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 **September 2025**.
- To provide the Executive Mayor with a comprehensive report on the financial performance of the municipality against the approved budget for the month of **September.**
- 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 **September 2025**.
- 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 - M03 September									
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	–	69	417	480	(64)	-13%	1,922
Transfers and subsidies - Operational	120,623	120,009	–	1,378	50,343	30,002	20,340	68%	120,009
Other own revenue	7,895	5,425	–	865	1,166	1,356	(190)	-14%	5,425
Total Revenue (excluding capital transfers and contributions)	**130,185**	**127,355**	**–**	**2,312**	**51,925**	**31,839**	**20,086**	**63%**	**127,355**
Employee costs	88,470	96,066	–	7,252	22,446	24,016	(1,570)		96,066
Remuneration of Councillors	6,303	6,510	–	516	1,549	1,627	(78)		6,510
Depreciation and amortisation	6,049	5,198	–	–	–	1,299	(1,299)		5,198
Interest	1,031	440	–	0	1	110	(109)		440
Inventory consumed and bulk purchases	269	115	–	3	5	29	(24)		115
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	34,064	18,347	–	2,729	9,947	4,587	5,360	117%	18,347
Total Expenditure	**136,186**	**126,675**	**–**	**10,500**	**33,949**	**31,669**	**2,280**	**7%**	**126,675**
Surplus/(Deficit)	**(6,001)**	**680**	**–**	**(8,188)**	**17,977**	**170**	**17,807**	**10474%**	**680**
Transfers and subsidies - capital (monetary	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	967	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(5,034)**	**680**	**–**	**(8,188)**	**17,977**	**170**	**17,807**	**10474%**	**680**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(5,034)**	**680**	**–**	**(8,188)**	**17,977**	**170**	**17,807**	**10474%**	**680**
Capital expenditure & funds sources									
Capital expenditure	**(11,850)**	**680**	**–**	**28**	**256**	**170**	**86**	**51%**	**680**
Capital transfers recognised	(111)	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**(11,759)**	**680**	**–**	**60**	**288**	**170**	**118**	**69%**	**680**
Total sources of capital funds	**(11,870)**	**680**	**–**	**60**	**288**	**170**	**118**	**69%**	**680**
Financial position									
Total current assets	11,936	19,683	–		29,438				19,683
Total non current assets	95,551	114,486	–		94,315				114,486
Total current liabilities	10,858	3,330	–		10,306				3,330
Total non current liabilities	14,457	7,277	–		14,762				7,277
Community wealth/Equity	**46,069**	**123,561**	**–**		**64,045**				**123,561**
Cash flows									
Net cash from (used) operating	159,025	5,008	–	1,262	47,773	5,007	(42,766)	-854%	5,008
Net cash from (used) investing	(28)	(782)	–	(28)	(256)	(195)	60	-31%	(782)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**159,694**	**4,884**	**–**	**(2,748)**	**44,232**	**5,469**	**(38,763)**	**-709%**	**–**
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	814	1	75	84	81	68	315	1,984	3,421
Creditors Age Analysis									
Total Creditors	851	334	16	67	–	(250)	(3)	23	1,038

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 **September 2025** Budget statement:

