

Harry Gwala District Municipality

MFMA s71 report for the period ending 28 February 2025.



In-Year Report of the Municipality

Prepared in terms of Section 71 & Section 52 (d) of the Local Government Municipal Finance Management Act, (Act 56 of 2003) and the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 June 2009.

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

AFS – Annual Financial Statements

Budget – The financial plan of the Municipality.

Capital expenditure - Spending on assets such as infrastructure, land & buildings minor assets etc. Any capital expenditure must be reflected as an asset on the Municipality's statement of financial position.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – An unconditional grant paid to municipalities. It is predominantly targeted towards funding the Indigent Policy.

FMG – Financial Management Grant.

GRAP – Generally Recognised Accounting Practice. The standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant.

MTREF – Medium Term Revenue and Expenditure Framework (MTREF). The medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes financial information of the previous and current year.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages, repairs and maintenance etc.

SDBIP – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information. Harry Gwala District Municipality MFMA s71 Monthly Report Page 5

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Vote – one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

YTD – Year to date

YoY – Year on Year

DBSA – Development Bank of South Africa

PURPOSE

To table a report on the Implementation of the current budget and the financial state of the Municipality in terms of Section 71 of the Municipal Finance Management Act (MFMA) for the period ending 28 February 2025.

LEGISLATIVE FRAMEWORK

- Local Government: Municipal Finance Management Act, 56 of 2003
- SCM Regulations
- SCM Policy
- Municipal Budget Reporting Regulation
- Division of Revenue Act

Legislative Requirements

In terms of the section 71 of the MFMA the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the 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:

- (a)* Actual revenue, per revenue source;
- (b)* actual borrowings;
- (c)* actual expenditure, per vote;
- (d)* actual capital expenditure, per vote;
- (e)* the amount of any allocations received;

(f) actual expenditure on those allocations, excluding expenditure on—

- (i) its share of the local government equitable share; and
- (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and

(g) when necessary, an explanation of—

- (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
- (ii) any material variances from the service delivery and budget implementation plan; and
- (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's

1.2 Executive Summary

This report is a summary of the main budget issues arising from the in-year monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

Revenue by Source

The Year-to-Date actual revenue is 94% above the YTD budget. All the allocated conditional grants receipted as per Division of Revenue Bill, However the recognition as revenue only occur when the expenditure is incurred.

Borrowings

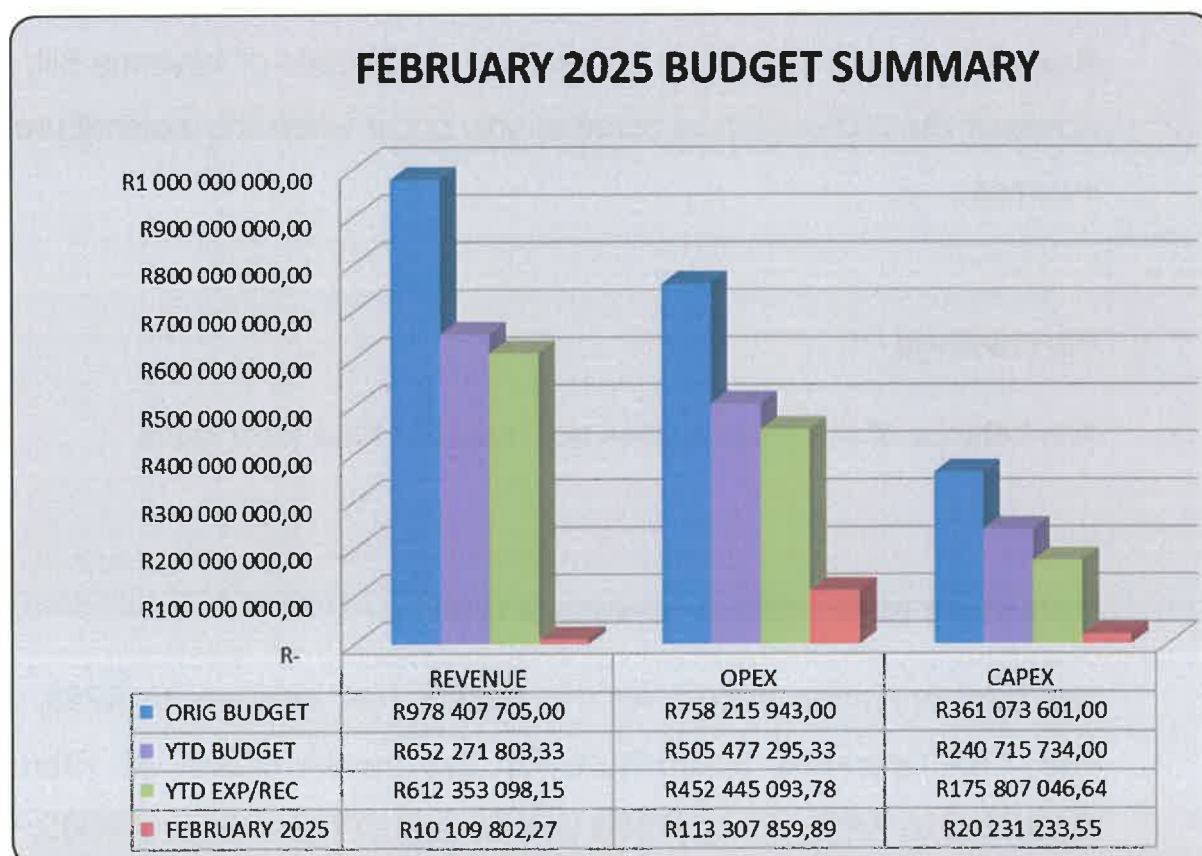
The balance of borrowings does not have the long term loans.

