JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

2025/26 FINANCIAL YEAR

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IN-YEAR REPORT

1.1. MAYOR'S REPORT (REQUIRED IF TABLED IN THE MUNICIPALCOUNCIL) (to be attached)

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EXECUTIVE MAYOR'S FOREWORD

To the Municipal Council

I hereby wish to submit to the Municipal Council the Mid-year budget Assessment Report on the implementation of the budget and the financial status of the Municipality for the first six months of the financial year (July 2025 to December 2025).

As per Section 54(1)(f) of the Municipal Finance Management Act (MFMA), the Executive Mayor must submit the Section 72 report (Mid- year Budget Assessment report) as submitted by the Accounting Officer to her, to Council by the 31st of January of each year.

The submission of the report forms part of my general responsibilities as the Executive Mayor of John Taolo Gaetsewe District Municipality, as stipulated in Section 52 of the MFMA. This report is to inform the Council about the state of the financial affairs of the Municipality, thus ensuring that Council exercises its oversight responsibility.

Cllr. Pulane Mogatle

Executive Mayor

25 January 2026

1.3. EXECUTIVE SUMMARY

1.3.1 INTRODUCTION

According to Section 72(1) of the MFMA, the Municipal Manager, in his capacity as the Accounting Officer of the Municipality, is required to provide the Executive Mayor with a mid-year budget assessment report by January 25 of each year. This report should include an overview of the Municipality's capital and operating budget, as well as a breakdown of the performance of the Municipality's service delivery during the first half of the financial year, taking into account the targets and performance indicators set forth in the Service Delivery and Budget Implementation Plan (SDBIP). Additionally, the report should include information from the previous year's Annual Report as well as the steps taken to address the issues raised in the Annual Report.

Only the financial associated issues (budget vs actuals for operating income, operating expenditure, and capital expenditure) are covered in this Mid-Year Budget Assessment report. The Municipality's service delivery performance assessment on the service delivery performance indicators, as specified in the SDBIP, will be provided in a separately.

PROGRESS ON IMPLEMENTATION OF THE MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA)

Governance
During the period under review, the municipality continued to implement the circulars issued by National Treasury.

System
Data strings are extracted from the financial system and uploaded onto the National Treasury portal monthly. The municipality were audited on the credibility and compliance of its system in terms of MSCOA and subsequently, audit action plan is tabled in council.

1.3.2. FINANCIAL PERFORMANCE ASSESSMENT

During its meeting held in May 2025, Council adopted the budget for the 2025/26 financial year, with the following as the underlying budget and financial planning assumptions applicable:

1. Continued provision of Audit Shared Services to all municipalities in the District over the MTREF
2. Capacity development programs for Councillors and Officials
3. Continued cost containment over the MTREF

The 2025/26 mid-year budget performance assessment as reported hereunder, has been mainly influenced by these factors. It be noted that any material variances in respect of projected revenues and expenditures will receive remedial or corrective steps based on the recommendations as to whether an adjustment budget is necessary.

Part 2 of this report outlines the assessment of the municipality's budget performance for the period 1 July 2025 to 31 December 2025. Such assessment includes analysis of, amongst others, the following key issues:

1. Municipal Budget Financial Performance
2. Cash Flow
3. Debtors' Analysis
4. Creditors' Analysis
5. Investment Portfolio Analysis
6. Grant Receipts and Expenditures
7. Councillors Allowances and Employee Benefits

1.3.3. ADJUSTMENT BUDGET

Section 72 (3) of the Municipal Finance Management Act 56 of 2003 states that:

