

**ITEM**

<b>REPORT OF SECOND QUARTER EXPENDITURE ON STAFF BENEFITS IN TERMS OF SECTION 66 OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003</b>	
<b>1.</b>	<b>BACKGROUND</b>
1.1.	<p>In terms of the Local Government: Municipal Finance Management Act, Act No.56 of 2003, Section 66: The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely ---</p> <ul style="list-style-type: none"> <li>(a) Salaries and wages;</li> <li>(b) Contributions for pensions and medical aid;</li> <li>(c) Travel, motor car, accommodation, subsistence and other allowances;</li> <li>(d) Housing benefits and allowances;</li> <li>(e) Overtime payments;</li> <li>(f) Loans and advances; and</li> <li>(g) Any other type of benefit or allowance related to staff.</li> </ul>
<b>2.</b>	<b>PURPOSE OF THE REPORT</b>
2.1.	The purpose of this item is to inform Council about expenditure incurred on staff salaries, wages, allowances and benefits for the second quarter (01 October – 31 December 2025) of 2025/2026 financial year.
<b>3.</b>	<b>FINANCIAL IMPLICATIONS</b>
3.1	Total employee cost for the second quarter (01 October – 31 December 2025) of 2025/2026 financial year amounts to R 30 656 292.63.
<b>4.</b>	<b>LEGAL IMPLICATION</b>
4.1	Local Government: Municipal Finance Management Act, Act No.56 of 2003
<b>5.</b>	<b>RECOMMENDATIONS</b>
5.1.	That the Finance Portfolio Committee <b>notes</b> the expenditure incurred on staff salaries, wages, allowances and other benefits report amounting to R 30 656 292.63 for the second quarter ended 31 December 2025 of 2025/2026 financial year.

## October 2025

### FS205 Mafube - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 225	5 438	5 438	441	1 762	1 813	(51)	-3%	5 438
Pension and UIF Contributions		131	114	114	9	36	38	(2)	-4%	114
Medical Aid Contributions		22	18	18	-	1	6	(5)	-76%	18
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		65	-	-	-	-	-	-	-	-
Housing Allowances		519	548	548	44	175	183	(8)	-4%	548
Other benefits and allowances		617	652	652	52	217	217	(0)	0%	652
<b>Sub Total - Councillors</b>		<b>6 579</b>	<b>6 770</b>	<b>6 770</b>	<b>546</b>	<b>2 192</b>	<b>2 257</b>	<b>(65)</b>	<b>-3%</b>	<b>6 770</b>
<b>% increase</b>	4		<b>2.9%</b>	<b>2.9%</b>						<b>2.9%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 201	3 919	3 919	197	997	1 306	(309)	-24%	3 919
Pension and UIF Contributions		-	7	7	0	1	2	(1)	-36%	7
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		510	420	420	54	218	140	78	56%	420
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	-	-	0	18	-	18	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 711</b>	<b>4 345</b>	<b>4 345</b>	<b>252</b>	<b>1 235</b>	<b>1 448</b>	<b>(214)</b>	<b>-15%</b>	<b>4 345</b>
<b>% increase</b>	4		<b>-7.8%</b>	<b>-7.8%</b>						<b>-7.8%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		69 214	68 672	68 672	5 668	23 006	22 891	115	1%	68 672
Pension and UIF Contributions		11 187	12 075	12 075	974	3 911	4 025	(114)	-3%	12 075
Medical Aid Contributions		4 665	4 622	4 622	410	1 664	1 541	123	8%	4 622
Overtime		4 639	4 916	4 916	225	1 330	1 639	(309)	-19%	4 916
Performance Bonus		5 627	5 456	5 456	358	1 772	1 819	(47)	-3%	5 456
Motor Vehicle Allowance		8 672	8 370	8 370	677	2 780	2 790	(10)	0%	8 370
Cellphone Allowance		76	84	84	8	32	28	4	14%	84
Housing Allowances		547	559	559	46	182	186	(4)	-2%	559
Other benefits and allowances		1 349	1 276	1 276	109	435	425	10	2%	1 276
Payments in lieu of leave		(6 379)	851	851	-	100	284	(183)	-65%	851
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	400	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		2 244	2 128	2 128	143	543	709	(166)	-23%	2 128
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>102 240</b>	<b>109 009</b>	<b>109 009</b>	<b>8 618</b>	<b>35 755</b>	<b>36 337</b>	<b>(582)</b>	<b>-2%</b>	<b>109 009</b>
<b>% increase</b>	4		<b>6.6%</b>	<b>6.6%</b>						<b>6.6%</b>
<b>Total Parent Municipality</b>		<b>113 530</b>	<b>120 124</b>	<b>120 124</b>	<b>9 415</b>	<b>39 181</b>	<b>40 042</b>	<b>(860)</b>	<b>-2%</b>	<b>120 124</b>