Operating expenditure by vote & type

The total operating budget for the current year amounts to R758, 2m. The YTD Operating expenditure for the month ended 28 February amounted to R452, 4m against a year to date (YTD) budget of R505, 4m. The actual YTD expenditure represented 90% of the planned.

Capital expenditure

The total capital budget for the current year amounts to R342, 7m. The YTD expenditure on capital amounts to R175, 8million, or 73% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

Chart 1: Budget vs. Expenditure Summary

Cash flows

The municipality started the year with a positive cashbook balance of R209, 7million. The closing cash and cash equivalents as at the end of February 2025 was R347, 4million. Refer to the table below for cash and cash equivalent register for more detail on the cash position.

CASH AND INVESTMENT REGISTER AS AT 28 FEBRUARY 2025

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months							
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 184	6	-	-	1 190
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	76 225	392	(15 297)	-	61 321
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	24 312	125	(19 440)	-	4 996
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	49 363	304	(2 723)	-	46 944
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 160	7	-	1 339	2 506
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	83 749	413	(9 020)	9 101	84 242
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 925	9	-	-	1 934
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 238	6	-	-	1 244
FNB BANK	M	FIXED DEPOSIT	Fixed	51 956	-	-	-	51 956
FNB BANK	M	FIXED DEPOSIT	Fixed	22 000	-	-	-	22 000
FNB BANK	M	FIXED DEPOSIT	Fixed	22 000	366	(22 366)	-	-
STANDARD BANK	M	FIXED DEPOSIT	Fixed	55 115	798	-	-	55 913
FNB BANK	M	CURRENT ACCOUNT	Fixed	3 236	-	-	9 966	13 203
Municipality sub-total				393 463	2 426	(68 845)	28 406	347 450
TOTAL INVESTMENTS AND INTEREST				393 463	2 426	(68 845)	28 406	347 450

Allocations received (National & Provincial Grants)

All DORA and provincial grants allocations for 2024/2025 have been received as per payment schedule. The total grants received as at 28 February 2025 was R 632million. Conditional Grants amounting to R 263, 1million and the equitable share is R 368, 8million. One conditional grant received in the month ending 28 February 2025.

Spending on Grants

Spending on grants amounted to R175, 8million or 73% for the month ending February 2025.

1.3 Resolutions

This report will be tabled to Executive committee and therefore the resolution will be available once it tabled to council in terms of Sec 52 (d) of the MFMA.

1.4 Monthly Budget Statement Tables

Monthly Budget Statements Summary

Table C1 below provides a summary of the overall performance in the Municipality and is unpacked in the sections that follow.