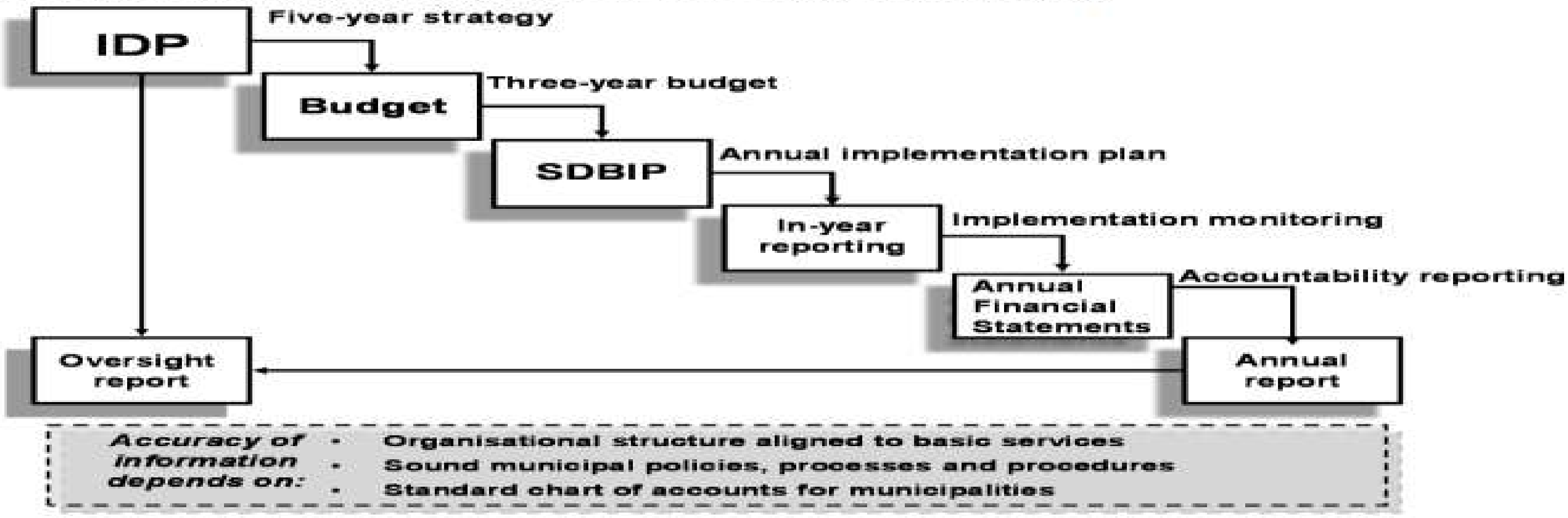
"The Accounting Officer must, as part of the review; make recommendations as to whether an adjustments budget is necessary: and recommend revised projections for revenue and expenditure to the extent that it may be necessary."

Furthermore, Regulation 23 of the Municipal Budget and Reporting Regulations provides, inter alia, for the following:

"An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year."

A revised Top Layer SDBIP will be submitted with the Adjustments Budget to Council by 28 February 2026 with the necessary motivation where key performance indicators require adjustment/ amendment/s because of the Adjustments Budget.

The municipal planning and budget cycle processes consist of the following:



IN-YEAR BUDGET STATEMENT TABLES

The tables are attached hereto as Annexure:

DC45 C-SCHEDULE
M06 2026.pdf

PART 2

SUPPORTING DOCUMENTATION

2.1. MUNICIPAL BUDGET FINANCIAL PERFORMANCE

DC45 John Taolo Gaetsewe - Table C1 Monthly Budget Statement Summary - M06 December

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	1 667	1 922	–	15	764	961	(197)	-21%	1 922
Transfers and subsidies - Operational	120 623	120 009	–	38 072	89 662	60 004	29 658	49%	120 009
Other own revenue	7 895	5 425	–	935	2 366	2 712	(346)	-13%	5 425
Total Revenue (excluding capital transfers and contributions)	**130 185**	**127 355**	**–**	**39 022**	**92 792**	**63 678**	**29 114**	**46%**	**127 355**
Employee costs	88 470	96 066	–	7 237	48 401	48 033	368		96 066
Remuneration of Councillors	6 303	6 510	–	516	3 099	3 255	(156)		6 510
Depreciation and amortisation	6 049	5 198	–	–	2 609	2 599	10		5 198
Interest	1 031	440	–	0	6	220	(214)		440
Inventory consumed and bulk purchases	269	115	–	–	5	58	(52)		115
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	34 064	18 347	–	2 132	18 377	9 174	9 204	100%	18 347

