

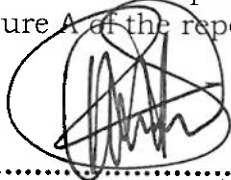
DRAFT MINUTES OF THE TWENTY FIRST (2^{1st}) ORDINARY COUNCIL MEETING OF THE SIXTH COUNCIL OF MALUTI-A-PHOFUNG LOCAL MUNICIPALITY HELD ON THURSDAY THE 20TH OF JANUARY 2026, AT THE PHUTHADITJHABA MULTIPURPOSE HALL AT 10H00

13.2.5 QUARTERLY REPORT ON UNAUTHORISED EXPENDITURE FOR THE 2nd QUARTER 2025

“ANNEXURE K”

COUNCIL RESOLVED:

1. Council takes note of the line items with unauthorised expenditure for the 2nd Quarter ending 31st December 2025
2. All departments must continuously verify their personnel with HR to ensure that the correct votes are used
3. All departments must avoid spending on items where there are no budget allocations
4. Reconciliations and corrections must be made on the affected line items
5. The unauthorised expenditure register is referred to MPAC for further investigations in terms of section 32 of the MFMA
6. Council notes the December 2025 departmental budget analysis letters sent to all heads of department and to MAP Water attached in Annexure A of the report.



Signed by

Speaker

.....
Cllr. Mandlenkosi Dlamini

OFFICE OF THE SPEAKER MALUTI-A-PHOFUNG APPROVED NOT APPROVED 2026 -02- 0 3 SIGN:..... 058 718 3795

Date

.....
04/02/2026

Issued by

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NJABULO SIBIYA

Received by

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 *NJ MUKOSA*



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REPORT BY THE EXECUTIVE MAYOR FOR SUBMISSION TO COUNCIL

QUARTERLY REPORT ON UNAUTHORISED EXPENDITURE FOR THE 2ND QUARTER ENDING 31 DECEMBER 2025

1. EXECUTIVE SUMMARY

The purpose of this report is to provide the status of the unauthorised expenditure per line item for the 2nd quarter ending 31 December 2025.

2. BUSINESS PLAN

IDP and Budget process plan

3. COMPLIANCE WITH STRATEGIC OBJECTIVE

To ensure compliance to statutory reporting deadlines

4. DELEGATED AUTHORITY

Delegated powers vest with Council.

5. ANNEXURES

Annexure A: December 2025 departmental budget analysis letters sent to all Heads of Department and MAP Water.

6. POLICY

None

7. LEGAL REQUIREMENTS

MFMA No 56 of 2003

8. BACKGROUND AND DISCUSSION

The unauthorised expenditure report details the line items which have expenditure that is above the allocated budget, some of the line items do not have budget allocations, however there was expenditure incurred on them. Most items are the employee related costs. This is due to the fact that the Payroll and e-Venus financial system enables the salary transactions to



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be recorded even when there is no budget. Due to the vote numbers which are not correctly aligned between the two systems, some transactions are incorrectly uploaded to the wrong votes. The reconciliations are on-going in order to remove some of the expenditure from the incorrect votes to the correct votes.

9. FINANCIAL IMPLICATIONS

The total value of R4.6 billion was written off by Council and the pre-audited closing balance by the end of 2024/2025 was at R475.4 million.

The 2025/26 year to date total unauthorised expenditure **per line item** for the end of the 2nd quarter amounted to R167.2 million and the year to date amounted to R189.4 million. This was due to the movements which exceeded the budget on various line items under Parent employee related costs and MAP Water employee costs. There are also items which could not be captured due to insufficient budget including, amongst others, the Eskom interest, refurbishment of transformers and projects funded by MIG which will be adjusted accordingly in February 2026.

Description	Balances	1st Quarter 2025/2026	Oct-25	Nov-25	Dec-25	2nd Quarter 2025/2026	Year to date
Unauthorised Expenditure							
<i>Opening balance</i>	3 863 482 514	475 416 538	497 678 167	664 890 720	605 906 210	497 678 167	475 416 538
Audited 2023/2024	99 199 551	-	-	-	-	-	-
Closing Balance - Re-calculated registers (2013-2024)	761 460 557						
Pre-audited 2024/2025	378 796 483	-	-	-	-	-	-
Less: Written off by Council (2017/18 & 2018/19 & 2023/24) (12/13-16/17; 19/20; 21/22, 22/23)	4 627 522 567	-	-	-	-	-	-
Current Year 2025/2026	-	22 261 629	167 212 554	58 984 511	58 984 511	167 212 554	189 474 182
Closing balance	475 416 538	497 678 167	664 890 720	605 906 210	664 890 720	664 890 720	664 890 720



The following tables from page 2-6 show all line items where the expenditures were incurred without budget allocations.

ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
LEGISLATIVE AUTHORITY							
10052110320EQMRCZZWM	OFFICE OF THE EXECUTIVE MAYOR	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	-	59 523	59 523	
10052110360EQMRCZZWM	OFFICE OF THE EXECUTIVE MAYOR	EMPLOYEE COSTS	MS: OVERTIME - NON-STRUCTURED	-	25 064	25 064	
10052110460EQMRCZZWM	OFFICE OF THE EXECUTIVE MAYOR	EMPLOYEE COSTS	MS: SRB - ANNUAL BONUS	24 868	26 131	1 263	
10052110640EQMRCZZWM	OFFICE OF THE EXECUTIVE MAYOR	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	44 230	44 230	1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary.
10152211510EQMRCZZWM	COUNCIL GENERAL	CLLRS ALLOWANCES & SRB	OTH COUNCIL OFFICE-BEARER ALLOWANCE	70 553	5 743 736	5 673 183	2. Correct budget allocations must be submitted to finance during adjustment budget
10202210310EQMRCZZWM	THE OFFICE OF THE CHIEF WHP	ALLOWANCES & SRB	WHP: OFFICE-BEARER ALLOWANCE	-	189 259	189 259	3. Avoid incurring costs where there are no budget allocations.
10202210350EQMRCZZWM	THE OFFICE OF THE CHIEF WHP	ALLOWANCES & SRB	WHP: TRAVELLING ALLOWANCE	8 506	64 888	56 382	
10252305410EQMRCZZWM	MPAC	EMPLOYEE COSTS	OC: SKILLS DEVELOPMENT FUND LEVY	4 397	4 683	286	
10352305410PRMRCZZWM	THE SPEAKER OF COUNCIL	EMPLOYEE COSTS	OC: SKILLS DEVELOPMENT FUND LEVY	-	2 775	2 775	
10452110200EQMRCZZWM	MMCS	CLLRS ALLOWANCES & SRB	MS: ALL - ACCOMMODATION/TRVL/INCIDENTAL	12 803	15 540	2 737	1. These include transactions from September after corrected alignment
10452210100EQMRCZZWM	MMCS	ALLOWANCES & SRB	SPEAKER BASIC SALARY	-	1 046 671	1 046 671	2. Budget allocations will be updated during the adjustment budget
10452210100PRMRCZZWM	MMCS	ALLOWANCES & SRB	MMC BASIC SALARY	-	134 523	134 523	
10452210120EQMRCZZWM	MMCS	ALLOWANCES & SRB	SPEAKER: CELL PHONE ALLOWANCE	-	634	634	
10452210120PRMRCZZWM	MMCS	ALLOWANCES & SRB	MMC: CELL PHONE ALLOWANCE	-	18 204	18 204	
10452211210EQMRCZZWM	MMCS	ALLOWANCES & SRB	EXCO: OFFICE-BEARER ALLOWANCE	601 842	2 257 677	1 655 835	1. These include incorrect transactions up to August before correct alignments.
10452221250EQMRCZZWM	MMCS	ALLOWANCES & SRB	EXCO: PENSION FUND CONTRIBUTIONS	16 960	44 506	27 546	2. The year to date must be journalised to the correct voles
10502210610EQMRCZZWM	EXECUTIVE MAYOR	ALLOWANCES & SRB	EXEC MAYOR: OFFICE-BEARER ALLOWANCE	-	364 664	364 664	3. Budget allocations will be updated during the adjustment budget
				739 929	10 042 709	9 302 780	



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ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
MUNICIPAL MANAGERS OFFICE							
11052030090EQMRCZZHO	MUNICIPAL MANAGER	EMPLOYEE COSTS	S:1 MM. ALLOW - TRAVEL OR MOTOR VEHICLE	265 000,00	308 269,92	-43 269,92	1. Avoid incurring costs where there are no budget allocations 2. Managers reporting to the MM should assist in verifying if employees are correctly linked to the cost center and correct if necessary. 3. Correct budget allocations must be submitted to finance during adjustment budget
11102110320EQMRCZZHO	MM ADMINISTRATION	EMPLOYEE COSTS	M:S. ALL - LEAVE PAY	-	84 392	-84 392,16	
11102110640EQMRCZZHO	MM ADMINISTRATION	EMPLOYEE COSTS	M:S. SRB - LSA CURR SERV	-	139 152	-139 152,29	
11202110440EQMRCZZHO	INTERNAL AUDIT	EMPLOYEE COSTS	M:S. SRB - ACTING ALLOWANCE	-	38 856	-38 856,48	
11302110460EQMRCZZWMI	RISK MANAGEMENT	EMPLOYEE COSTS	M:S. SRB - ANNUAL BONUS	65 855	66 219	-364,46	
				330 855	638 890	305 035	
CORPORATE SERVICES							
12052051010EQMRCZZWMI	DIRECTOR CORPORATE SERVICE	SM - SOCIAL CONTRIBUTIONS	SM D01: SOC CONTR: MEDICAL	-	4 609	4 609	1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary. 2. Correct budget allocations must be submitted to finance during adjustment budget 3. Avoid incurring costs where there are no budget allocations.
12052051020EQMRCZZWMI	DIRECTOR CORPORATE SERVICE	SM - SOCIAL CONTRIBUTIONS	SM D01: SOC CONTR: PENSION FUNDS	-	18 084	18 084	
12052051030EQMRCZZWMI	DIRECTOR CORPORATE SERVICE	S:1 - SOCIAL CONTRIBUTIONS	S:1 D01: SOC CONTR: UIF	-	177	177	
12102110320EQMRCZZHO	CORPORATE ADMINISTRATION	EMPLOYEE COSTS	M:S. ALL - LEAVE PAY	-	15 139	15 139	
12102110360EQMRCZZHO	CORPORATE ADMINISTRATION	EMPLOYEE COSTS	M:S. OVERTIME - NON STRUCTURED	109 490,00	110 772	1 282	
12102110440EQMRCZZHO	CORPORATE ADMINISTRATION	EMPLOYEE COSTS	M:S. SRB - ACTING ALLOWANCE	-	196 746	196 746	
12152110360EQMRCZZHO	HUMAN RESOURCE	EMPLOYEE COSTS	M:S. OVERTIME - NON STRUCTURED	-	58 340	58 340	
12152110440EQMRCZZHO	HUMAN RESOURCE	EMPLOYEE COSTS	M:S. SRB - ACTING ALLOWANCE	-	238 320	238 320	
12202110440EQMRCZZHO	LEGAL SERVICES	EMPLOYEE COSTS	M:S. SRB - ACTING ALLOWANCE	-	30 569	30 569	
12202110640EQMRCZZHO	LEGAL SERVICES	EMPLOYEE COSTS	M:S. SRB - LSA CURR SERV	-	65 160	65 160	
				109 490	737 916	628 426	



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ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
FINANCIAL SERVICES							
1320211020EQMRCZHO	FINANCIAL ACCOUNTING	EMPLOYEE COSTS	MS: ALL - ACCOMMODATION/TRV/INCIDENTAL	20 000	23 114	-3 114	
13252110320EQMRCZHO	REVENUE BILLING & ELECTRICITY REVENUE	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	-	247 041	247 041	
13252110640EQMRCZHO	REVENUE BILLING & ELECTRICITY REVENUE	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	194 466	194 466	1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary.
13302110360EQMRCZHO	EXPENDITURE & PAYROLL	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	124 342	124 342	2. Correct budget allocations must be submitted to finance during adjustment budget
13302110440EQMRCZHO	EXPENDITURE & PAYROLL	EMPLOYEE COSTS	MS: SRB - ACTING ALLOWANCE	-	77 491	77 491	
13352110640EQMRCZHO	SUPPLY CHAIN MANAGEMENT	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	120 748	120 748	3. Avoid incurring costs where there are no budget allocations.
13402270340FSMRCZWM	FINANCE INTERNS (FMG GRANT)	CONSULTANTS AND PROFESSIONAL SERVICES	C&PS: B&A BUSINESS & FIN MANAGEMENT	2 284 000	2 282 830	81 170	
13452110640EQMRCZWM	ASSET & STORE MANAGEMENT	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	78 146	78 146	
				2 304 000	3 068 179	764 179	
MUNICIPAL INFRASTRUCTURE							
14102110320EQMRCZWM	ROADS	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	-	83 724	83 724	
14102110360EQMRCZWM	ROADS	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	510 726	1 719 927	1 209 201	1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary.
14102110440EQMRCZWM	ROADS	EMPLOYEE COSTS	MS: SRB - ACTING ALLOWANCE	-	160 139	160 139	
14102110460EQMRCZWM	ROADS	EMPLOYEE COSTS	MS: SRB - ANNUAL BONUS	78 121	934 965	856 844	2. Correct budget allocations must be submitted to finance during adjustment budget.
14102110560EQMRCZWM	ROADS	EMPLOYEE COSTS	MS: SRB - STANDBY ALLOWANCE	-	5 471	5 471	
14102110640EQMRCZWM	ROADS	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	439 405	439 405	3. Avoid incurring costs where there are no budget allocations
14152110360EQMRCZHO	INFRASTRUCTURE	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	149 019	173 171	24 152	
14152110460EQMRCZHO	INFRASTRUCTURE	EMPLOYEE COSTS	MS: SRB - ANNUAL BONUS	39 892	166 514	126 622	
14152110560EQMRCZHO	INFRASTRUCTURE	EMPLOYEE COSTS	MS: SRB - STANDBY ALLOWANCE	15 900	30 119	14 219	
14402110200EQMRCZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: ALL - ACCOMMODATION/TRV/INCIDENTAL	-	61 406	61 406	1. Incorrect vote used 2. Payroll/HR Units must correct the alignment on the system and journalise the year to date movements to the correct vote



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ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
MUNICIPAL INFRASTRUCTURE							
14402110200WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: ALL - ACCOMMODATION TRVL/INCIDENTAL	10 734	30 219	19 485	1. Correct budget allocations must be submitted to finance during adjustment budget. 2. Avoid incurring costs where there are no budget allocations.
14402110200WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: ALL - CELLULAR & TELEPHONE	-	22 217	22 217	
14402110200WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: ALL - CELLULAR & TELEPHONE	53 919	59 244	5 325	
14402110200WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: HB & INC: HOUSING BENEFITS	-	7 021	7 021	1. Votes with incorrect Funding Segment were used 2. Payroll/HR Units must correct the alignment on the system and journalise the year to date movements to the correct vote
144021103200WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	-	184 108	184 108	3. Nothing has been corrected since July despite the letters and analysis sent to date.
144021103400WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: ALL - TRAVEL OR MOTOR VEHICLE	-	302 498	302 498	
144021103600WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	235 472	235 472	
144021103600WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	1 742 281	3 425 070	1 682 789	1. The movements exceed the budget due to unplanned overtimes and payments to officials above the threshold.
144021104000WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: SRB - ANNUAL BONUS	-	46 073	46 073	2. Correct budget allocations must be submitted to finance during adjustment budget.
144021105600WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: SRB - STANDBY ALLOWANCE	39 763	63 206	23 443	3. Nothing has been corrected since July despite the letters and analysis sent to date.
144021106400WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	552 539	552 539	
144021300100WSMRCZZWM	REFUSE REMOVAL	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - BARGAINING COUNCIL	38	15	113	
144021301000WSMRCZZWM	REFUSE REMOVAL	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - GROUP LIFE INSURANCE	2 053	18 359	16 306	1. Votes with incorrect Funding Segment were used
144021302000WSMRCZZWM	REFUSE REMOVAL	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - MEDICAL	-	69 811	69 811	2. Payroll/HR Units must correct the alignment on the system and journalise the year to date movements to the correct vote
144021303000WSMRCZZWM	REFUSE REMOVAL	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - PENSION	18 549	237 672	219 123	
144021304000WSMRCZZWM	REFUSE REMOVAL	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	563	7 439	6 876	3. Nothing has been corrected since July despite the letters and analysis sent to date.
144023054100WSMRCZZWM	REFUSE REMOVAL	EMPLOYEE COSTS	OC: SKILLS DEVELOPMENT FUND LEVY	951	23 056	22 105	
				2 662 509	9 058 996	6 396 487	



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ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
COMMUNITY SERVICES							
15152110440EQMRCZZMM	Social Services	EMPLOYEE COSTS	M.S. SRB - ACTING ALLOWANCE	-	49 758	49 758	1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary. 2. Correct budget allocations must be submitted to finance during adjustment budget. 3. Avoid incurring costs where there are no budget allocations.
15202110360EQMRCZZMM	LIBRARIES	EMPLOYEE COSTS	M.S: OVERTIME - NON STRUCTURED	-	3 755	3 755	
15202110440EQMRCZZMM	LIBRARIES	EMPLOYEE COSTS	M.S: SRB - ACTING ALLOWANCE	-	45 706	45 706	
15262110010EQMRCZZMM	WASTE MANAGEMENT	EMPLOYEE COSTS	M.S: SAL & ALL: BASIC SALARY & WAGES	-	95 854	95 854	1. Incorrect vote used - this employee has been paid through this vote since 2425 FY 2. Payroll/HR Units must correct the alignment on the system 3. Nothing has been corrected since July despite the letters and analysis sent to date, please make the necessary corrections by the 31st of January 2026
15302110320EQMRCZZMM	CEMETERIES	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	50 000	60 206	10 206	1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary. 2. Correct budget allocations must be submitted to finance during adjustment budget. 3. Avoid incurring costs where there are no budget allocations.
15302110360EQMRCZZMM	CEMETERIES	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	14 969	211 581	196 612	
15302110440EQMRCZZMM	CEMETERIES	EMPLOYEE COSTS	MS: SRB - ACTING ALLOWANCE	226 963	289 385	62 422	
				291 932	756 245	464 313	



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ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
PUBLIC SAFETY AND TRANSPORT							
16152110400EQMRCZZWM	TRAFFIC MANAGEMENT	EMPLOYEE COSTS	MS: PAYMENTS - SHIFT ADD REMUNERATION	1 590 000	2 351 677	761 677	
16152110640EQMRCZZWM	TRAFFIC MANAGEMENT	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	209 661	209 661	
16202110360EQMRCZZWM	FIRE EMERGENCY	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	83 180	192 175	108 995	
16202110440EQMRCZZWM	FIRE EMERGENCY	EMPLOYEE COSTS	MS: SRB - ACTING ALLOWANCE	-	101 351	101 351	
16202110560EQMRCZZWM	FIRE EMERGENCY	EMPLOYEE COSTS	MS: SRB - STANDBY ALLOWANCE	78 053	82 990	4 937	1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary.
16202110640EQMRCZZWM	FIRE EMERGENCY	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	99 103	99 103	2. Correct budget allocations must be submitted to finance during adjustment budget
16252110360EQMRCZZWM	TRANSPORT MANAGEMENT	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	15 350	125 264	109 914	3. Avoid incurring costs where there are no budget allocations.
16252110640EQMRCZZWM	TRANSPORT MANAGEMENT	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	33 971	33 971	
16302110260EQMRCZZHO	SECURITY SERVICE	EMPLOYEE COSTS	MS: HB & INC: HOUSING BENEFITS	-	17 553	17 553	
16302110360EQMRCZZHO	SECURITY SERVICE	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	150 548	150 548	
16302110640EQMRCZZHO	SECURITY SERVICE	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	16 765	16 765	
16352110320EQMRCZZHO	VEHICLE WORKSHOP	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	-	57 937	57 937	
16352110360EQMRCZZHO	VEHICLE WORKSHOP	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	78 209	78 209	
				1 766 583	3 517 204	1 750 621	
SPORTS, ARTS & CULTURE							
17102110220EQMRCZZWM	SPORT ARTS & CULTURE	EMPLOYEE COSTS	MS: ALL - CELLULAR & TELEPHONE	30 956	89 404	58 448	1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary.
17102110320EQMRCZZWM	SPORT ARTS & CULTURE	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	-	40 236	40 236	2. Correct budget allocations must be submitted to finance during adjustment budget.
17102110400EQMRCZZWM	SPORT ARTS & CULTURE	EMPLOYEE COSTS	MS: PAYMENTS - SHIFT ADD REMUNERATION	10 600	66 642	56 042	3. Avoid incurring costs where there are no budget allocations.
17102110440EQMRCZZWM	SPORT ARTS & CULTURE	EMPLOYEE COSTS	MS: SRB - ACTING ALLOWANCE	-	328 227	328 227	
17102110640EQMRCZZWM	SPORT ARTS & CULTURE	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	53 791	53 791	
				41 556	578 300	536 744	



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ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
LED AND TOURISM							
18152110320EQMRCZZMM	LED	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	-	920 603	920 603	
18152110360EQMRCZZMM	LED	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	45 925	45 925	1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary.
18152110640EQMRCZZMM	LED	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	159 392	159 392	2. Correct budget allocators must be submitted to finance during adjustment budget.
18302110360EQMRCZZMM	LED	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	50 000	71 150	21 150	3. Avoid incurring costs where there are no budget allocators.
18302130010EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - BARGAINING COUNCIL	152	178	26	
18302130400EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2 252	2 480	228	
				52 404	1 199 727	1 147 323	
HUMAN SETTLEMENTS & SPLUM							
19102110640EQMRCZZMM	HOUSING SERVICES	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	46 597	46 597	
24102305410EQMRCZZMM	TOWN PLANNING	EMPLOYEE COSTS	OC: SKILLS DEVELOPMENT FUND LEVY	8 388	8 733	345	1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary.
24202110360EQMRCZZMM	SPATIAL PLANNING	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	38 019	38 019	2. Avoid incurring costs where there are no budget allocators.
24202110640EQMRCZZMM	SPATIAL PLANNING	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	69 829	69 829	
				8 388	163 178	154 790	



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ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
IDP-PMS OFFICE							
2310210280EOMRCZWM	IDP-PMS OFFICE	EMPLOYEE COSTS	MS: ALL- ACCOMMODATION TRM/INCIDENTAL	17 625	36 250	18 625	1. Correct budget allocations must be submitted to finance during adjustment budget.
2310210280EOMRCZWM	IDP-PMS OFFICE	EMPLOYEE COSTS	MS: HB & INC: HOUSING BENEFITS	12 757	14 043	1 286	
				30 382	50 293	19 911	
ELECTRICITY							
2515210010EOMRCZWM	ELECTRICITY	EMPLOYEE COSTS	MS: SAL & ALL: BASIC SALARY & WAGES	-	1 950 777	1 950 777	1. Vote with incorrect Funding Segment was used 2. Payroll/HR Units must correct the alignment on the system 3. Nothing has been corrected since July despite the letters and analysis sent to date
2515210380ELMRCZWM	ELECTRICITY	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	6 375 851	10 392 039	4 016 188	1. The movements exceed the budget due unplanned overtimes and payments to officials above the threshold. 2. Correct budget allocations must be submitted to finance during adjustment budget.
2515210560ELMRCZWM	ELECTRICITY	EMPLOYEE COSTS	MS: SRB - STANDBY ALLOWANCE	695 799	936 036	240 237	
2515210560EOMRCZWM	ELECTRICITY	EMPLOYEE COSTS	MS: SRB - STANDBY ALLOWANCE	-	5 449	5 449	1. Vote with incorrect Funding Segment was used 2. Payroll/HR Units must correct the alignment on the system and journalise the year to date movements to the correct vote 3. Nothing has been corrected since July despite the letters and analysis sent to date.
25152110640ELMRCZWM	ELECTRICITY	EMPLOYEE COSTS	MS: SRB - LSA CURR SERV	-	34 868	34 868	
2515396090ZZZZ4DWM	ELECTRICITY	INTERNAL CHARGES	CHG INT BILL-REFUSE REMOVAL	-	69 740	69 740	1. Votes with incorrect Project Segment were used
25153960100ZZZZ4EWM	ELECTRICITY	INTERNAL CHARGES	CHG INT BILL-SANITATION CHARGES	-	90 789	90 789	2. Revenue Unit must correct the alignment on the system 3. Nothing has been corrected since July despite the letters and analysis sent to date, please make the necessary corrections
2515396010ZZZZ4FWM	ELECTRICITY	INTERNAL CHARGES	CHG INT BILL-WATER CONSUMPTION	-	980 963	980 963	
				7 071 650	14 460 659	7 389 009	



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ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET EXPENDITURE	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
MAP WATER							
82052053840PRMRCZZHO	MAP WATER	SM - SOCIAL CONTRIBUTIONS	SM D08: SOC CONTR- BARGAINING COUNCIL	-	159	159	
82052110010WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: SAL & ALL: BASIC SALARY & WAGES	-	1 048 821	1 048 821	
82052110200WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: ALL - ACCOMMODATION/TRAVEL/INCIDENTAL	-	186 658	186 658	
82052110260WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: HB & NC: HOUSING BENEFITS	-	7 021	7 021	
82052110360WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	15 482	15 482	
82052110560WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: SRB - STANDBY ALLOWANCE	-	54 440	54 440	
82052130000WAMRCZZHO	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - MEDICAL	-	89 683	89 683	
82052130000WAMRCZZHO	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - PENSION	-	99 270	99 270	
82052130400WAMRCZZHO	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	-	4 251	4 251	
82052305410WAMRCZZHO	MAP WATER	MS - SOCIAL CONTRIBUTIONS	OC: SKILLS DEVELOPMENT FUND LEVY	12 320	18 926	6 606	
84052110010PRMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: SAL & ALL: BASIC SALARY & WAGES	-	898 875	898 875	
84052130400PRMRCZZHO	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	-	2 125	2 125	
84052305410PRMRCZZHO	MAP WATER	MS - SOCIAL CONTRIBUTIONS	OC: SKILLS DEVELOPMENT FUND LEVY	-	8 989	8 989	
84102110010PRMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: SAL & ALL: BASIC SALARY & WAGES	-	3	3	
84102130010PRMRCZZHO	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - BARGAINING COUNCIL	-	865	865	
84152110360WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	25 734	25 734	
84152110440WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: SRB - ACTING ALLOWANCE	-	350 189	350 189	
84152130010PRMRCZZHO	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - BARGAINING COUNCIL	-	182	182	
84152130300WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: SOC CONTR - PENSION	32 899	48 422	15 523	
84202110360WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	162 150	162 150	
84202110460WAMRCZZHO	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SRB - ANNUAL BONUS	-	262 862	262 862	
84202130010PRMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: SOC CONTR - BARGAINING COUNCIL	-	874	874	

1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary.
 2. Correct budget allocations must be submitted to finance during adjustment budget.
 3. Avoid incurring costs where there are no budget allocations.

BS



Account Budgetary • 預算科目 • 預算科目 • 預算科目 • 預算科目

ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
MAP WATER							
86052110320WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	-	95 479	95 479	
86052110360WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	71 119	71 119	
86052110440WAMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: SRB - ACTING ALLOWANCE	88 667	487 788	399 121	
86052110560WAMRCZZHO	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SRB - STANDBY ALLOWANCE	-	33 089	33 089	
86052130010PRMRCZZHO	MAP WATER	EMPLOYEE COSTS	MS: SOC CONTR - BARGAINING COUNCIL	-	635	635	
86102110340WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: ALL - TRAVEL OR MOTOR VEHICLE	-	311 979	311 979	
86102110400WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: PAYMENTS - SHIFT ADD REMUNERATION	-	64 674	64 674	
86102110440WAMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SRB - ACTING ALLOWANCE	64 512	560 221	495 709	
86102130010PRMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: SOC CONTR - BARGAINING COUNCIL	-	846	846	
86152110440WAMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SRB - ACTING ALLOWANCE	6 683	274 125	267 442	
88052054640EQMRCZZWM	MAP WATER	EMPLOYEE COSTS	SM D10: SOC CONTR - BARGAINING COUNCIL	-	987	987	
88052110010WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: SAL & ALL - BASIC SALARY & WAGES	-	2 315 426	2 315 426	
88052110200WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: ALL - ACCOMMODATION TRV/INCIDENTAL	-	318 660	318 660	
88052110260WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: HB & NC: HOUSING BENEFITS	-	94 789	94 789	
88052110320WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS ALL - LEAVE PAY	-	157 555	157 555	
88052110340WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: ALL - TRAVEL OR MOTOR VEHICLE	-	456 681	456 681	
88052110360WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	231 043	231 043	
88052110400WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: PAYMENTS - SHIFT ADD REMUNERATION	-	664 944	664 944	
88052110440WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: SRB - ACTING ALLOWANCE	93 577	476 295	382 718	
88052110460WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: SRB - ANNUAL BONUS	-	174 281	174 281	
88052110560WAMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SRB - STANDBY ALLOWANCE	-	245 389	245 389	
88052130200WAMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - MEDICAL	-	320 038	320 038	

1. Head of Department or Unit to verify if employees are correctly linked to the cost center and correct if necessary.
 2. Correct budget allocations must be submitted to finance during adjustment budget.
 3. Avoid incurring costs where there are no budget allocations.

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Local Municipality • Matigba-pala sa Jettison • Pila sa Mula sa Pila

ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	TOTAL BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
MAP WATER							
88052130300WAMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - UNEMPLOYMENT INSUR	-	258 440	258 440	
88052130400WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	FUND	-	18 548	18 548	
88152110010EQMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: SAL & ALL: BASIC SALARY & WAGES	-	88 587	88 587	
88152110260EQMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: PH & INC: HOUSING BENEFITS	-	7 021	7 021	
88152110320WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	-	220 857	220 857	
88152110360EQMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	30 294	30 294	
88152110360WAMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: OVERTIME - NON STRUCTURED	-	1 938 798	1 938 798	
88152130010EQMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - BARGAINING COUNCIL	-	7 535	7 535	
88152130200EQMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - MEDICAL	-	27 334	27 334	
88152130300EQMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - PENSION	-	12 056	12 056	
88152130400EQMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - UNEMPLOYMENT INSUR	-	1 063	1 063	
88152305410EQMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	OC: SKILLS DEVELOPMENT FUND LEVY	-	1 514	1 514	
88152305410WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	OC: SKILLS DEVELOPMENT FUND LEVY	42 722	290 187	247 465	
88202110010EQMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: SAL & ALL: BASIC SALARY & WAGES	-	82 915	82 915	
88202110320WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: ALL - LEAVE PAY	-	218 023	218 023	
88202110360WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: OVERTIME - NON STRUCTURED	-	3 428 179	3 428 179	
88202110420WAMRCZZWM	MAP WATER	EMPLOYEE COSTS	MS: OVERTIME - NIGHT SHIFT	-	21 811	21 811	
88202110440WAMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SRB - ACTING ALLOWANCE	607 031	1 560 274	953 243	
88202130010EQMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - BARGAINING COUNCIL	-	7 294	7 294	
88202130400EQMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	MS: SOC CONTR - UNEMPLOYMENT INSUR	-	829	829	
88202305410EQMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	OC: SKILLS DEVELOPMENT FUND LEVY	-	829	829	
88202305410WAMRCZZWM	MAP WATER	MS - SOCIAL CONTRIBUTIONS	OC: SKILLS DEVELOPMENT FUND LEVY	-	216 328	216 328	
TOTAL UNAUTHORISED EXPENDITURE PER LINE ITEM				948 411	19 080 752	18 132 341	
				16 358 089	63 351 049	46 992 960	

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EXPENDITURE NOT CAPTURED ON THE FINANCIAL SYSTEM DUE TO INSUFFICIENT BUDGET

ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	AVAILABLE BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
12152306620PRMRCZZHO	HUMAN RESOURCE	OPERATIONAL COST	OC: WORKMEN'S COMPENSATION FUND	1 567 500	2 706 724	1 141 224	Insufficient funds
25152362560ELMRCZZHO	ELECTRICITY	OPERATIONAL COST	INT PAD: OVERDUE ACCOUNTS	5 509 719	112 729 964	107 220 244	Insufficient funds
10252305760PRMRCZZMM	MPAC	OPERATIONAL COST	ACCOMMODATION FOR MPAC & COMMITTEE	86 470	123 600	37 130	Insufficient funds
25152281203ELP60ZVM	ELECTRICITY	OPERATIONAL COST	REFURBISHMENT OF TRANSFORMERS	3 000 000	5 610 161	2 610 161	Insufficient funds
14206446020FC42ZZ19	WATER	MIG-WATER PROJECT	THABA BOSIU CONSTRUCTION OF 18KM WATER PIPELINE	348 770	3 689 217	3 340 447	Insufficient funds
13202305760PRMRCZZHO	FINANCIAL ACCOUNTING	OPERATIONAL COST	OC: T&S DOM - ACCOMMODATION	-	9 780	9 780	No budget was allocated
1320270345PRMRCZZHO	FINANCIAL ACCOUNTING	CONTRACTED SERVICES - C&PS	VAT REVIEW	860 348	3 150 746	2 290 398	Insufficient funds
13352305760PRMRCZZHO	SUPPLY CHAIN MANAGEMENT	OPERATIONAL COST	OC: T&S DOM - ACCOMMODATION	-	3 460	3 460	No budget was allocated
17106473520FC49ZZ22	SPORTS	MIG- SPORTS PROJECTS	UPGRADE OF PLATBERG STADIUM PHASE 1	-	173 068	173 068	No budget was allocated
12202273340PRMRCZZHO	LEGAL SERVICES	CONSULTANTS AND PROFESSIONAL SERVICES	C&PS: LEGAL COST ADVICE & LITIGATION	48 266	8 785 045	8 736 779	Insufficient funds
16152305760PRMRCZZMM	TRAFFIC CONTROL	OPERATIONAL COST	OC: T&S DOM - ACCOMMODATION	-	10 200	10 200	No budget was allocated
25152305760ELMRCZZMM	ELECTRICITY	OPERATIONAL COST	OC: T&S DOM - ACCOMMODATION	20 000	56 000	36 000	Insufficient funds
13252270450PRMRCZZHO	INCOME/REVENUE	CONSULTANTS AND PROFESSIONAL SERVICES	C&PS: B&A VALUER & ASSESSORS	300 000	1 160 392	1 160 392	Insufficient funds
10052305770PRMRCZZMM	OFFICE OF THE EXECUTIVE MAYOR	OPERATIONAL COST	OC: T&S DOM - ACCOMMODATION	400	1 760	1 360	Insufficient funds



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EXPENDITURE NOT CAPTURED ON THE FINANCIAL SYSTEM DUE TO INSUFFICIENT BUDGET

ACCOUNT NO	COST CENTER	TYPE	DESCRIPTION	AVAILABLE BUDGET	YTD EXPENDITURE	UNAUTHORISED EXPENDITURE	COMMENTS
13252305770ECMRCZHO	INCOME/REVENUE	OPERATIONAL COST	OC: T&S DOM - DAILY ALLOWANCE	-	2 640	2 640	No budget was allocated
13302305770ECMRCZHO	FINANCE	OPERATIONAL COST	OC: T&S DOM - DAILY ALLOWANCE	-	880	880	No budget was allocated
16152305770PRMRCZWM	TRAFFIC CONTROL	OPERATIONAL COST	OC: T&S DOM - DAILY ALLOWANCE	-	2 640	2 640	No budget was allocated
16302305770PRMRCZWM	SECURITY GUARDS	OPERATIONAL COST	OC: T&S DOM - DAILY ALLOWANCE	-	312	312	No budget was allocated
14206445020F2MAJZWM	WATER	MIG - WATER PROJECT	MALLEDI RE ROUTE BULK WATERSUPP 830M 700MM	-	232 533	232 533	No budget was allocated
14256449420F2CM4ZWM	SEWERAGE	MIG - SEWERAGE PROJECT	QWA QWA: CONSTR 5000 VIP TOILETS PH 13B	-	1 580 986	1 580 986	No budget was allocated
14256449420F2MAGZWM	SEWERAGE	MIG - SEWERAGE PROJECT	QWA/QWA: CONSTR 3500 VIP TOILETS-PH13C	14 686 976	28 034 873	13 347 897	Insufficient funds
25156433020F2CZ2ZWH	ELECTRICITY	MIG - ELECTRICITY PROJECT	MHP-HIGH MAST LIGHTS IN 4 TOWNS PH 2	-	542 691	542 691	No budget was allocated
				26 428 448	168 909 671	142 481 222	
TOTAL ACCUMULATED UNAUTHORISED EXPENDITURE						189 474 182	

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Local Municipality • Amma ephala wa sechaba • Phakiso Municipaliteit

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The below tables indicate the total consolidated operating and capital financial performance per vote/department which provides the unauthorized expenditure as per MFMA Circular 68. Based on the tables below, there is no overall unauthorized expenditure per vote/department.