Harry Gwala District Municipality

DC43 Harry Gwala - Table C1 Consolidated Monthly Budget Statement Summary - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	72 558	71 195	79 208	6 373	52 837	49 066	3 771	8%	79 208
Investment revenue	21 988	17 435	24 590	2 471	18 918	13 054	5 864	45%	24 590
Transfers and subsidies - Operational	477 532	532 823	532 823	-	390 088	356 082	35 006	0	532 823
Other own revenue	19 807	17 721	18 130	1 285	11 206	11 896	(690)	-6%	-
Total Revenue (excluding capital transfers and contributions)	591 885	638 975	654 552	10 110	473 048	429 098	43 950	10%	654 552
Employee costs	256 039	273 607	274 098	20 625	167 777	182 504	(14 727)	-8%	274 098
Remuneration of Councillors	6 932	8 606	7 665	681	5 114	5 549	(435)	-8%	7 665
Depreciation and amortisation	236 930	101 837	102 367	67 891	67 891	67 997	(106)	-4%	102 367
Interest	2	115	95	-	-	73	(73)	-100%	95
Inventory consumed and bulk purchases	33 588	36 810	38 311	4 050	22 184	24 840	(2 656)	-11%	38 311
Transfers and subsidies	-	6 700	6 300	-	-	4 387	(4 387)	-100%	6 300
Other expenditure	255 958	288 262	329 381	20 061	189 479	200 399	(10 920)	-5%	329 381
Total Expenditure	788 459	715 937	758 216	113 308	452 445	485 749	(33 304)	-7%	758 216
Surplus/(Deficit)	(197 574)	(76 962)	(103 664)	(103 198)	20 603	(56 651)	77 254	-136%	(103 664)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	323 856	-	139 305	214 949	(75 644)	-35%	323 856
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	134 745	241 161	220 192	(103 198)	159 908	158 298	1 610	1%	220 192
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	134 745	241 161	220 192	(103 198)	159 908	158 298	1 610	1%	220 192
Capital expenditure & funds sources									
Capital expenditure	309 604	322 312	361 074	20 231	175 807	228 772	(52 965)	-23%	361 074
Capital transfers recognised	298 048	276 944	281 864	18 549	157 613	187 109	(29 496)	-16%	281 864
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11 555	45 368	79 210	1 682	18 194	41 664	(23 470)	-56%	79 210
Total sources of capital funds	309 604	322 312	361 074	20 231	175 807	228 772	(52 965)	-23%	361 074
Financial position									
Total current assets	243 572	208 559	186 049		385 945				186 049
Total non current assets	2 997 178	3 446 319	3 258 932		3 105 076				3 258 932
Total current liabilities	135 087	124 067	121 273		228 157				121 273
Total non current liabilities	30 536	29 389	30 536		30 536				30 536
Community wealth/Equity	3 262 762	3 501 382	3 314 142		3 235 017				3 314 142
Cash flows									
Net cash from (used) operating	1 800 878	326 348	277 611	(17 343)	960 115	185 074	(795 041)	-430%	277 611
Net cash from (used) investing	(309 604)	(322 312)	(361 074)	(20 231)	(175 807)	(240 716)	(64 909)	27%	(361 074)
Net cash from (used) financing	(355)	(2 969)	(2 989)	(9)	(9)	(1 980)	(1 971)	100%	(2 969)
Cash/cash equivalents at the month/year end	1 615 561	152 288	143 561	1 013 730	1 013 730	172 372	(841 358)	-488%	122 998
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	7 133	6 841	4 732	4 622	4 029	3 709	22 044	188 067	241 177
Creditors Age Analysis									
Total Creditors	173	-	64	29	-	-	-	-	267

Financial Performance

Table C2 provides the statement of financial performance by standard classification.

DC43 Harry Gwala - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	490 123	510 213	519 286	2 688	389 653	341 957	47 696	14%	519 286
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	490 123	510 213	519 286	2 688	389 653	341 957	47 696	14%	519 286
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	42	17	17	1	19	11	8	68%	17
Community and social services	42	17	17	1	19	11	8	68%	17
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	21 530	29 543	-	-	18 360	(18 360)	-100%	29 543
Planning and development	-	21 530	29 543	-	-	18 360	(18 360)	-100%	29 543
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	434 040	425 338	429 562	7 420	222 681	283 720	(61 038)	-22%	429 562
Energy sources	-	-	-	-	-	-	-	-	-
Water management	420 226	409 956	414 271	6 360	213 592	273 483	(59 891)	-22%	414 271
Waste water management	13 814	15 382	15 291	1 060	9 090	10 237	(1 147)	-11%	15 291
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	924 204	957 098	978 408	10 110	612 353	644 047	(31 694)	-5%	978 408
Expenditure - Functional									
<i>Governance and administration</i>	282 513	328 884	352 081	30 478	191 320	223 230	(31 910)	-14%	352 081
Executive and council	30 252	45 410	44 293	2 328	22 250	30 050	(7 801)	-26%	44 293
Finance and administration	243 702	271 416	298 447	27 626	163 812	186 261	(22 449)	-12%	298 447
Internal audit	8 559	12 058	9 342	524	5 258	6 919	(1 661)	-24%	9 342
<i>Community and public safety</i>	19 285	24 662	22 278	2 595	12 485	15 965	(3 480)	-22%	22 278
Community and social services	19 285	24 662	22 278	2 595	12 485	15 965	(3 480)	-22%	22 278
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	294 606	175 539	171 706	60 427	106 851	116 837	(9 985)	-9%	171 706
Planning and development	294 606	175 539	171 706	60 427	106 851	116 837	(9 985)	-9%	171 706
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	193 055	186 601	211 951	19 807	141 789	129 561	12 228	9%	211 951
Energy sources	-	-	-	-	-	-	-	-	-
Water management	192 868	185 665	211 200	19 801	141 678	128 974	12 704	10%	211 200
Waste water management	187	937	750	6	111	587	(476)	-81%	750
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	250	200	-	-	157	(157)	-100%	200
Total Expenditure - Functional	789 459	715 937	758 216	113 308	452 445	485 749	(33 304)	-7%	758 216
Surplus/ (Deficit) for the year	134 745	241 161	220 192	(103 198)	159 908	158 298	1 610	0,01017271	220 192

This table assess the revenue by department and then the expenditure for the period ending 28 February 2025. Revenue receipts in February have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of February is 2% against original budget.