Total Expenditure	**136 186**	**126 675**	**–**	**9 885**	**72 497**	**63 338**	**9 159**	**14%**	**126 675**
Surplus/(Deficit)	**(6 001)**	**680**	**–**	**29 136**	**20 295**	**340**	**19 955**	**5869%**	**680**
Transfers and subsidies - capital (monetary	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	967	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(5 034)**	**680**	**–**	**29 136**	**20 295**	**340**	**19 955**	**5869%**	**680**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(5 034)**	**680**	**–**	**29 136**	**20 295**	**340**	**19 955**	**5869%**	**680**
Capital expenditure & funds sources									
Capital expenditure	**(4)**	**680**	**–**	**(25)**	**197**	**340**	**(143)**	**-42%**	**680**
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(60)	680	–	(25)	252	340	(88)	-26%	680
Total sources of capital funds	**(60)**	**680**	**–**	**(25)**	**252**	**340**	**(88)**	**-26%**	**680**
Financial position									
Total current assets	11 936	19 683	–		33 230				19 683
Total non current assets	94 087	114 486	–		91 707				114 486
Total current liabilities	10 858	3 330	–		9 618				3 330
Total non current liabilities	14 457	7 277	–		14 316				7 277
Community wealth/Equity	**46 069**	**123 561**	**–**		**66 363**				**123 561**
Cash flows									
Net cash from (used) operating	159 025	5 008	–	1 225	49 259	10 014	(39 245)	-392%	5 008
Net cash from (used) investing	(4)	(782)	–	25	(197)	(391)	(194)	50%	(782)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**159 718**	**4 884**	**–**	**1 250**	**45 778**	**10 280**	**(35 497)**	**-345%**	**–**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	890	74	57	47	46	45	357	1 626	3 142
Creditors Age Analysis									
Total Creditors	246	1 580	524	191	12	1	25	22	2 600

The year-to-date actual revenue (capital grants excluded) as of 31 December 2025 amounted to R 92 792 million (Row 11, Column F) and represents 72% of the approved budget of R 127 355 million (Row 11, Column C). It should however be noted that the remaining 28% of anticipated revenue is not sufficient to finance the remaining 43% of expenditures and will therefore necessitate amendments in an adjustments budget.

REVENUE

Conservative/realistic approach in revenue projections was applied for the 2025/26 MTREF and all the applicable legislations and guidance were taken advantage of. The municipality is generating own revenue on total amount as of 1 July 2025 to 31st December 2025 R365 700,02.

Notable variances are as follows:

- Transfers recognized – operational.

  The municipality received a total of R 89 662 000 relating to grants, of which 94% (R 84 288 000) constitutes equitable share. The remainder is for conditional grants.

- Audit and Risk Shared Services

  The municipality offers Shared services to the regional local municipalities, namely Gasegonyana, Joe Morolong and Gamagara. Shared services consist of Audit committee and internal audit services. The local municipalities use this function in accordance to their preference and need. To date the audit committee function is offered to all the regional local municipalities and the internal audit function is used only by Gamagara local municipality.

- Rental Income

  The municipality continued to generate revenue from the rental agreements entered with Kuruman Technical College, National Youth Development Agency (NYDA) and rental of farm facilities.

- Municipal health service (MHS)

  The municipality started to generate its own revenue stemming from the MHS activities with effect from the 1st of July 2025. These services include, but are not limited to, inspection of various facilities, issuing of certificates of acceptability, etc.

EXPENDITURE

The year-to-date actual expenditure as of 31 December 2025 amounted to R 72 497 million (Row 19, Column F) and represents 57% of the approved budget of R 126 675 million (Row 19, Column C).

Most of the items under this component have less than 50% remaining on their allocations. An adjustment budget is therefore recommended with the following being key considerations:

1. Implementation of cost containment measures
2. Strict/austerity measures
3. Cost-Benefit Analysis

Notable variances are as follows:

- Employee Related Costs

  This component continues to be the key cost driver for the municipality, at 50% (49% for 2024/25) of the total expenditure as at mid-year. It is projected that the expenditures will increase considering that the municipality is yet to implement the upper limits gazettes for both councillors and senior managers for the 2025/26 financial year. The adjustment of the budget is therefore recommended.

- Depreciation and amortization

  This non-cash item is sitting at 50% of the total expenditure as at mid-year. As acquisition of equipment is effected the cost of depreciation also increases. It is anticipated that acquisition of equipment will take place within the 2024/25 year thus an adjustment for this line item is recommended.

  Other expenditure

  A performance of 100%, is indicative that the budget on this line has been exhausted and when compared to the audited 2024/25 amount, therefore adjustment is required.