3.1 Actual revenue; Actual expenditure

DC45 John Taolo Gaetsewe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
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
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	–	731	874	1,003	(129)	-13%	4,012
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		445	830	–	26	89	208	(119)	-57%	830
Interest from Current and Non Current Assets		1,667	1,922	–	69	417	480			1,922
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		291	307	–	106	190	77	114	148%	307
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		191	276	–	1	13	69	(56)	-81%	276
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		120,623	120,009	–	1,378	50,343	30,002	20,340		120,009
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		304	–	–	–	–	–	–		–
Other Gains		3,956	–	–	–	–	–	–		–
Discontinued Operations		15	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**130,185**	**127,355**	**–**	**2,312**	**51,925**	**31,839**	**20,086**	**63%**	**127,355**
Expenditure By Type										
Employee related costs		88,470	96,066	–	7,252	22,446	24,016	(1,570)	-7%	96,066
Remuneration of councillors		6,303	6,510	–	516	1,549	1,627	(78)	-5%	6,510
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		269	115	–	3	5	29	(24)		115
Debt impairment		359	100	–	–	–	25	(25)	-100%	100
Depreciation and amortisation		6,049	5,198	–	–	–	1,299	(1,299)	-100%	5,198
Interest		1,031	440	–	0	1	110	(109)	-99%	440
Contracted services		12,203	7,964	–	1,384	2,833	1,991	842	42%	7,964
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		–	100	–	–	–	25	(25)		100
Operational costs		21,121	10,183	–	1,345	7,115	2,546	4,569	179%	10,183
Losses on Disposal of Assets		380	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		**136,186**	**126,675**	**–**	**10,500**	**33,949**	**31,669**	**2,280**	**7%**	**126,675**
Surplus/(Deficit)		**(6,001)**	**680**	**–**	**(8,188)**	**17,977**	**170**	**17,807**	**0**	**680**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		967	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(5,034)**	**680**	**–**	**(8,188)**	**17,977**	**170**			**680**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(5,034)**	**680**	**–**	**(8,188)**	**17,977**	**170**			**680**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(5,034)**	**680**	**–**	**(8,188)**	**17,977**	**170**			**680**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(5,034)**	**680**	**–**	**(8,188)**	**17,977**	**170**			**680**

As shown in the table above, the actual total revenue for the month under review **September 2025** is **R 2,312 million,** the revenue is as a result of interests earned from receivables, rental from fixed assets and recognition of conditional grants.

The actual total expenditure for **September 2025** is **R 10,500 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 **September 2025** were **R 28,396,674.99** and **R 18,518,330.12** respectively. For the month under review the municipality invested **R 86,900.00** and was funded by municipal health services (MHS) tariffs . The municipality earned interest of **R 48,268.28** furthermore there was a withdrawal of **R 10,013,513.15** hence the difference on opening and closing balances in Table 1 below.

Table 1: Movement in investments for **September 2025**

Opening Balance: 01/09/2025		28,396,674.99
Invested		86,900.00
Interest earned		48,268.28
Withdrawn		-10,013,513.15
Bank charges		-
Transfers		-
Closing balance: 30/09/2025		**18,518,330.12**

3.3 Actual Borrowings

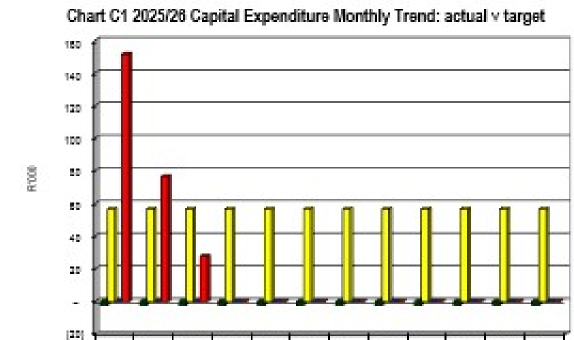
The municipality has no long-term financial obligations.

3.4 Capital Expenditure

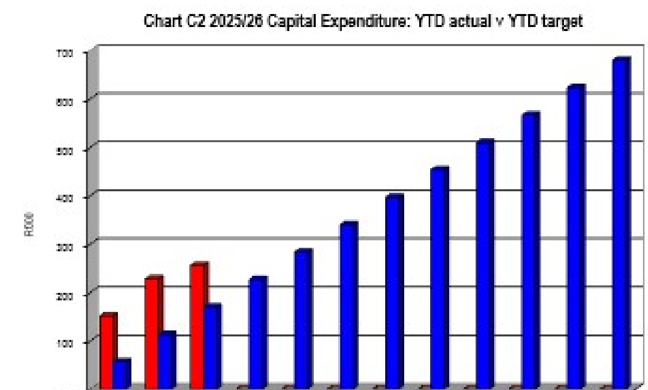
For the month under review, there were expenses spent towards capex, the amounts on the monthly actuals are as a result of the opening balance journal passed.

