JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY – DC45

MONTLHY BUDGETS STATEMENT AND SUPPORTING DOCUMENTATION

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PART 1 — MONTHLY BUDGET STATEMENT

1. PURPOSE

- The purpose of this report is to provide the Executive Mayor with the monthly overview of the financial activities of John Taolo Gaetsewe District Municipality during the month of **February 2026.**
- To provide the Executive Mayor with a comprehensive report on the financial performance of the municipality against the approved budget for the month of **February.**
- This is also to promote accountability of financial decisions made during the month under review.
- This is done in compliance with Section 71 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), which states the following:
- S71 (1) of the MFMA stipulates that the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the Executive Mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month.

2. BACKGROUND

- The strategic objective of this report is to ensure good governance, financial viability, accountability and optimal capacity to execute the municipality's mandate.
- This is therefore a high-level consolidated report against the background of good governance and financial viability for the month of **February 2026**.
- During May 2025 the original budget for the 2025/26 year of assessment was approved by council, therefore all variances are calculated against the approved original budget.
- As a district municipality, we follow an integrated budgeting process, by working with local municipalities and sector departments.
- We have aligned our priorities to the 14 national outcomes in the (Medium Term Strategic Framework of the Government, further we aligned to these priorities to the 6 Key Performance Areas of Local Government namely:
    a. Basic Services and Infrastructure
    b. Good Governance and Public Participation
    c. Local Economic Development
    d. Financial Viability and Management
    e. Municipal Transformation and Institutional Development
    f. Strategic Planning and Organizational Performance
- Further, the following Executive Mayoral Programmes aimed at serving the community, has been prioritized over the MTREF:
    - Promotion of interest and rights of targeted groups
    - Public Participation
    - Civil Society Meetings for HIV/AIDS

- District and Local Municipalities Aids Council and
- To govern municipal affairs

- The John Taolo Gaetsewe District Municipality faces huge developmental challenges, which revolve around finding ways to obtain additional funding sources to meet basic, social and economic needs of the people of John Taolo Gaetsewe District.

- The municipality continues to operate under strenuous financial conditions and thereby has to do more with limited resources.

- We are to remain focused on the effective delivery of the core municipal services, through the application of efficient and effective service delivery mechanisms.

3. EXECUTIVE SUMMARY

- The application of sound financial management principles for the compilation of the John Taolo District Municipality budget is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitable to all communities.

- In compiling this financial plan, priority was given to the service delivery departments namely Basic Services, Community Development Services and Local Economic Development (LED). The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programs.

Consolidated Monthly budget statement – summary

- The summary of the consolidated monthly budget statement as reflected in table C4 provides the following information:
  - *Revenue by source;*
  - *Expenditure by type; and*
  - *Transfers recognised.*
- The table provides information related to the unaudited outcome, original budget, original budget and the performance for the period under review, monthly variance and monthly percentage variance.
- The total revenue excludes capital transfers and contributions

DC45 John Taolo Gaetsewe - Table C1 Monthly Budget Statement Summary - M08 February

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	1 667	1 922	1 984	157	1 018	1 323	(305)	-23%	1 922
Transfers and subsidies - Operational	120 623	120 009	123 559	948	91 336	82 373	8 963	11%	120 009
Other own revenue	7 895	5 425	6 258	137	2 564	4 172	(1 607)	-39%	5 425
Total Revenue (excluding capital transfers and contributions)	**130 185**	**127 355**	**131 801**	**1 241**	**94 918**	**87 867**	**7 051**	**8%**	**127 355**
Employee costs	88 470	96 066	94 174	7 264	62 387	62 783	(396)		96 066
Remuneration of Councillors	6 303	6 510	6 505	516	4 132	4 336	(205)		6 510
Depreciation and amortisation	6 049	5 198	6 404	483	4 154	4 269	(115)		5 198
Interest	1 031	440	440	25	65	293	(229)		440
Inventory consumed and bulk purchases	269	115	437	1	7	292	(284)		115
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	34 772	18 347	17 938	2 088	23 549	11 959	11 590	97%	18 347
Total Expenditure	**136 894**	**126 675**	**125 898**	**10 378**	**94 294**	**83 932**	**10 361**	**12%**	**126 675**
Surplus/(Deficit)	**(6 709)**	**680**	**5 903**	**(9 136)**	**625**	**3 935**	**(3 310)**	**-84%**	**680**
Transfers and subsidies - capital (monetary	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	967	–	–	–	74	–	74	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	**(5 742)**	**680**	**5 903**	**(9 136)**	**699**	**3 935**	**(3 236)**	**-82%**	**680**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(5 742)**	**680**	**5 903**	**(9 136)**	**699**	**3 935**	**(3 236)**	**-82%**	**680**
Capital expenditure & funds sources									
Capital expenditure	**(4)**	**680**	**516**	**(18)**	**240**	**344**	**(104)**	**-30%**	**680**
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**(60)**	**680**	**516**	**(18)**	**295**	**344**	**(49)**	**-14%**	**680**
Total sources of capital funds	**(60)**	**680**	**516**	**(18)**	**295**	**344**	**(49)**	**-14%**	**680**
Financial position									
Total current assets	11 936	19 683	23 409		18 266				19 683
Total non current assets	94 087	114 486	116 305		90 247				114 486
Total current liabilities	10 858	3 330	13 503		12 293				3 330
Total non current liabilities	14 457	7 277	7 277		14 104				7 277
Community wealth/Equity	**46 777**	**123 561**	**118 933**		**48 686**				**123 561**
Cash flows									
Net cash from (used) operating	159 025	5 008	10 291	575	49 755	16 867	(32 888)	-195%	5 008
Net cash from (used) investing	(4)	(782)	(824)	18	(240)	(923)	(683)	74%	(782)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**159 718**	**4 884**	**10 757**	**594**	**46 230**	**17 234**	**(28 996)**	**-168%**	**–**

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	25	785	47	45	–	47	374	1 700	3 022
Creditors Age Analysis									
Total Creditors	2 751	7	10	859	–	148	28	19	3 823

DEVELOPMENTAL CHALLENGES

- The John Taolo Gaetsewe District Municipality faces huge developmental challenges, which revolve around finding ways to obtain additional funding sources to meet basic, social and economic needs of the people of John Taolo Gaetsewe District.