CAPITAL PROGRAMME PERFORMANCE

Included in the 2025/26 budget, is an allocation for the procurement of computer equipment, intangibles and office equipment's. The expenditure reported relates to computer equipment, intangibles and CCTV cameras procured.

2.2. MUNICIPAL CASH FLOW ANALYSIS

DC45 John Taolo Gaetsewe - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		3 175	3 470	–	913	2 195	2 735	(540)	-20%	3 470
Transfers and Subsidies - Operational		153 738	120 285	–	300	45 934	60 142	(14 208)	-24%	120 285
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		2 112	1 922	–	36	935	961	(26)	-3%	1 922
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(120 628)	–	(25)	195	(53 804)	(54 000)	100%	(120 628)
Interest		–	(40)	–	–	–	(20)	(20)	100%	(40)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**159 025**	**5 008**	**–**	**1 225**	**49 259**	**10 014**	**(39 245)**	**-392%**	**5 008**

CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									
Capital assets	(4)	(782)	–	25	(197)	(391)	(194)	50%	(782)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(4)**	**(782)**	**–**	**25**	**(197)**	**(391)**	**(194)**	**50%**	**(782)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–		–
Payments									
Repayment of borrowing	–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD	**159 021**	**4 226**	**–**	**1 250**	**49 062**	**9 623**			**–**
Cash/cash equivalents at beginning:	697	658	–	–	(3 285)	658			(3 285)
Cash/cash equivalents at month/year end:	159 718	4 884	–	1 250	45 778	10 280			–

The municipality had **R 23 499 881,71** (R 1 286 303,21 in the bank and R 22 213 578,50 in investment accounts) as its cash and cash equivalents as at mid-year, with payment to suppliers and employees being the key cost driver.

It should be noted that the municipality's cash is still tied up in its receivables, which is by Organs of State (as per analysis below).

2.3. AGED DEBTORS' ANALYSIS

DC45 John Taolo Gaetsewe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	109	109	109	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	890	74	57	47	46	45	357	1 517	3 033	2 012	–	–
Total By Income Source	**2000**	**890**	**74**	**57**	**47**	**46**	**45**	**357**	**1 626**	**3 142**	**2 121**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	832	19	19	11	9	9	138	820	1 857	987	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	58	56	38	36	36	36	220	806	1 285	1 134	–	–
Total By Customer Group	**2600**	**890**	**74**	**57**	**47**	**46**	**45**	**357**	**1 626**	**3 142**	**2 121**	**–**	**–**

The above table indicates the receivables as at the end of December 2025. The municipality was owed R3.1 million, 59% of which is owed by Organs of State (as illustrated on the table above):

For the period under review, the municipality focused mainly on collecting the debts owed by the local municipalities.

2.4. AGED CREDITORS' ANALYSIS

DC45 John Taolo Gaetsewe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	246	86	(0)	191	12	1	25	22	583	583
Auditor General	0800	–	1 494	524	–	–	–	–	–	2 017	2 017
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**246**	**1 580**	**524**	**191**	**12**	**1**	**25**	**22**	**2 600**	2 600

There is a significant decrease in the total outstanding creditors amount as at mid-year, (compared to prior period). This mainly due to control measures being put in place by the municipality aimed at ensuring compliance with the requirements of MFMA. The amount owed in over 30 days to AG and over 90 days relates to Stadio Pty, Vysyem and Vodacom.

The increase in the outstanding amount for 30 days is mainly due to cash flow constraints.