DC45 John Taolo Gaetsewe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
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		(1,462)	–	–	(9)	(9)	–	(9)	#DIV/0!	–
Vote 2 - Finance & Administration		(4,688)	400	–	172	312	100	212	212%	400
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Planning & Development		(1,921)	–	–	(92)	(4)	–	(4)	#DIV/0!	–
Vote 5 - Public Safety		–	–	–	–	–	–	–		–
Vote 6 - Community & Social services		(3,541)	280	–	–	–	70	(70)	-100%	280
Vote 7 - Housing		(230)	–	–	(44)	(44)	–	(44)	#DIV/0!	–
Vote 8 - Health Services		(9)	–	–	–	–	–	–		–
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	(11,850)	680	–	28	256	170	**86**	**51%**	680
Total Capital Expenditure		**(11,850)**	**680**	**–**	**28**	**256**	**170**	**86**	**51%**	**680**
Capital Expenditure - Functional Classification										
Governance and administration		**(6,150)**	**400**	**–**	**163**	**303**	**100**	203	203%	**400**
Executive and council		(1,462)	–	–	(9)	(9)	–	(9)	#DIV/0!	–
Finance and administration		(4,688)	400	–	172	312	100	212	212%	400
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**(3,779)**	**280**	**–**	**(44)**	**(44)**	**70**	(114)	-162%	**280**
Community and social services		(3,541)	280	–	–	–	70	(70)	-100%	280
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		(230)	–	–	(44)	(44)	–	(44)	#DIV/0!	–
Health		(9)	–	–	–	–	–	–		–
Economic and environmental services		**(1,921)**	**–**	**–**	**(92)**	**(4)**	**–**	(4)	#DIV/0!	**–**
Planning and development		(1,921)	–	–	(92)	(4)	–	(4)	#DIV/0!	–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**(11,850)**	**680**	**–**	**28**	**256**	**170**	**86**	**51%**	**680**
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		(111)	–	–	–	–	–	–		–
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		**(111)**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(11,759)	680	–	60	288	170	118	69%	680
Total Capital Funding		**(11,870)**	**680**	**–**	**60**	**288**	**170**	**118**	**69%**	**680**



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2024/25	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Original Budget	57	57	57	57	57	57	57	57	57	57	57	57
Adjusted Budget	–	–	–	–	–	–	–	–	–	–	–	–
Monthly actual	151	77	28	–	–	–	–	–	–	–	–	–



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	151	228	256	–	–	–	–	–	–	–	–	–
YearTD budget	57	113	170	227	283	340	397	453	510	567	623	680

3.5 The amount of any allocations received.

DC45 John Taolo Gaetsewe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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	–	(10,080)	52,155	30,002	–		120,009
EPWP Incentive	–	3,098	–	–	(1,235)	–	–	–		–
Finance Management	–	3,000	1,000	–	(1,000)	1,000	250			1,000
Infrastructure Skills Development Grant	–	16,000	4,300	–	(5,000)	2,700	1,075			4,300
Local Government Equitable Share	–	–	112,384	–	–	46,827	28,096			112,384
Rural Road Asset Management Systems Grant	–	4,681	2,325	–	(2,845)	1,628	581			2,325
	–							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		(4,350)	–	–	110	(292)	–	(292)	#DIV/0!	–
Northern Cape_Capacity Building and Other_Specify (Add gran	–	(3,490)	–	–	110	(292)	–	(292)	#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	–	–	(535)	804	–	804	#DIV/0!	–
National Departmental Agencies_National Skills Fund_Receipt	–	3,822	–	–	(535)	804	–	804	#DIV/0!	–
								–		
Total Operating Transfers and Grants	5	26,251	120,009	–	(10,505)	52,667	30,002	512	1.7%	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	–	(10,505)	52,667	30,002	512	1.7%	120,009

The municipality did not receive any allocations in the September, the actuals shown are that of opening balances.

