 15 918 | 15 788 | 99,2% | 95 506 |
| *HV Substations* | | 4 027 | 3 319 | 3 319 | 135 | 135 | 553 | 418 | 75,6% | 3 319 |
| *LV Networks* | | 7 | – | – | – | – | – | – | | – |
| Water Supply Infrastructure | | 174 430 | 194 236 | 194 236 | 8 006 | 18 738 | 32 373 | 13 635 | 42,1% | 194 236 |
| *Boreholes* | | – | 618 | 618 | – | – | 103 | 103 | 100,0% | 618 |
| *Water Treatment Works* | | 130 973 | 139 905 | 139 905 | 7 637 | 16 782 | 23 318 | 6 535 | 28,0% | 139 905 |
| *Bulk Mains* | | 28 705 | 37 813 | 37 813 | 369 | 1 955 | 6 302 | 4 347 | 69,0% | 37 813 |
| *Distribution Points* | | 14 752 | 15 900 | 15 900 | – | – | 2 650 | 2 650 | 100,0% | 15 900 |
| Sanitation Infrastructure | | 159 273 | 120 358 | 120 358 | 20 898 | 25 905 | 20 060 | (5 846) | -29,1% | 120 358 |
| *Reticulation* | | – | 476 | 476 | 399 | 399 | 79 | (320) | -403,5% | 476 |
| *Waste Water Treatment Works* | | 159 273 | 115 140 | 115 140 | 20 498 | 25 506 | 19 190 | (6 316) | -32,9% | 115 140 |
| *Toilet Facilities* | | – | 4 742 | 4 742 | – | – | 790 | 790 | 100,0% | 4 742 |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | 15 | 15 | – | – | 3 | 3 | 100,0% | 15 |
| *Data Centres* | | – | 15 | 15 | – | – | 3 | 3 | 100,0% | 15 |
| Community Assets | | 5 058 | 1 210 | 1 260 | – | 170 | 202 | 31 | 15,5% | 1 260 |
| Community Facilities | | 3 405 | 1 040 | 1 040 | – | 2 | 173 | 172 | 99,1% | 1 040 |
| *Halls* | | 3 405 | 1 040 | 1 040 | – | 2 | 173 | 172 | 99,1% | 1 040 |
| Sport and Recreation Facilities | | 1 653 | 170 | 220 | – | 169 | 28 | (141) | -496,7% | 220 |
| *Outdoor Facilities* | | 1 653 | 170 | 220 | – | 169 | 28 | (141) | -496,7% | 220 |
| Heritage assets | | – | – | – | – | – | – | – | | – |
| Investment properties | | – | – | – | – | – | – | – | | – |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| Other assets | | 113 379 | 117 496 | 117 666 | 7 350 | 12 771 | 19 598 | 6 827 | 34,8% | 117 666 |
| Operational Buildings | | 113 379 | 117 496 | 117 666 | 7 350 | 12 771 | 19 598 | 6 827 | 34,8% | 117 666 |
| *Municipal Offices* | | 113 379 | 117 496 | 117 666 | 7 350 | 12 771 | 19 598 | 6 827 | 34,8% | 117 666 |
| Housing | | – | – | – | – | – | – | – | | – |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | | – |
| Intangible Assets | | – | – | – | – | – | – | – | | – |
| Licences and Rights | | – | – | – | – | – | – | – | | – |
| Computer Equipment | | – | – | – | – | – | – | – | | – |
| Furniture and Office Equipment | | 38 153 | 24 295 | 25 195 | – | 7 256 | 4 131 | (3 125) | -75,7% | 25 195 |
| Furniture and Office Equipment | | 38 153 | 24 295 | 25 195 | – | 7 256 | 4 131 | (3 125) | -75,7% | 25 195 |
| Machinery and Equipment | | 7 634 | 11 455 | 11 455 | 116 | 131 | 1 909 | 1 778 | 93,1% | 11 455 |
| Machinery and Equipment | | 7 634 | 11 455 | 11 455 | 116 | 131 | 1 909 | 1 778 | 93,1% | 11 455 |