- The main challenges experienced during the compilation of the 2025/26 MTREF can be summarized as follows:
    1. To allocate limited funding to achieve a balance between the needs and requirements of the various strategic focus areas relevant to the Municipality's powers and functions as identified in the IDP consultative process. The municipality continues to be grant dependent with more than 90% of its budget being funded from grants and subsidies and the remainder revenue sources being expected from investments and the Local Municipalities (Audit and Risk Shared Services).
    2. Wage increases for municipal staff that continue to exceed the wage bill limitation and inflation, as well as the need to fill critical vacancies
    3. Ability to provide support to Local Municipalities within the District, given limited capacity/resources in terms of funding
    4. Grant dependency

• In view of the aforementioned, the following tables are consolidated overview of the **February 2026** Budget statement:

3.1 Actual revenue; Actual expenditure

DC45 John Taolo Gaetsewe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		2 694	4 012	4 012	51	1 887	2 675	(788)	-29%	4 012
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		445	830	176	29	229	117	112	95%	830
Interest from Current and Non Current Assets		1 667	1 922	1 984	157	1 018	1 323			1 922
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		291	307	580	56	347	386	(39)	-10%	307
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		191	276	358	0	102	239	(137)	-57%	276
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		120 623	120 009	123 559	948	91 336	82 373	8 963		120 009
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		304	–	1 132	–	–	755	(755)		–
Other Gains		3 956	–	–	–	–	–	–		–
Discontinued Operations		15	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**130 185**	**127 355**	**131 801**	**1 241**	**94 918**	**87 867**	**7 051**	**8%**	**127 355**
Expenditure By Type										
Employee related costs		88 470	96 066	94 174	7 264	62 387	62 783	(396)	-1%	96 066
Remuneration of councillors		6 303	6 510	6 505	516	4 132	4 336	(205)	-5%	6 510
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		269	115	437	1	7	292	(284)		115
Debt impairment		359	100	350	–	–	233	(233)	-100%	100
Depreciation and amortisation		6 049	5 198	6 404	483	4 154	4 269	(115)	-3%	5 198
Interest		1 031	440	440	25	65	293	(229)	-78%	440
Contracted services		12 203	7 964	7 742	741	6 650	5 161	1 489	29%	7 964
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		708	100	501	62	1 210	334	876		100
Operational costs		21 121	10 183	9 345	1 285	15 689	6 230	9 459	152%	10 183
Losses on Disposal of Assets		380	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		**136 894**	**126 675**	**125 898**	**10 378**	**94 294**	**83 932**	**10 361**	**12%**	**126 675**
Surplus/(Deficit)		**(6 709)**	**680**	**5 903**	**(9 136)**	**625**	**3 935**	**(3 310)**	**(0)**	**680**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		967	–	–	–	74	–	74	**#DIV/0!**	–
Surplus/(Deficit) after capital transfers & contributions		**(5 742)**	**680**	**5 903**	**(9 136)**	**699**	**3 935**			**680**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(5 742)**	**680**	**5 903**	**(9 136)**	**699**	**3 935**			**680**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(5 742)**	**680**	**5 903**	**(9 136)**	**699**	**3 935**			**680**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(5 742)**	**680**	**5 903**	**(9 136)**	**699**	**3 935**			**680**

As shown in the table above, the actual total revenue for the month under review **February 2026** is **R 1, 241 million,** the revenue is as a result of interests earned from receivables, Interest from current and Non-current Assets, Operational revenue, rental from fixed assets and sale of goods and rendering of services, Transfers and subsidies and Operational revenue.

The actual total expenditure for **February 2026** is **R 10,378 million,** Total expenditure consists of employee remuneration, councillors' remuneration, contracted services, interest, and operational expenses.

3.2 Investments

The municipality's investment portfolio consists mainly of call accounts, due to the nature of the anticipated revenue i.e., conditional grants. Continued cash flow management processes will be implemented to ensure that cash reserves are maintained.

The total opening and closing investment balances for the month of **February 2026** were **R 16 022 897,24** and **R 7 539 317,27** respectively. For the month under review the municipality invested a total of **R 1 033 795,77** and no amount funded by municipal health services (MHS) tariffs. The municipality earned interest of **R 150 564,61** furthermore there was a withdrawal of **R 9 667 940,35** hence the difference on opening and closing balances in Table 1 below.

Table 1: Movement in investments for **February 2026**

Opening Balance: 01/02/2026		16 022 897,24
Invested		1 033 795,77
Interest earned		150 564,61
Withdrawn		-9 667 940,35
Bank charges		-
Transfers		-
Closing balance: 31/01/2026		**7 539 317,27**

3.3 Actual Borrowings

The municipality has no long-term financial obligations.

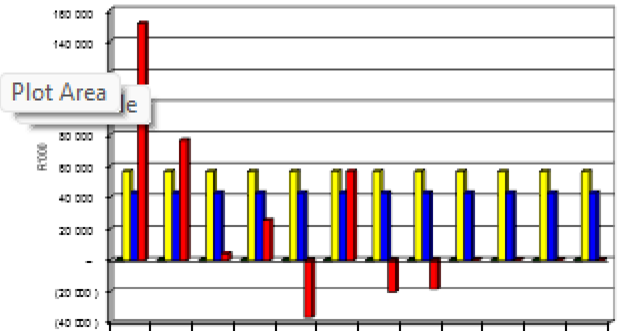
3.4 Capital Expenditure

Expenditure incurred for the month under review is R 18 240,00 for Vote 2 – Finance and Administration.