3.6 CREDITORS AGING

DC45 John Taolo Gaetsewe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September										
Description	NT Code	Budget Year 2025/26								
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	–	5	13	–	–	–	–	–	17
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repay ments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	837	329	4	67	–	(250)	(3)	23	1,008
Auditor General	0800	13	–	–	–	–	–	–	–	13
Other	0900	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**851**	**334**	**16**	**67**	**–**	**(250)**	**(3)**	**23**	**1,038**

Accounts Payable Age Analysis

John Taolo Gaetsewe District Municipality

Exclude Zero Balances — Report Date: 2025/09/30

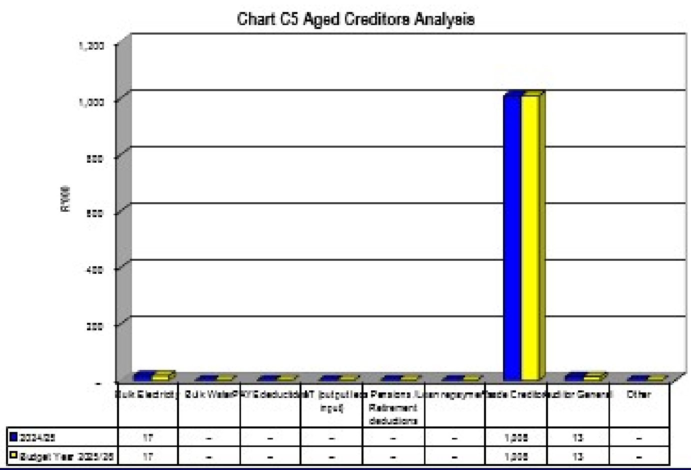
Accounts Payable Age Analysis — Page 1 of 2

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
AIS00001 (AISENG IE)							15 097.39	15 097.39
AND00004 (ANDRIES T)	(28.18)							(28.18)
AUD002 (Auditor-General of South Africa - National)							13 073.20	13 073.20
AUT001 (AUTOMOTIVE NORTHERN CAPE)	0.90							0.90
BEL001 (BELURANA RIVER MANOR)						(100.00)		(100.00)
COP002 (BILY PURUSHOTHAMAN)	10.00							10.00
BUS00001 (BUSHIE HOLDINGS)						24 700.00		24 700.00
CCG001 (CCG SYSTEMS)		(250 000.00)						(250 000.00)
ENG00001 (ENGINEERING COUNCIL OF SOUTH AFRICA)							2 735.01	2 735.01
ESK001 (ESKOM HOLDINGS)					12 741.43	4 575.91		17 317.34
GAE00004 (GAETSEWE LM)							(9 880.89)	(9 880.89)
GAL001 (GALACTIC DEALS 123)	(2.00)							(2.00)
GASE001 (Ga-Segonyana - NC Local Municipality)						239 675.69	320 746.57	560 422.26
KAL001 (KALAHARI-OOS WATERGEBRUIKERSVERENIGING)						15 866.55	7 338.15	23 204.70
KUR003 (KURARA FM)	(1.00)							(1.00)
MAD002 (MADINGOANE TO)							1 334.56	1 334.56
MAN00003 (MANCOSA)							105 648.43	105 648.43
SEA001 (MARK ALEXANDER S.A)							22 166.25	22 166.25
MAS001 (MASILABELE KF)	10 052.51				570.00			10 622.51
MAT002 (MATEBESE I)					2 935.51			2 935.51
MAT00016 (MATHIBELA B)							14 173.50	14 173.50
MER001 (MEREYOTLHE S.P)							(0.63)	(0.63)
MOGA001 (MOGATLE- THOANE PQ)							394.00	394.00
MOR003 (MORRIS L)					210.10			210.10
MTH001 (MTHINTELWA FT)						6 754.03		6 754.03
NGE00001 (NGESI N.G)							(9.00)	(9.00)
NKO00002 (NKOE K)							14 173.50	14 173.50
PAU00001 (PAUL K.R)		102.09						102.09

Sage 200 Evolution (Registered to John Taolo Gaetsewe District Municipality)