| Transport Assets | | 111 335 | 134 607 | 134 607 | 6 122 | 11 429 | 22 434 | 11 005 | 49,1% | 134 607 |
| Transport Assets | | 111 335 | 134 607 | 134 607 | 6 122 | 11 429 | 22 434 | 11 005 | 49,1% | 134 607 |
| Land | | – | – | – | – | – | – | – | | – |
| Zoo's, Marine and Non-biological Animals | | – | – | – | – | – | – | – | | – |
| Living resources | | – | – | – | – | – | – | – | | – |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| Total Repairs and Maintenance Expenditure | 1 | 764 112 | 829 434 | 830 554 | 48 461 | 87 357 | 138 337 | 50 979 | 36,9% | 830 554 |

MAN Mangaung - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M02 August

| Summary of Employee and Councillor remuneration<br>R thousands | Ref | 2025/26<br>Audited Outcome | Budget Year 2026/27<br>Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Allowances and Service Related Benefits | | | | | | | | | | |
| Basic Salary | | 58 801 | 63 965 | 63 965 | 4 829 | 9 683 | 10 661 | (978) | -9% | 63 965 |
| Cell phone Allowance | | 4 739 | 5 218 | 5 218 | 381 | 769 | 870 | (100) | -12% | 5 218 |
| Housing Allowance | | – | 84 | 84 | – | – | 14 | (14) | -100% | 84 |
| Motor Vehicle Allowance | | – | 878 | 878 | – | – | 146 | (146) | -100% | 878 |
| Travelling Allowance | | 14 251 | 15 114 | 15 114 | 1 162 | 2 332 | 2 519 | (187) | -7% | 15 114 |
| Total Allowances and Service Related Benefits | | 77 791 | 85 260 | 85 260 | 6 373 | 12 784 | 14 210 | (1 426) | -10% | 85 260 |
| Social Contributions | | | | | | | | | | |
| Medial Aid Benefits | | 446 | 534 | 534 | 36 | 72 | 89 | (17) | -19% | 534 |
| Pension Fund Contributions | | 638 | 747 | 747 | 51 | 102 | 124 | (23) | -18% | 747 |
| Total Social Contributions | | 1 084 | 1 281 | 1 281 | 87 | 174 | 213 | (40) | -19% | 1 281 |
| Total Councillors | | 78 875 | 86 541 | 86 541 | 6 460 | 12 958 | 14 424 | (1 466) | -10% | 86 541 |
| % increase | 4 | | | | | | | | | |
| Senior Managers of the Municipality | 2 | | | | | | | | | |
| Salaries and Allowances | | | | | | | | | | |
| Basic Salary | | 11 192 | 17 902 | 17 902 | 1 004 | 2 007 | 2 984 | (977) | -33% | 17 902 |
| Bonuses | | 229 | 484 | 484 | – | – | 81 | (81) | -100% | 484 |
| Allowance | | | | | | | | – | | |
| Cellular and Telephone | 3 | 120 | 178 | 178 | 10 | 20 | 30 | (10) | -32% | 178 |
| Travel or Motor Vehicle | 3 | 637 | 892 | 892 | 66 | 133 | 149 | (16) | -11% | 892 |
| Voluntary Work | | – | – | – | – | – | – | | | – |
| Total Allowance | | 757 | 1 070 | 1 070 | 76 | 153 | 178 | (25) | -14% | 1 070 |
| Service Related Benefits | | | | | | | | | | |
| Total Service Related Benefits | | - | - | - | - | - | - | – | | - |
| Total Salaries and Allowances | | 12 179 | 19 456 | 19 456 | 1 080 | 2 160 | 3 243 | (1 083) | -33% | 19 456 |
| Social Contributions | | | | | | | | | | |
| Bargaining Council | | 1 | 3 | 3 | 0 | 0 | 1 | (0) | -74% | 3 |