DC45 John Taolo Gaetsewe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

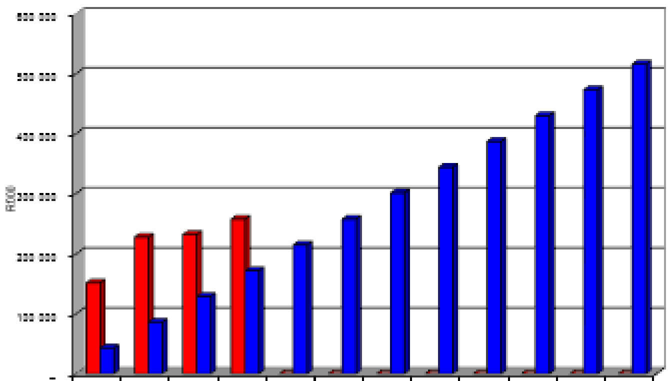
Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - Finance & Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Planning & Development		–	–	–	–	–	–	–		–
Vote 5 - Public Safety		–	–	–	–	–	–	–		–
Vote 6 - Community & Social services		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		9	–	–	–	(9)	–	(9)	#DIV/0!	–
Vote 2 - Finance & Administration		(172)	400	–	–	314	233	81	35%	400
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Planning & Development		115	–	–	–	(13)	–	(13)	#DIV/0!	–
Vote 5 - Public Safety		–	–	–	–	–	–	–		–
Vote 6 - Community & Social services		–	280	–	–	–	163	(163)	-100%	280
Vote 7 - Housing		44	–	–	–	(44)	–	(44)	#DIV/0!	–
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	(4)	680	–	–	249	397	**(148)**	**-37%**	680
Total Capital Expenditure		**(4)**	**680**	**–**	**–**	**249**	**397**	**(148)**	**-37%**	**680**
Capital Expenditure - Functional Classification										
Governance and administration		**(163)**	**400**	**–**	**–**	**305**	**233**	72	31%	**400**
Executive and council		9	–	–	–	(9)	–	(9)	#DIV/0!	–
Finance and administration		(172)	400	–	–	314	233	81	35%	400
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**44**	**280**	**–**	**–**	**(44)**	**163**	(207)	-127%	**280**
Community and social services		–	280	–	–	–	163	(163)	-100%	280
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		44	–	–	–	(44)	–	(44)	#DIV/0!	–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**115**	**–**	**–**	**–**	**(13)**	**–**	(13)	#DIV/0!	**–**
Planning and development		115	–	–	–	(13)	–	(13)	#DIV/0!	–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**(4)**	**680**	**–**	**–**	**249**	**397**	**(148)**	**-37%**	**680**
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(60)	680	–	–	274	397	(123)	-31%	680
Total Capital Funding		**(60)**	**680**	**–**	**–**	**274**	**397**	**(123)**	**-31%**	**680**

Chart C1 2026/27 Capital Expenditure Monthly Trend: actual v target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2025/26	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)
Original Budget	56 667	56 667	56 667	56 667	56 667	56 667	56 667	56 667	56 667	56 667	56 667	56 667
Adjusted Budget	43 013	43 013	43 013	43 013	43 013	43 013	43 013	43 013	43 013	43 013	43 013	43 013
Monthly actual	151 485	76 550	4 346	25 700	(36 399	56 791	(20 195	(18 240	–	–	–	–

Chart C2 2026/27 Capital Expenditure: YTD actual v YTD target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	151 485	228 035	232 381	258 081	–	–	–	–	–	–	–	–
YearTD budget	43 013	86 025	129 038	172 050	215 063	258 075	301 088	344 100	387 113	430 125	473 138	516 150

3.5 The amount of any allocations received.

DC45 John Taolo Gaetsewe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**26 779**	**120 009**	**–**	**697**	**92 313**	**80 273**	**–**		**120 009**
EPWP Incentive	_	3 098	–	–	–	–	–	–		–
Finance Management	_	3 000	1 000	–	–	1 000	667			1 000
Infrastructure Skills Development Grant	_	16 000	4 300	–	–	4 700	3 133			4 300
Local Government Equitable Share	_	–	112 384	–	–	84 288	74 923			112 384
Rural Road Asset Management Systems Grant	_	4 681	2 325	–	697	2 325	1 550			2 325
	_							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**(4 350)**	**–**	**–**	**(339)**	**(1 141)**	**1 162**	**(2 303)**	**-198,3%**	**–**
Northern Cape_Capacity Building and Other_Specify (Add gran	_	(3 490)	–	–	(339)	(891)	907	(1 798)	-198,3%	–
Northern Cape_Infrastructure_Specify (Add grant description)_R	_	(860)	–	–	–	(250)	255			–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]								–		
								–		
Other grant providers:		**3 822**	**–**	**–**	**–**	**804**	**939**	(135)	-14,4%	**–**
National Departmental Agencies_National Skills Fund_Receipt	_	**3 822**	**–**	**–**	**–**	**804**	**939**	(135)	-14,4%	**–**
								–		
Total Operating Transfers and Grants	5	**26 251**	**120 009**	**–**	**358**	**91 976**	**82 373**	**(2 438)**	**-3,0%**	**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	–	358	91 976	82 373	(2 438)	-3,0%	120 009

3.6 CREDITORS AGING

DC45 John Taolo Gaetsewe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February											
Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1 317	7	10	0	–	148	28	19	1 529	1 529
Auditor General	0800	1 435	–	–	859	–	–	–	–	2 293	2 293
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**2 751**	**7**	**10**	**859**	**–**	**148**	**28**	**19**	**3 823**	3 823

Accounts Payable Age Analysis

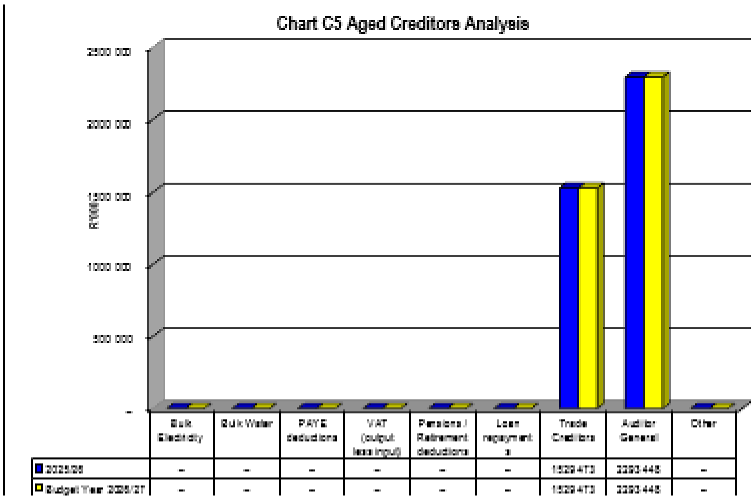
John Taolo Gaetsewe District Municipality