Description Consolidated C-Schedule- Table C3	Budget Year 2025/26			
	Original Budget	Adjusted Budget	YearTD actual	Variance
Operating expenditure by Vote				
Vote 01 - Legislative Authority	67 317 173	67 317 173	27 702 231	39 614 942
Vote 02 - Office Of The Municipal Manager	24 645 945	24 645 945	12 032 006	12 613 939
Vote 03 - Corporate Services	129 100 453	129 100 453	45 953 445	83 147 008
Vote 04 - Financial Services	354 892 878	354 892 878	131 652 199	223 240 679
Vote 05 - Municipal Infrastructure	276 817 004	276 817 004	81 963 459	194 853 545
Vote 06 - Community Services	23 602 976	23 602 976	9 411 313	14 191 663
Vote 07 - Public Safety & Transport	184 055 563	184 055 563	103 457 852	80 597 711
Vote 08 - Sports, Arts, Parks, Culture	54 437 390	54 437 390	24 241 282	30 196 108
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture	16 591 328	16 591 328	8 045 350	8 545 978
Vote 10 - Hunan Settlements	44 933 459	44 933 459	3 704 020	41 229 439
Vote 11 - Idp, Pms Department	4 077 920	4 077 920	2 103 993	1 973 927
Vote 12 - Spatial Development, Planning & Traditional Affairs	22 790 548	22 790 548	6 229 912	16 560 636
Vote 13 - Electricity Department	1 257 083 849	1 257 083 849	768 525 220	488 558 629
Vote 14 - Maluti Water	178 023 323	178 023 323	63 978 093	114 045 230
Total Expenditure by Vote	2 638 369 809	2 638 369 809	1 289 000 376	1 349 369 433

Vote Description Consolidated C-Schedule- Table C5	Budget Year 2025/26			
	Original Budget	Adjusted Budget	YearTD actual	Variance
Capital expenditure by vote				
Vote 01 - Legislative Authority	-	-	-	-
Vote 02 - Office Of The Municipal Manager	500 000	500 000	-	500 000
Vote 03 - Corporate Services	2 500 000	2 500 000	251 730	2 248 270
Vote 04 - Financial Services	1 000 000	1 000 000	433 545	566 455
Vote 05 - Municipal Infrastructure	234 850 205	234 850 205	77 382 891	157 467 314
Vote 06 - Community Services	4 060 728	4 060 728	1 760 167	2 300 561
Vote 07 - Public Safety & Transport	11 000 000	11 000 000	-	11 000 000
Vote 08 - Sports, Arts, Parks, Culture	13 211 932	13 211 932	8 618 199	4 593 733
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture	-	-	-	-
Vote 10 - Hunan Settlements	100 000	100 000	-	100 000
Vote 11 - Idp, Pms Department	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs	4 500 000	4 500 000	-	4 500 000
Vote 13 - Electricity Department	44 958 000	44 958 000	18 789 036	26 168 964
Vote 14 - Maluti Water	-	-	-	-
Total Capital Expenditure	316 680 865	316 680 865	107 235 569	209 445 296



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Local Authority • Municipal Government • Public Services

10. COMMENTS FROM OTHER DIRECTORS

Budget analysis reports and monthly expenditure reports are sent to Directorates to check their expenditure for possibilities of overspending.

11. RECOMMENDATIONS

It is recommended that:

1. Note be taken of the line items with unauthorised expenditure for the 2nd quarter ending 31 December 2025.
2. All departments should continuously verify their personnel with Human Resource to ensure that the correct votes are used.
3. The departments should avoid spending on items where there are no budget allocations.
4. The reconciliations and corrections be made on the affected line items.
5. Council submits the unauthorised expenditure register to MPAC for further investigation in terms of section 32 of the MFMA.
6. Council takes note of the December 2025 departmental budget analysis letters sent to all Heads of Department and MAP Water as indicated on Annexure A.

SUBMITTED BY:


.....
THE EXECUTIVE MAYOR
Cllr. M. MELATO

22/01/2026
.....
DATE



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Enquiries: TR Marumo | Ext:3708/9

FROM : ACTING CHIEF FINANCIAL OFFICER
TO : DIRECTOR CORPORATE SERVICES
DATE : 12 JANUARY 2026
RE : DECEMBER 2025 BUDGET ANALYSIS

The purpose of this report is to provide the department with an analysis of the budget performance for each line item during the month of December 2025.

The average performance target by the end of December 2025 was 50%:

❖ Any performance above 50% indicates that there is possibility of overspending. Any performance below 50% can either indicate that some transactions have not been captured or other line items have low/no movements where those savings can be transferred to other votes during the adjustment budget.

❖ The cost centers or line items where undefined % (#DIV/0!) is shown, indicate that there are movements without budget allocations.

❖ The following tables of information are included

- ✓ Table A – per vote per type
- ✓ Table B – per type per cost center
- ✓ Table C – per line item



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE A – PER VOTE PER TYPE

The below table indicates that R34.3 million of the R77.2 million budget has been used under the Corporate services department, the total revenue to date was R302.2 thousand and R282 thousands of R2.5 million for non-current assets has been spent.

Row Labels	Sum of Orig Budget	Sum of Exp December	Sum of Commitments	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL CORPORATE SERVICES	78 252 946	4 759 669	303 086	34 312 148	#DIV/0!	#DIV/0!
= EXPENDITURE	77 312 946	4 759 669	272 642	34 332 266	#DIV/0!	#DIV/0!
CONSULTANTS AND PROFESSIONAL SERVICES	5 000 000	212 118	-	4 951 734	50%	99%
CONTRACTORS	620 000	-	21 300	21 300	50%	3%
DEPRECIATION & AMORTISATION	353 400	-	-	-	50%	0%
INVENTORY	329 600	2 178	3 502	50 241	50%	11%
MS - SALARIES ALLOW AND SERV BENEFITS	43 084 478	3 283 630	-	20 999 355	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	9 792 576	771 540	-	4 629 178	50%	48%
OPERATING LEASES	1 590 000	147 260	-	771 252	50%	49%
OPERATIONAL COST	13 964 000	329 122	247 840	2 271 660	50%	21%
OUTSOURCE SERVICES	578 000	13 822	-	13 822	50%	2%
SM - SALARIES ALLOW AND SERV BENEFITS	2 000 892	-	-	600 855	50%	22%
SM - SOCIAL CONTRIBUTIONS	-	-	-	22 870	#DIV/0!	#DIV/0!
= INCOME	-1 560 000	-	-	-302 292	50%	19%
OPERATIONAL REVENUE	-1 560 000	-	-	-302 292	50%	19%
= NON-CURRENT ASSETS	2 500 000	-	30 444	282 174	50%	10%
PPE COST COMPUTER EQUIPMENT	2 000 000	-	27 788	249 238	50%	12%
PPE COST SOLID WASTE INFRASTRUCTURE	500 000	-	2 655	32 936	50%	7%



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE B – PER TYPE PER COST CENTER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL CORPORATE SERVICES	78 252 946	34 312 148	#DIV/0!	#DIV/0!
= CORPORATE ADMINISTRATION	31 998 605	14 182 083	#DIV/0!	#DIV/0!
= EXPENDITURE	33 058 605	14 451 440	#DIV/0!	#DIV/0!
DEPRECIATION & AMORTISATION	353 400	-	50%	0%
INVENTORY	222 600	43 366	50%	19%
MS - SALARIES ALLOW AND SERV BENEFITS	22 009 671	10 913 748	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	5 482 629	2 567 559	50%	47%
OPERATING LEASES	1 590 000	771 252	50%	49%
OPERATIONAL COST	3 400 305	155 515	50%	16%
= INCOME	-1 560 000	-302 292	50%	19%
OPERATIONAL REVENUE	-1 560 000	-302 292	50%	19%
= NON-CURRENT ASSETS	500 000	32 936	50%	7%
PPE COST SOLID WASTE INFRASTRUCTURE	500 000	32 936	50%	7%
= DIRECTOR CORPORATE SERVICES	2 036 646	629 273	#DIV/0!	#DIV/0!
= EXPENDITURE	2 036 646	629 273	#DIV/0!	#DIV/0!
OPERATIONAL COST	35 754	5 548	50%	18%
SM - SALARIES ALLOW AND SERV BENEFITS	2 000 892	600 855	50%	22%
SM - SOCIAL CONTRIBUTIONS	-	22 870	#DIV/0!	#DIV/0!
= HUMAN RESOURCE	15 996 014	6 233 746	#DIV/0!	#DIV/0!
= EXPENDITURE	15 996 014	6 233 746	#DIV/0!	#DIV/0!
CONTRACTORS	420 000	21 300	50%	5%
MS - SALARIES ALLOW AND SERV BENEFITS	9 855 184	4 776 087	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	2 227 250	1 041 565	50%	48%
OPERATIONAL COST	2 965 580	380 972	50%	23%
OUTSOURCE SERVICES	528 000	13 822	50%	3%
= INFORMATION TECHNOLOGY - ICT	16 690 728	4 799 545	50%	19%
= EXPENDITURE	14 690 728	4 550 307	50%	19%
CONTRACTORS	200 000	-	50%	0%
INVENTORY	107 000	6 875	50%	6%
MS - SALARIES ALLOW AND SERV BENEFITS	5 928 437	2 455 225	50%	22%
MS - SOCIAL CONTRIBUTIONS	1 013 115	477 463	50%	46%
OPERATIONAL COST	7 392 176	1 610 745	50%	11%
OUTSOURCE SERVICES	50 000	-	50%	0%
= NON-CURRENT ASSETS	2 000 000	249 238	50%	12%
PPE COST COMPUTER EQUIPMENT	2 000 000	249 238	50%	12%
= LEGAL SERVICES	11 530 953	8 467 500	#DIV/0!	#DIV/0!
= EXPENDITURE	11 530 953	8 467 500	#DIV/0!	#DIV/0!
CONSULTANTS AND PROFESSIONAL SERVICES	5 000 000	4 951 734	50%	99%
MS - SALARIES ALLOW AND SERV BENEFITS	5 291 186	2 854 296	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	1 069 582	542 590	50%	50%
OPERATIONAL COST	170 185	118 880	50%	62%



1800 - 3-2326 (3-2017) - 04/11/2017 - 11:45:00 AM - 11/11/2017 - 11:45:00 AM - 11/11/2017 - 11:45:00 AM

OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE C - PER LINE ITEM

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% Actuals vs Budget	Comments
2526	12052030850E	QMRCZNM	DIRECTOR CORPORATE SERVICES SM D01 SAL & ALL - BASIC SALARY	1 653 191	-	545 093	50%	33%	YTD movements below target
2526	12052030870E	QMRCZNM	DIRECTOR CORPORATE SERVICES SM D01 ALLOW - CELLULAR & TELEPHONE	19 080	-	3 000	50%	16%	YTD movements below target
2526	12052030890E	QMRCZNM	DIRECTOR CORPORATE SERVICES SM D01 ALLOW - TRAVEL OR MOTOR VEHICLE	328 621	-	52 762	50%	16%	YTD movements below target
2526	12052051010E	QMRCZNM	DIRECTOR CORPORATE SERVICES SM D01 SOC CONTR MEDICAL	-	-	4 609	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	12052051020E	QMRCZNM	DIRECTOR CORPORATE SERVICES SM D01 SOC CONTR PENSION FUNDS	-	-	18 064	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	12052051030E	QMRCZNM	DIRECTOR CORPORATE SERVICES SM D01 SOC CONTR U/F	-	-	177	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	12052305410P	PMRCZNM	DIRECTOR CORPORATE SERVICES OC SKILLS DEVELOPMENT FUND LEVY	15 754	-	5 548	50%	35%	YTD movements below target
2526	12052305760P	PMRCZNM	DIRECTOR CORPORATE SERVICES OC T&S DOM - ACCOMMODATION	20 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	12101365390P	ZZZNM	CORPORATE ADMINISTRATION SKILLS DEVELOPMENT LEVY REFUND	-1 560 000	-	-302 292	50%	19%	YTD movements below target - potential reduction
2526	12102110010E	QMRCZHO	CORPORATE ADMINISTRATION MS SAL & ALL - BASIC SALARY & WAGES	18 365 988	1 378 564	8 375 909	50%	46%	within target
2526	12102110220E	QMRCZHO	CORPORATE ADMINISTRATION IMS ALL - CELLULAR & TELEPHONE	33 639	2 777	16 683	50%	50%	YTD movements below target
2526	12102110300E	QMRCZHO	CORPORATE ADMINISTRATION IMS HB & INC. HOUSING BENEFITS	113 398	7 021	42 128	50%	37%	YTD movements below target
2526	12102110320E	QMRCZHO	CORPORATE ADMINISTRATION IMS HB & INC. RENTAL SUBSIDY	12 770	1 250	7 500	50%	59%	Year to date more than the target - likely to overpoint
2526	12102110340E	QMRCZHO	CORPORATE ADMINISTRATION IMS ALL - LEAVE PAY	675 219	59 692	15 139	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	12102110360E	QMRCZHO	CORPORATE ADMINISTRATION IMS ALL - TRAVEL OR MOTOR VEHICLE	109 450	28 348	110 772	50%	101%	Budget depleted - unauthorised Expenditure
2526	12102110380E	QMRCZHO	CORPORATE ADMINISTRATION IMS OVERTIME - NON STRUCTURED	987 503	81 070	486 422	50%	50%	movement with no budget - unauthorised expenditure
2526	12102110400E	QMRCZHO	CORPORATE ADMINISTRATION IMS PAYMENTS - SHIFT ADD REMUNERATION	-	35 399	196 746	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	12102110420E	QMRCZHO	CORPORATE ADMINISTRATION IMS SRB - ACTING ALLOWANCE	1 731 714	35 955	1 321 979	50%	76%	Year to date more than the target - likely to overpoint
2526	12102110440E	QMRCZHO	CORPORATE ADMINISTRATION IMS SRB - ANNUAL BONUS	10 697	828	4 970	50%	48%	within target
2526	12102130010E	QMRCZHO	CORPORATE ADMINISTRATION MS SOC CONTR - BARGAINING COUNCIL	242 428	19 871	119 225	50%	49%	within target
2526	12102130020E	QMRCZHO	CORPORATE ADMINISTRATION MS SOC CONTR - GROUP LIFE INSURANCE	1 387 007	107 507	645 508	50%	47%	within target
2526	12102130030E	QMRCZHO	CORPORATE ADMINISTRATION MS SOC CONTR - MEDICAL	3 691 821	288 290	1 729 742	50%	47%	within target
2526	12102130040E	QMRCZHO	CORPORATE ADMINISTRATION MS SOC CONTR - UNEMPLOYMENT INSUR FUND	150 678	11 334	68 115	50%	45%	YTD movements below target
2526	12102304510P	PMRCZHO	OC PRINTING & PUBLICATIONS	10 600	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	12102305410E	QMRCZHO	OC SKILLS DEVELOPMENT FUND LEVY	239 705	17 399	114 865	50%	48%	within target
2526	12102308100P	PMRCZHO	OC UNIFORM & PROTECTIVE CLOTHING	3 150 000	-	40 650	50%	1%	YTD movements below target
2526	1210232060P	PMRCZHO	OC INVENTORY - MATERIALS & CONSUMABLES	222 600	198	43 366	50%	19%	YTD movements below target
2526	12102363600P	PMRCZHO	OPR LEASES - MACHINERY & EQUIPMENT	1 950 000	147 260	771 252	50%	49%	within target
2526	12102723600P	PMRCZNM	DEPRECIATION MACHINERY & EQUIPMENT	363 400	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	12106456020C	F76ZZNM	IMACHINERY & EQUIPMENT	500 000	-	32 936	50%	7%	YTD movements below target

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Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% Actual vs Budget	Comments
2526	12152110010E	QMRCCZH0	MS: SAL & ALL: BASIC SALARY & WAGE S	7 737 305	581 118	3 485 708	50%	45%	YTD movements below target
2526	12152110200E	QMRCCZH0	MS: ALL - ACCOMMODATION/IRVINCIDENTAL	25 000	-	7 452	50%	30%	YTD movements below target
2526	12152110220E	QMRCCZH0	MS: ALL - CELLULAR & TELEPHONE	67 278	5 553	28 696	50%	43%	YTD movements below target
2526	12152110280E	QMRCCZH0	MS: HB & INC: HOUSING BENEFITS	14 474	-	1 170	50%	8%	YTD movements below target
2526	12152110300E	QMRCCZH0	MS: HB & INC: RENTAL SUBSIDY	15 900	1 250	7 500	50%	47%	within target
2526	12152110340E	QMRCCZH0	MS: ALL - TRAVEL OR MOTOR VEHICLE	1 285 126	88 089	516 536	50%	40%	YTD movements below target
2526	12152110400E	QMRCCZH0	MS: OVERTIME - NON STRUCTURED	-	-	58 340	#DIV/0!	#DIV/0!	movement with no budget - unauthorized expenditure
2526	12152110440E	QMRCCZH0	MS: PAYMENTS - S/H/T ADD REMUNERATION	65 529	6 533	39 197	50%	60%	Year to date more than the target - likely to overspent
2526	12152110460E	QMRCCZH0	MS: SRB - ACTING ALLOWANCE	-	65 514	238 320	#DIV/0!	#DIV/0!	movement with no budget - unauthorized expenditure
2526	12152110480E	QMRCCZH0	MS: SRB - ANNUAL BONUS	644 782	-	392 168	50%	61%	Year to date more than the target - likely to overspent
2526	12152130010E	QMRCCZH0	MS: SOC CONTR - BARGAINING COUNCIL	2 432	188	1 130	50%	46%	within target
2526	12152130100E	QMRCCZH0	MS: SOC CONTR - GROUP LIFE INSURANCE	110 482	10 701	64 205	50%	58%	Year to date more than the target - likely to overspent
2526	12152130200E	QMRCCZH0	MS: SOC CONTR - MEDICAL	755 322	57 260	344 595	50%	46%	within target
2526	12152130300E	QMRCCZH0	MS: SOC CONTR - PENSION	1 324 236	102 872	616 033	50%	47%	within target
2526	12152130400E	QMRCCZH0	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	34 778	2 621	15 603	50%	45%	YTD movements below target
2526	12152260350P	PRPD1ZVNM	OS: B&A RECRUITMENT SCREENING	318 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	12152260360P	PRMRCZZH0	OS: B&A OCCUPATIONAL HEALTH & SAFETY	210 000	13 822	13 822	50%	7%	YTD movements below target
2526	12152281210P	RMRCZZH0	CONTR EMPLOYEE WELLNESS	210 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	12152283640P	RMRCZZH0	CONTR MEDICAL SERVICES	210 000	-	21 300	50%	10%	YTD movements below target
2526	121523005100P	RP7ZZH0	IOC TRAINING OF STAFF	1 600 000	-	304 286	50%	30%	YTD movements below target
2526	12152305140E	QMRCCZVNM	IOC RESEATTLEMENT COST	200 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	12152305410E	QMRCCZVNM	IOC SKILLS DEVELOPMENT FUND LEVY	97 080	7 281	46 618	50%	48%	within target
2526	12152305760P	RMRCZZH0	IOC T&S DOM - ACCOMMODATION	10 000	-	5 617	50%	56%	Year to date more than the target - likely to overspent
2526	12152305770P	RMRCZZH0	IOC T&S DOM - DAILY ALLOWANCE	1 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	12152305810P	RMRCZZH0	IOC T&S DOM TRIP - W/OUT OPR OWN TRANSPORT	10 000	-	2 348	50%	23%	YTD movements below target
2526	121523058970P	RMRCZZH0	IOC T&S - NON-EMPLOYEES	80 000	-	22 103	50%	28%	YTD movements below target
2526	121523066520P	RMRCZZH0	OC: WORKMEN'S COMPENSATION FUND	1 567 500	-	-	50%	0%	no movement savings can be used on other votes during adj budget



City of Toronto - 2024 Financial Performance Report - City of Toronto

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% Actuals vs Budget	Comments
2526	1220210010EQMRCZHO	LEGAL SERVICES	MS: SAL & ALL: BASIC SALARY & WAGES	3 782 353	317 765	1 955 587	50%	50%	
2526	1220210200EQMRCZHO	LEGAL SERVICES	MS: ALL - ACCOMMODATION/INCIDENTAL	60 000	-	45 318	50%	76%	Year to date more than the target - likely to overspend
2526	1220210220EQMRCZHO	LEGAL SERVICES	MS: ALL - CELLULAR & TELEPHONE	58 065	4 628	27 771	50%	50%	
2526	1220210260EQMRCZHO	LEGAL SERVICES	MS: HB & INC: HOUSING BENEFITS	31 529	3 761	21 394	50%	68%	Year to date more than the target - likely to overspend
2526	1220210340EQMRCZHO	LEGAL SERVICES	MS: ALL - TRAVEL OR MOTOR VEHICLE	1 046 043	86 356	518 137	50%	50%	
2526	1220210440EQMRCZHO	LEGAL SERVICES	MS: SRB - ACTING ALLOWANCE	-	-	30 569	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	1220210460EQMRCZHO	LEGAL SERVICES	MS: SRB - ANNUAL BONUS	315 196	-	239 361	50%	76%	Year to date more than the target - likely to overspend
2526	1220210640EQMRCZHO	LEGAL SERVICES	MS: SRB - LSA CURR SERV	-	-	65 160	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	12202130010EQMRCZHO	LEGAL SERVICES	MS: SOC CONTR - BARGAINING COUNCIL	912	75	452	50%	50%	
2526	12202130100EQMRCZHO	LEGAL SERVICES	MS: SOC CONTR - GROUP LIFE INSURANCE	28 258	2 394	14 362	50%	51%	Year to date more than the target - likely to overspend
2526	12202130200EQMRCZHO	LEGAL SERVICES	MS: SOC CONTR - MEDICAL	291 897	24 444	146 664	50%	50%	
2526	12202130300EQMRCZHO	LEGAL SERVICES	MS: SOC CONTR - PENSION	734 998	62 456	374 737	50%	51%	Year to date more than the target - likely to overspend
2526	12202130400EQMRCZHO	LEGAL SERVICES	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	13 517	1 063	6 376	50%	47%	within target
2526	12202273340PRMRCZHO	LEGAL SERVICES	CRPS: LEGAL COST ADVICE & LITIGATION	5 000 000	212 118	4 951 734	50%	99%	Year to date more than the target - likely to overspend
2526	122023065410EQMRCZHO	LEGAL SERVICES	OC: SKILLS DEVELOPMENT FUND LEVY	50 185	3 911	26 802	50%	53%	Year to date more than the target - likely to overspend
2526	12202305760PRMRCZHO	LEGAL SERVICES	OC: T&S DOM - ACCOMMODATION	20 000	-	9 839	50%	49%	within target
2526	12202305970PRMRCZHO	LEGAL SERVICES	OC: T&S - NON-EMPLOYEES	100 000	-	82 239	50%	82%	Year to date more than the target - likely to overspend

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Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	12252110010E	QMRCZZHO	INFORMATION TECHNOLOGY - ICT	4 907 740	362 088	2 145 187	50%	44%	YTD movements below target
2526	12252110200E	QMRCZZHO	MS SAL & ALL BASIC SALARY & WAGES	20 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252110220E	QMRCZZHO	IMS ALL - ACCOMMODATION/TRW/INCIDENTAL	11 213	926	5 554	50%	50%	
2526	12252110260E	QMRCZZHO	IMS ALL - CELLULAR & TELEPHONE	21 262	1 170	7 021	50%	33%	YTD movements below target
2526	12252110340E	QMRCZZHO	IMS HB & INC HOUSING BENEFITS	30 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252110360E	QMRCZZHO	IMS HB & INC RENTAL SUBSIDY	244 244	20 164	120 981	50%	50%	
2526	12252110440E	QMRCZZHO	IMS ALL - TRAVEL OR MOTOR VEHICLE	80 000	2 776	2 776	50%	3%	YTD movements below target
2526	12252110460E	QMRCZZHO	IMS OVERTIME - NON STRUCTURED	200 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252110500E	QMRCZZHO	MS SRB - ACTING ALLOWANCE	408 978	107 864	173 704	50%	42%	YTD movements below target
2526	12252110580E	QMRCZZHO	MS SRB - ANNUAL BONUS	5 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252110680E	QMRCZZHO	MS SRB - TOOLS ALLOWANCE	1 388	100	602	50%	44%	YTD movements below target
2526	12252130010E	QMRCZZHO	MS SOC CONTR - BARGAINING COUNCIL	17 865	1 513	9 080	50%	51%	Year to date more than the target - likely to overstep
2526	1225213010E	QMRCZZHO	MS SOC CONTR - GROUP LIFE INSURANCE	334 694	25 045	149 064	50%	45%	YTD movements below target
2526	12252130200E	QMRCZZHO	IMS SOC CONTR - MEDICAL	640 071	51 760	310 562	50%	49%	within target
2526	12252130300E	QMRCZZHO	MS SOC CONTR - PENSION	19 117	1 417	8 155	50%	43%	YTD movements below target
2526	12252130400E	QMRCZZHO	MS SOC CONTR - UNEMPLOYMENT INSUR FUND	50 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252260390E	QMRCZZHO	OS B&A RESEARCH & ADVISORY	200 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252283611P	PP61ZZHO	R & M - COMPUTER EQUIPMENT	3 180 000	257 718	998 867	50%	31%	YTD movements below target
2526	122523011700P	PRMRCZZHO	OC COMM - PHONE FAX TELEGRAPH & TELEX	1 800 000	31 594	138 147	50%	8%	YTD movements below target
2526	12252301720P	PRMRCZZHO	OC EXT COM SERV PROV - DATA LINES	1 000 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252301780P	PRMRCZZHO	OC EXT COM SERV PROV - INFORMATION SERV	1 200 000	6 962	451 690	50%	38%	YTD movements below target
2526	12252305410E	QMRCZZHO	OC EXT COM SERV PROV - S/WARE LICENCES	42 176	4 258	20 391	50%	48%	within target
2526	12252305590E	QMRCZZHO	OC SKILLS DEVELOPMENT FUND LEVY	50 000			50%	3%	YTD movements below target
2526	12252305780P	PRMRCZZHO	OC T&S DOM - ACCOMMODATION	10 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252305770P	PRMRCZZHO	OC T&S DOM - DAILY ALLOWANCE	10 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252305780P	PRMRCZZHO	OC T&S DOM - FOOD & BEVERAGE (SERVED)	30 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252305790P	PRMRCZZHO	OC T&S DOM - INCIDENTAL COST	20 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252305860P	PRMRCZZHO	OC T&S DOM TRP - WITHOUT OPR CAR RENTAL	30 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252305810P	PRMRCZZHO	OC T&S DOM TRP - W/OUT OPR OWN TRANSPRT	20 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252305830P	PRMRCZZWMM	OC T&S DOM PUB TRP - AIR TRANSPORT	54 000	1 980	6 875	50%	13%	YTD movements below target
2526	12252306060P	PP61ZZHO	INVENTORY R & M - COMPUTER EQUIPMENT	53 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	12252323800P	PRMTZZWMM	INVENTORY - MATERIALS & SUPPLIES	2 000 000		248 238	50%	12%	YTD movements below target
2526	12256470020C	C75ZZWMM	COMPUTER & EQUIP/MT NT						



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The department is requested to verify the correctness of the information captured on each vote number related to each sub-function and communicate any misallocations with the finance department. The employee costs outcomes must also be checked and verification be done with Human Resource to ensure that the employees are paid from the correct cost centers or sub-functions.

This memo must be shared with all managers responsible for the below cost centers.

Corporate Services	
Director Corporate Services	1205
Corporate Administration	1210
Human Resource	1215
Legal Services	1220
Information Technology	1225

I hope the above will be received in order.

TR MARUMO
ACTING CHIEF FINANCIAL OFFICER

14/01/2026
DATE



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Enquiries: TR Marumo | Ext:3708/9

FROM : ACTING CHIEF FINANCIAL OFFICE
TO : HUMAN SETTLEMENT, SPATIAL DEVELOPMENT PLANNING AND TRADITIONAL AFFAIRS
DATE : 12 JANUARY 2026
RE : DECEMBER 2025 BUDGET ANALYSIS

The purpose of this report is to provide the department with an analysis of the budget performance for each line item during the month of December 2025.

The average performance target by the end of December 2025 was 50%:

- ❖ Any performance above 50% indicates that there is possibility of overspending.
- ❖ Any performance below 50% can either indicate that some transactions have not been captured or other line items have low/no movements where those savings can be transferred to other votes during the adjustment budget.
- ❖ The cost centers or line items where undefined % (#DIV/0!) is shown, indicate that there are movements without budget allocations.
- ❖ The following tables of information are included
 - ✓ Table A – per vote per type
 - ✓ Table B – per type per cost center
 - ✓ Table C – per line item



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TABLE A – PER VOTE PER TYPE

The Human Settlements expenditure to date was R3.7 million of the budget, the total income was R897.8 thousand of the budget and 0% expenditure on non-current assets. The Spatial Development expenditure to date was R6.2 million, the total income was R423.3 thousand of the budget and 0% expenditure on non-current assets.

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
≡ TOTAL HUMAN SETTLEMENTS	32 325 004	2 806 195	#DIV/0!	#DIV/0!
≡ EXPENDITURE	44 933 459	3 704 020	#DIV/0!	#DIV/0!
CONSULTANTS AND PROFESSIONAL SERVICES	2 000 000	-	50%	0%
CONTRACTORS	25 500 000	155 170	50%	10%
INVENTORY	1 510 000	10 292	50%	1%
MS - SALARIES ALLOW AND SERV BENEFITS	10 148 072	2 864 190	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	1 310 326	638 943	50%	48%
OPERATIONAL COST	1 660 049	35 424	50%	12%
OUTSOURCE SERVICES	1 000 000	-	50%	0%
SM - SALARIES ALLOW AND SERV BENEFITS	1 805 012	-	50%	0%
≡ INCOME	-12 708 455	-897 825	50%	8%
CAPITAL : MONETARY	-100 000	-	50%	0%
INTEREST DIVIDENDS AND RENT ON LAND	-1 000 000	-	50%	0%
OPERATIONAL REVENUE	-10 000 000	-588 849	50%	6%
RENTAL FROM FIXED ASSETS	-866 455	-308 976	50%	36%
SALES OF GOODS AND RENDERING OF SERVICES	-742 000	-	50%	0%
≡ NON-CURRENT ASSETS	100 000	-	50%	0%
PPE COST COMPUTER EQUIPMENT	100 000	-	50%	0%
≡ TOTAL SPATIAL DEV PLANN & TRADIT AFFAIRS	24 896 721	5 806 517	#DIV/0!	#DIV/0!
≡ EXPENDITURE	22 790 548	6 229 912	#DIV/0!	#DIV/0!
CONSULTANTS AND PROFESSIONAL SERVICES	5 500 000	125 000	50%	1%
CONTRACTORS	600 000	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	14 157 081	4 961 889	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	2 109 353	1 093 726	50%	57%
OPERATIONAL COST	424 114	49 297	50%	14%
≡ INCOME	-2 393 827	-423 396	50%	7%
SALES OF GOODS AND RENDERING OF SERVICES	-2 393 827	-423 396	50%	7%
≡ NON-CURRENT ASSETS	4 500 000	-	50%	0%
PPE COST SOLID WASTE INFRASTRUCTURE	4 500 000	-	50%	0%



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TABLE B – PER TYPE PER COST CENTER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
TOTAL HUMAN SETTLEMENTS	32 325 004	2 806 195	#DIV/0!	#DIV/0!
COUNCIL BUILDINGS	33 764 501	1 430 227	50%	27%
- EXPENDITURE	33 764 501	1 430 227	50%	27%
CONSULTANTS AND PROFESSIONAL SERVICES	2 000 000	-	50%	0%
CONTRACTORS	25 500 000	155 170	50%	10%
INVENTORY	1 500 000	10 292	50%	1%
MS - SALARIES ALLOW AND SERV BENEFITS	2 037 661	1 038 725	50%	51%
MS - SOCIAL CONTRIBUTIONS	446 479	215 934	50%	48%
OPERATIONAL COST	1 280 361	10 106	50%	12%
OUTSOURCE SERVICES	1 000 000	-	50%	0%
- DIRECTOR HUMAN SETTLEMENTS	1 967 012	2 761	50%	1%
- EXPENDITURE	1 967 012	2 761	50%	1%
INVENTORY	10 000	-	50%	0%
OPERATIONAL COST	152 000	2 761	50%	2%
SM - SALARIES ALLOW AND SERV BENEFITS	1 805 012	-	50%	0%
- HOUSING SERVICES	-7 099 047	916 688	#DIV/0!	#DIV/0!
- EXPENDITURE	4 642 953	1 505 537	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	4 005 259	1 222 844	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	524 963	266 038	50%	50%
OPERATIONAL COST	112 731	16 655	50%	20%
- INCOME	-11 842 000	-588 849	50%	1%
CAPITAL : MONETARY	-100 000	-	50%	0%
INTEREST DIVIDENDS AND RENT ON LAND	-1 000 000	-	50%	0%
OPERATIONAL REVENUE	-10 000 000	-588 849	50%	6%
SALES OF GOODS AND RENDERING OF SERVICES	-742 000	-	50%	0%
- NON-CURRENT ASSETS	100 000	-	50%	0%
PPE COST COMPUTER EQUIPMENT	100 000	-	50%	0%
- LAND AND HOUSING ADMINISTRATION	4 558 993	765 495	50%	26%
- EXPENDITURE	4 558 993	765 495	50%	26%
MS - SALARIES ALLOW AND SERV BENEFITS	4 105 152	602 622	50%	16%
MS - SOCIAL CONTRIBUTIONS	338 884	156 970	50%	47%
OPERATIONAL COST	114 957	5 903	50%	11%
- OFFICES & TOWN HALLS	-866 455	-308 976	50%	36%
- INCOME	-866 455	-308 976	50%	36%
RENTAL FROM FIXED ASSETS	-866 455	-308 976	50%	36%



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL HUMAN SETTLEMENTS	32 325 004	2 806 195	#DIV/0!	#DIV/0!
- TOTAL SPATIAL DEV PLANN & TRADIT AFFAIRS	24 896 721	5 806 517	#DIV/0!	#DIV/0!
= BUILDING INSPECTION	2 761 117	1 001 206	50%	30%
- EXPENDITURE	4 619 344	1 400 785	50%	32%
MS - SALARIES ALLOW AND SERV BENEFITS	4 074 699	1 148 403	50%	33%
MS - SOCIAL CONTRIBUTIONS	475 587	241 393	50%	51%
OPERATIONAL COST	69 058	10 989	50%	10%
= INCOME	-1 858 227	-399 579	50%	18%
SALES OF GOODS AND RENDERING OF SERVICES	-1 858 227	-399 579	50%	18%
= SPATIAL PLANNING	6 603 133	3 693 962	#DIV/0!	#DIV/0!
- EXPENDITURE	7 138 733	3 717 779	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	5 487 839	2 912 002	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	1 489 526	776 202	50%	52%
OPERATIONAL COST	161 368	29 574	50%	12%
= INCOME	-535 600	-23 817	50%	3%
SALES OF GOODS AND RENDERING OF SERVICES	-535 600	-23 817	50%	3%
= TOWN PLANNING	15 532 471	1 111 349	50%	22%
- EXPENDITURE	11 032 471	1 111 349	50%	23%
CONSULTANTS AND PROFESSIONAL SERVICES	5 500 000	125 000	50%	1%
CONTRACTORS	600 000	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	4 594 543	901 485	50%	6%
MS - SOCIAL CONTRIBUTIONS	144 240	76 131	50%	66%
OPERATIONAL COST	193 688	8 733	50%	21%
= NON-CURRENT ASSETS	4 500 000	-	50%	0%
PPE COST SOLID WASTE INFRASTRUCTURE	4 500 000	-	50%	0%