Expenditure by standard classification presents the expenditures by the departments. Infrastructure Services Department has the largest expenditure for the month ending February due to depreciation followed by Water Services Department has the largest expenditure for the month of February as the department responsible for the repairs and maintenance of the municipal assets and also with the largest staff complement, shares the greatest bulk of this budget and hence the expenditure of R26, 4million.

Table C3 presents the same information as the table above, the difference being that it's by Municipal vote.

DC43 Harry Gwala - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 01 - Summary Council	-	-	-	-	-	-	-		-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-		-
Vote 03 - Summary Budget And Treasury Office	489 676	509 775	518 848	2 576	389 288	341 665	47 624	13,9%	518 848
Vote 04 - Summary Corporate Services	418	387	387	-	161	258	(97)	-37,5%	387
Vote 05 - Summary Social Services & Development Planning	42	21 547	21 547	1	19	14 364	(14 346)	-99,9%	21 547
Vote 06 - Summary Infrastructure Services	348 937	343 279	347 846	308	162 262	231 486	(69 223)	-29,9%	347 846
Vote 07 - Summary Water Services	85 131	82 110	89 780	7 225	60 622	56 274	4 348	7,7%	89 780
Vote 15 - Other	-	-	-	-	-	-	-		-
Total Revenue by Vote	924 204	957 098	978 408	10 110	612 353	644 047	(31 694)	-4,9%	978 408
Expenditure by Vote									
Vote 01 - Summary Council	15 581	21 342	19 059	1 480	12 589	13 772	(1 183)	-8,6%	19 059
Vote 02 - Summary Municipal Manager	23 229	27 993	27 642	1 373	15 633	18 592	(2 959)	-15,9%	27 642
Vote 03 - Summary Budget And Treasury Office	97 677	105 423	100 993	3 975	43 044	69 396	(26 352)	-38,0%	100 993
Vote 04 - Summary Corporate Services	93 168	106 417	116 898	16 449	74 634	73 041	1 593	2,2%	116 898
Vote 05 - Summary Social Services & Development Planning	56 417	88 372	84 364	4 718	36 853	58 114	(21 260)	-36,6%	84 364
Vote 06 - Summary Infrastructure Services	257 942	125 796	123 524	58 896	82 696	83 410	(714)	-0,9%	123 524
Vote 07 - Summary Water Services	245 444	240 584	285 735	26 416	186 996	169 425	17 571	10,4%	285 735
Vote 15 - Other	-	-	-	-	-	-	-		-
Total Expenditure by Vote	789 459	715 937	758 216	113 308	452 445	485 749	(33 304)	-6,9%	758 216
Surplus/ (Deficit) for the year	134 745	241 161	220 192	(103 198)	159 908	158 298	1 610	1,0%	220 192

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 28 February 2025.

DC43 Harry Gwala - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity							-		
Service charges - Water	59 302	56 944	66 213	5 330	44 191	39 816	4 375	11%	66 213
Service charges - Waste Water Management	13 256	14 252	12 995	1 043	8 646	9 250	(604)	-7%	12 995
Service charges - Waste management							-		
Sale of Goods and Rendering of Services	178	663	746	57	128	458	(330)	-72%	746
Interest earned from Receivables	16 536	16 655	15 146	1 164	9 936	10 802	(866)	-8%	15 146
Interest from Current and Non Current Assets	21 988	17 435	24 590	2 471	18 918	13 054	5 864	45%	24 590
Operational Revenue	1 241	404	666	45	355	322	33	10%	666
Non-Exchange Revenue							-		
Property rates							-		
Surcharges and Taxes							-		
Fines, penalties and forfeits	478	-	1 572	-	786	314	472	150%	1 572
Licence and permits							-		
Transfers and subsidies - Operational	477 532	532 623	532 623	-	390 088	355 082	35 005	10%	532 623
Interest	-	-	-	-	-	-	-		-
Fuel Levy							-		
Operational Revenue	-	-	-	-	-	-	-		-
Gains on disposal of Assets	-	-	-	-	-	-	-		-
Other Gains	1 374	-	-	-	-	-	-		-
Discontinued Operations							-		
Total Revenue (excluding capital transfers and contributions)	591 885	638 975	654 552	10 110	473 048	429 098	43 950	10%	654 552
Expenditure By Type									
Employee related costs	256 039	273 607	274 098	20 625	167 777	182 504	(14 727)	-8%	274 098
Remuneration of councillors	6 932	8 606	7 665	681	5 114	5 549	(435)	-8%	7 665
Inventory consumed	33 598	36 810	38 311	4 050	22 184	24 840	(2 656)	-11%	38 311
Debt impairment	10 796	-	-	-	-	-	-		-
Depreciation and amortisation	236 930	101 837	102 367	67 891	67 891	67 997	(106)	0%	102 367
Interest	2	115	95	-	-	73	(73)	-100%	95
Contracted services	122 694	152 097	174 172	15 372	106 492	105 725	768	1%	174 172
Transfers and subsidies	-	6 700	6 300	-	-	4 387	(4 387)	-100%	6 300
Irrecoverable debts written off	29 995	31 908	39 931	-	8 026	22 877	(14 851)	-65%	39 931
Operational costs	91 283	104 257	115 278	4 689	74 961	71 798	3 163	4%	115 278
Losses on Disposal of Assets	1 190	-	-	-	-	-	-		-
Other Losses	-	-	-	-	-	-	-		-
Total Expenditure	789 459	715 937	758 216	113 308	452 445	485 749	(33 304)	-7%	758 216
Surplus/(Deficit)	(197 574)	(76 962)	(103 664)	(103 198)	20 603	(56 651)	77 254	(0)	(103 664)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	323 856	-	139 305	214 949	(75 644)	(0)	323 856
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	134 745	241 161	220 192	(103 198)	159 908	158 298	1 610	0	220 192
Income Tax							-		
Surplus/(Deficit) after income tax	134 745	241 161	220 192	(103 198)	159 908	158 298	1 610	0	220 192
Share of Surplus/Deficit attributable to Joint Venture							-		
Share of Surplus/Deficit attributable to Minorities							-		
Surplus/(Deficit) attributable to municipality	134 745	241 161	220 192	(103 198)	159 908	158 298	1 610	0	220 192
Share of Surplus/Deficit attributable to Associate							-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	134 745	241 161	220 192	(103 198)	159 908	158 298	1 610	0	220 192