| Medical | | 267 | 631 | 631 | 23 | 46 | 105 | (59) | -56% | 631 |
| Pension | | 263 | 302 | 302 | 22 | 44 | 50 | (7) | -13% | 302 |
| Unemployment Insurance | | 13 | 18 | 18 | 1 | 2 | 3 | (1) | -29% | 18 |
| Total Social Contributions | | 544 | 955 | 955 | 46 | 93 | 159 | (67) | -42% | 955 |
| Post-retirement Benefit | 6 | | | | | | | | | |
| Total Post-retirement Benefit | | - | - | - | - | - | - | - | | - |
| Sub Total - Senior Managers of Municipality | | 12 722 | 20 411 | 20 411 | 1 126 | 2 253 | 3 402 | (1 149) | -34% | 20 411 |
| % increase | 4 | | | | | | | | | |
| Other Municipal Staff | | | | | | | | | | |
| Salaries and Allowances | | | | | | | | | | |
| Basic Salary | | 1 172 661 | 1 256 243 | 1 247 681 | 104 952 | 206 006 | 208 143 | (2 137) | -1% | 1 247 681 |
| Bonuses | | 790 | 857 | 857 | 68 | 131 | 143 | (12) | -8% | 857 |
| Allowance | | | | | | | | | | |
| Accommodation, Travel and Incidental | | 1 390 | 527 | 527 | 106 | 224 | 88 | 136 | 155% | 527 |
| Cellular and Telephone | 3 | 2 345 | 2 343 | 2 343 | 241 | 462 | 391 | 71 | 18% | 2 343 |
| Housing Benefits | 3 | 6 458 | 6 747 | 6 747 | 549 | 1 102 | 1 125 | (23) | -2% | 6 747 |
| Non-pensionable | | 10 464 | 11 031 | 11 031 | 872 | 1 901 | 1 839 | 62 | 3% | 11 031 |
| Travel or Motor Vehicle | 3 | 143 109 | 145 908 | 145 908 | 13 634 | 25 894 | 24 318 | 1 576 | 6% | 145 908 |
| Total Allowance | | 163 766 | 166 556 | 166 556 | 15 403 | 29 583 | 27 760 | 1 823 | 7% | 166 556 |
| Service Related Benefits | | | | | | | | | | |
| Acting | 3 | 59 681 | 1 955 | 11 663 | 7 639 | 11 471 | 1 859 | 9 612 | 517% | 11 663 |
| Bonus | 3 | 90 128 | 96 271 | 95 911 | 9 063 | 14 233 | 15 985 | (1 753) | -11% | 95 911 |
| Danger Allowance | 3 | 98 | 218 | 218 | 9 | 18 | 36 | (18) | -50% | 218 |
| Leave Pay | 3 | 80 669 | 57 613 | 57 613 | 4 801 | 9 602 | 9 602 | (0) | 0% | 57 613 |
| Lifeguard/Duty Squads | | 74 | – | – | – | – | – | – | | – |
| Long Service Award | | 23 579 | 16 900 | 16 900 | 782 | 1 412 | 2 817 | (1 405) | -50% | 16 900 |
| Overtime | | 195 743 | 121 030 | 120 244 | 14 206 | 28 228 | 19 930 | 8 298 | 42% | 120 244 |
| Scarcity | 3 | 1 803 | – | – | – | 487 | – | 487 | 0% | – |
| Standby Allowance | 3 | 21 568 | 23 884 | 23 884 | 1 586 | 3 108 | 3 981 | (873) | -22% | 23 884 |
| Uniform/Special/Protective Clothing | 3 | 368 | 110 | 110 | 70 | 72 | 18 | 53 | 291% | 110 |
| Total Service Related Benefits | | 473 711 | 317 981 | 326 543 | 38 156 | 68 630 | 54 229 | 14 401 | 27% | 326 543 |
| Total Salaries and Allowances | | 1 810 928 | 1 741 637 | 1 741 637 | 158 578 | 304 350 | 290 274 | 14 076 | 5% | 1 741 637 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Social Contributions | | | | | | | | | | |
| Bargaining Council | | 457 | 477 | 477 | 40 | 79 | 80 | (1) | -1% | 477 |
| Group Life Insurance | | 7 160 | 7 628 | 7 628 | 596 | 1 194 | 1 271 | (77) | -6% | 7 628 |