Ontario's Health Services and Programs • Services de Santé de l'Ontario

OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE C -- PER LINE ITEM

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	1905203295	02CMRCZZMM	DIRECTOR HUMAN SETTLEMENTS	1 640 012	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1905203327	02CMRCZZMM	SM D07: SAL & ALL - BASIC SALARY	15 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1905203329	02CMRCZZMM	SM D07: ALLOW - CELLULAR & TELEPHONE	150 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1905230576	02PRMRCZZMM	SM D07: ALLOW - TRAVEL OR MOTOR VEHICLE	50 000	-	2 761	50%	6%	YTD movements below target
2526	1905230577	02PRMRCZZMM	OC: T&S DOM - ACCOMMODATION	2 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1905230581	02PRMRCZZMM	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1905232600	02PRMTCZZMM	INVENTORY - MATERIALS & SUPPLIES	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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City of Mississauga - 2025 Annual Budget - Housing Services - Detailed

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	19101258980NDZZZZWM	HOUSING SERVICES	TS_C_MING_NEIGHBOORHOUD DEV PARTNER GRAN	-100 000	-	-	50%	0%	No income collected to date
2526	191013430200RZZZZWM	HOUSING SERVICES	RENT ON LAND - LAND - UNDEVELOPED LAND	-1 000 000	-	-	50%	0%	No income collected to date
2526	191013852500PZZZZHO	HOUSING SERVICES	SALE OF PROPERTY	-10 000 000	-89 130	-588 849	50%	6%	YTD movements below target - appropriate collection
2526	191014221205GZZZZWM	HOUSING SERVICES	HOUSING/BOARDING SERVICES: PRIVATE	-742 000	-	-	50%	0%	No income collected to date
2526	19102110010EOMRRCZZWM	HOUSING SERVICES	MS: SAL & ALL: BASIC SALARY & WAGES	3 434 802	151 808	910 846	50%	27%	YTD movements below target
2526	19102110200EOMRRCZZWM	HOUSING SERVICES	MS ALL - ACCOMMODATION/TRAV/INCIDENTAL	50 000	-	29 792	50%	60%	Year to date more than the target - likely to overspent
2526	19102110220EOMRRCZZWM	HOUSING SERVICES	MS: ALL - CELLULAR & TELEPHONE	11 213	926	5 554	50%	50%	
2526	19102110260EOMRRCZZWM	HOUSING SERVICES	MS: HB & INC: HOUSING BENEFITS	14 174	1 170	7 021	50%	50%	
2526	19102110340EOMRRCZZWM	HOUSING SERVICES	MS: ALL - TRAVEL OR MOTOR VEHICLE	243 996	20 143	120 659	50%	50%	
2526	19102110440EOMRRCZZWM	HOUSING SERVICES	MS: SRB - ACTING ALLOWANCE	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19102110460EOMRRCZZWM	HOUSING SERVICES	MS: SRB - ANNUAL BONUS	150 974	-	102 174	50%	68%	Year to date more than the target - likely to overspent
2526	19102110640EOMRRCZZWM	HOUSING SERVICES	MS: SRB - LSA CURR SERV	-	28 339	46 597	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	19102130010EOMRRCZZWM	HOUSING SERVICES	MS: SOC CONTR - BARGAINING COUNCIL	456	38	226	50%	50%	
2526	19102130070EOMRRCZZWM	HOUSING SERVICES	MS: SOC CONTR - GROUP LIFE INSURANCE	27 496	2 317	13 902	50%	51%	Year to date more than the target - likely to overspent
2526	19102130100EOMRRCZZWM	HOUSING SERVICES	MS: SOC CONTR - MEDICAL	164 718	14 022	84 132	50%	51%	Year to date more than the target - likely to overspent
2526	19102130200EOMRRCZZWM	HOUSING SERVICES	MS: SOC CONTR - PENSION	325 535	27 432	164 590	50%	51%	Year to date more than the target - likely to overspent
2526	19102130400EOMRRCZZWM	HOUSING SERVICES	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	6 758	531	3 188	50%	47%	within target
2526	19102305410EOMRRCZZWM	HOUSING SERVICES	OC: SKILLS DEVELOPMENT FUND LEVY	22 731	1 990	11 665	50%	51%	Year to date more than the target - likely to overspent
2526	19102305760PRMRCZZWM	HOUSING SERVICES	OC: TRS DOM - ACCOMMODATION	30 000	-	3 390	50%	11%	YTD movements below target
2526	19102305770PRMRCZZWM	HOUSING SERVICES	OC: TRS DOM - DAILY ALLOWANCE	10 000	-	1 600	50%	16%	YTD movements below target
2526	19102305810PRMRCZZWM	HOUSING SERVICES	OC: TRS DOM TRP - W/OUT OPR OWN TRANSFRT	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19106473520NONOPZZWM	HOUSING SERVICES	HOUSING	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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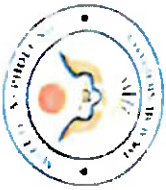


Office of the Chief Financial Officer

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	19152110010EOMRCZZWM	COUNCIL BUILDINGS	MS: SAL & ALL BASIC SALARY & WAGES	1 862 060	132 893	938 258	50%	50%	
2526	19152110260EOMRCZZWM	COUNCIL BUILDINGS	MS: HB & INC: HOUSING BENEFITS	14 174	1 170	7 021	50%	50%	
2526	19152110300EOMRCZZWM	COUNCIL BUILDINGS	MS: HB & INC: RENTAL SUBSIDY	3 180	250	1 500	50%	47%	within target
2526	19152110460EOMRCZZWM	COUNCIL BUILDINGS	MS SRB - ANNUAL BONUS	158 247	39 709	91 946	50%	58%	Year to date more than the target - likely to overspent
2526	19152130010EOMRCZZWM	COUNCIL BUILDINGS	MS: SOC CONTR - BARGAINING COUNCIL	912	63	427	50%	47%	within target
2526	19152130100EOMRCZZWM	COUNCIL BUILDINGS	MS: SOC CONTR - GROUP LIFE INSURANCE	5 304	447	2 682	50%	51%	Year to date more than the target - likely to overspent
2526	19152130200EOMRCZZWM	COUNCIL BUILDINGS	MS: SOC CONTR - MEDICAL	93 843	7 761	46 566	50%	50%	
2526	19152130300EOMRCZZWM	COUNCIL BUILDINGS	MS: SOC CONTR - PENSION	332 903	24 014	160 238	50%	48%	within target
2526	19152260300POMRCZZWM	COUNCIL BUILDINGS	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	13 517	886	6 022	50%	45%	YTD movement below target
2526	19152272460EOMRCZZWM	COUNCIL BUILDINGS	OS: B&A PROJECT MANAGEMENT	1 000 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19152283601PPR50ZZWM	COUNCIL BUILDINGS	C&PS: I&P ENGINEERING CIVIL	2 000 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19152283610PPR53ZZWM	COUNCIL BUILDINGS	R & M - BUILDINGS	25 000 000	-	56 270	50%	0%	no movement savings can be used on other votes during adj budget
2526	19152301870POMRCZZWM	COUNCIL BUILDINGS	CONTR: MAINTENANCE OF EQUIPMENT	500 000	-	98 900	50%	20%	YTD movement below target
2526	19152305440EOMRCZZWM	COUNCIL BUILDINGS	OC: HIRE CHARGES	250 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19152305770POMRCZZWM	COUNCIL BUILDINGS	OC: SKILLS DEVELOPMENT FUND LEVY	20 361	1 705	10 106	50%	50%	
2526	19152305810POMRCZZWM	COUNCIL BUILDINGS	OC: T&S DOM - DAILY ALLOWANCE	1 000 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19152305810POMRCZZWM	COUNCIL BUILDINGS	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1915232060WPPR50ZZWM	COUNCIL BUILDINGS	INVENTORY: R & M - BUILDINGS	1 000 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1915232060YPPR52ZZWM	COUNCIL BUILDINGS	INVENTORY: R & M - EQUIPMENT & TOOLS	500 000	-	10 292	50%	2%	YTD movement below target

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OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	19202110010E0MRCZZWM	LAND AND HOUSING ADMINISTRATION	MS: SAL & ALL: BASIC SALARY & WAGES	3,683,980	99,267	595,680	50%	16%	YTD movements below target
2526	19202110260E0MRCZZWM	LAND AND HOUSING ADMINISTRATION	MS: HB & INC: HOUSING BENEFITS	14,174	1,170	7,021	50%	50%	
2526	19202110360E0MRCZZWM	LAND AND HOUSING ADMINISTRATION	MS: OVERTIME - NON STRUCTURED	100,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19202110460E0MRCZZWM	LAND AND HOUSING ADMINISTRATION	MS: SRB - ANNUAL BONUS	306,998	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19202110010E0MRCZZWM	LAND AND HOUSING ADMINISTRATION	MS: SOC CONTR - BARGAINING COUNCIL	304	25	151	50%	50%	
2526	19202110010E0MRCZZWM	LAND AND HOUSING ADMINISTRATION	MS: SOC CONTR - GROUP LIFE INSURANCE	11,780	993	5,956	50%	51%	Year to date more than the target - likely to overspend
2526	19202110010E0MRCZZWM	LAND AND HOUSING ADMINISTRATION	MS: SOC CONTR - MEDICAL	109,429	8,229	41,113	50%	38%	YTD movements below target
2526	19202110010E0MRCZZWM	LAND AND HOUSING ADMINISTRATION	MS: SOC CONTR - PENSION	212,866	17,938	107,625	50%	51%	Year to date more than the target - likely to overspend
2526	19202110010E0MRCZZWM	LAND AND HOUSING ADMINISTRATION	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4,565	354	2,125	50%	47%	within target
2526	19202105410E0MRCZZWM	LAND AND HOUSING ADMINISTRATION	OC: SKILLS DEVELOPMENT FUND LEVY	13,957	998	5,903	50%	42%	YTD movements below target
2526	19202105760P0MRCZZWM	LAND AND HOUSING ADMINISTRATION	OC: TRS DOM - ACCOMMODATION	50,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19202105770P0MRCZZWM	LAND AND HOUSING ADMINISTRATION	OC: TRS DOM - DAILY ALLOWANCE	1,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19202105810P0MRCZZWM	LAND AND HOUSING ADMINISTRATION	OC: TRS DOM TRP - W/OUT CPR OWN TRANSPORT	50,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	19251403170E0FZZZZWM	OFFICES & TOWN HALLS	M/R P/E: AD HOC COMMUNITY ASSETS	-866,455	-33,342	-308,976	50%	36%	YTD movements below target - improve collection

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OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	24102110010EQMRCZWM	TOWN PLANNING	MS: SAL & ALL - BASIC SALARY & WAGES	3 630 064	129 064	834 474	50%	23%	YTD movements below target
2526	24102110200EQMRCZWM	TOWN PLANNING	MS: ALL - ACCOMMODATION/RY/INCIDENTAL	100 000	-	7 060	50%	7%	YTD movements below target
2526	24102110220EQMRCZWM	TOWN PLANNING	MS: ALL - CELLULAR & TELEPHONE	10 730	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24102110280EQMRCZWM	TOWN PLANNING	MS: HB & INC: HOUSING BENEFITS	13 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24102110340EQMRCZWM	TOWN PLANNING	MS: ALL - TRAVEL OR MOTOR VEHICLE	474 644	20 000	60 000	50%	13%	YTD movements below target
2526	2410211040EQMRCZWM	TOWN PLANNING	MS: SRB - ACTING ALLOWANCE	63 600	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24102110460EQMRCZWM	TOWN PLANNING	MS: SRB - ANNUAL BONUS	302 505	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24102130010EQMRCZWM	TOWN PLANNING	MS: SOC CONTR - BARGAINING COUNCIL	167	25	151	50%	90%	Year to date more than the target - likely to overspend
2526	24102130100EQMRCZWM	TOWN PLANNING	MS: SOC CONTR - GROUP LIFE INSURANCE	10 405	921	5 529	50%	53%	Year to date more than the target - likely to overspend
2526	24102130200EQMRCZWM	TOWN PLANNING	MS SOC CONTR - MEDICAL	37 163	3 062	18 374	50%	49%	within target
2526	24102130300EQMRCZWM	TOWN PLANNING	MS: SOC CONTR - PENSION	94 026	8 325	49 952	50%	53%	Year to date more than the target - likely to overspend
2526	24102130400EQMRCZWM	TOWN PLANNING	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2 478	354	2 125	50%	86%	YTD movements below target
2526	24102272580PRPEZWM	TOWN PLANNING	C&FS: I&P TOWNSHIP ESTABLISHMENT	3 000 000	-	125 000	50%	4%	no movement savings can be used on other votes during adj budget
2526	24102272581PRPGZWM	TOWN PLANNING	RURAL FORMALISATION	1 500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24102272582PRPGZWM	TOWN PLANNING	URBAN RENEWAL	1 000 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24102283620PRPFZWM	TOWN PLANNING	CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	600 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24102304630PRMRCZWM	TOWN PLANNING	OC: PROFESSIONAL BODIES: W/SHIP & SUBS	5 300	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24102304590PRMRCZWM	TOWN PLANNING	OC: SEATING ALLOW: TRADITIONAL LEADERS	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24102305410EQMRCZWM	TOWN PLANNING	OC: SKILLS DEVELOPMENT FUND LEVY	8 388	1 435	8 733	50%	104%	budget exceeded - unauthorised expenditure
2526	24102305760PRMRCZWM	TOWN PLANNING	OC: T&S DOM - ACCOMMODATION	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24102305770PRMRCZWM	TOWN PLANNING	OC: T&S DOM - DAILY ALLOWANCE	30 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	24108456020CFMAHZWM	TOWN PLANNING	EQUIPMENT: LAND SURVEYOR & PLOTTER	4 500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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OFFICE OF THE CHIEF FINANCIAL OFFICER

The department is requested to verify the correctness of the information captured on each vote number related to each sub-function and communicate any misallocations with the finance department. The employee costs outcomes must also be checked and verification be done with Human Resource to ensure that the employees are paid from the correct cost centers or sub-functions.

This memo must be shared with Managers responsible for the below cost centers

Human Settlements	
Director Human Settlements	1905
Housing Services	1910
Council Buildings	1915
Housing Administration	1920
Offices & Town Halls	1925
Town Planning	2410
Building Inspection	2415
Spatial Planning	2420

I hope the above will be received in order.

.....
TR MARUMO
ACTING CHIEF FINANCIAL OFFICER

14/9/2026
.....
DATE



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Enquiries: TR Marumo Ext:3708/9

FROM : ACTING CHIEF FINANCIAL OFFICER
TO : DIRECTOR LED, TOURISM, SMMES, RURAL DEVELOPMENT AND AGRICULTURE
DATE : 12 JANUARY 2026
RE : DECEMBER 2025 BUDGET ANALYSIS

The purpose of this report is to provide the department with an analysis of the budget performance for each line item during the month of December 2025.

The average performance target by the end of December 2025 was 50%:

- ❖ Any performance above 50% indicates that there is possibility of overspending.
- ❖ Any performance below 50% can either indicate that some transactions have not been captured or other line items have low/no movements where those savings can be transferred to other votes during the adjustment budget.
- ❖ The cost centers or line items where undefined % (#DIV/0!) is shown, indicate that there are movements without budget allocations.
- ❖ The following tables of information are included
 - ✓ Table A – per vote per type
 - ✓ Table B – per type per cost center
 - ✓ Table C – per line item



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE A – PER VOTE PER TYPE

The below table indicates that R8 million of the R16.5 million budget for expenditure has been used and R358 thousand (45%) of the budget collected.

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
TOTAL LED & TOURISM	10 728 828	7 687 311	#DIV/0!	#DIV/0!
EXPENDITURE	16 591 328	8 045 350	#DIV/0!	#DIV/0!
CONTRACTORS	2 000 000	-	50%	0%
INVENTORY	1 272 000	211 144	50%	18%
MS - SALARIES ALLOW AND SERV BENEFITS	9 947 620	6 191 792	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	1 629 888	896 079	50%	59%
OPERATIONAL COST	187 064	67 742	50%	25%
SM - SALARIES ALLOW AND SERV BENEFITS	1 552 504	677 532	50%	45%
SM - SOCIAL CONTRIBUTIONS	2 252	1 063	50%	47%
INCOME	-5 862 500	-358 039	50%	45%
FINES PENALTIES AND FORFEITS	-2 200 000	-358 039	50%	90%
LICENCES AND PERMITS	-1 662 500	-	50%	0%
SERVICE CHARGES	-2 000 000	-	50%	0%



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1999-2000 ANNUAL BUDGET REPORT

OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE B - PER TYPE PER COST CENTER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
TOTAL LED & TOURISM	10 728 828	7 687 311	#DIV/0!	#DIV/0!
DIRECTOR LED & TOURISM	1 619 124	688 672	50%	39%
EXPENDITURE	1 619 124	688 672	50%	39%
OPERATIONAL COST	64 368	10 078	50%	26%
SM - SALARIES ALLOW AND SERV BENEFITS	1 552 504	677 532	50%	45%
SM - SOCIAL CONTRIBUTIONS	2 252	1 063	50%	47%
ECO-TOURISM	1 262 680	625 090	50%	24%
EXPENDITURE	1 262 680	625 090	50%	24%
MS - SALARIES ALLOW AND SERV BENEFITS	1 236 051	618 024	50%	50%
MS - SOCIAL CONTRIBUTIONS	2 268	886	50%	21%
OPERATIONAL COST	24 361	6 180	50%	17%
LOCAL ECONOMIC DEVELOPMENT	6 079 487	4 298 524	#DIV/0!	#DIV/0!
EXPENDITURE	6 079 487	4 298 524	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	4 836 436	3 634 619	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	1 180 879	625 429	50%	54%
OPERATIONAL COST	62 172	38 476	50%	37%
RURAL DEVELOPMENT & AGRICULTURE	6 038 498	1 383 521	50%	64%
EXPENDITURE	6 238 498	1 741 560	50%	56%
CONTRACTORS	2 000 000	-	50%	0%
INVENTORY	1 272 000	211 144	50%	18%
MS - SALARIES ALLOW AND SERV BENEFITS	2 739 807	1 369 186	50%	51%
MS - SOCIAL CONTRIBUTIONS	216 903	153 630	50%	94%
OPERATIONAL COST	9 788	7 601	50%	78%
INCOME	-200 000	-358 039	50%	179%
FINES PENALTIES AND FORFEITS	-200 000	-358 039	50%	179%
SMME'S DEVELOPMENT	-5 662 500	-	50%	0%
EXPENDITURE	10 000	-	50%	0%
OPERATIONAL COST	10 000	-	50%	0%
INCOME	-5 662 500	-	50%	0%
FINES PENALTIES AND FORFEITS	-2 000 000	-	50%	0%
LICENCES AND PERMITS	-1 662 500	-	50%	0%
SERVICE CHARGES	-2 000 000	-	50%	0%
TOURISM	1 381 539	691 504	50%	39%
EXPENDITURE	1 381 539	691 504	50%	39%
MS - SALARIES ALLOW AND SERV BENEFITS	1 135 326	569 963	50%	46%
MS - SOCIAL CONTRIBUTIONS	229 838	116 134	50%	50%
OPERATIONAL COST	16 375	5 407	50%	17%



City of Hamilton, Ontario

OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE C – PER LINE ITEM

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	18052032850	EQMRCZZMM	SM D06: SAL & ALL - BASIC SALARY	1 265 180	91 795	550 772	50%	44%	YTD movements below target
2526	18052032870	EQMRCZZMM	SM D06: ALLOW - CELLULAR & TELEPHONE	19 080	1 500	9 000	50%	47%	within target
2526	18052032890	EQMRCZZMM	SM D06: ALLOW - TRAVEL OR MOTOR VEHICLE	288 244	29 286	117 759	50%	44%	YTD movements below target
2526	18052053030	EQMRCZZMM	SM D06: SOC CONTR- UIF	2 252	177	1 063	50%	47%	within target
2526	18052305410	PRMRCZZMM	OC: SKILLS DEVELOPMENT FUND LEVY	14 388	1 053	6 318	50%	44%	YTD movements below target
2526	18052305760	PRMRCZZMM	OC: TRS DOM - ACCOMMODATION	50 000	-	3 760	50%	8%	YTD movements below target
2526	18102110010	EQMRCZZMM	MS: SAL & ALL: BASIC SALARY & WAGES	1 236 051	103 004	618 024	50%	50%	
2526	18102130010	EQMRCZZMM	MS: SOC CONTR - BARGAINING COUNCIL	143	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	18102130400	EQMRCZZMM	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2 125	177	886	50%	42%	YTD movements below target
2526	18102305410	EQMRCZZMM	OC: SKILLS DEVELOPMENT FUND LEVY	12 361	1 030	6 180	50%	50%	
2526	18102305770	PRMRCZZMM	OC: TRS DOM - DAILY ALLOWANCE	2 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	18102305810	PRMRCZZMM	OC: TRS DOM TRP - W/OUT OPR OWN TRANSPRT	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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2025-2026 Financial Statement - Budgetary Control System

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	18152110010EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: SAL & ALL - BASIC SALARY & WAGES	3 905 295	327 228	1 933 977	50%	50%	
2526	18152110200EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: ALL - ACCOMMODATION/TRM/INCIDENTAL	34 094	-	29 819	50%	87%	Year to date more than the target - likely to overspend
2526	18152110220EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: ALL - CELLULAR & TELEPHONE	22 426	1 851	11 108	50%	50%	within target
2526	18152110300EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: HB & INC: RENTAL SUBSIDY	18 444	1 500	9 000	50%	49%	
2526	18152110320EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: ALL - LEAVE PAY	-	-	920 603	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	18152110340EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: ALL - TRAVEL OR MOTOR VEHICLE	490 337	40 480	242 879	50%	50%	
2526	18152110360EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: OVERTIME - NON STRUCTURED	-	-	45 925	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	18152110460EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: SRB - ANNUAL BONUS	365 840	-	281 916	50%	77%	Year to date more than the target - likely to overspend
2526	18152110640EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: SRB - LSA CURR SERV	-	-	159 392	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	18152130010EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: SOC CONTR - BARGAINING COUNCIL	608	63	365	50%	60%	Year to date more than the target - likely to overspend
2526	18152130100EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: SOC CONTR - GROUP LIFE INSURANCE	62 839	4 501	29 389	50%	47%	within target
2526	18152130200EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: SOC CONTR - MEDICAL	305 534	35 343	266 266	50%	68%	Year to date more than the target - likely to overspend
2526	18152130300EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: SOC CONTR - PENSION	793 875	59 808	380 377	50%	48%	within target
2526	18152130400EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	18 023	1 417	9 033	50%	50%	
2526	18152305410EQMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	OC: SKILLS DEVELOPMENT FUND LEVY	51 572	4 056	38 476	50%	75%	Year to date more than the target - likely to overspend
2526	18152305810PRMRCZZNM	LOCAL ECONOMIC DEVELOPMENT	OC: T&S DOM TRP - W/OUT CPR OWN TRANSPRT	10 600	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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City of Toronto, 2018-2019 Financial Report - Volume 1: Main Report

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	18202110010EQMRCZZMM	TOURISM	MS: SAL & ALL: BASIC SALARY & WAGES	962 200	79 417	476 503	50%	50%	
2526	18202110260EQMRCZZMM	TOURISM	MS: HB & INC: HOUSING BENEFITS	28 349	2 340	14 043	50%	50%	
2526	18202110360EQMRCZZMM	TOURISM	MS: OVERTIME - NON STRUCTURED	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	18202110460EQMRCZZMM	TOURISM	MS: SRB - ANNUAL BONUS	94 777	-	79 417	50%	84%	Year to date more than the target - likely to overspend
2526	18202130100EQMRCZZMM	TOURISM	MS: SOC CONTR - GROUP LIFE INSURANCE	18 751	1 588	9 530	50%	51%	Year to date more than the target - likely to overspend
2526	18202130200EQMRCZZMM	TOURISM	MS: SOC CONTR - MEDICAL	37 163	3 062	18 374	50%	49%	within target
2526	18202130300EQMRCZZMM	TOURISM	MS: SOC CONTR - PENSION	169 419	14 351	86 104	50%	51%	Year to date more than the target - likely to overspend
2526	18202130400EQMRCZZMM	TOURISM	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4 505	354	2 125	50%	47%	within target
2526	18202305410EQMRCZZMM	TOURISM	OC: SKILLS DEVELOPMENT FUND LEVY	10 375	769	5 407	50%	52%	Year to date more than the target - likely to overspend
2526	18202305770PRMRCZZMM	TOURISM	OC: T&S DOM - DAILY ALLOWANCE	1 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	18202305810PRMRCZZMM	TOURISM	OC: T&S DOM TRP - W/OUT OPR OWIN TRANSPRT	5 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	18251040040PFZZZZMM	SMME'S DEVELOPMENT	FINES: LAW ENFORCEMENT	-2 000 000	-	-	50%	0%	No income collected to date
2526	18251060110LPZZZZMM	SMME'S DEVELOPMENT	TRADING	-1 662 500	-	-	50%	0%	No income collected to date
2526	18251324080MAZZZZMM	SMME'S DEVELOPMENT	WATER SALE - FLAT RATE	-2 000 000	-	-	50%	0%	No income collected to date
2526	18252305810PRMRCZZMM	SMME'S DEVELOPMENT	OC: T&S DOM TRP - W/OUT OPR OWIN TRANSPRT	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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Ministry of Agriculture, Forestry and Fisheries

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	18301040060PFZZZMM	RURAL DEVELOPMENT & AGRICULTURE	FINES: POUND FEES	-200 000	-85 388	-358 039	50%	179%	YTD Revenue more than budget adjust up
2526	18302110010EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: SAL & ALL: BASIC SALARY & WAGES	2 225 373	189 231	1 137 413	50%	51%	Year to date more than the target - likely to overspend
2526	18302110200EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: ALL - ACCOMMODATION/INCIDENTAL	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	18302110220EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: ALL - CELLULAR & TELEPHONE	11 213	926	5 554	50%	50%	
2526	18302110280EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: HB & INC: HOUSING BENEFITS	14 174	1 170	7 021	50%	50%	
2526	18302110340EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: ALL - TRAVEL OR MOTORVEHICLE	244 011	20 319	121 916	50%	50%	
2526	18302110360EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: OVERTIME - NON STRUCTURED	50 000	-	71 150	50%	142%	budget depleted - unauthorised Expenditure
2526	18302110460EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: SRB - ANNUAL BONUS	185 036	26 131	26 131	50%	14%	YTD movement below target
2526	18302130010EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: SOC CONTR - BARGAINING COUNCIL	152	38	178	50%	117%	budget depleted - unauthorised Expenditure
2526	18302130200EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: SOC CONTR - MEDICAL	35 486	6 146	28 953	50%	82%	Year to date more than the target - likely to overspend
2526	18302130300EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: SOC CONTR - PENSION	179 013	22 962	122 019	50%	68%	Year to date more than the target - likely to overspend
2526	18302130400EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2 252	531	2 480	50%	110%	budget depleted - unauthorised Expenditure
2526	18302283600EQMRCZZA	RURAL DEVELOPMENT & AGRICULTURE	REPAIRS OF BUILDING (AGROWA)	2 000 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	18302305410EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	OC: SKILLS DEVELOPMENT FUND LEVY	9 788	1 513	7 601	50%	78%	Year to date more than the target - likely to overspend
2526	18302320600EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	INVENTORY - POUND ANIMAL FOOD	848 000	-	124 000	50%	15%	YTD movement below target
2526	18302320600EQMRCZZMM	RURAL DEVELOPMENT & AGRICULTURE	INVENTORY - POUND ANIMAL MEDICATION	424 000	-	87 144	50%	21%	YTD movement below target

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OFFICE OF THE CHIEF FINANCIAL OFFICER

The department is requested to verify the correctness of the information captured on each vote number related to each sub-function and communicate any misallocations with the finance department. The employee costs outcomes must also be checked and verification be done with Human Resource to ensure that the employees are paid from the correct cost centers or sub-functions.

This memo must be shared with Managers responsible for the below cost centers

LED & Tourism	
Director Led & Tourism	1805
Eco-Tourism	1810
LED	1815
Tourism	1820
SMME's	1825
Rural Development & Agriculture	1830

I hope the above will be received in order.


.....

TR MARUMO
ACTING CHIEF FINANCIAL OFFICER

14/01/2026

.....
DATE



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Enquiries: TR Marumo | Ext:3708/9

FROM : ACTING CHIEF FINANCIAL OFFICER
TO : PUBLIC SAFETY & TRANSPORT
DATE : 12 JANUARY 2026
RE : DECEMBER 2025 BUDGET ANALYSIS

The purpose of this report is to provide the department with an analysis of the budget performance for each line item during the month of December 2025.

The average performance target by the end of December 2025 was 50%:

- ❖ Any performance above 50% indicates that there is possibility of overspending.
- ❖ Any performance below 50% can either indicate that some transactions have not been captured or other line items have low/no movements where those savings can be transferred to other votes during the adjustment budget.
- ❖ The cost centers or line items where undefined % (#DIV/0!) is shown, indicate that there are movements without budget allocations.
- ❖ The following tables of information are included
 - ✓ Table A – per vote per type
 - ✓ Table B – per type per cost center
 - ✓ Table C – per line item



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE A – PER VOTE PER TYPE

The below table indicates the total year to date operating expenditure amounted to R103.4 million and the total revenue amounted to R487.4 thousand or 132% of the allocated budget. The non-current assets amounted to R2.4 million.

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
± TOTAL PUBLIC SAFETY & TRANSPORT	194 593 763	105 456 594	#DIV/0!	#DIV/0!
± EXPENDITURE	184 055 563	103 477 178	#DIV/0!	#DIV/0!
CONTRACTORS	5 812 000	4 743 320	50%	28%
DEPRECIATION & AMORTISATION	4 848 230	-	50%	0%
INVENTORY	8 520 000	7 231 465	50%	16%
MS - SALARIES ALLOW AND SERV BENEFITS	93 840 882	49 408 205	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	17 886 164	8 871 054	50%	49%
OPERATING LEASES	2 000 000	320 400	50%	16%
OPERATIONAL COST	2 477 001	938 132	50%	34%
OUTSOURCE SERVICES	47 853 000	31 964 602	50%	18%
SM - SALARIES ALLOW AND SERV BENEFITS	818 286	-	50%	0%
± INCOME	-461 800	-487 419	50%	132%
FINES PENALTIES AND FORFEITS	-196 232	-325 163	50%	256%
SALES OF GOODS AND RENDERING OF SERVICES	-265 568	-162 256	50%	82%
± NON-CURRENT ASSETS	11 000 000	2 466 835	50%	27%
PPE COST SOLID WASTE INFRASTRUCTURE	1 000 000	-	50%	0%
PPE COST TRANSPORT OWNED IN USE	10 000 000	2 466 835	50%	41%



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE B – PER TYPE PER COST CENTER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL PUBLIC SAFETY & TRANSPORT	194 593 763	105 456 594	#DIV/0!	#DIV/0!
= DIRECTOR PUBLIC SAFETY & TRANSPORT	848 286	2 400	50%	2%
- EXPENDITURE	848 286	2 400	50%	2%
OPERATIONAL COST	30 000	2 400	50%	8%
SM - SALARIES ALLOW AND SERV BENEFITS	818 286	-	50%	0%
= DISASTER MANAGEMENT	420 000	-	50%	0%
- EXPENDITURE	420 000	-	50%	0%
INVENTORY	420 000	-	50%	0%
= FIRE & EMERGENCY SERVICES	50 501 870	21 859 963	#DIV/0!	#DIV/0!
- EXPENDITURE	43 700 566	21 987 777	#DIV/0!	#DIV/0!
CONTRACTORS	412 000	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	36 309 832	18 615 717	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	6 174 564	3 122 159	50%	50%
OPERATIONAL COST	451 170	249 901	50%	75%
OUTSOURCE SERVICES	353 000	-	50%	0%
= INCOME	-198 696	-127 814	50%	56%
SALES OF GOODS AND RENDERING OF SERVICES	-198 696	-127 814	50%	56%
- NON-CURRENT ASSETS	7 000 000	-	50%	0%
PPE COST TRANSPORT OWNED IN USE	7 000 000	-	50%	0%
= PUBLIC SAFETY & TRANSPORT ADMINISTRATION	26 158 481	16 110 985	#DIV/0!	#DIV/0!
- EXPENDITURE	23 158 481	13 644 149	#DIV/0!	#DIV/0!
CONTRACTORS	5 400 000	4 743 320	50%	56%
DEPRECIATION & AMORTISATION	4 848 230	-	50%	0%
INVENTORY	8 100 000	7 231 465	50%	55%
MS - SALARIES ALLOW AND SERV BENEFITS	1 157 675	840 373	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	261 969	134 838	50%	53%
OPERATING LEASES	2 000 000	320 400	50%	16%
OPERATIONAL COST	1 390 607	373 754	50%	22%
- NON-CURRENT ASSETS	3 000 000	2 466 835	50%	82%
PPE COST TRANSPORT OWNED IN USE	3 000 000	2 466 835	50%	82%



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= SECURITY GUARDS	93 144 479	55 739 426	#DIV/0!	#DIV/0!
- EXPENDITURE	92 144 479	55 739 426	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	38 824 650	19 662 576	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	7 890 317	3 901 804	50%	50%
OPERATIONAL COST	429 512	210 444	50%	25%
OUTSOURCE SERVICES	45 000 000	31 964 602	50%	71%
= NON-CURRENT ASSETS	1 000 000	-	50%	0%
PPE COST SOLID WASTE INFRASTRUCTURE	1 000 000	-	50%	0%
= TRAFFIC CONTROL	19 270 902	9 788 355	#DIV/0!	#DIV/0!
- EXPENDITURE	19 534 006	10 147 961	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	14 078 007	8 637 280	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	2 812 062	1 422 992	50%	50%
OPERATIONAL COST	143 937	87 689	50%	61%
OUTSOURCE SERVICES	2 500 000	-	50%	0%
- INCOME	-263 104	-359 605	50%	189%
FINES PENALTIES AND FORFEITS	-196 232	-325 163	50%	256%
SALES OF GOODS AND RENDERING OF SERVICES	-66 872	-34 442	50%	121%
= VEHICLE WORKSHOP	4 249 745	1 955 465	#DIV/0!	#DIV/0!
- EXPENDITURE	4 249 745	1 955 465	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	3 470 718	1 652 260	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	747 252	289 261	50%	41%
OPERATIONAL COST	31 775	13 944	50%	44%



City of Phoenix, Arizona

OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE C – PER LINE ITEM

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	16062002050E0MRCZZMM	DIRECTOR PUBLIC SAFETY & TRANSPORT	SM D04: SAL & ALL - BASIC SALARY	689 286	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16062002070E0MRCZZMM	DIRECTOR PUBLIC SAFETY & TRANSPORT	SM D04: ALLOW - CELLULAR & TELEPHONE	9 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16062002090E0MRCZZMM	DIRECTOR PUBLIC SAFETY & TRANSPORT	SM D04: ALLOW - TRAVEL OR MOTOR VEHICLE	120 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16062005160P0MRCZZMM	DIRECTOR PUBLIC SAFETY & TRANSPORT	CC: TRS DOM - ACCOMMODATION	30 000	-	2 400	50%	8%	YTD movement below target
2526	16102300607PRP27ZZMM	DISASTER MANAGEMENT	DISASTER - AFFECTED VICTIMS	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16102300608PRP27ZZMM	DISASTER MANAGEMENT	DISASTER - ASSESSMENT	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16102300609PRP27ZZMM	DISASTER MANAGEMENT	DISASTER - EQUIPMENT	200 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16102300610PRP27ZZMM	DISASTER MANAGEMENT	DISASTER - IMMED RELIEF ITEMS	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16102300611PRP27ZZMM	DISASTER MANAGEMENT	DISASTER - REDUCTION	20 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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Office of the Chief Financial Officer