Exclude Zero Balances — Report Date: 2026/02/28

Accounts Payable Age Analysis — Page 1 of 2

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
AND00004 (ANDRIES T)	(28.16)							(28.16)
AUD002 (Auditor-General of South Africa - National)				858 665.62			1 434 781.62	2 293 447.24
AUT001 (AUTOMOTIVE NORTHERN CAPE)	0.90							0.90
BEL001 (BELURANA RIVER MANOR)							(100.00)	(100.00)
COP002 (BILY PURUSHOTHAMAN)	10.00							10.00
CCG001 (CCG SYSTEMS)							455 000.00	455 000.00
GAE00004 (GAETSEWE LM)					0.07			0.07
GAL001 (GALACTIC DEALS 123)	(2.00)							(2.00)
GASE001 (Ga-Segonyana - NC Local Municipality)				117.58		222 394.82	195 252.38	417 764.78
PAL002 (HEADLINE TRADING 521)							7 490.00	7 490.00
KAL001 (KALAHARI-OOS WATERGEBRUIKERSVERENIGING)							41 596.65	41 596.65
KUR003 (KURARA FM)	(1.00)							(1.00)
PRO004 (LORCOM 201 (RF))							15 564.36	15 564.36
MAN00003 (MANCOSA)		105 648.43						105 648.43
MAT00016 (MATHIBELA B)					5 724.50			5 724.50
MER001 (MEREYOTLHE S.P)					(0.63)		15 263.40	15 262.77
MOS00010 (MOSEGEDI TG)							(0.02)	(0.02)
NKO00002 (NKOE)					3 311.00			3 311.00
PAP00002 (PAPKRAST GROUP)							15 500.00	15 500.00
POS00002 (POSITIVE REIGN HOLDINGS)							24 900.00	24 900.00
REN002 (RENEILWE CONSTRUCTION AND PROJECTS)	0.10							0.10
STA00004 (STADIO PTY LTD)		42 559.00						42 559.00
TEL001 (TELKOM SA)							39 091.54	39 091.54
TER001 (TERA TECH CONSULTING)							248 400.00	248 400.00
VOD001 (VODACOM)				495.39			967.30	1 462.69
VYS001 (VYSYEM TRADERS)							42 410.39	42 410.39

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
Totals:	(20.16)	148 207.43		859 278.59	9 034.94	222 394.82	2 536 117.62	3 775 013.24
% of Balance:	0.00	3.93	0.00	22.76	0.24	5.89	67.18	



During **February 2026** the Municipality had accounts payables amounting to **R 3,822 921,00** with intentions to pay on time according to section 65 of the MFMA. The municipality has reached out to its creditors and made the arrangements to pay outstanding balances at the earliest convenience

3.7 DEBTORS AGING

DC45 John Taolo Gaetsewe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description R thousands	NT Code	Budget Year 2026/27 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	25	785	47	45	–	47	374	1 591	2 913	2 057	–	–
Total By Income Source	**2000**	**25**	**785**	**47**	**45**	**–**	**47**	**374**	**1 700**	**3 022**	**2 166**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(30)	745	9	9	–	11	120	857	1 721	997	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	54	40	38	36	–	36	254	843	1 301	1 169	–	–
Total By Customer Group	**2600**	**25**	**785**	**47**	**45**	**–**	**47**	**374**	**1 700**	**3 022**	**2 166**	**–**	**–**

Accounts Receivable Age Analysis

John Taolo Gaetsewe District Municipality

Exclude Zero Balances | Report Date: **2026/02/28**

Accounts Receivable Age Analysis | Page 1 of 2

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
100928/1217 (AYTON AT)	(517.68)							(517.68)
101446/2280 (BUYING WILD)	435 236.16	4 171.01	4 210.98	4 158.92	4 197.91	4 237.26	4 276.99	460 489.23
0/3011 (DEPARTMENT OF PUBLIC WORKS)	917 184.59	8 789.68	8 873.92	8 764.20	8 846.37	8 929.30	9 013.01	970 401.07
0/2004 (DITSHETELO VA)	1 874.33	17.97	18.14	17.91	18.08	18.25	18.42	1 983.10
100453/741GMLM (GAMAGARA LOCAL MUNICIPALITY)		1 350.00			735 670.73	6 909.57	6 974.35	750 904.65
101009/001298 (GOLIATH D)	3 152.11	30.21	30.50	30.12	30.40	30.68	30.97	3 334.99
0/3064 (GULEKANA TI)	19 895.99	190.67	192.50	190.12	191.90	193.70	195.52	21 050.40
0/3025 (IPOPENG BARUI CO-OPERATIVE)						(16 675.00)	3 335.00	(13 340.00)
0/3014 (JARVIS TC)	69 914.50	670.01	676.44	668.07	674.33	680.66	687.04	73 971.05
0/3018 (JOHN TAOLO DEVELOPMENT TRUST)	36 637.50	351.11	354.47	350.09	353.37	356.68	360.03	38 763.25
101113/1402 (KURUMAN TECHNICAL COLLEGE)	112 932.26	22 901.87	22 301.74	22 482.52	22 693.30	22 906.04	(56 879.21)	169 338.52
0/2941 (LESERWANE KP)	(1 171.08)							(1 171.08)
0/3098 (MASABATA CONSTRUCTION)	173 936.51	1 666.90	1 682.87	1 662.06	1 677.64	1 693.37	1 709.25	184 028.60
0/3066 (MEREEKAE)	21 970.79	210.55	212.57	209.95	211.91	213.89	215.90	23 245.56
MKV INVESTMENTS (MKV INVESTMENTS)	(39 527.96)							(39 527.96)
0/3099 (MODISE O)	24 064.69	230.62	232.83	229.95	232.11	234.28	236.48	25 460.96
0/3094 (MORRIS L)	(38.33)							(38.33)
101447/2281 (NATIONAL YOUTH DEVELOPMENT AGENCY)				2 544.82	20 211.35	20 213.34	20 402.84	63 372.35
001406 (PROSPER BUSINESS ENTERPRISE)	46 087.03	441.67	445.90	440.39	444.52	448.68	452.89	48 761.08
0/1996 (PULE L)	26 935.26	258.13	260.61	257.38	259.80	262.23	264.69	28 498.10
0/3100 (ROYAL HEIGHTS GUESTHOUSE)	70 838.11	686.42	693.00	680.74	683.42	689.83	696.30	74 967.82
0/3102 (SEBATA)	55 503.59	531.90	537.00	530.37	535.34	540.36	545.43	58 723.99
0/929 (SEMETSA G)	22 859.07	219.07	221.16	218.43	220.48	222.55	224.63	24 185.39
0/2293 (SURPRISE CATTLE AGRICULTURE CO-OPERATIVE (PTY) LTD)	[illegible]672.33	3 565.69	3 599.86	2 985.36	3 657.35	3 691.63	20 900.34	55 272.56