Accounts Payable Age Analysis — Page 2 of 2

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
REN002 (RENEILWE CONSTRUCTION AND PROJECTS)	0.10						64 282.50	64 282.60
RHH00002 (RH HOTELS SUNNYPARK PRETORIA)							2 520.00	2 520.00
KAT001 (SAPPHIRE DAWN TRADING 24)							1 386.90	1 386.90
SEE00004 (SEEMISHO GJ)							2 280.00	2 280.00
SNY00002 (SNYDERS J)							32 362.35	32 362.35
SOU001 (South African Qualifications Authority)							2 741.00	2 741.00
STA00004 (STADIO PTY LTD)							42 559.00	42 559.00
TEI001 (TEISE K)							11 789.27	11 789.27
TEL001 (TELKOM SA)						53 499.15	51 936.40	105 435.55
VOD001 (VODACOM)				754.90		671.98	312.55	1 739.43
VYS001 (VYSYEM TRADERS)				38 554.90		77 109.80	42 410.39	158 075.09
	180 Days	**150 Days**	**120 Days**	**90 Days**	**60 Days**	**30 Days**	**Current**	**Balance**
Totals:	10 032.35	(249 897.91)		39 309.80	16 457.04	422 753.11	781 570.40	1 000 224.79
% of Balance:	1.00	-24.98	0.00	3.93	1.65	42.27	78.14	



During **September** the Municipality had accounts payables amounting to **R 1 000 224** with intentions to pay on time according to section 65 of the MFMA. The municipality has an agreement with CCG to pay the balance in more than 121 days

3.7 DEBTORS AGING

DC45 John Taolo Gaetsewe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	–	–	–	–	–	–	–	418	418	418	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	814	1	75	84	81	68	315	1,566	3,003	2,113	–	–
Total By Income Source	**2000**	**814**	**1**	**75**	**84**	**81**	**68**	**315**	**1,984**	**3,421**	**2,531**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	700	–	19	28	25	31	156	1,140	2,099	1,379	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	114	1	55	56	56	36	159	844	1,322	1,152	–	–
Total By Customer Group	**2600**	**814**	**1**	**75**	**84**	**81**	**68**	**315**	**1,984**	**3,421**	**2,531**	**–**	**–**

Accounts Receivable Age Analysis

John Taolo Gaetsewe District Municipality

Exclude Zero Balances — Report Date: 2025/09/30

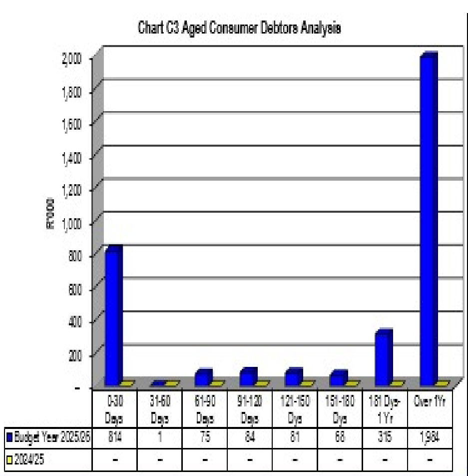
Accounts Receivable Age Analysis — Page 1 of 2