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	16151040060PFZZZZWMM	TRAFFIC CONTROL	FINE'S POUND FEES	-37 918	-	-152 688	50%	403%	YTD Revenue more than budget adjust up
2526	16151040100PFZZZZWMM	TRAFFIC CONTROL	FINES: TRAFFIC - MUNICIPAL	-158 314	-76 801	-172 475	50%	109%	YTD Revenue more than budget adjust up
2526	16151421200SGZZZZWMM	TRAFFIC CONTROL	ESCORT FEES	-6 268	-2 373	-12 985	50%	207%	YTD Revenue more than budget adjust up
2526	16151424500SGZZZZWMA	TRAFFIC CONTROL	PARKING FEES	-60 604	-	-21 458	50%	35%	YTD Revenue below target - improve collection
2526	16152110010EOMFRCZZMM	TRAFFIC CONTROL	MS SAL & ALL: BASIC SALARY & WAGES	9 708 061	839 336	4 931 489	50%	51%	Year to date more than the target - likely to overspend
2526	16152110200EOMFRCZZMM	TRAFFIC CONTROL	MS ALL - ACCOMMODATION/TRVL/INCIDENTAL	30 000	3 424	22 503	50%	75%	Year to date more than the target - likely to overspend
2526	16152110220EOMFRCZZMM	TRAFFIC CONTROL	MS ALL - CELLULAR & TELEPHONE	33 639	2 777	16 662	50%	50%	
2526	16152110260EOMFRCZZMM	TRAFFIC CONTROL	MS: HB & INC HOUSING BENEFITS	49 611	4 681	28 086	50%	57%	Year to date more than the target - likely to overspend
2526	16152110340EOMFRCZZMM	TRAFFIC CONTROL	MS: ALL - TRAVEL OR MOTOR VEHICLE	731 893	60 422	366 449	50%	50%	
2526	16152110360EOMFRCZZMM	TRAFFIC CONTROL	MS: OVERTIME - NON STRUCTURED	991 000	7 526	69 889	50%	8%	YTD movement below target
2526	16152110400EOMFRCZZMM	TRAFFIC CONTROL	MS: PAYMENTS - SHIFT ADD REMUNERATION	1 590 000	255 116	2 351 677	50%	148%	Budget depleted - Unauthorized Expenditure
2526	16152110420EOMFRCZZMM	TRAFFIC CONTROL	MS: OVERTIME - NIGHT SHIFT	100 808	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16152110440EOMFRCZZMM	TRAFFIC CONTROL	MS: SRB - ACTING ALLOWANCE	82 363	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16152110460EOMFRCZZMM	TRAFFIC CONTROL	MS: SRB - ANNUAL BONUS	809 005	105 546	640 413	50%	79%	Year to date more than the target - likely to overspend
2526	16152110560EOMFRCZZMM	TRAFFIC CONTROL	MS: SRB - STANDBY ALLOWANCE	40 673	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16152110600EOMFRCZZMM	TRAFFIC CONTROL	MS: SRB - UNIFORMS/PROTEC CLOTHING	954	75	450	50%	47%	within target
2526	16152110640EOMFRCZZMM	TRAFFIC CONTROL	MS: SRB - LSA CURR SERV	-	-	209 661	#DIV/0!	#DIV/0!	movement with no budget - unauthorized expenditure
2526	16152130010EOMFRCZZMM	TRAFFIC CONTROL	MS: SOC CONTR - BARGAINING COUNCIL	3 192	264	1 581	50%	50%	
2526	16152130100EOMFRCZZMM	TRAFFIC CONTROL	MS: SOC CONTR - GROUP LIFE INSURANCE	59 617	5 024	30 142	50%	51%	Year to date more than the target - likely to overspend
2526	16152130200EOMFRCZZMM	TRAFFIC CONTROL	MS: SOC CONTR - MEDICAL	816 829	69 021	415 843	50%	51%	Year to date more than the target - likely to overspend
2526	16152130300EOMFRCZZMM	TRAFFIC CONTROL	MS: SOC CONTR - PENSION	1 885 112	158 851	953 108	50%	51%	Year to date more than the target - likely to overspend
2526	16152130400EOMFRCZZMM	TRAFFIC CONTROL	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	47 312	3 720	22 317	50%	47%	within target
2526	16152265710FRRPF1ZZMM	TRAFFIC CONTROL	OS: TRAFFIC MANAGEMENT	2 500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16152305410EOMFRCZZMM	TRAFFIC CONTROL	OC: SKILLS DEVELOPMENT FUND LEVY	143 937	12 841	87 689	50%	61%	Year to date more than the target - likely to overspend

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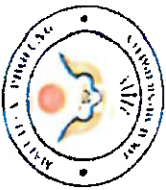


2024-25 Budgetary Control System - Budgetary Control System - Budgetary Control System

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Targ	% YTD Actuals vs Budget	Comments
2526	16252110010EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	MS: SAL & ALL- BASIC SALARY & WAGES	1 054 454	146 604	681 123	50%	65%	Year to date more than the target - likely to overspend
2526	16252110360EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	MS: OVERTIME - NON-STRUCTURED	15 350	39 416	125 264	50%	816%	budget exceeded - unauthorised expenditure
2526	16252110460EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	MS: SRB - ANNUAL BONUS	87 871	-	-	50%	0%	no movement/savings can be used on other votes during adj budget
2526	16252110460EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	MS: SRB - USA CURR SERV	-	-	33 971	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	16252110640EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	MS: SOC CONTR - BARGAINING COUNCIL	760	63	377	50%	50%	
2526	16252130010EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	MS: SOC CONTR - GROUP LIFE INSURANCE	16 151	1 351	8 165	50%	51%	Year to date more than the target - likely to overspend
2526	1625213010EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	MS: SOC CONTR - MEDICAL	88 384	7 650	45 900	50%	52%	Year to date more than the target - likely to overspend
2526	1625213020EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	MS: SOC CONTR - PENSION	145 976	12 297	73 780	50%	51%	Year to date more than the target - likely to overspend
2526	1625213040EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	10 748	1 217	6 615	50%	62%	Year to date more than the target - likely to overspend
2526	16252283610PRP51ZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	FLEET MANAGEMENT	400 000	-	72 000	50%	18%	YTD movement below target
2526	16252283620PRP61ZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	R & M - VEHICLES	5 000 000	1 010 000	4 671 320	50%	93%	Year to date more than the target - likely to overspend
2526	1625230330PRMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	OC: LIC - VEHICLE LIC & REGISTRATIONS	1 000 000	129 451	365 296	50%	37%	YTD movement below target
2526	16252305410EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	OC: SKILLS DEVELOPMENT FUND LEVY	8 607	1 869	8 458	50%	98%	Year to date more than the target - likely to overspend
2526	16252305460EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	OC: STORAGE OF ASSETS & GOODS	300 000	-	-	50%	0%	no movement/savings can be used on other votes during adj budget
2526	1625230576PRMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	OC: T&S DOM - ACCOMMODATION	50 000	-	-	50%	0%	no movement/savings can be used on other votes during adj budget
2526	16252305770PRMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	OC: T&S DOM - DAILY ALLOWANCE	2 000	-	-	50%	0%	no movement/savings can be used on other votes during adj budget
2526	16252305810PRMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPORT	30 000	-	-	50%	0%	no movement/savings can be used on other votes during adj budget
2526	162523058810PRMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	INVENTORY: R & M - VEHICLES	100 000	1 900	20 300	50%	20%	YTD movement below target
2526	1625230611PRMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	FLEET - FUEL & OIL	8 000 000	1 177 200	7 211 156	50%	90%	Year to date more than the target - likely to overspend
2526	1625238570EOMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	OPR LEASES TRANSPORT ASSETS	2 000 000	6 000	320 400	50%	16%	YTD movement below target
2526	162523857500PRMRCZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	DEPRECIATION TRANSPORT ASSETS	4 648 230	-	-	50%	0%	no movement/savings can be used on other votes during adj budget
2526	16256420420CFC08ZZMM	PUBLIC SAFETY & TRANSPORT ADMINISTRATION	VEHICLES	3 000 000	-	2 468 835	50%	82%	Year to date more than the target - likely to overspend

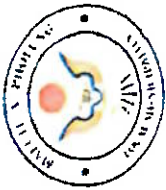
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OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	16302110010EOMRCZZHO	SECURITY GUARDS	MS: SAL & ALL- BASIC SALARY & WAGES	20 561 186	1 693 415	10 160 488	50%	49%	within target
2526	16302110260EOMRCZZHO	SECURITY GUARDS	MS: HB & INC: HOUSING BENEFITS	-	4 681	17 553	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	16302110300EOMRCZZHO	SECURITY GUARDS	MS: HB & INC: RENTAL SUBSIDY	9 540	750	4 500	50%	47%	within target
2526	16302110360EOMRCZZHO	SECURITY GUARDS	MS: OVERTIME - NON STRUCTURED	-	22 240	150 548	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	16302110400EOMRCZZHO	SECURITY GUARDS	MS: PAYMENTS - SHIFT ADD REMUNERATION	16 087 390	1 265 268	7 875 228	50%	49%	within target
2526	16302110440EOMRCZZHO	SECURITY GUARDS	MS: SRB - ACTING ALLOWANCE	453 102	31 899	191 396	50%	42%	YTD movements below target
2526	16302110460EOMRCZZHO	SECURITY GUARDS	MS: SRB - ANNUAL BONUS	1 713 432	15 976	1 246 098	50%	73%	Year to date more than the target - likely to overspend
2526	16302110640EOMRCZZHO	SECURITY GUARDS	MS: SRB - LSA CURR SERV	-	-	16 765	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	16302130010EOMRCZZHO	SECURITY GUARDS	MS: SOC CONTR - BARGAINING COUNCIL	17 176	1 406	8 446	50%	49%	within target
2526	16302130100EOMRCZZHO	SECURITY GUARDS	MS: SOC CONTR - GROUP LIFE INSURANCE	205 594	18 851	112 817	50%	55%	Year to date more than the target - likely to overspend
2526	16302130200EOMRCZZHO	SECURITY GUARDS	MS: SOC CONTR - MEDICAL	3 637 909	292 796	1 752 902	50%	48%	within target
2526	16302130300EOMRCZZHO	SECURITY GUARDS	MS: SOC CONTR - PENSION	3 775 053	317 547	1 908 437	50%	51%	Year to date more than the target - likely to overspend
2526	16302130400EOMRCZZHO	SECURITY GUARDS	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	294 565	19 837	119 202	50%	47%	within target
2526	16302285400PRP7ZZHO	SECURITY GUARDS	OS: SECURITY SERVICES	45 000 000	5 586 950	31 964 662	50%	71%	Year to date more than the target - likely to overspend
2526	16302305410EOMRCZZHO	SECURITY GUARDS	OC: SKILLS DEVELOPMENT FUND LEVY	419 512	32 641	210 444	50%	50%	
2526	16302305810PRMRCZZHM	SECURITY GUARDS	OC: T&S DOM TRP - W/OUT OPR OWIN TRANSPRT	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16306466020CF1MAAZZHO	SECURITY GUARDS	INSTALL CCTV STREET CAMERAS (EQUIPMENT)	1 000 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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2025-2026 Financial Statement - Expenditure by Cost Centre

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	16352110010EOMRCZZHO	VEHICLE WORKSHOP	MS: SAL & ALL- BASIC SALARY & WAGES	3 101 691	214 183	1 372 284	50%	44%	YTD movements below target
2526	16352110320EOMRCZZHO	VEHICLE WORKSHOP	MS: ALL - LEAVE PAY	-	57 937	57 937	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	16352110360EOMRCZZHO	VEHICLE WORKSHOP	MS: OVERTIME - NON STRUCTURED	-	8 021	78 208	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	16352110440EOMRCZZHO	VEHICLE WORKSHOP	MS: SRB - ACTING ALLOWANCE	110 553	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	16352110460EOMRCZZHO	VEHICLE WORKSHOP	MS: SRB - ANNUAL BONUS	258 474	71 235	143 823	50%	56%	Year to date more than the target - likely to overspent
2526	16352130010EOMRCZZHO	VEHICLE WORKSHOP	MS: SOC CONTR - BARGAINING COUNCIL	1 520	100	650	50%	43%	YTD movements below target
2526	16352130100EOMRCZZHO	VEHICLE WORKSHOP	MS: SOC CONTR - GROUP LIFE INSURANCE	20 760	1 750	10 498	50%	51%	Year to date more than the target - likely to overspent
2526	16352130200EOMRCZZHO	VEHICLE WORKSHOP	MS: SOC CONTR - MEDICAL	227 345	9 740	60 186	50%	26%	YTD movements below target
2526	16352130300EOMRCZZHO	VEHICLE WORKSHOP	MS: SOC CONTR - PENSION	475 653	32 206	208 990	50%	44%	YTD movements below target
2526	16352130400EOMRCZZHO	VEHICLE WORKSHOP	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	21 974	1 362	8 938	50%	41%	YTD movements below target
2526	16352305410EOMRCZZHO	VEHICLE WORKSHOP	OC: SKILLS DEVELOPMENT FUND LEVY	31 775	3 093	13 944	50%	44%	YTD movements below target

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OFFICE OF THE CHIEF FINANCIAL OFFICER

The department is requested to verify the correctness of the information captured on each vote number related to each sub-function and communicate any misallocations with the finance department. The employee costs outcomes must also be checked and verification be done with Human Resource to ensure that the employees are paid from the correct cost centers or sub-functions.

This memo must be shared with Managers responsible for the below cost centers

Public Safety & Transport	
Director Public Safety & Transport	1605
Disaster Management	1610
Traffic Management	1615
Fire & Emergency	1620
Transport Management	1625
Security Services	1630
Vehicle Workshop	1635

I hope the above will be received in order.

TR MARUMO
ACTING CHIEF FINANCIAL OFFICER

14/01/2026
DATE



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Enquiries: TR Marumo | Ext:3708/9

FROM : ACTING CHIEF FINANCIAL OFFICER
TO : DIRECTOR COMMUNITY SERVICES
DATE : 12 JANUARY 2026
RE : DECEMBER 2025 BUDGET ANALYSIS

The purpose of this report is to provide the department with an analysis of the budget performance for each line item during the month of December 2025.

The average performance target by the end of December 2025 was 50%:

- ❖ Any performance above 50% indicates that there is possibility of overspending.
- ❖ Any performance below 50% can either indicate that some transactions have not been captured or other line items have low/no movements where those savings can be transferred to other votes during the adjustment budget.
- ❖ The cost centers or line items where undefined % (#DIV/0!) is shown, indicate that there are movements without budget allocations.
- ❖ The following tables of information are included
 - ✓ Table A – per vote per type
 - ✓ Table B – per type per cost center
 - ✓ Table C – per line item



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE A – PER VOTE PER TYPE

The Community Services expenditure to date was R9.4 million, the year to date income was R2.2 million and R1.7 million spent on the non-current assets. The Sports, Arts & Culture expenditure to date was R24.5 million, the income was R1.6 million and R8.6 million spent on the non-current assets. The revenue budget included MIG revenue for Sports & Community related projects.

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL COMMUNITY SERVICES	22 872 135	8 962 485	#DIV/0!	#DIV/0!
= EXPENDITURE	23 602 976	9 442 655	#DIV/0!	#DIV/0!
CONTRACTORS	400 000	-	50%	0%
INVENTORY	180 000	29 828	50%	17%
MS - SALARIES ALLOW AND SERV BENEFITS	16 286 726	7 540 796	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	3 417 529	1 489 315	50%	37%
OPERATIONAL COST	602 068	106 019	50%	22%
OUTSOURCE SERVICES	530 000	32 000	50%	6%
SM - SALARIES ALLOW AND SERV BENEFITS	2 184 401	244 521	50%	4%
SM - SOCIAL CONTRIBUTIONS	2 252	177	50%	8%
= INCOME	-4 791 569	-2 240 337	50%	35%
CAPITAL : MONETARY	-3 360 728	-1 492 095	50%	44%
RENTAL FROM FIXED ASSETS	-5 046	-3 913	50%	78%
SALES OF GOODS AND RENDERING OF SERVICES	-1 425 795	-744 330	50%	17%
- NON-CURRENT ASSETS	4 060 728	1 760 167	50%	17%
PPE COST COMPUTER EQUIPMENT	3 360 728	1 760 167	50%	52%
PPE COST SOLID WASTE INFRASTRUCTURE	500 000	-	50%	0%
PPE CST ELE INF LSD OTH HV TRM CND	200 000	-	50%	0%
= TOTAL SPORTS PARKS ARTS & CULTURE	51 287 162	31 508 547	#DIV/0!	#DIV/0!
= EXPENDITURE	54 437 390	24 551 582	#DIV/0!	#DIV/0!
CONTRACTORS	480 000	18 000	50%	3%
DEPRECIATION & AMORTISATION	823 151	-	50%	0%
INVENTORY	2 800 000	151 436	50%	4%
MS - SALARIES ALLOW AND SERV BENEFITS	37 819 542	19 012 712	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	9 063 076	4 430 233	50%	48%
OPERATIONAL COST	1 451 621	680 451	50%	28%
OUTSOURCE SERVICES	2 000 000	258 750	50%	13%
= INCOME	-16 362 160	-1 661 234	#DIV/0!	#DIV/0!
CAPITAL : MONETARY	-13 211 933	-1 076 233	50%	8%
RENTAL FROM FIXED ASSETS	-3 120 000	-563 341	50%	18%
SALES OF GOODS AND RENDERING OF SERVICES	-30 227	-21 660	#DIV/0!	#DIV/0!
= NON-CURRENT ASSETS	13 211 932	8 618 199	50%	64%
PPE COST COMPUTER EQUIPMENT	13 211 932	8 618 199	50%	64%
Grand Total	255 935 590	211 692 750	#DIV/0!	#DIV/0!



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE B - PER TYPE PER COST CENTER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
TOTAL COMMUNITY SERVICES	22 872 135	8 962 435	#DIV/0!	#DIV/0!
- CEMETERIES	7 619 625	3 198 622	50%	101%
- EXPENDITURE	8 344 677	3 942 952	50%	114%
CONTRACTORS	400 000	-	50%	0%
INVENTORY	180 000	29 828	50%	17%
MS - SALARIES ALLOW AND SERV BENEFITS	6 104 863	3 329 687	50%	261%
MS - SOCIAL CONTRIBUTIONS	1 245 296	541 786	50%	45%
OPERATIONAL COST	414 518	41 650	50%	20%
- INCOME	-1 425 052	-744 330	50%	52%
SALES OF GOODS AND RENDERING OF SERVICES	-1 425 052	-744 330	50%	52%
- NON-CURRENT ASSETS	700 000	-	50%	0%
PPE COST SOLID WASTE INFRASTRUCTURE	500 000	-	50%	0%
PPE COST ELE INF LSD OTH HV TRM CND C/DEV	200 000	-	50%	0%
- COMMUNITY SERVICES	816 108	288 463	50%	14%
- EXPENDITURE	816 108	20 390	50%	7%
MS - SALARIES ALLOW AND SERV BENEFITS	633 580	-	50%	0%
MS - SOCIAL CONTRIBUTIONS	111 567	-	50%	0%
OPERATIONAL COST	70 961	20 390	50%	17%
- INCOME	-3 360 728	-1 492 095	50%	44%
CAPITAL : MONETARY	-3 360 728	-1 492 095	50%	44%
- NON-CURRENT ASSETS	3 360 728	1 760 167	50%	52%
PPE COST COMPUTER EQUIPMENT	3 360 728	1 760 167	50%	52%
- DIRECTOR COMMUNITY SERVICES	2 206 821	247 143	50%	7%
- EXPENDITURE	2 206 821	247 143	50%	7%
OPERATIONAL COST	20 168	2 445	50%	12%
SM - SALARIES ALLOW AND SERV BENEFITS	2 184 401	244 521	50%	4%
SM - SOCIAL CONTRIBUTIONS	2 252	177	50%	8%
- LIBRARIES	8 031 014	3 797 307	#DIV/0!	#DIV/0!
- EXPENDITURE	8 036 803	3 801 220	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	6 480 269	3 078 266	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	1 489 250	691 682	50%	48%
OPERATIONAL COST	67 284	31 272	50%	46%
- INCOME	-5 789	-3 913	50%	26%
RENTAL FROM FIXED ASSETS	-5 046	-3 913	50%	78%
SALES OF GOODS AND RENDERING OF SERVICES	-743	-	50%	0%
- SOCIAL SERVICES	4 198 567	1 335 097	#DIV/0!	#DIV/0!
- EXPENDITURE	4 198 567	1 335 097	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	3 068 014	1 036 989	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	571 416	255 847	50%	49%
OPERATIONAL COST	29 137	10 261	50%	35%
OUTSOURCE SERVICES	530 000	32 000	50%	6%
- WASTE MANAGEMENT	-	95 854	#DIV/0!	#DIV/0!
- EXPENDITURE	-	95 854	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	-	95 854	#DIV/0!	#DIV/0!



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
± TOTAL SPORTS PARKS ARTS & CULTURE	51 287 162	31 508 547	#DIV/0!	#DIV/0!
± SPORT ARTS & CULTURE ADMINISTRATION	51 287 162	31 508 547	#DIV/0!	#DIV/0!
± EXPENDITURE	54 437 390	24 551 582	#DIV/0!	#DIV/0!
CONTRACTORS	480 000	18 000	50%	3%
DEPRECIATION & AMORTISATION	823 151	-	50%	0%
INVENTORY	2 800 000	151 436	50%	4%
MS - SALARIES ALLOW AND SERV BENEFITS	37 819 542	19 012 712	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	9 063 076	4 430 233	50%	48%
OPERATIONAL COST	1 451 621	680 451	50%	28%
OUTSOURCE SERVICES	2 000 000	258 750	50%	13%
± INCOME	-16 362 160	-1 661 234	#DIV/0!	#DIV/0!
CAPITAL : MONETARY	-13 211 933	-1 076 233	50%	8%
RENTAL FROM FIXED ASSETS	-3 120 000	-563 341	50%	18%
SALES OF GOODS AND RENDERING OF SERVICES	-30 227	-21 660	#DIV/0!	#DIV/0!
- NON-CURRENT ASSETS	13 211 932	8 618 199	50%	64%
PPE COST COMPUTER EQUIPMENT	13 211 932	8 618 199	50%	64%



100, RAJIB ROAD, PHULPUR, DISTRICT OF BARISAL, BANGLADESH

OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE C – PER LINE ITEM

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	15052031630EQMRCZVM	DIRECTOR COMMUNITY SERVICES	SM D03: SAL & ALL - BASIC SALARY	1910921	-	244521	50%	13%	YTD movements below target
2526	15052031670EQMRCZVM	DIRECTOR COMMUNITY SERVICES	SM D03: ALLOW - CELLULAR & TELEPHONE	19080	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15052031690EQMRCZVM	DIRECTOR COMMUNITY SERVICES	SM D03: ALLOW - TRAVEL OR MOTOR VEHICLE	254400	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15052051630EQMRCZVM	DIRECTOR COMMUNITY SERVICES	SM D03: SOC CONTR- UJF	2252	-	177	50%	8%	YTD movements below target
2526	1505205410PRMRCZVM	DIRECTOR COMMUNITY SERVICES	OC: SKILLS DEVELOPMENT FUND LEVY	20168	-	2445	50%	12%	YTD movements below target
2526	15101258940FZZZZHO	COMMUNITY SERVICES	TS_C_M_MG GRANT	-3360728	-	-1492095	50%	44%	YTD movements below target improve collection
2526	15102110460EQMRCZVM	COMMUNITY SERVICES	MS: SAL & ALL- BASIC SALARY & WAGES	576041	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15102110460EQMRCZVM	COMMUNITY SERVICES	MS: SRB - ANNUAL BONUS	57539	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15102130010EQMRCZVM	COMMUNITY SERVICES	MS: SOC CONTR - BARGAINING COUNCIL	152	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15102130010EQMRCZVM	COMMUNITY SERVICES	MS: SOC CONTR - GROUP LIFE INSURANCE	10878	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15102130300EQMRCZVM	COMMUNITY SERVICES	MS: SOC CONTR - PENSION	98285	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15102130400EQMRCZVM	COMMUNITY SERVICES	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2252	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15102305410EQMRCZVM	COMMUNITY SERVICES	OC: SKILLS DEVELOPMENT FUND LEVY	5951	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1510230570PRMRCZVM	COMMUNITY SERVICES	OC: TRS DOM - ACCOMMODATION	30000	-	20330	50%	68%	Year to date more than the target - likely to overspent
2526	1510230570PRMRCZVM	COMMUNITY SERVICES	OC: TRS DOM - DAILY ALLOWANCE	5000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15102305810PRMRCZVM	COMMUNITY SERVICES	OC: TRS DOM TRP - W/OUT OPR OWN TRANSPRT	30000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15106473520FZC35Z29	COMMUNITY SERVICES	PHUTHADJHABA- UPGRADING OF TOWN HALL	3360728	-	1760167	50%	52%	Year to date more than the target - likely to overspent



OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	15152110010EQMRCZNM	SOCIAL SERVICES	MS: SAL & ALL: BASIC SALARY & WAGES	2,532,343	145,339	872,036	50%	34%	YTD movements below target
2526	15152110200EQMRCZNM	SOCIAL SERVICES	MS: ALL - ACCOMMODATION/TRV/INCIDENTAL	30,000	-	4,146	50%	14%	YTD movements below target
2526	15152110220EQMRCZNM	SOCIAL SERVICES	MS: ALL - CELLULAR & TELEPHONE	11,213	-	2,777	50%	25%	YTD movements below target
2526	15152110280EQMRCZNM	SOCIAL SERVICES	MS: HB & INC: HOUSING-BENEFITS	42,524	3,511	21,064	50%	50%	YTD movements below target
2526	15152110340EQMRCZNM	SOCIAL SERVICES	MS: ALL - TRAVEL OR MOTOR VEHICLE	241,537	-	41,134	50%	17%	YTD movements below target
2526	15152110440EQMRCZNM	SOCIAL SERVICES	MS: SRB - ACTING ALLOWANCE	-	-	49,758	#DIV/0!	#DIV/0!	movement with no budget - unauthorized expenditure
2526	15152110460EQMRCZNM	SOCIAL SERVICES	MS: SRB - ANNUAL BONUS	210,397	-	46,073	50%	22%	YTD movements below target
2526	15152130010EQMRCZNM	SOCIAL SERVICES	MS: SOC CONTR - BARGAINING COUNCIL	608	38	226	50%	37%	YTD movements below target
2526	15152130200EQMRCZNM	SOCIAL SERVICES	MS: SOC CONTR - MEDICAL	96,352	13,824	82,944	50%	86%	Year to date more than the target - likely to overspend
2526	15152130300EQMRCZNM	SOCIAL SERVICES	MS: SOC CONTR - PENSION	465,445	28,248	169,489	50%	36%	YTD movements below target
2526	15152130400EQMRCZNM	SOCIAL SERVICES	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	9,011	531	3,188	50%	35%	YTD movements below target
2526	15152260300PRPHZZNM	SOCIAL SERVICES	OS: BURIAL SERVICES	530,000	3,000	32,000	50%	6%	YTD movements below target
2526	151523005410EQMRCZNM	SOCIAL SERVICES	OC: SKILLS DEVELOPMENT FUND LEVY	29,137	1,491	10,261	50%	35%	YTD movements below target

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Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	15201403170RFZZZZNM	LIBRARIES	M-R PPE: AD HOC-COMMUNITY ASSETS	-5 046	-	-3 913	50%	78%	YTD revenue more than target
2526	15201424510SGZZZZNM	LIBRARIES	PHOTOCOPIES & FAXES	-529	-	-	50%	0%	No income collected to date
2526	15201425500SGZZZZNM	LIBRARIES	SALE OF: PUBLICATION - PRINTS	-214	-	-	50%	0%	No income collected to date
2526	15202110010EQMRCZZNM	LIBRARIES	MS: SAL & ALL: BASIC SALARY & WAGES	5 927 426	452 768	2 716 608	50%	46%	within target
2526	15202110280EQMRCZZNM	LIBRARIES	MS: HB & INC: HOUSING BENEFITS	39 811	5 851	24 575	50%	62%	Year to date more than the target - likely to overspent
2526	15202110300EQMRCZZNM	LIBRARIES	MS: HB & INC: RENTAL SUBSIDY	19 080	1 500	9 000	50%	47%	within target
2526	15202110360EQMRCZZNM	LIBRARIES	MS: OVERTIME - NON STRUCTURED	-	3 755	3 755	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	15202110440EQMRCZZNM	LIBRARIES	MS: SRB - ACTING ALLOWANCE	-	11 427	45 706	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	15202110460EQMRCZZNM	LIBRARIES	MS: SRB - ANNUAL BONUS	489 952	-	278 622	50%	56%	Year to date more than the target - likely to overspent
2526	15202130010EQMRCZZNM	LIBRARIES	MS: SOC CONTR - BARGAINING COUNCIL	3 344	264	1 581	50%	47%	within target
2526	15202130100EQMRCZZNM	LIBRARIES	MS: SOC CONTR - GROUP LIFE INSURANCE	51 534	4 887	28 234	50%	55%	Year to date more than the target - likely to overspent
2526	15202130200EQMRCZZNM	LIBRARIES	MS: SOC CONTR - MEDICAL	540 413	37 456	233 480	50%	43%	YTD movements below target
2526	15202130300EQMRCZZNM	LIBRARIES	MS: SOC CONTR - PENSION	846 963	69 486	407 076	50%	48%	within target
2526	15202130400EQMRCZZNM	LIBRARIES	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	46 996	3 511	21 301	50%	45%	YTD movements below target
2526	15202305410PRMRCZZNM	LIBRARIES	OC: SKILLS DEVELOPMENT FUND LEVY	67 284	4 757	31 272	50%	46%	within target
2526	15252110010EQMRCZZNM	WASTE MANAGEMENT	MS: SAL & ALL: BASIC SALARY & WAGES	-	15 976	95 854	#DIV/0!	#DIV/0!	Payroll - incorrect vote used- 1525 vote is an old waste management vote

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Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	15301420610S0Z7ZZZWNM	CEMETERIES	CEMETERY & BURIAL	-1 425 052	-153 010	-744 330	50%	52%	YTD revenue more than target
2526	15302110010EQMRCZZWNM	CEMETERIES	MS: SAL & ALL: BASIC SALARY & WAGES	5 064 154	416 206	2 346 491	50%	46%	within target
2526	15302110220EQMRCZZWNM	CEMETERIES	MS: ALL - CELLULAR & TELEPHONE	30 000	-	2 777	50%	9%	YTD movements below target
2526	15302110320EQMRCZZWNM	CEMETERIES	MS: ALL - LEAVE PAY	50 000	-	60 206	50%	120%	budget depleted - unauthorised Expenditure
2526	15302110340EQMRCZZWNM	CEMETERIES	MS: ALL - TRAVEL OR MOTOR VEHICLE	241 680	19 000	125 330	50%	52%	Year to date more than the target - likely to overspend
2526	15302110360EQMRCZZWNM	CEMETERIES	MS: OVERTIME - NON STRUCTURED	14 969	44 882	211 581	50%	1413%	budget depleted - unauthorised Expenditure
2526	15302110440EQMRCZZWNM	CEMETERIES	MS: SRB - ACTING ALLOWANCE	226 903	65 888	289 385	50%	128%	budget depleted - unauthorised Expenditure
2526	15302110460EQMRCZZWNM	CEMETERIES	MS: SRB - ANNUAL BONUS	477 087	78 522	293 917	50%	62%	Year to date more than the target - likely to overspend
2526	15302130010EQMRCZZWNM	CEMETERIES	MS: SOC CONTR - BARGAINING COUNCIL	3 002	226	1 367	50%	46%	within target
2526	15302130100EQMRCZZWNM	CEMETERIES	MS: SOC CONTR - GROUP LIFE INSURANCE	23 300	1 963	11 780	50%	51%	Year to date more than the target - likely to overspend
2526	15302130200EQMRCZZWNM	CEMETERIES	MS: SOC CONTR - MEDICAL	284 677	18 134	111 202	50%	39%	YTD movements below target
2526	15302130300EQMRCZZWNM	CEMETERIES	MS: SOC CONTR - PENSION	890 553	65 816	398 294	50%	45%	YTD movements below target
2526	15302130400EQMRCZZWNM	CEMETERIES	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	43 764	3 172	19 143	50%	44%	YTD movements below target
2526	15302283601EQCEMZZ3A	CEMETERIES	REPAIRS FENCE BLUEGUMBOSCH CEMETERY	400 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15302301870EQMRCZZWNM	CEMETERIES	OC: HIRE CHARGES	300 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15302304520EQMRCZZWNM	CEMETERIES	OC: PROFESSIONAL BODIES MSHIP & SUBS	25 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15302305410EQMRCZZWNM	CEMETERIES	OC: SKILLS DEVELOPMENT FUND LEVY	66 518	6 141	32 550	50%	49%	within target
2526	15302305770PRMRCZZWNM	CEMETERIES	OC: T&S DOM - DAILY ALLOWANCE	5 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15302305810PRMRCZZWNM	CEMETERIES	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	18 000	-	9 101	50%	51%	Year to date more than the target - likely to overspend
2526	15302323600EQMRCZZWNM	CEMETERIES	INVENTORY - MATERIALS & SUP PLIES	180 000	-	29 828	50%	17%	YTD movements below target
2526	15306449420CFMT1ZZWNM	CEMETERIES	MOBILE TOILETS	200 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	15306456020CFCC3ZZWNM	CEMETERIES	MACHINERY & EQUIPMENT	500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

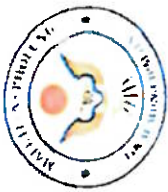
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OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Targ	% YTD Actuals vs Budget	Comments
2526	17101258940F2ZZZZHO	SPORT ARTS & CULTURE ADMINISTRATION	TS, C, M, NG, MIG GRANT	-13,211,933	-	-1,076,233	50%	8%	YTD Revenue more than target - unauthorised expenditure
2526	171014031708FZZZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	M-R PPE: AD HOC-COMMUNITY ASSETS	-3,120,000	-322,559	-553,341	50%	18%	YTD Revenue more than target - unauthorised expenditure
2526	17101420300SGZZZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	CAMPING FEES	-678	-	-	50%	0%	No income collected to date
2526	17101421210SGZZZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	ENTRANCE FEES	-29,549	-5,341	-21,372	50%	72%	YTD Revenue more than target
2526	17101422120SGZZZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	HOUSING/BOARDING SERVICES: PRIVATE	-	-	-289	#DIV/0!	#DIV/0!	YTD Revenue more than target - unauthorised expenditure
2526	17102110010EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: SAL & ALL: BASIC SALARY & WAGES	33,864,062	2,721,415	16,328,450	50%	48%	within target
2526	17102110220EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: ALL - CELLULAR & TELEPHONE	30,956	1,851	69,404	50%	289%	budget exceeded - unauthorised expenditure
2526	17102110260EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: HB & INC: HOUSING BENEFITS	109,855	21,064	87,767	50%	80%	Year to date more than the target - likely to overspend
2526	17102110300EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: HB & INC: RENTAL SUBSIDY	6,995	750	4,500	50%	64%	Year to date more than the target - likely to overspend
2526	17102110320EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: ALL - LEAVE PAY	-	-	40,236	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	17102110340EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: ALL - TRAVEL OR MOTOR VEHICLE	434,177	51,092	230,310	50%	53%	Year to date more than the target - likely to overspend
2526	17102110360EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: OVERTIME - NON STRUCTURED	530,000	278,212	329,281	50%	62%	Year to date more than the target - likely to overspend
2526	17102110400EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: PAYMENTS - SHIFT ADD REMUNERATION	10,600	12,574	66,642	50%	629%	budget exceeded - unauthorised expenditure
2526	17102110440EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: SRB - ACTING ALLOWANCE	-	54,538	328,227	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	17102110460EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: SRB - ANNUAL BONUS	2,832,896	291,205	1,454,065	50%	51%	Year to date more than the target - likely to overspend
2526	17102110540EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: SRB - LSA CURR SERV	-	33,866	53,791	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	17102130010EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: SOC CONTR - BARGAINING COUNCIL	23,199	1,857	11,132	50%	48%	within target
2526	17102130100EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: SOC CONTR - GROUP LIFE INSURANCE	403,026	33,001	201,257	50%	50%	within target
2526	17102130200EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: SOC CONTR - MEDICAL	2,440,350	196,466	1,176,000	50%	48%	within target
2526	17102130300EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: SOC CONTR - PENSION	5,876,806	482,622	2,892,578	50%	49%	within target
2526	17102130400EMRCZZNMM	SPORT ARTS & CULTURE ADMINISTRATION	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	319,695	24,987	149,266	50%	47%	within target

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Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Targ	% YTD Actuals vs Budget	Comments
2526	17102260631PRP55ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	R & M - GROUNDS & OPEN SPACES	2 000 000	-	258 750	50%	13%	YTD movements below target
2526	17102260631PRP08ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	CONTR AUDIO-VISUAL SERVICES(IPA SYSTEM)	90 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	17102260631PRP08ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	CONTR CATERING SERVICES	150 000	-	18 000	50%	12%	YTD movements below target
2526	17102260631PRP08ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	CONTR EVENT PROMOTERS	90 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	17102260631PRP08ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	CONTR MAINTENANCE OF EQUIPMENT	150 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	17102301870PRMRCZZWM	SPORT ARTS & CULTURE ADMINISTRATION	OC: HIRE CHARGES	18 171	-	13 460	50%	74%	Year to date more than the target - likely to overspend
2526	17102305410EMRCZZWM	SPORT ARTS & CULTURE ADMINISTRATION	OC: SKILLS DEVELOPMENT FUND LEVY	372 450	33 735	184 676	50%	50%	
2526	17102305730PRP08ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	OC: ARTS AND CULTURE PROJECT	120 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	17102305730PRP6EZZWM	SPORT ARTS & CULTURE ADMINISTRATION	OC: SPORTS COUNCIL PROJECT	800 000	-	478 199	50%	60%	Year to date more than the target - likely to overspend
2526	17102305770PRP08ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	OC: T&S DOM - DAILY ALLOWANCE	30 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	17102305770PRP6EZZWM	SPORT ARTS & CULTURE ADMINISTRATION	OC: T&S DOM - DAILY ALLOWANCE	1 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	17102305810PRMRCZZWM	SPORT ARTS & CULTURE ADMINISTRATION	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	10 000	-	4 116	50%	41%	YTD movements below target
2526	17102305880PRP08ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	OC: TRANSPORT - MUNICIPAL ACTIVITIES	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	17102306000PRP08ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	ARTS & CULTURE MATERIALS	200 000	-	13 250	50%	7%	YTD movements below target
2526	17102306000PRP07ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	SPORTS COUNCIL EQUIPMENT	300 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	17102306000PRP08ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	ARTS & CULTURE TROPHEES/ATTIRE	300 000	-	10 800	50%	4%	YTD movements below target
2526	17102306060PRP55ZZWM	SPORT ARTS & CULTURE ADMINISTRATION	INVENTORY: R & M - GROUNDS & OPEN SPACES	1 500 000	-	127 386	50%	8%	YTD movements below target
2526	17102306060PRPZZWM	SPORT ARTS & CULTURE ADMINISTRATION	INVENTORY - MATERIALS & SUPPLIES	500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	17102708800PRMRCZZWM	SPORT ARTS & CULTURE ADMINISTRATION	DEPRECIATION COMMUNITY HALLS	823 151	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	17106473520F2MA1ZZ06	SPORT ARTS & CULTURE ADMINISTRATION	NEW SWIMMINGPOOL PLATBERG STAT	7 474 031	-	5 677 659	50%	76%	Year to date more than the target - likely to overspend
2526	17106473520F2V0ZZ17	SPORT ARTS & CULTURE ADMINISTRATION	REFURB CHARLES WOPEDI STADIUM PH2	5 737 501	-	2 940 540	50%	51%	Year to date more than the target - likely to overspend

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The department is requested to verify the correctness of the information captured on each vote number related to each sub-function and communicate any misallocations with the finance department. The employee costs outcomes must also be checked and verification be done with Human Resource to ensure that the employees are paid from the correct cost centers or sub-functions.