2.5. INVESTMENT PORTFOLIO ANALYSIS

DC45 John Taolo Gaetsewe - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA (EQS)		90	Invest Tracker		Variable	8,9				3 212 870,97	77 081,83	- 5 577 859,91	3 200 000,00	**912 092,89**
ABSA (MHS)		90	Invest Tracker		Variable	8,9				143 662,45	3 758,17	- 260 000,00	403 779,38	**291 200,00**
ABSA (RRAMS)		90	Invest Tracker		Variable	7,25				1 301 691,88	10 827,31	- 1 312 519,19	-	**0,00**
ABSA (EQS)		90	Fixed Deposit Account		Fixed	7,11				-	-	-	3 000 000,00	**3 000 000,00**
AFRICAN BANK(ISDG)		90	Call Account		Variable	7,65				2 853 947,29	36 010,87	- 2 889 958,16	-	**- 0,00**
AFRICAN BANK(EQS)		90	Fixed Deposit Account		Variable	7,95				-	-	-	-	**-**
AFRICAN BANK(EQS)		90	Fixed Deposit Account		Fixed	7,4				-	9 123,29	- 18 000 000,00	18 000 000,00	**9 123,29**
AFRICAN BANK(EQS)		90	Fixed Deposit Account		Fixed	7,6						-	9 000 000,00	**9 000 000,00**
STANDARD BANK (FMG)		90	48HR Notice Account		Variable	7,95				1 006 157,53	7 112,84	- 1 012 108,05	-	**1 162,32**
STANDARD BANK (EQS)		90	Fixed Deposit Account		Fixed	8,9				-			9 000 000,00	**9 000 000,00**
Municipality sub-total										**8 518 330,12**		**- 29 052 445,31**	**42 603 779,38**	**22 213 578,50**
Entities														
														-
														-
Entities sub-total										**-**		**-**	**-**	**-**
TOTAL INVESTMENTS AND INTEREST	2									**8 518 330,12**		**- 29 052 445,31**	**42 603 779,38**	**22 213 578,50**

During the period under review, the municipality invested, in line with the set policies and regulations, surplus cash with financial institutions. Such amounted to **R22 213 578,50 as** at 31 December 2025.

2.6. GRANT RECEIPTS AND EXPENDITURE

The table below seeks to illustrate performance on grants received by the municipality as of 31 December 2025:

2.6.1. GRANT RECEIPTS

DC45 John Taolo Gaetsewe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**26 779**	**120 009**	**–**	**37 461**	**89 616**	**60 004**	**–**		**120 009**
EPWP Incentive	–	3 098	–	–	–	–	–	–		–
Finance Management	–	3 000	1 000	–	–	1 000	500			1 000
Infrastructure Skills Development Grant	–	16 000	4 300	–	–	2 700	2 150			4 300
Local Government Equitable Share	–	–	112 384	–	37 461	84 288	56 192			112 384
Rural Road Asset Management Systems Grant	–	4 681	2 325	–	–	1 628	1 163			2 325
	–							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		

Provincial Government:		**(4 350)**	**–**	**–**	**–**	**(338)**	**–**	**(338)**	**#DIV/0!**	**–**
Northern Cape_Capacity Building and Other_Specify (Add gran	–	(3 490)	–	–	–	(338)	–	(338)	#DIV/0!	–
Northern Cape_Infrastructure_Specify (Add grant description)_R	–	(860)	–	–	–	–	–			–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]								–		
								–		
Other grant providers:		**3 822**	**–**	**–**	**–**	**804**	**–**	804	#DIV/0!	**–**
National Departmental Agencies_National Skills Fund_Receipt	–	**3 822**	**–**	**–**	**–**	**804**	**–**	804	#DIV/0!	**–**
								–		
Total Operating Transfers and Grants	5	**26 251**	**120 009**	**–**	**37 461**	**90 082**	**60 004**	**466**	**0,8%**	**120 009**

Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
	–							–		
	–									
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	–	–	–	–	–	–		–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	26 251	120 009	–	37 461	90 082	60 004	466	0,8%	120 009

GRANT EXPENDITURES

DC45 John Taolo Gaetsewe - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		68 159	7 625	–	535	4 009	3 812	197	5,2%	7 625
Expanded Public Works Programme Integrated Grant	–	3 098	–	–	–	–	–	–		–
Infrastructure Skills Development Grant	–	16 000	4 300	–	239	2 348	2 150	198	9,2%	4 300
Local Government Financial Management Grant	–	3 000	1 000	–	244	507	500	7	1,4%	1 000
Municipal Emergency Housing Grant	–	39 353	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant	–	6 708	2 325	–	51	1 155	1 163	(8)	-0,7%	2 325
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		1 392	–	–	76	561	–	561	#DIV/0!	–
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
Northern Cape	–	1 392	–	–	76	561	–	561	#DIV/0!	–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		3 616	–	–	–	804	–	804	#DIV/0!	–
National Departmental Agencies-National Skills Fund-Trans	–	3 616	–	–	–	804	–	804	#DIV/0!	–
National Departmental Agencies_National Skills Fund_Receipts								–		
Total operating expenditure of Transfers and Grants:		73 168	7 625	–	611	5 374	3 812	1 562	41,0%	7 625

Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant	–							–		
Municipal Infrastructure Grant	–							–		
	–							–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–		–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		73 168	7 625	–	611	5 374	3 812	1 562	41,0%	7 625

Grants expenditure performance has significantly increased compared to the previous year, with 70% spent of the received, as of 31 December and the performance against the DORA allocations is observed as follows:

- **FMG** performance as of December 2025 which stands at 51% is satisfactorily and the remaining is sufficient to fund the intern's stipends.
- **RRAMS** is at 50% of the total allocated and the remaining will be sufficient.
- **ISDG** is 50% of the R 4 300 000 allocated in the original budget.
- **Housing accreditation** performance is unsatisfactorily as at midyear (Overspend) and improvement is encouraged.
- **LG SETA** expenditure is at 100% and the performance is due to the nature of the grant. The grant receipts from LG SETA are dependent on the invoices received from the supplier of the training.

2.7 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS

DC45 John Taolo Gaetsewe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
		2024/25	Budget Year 2025/26							
Summary of Employee and Councillor remuneration R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 336	5 507	–	434	2 603	2 753	(151)	-5%	5 507
Pension and UIF Contributions		223	238	–	19	114	119	(5)	-4%	238
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		432	432	–	36	216	216	–		432
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		313	333	–	28	166	166	–		333
Sub Total - Councillors		**6 303**	**6 510**	**–**	**516**	**3 099**	**3 255**	**(156)**	**-5%**	**6 510**
% increase	4		**3,3%**							**3,3%**

Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 106	6 316	–	372	2 483	3 158	(675)	-21%	6 316
Pension and UIF Contributions		142	13	–	27	162	6	156	2441%	13
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		366	–	–	–	–	–	–		–
Motor Vehicle Allowance		574	664	–	43	295	332	(37)	-11%	664
Cellphone Allowance		98	115	–	8	53	58	(5)	-8%	115
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		61	125	–	–	–	62	(62)	-100%	125
Payments in lieu of leave		464	–	–	27	449	–	449	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		394	491	–	31	203	245	(42)	-17%	491
Acting and post related allowance		–	–	–	46	91	–	91	#DIV/0!	–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**7 206**	**7 724**	**–**	**553**	**3 736**	**3 862**	**(125)**	**-3%**	**7 724**
% increase	4		**7,2%**							**7,2%**

Other Municipal Staff										
Basic Salaries and Wages		54 827	59 899	–	4 777	28 812	29 949	(1 137)	-4%	59 899
Pension and UIF Contributions		10 481	11 739	–	932	5 586	5 869	(283)	-5%	11 739
Medical Aid Contributions		4 622	5 260	–	394	2 364	2 630	(266)	-10%	5 260
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		4 261	4 496	–	4	4 409	2 248	2 161	96%	4 496
Motor Vehicle Allowance		2 202	2 410	–	199	1 165	1 205	(40)	-3%	2 410
Cellphone Allowance		302	308	–	26	154	154	0	0%	308
Housing Allowances		2 065	2 137	–	167	1 012	1 068	(56)	-5%	2 137
Other benefits and allowances		750	808	–	60	362	404	(42)	-10%	808
Payments in lieu of leave		667	–	–	53	215	–	215	#DIV/0!	–
Long service awards		239	309	–	–	177	154	22	14%	309
Post-retirement benefit obligations	2	369	398	–	29	173	199	(26)	-13%	398
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		479	579	–	43	235	289	(54)	-19%	579
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**81 264**	**88 342**	**–**	**6 683**	**44 665**	**44 171**	**494**	**1%**	**88 342**
% increase	4		**8,7%**							**8,7%**
Total Parent Municipality		**94 773**	**102 575**	**–**	**7 753**	**51 500**	**51 288**	**212**	**0%**	**102 575**

Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										

Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**94 773**	**102 575**	**–**	**7 753**	**51 500**	**51 288**	**212**	**0%**	**102 575**
% increase	4		**8,2%**							**8,2%**
TOTAL MANAGERS AND STAFF		**88 470**	**96 066**	**–**	**7 237**	**48 401**	**48 033**	**368**	**1%**	**96 066**

Councillors Allowances

The municipality has spent 48% of the total budget for Councillors allowances as at mid-year, excluding uppers limits for 2024/25. Key to note also is the fact that payment of sitting allowances and remuneration of the Section 79 Chairperson is classified under general expenses according to the mSCOA.