Total number of employees paid for October 2025 is as follows:

329 employees, 17 Councillors, 3 Senior Manager (section 56), 85 Ward Committees and no temporary workers were paid for the month

## November 2025

### FS205 Mafube - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 225	5 438	5 438	441	2 203	2 266	(63)	-3%	5 438
Pension and UIF Contributions		131	114	114	9	45	47	(2)	-4%	114
Medical Aid Contributions		22	18	18	-	1	8	(6)	-81%	18
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		65	-	-	-	-	-	-	-	-
Housing Allowances		519	548	548	44	219	228	(10)	-4%	548
Other benefits and allowances		617	652	652	52	269	272	(3)	-1%	652
<b>Sub Total - Councillors</b>		<b>6 579</b>	<b>6 770</b>	<b>6 770</b>	<b>546</b>	<b>2 738</b>	<b>2 821</b>	<b>(83)</b>	<b>-3%</b>	<b>6 770</b>
<b>% increase</b>	4		<b>2.9%</b>	<b>2.9%</b>						<b>2.9%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 201	3 919	3 919	197	1 194	1 633	(439)	-27%	3 919
Pension and UIF Contributions		-	7	7	0	2	3	(1)	-36%	7
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		510	420	420	54	272	175	97	56%	420
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	-	-	0	18	-	18	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 711</b>	<b>4 345</b>	<b>4 345</b>	<b>252</b>	<b>1 486</b>	<b>1 810</b>	<b>(324)</b>	<b>-18%</b>	<b>4 345</b>
<b>% increase</b>	4		<b>-7.8%</b>	<b>-7.8%</b>						<b>-7.8%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		69 214	68 672	68 672	5 645	28 651	28 613	37	0%	68 672
Pension and UIF Contributions		11 187	12 075	12 075	987	4 898	5 031	(133)	-3%	12 075
Medical Aid Contributions		4 665	4 622	4 622	406	2 070	1 926	144	7%	4 622
Overtime		4 639	4 916	4 916	31	1 361	2 049	(687)	-34%	4 916
Performance Bonus		5 627	5 456	5 456	381	2 153	2 274	(121)	-5%	5 456
Motor Vehicle Allowance		8 672	8 370	8 370	657	3 436	3 488	(51)	-1%	8 370
Cellphone Allowance		76	84	84	8	40	35	5	13%	84
Housing Allowances		547	559	559	46	227	233	(5)	-2%	559
Other benefits and allowances		1 349	1 276	1 276	106	541	532	9	2%	1 276
Payments in lieu of leave		(6 379)	851	851	-	100	354	(254)	-72%	851
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	400	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		2 244	2 128	2 128	99	642	887	(244)	-28%	2 128
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>102 240</b>	<b>109 009</b>	<b>109 009</b>	<b>8 365</b>	<b>44 120</b>	<b>45 421</b>	<b>(1 301)</b>	<b>-3%</b>	<b>109 009</b>
<b>% increase</b>	4		<b>6.6%</b>	<b>6.6%</b>						<b>6.6%</b>
<b>Total Parent Municipality</b>		<b>113 530</b>	<b>120 124</b>	<b>120 124</b>	<b>9 162</b>	<b>48 344</b>	<b>50 052</b>	<b>(1 709)</b>	<b>-3%</b>	<b>120 124</b>