This memo must be shared with Managers responsible for the below cost centers

Community Services	
Director Community Services	1505
Community Services	1510
Social Services	1515
Libraries	1520
Cemeteries	1530
Sports, Parks, Arts & Culture	1710

I hope the above will be received in order.

TR MARUMO
ACTING CHIEF FINANCIAL OFFICER

14/01/2026

DATE



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Enquiries: TR Marumo | Ext:3708/9

FROM : ACTING CHIEF FINANCIAL OFFICER
TO : MUNICIPAL INFRASTRUCTURE & ELECTRICITY
DATE : 12 JANUARY 2026
RE : DECEMBER 2025 BUDGET ANALYSIS

The purpose of this report is to provide the department with an analysis of the budget performance for each line item during the month of December 2025.

The average performance target by the end of December 2025 was 50%:

- ❖ Any performance above 50% indicates that there is possibility of overspending.
- ❖ Any performance below 50% can either indicate that some transactions have not been captured or other line items have low/no movements where those savings can be transferred to other votes during the adjustment budget.
- ❖ The cost centers or line items where undefined % (#DIV/0!) is shown, indicate that there are movements without budget allocations.
- ❖ The following tables of information are included
 - ✓ Table A – per vote per type
 - ✓ Table B – per type per cost center
 - ✓ Table C – per line item



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TABLE A – PER VOTE PER TYPE

The below table indicates the year to date total operating expenditure of R771.2 million, internal charges of R1.1 million, and total non-current assets to date of R18.7 million or 50% of the budget. The total revenue to date was R191.1 million or 25% of the budget.

Row Labels	Sum of Orig Budget	Sum of Exp December	Sum of Commitments	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL ELECTRICITY DEPARTMENT	480 300 427	50 987 284	2 724 808	600 013 800	#DIV/0!	#DIV/0!
= EXPENDITURE	1 255 243 849	80 919 297	2 724 808	771 250 028	#DIV/0!	#DIV/0!
BAD DEBTS WRITTEN OFF	3 360 000	-	-	39	50%	0%
BULK PURCHASES	1 114 943 589	75 444 105	-	688 378 311	50%	49%
CONTRACTORS	16 360 000	-	2 724 808	4 376 868	50%	23%
INTEREST DIVIDENDS AND RENT ON LAND	50 000 000	-	-	44 490 281	50%	89%
INVENTORY	16 000 000	-	-	492 451	50%	8%
MS - SALARIES ALLOW AND SERV BENEFITS	44 024 832	4 826 197	-	28 641 715	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	8 049 936	605 083	-	3 653 623	50%	46%
OPERATIONAL COST	2 505 492	43 912	-	1 216 739	50%	29%
= GAINS & LOSSES/COSTING	3 944 000	56 346	-	1 153 970	#DIV/0!	#DIV/0!
IMPAIRMENT LOSS	5 200 000	-	-	-	50%	0%
INTERNAL BILLING CHARGES	8 729 883	56 346	-	1 153 970	#DIV/0!	#DIV/0!
INTERNAL BILLING RECOVERIES	-6 625 883	-	-	-	50%	0%
REVERSAL OF IMPAIRMENT LOSS	-3 360 000	-	-	-	50%	0%
- INCOME	-823 845 422	-34 724 376	-	-191 179 233	50%	25%
CAPITAL : MONETARY	-39 958 000	-	-	-5 222 269	50%	13%
INTEREST DIVIDENDS AND RENT ON LAND	-36 306 136	-1 621 014	-	-9 925 860	50%	27%
OPERATIONAL : MONETARY	-8 475 589	-	-	-	50%	0%
SALES OF GOODS AND RENDERING OF SERVICES	-42 236	-7 582	-	-33 980	50%	80%
SERVICE CHARGES	-739 063 461	-33 095 779	-	-175 997 124	50%	24%
= NON-CURRENT ASSETS	44 958 000	4 736 018	-	18 789 036	50%	61%
PPE COST ELE INF IN USE HV SW STAT C/DEV	44 958 000	4 736 018	-	18 789 036	50%	61%



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The below table indicates that the operating expenditure to date was R81.9 million and non-current assets was R77.3 million or 34% of the budget. The total recoveries amounted to R1.1 million or 16% of the budget. The total revenue to date was R168.6 million or 28% of the budget.

Row Labels	Sum of Orig Budget	Sum of Exp December	Sum of Commitments	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL MUNICIPAL INFRASTRUCTURE	-17 847 636	7 312 280	-	-10 445 453	#DIV/0!	#DIV/0!
= EXPENDITURE	267 457 004	21 747 791	-	81 963 459	#DIV/0!	#DIV/0!
BAD DEBTS WRITTEN OFF	16 640 000	70 657	-	837 280	50%	3%
CONSULTANTS AND PROFESSIONAL SERVICES	4 832 628	-	-	32 824	50%	1%
CONTRACTORS	20 000 000	1 872 500	-	3 700 000	50%	8%
DEPRECIATION & AMORTISATION	69 655 651	-	-	-	50%	0%
INVENTORY	19 344 408	8 695 652	-	9 417 868	50%	24%
MS - SALARIES ALLOW AND SERV BENEFITS	78 077 721	9 576 744	-	49 673 082	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	17 668 635	1 440 205	-	8 741 476	#DIV/0!	#DIV/0!
OPERATIONAL : MONETARY	11 127 000	-	-	183 254	50%	3%
OPERATIONAL COST	17 340 934	92 033	-	9 377 676	50%	284%
OUTSOURCE SERVICES	12 177 280	-	-	-	50%	0%
SM - SALARIES ALLOW AND SERV BENEFITS	591 903	-	-	-	50%	0%
SM - SOCIAL CONTRIBUTIONS	844	-	-	-	50%	0%
= GAINS & LOSSES/COSTING	7 256 000	-56 346	-	-1 153 970	50%	16%
IMPAIRMENT LOSS	26 000 000	-	-	-	50%	0%
INTERNAL BILLING RECOVERIES	-2 104 000	-56 346	-	-1 153 970	50%	47%
REVERSAL OF IMPAIRMENT LOSS	-16 640 000	-	-	-	50%	0%
= INCOME	-527 410 845	-23 519 894	-	-168 637 834	50%	28%
CAPITAL : MONETARY	-234 619 336	-	-	-21 268 150	50%	8%
INTEREST DIVIDENDS AND RENT ON LAND	-86 911 949	-7 168 438	-	-43 204 557	50%	50%
OPERATIONAL : MONETARY	-10 115 065	-	-	-183 254	50%	1%
SERVICE CHARGES	-195 764 495	-16 351 456	-	-103 981 873	50%	46%
= NON-CURRENT ASSETS	234 850 205	9 140 728	-	77 382 891	50%	34%
PPE COST COMPUTER EQUIPMENT	51 354 207	361 592	-	11 379 989	50%	20%
PPE COST SOLID WASTE INFRASTRUCTURE	5 063 500	-	-	250 000	50%	2%
PPE CST ELE INF LSD OTH HV TRM CND C/DEV	178 432 498	8 779 137	-	65 752 903	50%	46%



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TABLE B – PER TYPE PER COST CENTER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL ELECTRICITY DEPARTMENT	480 300 427	600 013 800	#DIV/0!	#DIV/0!
= ELECTRICITY	477 138 609	598 794 981	#DIV/0!	#DIV/0!
= EXPENDITURE	1 252 082 031	770 031 208	#DIV/0!	#DIV/0!
BAD DEBTS WRITTEN OFF	3 360 000	39	50%	0%
BULK PURCHASES	1 114 943 589	688 378 311	50%	49%
CONTRACTORS	16 360 000	4 376 868	50%	23%
INTEREST DIVIDENDS AND RENT ON LAND	50 000 000	44 490 281	50%	89%
INVENTORY	16 000 000	492 451	50%	8%
MS - SALARIES ALLOW AND SERV BENEFITS	40 863 014	27 422 896	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	8 049 936	3 653 623	50%	46%
OPERATIONAL COST	2 505 492	1 216 739	50%	29%
= GAINS & LOSSES/COSTING	3 944 000	1 153 970	#DIV/0!	#DIV/0!
IMPAIRMENT LOSS	5 200 000	-	50%	0%
INTERNAL BILLING CHARGES	8 729 883	1 153 970	#DIV/0!	#DIV/0!
INTERNAL BILLING RECOVERIES	-6 625 883	-	50%	0%
REVERSAL OF IMPAIRMENT LOSS	-3 360 000	-	50%	0%
= INCOME	-823 845 422	-191 179 233	50%	25%
CAPITAL : MONETARY	-39 958 000	-5 222 269	50%	13%
INTEREST DIVIDENDS AND RENT ON LAND	-36 306 136	-9 925 860	50%	27%
OPERATIONAL : MONETARY	-8 475 589	-	50%	0%
SALES OF GOODS AND RENDERING OF SERVICES	-42 236	-33 980	50%	80%
SERVICE CHARGES	-739 063 461	-175 997 124	50%	24%
= NON-CURRENT ASSETS	44 958 000	18 789 036	50%	61%
PPE COST ELE INF IN USE HV SW STAT C/DEV	44 958 000	18 789 036	50%	61%
- ELECTRICITY REVENUE MANAGEMENT	3 161 818	1 218 820	50%	39%
EXPENDITURE	3 161 818	1 218 820	50%	39%
MS - SALARIES ALLOW AND SERV BENEFITS	3 161 818	1 218 820	50%	39%



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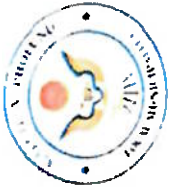
Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
- TOTAL MUNICIPAL INFRASTRUCTURE	-17 847 636	-10 445 453	#DIV/0!	#DIV/0!
= DIRECTOR MUNICIPAL INFRASTRUCTURE	3 603 919	-	50%	0%
= EXPENDITURE	3 000 000	-	50%	0%
INVENTORY	11 172	-	50%	0%
OPERATIONAL COST	591 903	-	50%	0%
SM - SALARIES ALLOW AND SERV BENEFITS	844	-	50%	0%
SM - SOCIAL CONTRIBUTIONS	6 115 653	1 655 353	50%	73%
= INFRASTRUCTURE ADMINISTRATION	6 948 281	1 405 353	50%	83%
= EXPENDITURE	4 832 628	32 824	50%	1%
CONSULTANTS AND PROFESSIONAL SERVICES	1 132 961	914 805	50%	144%
MS - SALARIES ALLOW AND SERV BENEFITS	931 871	435 100	50%	48%
MS - SOCIAL CONTRIBUTIONS	50 821	22 623	50%	28%
OPERATIONAL COST	-4 832 628	-	50%	0%
= INCOME	-4 832 628	-	50%	0%
CAPITAL : MONETARY	4 000 000	250 000	50%	6%
= NON-CURRENT ASSETS	4 000 000	250 000	50%	6%
PPE COST SOLID WASTE INFRASTRUCTURE	40 520 958	19 062 355	#DIV/0!	#DIV/0!
= ROADS	39 957 459	10 170 084	#DIV/0!	#DIV/0!
= EXPENDITURE	6 000 000	3 700 000	50%	37%
CONTRACTORS	23 121 607	-	50%	0%
DEPRECIATION & AMORTISATION	5 000 000	722 216	50%	14%
INVENTORY	1 606 942	3 704 490	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	4 059 733	1 941 681	50%	48%
MS - SOCIAL CONTRIBUTIONS	169 177	101 697	50%	60%
OPERATIONAL COST	-51 354 208	-2 487 718	50%	5%
= INCOME	-51 354 208	-2 487 718	50%	5%
CAPITAL : MONETARY	51 917 707	11 379 989	50%	16%
= NON-CURRENT ASSETS	51 354 207	11 379 989	50%	20%
PPE COST COMPUTER EQUIPMENT	563 500	-	50%	0%
PPE COST SOLID WASTE INFRASTRUCTURE	-59 380 426	-2 285 821	50%	25%
= SEWERAGE	11 120 000	3 840 255	50%	20%
= EXPENDITURE	3 120 000	1 391	50%	0%
BAD DEBTS WRITTEN OFF	1 500 000	-	50%	0%
CONTRACTORS	6 500 000	3 838 864	50%	59%
OPERATIONAL COST	1 800 829	-92 647	50%	11%
= GAINS & LOSSES/COSTING	5 200 000	-	50%	0%
IMPAIRMENT LOSS	-279 171	-92 647	50%	33%
INTERNAL BILLING RECOVERIES	-3 120 000	-	50%	0%
REVERSAL OF IMPAIRMENT LOSS	-157 215 833	-37 561 708	50%	26%
= INCOME	-84 914 579	-959 781	50%	1%
CAPITAL : MONETARY	-18 774 046	-9 469 264	50%	50%
INTEREST DIVIDENDS AND RENT ON LAND	-2 105 699	-	50%	0%
OPERATIONAL : MONETARY	-51 421 509	-27 132 663	50%	38%
SERVICE CHARGES	84 914 578	31 528 278	50%	38%
= NON-CURRENT ASSETS	84 914 578	31 528 273	50%	38%
PPE CST ELE INF LSD OTH HV TRM CND C/DEV				



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Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
WASTE MANAGEMENT	75 412 226	15 422 359	#DIV/0!	#DIV/0!
= EXPENDITURE	148 632 744	51 954 144	#DIV/0!	#DIV/0!
BAD DEBTS WRITTEN OFF	3 120 000	2 941	50%	0%
CONTRACTORS	11 000 000	-	50%	0%
DEPRECIATION & AMORTISATION	21 947 851	-	50%	0%
INVENTORY	636 000	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	75 337 818	45 053 786	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	12 677 031	6 364 695	#DIV/0!	#DIV/0!
OPERATIONAL : MONETARY	11 127 000	183 254	50%	3%
OPERATIONAL COST	609 764	349 468	50%	653%
OUTSOURCE SERVICES	12 177 280	-	50%	0%
= GAINS & LOSSES/COSTING	1 939 395	-70 568	50%	17%
IMPAIRMENT LOSS	5 200 000	-	50%	0%
INTERNAL BILLING RECOVERIES	-140 605	-70 568	50%	50%
REVERSAL OF IMPAIRMENT LOSS	-3 120 000	-	50%	0%
= INCOME	-75 659 913	-36 461 217	50%	26%
INTEREST DIVIDENDS AND RENT ON LAND	-18 862 577	-9 460 905	50%	50%
OPERATIONAL : MONETARY	-5 613 683	-183 254	50%	3%
SERVICE CHARGES	-51 183 653	-26 817 058	50%	36%
= NON-CURRENT ASSETS	500 000	-	50%	0%
PPE COST SOLID WASTE INFRASTRUCTURE	500 000	-	50%	0%
= WATER	-84 119 966	-44 299 699	50%	36%
= EXPENDITURE	57 194 601	14 593 623	50%	23%
BAD DEBTS WRITTEN OFF	10 400 000	832 947	50%	8%
CONTRACTORS	1 500 000	-	50%	0%
DEPRECIATION & AMORTISATION	24 586 193	-	50%	0%
INVENTORY	10 708 408	8 695 652	50%	81%
OPERATIONAL COST	10 000 000	5 065 024	50%	51%
= GAINS & LOSSES/COSTING	3 515 776	-990 755	50%	20%
IMPAIRMENT LOSS	15 600 000	-	50%	0%
INTERNAL BILLING RECOVERIES	-1 684 224	-990 755	50%	59%
REVERSAL OF IMPAIRMENT LOSS	-10 400 000	-	50%	0%
= INCOME	-238 348 263	-92 127 192	50%	38%
CAPITAL : MONETARY	-93 517 921	-17 820 652	50%	18%
INTEREST DIVIDENDS AND RENT ON LAND	-49 275 326	-24 274 388	50%	49%
OPERATIONAL : MONETARY	-2 395 683	-	50%	0%
SERVICE CHARGES	-93 159 333	-50 032 152	50%	54%
= NON-CURRENT ASSETS	93 517 920	34 224 624	50%	53%
PPE CST ELE INF LSD OTH HV TRM CND C/DEV	93 517 920	34 224 624	50%	53%



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TABLE C - PER LINE ITEM

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	14052031250E	OMRRCZZWM	DIRECTOR MUNICIPAL INFRASTRUC	7 155			0%	0%	no movement savings can be used on other votes during adj budget
2526	14052031270E	OMRRCZZWM	DIRECTOR MUNICIPAL INFRASTRUC SM D02 ALLOW - CELLULAR & TELEPHONE	78 195			50%	0%	no movement savings can be used on other votes during adj budget
2526	14052031290E	OMRRCZZWM	DIRECTOR MUNICIPAL INFRASTRUC SM D02 ALLOW - TRAVEL OR MOTOR VEHICLE	844			50%	0%	no movement savings can be used on other votes during adj budget
2526	14052031430E	OMRRCZZWM	DIRECTOR MUNICIPAL INFRASTRUC SM D02 SOC CONTR UIF	11 172			50%	0%	no movement savings can be used on other votes during adj budget
2526	14052305410E	PRMTCZZWM	DIRECTOR MUNICIPAL INFRASTRUC OC SKILLS DEVELOPMENT FUND LEVY	3 000 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	14052323600E	PRMTCZZWM	DIRECTOR MUNICIPAL INFRASTRUC INVENTORY - MATERIALS & SUPPLIES	51 354 208			50%	5%	no movement savings can be used on other votes during adj budget
2526	14102110010E	OMRRCZZWM	ROADS	937 463	54 302	2 487 718	50%	32%	YTD movement below target
2526	14102110020E	OMRRCZZWM	ROADS	11 213	926	5 554	50%	50%	YTD movement below target
2526	14102110260E	OMRRCZZWM	ROADS	56 699	10 532	47 979	50%	85%	Year to date more than the target - likely to overspend
2526	14102110390E	OMRRCZZWM	ROADS	12 720	1 000	6 000	50%	47%	within target
2526	14102110380E	OMRRCZZWM	ROADS	510 726	530 265	83 724	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	14102110440E	OMRRCZZWM	ROADS	78 121	51 648	1 719 927	50%	337%	budget depleted - unauthorised expenditure
2526	14102110560E	OMRRCZZWM	ROADS		284 722	160 139	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	14102110640E	OMRRCZZWM	ROADS		1 715	934 965	50%	1197%	budget depleted - unauthorised expenditure
2526	14102130010E	OMRRCZZWM	ROADS	9 633	353 635	439 405	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	14102130100E	OMRRCZZWM	ROADS	185 606	753	4 555	50%	47%	within target
2526	14102130200E	OMRRCZZWM	ROADS	1 219 846	14 924	89 545	50%	48%	within target
2526	14102130300E	OMRRCZZWM	ROADS	2 490 271	94 083	562 372	50%	46%	within target
2526	14102130400E	OMRRCZZWM	ROADS	154 277	200 798	1 212 168	50%	49%	within target
2526	14102130500E	OMRRCZZWM	ROADS	5 000 000	1 872 500	3 700 000	50%	74%	Year to date more than the target - likely to overspend
2526	14102130600E	OMRRCZZWM	ROADS	1 000 000			50%	0%	no movement savings can be used on other votes during adj budget
2526	14102130700E	OMRRCZZWM	ROADS	169 177	23 612	101 697	50%	60%	Year to date more than the target - likely to overspend
2526	14102130800E	OMRRCZZWM	ROADS	5 000 000		722 216	50%	14%	YTD movement below target
2526	14106456020E	CFMAREZZWM	ROADS	23 121 607			50%	0%	no movement savings can be used on other votes during adj budget
2526	14106472420E	CFMAREZZWM	ROADS	563 500			50%	0%	YTD movement below target
2526	14106472420E	CFMAREZZWM	ROADS	17 369 627	361 562	6 471 358	50%	37%	YTD movement below target
2526	14106472420E	CFMAREZZWM	ROADS	12 720 628		1 217 775	50%	10%	YTD movement below target
2526	14106472420E	CFMAREZZWM	ROADS	10 288 119			50%	0%	no movement savings can be used on other votes during adj budget
2526	14106472420E	CFMAREZZWM	ROADS	10 945 833			50%	34%	YTD movement below target

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Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% YTD Actual Target	% YTD Actual vs Budget	Comments
2526	14152158940F2ZZZZH0	INFRASTRUCTURE ADMINISTRATION	TS_C_MING MIG GRANT	4 832 628	-	-	50%	0%	No income collected to date
2526	14152110010EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_SAL & ALL: BASIC SALARY & WAGES	478 708	62 901	323 309	50%	68%	Year to date more than the target - likely to overspent
2526	14152110260EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_HB & INC: HOUSING BENEFITS	14 174	-	3 611	50%	25%	YTD movement below target
2526	14152110360EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_OVERTIME - NON-STRUCTURED	149 019	46 472	173 171	50%	116%	Budget depressed - unauthorised expenditure
2526	14152110400EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_PAYMENTS - SHIFT ADD REMUNERATION	435 268	36 364	218 181	50%	50%	
2526	14152110460EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_SRB - ANNUAL BONUS	39 892	-	166 514	50%	417%	Budget depressed - unauthorised expenditure
2526	14152110560EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_SRB - STANDBY ALLOWANCE	15 900	6 171	30 119	50%	189%	Budget depressed - unauthorised expenditure
2526	14152130010EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_SOC CONTR - BARGAINING COUNCIL	1 672	138	828	50%	50%	
2526	1415213010EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_SOC CONTR - GROUP LIFE INSURANCE	38 622	3 355	20 131	50%	52%	Year to date more than the target - likely to overspent
2526	1415213020EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_SOC CONTR - MEDICAL	353 091	25 250	142 071	50%	40%	YTD movement below target
2526	1415213030EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_SOC CONTR - PENSION	509 454	42 930	257 519	50%	51%	Year to date more than the target - likely to overspent
2526	1415213040EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	MS_SOC CONTR - UNEMPLOYMENT INSUR FUND	29 032	2 480	14 491	50%	50%	
2526	14152270410EQMRCZZMM	INFRASTRUCTURE ADMINISTRATION	C&PS: BBA PROJECT MANAGEMENT	4 832 628	-	32 824	50%	1%	YTD movement below target
2526	14152305410EQMRCZZH0	INFRASTRUCTURE ADMINISTRATION	OC_SKILLS DEVELOPMENT FUND LEVY	40 821	3 781	22 623	50%	55%	Year to date more than the target - likely to overspent
2526	14152305810PRMRCZZH0	INFRASTRUCTURE ADMINISTRATION	OC_T&S DOWN TRIP - W/COUT OPR OWN TRANSPORT	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14156456020CF056ZZMM	INFRASTRUCTURE ADMINISTRATION	YELLOW FLEET (PLANT & MACHINERY)	4 000 000	-	250 000	50%	6%	YTD movement below target

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Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	14201179100E0ZZZZH0	WATER	IS_Q_M_I_NR_F_OUITABLE SHARE	-2 395 683	-	-	50%	0%	No income collected to date
2526	14201259940F2ZZZZH0	WATER	TS_C_M_I_NG_IMG GRANT	-41 789 921	-	-4 421 310	50%	11%	YTD revenue more than target
2526	14201259030F3ZZZZH0	WATER	TS_C_M_I_NG_WSG GRANT	-51 728 000	-	-13 399 341	50%	26%	YTD revenue more than target
2526	14201324020E0FB4ZZWM	WATER	WATER SALE - CONVENTIONAL	2 467 941	241 652	1 518 701	50%	62%	YTD revenue more than target
2526	14201324020WAZZZZNM	WATER	WATER SALE - CONVENTIONAL	-93 546 941	-7 792 224	-50 474 622	50%	54%	YTD revenue more than target
2526	14201324060WAZZZZNM	WATER	WATER INDUSTRIAL WATER	-583 540	-49 880	-272 957	50%	47%	YTD revenue more than target
2526	14201324080WAZZZZNM	WATER	WATER SALE - FLAT RATE	-1 496 793	-134 626	-803 274	50%	54%	YTD revenue more than target
2526	14201341140ZDZZZZH0	WATER	INTER RECEIV - WATER	-49 275 326	-4 013 811	-24 274 388	50%	49%	YTD revenue more than target
2526	14202283620WAPFAZZH0	WATER	CONTR WATER ACCESS TO BUILDING	1 500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14202307011WAMRCZZHM	WATER	WATER LEVIES REFUND	10 000 000	-	5 065 024	50%	51%	Year to date more than the target - likely to overspend
2526	14202326600WAMRCZZHM	WATER	INVENTORY - WATER	10 708 408	8 695 652	8 695 652	50%	81%	Year to date more than the target - likely to overspend
2526	14202401250WAMRCZZHM	WATER	IRRECOV DEBTS W/OFF_EXCHG WATER	10 400 000	70 657	832 947	50%	8%	YTD movements below target
2526	14202721210WAMRCZZNM	WATER	DEPRECIATION WATER SUPPLY BOREHOLES	5 300 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14202722490WAMRCZZNM	WATER	DEPRECIATION ELEC LV NETWORKS	19 288 193	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14203501200WAMRCZZHM	WATER	IL: WASTE WATER MANAGEMENT	15 600 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14203601250WAMRCZZHO	WATER	RIL: WATER	-10 400 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14203930110WAZZZ95WM	WATER	RECOVER INT BILL WATER CONSUMPTION	-1 684 224	-29 278	-990 755	50%	59%	YTD revenue more than target
2526	14206444420F2MA4ZZ18	WATER	HA SETHUNYA WAT RETIC 500 PHASE 2	14 670 600	-	6 322 110	50%	43%	YTD movements below target
2526	14206444420F3CW1ZZNM	WATER	WATER DISTRIBUTION NETWORK P1	34 543 676	1 299 578	6 040 527	50%	17%	YTD movements below target
2526	14206444420F3CW3ZZ06	WATER	MAKHOLKWEENG BULK AND SEWER NETWORK	15 000 000	-	13 165 174	50%	88%	Year to date more than the target - likely to overspend
2526	14206446020F2C4ZZZ19	WATER	THABA BOSIU WATER PIPELINE	3 218 118	-	2 869 348	50%	89%	Year to date more than the target - likely to overspend
2526	14206446420F2C51ZZNM	WATER	UPGRADING OF WATER PUMP STATIONS	14 890 626	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14206446420F2CW9ZZNM	WATER	WATER PUMP STATION - IMG R&M	9 010 576	3 928 054	3 928 054	50%	44%	YTD movements below target
2526	14206446420F3MABZZ03	WATER	TLHOLONG EXT 4	2 184 324	-	1 899 412	50%	87%	Year to date more than the target - likely to overspend

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OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	14251179100E0ZZZZH0	SEWERAGE	TS_O_M_NRF_EQUITABLE SHARE	-2,105,699	-	-	50%	0%	No income collected to date
2526	14251258940F2ZZZZH0	SEWERAGE	TS_C_M_NG_MIG GRANT	-84,914,579	-	-959,781	50%	1%	YTD income below target - appears collection
2526	14251323020E0FBZZZNM	SEWERAGE	WASTE WATER WANG: SANITATION CHARGES	2,816,087	358,487	697,342	50%	25%	YTD income below target - appears collection
2526	14251323020WVZZZZNM	SEWERAGE	WASTE WATER WANG: SANITATION CHARGES	-54,237,606	-4,726,952	-27,830,005	50%	51%	YTD revenue more than target
2526	14251341130ZCZZZZH0	SEWERAGE	INTER: RECEIV - WASTE WATER MANAGEMENT	-18,774,046	-1,579,674	-9,469,264	50%	50%	
2526	14252283620WVWPFBZZNM	SEWERAGE	MAINTENANCE OF VIP TOILETS	1,500,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14252307011WVWVRCZZH0	SEWERAGE	WATER LEVIES REFUND	6,500,000	-	3,838,864	50%	59%	Year to date more than the target - likely to overspent
2526	14252401200WVWVRCZZNM	SEWERAGE	IRRECOV DEBITS W/OFF_EXCHG WASTE WATER	3,120,000	-	1,381	50%	0%	no movement savings can be used on other votes during adj budget
2526	14253501250WVWVRCZZNM	SEWERAGE	IL: WATER	5,200,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14253601200WVWVRCZZH0	SEWERAGE	RIL: WASTE WATER MANAGEMENT	-3,120,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14253930100WVWZZZ94NM	SEWERAGE	RECOVER INT BILL: SANITATION CHARGES	-279,171	-15,328	-92,647	50%	33%	YTD movements below target
2526	14256449420F2C31ZZ26	SEWERAGE	NAMA HADI: CONSTRUCTION SEWER NETWORK	8,314,660	-	1,197,044	50%	14%	YTD movements below target
2526	14256449420F2C3W6ZZNM	SEWERAGE	SEWER PUMP STATION - MIG R&M	9,000,000	3,551,505	5,004,464	50%	56%	Year to date more than the target - likely to overspent
2526	14256449420F2MA3ZZ24	SEWERAGE	UPGRADE BLUE GUN BOSCH SEWER	16,469,134	-	8,429,217	50%	51%	Year to date more than the target - likely to overspent
2526	14256449420F2MAFZZ01	SEWERAGE	TSUJAME UPGRADE OF SEWER SYSTEM	26,205,843	-	6,659,588	50%	25%	YTD movements below target
2526	14256449420F2MA6ZZNM	SEWERAGE	QWAOIWA: CONSTR 3500 VIP TOILETS-PH13C	24,924,941	-	10,237,965	50%	41%	YTD movements below target

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U.S. Department of Health and Human Services • The Robert Wood Johnson Foundation

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	14401178910E4ZZZZHO	WASTE MANAGEMENT	TS_O_M_ING_EPWP GRANT	-3,127,000	-	-183,254	50%	6%	YTD to date - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14401179100E-QZZZZHO	WASTE MANAGEMENT	TS_O_M_NRF_EQUITABLE SHARE	-2,486,683	-	-	50%	0%	No income collected to date
2526	14401322030E0FB3ZZWM	WASTE MANAGEMENT	WASTE MANAGEMENT: REFUSE REMOVAL	3,322,899	374,573	728,538	50%	22%	YTD revenue more than target
2526	14401322030NSZZZZWM	WASTE MANAGEMENT	WASTE MANAGEMENT: REFUSE REMOVAL	-54,566,552	-4,622,486	-27,545,956	50%	51%	
2526	14401341120ZBZZZZHO	WASTE MANAGEMENT	INTER: RECEIV - WASTE MANAGEMENT	-18,862,577	-1,574,953	-9,460,935	50%	50%	
2526	14402110010EQMRCZZWM	WASTE MANAGEMENT	MS: SAL & ALL: BASIC SALARY & WAGES	3,841,177	594,027	3,492,393	50%	91%	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402110010WSMRCZZWM	WASTE MANAGEMENT	MS: SAL & ALL: BASIC SALARY & WAGES	63,049,091	5,020,548	33,642,812	50%	53%	Year to date more than the target - likely to overspend
2526	14402110200EQMRCZZWM	WASTE MANAGEMENT	MS: ALL - ACCOMMODATION/TRY/INCIDENTAL	-	-	61,406	#DIV/0!	#DIV/0!	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402110200WSMRCZZWM	WASTE MANAGEMENT	MS: ALL - ACCOMMODATION/TRY/INCIDENTAL	10,734	-	30,219	50%	282%	budget depleted - unauthorised Expenditure
2526	14402110200EQMRCZZWM	WASTE MANAGEMENT	MS: ALL - CELLULAR & TELEPHONE	-	3,703	22,217	#DIV/0!	#DIV/0!	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402110200WSMRCZZWM	WASTE MANAGEMENT	MS: ALL - CELLULAR & TELEPHONE	53,919	12,960	59,244	50%	110%	budget depleted - unauthorised Expenditure
2526	14402110260EQMRCZZWM	WASTE MANAGEMENT	MS: HB & INC: HOUSING BENEFITS	-	1,170	7,021	#DIV/0!	#DIV/0!	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402110260WSMRCZZWM	WASTE MANAGEMENT	MS: HB & INC: HOUSING BENEFITS	141,748	19,894	99,470	50%	70%	Year to date more than the target - likely to overspend

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Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	14402110300W	SMRCZZWM	WASTE MANAGEMENT	6,392	250	2,500	50%	39%	YTD incorrect vote used - unauthorised expenditure
2526	14402110320W	SMRCZZWM	WASTE MANAGEMENT	-	31,357	184,108	#DIV/0!	#DIV/0!	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402110340E	QMRCZZWM	WASTE MANAGEMENT	-	50,416	302,496	#DIV/0!	#DIV/0!	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402110340W	SMRCZZWM	WASTE MANAGEMENT	245,330	20,253	121,520	50%	50%	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402110360E	QMRCZZWM	WASTE MANAGEMENT	-	82,773	235,472	#DIV/0!	#DIV/0!	YTD incorrect vote used - unauthorised expenditure
2526	14402110360W	SMRCZZWM	WASTE MANAGEMENT	1,742,281	1,210,167	3,425,070	50%	197%	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402110440W	SMRCZZWM	WASTE MANAGEMENT	82,363	926	31,326	50%	38%	YTD incorrect vote used - unauthorised expenditure
2526	14402110460E	QMRCZZWM	WASTE MANAGEMENT	-	46,073	46,073	#DIV/0!	#DIV/0!	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402110460W	SMRCZZWM	WASTE MANAGEMENT	5,325,052	498,928	2,674,693	50%	50%	Budget exceeded - unauthorised expenditure
2526	14402110560W	SMRCZZWM	WASTE MANAGEMENT	39,763	12,548	63,206	50%	159%	Budget exceeded with no budget - unauthorised expenditure
2526	14402110640W	SMRCZZWM	WASTE MANAGEMENT	-	530,099	552,539	#DIV/0!	#DIV/0!	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402130010E	QMRCZZWM	WASTE MANAGEMENT	38	25	151	50%	396%	within target
2526	14402130010W	SMRCZZWM	WASTE MANAGEMENT	31,445	2,447	14,807	50%	47%	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402130100E	QMRCZZWM	WASTE MANAGEMENT	2,053	3,060	18,359	50%	894%	within target
2526	14402130100W	SMRCZZWM	WASTE MANAGEMENT	414,862	32,622	198,164	50%	48%	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402130200E	QMRCZZWM	WASTE MANAGEMENT	-	11,635	69,811	#DIV/0!	#DIV/0!	within target
2526	14402130200W	SMRCZZWM	WASTE MANAGEMENT	3,451,325	262,955	1,612,850	50%	47%	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402130300E	QMRCZZWM	WASTE MANAGEMENT	18,549	39,612	237,672	50%	1281%	within target
2526	14402130300W	SMRCZZWM	WASTE MANAGEMENT	8,313,102	655,495	3,967,043	50%	48%	within target