| Medical | | 125 851 | 136 596 | 136 596 | 10 912 | 21 809 | 22 766 | (957) | -4% | 136 596 |
| Pension | | 199 942 | 209 559 | 209 559 | 17 614 | 34 944 | 34 927 | 17 | 0% | 209 559 |
| Unemployment Insurance | | 6 629 | 6 968 | 6 968 | 555 | 1 092 | 1 161 | (69) | -6% | 6 968 |
| Total Social Contributions | | 340 038 | 361 228 | 361 228 | 29 716 | 59 119 | 60 205 | (1 086) | -2% | 361 228 |
| Post-retirement Benefit | 6 | | | | | | | | | |
| Medical | | 145 865 | 21 808 | 21 808 | 1 750 | 3 495 | 3 635 | (140) | -4% | 21 808 |
| Other Benefits | | – | – | – | – | – | – | – | | – |
| Pension | | (17) | 39 083 | 39 083 | 3 257 | 6 514 | 6 514 | (0) | 0% | 39 083 |
| Total Post-retirement Benefit | | 145 848 | 60 891 | 60 891 | 5 007 | 10 009 | 10 149 | (140) | | 60 891 |
| Sub Total - Other Municipal Staff | | 2 296 815 | 2 163 757 | 2 163 757 | 193 301 | 373 478 | 360 628 | 12 850 | | 2 163 757 |
| % increase | 4 | | | | | | | | | |
| Total Parent Municipality | | 2 388 412 | 2 270 708 | 2 270 708 | 200 888 | 388 688 | 378 453 | 10 235 | 3% | 2 270 708 |
| Board Members of Entities | | | | | | | | | | |
| Salaries and Allowances | | | | | | | | | | |
| Basic Salary | | 825 | 3 400 | 3 400 | 150 | 253 | 567 | (313) | -55% | 3 400 |
| Allowance | | | | | | | | | | |
| Total Allowance | | - | - | - | - | - | - | - | | - |
| Service Related Benefits | | | | | | | | | | |
| Total Service Related Benefits | | - | - | - | - | - | - | - | | - |
| Total Salaries and Allowances | | 825 | 3 400 | 3 400 | 150 | 253 | 567 | (313) | | 3 400 |
| Social Contributions | | | | | | | | | | |
| Total Social Contributions | | - | - | - | - | - | - | - | | - |
| Post-retirement Benefit | 6 | | | | | | | | | |
| Total Post-retirement Benefit | | - | - | - | - | - | - | - | | - |
| Sub Total - Board Members of Entities | | 825 | 3 400 | 3 400 | 150 | 253 | 567 | (313) | | 3 400 |
| % increase | 4 | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | |
| Salaries and Allowances | | | | | | | | | | |
| Basic Salary | | 3 465 | 15 771 | 15 771 | – | – | 2 629 | (2 629) | -100% | 15 771 |
| Bonuses | | – | – | – | 131 | 131 | – | 131 | 0% | – |
| Allowance | | | | | | | | | | |
| Cellular and Telephone | 3 | 43 | 132 | 132 | 2 | 2 | 22 | (20) | -92% | 132 |
| Travel or Motor Vehicle | 3 | – | – | – | 26 | 26 | – | 26 | 0% | – |
| Total Allowance | | 43 | 132 | 132 | 27 | 27 | 22 | 5 | | 132 |
| Service Related Benefits | | | | | | | | | | |
| Total Service Related Benefits | | - | - | - | - | - | - | - | | - |
| Total Salaries and Allowances | | 3 508 | 15 903 | 15 903 | 159 | 159 | 2 651 | (2 492) | | 15 903 |
| Social Contributions | | | | | | | | | | |
| Unemployment Insurance | | 4 | 11 | 11 | – | – | 2 | (2) | -100% | 11 |
| Total Social Contributions | | 4 | 11 | 11 | - | - | 2 | (2) | | 11 |
| Post-retirement Benefit | 6 | | | | | | | | | |