Capital Expenditure

Table C5 below reports on the capital expenditures by departments (municipal vote) and also by standard classification. The bottom part of the schedule looks at the funding sources of the capital projects.

DC43 Harry Gwala - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M08 February)

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 01 - Summary Council	-	-	-	-	-	-	-		-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-		-
Vote 03 - Summary Budget And Treasury Office	-	-	-	-	-	-	-		-
Vote 04 - Summary Corporate Services	4 385	9 480	14 822	1 073	7 341	8 288	(948)	-11%	14 822
Vote 05 - Summary Social Services & Development Planning	986	5 640	1 513	-	-	2 935	(2 935)	-100%	1 513
Vote 06 - Summary Infrastructure Services	78 007	122 732	112 769	11 375	56 112	78 432	(22 320)	-28%	112 769
Vote 07 - Summary Water Services	226 226	184 460	230 270	7 783	112 355	138 777	(26 423)	-19%	230 270
Total Capital Multi-year expenditure	309 604	322 312	359 374	20 231	175 807	228 432	(52 625)	-23%	359 374
Single Year expenditure appropriation									
Vote 01 - Summary Council	-	-	-	-	-	-	-		-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-		-
Vote 03 - Summary Budget And Treasury Office	-	-	-	-	-	-	-		-
Vote 04 - Summary Corporate Services	-	-	1 700	-	-	340	(340)	-100%	1 700
Vote 05 - Summary Social Services & Development Planning	-	-	-	-	-	-	-		-
Vote 06 - Summary Infrastructure Services	-	-	-	-	-	-	-		-
Vote 07 - Summary Water Services	-	-	-	-	-	-	-		-
Vote 08 -	-	-	-	-	-	-	-		-
Vote 09 -	-	-	-	-	-	-	-		-
Vote 10 -	-	-	-	-	-	-	-		-
Vote 11 -	-	-	-	-	-	-	-		-
Vote 12 -	-	-	-	-	-	-	-		-
Vote 13 -	-	-	-	-	-	-	-		-
Vote 14 -	-	-	-	-	-	-	-		-
Vote 15 - Other	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	-	-	1 700	-	-	340	(340)	-100%	1 700
Total Capital Expenditure	309 604	322 312	361 074	20 231	175 807	228 772	(52 965)	-23%	361 074
Capital Expenditure - Functional Classification									
Governance and administration	4 385	14 205	17 785	1 073	7 341	11 086	(3 745)	-34%	17 785
Executive and council	-	-	-	-	-	-	-		-
Finance and administration	4 385	14 205	17 785	1 073	7 341	11 086	(3 745)	-34%	17 785
Internal audit	-	-	-	-	-	-	-		-
Community and public safety	986	600	-	-	-	280	(280)	-100%	-
Community and social services	986	600	-	-	-	280	(280)	-100%	-
Sport and recreation	-	-	-	-	-	-	-		-
Public safety	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
Economic and environmental services	60 631	121 210	105 819	11 266	52 602	75 878	(23 277)	-31%	105 819
Planning and development	60 631	121 210	105 819	11 266	52 602	75 878	(23 277)	-31%	105 819
Road transport	-	-	-	-	-	-	-		-
Environmental protection	-	-	-	-	-	-	-		-
Trading services	243 602	186 297	237 470	7 892	115 864	141 528	(25 664)	-16%	237 470
Energy services	-	-	-	-	-	-	-		-
Water management	178 637	176 093	211 840	6 545	97 010	127 563	(30 553)	-24%	211 840
Waste water management	64 965	10 204	25 631	1 348	18 855	13 966	4 889	35%	25 631
Waste management	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	309 604	322 312	361 074	20 231	175 807	228 772	(52 965)	-23%	361 074
Funded by:									
National Government	298 048	276 629	274 647	18 549	157 613	183 428	(25 815)	-14%	274 647
Provincial Government	-	-	6 967	-	-	3 484	(3 484)	-100%	6 967
District Municipality	-	315	250	-	-	197	(197)	-100%	250
Transfers recognised - capital	298 048	276 944	281 864	18 549	157 613	187 109	(29 496)	-16%	281 864
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	11 555	45 368	79 210	1 682	18 194	41 664	(23 470)	-56%	79 210
Total Capital Funding	309 604	322 312	361 074	20 231	175 807	228 772	(52 965)	-23%	361 074