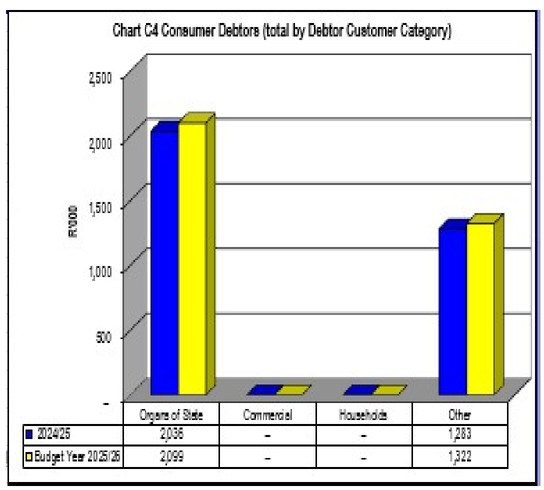
Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
100926/1217 (AYTON AT)	(517.68)							(517.68)
101446/2280 (BUYING WILD)	414 826.20	4 148.26	4 100.47	4 140.62	4 092.20	4 131.42	4 171.01	439 407.17
0/3011 (DEPARTMENT OF PUBLIC WORKS)	873 834.44	8 738.36	8 566.30	8 726.64	8 620.81	8 706.26	8 789.68	926 074.27
0/3040 (DEPARTMENT OF SPORTS, ARTS & CULTURE)	56 520.06	565.29	563.51	564.46	557.86	563.21	566.61	59 902.00
0/2004 (DITSHETELO VA)	1 786.72	17.86	17.49	17.83	17.63	17.80	17.97	1 892.30
100453/741GMLM (GAMAGARA LOCAL MUNICIPALITY)	365 424.64	21 997.66	15 468.94	16 970.41	10 299.10	10 397.80	566 416.22	1 006 974.66
100997/1286 (GA-SEGONYANA LOCAL MUNICIPALITY)	0.01						60 413.19	60 413.20
101009/001299 (GOLIATH D)	3 003.12	30.03	29.41	29.99	29.64	29.92	30.21	3 182.32
0/3064 (GULEKANA TI)	18 956.61	189.56	186.61	189.28	187.07	188.86	190.67	20 088.66
0/3026 (IPOPENG BARUI CO-OPERATIVE)							543.42	543.42
0/3014 (JARVIS TC)	64 642.06	1 326.98	1 299.41	1 325.06	657.35	663.65	670.01	70 584.51
100983/1282 (JOE MOROLONG LOCAL MUNICIPALITY)		51.74	1.09	1 351.81	1.06	13.47	44 135.96	45 555.14
0/3018 (JOHN TAOLO DEVELOPMENT TRUST)	34 869.84	368.16	360.68	367.62	363.44	347.77	351.11	36 988.61
101113/1402 (KURUMAN TECHNICAL COLLEGE)	66 524.01	22 655.24	22 620.76	22 504.76	22 467.02	22 684.46	22 901.87	221 358.14
0/2941 (LESERWANE KP)	(1 171.08)							(1 171.08)
0/3098 (MAGABATA CONSTRUCTION)	165 715.52	1 657.16	1 622.63	1 654.74	1 636.40	1 651.07	1 666.90	175 603.41
0/3066 (MEREEKAE)	20 932.34	209.33	204.96	209.02	206.58	208.56	210.56	22 181.34
MKV INVESTMENTS (MKV INVESTMENTS)	(39 527.96)							(39 527.96)
0/3099 (MODISE O)	22 774.73	267.76	262.17	267.36	264.24	228.44	230.62	24 295.31
0/3094 (MORRIS L)	(38.33)							(38.33)
101447/2281 (NATIONAL YOUTH DEVELOPMENT AGENCY)			20 000.00	20 196.83	20 386.21	20 580.57	20 777.80	101 939.41
001406 (PROSPER BUSINESS ENTERPRISE)	43 904.52	409.06	434.20	438.45	433.33	437.46	441.67	46 528.70
0/1996 (PULE L)	25 662.17	256.62	251.28	256.25	253.28	255.68	258.13	27 193.39
0/3100 (ROYAL HEIGHTS GUESTHOUSE)	68 180.37	705.46	690.76	686.90	680.94	679.90	686.42	72 312.83
0/3102 (SEBATA)	52 880.26	528.80	517.79	528.03	521.85	526.86	531.90	56 035.49
0/929 (SEMETSA G)	21 135.19	433.67	424.65	433.24	214.93	216.99	219.07	23 078.14
0/2293 (SURPRISE CATTLE AGRICULTURE CO-OPERATIVE (PTY) LTD)	76.27	3 020.76	3 016.33	3 104.31	2 846.04	4 807.62	3 565.69	20 436.02

Sage 200 Evolution (Registered to John Taolo Gaetsewe District Municipality)

Accounts Receivable Age Analysis — Page 2 of 2

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:	2 299 200.02	67 595.78	80 807.64	83 953.70	74 729.78	77 337.80	737 788.67	3 421 213.39
% of Balance:	67.20	1.98	2.36	2.45	2.18	2.26	21.57	