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
Totals:	2 014 639.77	46 283.48	44 544.49	46 421.40	800 810.31	55 797.30	13 660.87	3 022 157.62
% of Balance:	66.66	1.53	1.47	1.54	26.50	1.85	0.45	

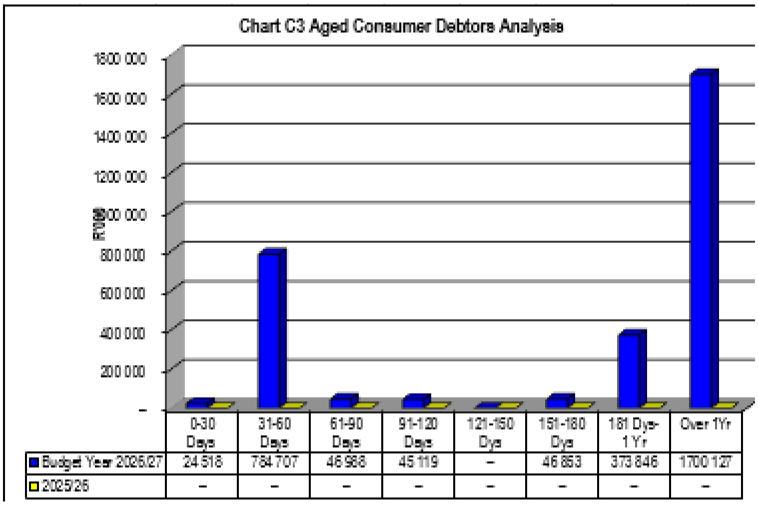
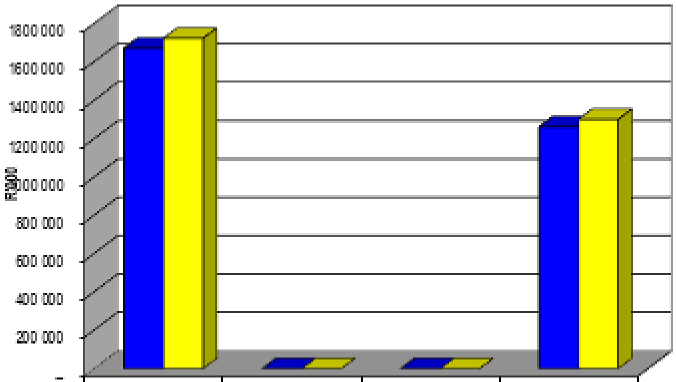


Chart C4 Consumer Debtors (total by Debtor Customer Category)



	Organs of State	Commercial	Households	Other
2025/26	1669 667	–	–	1261 826
Budget Year 2026/27	1721 306	–	–	1300 852

The above tables indicate the receivables as at the end of **February 2026**, the municipality is owed **R 3,022 157,22** for more than 151 days by Organs of State, mainly, local municipalities within the district (as illustrated on the table above). The municipality focused on collecting the debts owed by the local municipalities.

DC45 John Taolo Gaetsewe - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2025/26	Budget Year 2026/27			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		1 033	4 878	10 545	8 217	4 878
Trade and other receivables from exchange transactions		4 522	5 736	3 072	3 439	5 736
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		6 382	6 106	5 712	6 610	6 106
VAT		–	2 964	4 079	–	2 964
Other current assets		–	–	–	–	–
Total current assets		**11 936**	**19 683**	**23 409**	**18 266**	**19 683**
Non current assets						
Investments		–	–	–	–	–
Investment property		12 000	8 230	12 000	12 000	8 230
Property, plant and equipment		79 521	94 921	94 358	75 698	94 921
Biological assets		2 265	4 818	3 397	2 265	4 818
Living and non-living resources		–	–	–	–	–
Heritage assets		20	20	20	20	20
Intangible assets		282	6 498	6 530	264	6 498
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**94 087**	**114 486**	**116 305**	**90 247**	**114 486**
TOTAL ASSETS		**106 023**	**134 169**	**139 714**	**108 512**	**134 169**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(316)	–	–	(316)	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		47 265	2 330	1 505	45 778	2 330
Trade and other payables from non-exchange transactions		(38 606)	–	–	(35 684)	–
Provision		2 515	1 000	11 998	2 515	1 000
VAT		–	–	–	–	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**10 858**	**3 330**	**13 503**	**12 293**	**3 330**
Non current liabilities						
Financial liabilities		(1 182)	–	–	(1 535)	–
Provision		9 049	7 277	7 277	9 049	7 277
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		6 590	–	–	6 590	–
Total non current liabilities		**14 457**	**7 277**	**7 277**	**14 104**	**7 277**
TOTAL LIABILITIES		**25 315**	**10 607**	**20 781**	**26 397**	**10 607**
NET ASSETS	2	**80 708**	**123 561**	**118 933**	**82 115**	**123 561**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(20 489)	124 561	119 933	(18 580)	124 561
Reserves and funds		67 266	(1 000)	(1 000)	67 266	(1 000)
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**46 777**	**123 561**	**118 933**	**48 686**	**123 561**