The total number of employees paid for November 2025 are as follows:

329 employees, 17 Councillors, 3 Senior Manager (Section 56), 85 Ward Committees and no Temporary Workers were paid for the month

## December 2025

### FS205 Mafube - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5 225	5 438	5 438	441	2 644	2 719	(75)	-3%	5 438
Pension and UIF Contributions		131	114	114	9	54	57	(2)	-4%	114
Medical Aid Contributions		22	18	18	-	1	9	(8)	-84%	18
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		65	-	-	-	-	-	-	-	-
Housing Allowances		519	548	548	44	262	274	(12)	-4%	548
Other benefits and allowances		617	652	652	52	321	326	(5)	-2%	652
<b>Sub Total - Councillors</b>		<b>6 579</b>	<b>6 770</b>	<b>6 770</b>	<b>546</b>	<b>3 283</b>	<b>3 385</b>	<b>(102)</b>	<b>-3%</b>	<b>6 770</b>
<b>% increase</b>	4		<b>2.9%</b>	<b>2.9%</b>						<b>2.9%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 201	3 919	3 919	197	1 391	1 959	(569)	-29%	3 919
Pension and UIF Contributions		-	7	7	0	2	3	(1)	-36%	7
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		510	420	420	54	326	210	117	56%	420
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	-	-	0	18	-	18	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 711</b>	<b>4 345</b>	<b>4 345</b>	<b>252</b>	<b>1 738</b>	<b>2 173</b>	<b>(435)</b>	<b>-20%</b>	<b>4 345</b>
<b>% increase</b>	4		<b>-7.8%</b>	<b>-7.8%</b>						<b>-7.8%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		69 214	68 672	68 672	7 471	36 122	34 336	1 786	5%	68 672
Pension and UIF Contributions		11 187	12 075	12 075	1 031	5 929	6 038	(108)	-2%	12 075
Medical Aid Contributions		4 665	4 622	4 622	410	2 480	2 311	169	7%	4 622
Overtime		4 639	4 916	4 916	535	1 896	2 458	(562)	-23%	4 916
Performance Bonus		5 627	5 456	5 456	534	2 686	2 728	(42)	-2%	5 456
Motor Vehicle Allowance		8 672	8 370	8 370	747	4 183	4 185	(2)	0%	8 370
Cellphone Allowance		76	84	84	8	47	42	5	12%	84
Housing Allowances		547	559	559	46	273	279	(6)	-2%	559
Other benefits and allowances		1 349	1 276	1 276	99	640	638	2	0%	1 276
Payments in lieu of leave		(6 379)	851	851	118	218	425	(207)	-49%	851
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		400	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		2 244	2 128	2 128	284	926	1 064	(138)	-13%	2 128
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>102 240</b>	<b>109 009</b>	<b>109 009</b>	<b>11 282</b>	<b>55 402</b>	<b>54 505</b>	<b>897</b>	<b>2%</b>	<b>109 009</b>
<b>% increase</b>	4		<b>6.6%</b>	<b>6.6%</b>						<b>6.6%</b>
<b>Total Parent Municipality</b>		<b>113 530</b>	<b>120 124</b>	<b>120 124</b>	<b>12 079</b>	<b>60 423</b>	<b>60 063</b>	<b>360</b>	<b>1%</b>	<b>120 124</b>

Total number of employees paid for December is as follows:

329 employees, 17 Councillors, 3 Senior Manager (Section 56), 85 Ward Committees and no Temporary Workers were paid for month.

Net salaries for the months of October, November and December 2025 were only paid in December 2025 on the receipt of the second tranche of equitable share. The amount paid includes the increment backpay from July to December 2025.

The cumulative figure for employee related costs as at 31 December 2025 was R 60 422 558.71.