The above tables indicate the receivables as at the end of **September 2025**, the municipality is owed **R 3,421M** 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 - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1,033	4,878	–	19,370	4,878
Trade and other receivables from exchange transactions		4,522	5,736	–	3,596	5,736
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		6,382	6,106	–	6,472	6,106
VAT		–	2,964	–	–	2,964
Other current assets		–	–	–	–	–
Total current assets		**11,936**	**19,683**	**–**	**29,438**	**19,683**
Non current assets						
Investments		–	–	–	–	–
Investment property		12,000	8,230	–	12,000	8,230
Property, plant and equipment		80,985	94,921	–	79,643	94,921
Biological assets		2,265	4,818	–	2,265	4,818
Living and non-living resources		–	–	–	–	–
Heritage assets		20	20	–	20	20
Intangible assets		282	6,498	–	387	6,498
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**95,551**	**114,486**	**–**	**94,315**	**114,486**
TOTAL ASSETS		**107,488**	**134,169**	**–**	**123,752**	**134,169**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(316)	–	–	(316)	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		47,265	2,330	–	43,805	2,330
Trade and other payables from non-exchange transactions		(38,606)	–	–	(35,698)	–
Provision		2,515	1,000	–	2,515	1,000
VAT		–	–	–	–	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**10,858**	**3,330**	**–**	**10,306**	**3,330**
Non current liabilities						
Financial liabilities		(1,182)	–	–	(877)	–
Provision		9,049	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**	**–**	**14,762**	**7,277**
TOTAL LIABILITIES		**25,315**	**10,607**	**–**	**25,068**	**10,607**
NET ASSETS	2	**82,172**	**123,561**	**–**	**98,685**	**123,561**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(21,197)	124,561	–	(3,221)	124,561
Reserves and funds		67,266	(1,000)	–	67,266	(1,000)
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**46,069**	**123,561**	**–**	**64,045**	**123,561**

DC45 John Taolo Gaetsewe - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
		2024/25	Budget Year 2025/26							
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	–	839	1,077	1,367	(290)	-21%	3,470
Transfers and Subsidies - Operational		153,738	120,285	–	300	45,934	30,071	15,863	53%	120,285
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		2,112	1,922	–	95	505	480	25	5%	1,922
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(120,628)	–	28	256	(26,902)	(27,158)	101%	(120,628)
Interest		–	(40)	–	–	–	(10)	(10)	100%	(40)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**159,025**	**5,008**	**–**	**1,262**	**47,773**	**5,007**	**(42,766)**	**-854%**	**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		(28)	(782)	–	(28)	(256)	(195)	60	-31%	(782)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(28)**	**(782)**	**–**	**(28)**	**(256)**	**(195)**	**60**	**-31%**	**(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		**158,997**	**4,226**	**–**	**1,234**	**47,517**	**4,811**			**–**
Cash/cash equivalents at beginning:		697	658	–	(3,982)	(3,285)	658			(3,285)
Cash/cash equivalents at month/year end:		159,694	4,884	–	(2,748)	44,232	5,469			–

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 - M03 September										
		2024/25	Budget Year 2025/26							
Description R thousands	Ref	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**	**–**	**(8,734)**	**2,254**	**1,906**	**348**	**18.3%**	**7,625**
Expanded Public Works Programme Integrated Grant	–	3,098	–	–	(1,235)	–	–	–		–
Infrastructure Skills Development Grant	–	16,000	4,300	–	(4,176)	1,460	1,075	385	35.8%	4,300
Local Government Financial Management Grant	–	3,000	1,000	–	(958)	128	250	(122)	-49.0%	1,000
Municipal Emergency Housing Grant	–	39,353	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant	–	6,708	2,325	–	(2,365)	667	581	86	14.8%	2,325
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**1,392**	**–**	**–**	**(497)**	**352**	**–**	**352**	**#DIV/0!**	**–**
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
Northern Cape	–	1,392	–	–	(497)	352	–	352	#DIV/0!	–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		**3,616**	**–**	**–**	**(535)**	**804**	**–**	804	#DIV/0!	–
National Departmental Agencies-National Skills Fund-Trans	–	**3,616**	**–**	**–**	**(535)**	**804**	**–**	804	#DIV/0!	**–**
National Departmental Agencies_National Skills Fund_Receipts								–		
Total operating expenditure of Transfers and Grants:		**73,168**	**7,625**	**–**	**(9,766)**	**3,410**	**1,906**	**1,504**	**78.9%**	**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**	**–**	**(9,766)**	**3,410**	**1,906**	**1,504**	**78.9%**	**7,625**

National Allocations

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 823 508.20** This amount was for the civil and town planning intern's salaries, and travel and subsistence allowances.