DC45 John Taolo Gaetsewe - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
		2025/26	Budget Year 2026/27							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		3 175	3 470	3 747	108	2 336	3 831	(1 495)	-39%	3 470
Transfers and Subsidies - Operational		153 738	120 285	122 505	300	45 934	81 670	(35 736)	-44%	120 285
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		2 112	1 922	1 984	186	1 247	1 323	(76)	-6%	1 922
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(120 628)	(117 905)	(18)	239	(69 930)	(70 169)	100%	(120 628)
Interest		–	(40)	(40)	–	–	(27)	(27)	100%	(40)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**159 025**	**5 008**	**10 291**	**575**	**49 755**	**16 867**	**(32 888)**	**-195%**	**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)	(824)	18	(240)	(923)	(683)	74%	(782)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(4)**	**(782)**	**(824)**	**18**	**(240)**	**(923)**	**(683)**	**74%**	**(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**	**9 467**	**594**	**49 515**	**15 944**			**–**
Cash/cash equivalents at beginning:		697	658	1 289	–	(3 285)	1 289			(3 285)
Cash/cash equivalents at month/year end:		159 718	4 884	10 757	594	46 230	17 234			–

PART 2 — SUPPORTING DOCUMENTATION

4. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

4.1. Expenditure on allocations and grant programmes

No provisions for rates, taxes and charges were made as the municipality is not providing services directly to the community, ***except for*** those on the services provided by community and planning and development services. As such no inflow of cash could be expected.

Projected as other revenue, are management fees expected from the internal audit unit, are shared equally between the John Taolo Gaetsewe District Municipality and Gamagara Local Municipality furthermore parties who are engaged with the audit performance committee are liable for their own costs, which includes the district municipality and all the locals.

The actuals pulling are not a true reflection of the municipality's cash flows, reason being the municipality has been budgeting at the highest level, whilst transacting happens at the lowest level. Assistance is being sought in this regard and corrective measures will be implemented consequently.

The municipality, being a District Municipality, continues to be fully grant dependent, with more than 90% of its revenue being from grants and subsidies.

DC45 John Taolo Gaetsewe - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		**68 159**	**7 625**	**–**	**732**	**5 255**	**5 350**	**(95)**	**-1,8%**	**7 625**
Expanded Public Works Programme Integrated Grant	–	3 098	–	–	–	–	–	–		–
Infrastructure Skills Development Grant	–	16 000	4 300	–	638	3 212	3 133	78	2,5%	4 300
Local Government Financial Management Grant	–	3 000	1 000	–	43	592	667	(75)	-11,2%	1 000
Municipal Emergency Housing Grant	–	39 353	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant	–	6 708	2 325	–	51	1 452	1 550	(98)	-6,3%	2 325
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**1 392**	**–**	**–**	**216**	**989**	**1 162**	**(172)**	**-14,8%**	**–**
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
Northern Cape	–	1 392	–	–	216	989	1 162	(172)	-14,8%	–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
[insert description]								–		
Other grant providers:		**3 616**	**–**	**–**	**–**	**804**	**939**	(135)	-14,4%	**–**
National Departmental Agencies-National Skills Fund-Trans	–	**3 616**	**–**	**–**	**–**	**804**	**939**	(135)	-14,4%	**–**
National Departmental Agencies_National Skills Fund_Receipts								–		
Total operating expenditure of Transfers and Grants:		**73 168**	**7 625**	**–**	**948**	**7 048**	**7 450**	**(402)**	**-5,4%**	**7 625**
<u>Capital expenditure of Transfers and Grants</u>										
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**	**–**	**948**	**7 048**	**7 450**	**(402)**	**-5,4%**	**7 625**

<u>National Allocations</u>

Unconditional Grants

Equitable Share (EQS)

Conditional grants

Finance Management Grant (FMG)

Expenditure incurred during the month under review is **R 42 499,95.** This expenditure was used for interns' stipends.

Infrastructure Skills Development Grant (ISDG)

The total expenditure for September amounted to **R 637 759,48. This** amount was for the civil and town planning intern's salaries, travel and subsistence allowances and training.

Rural Road and Asset Management Systems Grant (RRAMS)

R 51 382,04 spent on RRAMS was incurred for intern's stipend.

LG SETA

No expenditure for the month under review.

NCPT Audit Support Grant

Expenditure incurred during the month under review is **R 191 666,67** for financial system.

<u>Provincial Allocations</u>

Housing Accreditation Grant

Expenditure of **R 24 240,00** was incurred on Housing Accreditation Grant wages.

HIV/AIDS Grant

No expenditure for the month under review.

COGHSTA Grant

No expenditure incurred.

4.2. COUNCILLORS' ALLOWANCES AND EMPLOYEE BENEFITS

Councilors

Remuneration of the Section 79 committee is now included as part of the councilor's allowances in terms of version.6.8 of mSCOA.

DC45 John Taolo Gaetsewe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 336	5 507	5 507	437	3 474	3 672	(198)	-5%	5 507
Pension and UIF Contributions		223	238	233	19	152	155	(3)	-2%	238
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		432	432	432	36	288	288	–		432
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		313	333	333	24	218	222	(3)	-2%	333
Sub Total - Councillors		6 303	6 510	6 505	516	4 132	4 336	(205)	-5%	6 510
% increase	4		3,3%	3,2%						3,3%

Senior Managers

Included is basic salaries, allowances, and company contributions.

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
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 106	6 316	6 992	473	3 328	4 661	(1 333)	-29%	6 316
Pension and UIF Contributions		142	13	443	35	223	296	(72)	-24%	13
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		366	–	–	–	–	–	–		–
Motor Vehicle Allowance		574	664	553	43	381	368	12	3%	664
Cellphone Allowance		98	115	128	13	73	85	(12)	-14%	115
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		61	125	–	–	–	–	–		125
Payments in lieu of leave		464	–	449	–	27	300	(273)	-91%	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		394	491	542	38	271	362	(90)	-25%	491
Acting and post related allowance		–	–	483	–	137	322	(185)	-57%	–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		7 206	7 724	9 590	601	4 441	6 393	(1 952)	-31%	7 724
% increase	4		7,2%	33,1%						7,2%

Other municipal staff

Included is provision the non-cash item i.e. provision for post-retirement benefit obligation.