| Total Post-retirement Benefit | | - | - | - | - | - | - | - | | - |
| Sub Total - Senior Managers of Entities | | 3 512 | 15 914 | 15 914 | 159 | 159 | 2 652 | (2 494) | | 15 914 |
| % increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Salaries and Allowances | | | | | | | | | | |
| Basic Salary | | 371 349 | 370 914 | 370 914 | 55 738 | 75 916 | 61 819 | 14 097 | 23% | 370 914 |
| Allowance | | | | | | | | | | |
| Cellular and Telephone | 3 | 1 788 | 1 547 | 1 547 | 4 | 4 | 258 | (254) | -98% | 1 547 |
| Housing Benefits | 3 | 2 814 | 2 086 | 2 086 | 7 | 7 | 348 | (340) | -98% | 2 086 |
| Travel or Motor Vehicle | 3 | 41 206 | 28 777 | 28 777 | 147 | 147 | 4 796 | (4 649) | -97% | 28 777 |
| Total Allowance | | 45 808 | 32 410 | 32 410 | 158 | 158 | 5 402 | (5 243) | | 32 410 |
| Service Related Benefits | | | | | | | | | | |
| Acting | 3 | 510 | – | – | 115 | 115 | – | 115 | 0% | – |
| Bonus | 3 | 25 801 | 26 065 | 26 065 | – | – | 4 344 | (4 344) | -100% | 26 065 |
| Long Service Award | | – | – | – | 34 | 34 | – | 34 | 0% | – |
| Overtime | | 44 366 | 49 682 | 49 682 | 1 404 | 1 404 | 8 280 | (6 877) | -83% | 49 682 |
| Scarcity | 3 | | | | | | | – | | |
| Standby Allowance | 3 | 11 745 | 8 782 | 8 782 | 30 | 30 | 1 464 | (1 434) | -98% | 8 782 |
| Total Service Related Benefits | | 82 423 | 84 528 | 84 528 | 1 582 | 1 582 | 14 088 | (12 506) | | 84 528 |
| Total Salaries and Allowances | | 499 580 | 487 852 | 487 852 | 57 478 | 77 656 | 81 309 | (3 652) | | 487 852 |
| Social Contributions | | | | | | | | | | |
| Bargaining Council | | 127 | 140 | 140 | 0 | 0 | 23 | (23) | -99% | 140 |
| Group Life Insurance | | 3 167 | 3 194 | 3 194 | 8 | 8 | 532 | (524) | -99% | 3 194 |
| Medical | | 36 330 | 43 221 | 43 221 | 41 | 41 | 7 204 | (7 163) | -99% | 43 221 |
| Pension | | 60 662 | 66 148 | 66 148 | 147 | 147 | 11 025 | (10 878) | -99% | 66 148 |
| Unemployment Insurance | | 1 794 | 2 017 | 2 017 | 3 | 3 | 336 | (333) | -99% | 2 017 |
| Total Social Contributions | | 102 079 | 114 720 | 114 720 | 199 | 199 | 19 120 | (18 921) | | 114 720 |
| Post-retirement Benefit | 6 | | | | | | | | | |
| Total Post-retirement Benefit | | - | - | - | - | - | - | - | | - |
| Sub Total - Other Staff of Entities | | 601 659 | 602 571 | 602 571 | 57 677 | 77 856 | 100 429 | (22 573) | | 602 571 |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | 605 996 | 621 885 | 621 885 | 57 986 | 78 268 | 103 648 | (25 380) | | 621 885 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 2 994 408 | 2 892 593 | 2 892 593 | 258 873 | 466 955 | 482 101 | (15 145) | | 2 892 593 |
| % increase | 4 | | | | | | | | | |
| TOTAL MANAGERS AND STAFF | 5,7 | 2 915 533 | 2 806 052 | 2 806 052 | 252 413 | 453 998 | 467 677 | (13 679) | | 2 806 052 |

| | | | |
|---|---|---|---|
| **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 | | |