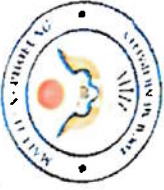
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Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% Actuals vs Budget	Comments
2526	14402130400CE0MRCZZMM	WASTE MANAGEMENT	MS SOC CONTR - UNEEMPLOYMENT INSUR FUND	563	1,240	7,439	50%	1321%	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402130400WSMRCZZMM	WASTE MANAGEMENT	MS: SOC CONTR - UNEEMPLOYMENT INSUR FUND	450,104	34,129	238,398	50%	53%	Year to date more than the target - likely to overspent
2526	14402260380WSMRCZZMM	WASTE MANAGEMENT	OS LANDFILL MANAGEMENT	12,177,280	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14402283620WSLF3ZZMM	WASTE MANAGEMENT	GATE- LANDFILL SITE	1,500,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14402283620WSLF4ZZMM	WASTE MANAGEMENT	MAINTENANCE OF CELL LANDFILLSITE	3,000,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14402283620WSLF5ZZMM	WASTE MANAGEMENT	COVER MATERIAL LANDFILL SITE	2,000,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14402283620WSMRCZZMM	WASTE MANAGEMENT	REHABILITATION OF LANDFILL SITE	1,500,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14402283620WSP8ZZMM	WASTE MANAGEMENT	FENCING OF LANDFILL SITES	3,000,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14402305410CE0MRCZZMM	WASTE MANAGEMENT	OC: SKILLS DEVELOPMENT FUND LEVY	951	4,662	23,056	50%	2424%	Payroll - incorrect vote used - funding should be WS - journalise the YTD to the correct vote and update the alignment on Payday
2526	14402305410WSMRCZZMM	WASTE MANAGEMENT	OC: SKILLS DEVELOPMENT FUND LEVY	558,813	59,978	293,369	50%	52%	Year to date more than the target - likely to overspent
2526	14402305760WSP20ZZMM	WASTE MANAGEMENT	OC: T&S DOM - ACCOMMODATION	20,000	-	15,160	50%	76%	Year to date more than the target - likely to overspent
2526	14402305810WSP20ZZMM	WASTE MANAGEMENT	OC: T&S DOM TRIP - W/OUT OPR OWN TRANSPRT	30,000	-	17,883	50%	60%	Year to date more than the target - likely to overspent
2526	14402323600WSEP7ZZMM	WASTE MANAGEMENT	MATERIALS - REFUSE BAGS	638,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14402401150WSMRCZZMM	WASTE MANAGEMENT	IRRECOV DEBTS W/OFF_EXCHG WASTE	3,121,000	-	2,941	50%	0%	no movement savings can be used on other votes during adj budget
2526	14402599400F4MRCZZMM	WASTE MANAGEMENT	HH OTH TRANS EPWP - NON-STATUTORY FORCE	3,127,000	-	163,254	50%	6%	Payroll - EPWP grants transactions not recorded - interface or journalise the expenditure
2526	14402599400WSMRCZZMM	WASTE MANAGEMENT	HH OTH TRANS EPWP - NON-STATUTORY FORCE	8,000,000	-	-	50%	0%	Payroll - EPWP transactions not recorded - interface or journalise the expenditure
2526	14402720600WSMRCZZHO	WASTE MANAGEMENT	DEPRECIATION COMPUTER EQUIPMENT	1,423,648	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14402721040WSMRCZZHO	WASTE MANAGEMENT	DEPRECIATION SOLID WASTE SEPARATION FACIL	20,524,203	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14403601150WSMRCZZHO	WASTE MANAGEMENT	ILL WASTE MANAGEMENT	5,200,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14403601150WSMRCZZHO	WASTE MANAGEMENT	RIL WASTE MANAGEMENT	3,120,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	14403930090WSZZ953MM	WASTE MANAGEMENT	RECOVER INT BILL REFUSE REMOVAL	-140,605	-11,739	-70,568	50%	50%	
2526	14406456020CFMABZZMM	WASTE MANAGEMENT	SKIP REMOVER TRUCK	500,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp November	YTD Actual	% Target	% Actuals vs Budget	Comments
2526	14402130000E	QMRCZZWM	WASTE MANAGEMENT	-	11,635	58,176	#DIV/0!		movement with no budget - unapproved expenditure
2526	14402130000W	SMRCZZWM	WASTE MANAGEMENT	3,451,325	257,002	1,349,895	42%	39%	within target
2526	14402130000X	CMRCZZWM	WASTE MANAGEMENT	18,549	39,612	198,060	42%	1068%	budget depleted - unapproved expenditure
2526	14402130000Y	SMRCZZWM	WASTE MANAGEMENT	8,308,102	655,496	3,311,548	42%	40%	within target
2526	14402130000Z	QMRCZZWM	WASTE MANAGEMENT	563	1,240	6,199	42%	1101%	Payroll - incorrect we used waste trading's WA 14402130400W SMRCZZWM
2526	14402130400W	SMRCZZWM	WASTE MANAGEMENT	450,104	67,041	204,289	42%	45%	Year to date more than the target - likely to overspend
2526	14402280300W	SMRCZZWM	WASTE MANAGEMENT	12,177,280	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14402283620W	SLSF3ZZWM	GATE - LANDFILL SITE	1,500,000	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14402283620X	WLSF4ZZWM	MAINTENANCE OF CELL - LANDFILL SITE	3,000,000	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14402283620Y	SLSF5ZZWM	COVER MATERIAL LANDFILL SITE	2,000,000	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14402283620Z	SMRCZZWM	REHABILITATION OF LANDFILL SITE	1,500,000	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14402283620A	WSPBZZWM	FENCING OF LANDFILL SITES	3,000,000	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14402305410E	QMRCZZWM	WASTE MANAGEMENT	951	3,887	18,394	42%	1934%	budget depleted - unapproved expenditure
2526	14402305410W	SMRCZZWM	WASTE MANAGEMENT	558,813	53,057	233,391	42%	42%	
2526	14402305760W	SP20ZZWM	WASTE MANAGEMENT	20,000	-	15,160	42%	78%	Year to date more than the target - likely to overspend
2526	14402305810W	SP20ZZWM	WASTE MANAGEMENT	30,000	1,240	17,883	42%	60%	Year to date more than the target - likely to overspend
2526	14402323600W	SEP7ZZWM	WASTE MANAGEMENT	636,000	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14402401150W	SMRCZZWM	WASTE MANAGEMENT	3,120,000	-	2,941	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14402599400F	AMRCZZWM	WASTE MANAGEMENT	3,127,000	-	183,254	42%	6%	YTD movement below target
2526	14402599400W	SMRCZZWM	WASTE MANAGEMENT	8,000,000	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14402720600W	SMRCZZHO	WASTE MANAGEMENT	1,423,648	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14402721040W	SMRCZZHO	DEPRECIATION COMPUTER EQUIPMENT	20,524,203	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14403501150W	SMRCZZHO	WASTE MANAGEMENT	5,200,000	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14403501150X	SMRCZZHO	WASTE MANAGEMENT	3,120,000	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14403501150Y	SMRCZZHO	WASTE MANAGEMENT	-140,605	-	-58,829	42%	42%	inflow movement savings can be used on other votes during adj budget
2526	14403501150Z	SMRCZZHO	WASTE MANAGEMENT	500,000	-	-	42%	0%	inflow movement savings can be used on other votes during adj budget
2526	14406456020C	FMBELZZWM	WASTE MANAGEMENT	-	-	-	42%	0%	

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City of Knoxville, Tennessee

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% Actual vs Budget	Comments	
2526	25152110360	ELMRCZZWM	MS ALL - TRAVEL OR MAJOR VEHICLE	229,907	17,547	115,253	50%	51%	Year to date more than the target - likely to over-spend	
2526	25152110360	ELMRCZZWM	MS OVERTIME - NON STRUCTURED	6,375,851	1,961,464	10,392,038	50%	163%	Target exceeded - unapproved expenditure	
2526	25152110400	ELMRCZZWM	MS SRB - ACTING ALLOWANCE	137,588	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	25152110460	ELMRCZZWM	MS SRB - ANNUAL BONUS	2,228,473	182,587	1,462,650	50%	65%	Year to date more than the target - likely to over-spend	
2526	25152110560	ELMRCZZWM	MS SRB - STANDBY ALLOWANCE	695,799	629	936,036	#DIV/0!	135%	budget spending is unapproved expenditure	
2526	25152110560	ELMRCZZWM	MS SRB - STANDBY ALLOWANCE	695,799	629	936,036	#DIV/0!	135%	budget spending is unapproved expenditure	
2526	25152110640	ELMRCZZWM	MS SRB - LSA CURR SERV	12,616	941	5,746	50%	45%	within target	
2526	25152130100	ELMRCZZWM	MS SOC CONTR - BARGAINING COUNCIL	250,708	19,961	119,947	50%	48%	within target	
2526	25152130100	ELMRCZZWM	MS SOC CONTR - GROUP LIFE INSURANCE	3,246,441	238,132	1,416,332	50%	44%	within target	
2526	25152130200	ELMRCZZWM	MS SOC CONTR - MEDICAL	4,320,371	331,765	2,012,270	50%	47%	within target	
2526	25152130300	ELMRCZZWM	MS SOC CONTR - PENSION	219,600	16,284	1,652,060	50%	45%	YTD movement below target	
2526	25152130400	ELMRCZZWM	MS SOC CONTR - UNEMPLOYMENT INSUR FUND	6,360,000	-	-	50%	25%	YTD movement below target	
2526	2515228120	ELP56ZZWM	R & M - NETWORK RETICULATION	5,000,000	-	2,724,808	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515228120	ELP56ZZWM	R & M - TRANSFORMERS	3,000,000	-	-	50%	91%	Year to date more than the target - likely to over-spend	
2526	2515228120	ELP56ZZWM	R & M - STREET LIGHTS	1,000,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515228120	ELP56ZZWM	R & M - STREET LIGHTS	1,000,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515228120	ELP56ZZWM	R & M - STREET LIGHTS	1,000,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515228120	ELP56ZZWM	R & M - STREET LIGHTS	1,000,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	OC SKILLS DEVELOPMENT FUND LEVY	380,305	43,912	272,773	50%	72%	Year to date more than the target - likely to over-spend	
2526	2515230050	ELMRCZZWM	OC T&S DOM - ACCOMMODATION	20,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	OC T&S DOM TRP - W/OUT OPR OWN TRANSPRT	10,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	OC INDIGENT RELIEF	2,095,187	-	943,966	50%	45%	YTD movement below target	
2526	2515230050	ELMRCZZWM	INVENTORY R & M - NETWORK RETICULATION	5,000,000	-	-	50%	0%	within target	
2526	2515230050	ELMRCZZWM	INVENTORY R & M - SUBSTATIONS	1,000,000	-	482,630	50%	48%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	INVENTORY R & M - TRANSFORMERS	2,000,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	INVENTORY R & M - STREET LIGHTS	2,000,000	-	2,711	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	INVENTORY R & M - STREET LIGHTS	2,000,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	INVENTORY - MATERIALS & SUPPLIES	4,000,000	-	7,110	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	BULK ELECTRICITY PURCHASES	1,097,500	75,444	81,479	165	50%	62%	Year to date more than the target - likely to over-spend
2526	2515230050	ELMRCZZWM	STREET LIGHTS (ESKOM CHARGES)	15,843,589	-	6,194,052	50%	35%	within target	
2526	2515230050	ELMRCZZWM	STREET LIGHTS (ESKOM CHARGES)	1,500,000	-	705,094	50%	47%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	INT PAID OVERDUE ACCOUNTS	3,360,000	-	44,490	281	50%	88%	Year to date more than the target - likely to over-spend
2526	2515230050	ELMRCZZWM	IRRECOV DEBT'S W/O/F EXCHG ELECTRICITY	5,200,000	-	-	50%	0%	within target	
2526	2515230050	ELMRCZZWM	IL ELECTRICITY	3,360,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	IL ELECTRICITY	3,360,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget	
2526	2515230050	ELMRCZZWM	RECOVER INT BILL ELECTRICITY CONSUMPTION	-6,625,883	-	-	50%	0%	Revenue - transactions not recorded - wrong vote used	
2526	2515230050	ELMRCZZWM	CHG INT BILL REFUSE REMOVAL	140,605	138	829	#DIV/0!	1%	Revenue - transactions not recorded - wrong vote used	
2526	2515230050	ELMRCZZWM	CHG INT BILL SANITATION CHARGES	279,171	310	1,858	50%	1%	Revenue - transactions not recorded - wrong vote used	
2526	2515230050	ELMRCZZWM	CHG INT BILL WATER CONSUMPTION	1,684,224	1,632	6,792	50%	1%	Revenue - transactions not recorded - wrong vote used	
2526	2515230050	ELMRCZZWM	CHG INT BILL WATER CONSUMPTION	6,625,983	27,646	980,563	#DIV/0!	0%	Revenue - transactions not recorded - wrong vote used	
2526	2515230050	ELMRCZZWM	UPGRADING OF E-CROSS SUBSTATION - PHASE 1	39,958,000	2,219,268	14,455,684	50%	36%	YTD movement below target	
2526	2515230050	ELMRCZZWM	TRANSPORTATION - PHASE 1	5,184,000	2,576,750	4,311,352	50%	87%	Year to date more than the target - likely to over-spend	



Financial Information System (FIS) - Budgetary Control System (BCS) - Budgetary Control System (BCS)

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% Actuals vs Budget	Comments
2526	25102110010E0MRCZZWM	ELECTRICITY REVENUE MANAGEMENT	MS: SAL & ALL: BASIC SALARY & WAGES	3 161 818	192 100	1 218 800	50%	39%	Payroll - income tax used; electricity employees 2515
2526	25151179100E0QZZZZHO	ELECTRICITY	TS_O_M_NRF_EQUITABLE SHARE	-8 475 889	-	-	50%	0%	No income collected to date
2526	25151258910F1ZZZZZHO	ELECTRICITY	TS_C_M_NG_INEP GRANT	-39 958 000	-	-5 222 269	50%	13%	YTD revenue more than target - expense collection
2526	25151321031E1LZZZZWM	ELECTRICITY	CONNECTIONS NEW RESIDENTS	-90 784	-1 200	-13 832	50%	15%	YTD revenue more than target - expense collection
2526	25151321032E1LZZZZWM	ELECTRICITY	CONNECTIONS NEW SERVICES	-31 288	-10 475	-36 105	50%	115%	YTD Revenue more than budget adjust up
2526	25151321040E1LZZZZHO	ELECTRICITY	ELEC: CONNEXION DISCONNEXION FEES	-1 925 894	-24 192	-1 142 679	50%	59%	YTD revenue more than target
2526	25151321120E1LZZZZWM	ELECTRICITY	ELEC SALES: COMMERC CONVEN SINGLE PHASE	-101 663 527	-	2 940 349	50%	-3%	YTD revenue more than target
2526	25151321130E1LZZZZWM	ELECTRICITY	ELEC SALES: COMMERCIAL CONVEN 3-PHASE	-397 279 349	-33 059 912	-179 559 835	50%	33%	YTD revenue more than target
2526	25151321160E1LZZZZWM	ELECTRICITY	ELEC SALES: DOMESTIC LOW HOME LIGHT 1 60A	-9 022 560	-	141 824	50%	-2%	YTD revenue more than target
2526	25151321160E1QF1ZZZZWM	ELECTRICITY	ELEC SALES: DOMESTIC LOW HOME LIGHT 1 60A	8 648 561	1 003 145	6 435 147	50%	74%	YTD revenue more than target
2526	25151321190E1LZZZZWM	ELECTRICITY	ELEC SALES: DOMESTIC LOW PREPAID	-226 688 421	-1 003 145	54 789 887	50%	24%	YTD revenue more than target
2526	25151321200E1LZZZZWM	ELECTRICITY	ELEC SALES: DOMESTIC HIGH HOME POWER 1	-630 737	-	27 895	50%	-4%	YTD revenue more than target
2526	25151321260E1LZZZZWM	ELECTRICITY	ELEC SALES: INDUSTRIAL 400 VOLTS (LOW)	-2 081 064	-	-	50%	0%	No income collected to date
2526	25151321270E1LZZZZWM	ELECTRICITY	ELEC SALES: INDUSTRIAL 11 000 VOLTS (HIGH)	-4 595 144	-	-	50%	0%	No income collected to date
2526	25151321310E1LZZZZWM	ELECTRICITY	ELEC SALES: SPORTS CHURCH/HOLIDAY/OLD-AGE	-39 301	-	-	50%	0%	No income collected to date
2526	25151321380E1LZZZZWM	ELECTRICITY	ELEC AVAILABILITY CHARGES	-3 662 953	-	-	50%	0%	No income collected to date
2526	25151341010ZAZZZZHO	ELECTRICITY	INTER RECEIV - ELECTRICITY	-36 306 136	-1 621 014	9 925 860	50%	27%	YTD revenue more than target
2526	25151423600SGZZZZWM	ELECTRICITY	MANAGEMENT FEES	-42 235	-7 582	-33 960	50%	80%	YTD revenue more than target
2526	25152110010E0LMRCZZWM	ELECTRICITY	MS SAL & ALL: BASIC SALARY & WAGES	30 453 779	1 985 614	12 031 832	50%	40%	YTD revenue more than target
2526	25152110010E0LMRCZZWM	ELECTRICITY	MS SAL & ALL: BASIC SALARY & WAGES	10 927	325 129	1 950 777	50%	14%	YTD revenue more than target
2526	25152110200E0LMRCZZWM	ELECTRICITY	MS ALL - ACCOMMODATION/TRAVEL/INCIDENTAL	347 604	27 994	223 965	50%	64%	Year to date more than the target - likely to overspend
2526	25152110220E0LMRCZZWM	ELECTRICITY	MS ALL - CELLULAR & TELEPHONE	86 466	8 192	47 979	50%	55%	Year to date more than the target - likely to overspend
2526	25152110260E0LMRCZZWM	ELECTRICITY	MS HB & INC HOUSING BENEFITS	4 240	500	3 000	50%	71%	Year to date more than the target - likely to overspend
2526	25152110300E0LMRCZZWM	ELECTRICITY	MS HB & INC RENTAL SUBSIDY	301 280	-	219 463	50%	73%	Year to date more than the target - like to overspend

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OFFICE OF THE CHIEF FINANCIAL OFFICER

The department is requested to verify the correctness of the information captured on each vote number related to each sub-function and communicate any misallocations with the finance department. The employee costs outcomes must also be checked and verification be done with Human Resource to ensure that the employees are paid from the correct cost centers or sub-functions.

This memo must be shared with Managers responsible for the below cost centers

Municipal Infrastructure	
Director Municipal Infrastructure	1405
Roads	1410
Infrastructure	1415
Water Management	1420
Waste Water Management	1425
Refuse Removal	1440
Electricity	2515

I hope the above will be received in order.


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TR MARUMO
ACTING CHIEF FINANCIAL OFFICER

14/01/2026
.....
DATE



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Enquiries: TR Marumo | Ext: 3708/9

FROM : ACTING CHIEF FINANCIAL OFFICER
TO : FINANCIAL SERVICES MANAGEMENT
DATE : 12 JANUARY 2026
RE : DECEMBER 2025 BUDGET ANALYSIS

The purpose of this report is to provide the department with an analysis of the budget performance for each line item during the month of December 2025.

The average performance target by the end of December 2025 was 50%:

- ❖ Any performance above 50% indicates that there is possibility of overspending.
- ❖ Any performance below 50% can either indicate that some transactions have not been captured or other line items have low/no movements where those savings can be transferred to other votes during the adjustment budget.
- ❖ The cost centers or line items where undefined % (#DIV/0!) is shown, indicate that there are movements without budget allocations.
- ❖ The following tables of information are included
 - ✓ Table A – per vote per type
 - ✓ Table B – per type per cost center
 - ✓ Table C – per line item



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE A – PER VOTE PER TYPE

The below table indicates the total expenditure to date of R121.6 million, the total revenue to date of R738.4 million, leading to a year to date surplus of R616.3 million.

Row Labels	Sum of Orig Budget	Sum of Exp December	Sum of Commitments	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
- TOTAL FINANCIAL SERVICES	-713 014 798	-299 213 908	758 739	-616 323 906	#DIV/0!	#DIV/0!
- EXPENDITURE	311 687 769	7 558 980	701 469	121 659 017	#DIV/0!	#DIV/0!
BAD DEBTS WRITTEN OFF	3 120 000	-	-	184 579	50%	6%
CONSULTANTS AND PROFESSIONAL SERVICES	10 684 000	101 172	489 685	3 913 750	50%	34%
CONTRACTORS	3 500 000	442 611	-	2 300 632	50%	66%
DEPRECIATION & AMORTISATION	250 000	-	28 600	28 600	50%	11%
INTEREST DIVIDENDS AND RENT ON LAND	1 500 000	-	-	-	50%	0%
INVENTORY	1 915 655	25 106	171 091	611 583	50%	15%
MS - POST RETIREMENT BENEFITS	1 120 000	-12 927	-	58 683	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	58 472 165	4 932 296	-	31 251 665	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	16 743 511	1 292 162	-	7 780 200	50%	51%
OPERATIONAL : MONETARY	186 916 160	-	-	62 305 387	50%	33%
OPERATIONAL COST	21 030 064	115 680	12 093	12 065 426	50%	28%
OUTSOURCE SERVICES	4 710 000	529 524	-	529 524	50%	8%
SM - SALARIES ALLOW AND SERV BENEFITS	1 397 549	132 179	-	628 102	50%	45%
SM - SOCIAL CONTRIBUTIONS	328 665	177	-	886	50%	14%
- GAINS & LOSSES/COSTING	2 072 957	-4 136	-	-4 136	#DIV/0!	#DIV/0!
IMPAIRMENT LOSS	5 200 000	-	-	-	50%	0%
INVENTORY	-7 043	-4 136	-	-4 136	#DIV/0!	#DIV/0!
REVERSAL OF IMPAIRMENT LOSS	-3 120 000	-	-	-	50%	0%
- INCOME	-1 032 775 524	-297 012 752	-	-738 469 502	#DIV/0!	#DIV/0!
INTEREST DIVIDENDS AND RENT ON LAND	-14 567 733	-374 126	-	-8 737 607	50%	42%
NON - EXCHANGE REVENUE	-41 693 409	-3 489 249	-	-20 810 994	50%	50%
OPERATIONAL : MONETARY	-864 255 495	-283 519 000	-	-650 036 892	50%	46%
OPERATIONAL REVENUE	-212 128	-3 222	-	-42 194	50%	20%
PROPERTY RATES	-110 362 548	-9 607 905	-	-58 752 408	#DIV/0!	#DIV/0!
SALES OF GOODS AND RENDERING OF SERVICES	-1 684 211	-19 249	-	-79 407	50%	33%
- NON-CURRENT ASSETS	1 000 000	244 000	57 270	490 815	50%	49%
PPE COST FURN. & OFF EQUIPMENT IN USE COST	1 000 000	244 000	57 270	490 815	50%	49%



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE B – PER TYPE PER COST CENTER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL FINANCIAL SERVICES	-718 014 798	-615 323 806	#DIV/0!	#DIV/0!
- ASSETS MANAGEMENT	20 747 936	14 239 156	#DIV/0!	#DIV/0!
- EXPENDITURE	21 208 616	13 748 341	#DIV/0!	#DIV/0!
DEPRECIATION & AMORTISATION	250 000	28 600	50%	11%
INVENTORY	1 205 655	592 283	50%	49%
MS - SALARIES ALLOW AND SERV BENEFITS	7 062 075	4 169 837	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	1 608 733	888 545	50%	54%
OPERATIONAL COST	11 082 153	8 069 076	50%	28%
= INCOME	-1 460 680	-	50%	0%
SALES OF GOODS AND RENDERING OF SERVICES	-1 460 680	-	50%	0%
= NON-CURRENT ASSETS	1 000 000	490 815	50%	49%
PPE COST FURN&OFF EQUIPMENT IN USE COST	1 000 000	490 815	50%	49%
BUDGET & TREASURY OFFICE	10 993 722	3 339 163	50%	39%
- EXPENDITURE	10 993 722	3 339 163	50%	39%
CONSULTANTS AND PROFESSIONAL SERVICES	5 000 000	338 104	50%	7%
INVENTORY	200 000	18 500	50%	9%
MS - SALARIES ALLOW AND SERV BENEFITS	4 641 767	2 395 418	50%	49%
MS - SOCIAL CONTRIBUTIONS	993 186	493 955	50%	49%
OPERATIONAL COST	158 769	93 185	50%	30%
= CHIEF FINANCIAL OFFICER	1 800 868	664 754	50%	25%
- EXPENDITURE	1 800 868	664 754	50%	25%
OPERATIONAL COST	74 654	35 766	50%	18%
SM - SALARIES ALLOW AND SERV BENEFITS	1 397 549	628 102	50%	45%
SM - SOCIAL CONTRIBUTIONS	328 665	886	50%	14%
- EXPENDITURE & PAYROLL	12 233 320	4 931 155	#DIV/0!	#DIV/0!
- EXPENDITURE	12 384 774	4 960 957	#DIV/0!	#DIV/0!
INTEREST DIVIDENDS AND RENT ON LAND	1 500 000	-	50%	0%
MS - POST RETIREMENT BENEFITS	1 120 000	58 683	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	6 793 074	4 038 326	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	2 805 380	827 198	50%	46%
OPERATIONAL COST	166 320	36 750	50%	28%
= INCOME	-151 454	-29 801	50%	20%
OPERATIONAL REVENUE	-151 454	-29 801	50%	20%
= FINANCE ADMINISTRATION	1 768 796	739 686	50%	35%
- EXPENDITURE	2 019 175	805 153	50%	37%
INVENTORY	10 000	801	50%	8%
MS - SALARIES ALLOW AND SERV BENEFITS	1 515 138	569 158	50%	24%
MS - SOCIAL CONTRIBUTIONS	367 657	180 450	50%	49%
OPERATIONAL COST	126 380	54 744	50%	44%
= INCOME	-250 379	-65 467	50%	25%
OPERATIONAL REVENUE	-60 674	-12 393	50%	20%
SALES OF GOODS AND RENDERING OF SERVICES	-189 705	-53 074	50%	27%
= FINANCE INTERNS (FMG GRANT)	-	2 264 072	50%	32%
- EXPENDITURE	3 000 000	2 735 964	50%	34%
CONSULTANTS AND PROFESSIONAL SERVICES	2 284 000	2 435 994	50%	107%
MS - SALARIES ALLOW AND SERV BENEFITS	600 000	297 000	50%	50%
MS - SOCIAL CONTRIBUTIONS	6 000	2 970	50%	50%
OPERATIONAL COST	110 000	-	50%	0%
- INCOME	-3 000 000	-471 892	50%	16%
OPERATIONAL : MONETARY	-3 000 000	-471 892	50%	16%



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= FINANCIAL ACCOUNTING	702 728	-714 370	50%	56%
= EXPENDITURE	13 307 298	7 659 050	50%	56%
CONSULTANTS AND PROFESSIONAL SERVICES	2 000 000	1 139 652	50%	57%
MS - SALARIES ALLOW AND SERV BENEFITS	4 410 709	2 697 386	50%	58%
MS - SOCIAL CONTRIBUTIONS	839 955	530 135	50%	62%
OPERATIONAL COST	6 056 634	3 291 877	50%	43%
= INCOME	-12 604 570	-8 373 420	50%	66%
INTEREST DIVIDENDS AND RENT ON LAND	-12 604 570	-8 373 420	50%	66%
= INCOME/REVENUE	-777 404 990	-647 067 534	#DIV/0!	#DIV/0!
= EXPENDITURE	235 789 625	82 435 055	#DIV/0!	#DIV/0!
BAD DEBTS WRITTEN OFF	3 120 000	184 579	50%	6%
CONSULTANTS AND PROFESSIONAL SERVICES	1 400 000	-	50%	0%
CONTRACTORS	3 500 000	2 300 632	50%	66%
INVENTORY	500 000	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	25 356 936	12 856 423	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	8 115 999	3 819 012	50%	47%
OPERATIONAL : MONETARY	186 916 160	62 305 387	50%	33%
OPERATIONAL COST	3 170 530	439 499	50%	19%
OUTSOURCE SERVICES	3 710 000	529 524	50%	12%
= GAINS & LOSSES/COSTING	2 080 000	-	50%	0%
IMPAIRMENT LOSS	5 200 000	-	50%	0%
REVERSAL OF IMPAIRMENT LOSS	-3 120 000	-	50%	0%
= INCOME	-1 015 274 615	-729 502 589	#DIV/0!	#DIV/0!
INTEREST DIVIDENDS AND RENT ON LAND	-1 963 163	-364 187	50%	19%
NON - EXCHANGE REVENUE	-41 693 409	-20 810 994	50%	50%
OPERATIONAL : MONETARY	-861 255 495	-649 565 000	50%	75%
PROPERTY RATES	-110 362 548	-58 762 408	#DIV/0!	#DIV/0!
= SUPPLY CHAIN MANAGEMENT	11 142 822	5 280 112	#DIV/0!	#DIV/0!
= EXPENDITURE	11 183 691	5 310 581	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	8 092 466	4 228 116	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	2 006 601	1 037 935	50%	53%
OPERATIONAL COST	84 624	44 529	50%	53%
OUTSOURCE SERVICES	1 000 000	-	50%	0%
= GAINS & LOSSES/COSTING	-7 043	-4 136	#DIV/0!	#DIV/0!
INVENTORY	-7 043	-4 136	#DIV/0!	#DIV/0!
= INCOME	-33 826	-26 333	50%	78%
SALES OF GOODS AND RENDERING OF SERVICES	-33 826	-26 333	50%	78%



OFFICE OF THE CHIEF FINANCIAL OFFICER

OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE C – PER LINE ITEM

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	13052030450EOMRCZHO	CHIEF FINANCIAL OFFICER	SM CFO: SAL & ALL - BASIC SALARY	1 235 549	115 171	546 215	50%	44%	YTD movements below target
2526	13052030470EOMRCZHO	CHIEF FINANCIAL OFFICER	SM CFO: ALLOW - CELLULAR & TELEPHONE	18 000	1 500	6 857	50%	38%	YTD movements below target
2526	13052030490EOMRCZHO	CHIEF FINANCIAL OFFICER	SM CFO: ALLOW - TRAVEL OR MOTOR VEHICLE	144 000	15 508	75 030	50%	52%	Year to date more than the target - likely to overspend
2526	13052030510EOMRCZHO	CHIEF FINANCIAL OFFICER	SM CFO: SOC CONTR: MEDICAL	63 328	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13052030520EOMRCZHO	CHIEF FINANCIAL OFFICER	SM CFO: SOC CONTR: PENSION FUNDS	263 212	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13052030530EOMRCZHO	CHIEF FINANCIAL OFFICER	SM CFO: SOC CONTR: UIF	2 125	177	886	50%	42%	YTD movements below target
2526	130520305410POMRCZHO	CHIEF FINANCIAL OFFICER	OC: SKILLS DEVELOPMENT FUND LEVY	12 534	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13052030576POMRCZHO	CHIEF FINANCIAL OFFICER	OC: T&S DOM - ACCOMMODATION	50 000	16 200	35 766	50%	72%	Year to date more than the target - likely to overspend
2526	13052030583POMRCZMIM	CHIEF FINANCIAL OFFICER	OC: T&S DOM PUB TRP - AIR TRANSPORT	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13052030585POMRCZHO	CHIEF FINANCIAL OFFICER	OC: T&S DOM PUB TRP - ROAD TRANSPORT	2 120	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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City of Toronto - Budget - Departmental Data - Departmental Data

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	13102110010EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: SAL & ALL - BASIC SALARY & WAGES	3 554 352	297 831	1 795 987	50%	50%	
2526	13102110200EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: ALL - ACCOMMODATION/TRAVEL/INCIDENTAL	20 000	-	12 383	50%	62%	Year to date more than the target - likely to overspend
2526	13102110220EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: ALL - CELLULAR & TELEPHONE	33 639	2 777	16 662	50%	50%	
2526	13102110260EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: HB & INC: HOUSING BENEFITS	42 524	3 511	21 064	50%	50%	
2526	13102110340EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: ALL - TRAVEL OR MOTOR VEHICLE	645 066	53 253	319 516	50%	50%	
2526	13102110440EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: SRB - ACTING ALLOWANCE	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13102110460EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: SRB - ANNUAL BONUS	295 196	66 219	238 806	50%	81%	Year to date more than the target - likely to overspend
2526	13102130010EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: SOC CONTR - BARGAINING COUNCIL	912	75	452	50%	50%	
2526	13102130100EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: SOC CONTR - GROUP LIFE INSURANCE	21 998	1 863	11 180	50%	51%	Year to date more than the target - likely to overspend
2526	13102130200EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: SOC CONTR - MEDICAL	321 402	24 904	153 038	50%	48%	within target
2526	13102130300EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: SOC CONTR - PENSION	635 357	53 818	322 909	50%	51%	Year to date more than the target - likely to overspend
2526	13102130400EOMRCZZHO	BUDGET & TREASURY OFFICE	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	13 517	1 063	6 376	50%	47%	within target
2526	13102210340PRMRCZZHO	BUDGET & TREASURY OFFICE	C&P: BBA BUSINESS & FINMANAGEMENT	5 000 000	-1 809 816	338 104	50%	7%	YTD movements below target
2526	13102301870PRMRCZZHO	BUDGET & TREASURY OFFICE	OC: HIRE CHARGES	100 000	-	70 000	50%	70%	Year to date more than the target - likely to overspend
2526	13102305410EOMRCZZHO	BUDGET & TREASURY OFFICE	OC: SKILLS DEVELOPMENT FUND LEVY	46 769	4 122	23 185	50%	50%	
2526	13102305770PRMRCZZHO	BUDGET & TREASURY OFFICE	OC: T&S DOM - DAILY ALLOWANCE	2 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13102305810PRMRCZZHO	BUDGET & TREASURY OFFICE	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1310230600PRMRCZZHO	BUDGET & TREASURY OFFICE	INV - CONSUMABLE STORES- REFERENCE BOOKS	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1310232060LPRP48ZZHO	BUDGET & TREASURY OFFICE	INVENTORY - PPA SYSTEM	100 000	18 500	18 500	50%	19%	YTD movements below target

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1100 Dundas Street West, Toronto, Ontario M5G 1R6