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
Other Municipal Staff										
Basic Salaries and Wages		54 827	59 899	56 759	4 694	38 230	37 839	390	1%	59 899
Pension and UIF Contributions		10 481	11 739	11 047	915	7 422	7 365	57	1%	11 739
Medical Aid Contributions		4 622	5 260	4 868	412	3 199	3 246	(46)	-1%	5 260
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		4 261	4 496	4 429	20	4 429	2 953	1 476	50%	4 496
Motor Vehicle Allowance		2 202	2 410	2 322	199	1 563	1 548	15	1%	2 410
Cellphone Allowance		302	308	308	26	206	205	1	1%	308
Housing Allowances		2 065	2 137	1 992	164	1 342	1 328	14	1%	2 137
Other benefits and allowances		750	808	957	72	534	638	(104)	-16%	808
Payments in lieu of leave		667	–	352	34	248	235	14	6%	–
Long service awards		239	309	295	64	240	197	44	22%	309
Post-retirement benefit obligations	2	369	398	413	32	238	276	(38)	-14%	398
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		479	579	842	32	294	561	(267)	-48%	579
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		81 264	88 342	84 584	6 663	57 946	56 390	1 556	3%	88 342

5 OTHER SUPPORTING DOCUMENTATION

DC45 John Taolo Gaetsewe - Supporting Table SC1 Material variance explanations - M08 February				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
2	Expenditure By Type			
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

DC45 John Taolo Gaetsewe - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,8%	4,5%	5,4%	0,1%	5,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		29,4%	1,9%	1,3%	30,5%	1,9%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	109,9%	591,1%	173,4%	148,6%	591,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		9,5%	146,5%	78,1%	66,8%	146,5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		3,5%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		68,0%	75,4%	71,5%	65,7%	75,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,3%	0,2%	0,1%	0,0%	0,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,4%	4,4%	5,2%	0,1%	5,5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.

2. Material variances to be explained.

Calculations		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		(1 182)			(1 535)	
Total Assets		106 023	134 169	139 714	108 512	134 169
Employee related costs		88 470	96 066	94 174	62 387	96 066
Repairs & Maintenance		372	275	145	16	275
Interest (finance charges)		1 031	440	440	65	440
Principal paid						
Depreciation		6 049	5 198	6 404		6 510
Operating expenditure		136 894	126 675	125 898	94 294	126 675
Total Capital Expenditure		(4)	680	516	(18)	240
Borrowed funding for capital						
Debt		13 751	2 330	1 505	14 833	2 330
Equity		46 777	123 561	118 933	48 686	123 561
Reserves and funds						
Borrowing		(1 182)			(1 535)	
Current assets		11 936	19 683	23 409	18 266	19 683
Current liabilities		10 858	3 330	13 503	12 293	3 330
Monetary assets		1 033	4 878	10 545	8 217	4 878
Total Revenue (excluding capital transfers and contributions)		130 185	127 355	131 801	94 918	127 355
Transfers and subsidies - Operational		120 623				
Transfers and subsidies - capital (monetary allocations)						
Debt service payments		2 112	1 922	1 984		(40)
Outstanding debtors (receivables)		4 522				
Annual services revenue						
Cash + investments	Including LT investments	1 033	4 878	10 545	8 217	4 878
Fixed operational expend. (monthly)						
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections						

DC45 John Taolo Gaetsewe - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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														
														–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	–	–
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									–		–	–	–

DC45 John Taolo Gaetsewe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2026/27	+1 2027/28	+2 2028/29
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Mangement		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		40	44	42	42	40	42	42	56	–	–	–	(40)	307	324	334
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	–	1 922	1 922	–	–
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		44 365	1 269	–	300	–	–	–	–	–	–	–	74 351	120 285	124 707	130 478
Other revenue		50	104	732	133	54	835	29	52	–	–	–	1 174	3 163	2 198	2 396
Cash Receipts by Source		44 456	1 417	774	475	94	876	70	108	–	–	–	75 525	125 676	127 229	133 209
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
(National / Provincial and District)																
Transfers and subsidies - capital (monetary allocations)													–	–	–	–
(Nat / Prov Departm Agencies, Households, Non-profit																
Institutions, Private Enterprises, Public Corporatons, Higher																
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		44 456	1 417	774	475	94	876	70	108	–	–	–	75 525	125 676	127 229	133 209
Cash Payments by Type													–			
Employee related costs		–	–	–	–	2	–	–	–	–	–	–	95 852	95 854	101 522	104 573
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	6 510	6 510	6 926	7 356
Interest		–	–	–	–	–	–	–	–	–	–	–	40	40	693	710
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		–	–	–	–	–	–	–	–	–	–	–	9 624	9 624	10 599	11 189
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		(0)	(0)	7	(0)	(0)	(0)	(0)	(0)	–	–	–	9 418	9 423	15 104	16 821
Cash Payments by Type		(0)	(0)	7	(0)	1	(0)	(0)	(0)	–	–	–	121 443	121 450	134 844	140 648
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	–	–	–	–	–	–	–	–	782	782	(784)	(869)
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		(0)	(0)	7	(0)	1	(0)	(0)	(0)	–	–	–	122 225	122 232	134 059	139 780
NET INCREASE/(DECREASE) IN CASH HELD		44 456	1 417	781	474	95	876	70	108	–	–	–	(46 700)	3 444	(6 830)	(6 570)
Cash/cash equivalents at the month/year beginning:		–	44 456	45 872	46 653	47 127	47 223	48 099	48 169	48 277	48 277	48 277	48 277	–	3 444	(3 386)
Cash/cash equivalents at the month/year end:		44 456	45 872	46 653	47 127	47 223	48 099	48 169	48 277	48 277	48 277	48 277	1 577	3 444	(3 386)	(9 956)