The remaining 52% of the budget is therefore insufficient to finance the remainder of the financial year plus anticipated % increase. It is therefore recommended that this item be adjusted.

Senior Manager's Staff Members Benefits

The budget performance of this allocation is currently at 48% of the total senior manager's budget, this excluding annual increases, which are not yet affected.

This is mainly due to the following:

- Senior Managers' annual increases are yet to be affected.

Other Municipal Staff Members Benefits

The municipality has spent slightly more than 51% of the total budget for Other Municipal Staff Members benefits as at mid-year. This is mainly due to the fact that there has been employee resignation (leave and bonus payouts), retirements, and promotions.

3. RECOMMENDATION(S)

It is hereby recommended that the 2025/26 budget be adjusted to reflect all the necessary proposed changes/amendments.

PART 3
MID-YEAR PERFORMANCE REPORT

Q2 – John Taolo Gaetsewe DM Performance Report

John Taolo Gaetsewe District Municipality

KPI

80% of departmental KPIs targets achieved, as reported in quarterly performance reports by 30 June

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Technical Description

This Key Performance Indicator (KPI) measures the overall success in achieving human settlement infrastructure investment and planning targets that were set out in the Service Delivery and Budget Implementation Plan (SDBIP) and tracked throughout the financial year. These targets are reported on a quarterly basis, and this KPI specifically measures the percentage of those cumulative annual targets that were met by the end of the fourth quarter (30 June).

Definition of Achievement

A target is deemed "achieved" if the output or outcome specified in the quarterly report:

- Matches or exceeds the quantitative or qualitative target set in the SDBIP for that period (e.g. number of housing units completed, sites serviced, plans approved, or funding committed).
- Is supported by verifiable evidence (e.g. project progress reports, financial records, engineering certificates, GIS maps, or photographic evidence).
- Has been endorsed or verified by the responsible department or oversight structure.

Calculation Method

The quarterly performance is calculated using the following formula:

(Number of departmental KPIs targets achieved ÷ Total number of departmental targets set for the quarter) × 100

Example: If 10 targets were set across the quarters and 8 were achieved by end of the quarter, the result would be:

(8 ÷ 10) × 100 = **80% achieved**

The annual performance is calculated using the following formula:

(Add percentage of all quarters) ÷ 4

Example: 95% (Q1) + 80% (Q2) + 100% (Q3) + 90% (Q4), then divided by 4, the result would be:

(95 + 80 + 100 + 90) ÷ 4 = **91,25% achieved**

Data Source and Verification

- **Primary Source**: Approved quarterly performance reports submitted to the Municipal Manager, Council Portfolio Committee and Council.
- **Supporting Documents**: SDBIP, project implementation reports, site visit evidence, budget expenditure reports, IDP-linked plans, and performance dashboards.
- **Verification**: Conducted by internal performance monitoring units, Internal Audit, and Audit Risk and Performance Committee during quarterly and annual performance assessments.

Threshold for Compliance

To be deemed compliant with this KPI, **at least 80% of all KPIs targets** set for the 2025/26 financial year must be fully achieved by 30 June 2026.

BASIC SERVICES AND INFRASTRUCTURE DEPARTMENT

AVERAGE PERCENTAGE ACHIEVED (Q1)	KPI NR	DEPARTMENTAL TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				ACTUAL CUMULATIVE PERFORMANCE				VARIANCE	ACHIEVED (YES / NO)	IF NO, PROVIDE CORRECTIVE ACTION
						Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
94%	1.	80% of human settlement infrastructure investment and planning targets achieved, as reported in quarterly performance reports by 30 June	Percentage	Report	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	2.	80% of legislative requirements targets achieved, as reported in quarterly performance reports by 30 June	Percentage	Report	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	3.	80% of road infrastructure investment and planning targets achieved, as reported in quarterly performance reports by 30 June	Percentage	Report	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	4.	80% of improved access to essential services targets achieved, as reported in quarterly performance reports by 30 June	Percentage	Report	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	5.	80% of economic and social development through infrastructure targets achieved, as reported in quarterly performance reports by 30 June	Percentage	Report	Quarterly	80%	80%	80%	80%	0%	50%	N/A	N/A	80	NO	No allocations for 2025/26 received, proposal to discontinue KPI BSI 38 for the financial year.
	6.	80% of water services infrastructure investment and planning targets achieved, as reported in quarterly performance reports by 30 June	Percentage	Report	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	7.	80% of economic and social development through infrastructure targets achieved, as reported in quarterly performance reports by 30 June	Percentage	Report	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	8.	80% of accountability and oversight targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A