As alluded to above, the capital expenditure programme for the period ending 28 February 2025 was R175, 8m which represents 73% of capital expenditure against year to date budget of R240, 7million.

The chart below presents a high level analysis of YTD capital expenditure budget against the YTD actual expenditure.

Chart 1: 2024/2025 CAPEX

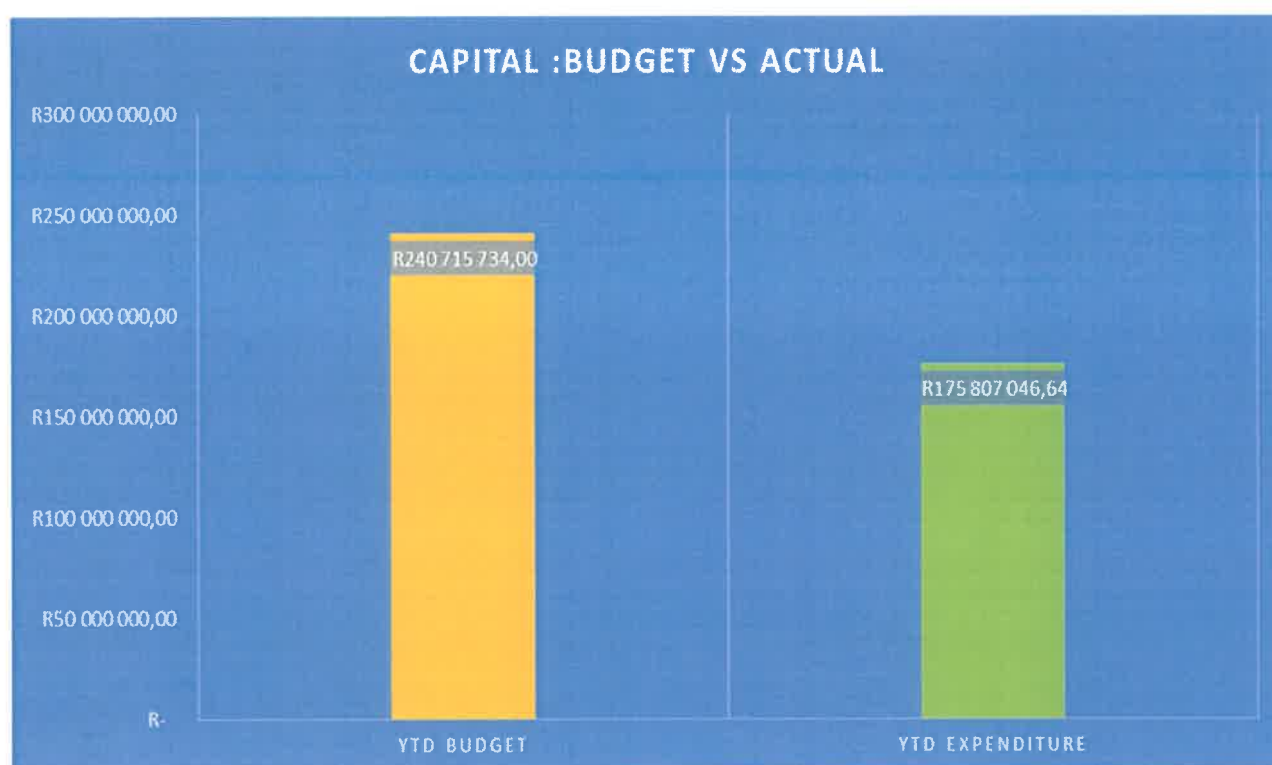


Table C6 displays the financial position of the municipality as at 28 February 2025.