DC45 John Taolo Gaetsewe - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity								–		
Service charges - Water								–		
Service charges - Waste Water Management								–		
Service charges - Waste management								–		
Sale of Goods and Rendering of Services								–		
Agency services								–		
Interest								–		
Interest earned from Receivables								–		
Interest earned from Current and Non Current Assets										
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets								–		
Licence and permits								–		
Special rating levies										
Operational Revenue								–		
Non-Exchange Revenue								–		
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits								–		
Licences or permits										
Transfer and subsidies - Operational										
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contribution		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs								–		
Remuneration of councillors								–		
Bulk purchases - electricity								–		
Inventory consumed								–		
Debt impairment								–		
Depreciation and amortisation								–		
Interest								–		
Contracted services								–		
Transfers and subsidies								–		
Irrecoverable debts written off								–		
Operational costs								–		
Losses on disposal of Assets										
Other Losses										
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations)								–		
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Income Tax								–		
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–		–

DC45 John Taolo Gaetsewe - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Revenue By Municipal Entity</u>										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
<u>Expenditure By Municipal Entity</u>										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
<u>Capital Expenditure By Municipal Entity</u>										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

DC45 John Taolo Gaetsewe - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<u>Monthly expenditure performance trend</u>									
July	(0)	57	43	151	151	43	(108)	-252,2%	22%
August	(0)	57	43	77	228	86	(142)	-165,1%	34%
September	(0)	57	43	4	232	129	(103)	-80,1%	34%
October	(0)	57	43	26	258	172	(86)	-50,0%	38%
November	(0)	57	43	(36)		215	–		
December	(0)	57	43	57	#VALUE!	258	#VALUE!	#VALUE!	#VALUE!
January	(0)	57	43	(20)		301	–		
February	(0)	57	43	(18)		344	–		
March	(0)	57	43	–		387	–		
April	(0)	57	43	–		430	–		
May	(0)	57	43	–		473	–		
June	(0)	57	43	–		516	–		
Total Capital expenditure	**(4)**	**680**	**516**	**240**					

DC45 John Taolo Gaetsewe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	**53**	–	–	**35**	**35**	100,0%	–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	53	–	–	35	35	**100,0%**	–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	53	–	–	35	35	100,0%	–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**75**	–	**128**	–	**(75)**	**85**	**161**	188,1%	–
Computer Equipment		75	–	128	–	(75)	85	161	188,1%	–
Furniture and Office Equipment		**(158)**	**280**	–	**(18)**	**71**	–	**(71)**	#DIV/0!	**280**
Furniture and Office Equipment		(158)	280	–	(18)	71	–	(71)	#DIV/0!	280
Machinery and Equipment		**33**	–	–	–	**(8)**	–	**8**	#DIV/0!	–
Machinery and Equipment		33	–	–	–	(8)	–	8	#DIV/0!	–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**(50)**	**280**	**181**	**(18)**	**(12)**	**121**	**133**	**110,2%**	**280**

DC45 John Taolo Gaetsewe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–

Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	1	–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
							–		

DC45 John Taolo Gaetsewe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–

Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**116**	**90**	**90**	**2**	**2**	**60**	**58**	**96,6%**	**90**
Operational Buildings		116	90	90	2	2	60	58	**96,6%**	90
Municipal Offices		116	90	90	2	2	60	58	96,6%	90
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**15**	**15**	**5**	**–**	**–**	**3**	**3**	100,0%	**15**
Computer Equipment		15	15	5	–	–	3	3	100,0%	15
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**40**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		40	–	–	–	–	–	–		–
Transport Assets		**200**	**170**	**50**	**–**	**14**	**33**	**20**	58,7%	**170**
Transport Assets		200	170	50	–	14	33	20	58,7%	170
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**372**	**275**	**145**	**2**	**16**	**97**	**81**	**83,6%**	**275**

DC45 John Taolo Gaetsewe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–

Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**2 425**	**1 753**	**1 753**	**119**	**1 032**	**1 169**	**137**	**11,7%**	**1 753**
Operational Buildings		2 425	1 753	1 753	119	1 032	1 169	137	**11,7%**	1 753
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		2 398	1 729	1 729	119	1 032	1 153	121	10,5%	1 729
Workshops		27	24	24	–	–	16	16	100,0%	24
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**114**	**149**	**184**	**13**	**98**	**123**	**24**	19,9%	**149**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		114	149	184	13	98	123	24	**19,9%**	149
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		114	149	184	13	98	123	24	19,9%	149
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**619**	**1 326**	**1 326**	**57**	**485**	**884**	**399**	45,1%	**1 326**
Computer Equipment		619	1 326	1 326	57	485	884	399	45,1%	1 326
Furniture and Office Equipment		**284**	**363**	**613**	**43**	**371**	**408**	**37**	9,1%	**363**
Furniture and Office Equipment		284	363	613	43	371	408	37	9,1%	363
Machinery and Equipment		**5**	**7**	**427**	**43**	**375**	**285**	**(90)**	-31,4%	**7**
Machinery and Equipment		5	7	427	43	375	285	(90)	-31,4%	7
Transport Assets		**2 691**	**1 600**	**2 100**	**207**	**1 802**	**1 400**	**(402)**	-28,7%	**1 600**
Transport Assets		2 691	1 600	2 100	207	1 802	1 400	(402)	-28,7%	1 600
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**6 139**	**5 198**	**6 404**	**483**	**4 163**	**4 269**	**106**	**2,5%**	**5 198**

DC45 John Taolo Gaetsewe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
							–		

Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing a	1	–	–	–	–	–	–	–		–

QUALITY CERTIFICATE

I **KK Teise**, Municipal Manager of **JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY – DC45**, hereby certify that the February 2026 **MONTHLY BUDGET STATEMENT** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the **MONTHLY BUDGET STATEMENT** and supporting documents are consistent with the Integrated Development Plan of the municipality.

Municipal manager of **JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY – DC45**

Signature

13 March 2026

Date