COMMUNITY DEVELOPMENT SERVICES DEPARTMENT

AVERAGE PERCENTAGE ACHIEVED (Q1)	KPI NR	DEPARTMENTAL TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				ACTUAL CUMULATIVE PERFORMANCE				VARIANCE	ACHIEVED (YES / NO)	IF NO, PROVIDE CORRECTIVE ACTION
						Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
100%	1.	80% of public health and environmental sustainability targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	2.	80% of social infrastructure and community well-being targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	3.	80% of disaster management and environmental sustainability targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	4.	80% of institutional capacity and disaster mitigation targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	5.	80% of accountability and oversight targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A

PLANNING AND DEVELOPMENT DEPARTMENT

AVERAGE PERCENTAGE ACHIEVED (Q1)	KPI NR	DEPARTMENTAL TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				ACTUAL CUMULATIVE PERFORMANCE				VARIANCE	ACHIEVED (YES / NO)	IF NO, PROVIDE CORRECTIVE ACTION
						Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
100%	1.	80% of strategic planning and development coordination targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	2.	80% of spatial planning and land use management targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	3.	80% of LED and investment promotion targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	4.	80% of tourism growth and heritage development targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	5.	80% quarterly sustainable land development and agricultural growth initiatives targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	6.	80% of accountability and oversight targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A

BUDGET AND TREASURY OFFICE

AVERAGE PERCENTAGE ACHIEVED (Q1)	KPI NR	DEPARTMENTAL TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				ACTUAL CUMULATIVE PERFORMANCE				VARIANCE	ACHIEVED (YES / NO)	IF NO, PROVIDE CORRECTIVE ACTION
						Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
100%	1.	80% of financial planning, budgeting, and revenue management targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	2.	80% of compliance with financial legislation and audit requirements targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	3.	80% of expenditure and supply chain management efficiency targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	4.	80% of municipal financial reporting and data integrity targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	5.	80% of asset management targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	6.	80% of accountability and oversight targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A

CORPORATE SERVICES DEPARTMENT

AVERAGE PERCENTAGE ACHIEVED (Q1)	KPI NR	DEPARTMENTAL TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				ACTUAL CUMULATIVE PERFORMANCE				VARIANCE	ACHIEVED (YES / NO)	IF NO, PROVIDE CORRECTIVE ACTION
						Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
87%	1.	80% of human resource development and institutional capacity targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	67%	67%	N/A	N/A	13	NO	Senior Managers' assessment could not take place due to unavailability of key stakeholders
	2.	80% of employee training and development targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	3.	80% of IT governance and digital transformation targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	4.	80% of records and information management targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	5.	80% of accountability and oversight targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	6.	80% of strategic communications targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A

MUNICIPAL MANAGER'S OFFICE

AVERAGE PERCENTAGE ACHIEVED (Q1)	KPI NR	DEPARTMENTAL TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				ACTUAL CUMULATIVE PERFORMANCE				VARIANCE	ACHIEVED (YES / NO)	IF NO, PROVIDE CORRECTIVE ACTION
						Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
74%	1.	80% of good governance and IGR targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	2.	80% of accountability, oversight, and performance management targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	50%	N/A	N/A	20	YES	N/A
	3.	80% of risk management and fraud prevention targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	100%	N/A	N/A	20	YES	N/A
	4.	80% of clean audit and effective internal audit oversight targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	50%	N/A	N/A	20	YES	N/A
	5.	80% of public participation and stakeholder engagement targets achieved, as reported in quarterly performance reports by 30 June	Percentage	REPORT	Quarterly	80%	80%	80%	80%	100%	71%	N/A	N/A	20	YES	N/A