DC43 Harry Gwala - Table C6 Consolidated Monthly Budget Statement - Financial Position - M08 February

Description	2023/24	Budget Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	209 430	139 694	143 561	339 832	143 561
Trade and other receivables from exchange transactions	12 036	29 605	20 680	19 237	20 680
Receivables from non-exchange transactions	2 312	2 311	2 312	2 312	2 312
Current portion of non-current receivables	—	—	—	—	—
Inventory	858	759	858	866	858
VAT	19 164	36 188	18 867	23 971	18 867
Other current assets	(229)	2	(229)	(272)	(229)
Total current assets	243 572	208 559	186 049	385 945	186 049
Non current assets					
Investments					
Investment property	—	—	—	—	—
Property, plant and equipment	2 996 864	3 444 846	3 256 494	3 104 765	3 256 494
Biological assets					
Living and non-living resources					
Heritage assets					
Intangible assets	313	1 473	2 438	313	2 438
Trade and other receivables from exchange transactions					
Non-current receivables from non-exchange transactions	—	—	—	—	—
Other non-current assets	0	0	0	0	0
Total non current assets	2 997 178	3 446 319	3 258 932	3 105 078	3 258 932
TOTAL ASSETS	3 240 750	3 654 878	3 444 982	3 491 024	3 444 982
LIABILITIES					
Current liabilities					
Bank overdraft	—	—	—	—	—
Financial liabilities	12 806	8 006	10 406	12 806	10 406
Consumer deposits	3 179	3 522	3 748	3 401	3 748
Trade and other payables from exchange transactions	86 935	86 542	83 968	71 444	83 968
Trade and other payables from non-exchange transactions	10 500	1 483	1 483	113 108	1 483
Provision	16 385	17 142	16 385	16 385	16 385
VAT	5 282	7 402	5 282	11 012	5 282
Other current liabilities	—	—	—	—	—
Total current liabilities	135 087	124 097	121 273	228 157	121 273
Non current liabilities					
Financial liabilities	(0)	—	—	(0)	—
Provision	30 536	29 399	30 536	30 536	30 536
Long term portion of trade payables	—	—	—	—	—
Other non-current liabilities	—	—	—	—	—
Total non current liabilities	30 536	29 399	30 536	30 536	30 536
TOTAL LIABILITIES	165 623	153 496	151 809	258 693	151 809
NET ASSETS	3 075 127	3 501 382	3 293 172	3 232 331	3 293 172
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 075 127	3 501 382	3 293 172	3 232 331	3 293 172
Reserves and funds	—	—	—	—	—
Other	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	3 075 127	3 501 382	3 293 172	3 232 331	3 293 172

Table C7 below display the Cash Flow Statement for the period ending 28 February 2025.

DC43 Harry Gwala - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	6	-	-	-	-	-	-	-	-
Service charges	62 324	62 194	69 750	4 002	46 613	46 500	113	0%	69 750
Other revenue	1 805 797	68 324	67 270	37 136	904 158	44 847	859 311	1916%	67 270
Transfers and Subsidies - Operational	473 045	512 493	512 493	1 339	376 287	341 662	34 625	10%	512 493
Transfers and Subsidies - Capital	326 130	318 124	323 856	-	255 714	215 904	39 810	18%	323 856
Interest	21 988	18 053	24 590	2 471	18 918	16 393	2 525	15%	24 590
Dividends							-		
Payments									
Suppliers and employees	(888 412)	(652 698)	(720 334)	(62 292)	(621 575)	(480 223)	141 352	-29%	(720 334)
Interest	-	(142)	(15)	-	-	(10)	(10)	100%	(15)
Transfers and Subsidies	-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 800 878	326 348	277 611	(17 343)	980 115	185 074	(795 041)	-430%	277 611
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	(309 604)	(322 312)	(361 074)	(20 231)	(175 807)	(240 716)	(64 909)	27%	(361 074)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(309 604)	(322 312)	(361 074)	(20 231)	(175 807)	(240 716)	(64 909)	27%	(361 074)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits	(355)	(569)	(569)	(9)	(9)	(380)	371	-98%	(569)
Payments									
Repayment of borrowing	-	(2 400)	(2 400)	-	-	(1 600)	(1 600)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(355)	(2 969)	(2 969)	(9)	(9)	(1 980)	(1 971)	100%	(2 969)
NET INCREASE/ (DECREASE) IN CASH HELD	1 490 920	1 067	(86 432)	(37 584)	804 299	(57 621)			(86 432)
Cash/cash equivalents at beginning:	124 641	151 221	229 993	1 051 313	209 430	229 993			209 430
Cash/cash equivalents at month/year end:	1 615 561	152 288	143 561	1 013 730	1 013 730	172 372			122 998

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 28 February 2025.