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	131513852100PZZZZMM	FINANCE ADMINISTRATION	REQ INFO - MUNICIPAL INFOR & STATISTICS	-60 674	-3 222	-12 393	50%	20%	YTD movements below target - improve collection
2526	13151424560SGZZZZMM	FINANCE ADMINISTRATION	PLAN & DEV - CLEARANCE CERTIFICATES	-105 825	-5 089	-37 485	50%	35%	YTD movements below target - improve collection
2526	13151425520SGZZZZMM	FINANCE ADMINISTRATION	SALE OF VALUATION ROLLS	-83 880	-3 394	-15 609	50%	19%	YTD movements below target - improve collection
2526	13152110010EQMRCZHO	FINANCE ADMINISTRATION	MS: SAL & ALL - BASIC SALARY & WAGES	1 219 352	93 303	559 817	50%	46%	within target
2526	13152110260EQMRCZHO	FINANCE ADMINISTRATION	MS: HB & INC: HOUSING BENEFITS	14 174	1 170	7 021	50%	50%	
2526	13152110340EQMRCZHO	FINANCE ADMINISTRATION	MS: ALL - TRAVEL OR MOTOR VEHICLE	180 000	-	2 320	50%	1%	YTD movements below target
2526	13152110460EQMRCZHO	FINANCE ADMINISTRATION	MS: SRB - ANNUAL BONUS	101 612	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13152130010EQMRCZHO	FINANCE ADMINISTRATION	MS: SOC CONTR - BARGAINING COUNCIL	304	25	151	50%	50%	
2526	13152130100EQMRCZHO	FINANCE ADMINISTRATION	MS: SOC CONTR - GROUP LIFE INSURANCE	22 603	1 866	11 196	50%	50%	
2526	13152130200EQMRCZHO	FINANCE ADMINISTRATION	MS: SOC CONTR - MEDICAL	136 020	10 970	65 819	50%	48%	within target
2526	13152130300EQMRCZHO	FINANCE ADMINISTRATION	MS: SOC CONTR - PENSION	204 225	16 880	101 159	50%	50%	
2526	13152130400EQMRCZHO	FINANCE ADMINISTRATION	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4 505	354	2 125	50%	47%	within target
2526	13152304520PRMRCZMM	FINANCE ADMINISTRATION	OC: PROFESSIONAL BODIES WSHIP & SUBS	60 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13152305410EQMRCZHO	FINANCE ADMINISTRATION	OC: SKILLS DEVELOPMENT FUND LEVY	16 380	961	5 788	50%	35%	YTD movements below target
2526	13152305760PRMRCZHO	FINANCE ADMINISTRATION	OC: T&S DOM - ACCOMMODATION	50 000	-	48 976	50%	98%	Year to date more than the target - likely to overspend
2526	1315232600PRMRCZMM	FINANCE ADMINISTRATION	MEETING ITEMS	10 000	-	801	50%	8%	YTD movements below target

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OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% YTD Actuals vs Budget	Comments
2526	132013411703ZZZZH0	FINANCIAL ACCOUNTING	INTER. SHORT TERM INVEST & CALL ACCOUNTS	-12 694 570	-227 759	-8 373 420	66%	YTD revenue more than target
2526	13202110010EQMRCZZH0	FINANCIAL ACCOUNTING	MS: SAL & ALL: BASIC SALARY & WAGES	3 334 097	345 595	2 073 568	62%	Year to date more than the target - likely to overspend
2526	13202110200EQMRCZZH0	FINANCIAL ACCOUNTING	MS: ALL - ACCOMMODATION/TRV/JINCIDENTAL	20 000	-	23 114	116%	Budget exceeded - Unauthorised Expenditure
2526	13202110220EQMRCZZH0	FINANCIAL ACCOUNTING	MS: ALL - CELLULAR & TELEPHONE	36 458	3 703	22 217	61%	Year to date more than the target - likely to overspend
2526	13202110260EQMRCZZH0	FINANCIAL ACCOUNTING	MS: HB & INC: HOUSING BENEFITS	46 637	3 511	25 745	55%	Year to date more than the target - likely to overspend
2526	13202110340EQMRCZZH0	FINANCIAL ACCOUNTING	MS: ALL - TRAVEL OR MOTOR VEHICLE	643 446	70 301	421 808	66%	Year to date more than the target - likely to overspend
2526	13202110440EQMRCZZH0	FINANCIAL ACCOUNTING	MS: SRB - ACTING ALLOWANCE	52 230	-	-	0%	no movement savings can be used on other votes during adj budget
2526	13202110460EQMRCZZH0	FINANCIAL ACCOUNTING	MS: SRB - ANNUAL BONUS	277 841	-	130 934	47%	within target
2526	13202130010EQMRCZZH0	FINANCIAL ACCOUNTING	MS: SOC CONTR - BARGAINING COUNCIL	912	88	527	58%	Year to date more than the target - likely to overspend
2526	13202130100EQMRCZZH0	FINANCIAL ACCOUNTING	MS: SOC CONTR - GROUP LIFE INSURANCE	39 404	4 662	27 973	71%	Year to date more than the target - likely to overspend
2526	13202130200EQMRCZZH0	FINANCIAL ACCOUNTING	MS: SOC CONTR - MEDICAL	190 137	19 917	119 502	63%	Year to date more than the target - likely to overspend
2526	13202130300EQMRCZZH0	FINANCIAL ACCOUNTING	MS: SOC CONTR - PENSION	595 985	62 449	374 694	63%	Year to date more than the target - likely to overspend
2526	13202130400EQMRCZZH0	FINANCIAL ACCOUNTING	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	13 517	1 240	7 439	55%	Year to date more than the target - likely to overspend
2526	13202270345PRMRCZZH0	FINANCIAL ACCOUNTING	VAT REVIEW	2 000 000	101 172	1 139 652	57%	Year to date more than the target - likely to overspend
2526	13202300200PRMRCZZH0	FINANCIAL ACCOUNTING	OC: AUDIT COST: EXTERNAL	6 000 000	-	3 265 477	54%	Year to date more than the target - likely to overspend
2526	13202305410EQMRCZZH0	FINANCIAL ACCOUNTING	OC: SKILLS DEVELOPMENT FUND LEVY	44 634	3 957	25 161	56%	Year to date more than the target - likely to overspend
2526	13202305770EQMRCZZH0	FINANCIAL ACCOUNTING	OC: T&S DOM: DAILY ALLOWANCE	2 000	-	1 240	62%	Year to date more than the target - likely to overspend
2526	13202305810PRMRCZZH0	FINANCIAL ACCOUNTING	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	10 000	-	-	0%	no movement savings can be used on other votes during adj budget

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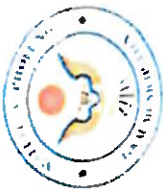


City of Phoenix, Arizona - Department of Public Works - Finance

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	13251011050ZEZZZZH0	INCOME/REVENUE	INTEREST NON EXCH-PROP RATES	-41 693 409	-3 489 249	-20 810 994	50%	50%	
2526	13251020300PRR84ZZH0	INCOME/REVENUE	BUSINESS & COMMERCIAL PROPERTIES	-	-	-10 330 034	#DIV/0!	#DIV/0!	YTD revenue more than target
2526	13251020300PRZZZZH0	INCOME/REVENUE	BUSINESS & COMMERCIAL PROPERTIES	-25 701 149	-1 971 635	-15 753 682	50%	61%	YTD revenue more than target
2526	13251021500PRZZZZH0	INCOME/REVENUE	FARM PROPERTIES: AGRICULTURAL PURPOSES	-3 492 009	-435 259	-1 888 685	50%	54%	YTD revenue more than target
2526	13251022400PRR84ZZH0	INCOME/REVENUE	INDUSTRIAL PROPERTIES	-	-	314 502	#DIV/0!	#DIV/0!	YTD revenue more than target
2526	13251022400PRZZZZH0	INCOME/REVENUE	INDUSTRIAL PROPERTIES	-9 959 229	-769 356	-6 572 190	50%	66%	YTD revenue more than target
2526	13251023610PRR84ZZH0	INCOME/REVENUE	MUNICIPAL PROPERTIES	50 242 282	4 037 604	24 504 597	50%	49%	YTD revenue more than target
2526	13251023610PRZZZZH0	INCOME/REVENUE	MUNICIPAL PROPERTIES	-50 242 282	-4 037 604	-24 504 597	50%	49%	YTD revenue more than target
2526	13251024520PRR83ZZH0	INCOME/REVENUE	PUBLIC BENEFIT ORGANISATIONS	92 667	8 405	1 412 459	50%	1524%	Revenue is below the transactions causing the variance
2526	13251024520PRZZZZH0	INCOME/REVENUE	PUBLIC BENEFIT ORGANISATIONS	-89 995	-8 405	9 495 793	50%	-10651%	YTD revenue more than target
2526	13251025100PRR86ZZH0	INCOME/REVENUE	RESIDENTIAL PROPERTIES: DEVELOPED	15 988 825	1 291 208	7 864 321	50%	49%	YTD revenue more than target
2526	13251025100PRZZZZH0	INCOME/REVENUE	RESIDENTIAL PROPERTIES: DEVELOPED	-38 046 256	-3 143 806	-18 523 432	50%	48%	YTD revenue more than target
2526	13251025110PRRZZZZH0	INCOME/REVENUE	RESIDENTIAL PROPERTIES: VACANT LAND	-2 518 123	-202 514	-1 234 790	50%	49%	YTD revenue more than target
2526	13251025460PRZZZZH0	INCOME/REVENUE	STATE-OWNED PROPERTIES	-46 637 279	-4 376 542	-23 546 669	50%	50%	YTD revenue more than target
2526	13251179100EQZZZZH0	INCOME/REVENUE	TS_O_M_NRF_EQUITABLE SHARE	-861 255 495	-283 519 000	-649 565 000	50%	76%	YTD revenue below target - 1.7 times reduction
2526	13251341090ZLZZZZH0	INCOME/REVENUE	INTER. RECEIV - SERVICE CHARGES	-1 963 163	-146 366	-364 187	50%	18%	within target
2526	13252110010EQMRCZZH0	INCOME/REVENUE	MS. SAL & ALL: BASIC SALARY & WAGES	21 603 803	1 696 989	10 118 365	50%	47%	YTD movement below target
2526	13252110220EQMRCZZH0	INCOME/REVENUE	MS. ALL - CELLULAR & TELEPHONE	57 186	2 777	17 588	50%	31%	Year to date more than the target - likely to overspend
2526	13252110260EQMRCZZH0	INCOME/REVENUE	MS. HB & INC: HOUSING BENEFITS	155 923	15 213	92 448	50%	59%	YTD movement below target
2526	13252110300EQMRCZZH0	INCOME/REVENUE	MS. HB & INC: RENTAL SUBSIDY	12 720	750	4 500	50%	35%	YTD movement below target
2526	13252110320EQMRCZZH0	INCOME/REVENUE	MS. ALL - LEAVE PAY	-	40 236	247 041	#DIV/0!	#DIV/0!	YTD movement below target

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City of Toronto, Ontario, Canada - Tax 10 - Annual Budget

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	13252110340EOMRCZZHO	INCOME/REVENUE	MS: ALL - TRAVEL OR MOTOR VEHICLE	1 076 988	55 024	324 366	50%	30%	YTD movements below target
2526	13252110380EOMRCZZHO	INCOME/REVENUE	MS: OVERTIME - NON STRUCTURED	600 000	-13 413	92 291	50%	15%	YTD movements below target
2526	13252110440EOMRCZZHO	INCOME/REVENUE	MS: SRB - ACTING ALLOWANCE	50 000	7 195	21 584	50%	43%	YTD movements below target
2526	13252110460EOMRCZZHO	INCOME/REVENUE	MS: SRB - ANNUAL BONUS	1 800 316	43 595	1 743 753	50%	97%	Year to date more than the target - likely to overspend
2526	13252110640EOMRCZZHO	INCOME/REVENUE	MS: SRB - LSA CURR SERV	-	-	194 466	#DIV/0!	#DIV/0!	movement with no budget - unaudited expenditure
2526	13252130010EOMRCZZHO	INCOME/REVENUE	MS: SOC CONTR - BARGAINING COUNCIL	12 368	966	5 860	50%	47%	within target
2526	13252130010EOMRCZZHO	INCOME/REVENUE	MS: SOC CONTR - GROUP LIFE INSURANCE	349 914	29 587	176 451	50%	50%	YTD movements below target
2526	13252130100EOMRCZZHO	INCOME/REVENUE	MS: SOC CONTR - MEDICAL	2 929 419	220 758	1 318 742	50%	45%	within target
2526	13252130200EOMRCZZHO	INCOME/REVENUE	MS: SOC CONTR - PENSION	4 643 295	368 519	2 235 703	50%	48%	YTD movements below target
2526	13252130400EOMRCZZHO	INCOME/REVENUE	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	180 983	13 562	82 255	50%	45%	YTD movements below target
2526	13252260390PRMRCZAWM	INCOME/REVENUE	OS: REVENUE ENHANCEMENT	2 120 000	529 524	529 524	50%	25%	no movement savings can be used on other votes during adj budget
2526	13252265170PRMRCZZHO	INCOME/REVENUE	OS: PRINTING CONSUMER ACCOUNTS	1 590 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13252270342PRP34ZZHO	INCOME/REVENUE	INDIGENT REGISTER	1 100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13252270450PRMRCZZHO	INCOME/REVENUE	C&PS: B&A VALUER & ASSESSORS	300 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13252284530PRMRCZAWM	INCOME/REVENUE	CONTR: PREPAID ELECTRICITY VENDORS	3 500 000	442 611	2 300 632	50%	66%	Year to date more than the target - likely to overspend
2526	13252300400PRMRCZZHO	INCOME/REVENUE	OC: BC/FAC/C FEES - BANK ACCOUNTS	2 332 000	47 977	283 221	50%	12%	YTD movements below target
2526	13252301870PRMRCZZHO	INCOME/REVENUE	OC: HIRE CHARGES	500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13252305410EOMRCZZHO	INCOME/REVENUE	OC: SKILLS DEVELOPMENT FUND LEVY	338 530	23 165	156 277	50%	46%	within target
2526	13252320690EOP34ZAWM	INCOME/REVENUE	MATERIAL INDIGENT REGISTER	500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13252402100PRMRCZAWM	INCOME/REVENUE	IRRECOV DEBTS W/OFF_NON-EXCHG PROP RATES	3 120 000	-	184 579	50%	6%	YTD movements below target
2526	13252599420EOMRCZZHO	INCOME/REVENUE	T&S OPERATIONAL MONETARY MUNIC ENTITIES	186 916 160	-	62 305 387	50%	33%	YTD movements below target
2526	13253501000PRMRCZZHO	INCOME/REVENUE	IL: PROPERTY RATES	5 200 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13253601000EOMRCZZHO	INCOME/REVENUE	RIL: PROPERTY RATES	-3 120 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	133013851700PZZZZNM	EXPENDITURE & PAYROLL	STAFF RECOVERIES	-151 454	-	-29 801	50%	20%	YTD movement below target
2526	13302110010EOMRCZZHO	EXPENDITURE & PAYROLL	MS: SAL & ALL: BASIC SALARY & WAGES	5 748 380	527 847	3 167 078	50%	55%	Year to date more than the target - likely to overspend
2526	13302110200EOMRCZZHO	EXPENDITURE & PAYROLL	MS: ALL - ACCOMMODATION/INCIDENTAL	20 000	-	6 266	50%	31%	YTD movement below target
2526	13302110220EOMRCZZHO	EXPENDITURE & PAYROLL	MS: ALL - CELLULAR & TELEPHONE	26 631	2 777	16 662	50%	63%	Year to date more than the target - likely to overspend
2526	13302110260EOMRCZZHO	EXPENDITURE & PAYROLL	MS: HB & INC: HOUSING BENEFITS	74 417	7 021	42 128	50%	57%	Year to date more than the target - likely to overspend
2526	13302110300EOMRCZZHO	EXPENDITURE & PAYROLL	MS: HB & INC: RENTAL SUBSIDY	3 975	250	1 500	50%	38%	YTD movement below target
2526	13302110340EOMRCZZHO	EXPENDITURE & PAYROLL	MS: ALL - TRAVEL OR MOTOR VEHICLE	440 661	67 312	319 889	50%	73%	Year to date more than the target - likely to overspend
2526	13302110360EOMRCZZHO	EXPENDITURE & PAYROLL	MS: OVERTIME - NON STRUCTURED	-	-	124 342	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	13302110440EOMRCZZHO	EXPENDITURE & PAYROLL	MS: SRB - ACTING ALLOWANCE	-	25 466	77 491	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	13302110460EOMRCZZHO	EXPENDITURE & PAYROLL	MS: SRB - ANNUAL BONUS	479 030	53 461	282 669	50%	59%	Year to date more than the target - likely to overspend
2526	13302130010EOMRCZZHO	EXPENDITURE & PAYROLL	MS: SOC CONTR - BARGAINING COUNCIL	1 577	151	892	50%	57%	Year to date more than the target - likely to overspend
2526	13302130100EOMRCZZHO	EXPENDITURE & PAYROLL	MS: SOC CONTR - GROUP LIFE INSURANCE	95 773	8 770	52 621	50%	55%	Year to date more than the target - likely to overspend
2526	13302130200EOMRCZZHO	EXPENDITURE & PAYROLL	MS: SOC CONTR - MEDICAL	1 712 543	39 112	232 758	50%	14%	YTD movement below target
2526	13302130300EOMRCZZHO	EXPENDITURE & PAYROLL	MS: SOC CONTR - PENSION	972 113	88 206	529 238	50%	54%	Year to date more than the target - likely to overspend
2526	13302130400EOMRCZZHO	EXPENDITURE & PAYROLL	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	23 374	1 948	11 680	50%	50%	Year to date more than the target - likely to overspend
2526	13302140000EOMRCZZHO	EXPENDITURE & PAYROLL	MS: PRB - MED: CURRENT SERVICE COST	-	-1 692	-10 152	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	13302140080EOMRCZZHO	EXPENDITURE & PAYROLL	MS: PRB - MED: PAST SERVICE COST	1 120 000	-11 235	68 635	50%	6%	YTD movement below target
2526	13302305410EOMRCZZHO	EXPENDITURE & PAYROLL	OC: SKILLS DEVELOPMENT FUND LEVY	66 320	6 221	36 750	50%	55%	Year to date more than the target - likely to overspend
2526	13302305450EOMRCZZHO	EXPENDITURE & PAYROLL	OC: STORAGE OF FILES (ARCHIVING)	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13302362580PFRMRCZZHO	EXPENDITURE & PAYROLL	INT PND: OVERDUE ACCOUNTS	1 500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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2025-26 Annual Budget and Financial Statements - Budgetary Control System

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	13351425510SGZZZZH0	SUPPLY CHAIN MANAGEMENT	SALE OF: PUBLICATION - TENDER DOCUMENTS	-33 826	-10 756	-26 333	50%	78%	YTD revenue more than target
2526	13352110010EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: SAL & ALL: BASIC SALARY & WAGES	6 558 975	549 835	3 299 011	50%	50%	
2526	13352110200EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: ALL - ACCOMMODATION/TRAVEL/INCIDENTAL	26 480	-	23 109	50%	87%	Year to date more than the target - likely to overspend
2526	13352110220EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: ALL - CELLULAR & TELEPHONE	44 852	3 703	22 217	50%	50%	
2526	13352110260EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: HB & INC: HOUSING BENEFITS	99 223	8 192	49 150	50%	50%	
2526	13352110340EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: ALL - TRAVEL OR MOTOR VEHICLE	805 522	68 427	402 853	50%	50%	
2526	13352110460EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: SRB - ANNUAL BONUS	547 414	59 025	311 029	50%	57%	Year to date more than the target - likely to overspend
2526	13352110640EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: SRB - LSA CURR SERV	-	-	120 746	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	13352130010EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: SOC CONTR - BARGAINING COUNCIL	1 976	163	979	50%	50%	
2526	13352130030EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: SOC CONTR - GROUP LIFE INSURANCE	59 501	6 628	38 182	50%	64%	Year to date more than the target - likely to overspend
2526	13352130100EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: SOC CONTR - MEDICAL	621 604	53 835	327 062	50%	53%	Year to date more than the target - likely to overspend
2526	13352130200EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: SOC CONTR - PENSION	1 294 232	109 649	657 887	50%	51%	Year to date more than the target - likely to overspend
2526	13352130410EQRCZZH0	SUPPLY CHAIN MANAGEMENT	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	29 288	2 303	13 815	50%	47%	within target
2526	13352260390EQRCZZMM	SUPPLY CHAIN MANAGEMENT	TRAVELLING AGENCY	1 000 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13352305410EQRCZZH0	SUPPLY CHAIN MANAGEMENT	OC: SKILLS DEVELOPMENT FUND LEVY	84 624	7 150	44 529	50%	53%	Year to date more than the target - likely to overspend
2526	13352300150PRMRCZZH0	SUPPLY CHAIN MANAGEMENT	INV - PHYSICAL & NET-REL VALUE GAINS	-7 043	-6 139	-6 139	50%	87%	YTD revenue more than target
2526	13352300200PRMRCZZH0	SUPPLY CHAIN MANAGEMENT	INV - PHYSICAL & NET-REL VALUE LOSSES	-	2 003	2 003	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	13401178950F5ZZZZH0	FINANCE INTERNS (FMG GRANT)	TS_O_MING_LOCAL GOV FIN MNG GRANT	-3 000 000	-	-471 892	50%	16%	YTD revenue more than target - unauthorised expenditure
2526	13402110010F5MRCZZH0	FINANCE INTERNS (FMG GRANT)	MS: SAL & ALL: BASIC SALARY & WAGES	600 000	49 500	297 000	50%	50%	
2526	13402130400F5MRCZZH0	FINANCE INTERNS (FMG GRANT)	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	6 000	495	2 970	50%	50%	
2526	13402270340F5MRCZZMM	FINANCE INTERNS (FMG GRANT)	C&PS: B&A BUSINESS & FIN MANAGEMENT	2 284 000	1 809 816	2 435 994	50%	107%	budget exceeded - unauthorised expenditure
2526	13402305760F5MRCZZH0	FINANCE INTERNS (FMG GRANT)	OC: T&S DOM - ACCOMMODATION	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13402305770F5MRCZZH0	FINANCE INTERNS (FMG GRANT)	OC: T&S DOM - DAILY ALLOWANCE	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13402305810F5MRCZZH0	FINANCE INTERNS (FMG GRANT)	OC: T&S DOM TRP - IN/OUT OPR OWN TRANSPRT	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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City of Phoenix, Arizona • Finance Department • Budgetary Control System

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	13451425430SGZZZ10	ASSETS MANAGEMENT	SALE OF AGRI PROD - ASSET < CAP THRESH	-1 460 680	-	-	50%	0%	No income collected to date
2526	13452110010EQMRCZZWM	ASSETS MANAGEMENT	MS: SAL & ALL: BASIC SALARY & WAGES	5 754 456	543 481	3 279 948	50%	57%	Year to date more than the target - likely to overspent
2526	13452110200EQMRCZZWM	ASSETS MANAGEMENT	MS: ALL - ACCOMMODATION/TRAVEL/INCIDENTAL	20 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13452110220EQMRCZZWM	ASSETS MANAGEMENT	MS: ALL - CELLULAR & TELEPHONE	35 881	3 703	22 217	50%	62%	Year to date more than the target - likely to overspent
2526	13452110250EQMRCZZWM	ASSETS MANAGEMENT	MS: HB & INC: HOUSING BENEFITS	79 379	8 192	47 979	50%	60%	Year to date more than the target - likely to overspent
2526	13452110260EQMRCZZWM	ASSETS MANAGEMENT	MS HB & INC: RENTAL SUBSIDY	4 770	500	3 000	50%	63%	Year to date more than the target - likely to overspent
2526	13452110300EQMRCZZWM	ASSETS MANAGEMENT	MS: ALL - TRAVEL OR MOTOR VEHICLE	589 015	57 145	334 349	50%	57%	Year to date more than the target - likely to overspent
2526	13452110340EQMRCZZWM	ASSETS MANAGEMENT	MS: SRB - ANNUAL BONUS	578 574	106 922	404 199	50%	70%	Year to date more than the target - likely to overspent
2526	13452110460EQMRCZZWM	ASSETS MANAGEMENT	MS: SRB - LSA CURR SERV	-	-	78 146	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	13452130010EQMRCZZWM	ASSETS MANAGEMENT	MS: SOC CONTR - BARGAINING COUNCIL	1 702	151	904	50%	53%	Year to date more than the target - likely to overspent
2526	13452130100EQMRCZZWM	ASSETS MANAGEMENT	MS: SOC CONTR - GROUP LIFE INSURANCE	95 878	9 133	54 800	50%	57%	Year to date more than the target - likely to overspent
2526	13452130200EQMRCZZWM	ASSETS MANAGEMENT	MS: SOC CONTR - MEDICAL	419 870	36 570	223 958	50%	53%	Year to date more than the target - likely to overspent
2526	13452130300EQMRCZZWM	ASSETS MANAGEMENT	MS: SOC CONTR - PENSION	1 066 050	99 355	596 131	50%	56%	Year to date more than the target - likely to overspent
2526	13452130400EQMRCZZWM	ASSETS MANAGEMENT	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	25 233	2 125	12 753	50%	51%	Year to date more than the target - likely to overspent
2526	134523024400PMRCZZHO	ASSETS MANAGEMENT	OC: INSUR UNDER - EXCESS PAYMENTS	1 000 000	-	1 799	50%	0%	no movement savings can be used on other votes during adj budget
2526	134523024600PMRCZZHO	ASSETS MANAGEMENT	OC: INSUR UNDER - PREMIUMS	10 000 000	-	8 027 216	50%	80%	Year to date more than the target - likely to overspent
2526	13452305410EQMRCZZWM	ASSETS MANAGEMENT	OC: SKILLS DEVELOPMENT FUND LEVY	70 153	6 916	40 061	50%	57%	Year to date more than the target - likely to overspent
2526	13452305770EQMRCZZHO	ASSETS MANAGEMENT	OC: T&S DOM - DAILY ALLOWANCE	2 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13452305810EQMRCZZHO	ASSETS MANAGEMENT	OC: T&S DOM TRP - W/OUOT OPR OWN TRANSPRT	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	13452320600PMRCZZHO	ASSETS MANAGEMENT	INVENTORY - PRINTING & STATIONERY	1 205 655	6 606	592 283	50%	49%	within target
2526	134527215000PMRCZZWM	ASSETS MANAGEMENT	DEPRECIATION FURNITURE & OFFICE EQUIPM	250 000	-	28 600	50%	11%	YTD movement below target
2526	13456460020CF7ZZWM	ASSETS MANAGEMENT	FURNITURE & FITTINGS	1 000 000	244 000	490 815	50%	49%	within target

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OFFICE OF THE CHIEF FINANCIAL OFFICER

All Managers and Supervisors are requested to verify the correctness of the information captured on each vote number related to each sub-function and communicate any misallocations with the finance department. The employee costs outcomes must also be checked and verification be done with Human Resource to ensure that the employees are paid from the correct cost centers or sub-functions.

This memo must be shared with Managers responsible for the below cost centers

Financial Services	
Chief Financial Officer	1305
Budget & Reporting	1310
Finance Administration	1315
Financial Accounting	1320
Revenue Billing & Electricity Revenue	1325
Expenditure & Payroll	1330
SCM	1335
FMG	1340
Assets & Stores Management	1345

I hope the above will be received in order.

TR MARUMO
ACTING CHIEF FINANCIAL OFFICER

14/01/2026

DATE



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Enquiries: TR Marumo | Ext:3708/9

FROM : ACTING CHIEF FINANCIAL OFFICER
TO : ALL UNITS REPORTING TO THE MUNICIPAL MANAGER
DATE : 12 JANUARY 2026
RE : DECEMBER 2025 BUDGET ANALYSIS

The purpose of this report is to provide the department with an analysis of the budget performance for each line item during the month of December 2025.

The average performance target by the end of December 2025 was 50%:

- ❖ Any performance above 50% indicates that there is possibility of overspending.
- ❖ Any performance below 50% can either indicate that some transactions have not been captured or other line items have low/no movements where those savings can be transferred to other votes during the adjustment budget.
- ❖ The cost centers or line items where undefined % (#DIV/0!) is shown, indicate that there are movements without budget allocations.
- ❖ The following tables of information are included
 - ✓ Table A – per vote per type
 - ✓ Table B – per type per cost center
 - ✓ Table C – per line item



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE A – PER VOTE PER TYPE

The below table indicates that the IDP-PMS unit has used R2.1 million (50%) of the R4 million budget.

The Office of the Municipal Manager department has spent R12 million of the R25.1 million budget, and 0% on the non-current assets.

Row Labels	Sum of Orig Budget	Sum of Exp December	Sum of Commitments	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL IDP-PMS DIRECTORATE	4 077 920	402 721	-	2 103 993	50%	64%
= EXPENDITURE	4 077 920	402 721	-	2 103 993	50%	64%
MS - SALARIES ALLOW AND SERV BENEFITS	3 510 091	370 099	-	1 796 897	50%	74%
MS - SOCIAL CONTRIBUTIONS	471 797	29 709	-	266 787	50%	63%
OPERATIONAL COST	96 032	2 913	-	40 309	50%	41%
= TOTAL MUNICIPAL MANAGER	25 145 945	1 922 352	57 571	12 089 578	#DIV/0!	#DIV/0!
= EXPENDITURE	24 645 945	1 922 352	57 571	12 089 578	#DIV/0!	#DIV/0!
CONSULTANTS AND PROFESSIONAL SERVICES	750 000	59 172	-	158 261	50%	16%
CONTRACTORS	150 000	-	-	-	50%	0%
INVENTORY	15 000	-	-	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	16 428 708	1 406 746	-	8 479 059	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	2 964 104	240 712	-	1 460 480	50%	52%
OPERATIONAL COST	2 583 199	24 316	57 571	767 489	50%	18%
OUTSOURCE SERVICES	50 000	-	-	13 872	50%	28%
SM - SALARIES ALLOW AND SERV BENEFITS	1 703 808	191 229	-	1 209 354	50%	75%
SM - SOCIAL CONTRIBUTIONS	1 126	177	-	1 063	50%	94%
= NON-CURRENT ASSETS	500 000	-	-	-	50%	0%
PPE COST SOLID WASTE INFRASTRUCTURE	500 000	-	-	-	50%	0%



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2023-2024 BUDGET

OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE B – PER TYPE PER COST CENTER

Row Labels	Sum of Orig Budget	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
- TOTAL IDP-PMS DIRECTORATE	4 077 920	2 103 993	50%	64%
= IDP-PMS OFFICE	4 077 920	2 103 993	50%	64%
= EXPENDITURE	4 077 920	2 103 993	50%	64%
MS - SALARIES ALLOW AND SERV BENEFITS	3 510 091	1 796 897	50%	74%
MS - SOCIAL CONTRIBUTIONS	471 797	266 787	50%	63%
OPERATIONAL COST	96 032	40 309	50%	41%
= TOTAL MUNICIPAL MANAGER	25 145 945	12 089 578	#DIV/0!	#DIV/0!
= COMMUNICATIONS	4 290 721	2 296 320	50%	38%
= EXPENDITURE	4 290 721	2 296 320	50%	38%
MS - SALARIES ALLOW AND SERV BENEFITS	2 700 197	1 367 932	50%	52%
MS - SOCIAL CONTRIBUTIONS	534 362	301 422	50%	56%
OPERATIONAL COST	1 056 162	626 967	50%	21%
= HARRISMITH UNIT	1 271 314	603 822	50%	43%
= EXPENDITURE	1 271 314	603 822	50%	43%
MS - SALARIES ALLOW AND SERV BENEFITS	1 117 465	526 202	50%	39%
MS - SOCIAL CONTRIBUTIONS	143 668	72 933	50%	49%
OPERATIONAL COST	10 181	4 686	50%	46%
- INTERNAL AUDIT	9 110 643	3 805 870	#DIV/0!	#DIV/0!
= EXPENDITURE	9 110 643	3 805 870	#DIV/0!	#DIV/0!
CONSULTANTS AND PROFESSIONAL SERVICES	750 000	158 261	50%	16%
INVENTORY	15 000	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	6 524 020	2 939 081	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	1 515 749	667 501	50%	48%
OPERATIONAL COST	305 874	41 027	50%	11%
= MM ADMINISTRATION	6 733 135	3 388 311	#DIV/0!	#DIV/0!
= EXPENDITURE	6 233 135	3 388 311	#DIV/0!	#DIV/0!
CONTRACTORS	150 000	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	4 930 196	3 039 711	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	546 920	305 515	50%	57%
OPERATIONAL COST	556 019	29 213	50%	26%
OUTSOURCE SERVICES	50 000	13 872	50%	28%
= NON-CURRENT ASSETS	500 000	-	50%	0%
PPE COST SOLID WASTE INFRASTRUCTURE	500 000	-	50%	0%
= MUNICIPAL MANAGER	1 978 954	1 253 098	50%	43%
= EXPENDITURE	1 978 954	1 253 098	50%	43%
OPERATIONAL COST	274 020	42 681	50%	18%
SM - SALARIES ALLOW AND SERV BENEFITS	1 703 808	1 209 354	50%	75%
SM - SOCIAL CONTRIBUTIONS	1 126	1 063	50%	94%
= RISK MANAGEMENT	1 761 178	742 158	50%	38%
= EXPENDITURE	1 761 178	742 158	50%	38%
MS - SALARIES ALLOW AND SERV BENEFITS	1 156 830	606 132	50%	48%
MS - SOCIAL CONTRIBUTIONS	223 405	113 110	50%	50%
OPERATIONAL COST	380 943	22 915	50%	12%



Office of the Chief Financial Officer - Budget Development

OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE C - PER LINE ITEM

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% Actuals vs Budget	Comments
2526	110520300050	MM MUNICIPAL MANAGER	SM MM: SAL & ALL - BASIC SALARY	1 419 728	148 681	892 084	50%	63%	Year to date more than the target - likely to overspend
2526	110520300070	MM MUNICIPAL MANAGER	SM MM: ALLOW - CELLULAR & TELEPHONE	19 080	1 500	9 000	50%	47%	within target
2526	110520300090	MM MUNICIPAL MANAGER	SM MM: ALLOW - TRAVEL OR MOTOR VEHICLE	265 000	41 048	308 270	50%	116%	Budget exceeded - unauthorised expenditure
2526	11052050230E	MM MUNICIPAL MANAGER	SM MM: SOC CONTR U/F	1 126	177	1 063	50%	94%	Year to date more than the target - likely to overspend
2526	11052301620P	MM MUNICIPAL MANAGER	OC: ENTERTAINMENT - SENIOR MANAGEMENT	2 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11052305410E	MM MUNICIPAL MANAGER	OC: SKILLS DEVELOPMENT FUND LEVY	18 020	1 742	10 451	50%	59%	Year to date more than the target - likely to overspend
2526	11052305160P	MM MUNICIPAL MANAGER	OC: T&S DOM - ACCOMMODATION	200 000	-	10 148	50%	5%	YTD movements below target
2526	11052305820P	MM MUNICIPAL MANAGER	OC: T&S DOM TRP - WITH OPER OTH TRP PROG	2 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11052305830P	MM MUNICIPAL MANAGER	OC: T&S DOM PUB TRP - AIR TRANSPORT	50 000	-	22 082	50%	44%	YTD movements below target
2526	11052305850P	MM MUNICIPAL MANAGER	OC: T&S DOM PUB TRP - ROAD TRANSPORT	2 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11102110010E	MM ADMINISTRATION	MS: SAL & ALL: BASIC SALARY & WAGES	4 077 565	304 943	2 369 659	50%	58%	Year to date more than the target - likely to overspend
2526	11102110200E	MM ADMINISTRATION	MS: ALL - ACCOMMODATION/INCIDENTAL	30 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11102110220E	MM ADMINISTRATION	MS: ALL - CELLULAR & TELEPHONE	33 473	2 426	14 554	50%	43%	YTD movements below target
2526	11102110320E	MM ADMINISTRATION	MS: ALL - LEAVE PAY	-	-	84 382	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	11102110340E	MM ADMINISTRATION	MS: ALL - TRAVEL OR MOTOR VEHICLE	449 381	31 916	191 494	50%	43%	YTD movements below target
2526	11102110460E	MM ADMINISTRATION	MS: SRB - ANNUAL BONUS	339 797	-	240 459	50%	71%	Year to date more than the target - likely to overspend
2526	11102110640E	MM ADMINISTRATION	MS: SRB - LSA CURR SERV	-	-	139 152	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	11102130010E	MM ADMINISTRATION	IMS: SOC CONTR - BARGAINING COUNCIL	1 102	75	464	50%	42%	YTD movements below target
2526	11102130100E	MM ADMINISTRATION	IMS: SOC CONTR - GROUP LIFE INSURANCE	10 319	1 716	10 294	50%	100%	Budget depleted - unauthorised expenditure
2526	11102130200E	MM ADMINISTRATION	IMS: SOC CONTR - MEDICAL	189 635	10 744	70 253	50%	37%	YTD movements below target
2526	11102130300E	MM ADMINISTRATION	IMS: SOC CONTR - PENSION	329 530	36 325	217 951	50%	66%	Year to date more than the target - likely to overspend
2526	11102130400E	MM ADMINISTRATION	IMS: SOC CONTR - UNEMPLOYMENT INSUR FUND	16 334	1 063	6 553	50%	40%	YTD movements below target
2526	11102284520E	MM ADMINISTRATION	OS: DISCIPLINARY BOARD	50 000	-	13 872	50%	28%	YTD movements below target
2526	111022880810P	MM ADMINISTRATION	CONTR: CATERING SERVICE S	150 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	111022306410E	MM ADMINISTRATION	OC: T&S DEVELOPMENT FUND LEVY	56 019	4 167	29 213	50%	52%	Year to date more than the target - likely to overspend
2526	11102305768P	MM ADMINISTRATION	OC: T&S DOM - ACCOMMODATION	500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11106456020C	MM ADMINISTRATION	CLOCKING SYSTEMS (MACHINERY)	500 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget

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Financial Report of the City of Phoenix, Arizona

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	11202110010E	INTERNAL AUDIT	MS: SAL & ALL BASIC SALARY & WAGE S	5,344,983	401,680	2,512,228	50%	46%	within target
2526	11202110220E	INTERNAL AUDIT	MS: ALL - CELLULAR & TELEPHONE	30,835	2,777	13,865	50%	45%	YTD movements below target
2526	11202110260E	INTERNAL AUDIT	MS: HB & INC - HOUSING BENEFITS	81,505	5,851	35,107	50%	43%	YTD movements below target
2526	11202110300E	INTERNAL AUDIT	MS: HB & INC - RENTAL SUBSIDY	3,180	250	1,500	50%	47%	within target
2526	11202110340E	INTERNAL AUDIT	MS: ALL - TRAVEL OR MOTOR VEHICLE	618,102	55,304	279,286	50%	45%	YTD movements below target
2526	11202110440E	INTERNAL AUDIT	MS: SRB - ACTING ALLOWANCE	445,415	12,952	38,656	#DIV/0!	#DIV/0!	movement with no budget - unallocated expenditures
2526	11202110460E	INTERNAL AUDIT	MS: SRB - ANNUAL BONUS	46,571	100	138,218	50%	31%	YTD movements below target
2526	11202130010E	INTERNAL AUDIT	MS: SOC CONTR - BARGAINING COUNCIL	46,571	100	602	50%	45%	YTD movements below target
2526	11202130200E	INTERNAL AUDIT	MS: SOC CONTR - GROUP LIFE INSURANCE	472,618	5,269	31,615	50%	68%	YTD movements below target
2526	11202130300E	INTERNAL AUDIT	MS: SOC CONTR - MEDICAL	975,517	31,745	191,279	50%	40%	YTD movements below target
2526	11202130400E	INTERNAL AUDIT	MS: SOC CONTR - PENSION	19,713	72,584	435,502	50%	45%	YTD movements below target
2526	11202130400E	INTERNAL AUDIT	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	1,417	1,417	8,502	50%	43%	YTD movements below target
2526	11202270300E	INTERNAL AUDIT	C&PS B&A ACCOUNTANTS & AUDITORS	250,000	-	158,261	50%	0%	no movement savings can be used on other votes during adj budget
2526	11202270320E	INTERNAL AUDIT	C&PS B&A AUDIT COMMITTEE	500,000	59,172	158,261	50%	32%	YTD movements below target
2526	11202304520E	INTERNAL AUDIT	OC PROFESSIONAL BODIES MSHIP & SUBS	70,000	-	28,270	50%	43%	YTD movements below target
2526	11202305410E	INTERNAL AUDIT	OC SKILLS DEVELOPMENT FUND LEVY	100,000	5,080	12,757	50%	13%	YTD movements below target
2526	11202305760E	INTERNAL AUDIT	OC T&S DOM - ACCOMMODATION	20,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11202305770E	INTERNAL AUDIT	OC T&S DOM - DAILY ALLOWANCE	50,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11202305810E	INTERNAL AUDIT	OC T&S DOM TRP - W/OUT OPR OWN TRANSPRT	15,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11202323600E	INTERNAL AUDIT	REFERENCE BOOKS	2,039,519	169,823	1,018,935	50%	50%	YTD movements below target
2526	11252110010E	COMMUNICATIONS	MS: SAL & ALL: BASIC SALARY & WAGES	22,426	1,681	11,108	50%	50%	YTD movements below target
2526	11252110220E	COMMUNICATIONS	MS: ALL - CELLULAR & TELEPHONE	14,174	1,170	7,021	50%	50%	YTD movements below target
2526	11252110260E	COMMUNICATIONS	MS: HB & INC - HOUSING BENEFITS	454,119	37,480	224,930	50%	50%	YTD movements below target
2526	11252110460E	COMMUNICATIONS	MS: ALL - TRAVEL OR MOTOR VEHICLE	169,859	68,219	105,928	50%	62%	YTD movements below target
2526	11252130010E	COMMUNICATIONS	MS: SRB - ANNUAL BONUS	760	63	377	50%	50%	Year to date more than the target - likely to overpend
2526	11252130200E	COMMUNICATIONS	MS: SOC CONTR - BARGAINING COUNCIL	119,566	13,492	90,375	50%	76%	Year to date more than the target - likely to overpend
2526	11252130300E	COMMUNICATIONS	MS: SOC CONTR - MEDICAL	402,772	34,226	205,358	50%	51%	Year to date more than the target - likely to overpend
2526	11252130400E	COMMUNICATIONS	MS: SOC CONTR - PENSION	11,264	866	5,314	50%	47%	within target
2526	11252300120E	COMMUNICATIONS	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	450,000	-	-	50%	0%	YTD movements below target
2526	11252300110E	COMMUNICATIONS	OC ADVPUB/AMARK - CORP & MUN ACTIVITIES	424,000	-	-	50%	0%	Year to date more than the target - likely to overpend
2526	11252300170E	COMMUNICATIONS	OC ADVPUB/AMARK - STAFF RECRUITMENT	50,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11252300180E	COMMUNICATIONS	OC: ADVPUB/AMARK - TENDERS	30,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	112523004510E	COMMUNICATIONS	OC COMM - LICENCES (RADIO & TELEVISION)	40,000	-	-	50%	0%	Year to date more than the target - likely to overpend
2526	112523004510E	COMMUNICATIONS	OC PRINTING & PUBLICATIONS	30,162	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11252305410E	COMMUNICATIONS	OC: SKILLS DEVELOPMENT FUND LEVY	20,000	3,081	15,669	50%	52%	Year to date more than the target - likely to overpend
2526	11252305760E	COMMUNICATIONS	OC T&S DOM - ACCOMMODATION	2,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11252305770E	COMMUNICATIONS	OC T&S DOM - DAILY ALLOWANCE	10,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11252305810E	COMMUNICATIONS	OC T&S DOM TRP - W/OUT OPR OWN TRANSPRT	10,000	-	-	50%	0%	no movement savings can be used on other votes during adj budget



2019-2020 Financial Plan - Summary of Expenditures by Program

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp Decem	YTD Actual	% Target	% Actuals vs Budget	Comments
2526	11302110010E	OMRRCZWNM	RISK MANAGEMENT	790 270	66 219	397 317	50%	50%	
2526	11302110200E	OMRRCZWNM	MS SAL & ALL - BASIC SALARY & WAGES	30 000	-	9 993	50%	33%	
2526	11302110220E	OMRRCZWNM	MS ALL - ACCOMMODATION/TRVINCIDENTAL	11 213	926	5 554	50%	50%	YTD movements below target
2526	11302110260E	OMRRCZWNM	MS HB & INC. HOUSING BENEFITS	14 174	1 170	7 021	50%	50%	
2526	11302110300E	OMRRCZWNM	MS HB & INC. RENTAL SUBSIDY	3 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11302110340E	OMRRCZWNM	MS ALL - TRAVEL OR MOTOR VEHICLE	242 318	20 005	120 028	50%	50%	
2526	11302110460E	OMRRCZWNM	MS SRB - ANNUAL BONUS	65 855	-	66 219	50%	101%	Budget exceeded - unauthorized Expenditure
2526	11302130010E	OMRRCZWNM	MS SOC CONTR - BARGAINING COUNCIL	152	13	75	50%	50%	
2526	11302130100E	OMRRCZWNM	MS SOC CONTR - GROUP LIFE INSURANCE	15 635	1 324	7 946	50%	51%	Year to date more than the target - likely to overspend
2526	11302130200E	OMRRCZWNM	MS SOC CONTR - MEDICAL	64 102	5 372	32 231	50%	50%	
2526	11302130300E	OMRRCZWNM	MS SOC CONTR - PENSION	141 264	11 966	71 795	50%	51%	Year to date more than the target - likely to overspend
2526	11302130400E	OMRRCZWNM	MS SOC CONTR - UNEMPLOYMENT INSUR FUND	2 252	177	1 063	50%	47%	within target
2526	11302305610E	OMRRCZWNM	OC: RISK MANAGEMENT COMMITTEE	200 000	8 634	17 268	50%	9%	YTD movements below target
2526	11302305760E	OMRRCZWNM	OC: T&S DEVELOPMENT FUND LEVY	10 943	831	5 647	50%	52%	Year to date more than the target - likely to overspend
2526	11302305760E	OMRRCZWNM	OC: T&S DEVELOPMENT FUND LEVY	20 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11302305760E	OMRRCZWNM	OC: T&S DOM - ACCOMMODATION	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11302305760E	OMRRCZWNM	OC: T&S DOM - NONEMPLOYEES	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11452110010E	OMRRCZHO	MS SAL & ALL - BASIC SALARY & WAGES	790 270	66 219	397 317	50%	50%	
2526	11452110200E	OMRRCZHO	MS ALL - CELLULAR & TELEPHONE	11 213	926	5 554	50%	50%	
2526	11452110340E	OMRRCZHO	MS HB & INC. RENTAL SUBSIDY	3 180	250	1 508	50%	47%	within target
2526	11452110460E	OMRRCZHO	MS ALL - TRAVEL OR MOTOR VEHICLE	245 959	20 305	121 831	50%	50%	
2526	11452110460E	OMRRCZHO	MS SRB - ANNUAL BONUS	66 843	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	11452130010E	OMRRCZHO	MS SOC CONTR - BARGAINING COUNCIL	152	13	75	50%	50%	
2526	11452130100E	OMRRCZHO	MS SOC CONTR - GROUP LIFE INSURANCE	141 264	11 966	71 795	50%	51%	Year to date more than the target - likely to overspend
2526	11452130200E	OMRRCZHO	MS SOC CONTR - MEDICAL	2 252	177	1 063	50%	47%	within target
2526	11452305410E	OMRRCZHO	OC: SKILLS DEVELOPMENT FUND LEVY	10 181	781	4 586	50%	46%	within target

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OFFICE OF THE CHIEF FINANCIAL OFFICER

The department is requested to verify the correctness of the information captured on each vote number related to each sub-function and communicate any misallocations with the finance department. The employee costs outcomes must also be checked and verification be done with Human Resource to ensure that the employees are paid from the correct cost centers or sub-functions.

This memo must be shared with all managers responsible for the below cost centers.

Office Of The Municipal Manager	
Municipal Manager	1105
MM Administration	1110
Internal Audit	1120
Communications	1125
Risk Management Unit	1130
Harrisburgh Unit	1140
IDP-PMS	2310

I hope the above will be received in order.


.....

TR MARUMO
ACTING CHIEF FINANCIAL OFFICER

14/01/2026
.....
DATE



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Enquiries: TR Marumo | Ext:3708/9

FROM : ACTING CHIEF FINANCIAL OFFICER
TO : OFFICE OF THE MAYOR
: OFFICE OF THE SPEAKER
: OFFICE OF THE CHIEF WHIP
DATE : 12 JANUARY 2026
RE : DECEMBER 2025 BUDGET ANALYSIS

The purpose of this report is to provide the department with an analysis of the budget performance for each line item during the month of December 2025.

The average performance target by the end of December 2025 was 50%:

- ❖ Any performance above 50% indicates that there is possibility of overspending.
- ❖ Any performance below 50% can either indicate that some transactions have not been captured or other line items have low/no movements where those savings can be transferred to other votes during the adjustment budget.
- ❖ The cost centers or line items where undefined % (#DIV/0!) is shown, indicate that there are movements without budget allocations.
- ❖ The following tables of information are included
 - ✓ Table A – per vote per type
 - ✓ Table B – per type per cost center
 - ✓ Table C – per line item



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OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE A – PER VOTE PER TYPE

The below table indicates that R27.7 million of the R67.3 million budget has been used under the Legislative Authority department.

Row Labels	Sum of Orig Budget	Sum of Exp December	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL LEGISLATIVE AUTHORITY	67 317 173	6 217 571	27 714 842	#DIV/0!	#DIV/0!
= EXPENDITURE	67 317 173	6 217 571	27 714 842	#DIV/0!	#DIV/0!
ALLOWANCES & SRB	36 321 152	2 655 310	15 948 781	#DIV/0!	#DIV/0!
CONTRACTORS	375 000	22 609	92 906	50%	36%
INVENTORY	955 000	-	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	15 289 422	3 229 083	9 741 812	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	572 963	48 193	281 951	50%	47%
OPERATIONAL COST	13 595 339	247 252	1 545 405	#DIV/0!	#DIV/0!
SOCIAL CONTRIBUTIONS	208 297	15 125	103 987	50%	91%

TABLE B – PER TYPE PER COST CENTER

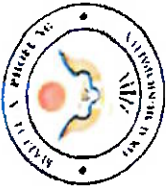
Row Labels	Sum of Orig Budget	Sum of Exp December	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= TOTAL LEGISLATIVE AUTHORITY	67 317 173	6 217 571	27 714 842	#DIV/0!	#DIV/0!
= COUNCIL GENERAL	33 949 028	1 739 433	10 389 590	50%	499%
= EXPENDITURE	33 949 028	1 739 433	10 389 590	50%	499%
ALLOWANCES & SRB	23 633 691	1 701 687	10 176 230	50%	1039%
CONTRACTORS	200 000	-	-	50%	0%
OPERATIONAL COST	9 960 633	30 233	168 279	50%	18%
SOCIAL CONTRIBUTIONS	154 704	7 513	45 081	50%	31%
= EXECUTIVE MAYOR	1 459 312	88 855	591 570	#DIV/0!	#DIV/0!
= EXPENDITURE	1 459 312	88 855	591 570	#DIV/0!	#DIV/0!
ALLOWANCES & SRB	1 367 007	87 994	556 319	#DIV/0!	#DIV/0!
OPERATIONAL COST	92 305	862	35 251	50%	41%
= MEMBERS OF MAYORAL COMMITTEE (MMC'S)	9 214 416	689 640	4 274 899	#DIV/0!	#DIV/0!
= EXPENDITURE	9 214 416	689 640	4 274 899	#DIV/0!	#DIV/0!
ALLOWANCES & SRB	8 951 113	660 444	4 150 020	#DIV/0!	#DIV/0!
MS - SALARIES ALLOW AND SERV BENEFITS	12 803	11 472	15 540	50%	121%
OPERATIONAL COST	196 907	10 112	50 433	50%	31%
SOCIAL CONTRIBUTIONS	53 593	7 611	58 906	50%	151%



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OFFICE OF THE CHIEF FINANCIAL OFFICER

Row Labels	Sum of Orig Budget	Sum of Exp December	Sum of YTD Actual	Average of % Target	Average of % YTD Actuals vs Budget
= MPAC	1 721 222	164 716	703 420	50%	33%
- EXPENDITURE	1 721 222	164 716	703 420	50%	33%
ALLOWANCES & SRB	871 799	67 003	402 020	50%	37%
CONTRACTORS	100 000	22 609	46 909	50%	47%
INVENTORY	100 000	-	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	439 726	69 388	220 119	50%	50%
MS - SOCIAL CONTRIBUTIONS	2 300	177	1 063	50%	24%
OPERATIONAL COST	207 397	5 539	33 310	50%	34%
- OFFICE OF THE EXECUTIVE MAYOR	9 937 322	2 342 985	6 480 763	#DIV/0!	#DIV/0!
= EXPENDITURE	9 937 322	2 342 985	6 480 763	#DIV/0!	#DIV/0!
CONTRACTORS	75 000	-	45 998	50%	61%
INVENTORY	500 000	-	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	8 853 347	2 300 414	6 201 237	#DIV/0!	#DIV/0!
MS - SOCIAL CONTRIBUTIONS	228 731	20 876	121 191	50%	57%
OPERATIONAL COST	280 244	21 695	112 338	50%	40%
= OFFICE OF THE SPEAKER	7 619 898	875 595	3 653 474	50%	26%
= EXPENDITURE	7 619 898	875 595	3 653 474	50%	26%
INVENTORY	350 000	-	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	4 345 401	680 394	2 485 514	50%	57%
MS - SOCIAL CONTRIBUTIONS	247 015	19 331	112 844	50%	47%
OPERATIONAL COST	2 677 482	175 870	1 055 115	50%	24%
- SPEAKER	896 558	71 872	320 270	#DIV/0!	#DIV/0!
= EXPENDITURE	896 558	71 872	320 270	#DIV/0!	#DIV/0!
ALLOWANCES & SRB	816 558	71 179	291 915	50%	42%
OPERATIONAL COST	80 000	694	28 356	#DIV/0!	#DIV/0!
- WHIPPERY OFFICE	2 519 417	244 475	1 300 856	#DIV/0!	#DIV/0!
= EXPENDITURE	2 519 417	244 475	1 300 856	#DIV/0!	#DIV/0!
ALLOWANCES & SRB	680 984	67 003	372 278	#DIV/0!	#DIV/0!
INVENTORY	5 000	-	-	50%	0%
MS - SALARIES ALLOW AND SERV BENEFITS	1 638 145	167 416	819 402	50%	50%
MS - SOCIAL CONTRIBUTIONS	94 917	7 809	46 853	50%	49%
OPERATIONAL COST	100 371	2 247	62 322	50%	53%



City of Toronto - Financial Services Department - Budgetary Control

OFFICE OF THE CHIEF FINANCIAL OFFICER

TABLE C – PER LINE ITEM

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	10052110010EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	SAL & ALL - BASIC SALARY & WAGES	8 713 205	2 290 414	5 979 489	50%	69%	Year to date more than the target - likely to overspent
2526	10052110200EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	ALL - ACCOMMODATION/TRAVEL/INCIDENTAL	19 874	-	6 800	50%	34%	YTD movements below target
2526	10052110320EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	ALL - LEAVE PAY	-	-	59 523	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	10052110340EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	ALL - TRAVEL OR MOTOR VEHICLE	55 400	10 000	60 000	50%	63%	Year to date more than the target - likely to overspent
2526	10052110360EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	OVERTIME - NON STRUCTURED	-	-	25 064	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	10052110460EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	SRB - ANNUAL BONUS	24 868	-	26 431	50%	105%	budget depleted - unauthorised expenditure
2526	10052110640EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	SRB - LSA CURR SERV	1 919	163	44 230	#DIV/0!	#DIV/0!	movement with no budget - unauthorised expenditure
2526	10052130010EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	SOC CONTR - BARGAINING COUNCIL	25 118	3 592	17 790	50%	54%	Year to date more than the target - likely to overspent
2526	10052130200EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	SOC CONTR - MEDICAL	154 833	13 047	78 283	50%	71%	Year to date more than the target - likely to overspent
2526	10052130300EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	SOC CONTR - PENSION	46 861	4 074	24 088	50%	51%	Year to date more than the target - likely to overspent
2526	10052130400EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR MS	SOC CONTR - UNEMPLOYMENT INSUR FUND	75 000	-	45 998	50%	51%	Year to date more than the target - likely to overspent
2526	10052280610EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR OC	HIRE CHARGES	75 000	-	35 897	50%	48%	within target
2526	10052305410EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR OC	SKILLS DEVELOPMENT FUND LEVY	82 244	21 695	56 644	50%	69%	Year to date more than the target - likely to overspent
2526	10052305760PRMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR OC	T&S DOM - ACCOMMODATION	50 000	-	17 197	50%	34%	YTD movement below target
2526	10052305770PRMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR OC	T&S DOM - DAILY ALLOWANCE	3 000	-	2 600	50%	87%	Year to date more than the target - likely to overspent
2526	10052305810EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR OC	T&S DOM TRP - W/OUT OPR OWN TRANSPRT	20 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	10052305810PRMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR OC	T&S DOM TRP - W/OUT OPR OWN TRANSPRT	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1005232059EQMRCZV1M	OFFICE OF THE EXECUTIVE MAYOR	INVENTORY-MEETING ITEMS	20 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1005232060PRB1ZV1M	OFFICE OF THE EXECUTIVE MAYOR	MATERIALS & SUPPLIES YOUTH PROGRAMS	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1005232060PRB2ZV1M	OFFICE OF THE EXECUTIVE MAYOR	MATERIALS & SUPPLIES DISABILITY	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1005232060PRB3ZV1M	OFFICE OF THE EXECUTIVE MAYOR	MATERIALS & SUPPLIES OLD AGE HOME VISIT	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	1005232060PRB7ZV1M	OFFICE OF THE EXECUTIVE MAYOR	MATERIALS & SUPPLIES GRN TO SCHOOL	50 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	10052323600PRB8ZV1M	OFFICE OF THE EXECUTIVE MAYOR	MATERIALS & SUPPLIES BACK TO SCHOOL	30 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	10052323600PRC1ZV1M	OFFICE OF THE EXECUTIVE MAYOR	MATERIALS & SUPPLIES IMBIZO	150 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget



City of Vancouver, 2015-2016 Financial Statement - Table 1: Budgetary Control

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% YTD Actuals vs Budget	Comments
2526	1010210010E	OMRRCZZWM	MS: SAL & ALL BASIC SALARY & WAGES	4 345 401	680 394	2 485 514	50%	57%	Year to date more than the target - likely to overspend
2526	10102130010E	OMRRCZZWM	MS: SOC CONTR - BARGAINING COUNCIL	1 368	113	678	50%	50%	YTD movements below target
2526	10102130200E	OMRRCZZWM	MS: SOC CONTR - MEDICAL	142 685	10 173	61 038	50%	43%	YTD movements below target
2526	10102130300E	OMRRCZZWM	MS: SOC CONTR - PENSION	82 686	7 451	41 584	50%	50%	within target
2526	10102130400E	OMRRCZZWM	MS: SOC CONTR - UNEMPLOYMENT INSURANCE FUND	20 276	1 594	9 584	50%	47%	YTD movements below target
2526	10102305100E	OMRRCZZWM	OC: REG FEES PROF & REGULATORY BODIES	100 000	-	8 550	50%	9%	no movement - savings can be used on other votes during adj budget
2526	10102305130E	OMRRCZZWM	OC: WARD COMMITTEES-PPE	150 000	-	-	50%	0%	YTD movements below target
2526	10102305130E	OMRRCZZWM	OC: REMUNERATION TO WARD COMMITTEES	2 310 000	169 000	1 003 000	50%	43%	Year to date more than the target - likely to overspend
2526	10102305410E	OMRRCZZWM	OC: SKILLS DEVELOPMENT FUND LEVY	44 482	6 870	25 265	50%	57%	YTD movements below target
2526	10102305760E	OMRRCZZWM	OC: T&S DOM - ACCOMMODATION	50 000	-	17 580	50%	35%	YTD movements below target
2526	10102305770E	PMRRCZZWM	OC: T&S DOM - DAILY ALLOWANCE	3 000	-	720	50%	24%	YTD movements below target
2526	10102305810E	OMRRCZZWM	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	20 000	-	-	50%	0%	no movement - savings can be used on other votes during adj budget
2526	10102323600E	OPC7ZZWM	INVENTORY - MATER & SUPPL(STATIONERY)	100 000	-	-	50%	0%	no movement - savings can be used on other votes during adj budget
2526	10102323600E	PRPC5ZZWM	MATERIALS & SUPPLIES MEETING ITEMS	100 000	-	-	50%	0%	no movement - savings can be used on other votes during adj budget
2526	10102323600E	PRPC7ZZWM	MATERIALS & SUPPLIES PUBLI PARTICIPATION	50 000	-	-	50%	0%	no movement - savings can be used on other votes during adj budget
2526	10102323600E	PRPD2ZZHO	INVENTORY - TRAINING W COMMITTEES	100 000	-	-	50%	0%	no movement - savings can be used on other votes during adj budget
2526	10152211510E	OMRRCZZWM	OTH COUNCIL OFFICE-BEARER ALLOWANCE	70 553	1 435 934	5 743 736	50%	8141%	budget exceeded - unauthorised expenditure
2526	10152211510E	OMRRCZZWM	OTH COUNCIL OFFICE-BEARER ALLOWANCE	314 506	-	39 911	50%	13%	YTD movements below target
2526	10152211550E	PMRRCZZWM	IL TRAVELLING ALLOWANCE	504 993	-	66 194	50%	13%	YTD movements below target
2526	10152211600E	OMRRCZZWM	OTH COUNCIL TRAVELLING ALLOWANCE	461 495	48 401	243 753	50%	53%	Year to date more than the target - likely to overspend
2526	10152211600E	OMRRCZZWM	OTH COUNCIL BASIC SALARY	15 657 587	-	2 379 631	50%	15%	YTD movements below target
2526	10152211600E	PMRRCZZWM	OTH COUNCIL BASIC SALARY	3 887 319	-	452 326	50%	12%	YTD movements below target
2526	10152211620E	OMRRCZZWM	OTH COUNCIL CELL PHONE ALLOWANCE	2 326 693	219 352	1 189 908	50%	51%	Year to date more than the target - likely to overspend
2526	10152211620E	PMRRCZZWM	OTH COUNCIL CELL PHONE ALLOWANCE	410 545	-	60 770	50%	15%	YTD movements below target
2526	1015221550E	OMRRCZZWM	OTH COUNCIL PENSION FUND CONTRIBUTIONS	129 519	6 073	36 441	50%	28%	YTD movements below target
2526	1015221600E	OMRRCZZWM	OTH COUNCIL MEDICAL AID BENEFITS	25 185	1 440	8 640	50%	34%	YTD movements below target
2526	10152280610E	OPH7ZZ11	CONTR CATERING SERVICES	200 000	-	-	50%	0%	no movement - savings can be used on other votes during adj budget
2526	10152301870E	OMRRCZZ11	OC HIRE CHARGES	200 000	-	44 230	50%	22%	YTD movements below target
2526	10152304520E	OMRRCZZWM	OC SALGA M/SHIP & SUBS	9 266 687	-	-	50%	0%	no movement - savings can be used on other votes during adj budget
2526	10152305410E	OMRRCZZWM	OC SKILLS DEVELOPMENT FUND LEVY	185 359	15 875	86 136	50%	46%	YTD movements below target
2526	10152305410E	PMRRCZZWM	OC SKILLS DEVELOPMENT FUND LEVY	108 987	-	12 835	50%	12%	YTD movements below target
2526	10152305760E	PMRRCZZWM	OC T&S DOM - ACCOMMODATION	100 000	-	5 255	50%	5%	YTD movements below target
2526	10152305810E	PMRRCZZWM	OC T&S DOM TRP - W/OUT OPR OWN TRANSPRT	100 000	14 358	19 824	50%	20%	YTD movements below target

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OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% Actuals vs Budget	Comments
2526	10202110010EQMRCZWM	WHIPPERY OFFICE	MS: SAL & ALL: BASIC SALARY & WAGES	1 638 145	167 416	819 402	50%	50%	
2526	10202130010EQMRCZWM	WHIPPERY OFFICE	MS: SOC CONTR - BARGAINING COUNCIL	456	38	226	50%	50%	
2526	10202130300EQMRCZWM	WHIPPERY OFFICE	MS: SOC CONTR - PENSION	87 703	7 240	43 439	50%	50%	
2526	10202130400EQMRCZWM	WHIPPERY OFFICE	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	6 758	531	3 188	50%	47%	within target
2526	10202210310EQMRCZWM	WHIPPERY OFFICE	WHIP: OFFICE-BEARER ALLOWANCE	-	47 315	189 259	#DIV/0!	0%	movement with no budget - unauthorised expenditure
2526	10202210330EQMRCZWM	WHIPPERY OFFICE	WHIP: OUT OF POCKET EXPENSES	10 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	10202210350EQMRCZWM	WHIPPERY OFFICE	WHIP TRAVELLING ALLOWANCE	8 506	15 772	64 888	50%	753%	budget depleted - unauthorised Expenditure
2526	10202210400EQMRCZWM	WHIPPERY OFFICE	WHIP: BASIC SALARY	605 536	-	94 629	50%	16%	YTD movements below target
2526	10202210420EQMRCZWM	WHIPPERY OFFICE	WHIP CELL PHONE ALLOWANCE	56 942	3 917	23 502	50%	41%	YTD movements below target
2526	102022305410EQMRCZWM	WHIPPERY OFFICE	OC: SKILLS DEVELOPMENT FUND LEVY	24 371	2 247	11 631	50%	48%	within target
2526	102022305770EQMRCZWM	WHIPPERY OFFICE	OC: T&S DOM - ACCOMMODATION	50 000	-	46 451	50%	93%	Year to date more than the target - likely to overspent
2526	102022305770EQMRCZWM	WHIPPERY OFFICE	OC: T&S DOM - DAILY ALLOWANCE	6 000	-	4 240	50%	71%	Year to date more than the target - likely to overspent
2526	102022305810EQMRCZWM	WHIPPERY OFFICE	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	20 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	102022323600PRPC6ZWM	WHIPPERY OFFICE	INVENTORY - MEETING ITEMS	5 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	10252110010EQMRCZWM	MPAC	MS: SAL & ALL: BASIC SALARY & WAGES	439 726	69 388	220 119	50%	50%	
2526	10252130010EQMRCZWM	MPAC	MS: SOC CONTR - BARGAINING COUNCIL	48	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	10252130400EQMRCZWM	MPAC	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2 252	177	1 063	50%	47%	within target
2526	10252211510EQMRCZWM	MPAC	OTH COUNCIL: OFFICE-BEARER ALLOWANCE	605 303	47 315	283 888	50%	47%	within target
2526	10252211510PRMRCZWM	MPAC	OTH COUNCIL: OFFICE-BEARER ALLOWANCE	31 157	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	10252211550EQMRCZWM	MPAC	OTH COUNCIL: TRAVELLING ALLOWANCE	188 335	15 772	94 629	50%	50%	
2526	10252211620EQMRCZWM	MPAC	OTH COUNCIL: CELL PHONE ALLOWANCE	47 004	3 917	23 502	50%	50%	
2526	10252280610EQPH3ZWM	MPAC	CONTR: CATERING SERVICES	100 000	22 609	46 908	50%	47%	within target
2526	10252305410EQMRCZWM	MPAC	OC: SKILLS DEVELOPMENT FUND LEVY	4 397	1 314	4 663	50%	107%	budget depleted - unauthorised Expenditure
2526	10252305760PRMRCZWM	MPAC	OC: T&S DOM - ACCOMMODATION	100 000	-	13 530	50%	14%	YTD movement below target
2526	10252305770PRMRCZWM	MPAC	OC: T&S DOM - DAILY ALLOWANCE	3 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget
2526	10252305810PRMRCZWM	MPAC	OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	100 000	4 225	15 097	50%	15%	YTD movement below target
2526	1025232059EQMRCZWM	MPAC	INVENTORY-MEETING ITEMS	100 000	-	-	50%	0%	no movement savings can be used on other votes during adj budget





Office of the Chief Financial Officer - Department of Health Services - 2010-2011

OFFICE OF THE CHIEF FINANCIAL OFFICER

Year	Vote No	Entity Cost Centre	Vote Description	Orig Budget	Exp December	YTD Actual	% Target	% Actuals vs Budget	Comments
2526	10452210100EQMRCZWNM	SPEAKER	SPEAKER BASIC SALARY	770 430	67 262	269 047	50%	35%	Payroll - July to August Speaker salary not recorded - record transactions by journal
2526	10452210120EQMRCZWNM	SPEAKER	SPEAKER CELL PHONE ALLOWANCE	46 128	3 917	22 868	50%	50%	
2526	10452210130EQMRCZWNM	SPEAKER	OC SKILLS DEVELOPMENT FUND LEVY	-	694	2 775	#DIV/0!	#DIV/0!	Payroll - July to August Speaker skill not recorded - record transactions by journal
2526	10452210140EQMRCZWNM	SPEAKER	OC T&S DOM - ACCOMMODATION	80 000	-	25 581	50%	32%	YTD movements below target
2526	10452210200EQMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	MS ALL - ACCOMMODATION/TRV/INCIDENTAL	12 803	11 472	15 540	50%	121%	Budget depleted - unauthorised expenditure
2526	10452210100EQMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	SPEAKER BASIC SALARY	-	-	1 046 671	#DIV/0!	#DIV/0!	Payroll - incorrect vote used - Journalise to EXCO vote 10452211210EQMRCZWNM
2526	10452210100PRMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	MMC BASIC SALARY	-	-	134 523	#DIV/0!	#DIV/0!	Payroll - these are the speakers salary - move to the correct vote 10352210100EQMRCZWNM
2526	10452210120EQMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	SPEAKER CELL PHONE ALLOWANCE	-	-	634	#DIV/0!	#DIV/0!	Payroll - these are the speakers cellphones - move to the correct vote 10352210120EQMRCZWNM
2526	10452210120PRMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	MMC CELL PHONE ALLOWANCE	-	-	18 204	#DIV/0!	#DIV/0!	Payroll - incorrect vote used - Journalise to EXCO 10452211320EQMRCZWNM
2526	1045221110EQMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	EXCO OFFICE-BEARER ALLOWANCE	601 842	558 188	2 257 677	50%	375%	Budget depleted - unauthorised expenditure
2526	10452211250EQMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	EXCO TRAVELLING ALLOWANCE	647 634	63 086	322 631	50%	50%	
2526	10452211300EQMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	EXCO BASIC SALARY	6 899 988	-	94 629	50%	1%	
2526	10452211320EQMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	EXCO CELL PHONE ALLOWANCE	801 649	39 170	275 050	50%	34%	YTD movements below target
2526	1045221250EQMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	EXCO PENSION FUND CONTRIBUTIONS	16 960	6 171	44 506	50%	262%	Budget depleted - unauthorised expenditure
2526	1045221300EQMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	EXCO MEDICAL AID BENEFITS	36 633	1 440	14 400	50%	39%	YTD movements below target
2526	104522305410EQMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	OC SKILLS DEVELOPMENT FUND LEVY	43 740	6 256	35 037	50%	80%	Year to date more than the target - likely to overspend
2526	104522305410PRMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	OC SKILLS DEVELOPMENT FUND LEVY	43 167	-	1 368	50%	3%	Payroll - these are the speakers skill lev - move to the correct vote 103522305410PRMRCZWNM
2526	104522305760PRMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	OC T&S DOM - ACCOMMODATION	60 000	-	2 600	50%	3%	YTD movements below target
2526	104522305810PRMRCZWNM	MEMBERS OF MAYORAL COMMITTEE	OC T&S DOM TRP - W/OUT OPR OWN TRANSPRT	30 000	3 856	11 408	50%	38%	YTD movements below target
2526	10502210610EQMRCZWNM	EXECUTIVE MAYOR	EXEC MAYOR OFFICE-BEARER ALLOWANCE	-	84 077	364 664	#DIV/0!	#DIV/0!	Budget with no budget - unauthorised expenditure
2526	10502210700EQMRCZWNM	EXECUTIVE MAYOR	EXEC MAYOR BASIC SALARY	1 274 478	-	168 153	50%	13%	YTD movements below target
2526	10502210720EQMRCZWNM	EXECUTIVE MAYOR	EXEC MAYOR CELL PHONE ALLOWANCE	92 531	3 917	23 502	50%	25%	YTD movements below target
2526	105022305410EQMRCZWNM	EXECUTIVE MAYOR	OC SKILLS DEVELOPMENT FUND LEVY	12 305	862	5 455	50%	44%	YTD movements below target
2526	105022305760PRMRCZWNM	EXECUTIVE MAYOR	OC T&S DOM - ACCOMMODATION	80 000	-	29 706	50%	37%	YTD movements below target

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OFFICE OF THE CHIEF FINANCIAL OFFICER

The department is requested to verify the correctness of the information captured on each vote number related to each sub-function and communicate any misallocations with the finance department. The employee costs outcomes must also be checked and verification be done with Human Resource to ensure that the employees are paid from the correct cost centers or sub-functions.

This memo must be shared with all managers responsible for the below cost centers.

Legislative Authority	
Office of the Executive Mayor	1005
Office of the Speaker	1010
Council General	1015
Office of the Chief Whip	1020
MPAC	1025
The Speaker of Council	1035
Mayoral Committee (EXCO)	1045
The Executive Mayor	1050

I hope the above will be received in order.

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TR MARUMO
ACTING CHIEF FINANCIAL OFFICER

14/01/2026
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DATE