Rural Road and Asset Management Systems Grant (RRAMS)

R 480 305.81 spent on RRAMS was incurred for intern's stipend and service provider claims.

LG SETA

No expenditure for the month under review.

<u>Provincial Allocations</u>

Housing Accreditation Grant

Expenditure of **R 31 815.00** was incurred on Housing Accreditation Grant wages

HIV/AIDS Grant

No expenditure incurred on HIV/AIDS Grant

COGHSTA Grant

No expenditure incurred.

NCPT Audit Support Grant

No expenditure for the month under review..

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 - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 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	1,301	1,377	(75)	-5%	5,507
Pension and UIF Contributions		223	238	–	19	57	60	(3)	-4%	238
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		432	432	–	36	108	108	–		432
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		313	333	–	28	83	83	–		333
Sub Total - Councillors		6,303	6,510	–	516	1,549	1,627	(78)	-5%	6,510
% increase	4		3.3%							3.3%

Senior Managers

Included is basic salaries, allowances, and company contributions.

DC45 John Taolo Gaetsewe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

mmary of Employee and Councillor remunerati R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD varian	YTD varian %	Full Year Forecast
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,106	6,316	–	456	1,367	1,579	(212)	-13%	6,316
Pension and UIF Contributions		142	13	–	27	81	3	78	2446%	13
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		366	–	–	–	–	–	–		–
Motor Vehicle Allowance		574	664	–	55	166	166	–		664
Cellphone Allowance		98	115	–	10	29	29	–		115
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		61	125	–	–	–	31	(31)	-100%	125
Payments in lieu of leave		464	–	–	–	422	–	422	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		394	491	–	37	111	123	(11)	-9%	491
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		7,206	7,724	–	585	2,177	1,931	246	13%	7,724
% increase	4		7.2%							7.2%

Other municipal staff

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

Other Municipal Staff										
Basic Salaries and Wages		54,827	59,899	–	4,793	14,407	14,975	(568)	-4%	59,899
Pension and UIF Contributions		10,481	11,739	–	928	2,790	2,935	(144)	-5%	11,739
Medical Aid Contributions		4,622	5,260	–	392	1,185	1,315	(130)	-10%	5,260
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		4,261	4,496	–	29	80	1,124	(1,044)	-93%	4,496
Motor Vehicle Allowance		2,202	2,410	–	190	569	603	(33)	-6%	2,410
Cellphone Allowance		302	308	–	25	76	77	(1)	-1%	308
Housing Allowances		2,065	2,137	–	167	510	534	(24)	-5%	2,137
Other benefits and allowances		750	808	–	73	190	202	(12)	-6%	808
Payments in lieu of leave		667	–	–	–	121	–	121	#DIV/0!	–
Long service awards		239	309	–	–	145	77	68	88%	309
Post-retirement benefit obligations	2	369	398	–	29	87	100	(13)	-13%	398
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		479	579	–	42	109	145	(36)	-25%	579
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**81,264**	**88,342**	**–**	**6,667**	**20,269**	**22,086**	**(1,816)**	**-8%**	**88,342**
% increase	4		**8.7%**							**8.7%**
Total Parent Municipality		**94,773**	**102,575**	**–**	**7,769**	**23,996**	**25,644**	**(1,648)**	**-6%**	**102,575**

5 OTHER SUPPORTING DOCUMENTATION

DC45 John Taolo Gaetsewe - Supporting Table SC1 Material variance explanations - M03 September

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			

QUALITY CERTIFICATE

I **KK Teise**, Municipal Manager of **JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY – DC45**, hereby certify that the Sept 2025 **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

14.10.2025

Date