Table 2.1.1: Debtors Age Analysis by Income Source

DC43 Harry Gwala - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

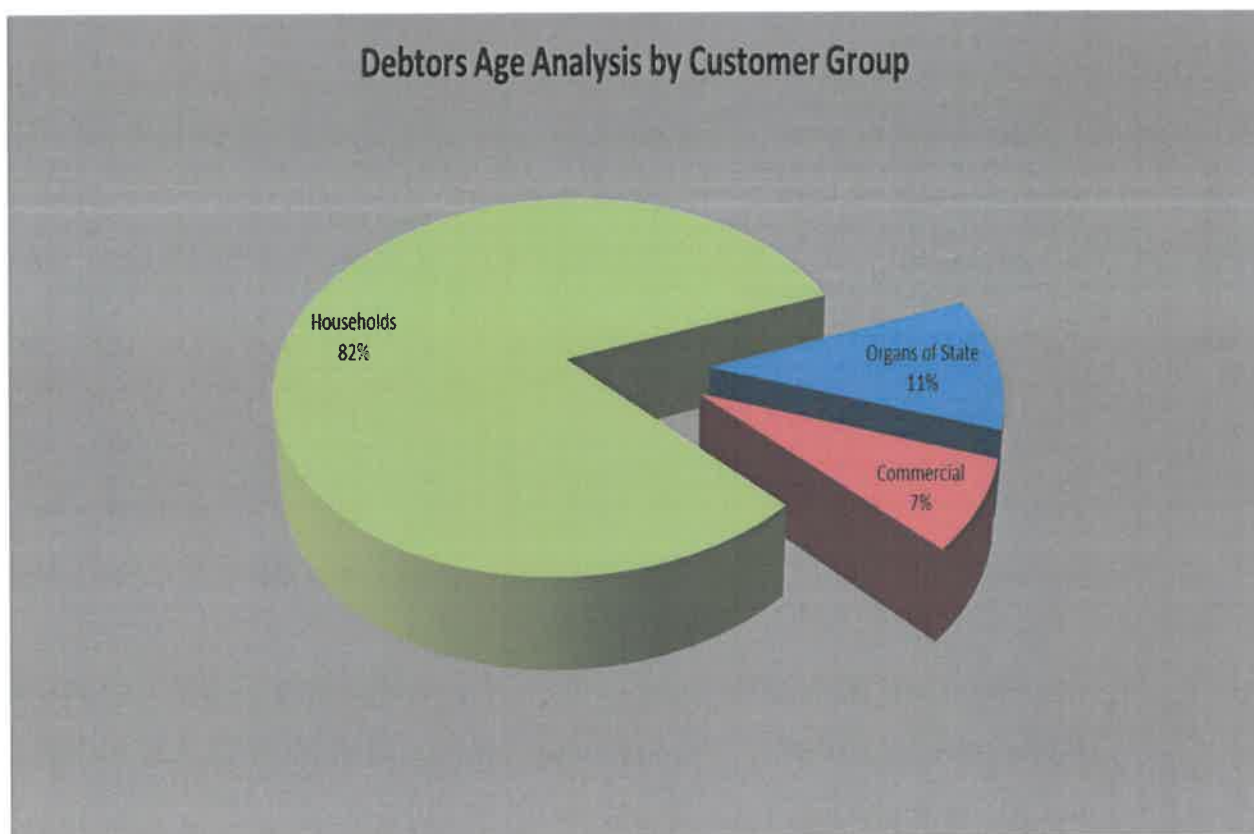
Description	Budget Year 2024/25									Total over 90 days
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	4 579	4 391	3 038	2 967	2 587	2 381	14 151	120 725	154 817	142 809
Trade and Other Receivables from Exchange Transactions - Electricity									-	-
Receivables from Non-exchange Transactions - Property Rates									-	-
Receivables from Exchange Transactions - Waste Water Management	1 789	1 716	1 187	1 159	1 010	930	5 528	47 162	60 481	55 790
Receivables from Exchange Transactions - Waste Management									-	-
Receivables from Exchange Transactions - Property Rental Debtors									-	-
Interest on Arrear Debtor Accounts	785	734	508	496	432	398	2 365	20 180	25 879	23 872
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-
Other									-	-
Total By Income Source	7 133	6 841	4 732	4 622	4 029	3 709	22 044	188 067	241 177	222 471
2023/24 - totals only	7913633	5181785	4944836	3362343	3606818	3663457	30052334	193841333	252 567	234 526
Debtors Age Analysis By Customer Group										
Organs of State	4 368	4 244	2 035	1 546	1 066	867	6 141	6 475	26 722	16 086
Commercial	557	458	392	421	357	284	2 066	13 181	17 705	16 299
Households	2 218	2 138	2 306	2 654	2 617	2 558	13 848	168 411	196 749	190 067
Other									-	-
Total By Customer Group	7 133	6 841	4 732	4 622	4 029	3 709	22 044	188 067	241 177	222 471

The municipal consumer debt is currently decreasing as the municipality implementing amnesty and installing prepaid meters as it has a direct impact on municipal cash flows.

Chart 2: Debtors Age Analysis by Customer Group

The information presented in the chart above ranks total debt owed to the municipality from highest to the lowest,

- ✓ Households: 82%
- ✓ Government 11%
- ✓ Business 7%



The chart above shows that for each debtor type the amounts owing to the municipality have increased on a year to year basis.

The table that follows below unpacks the revenue receipts per Local Municipality in the District

Revenue receipts per Area

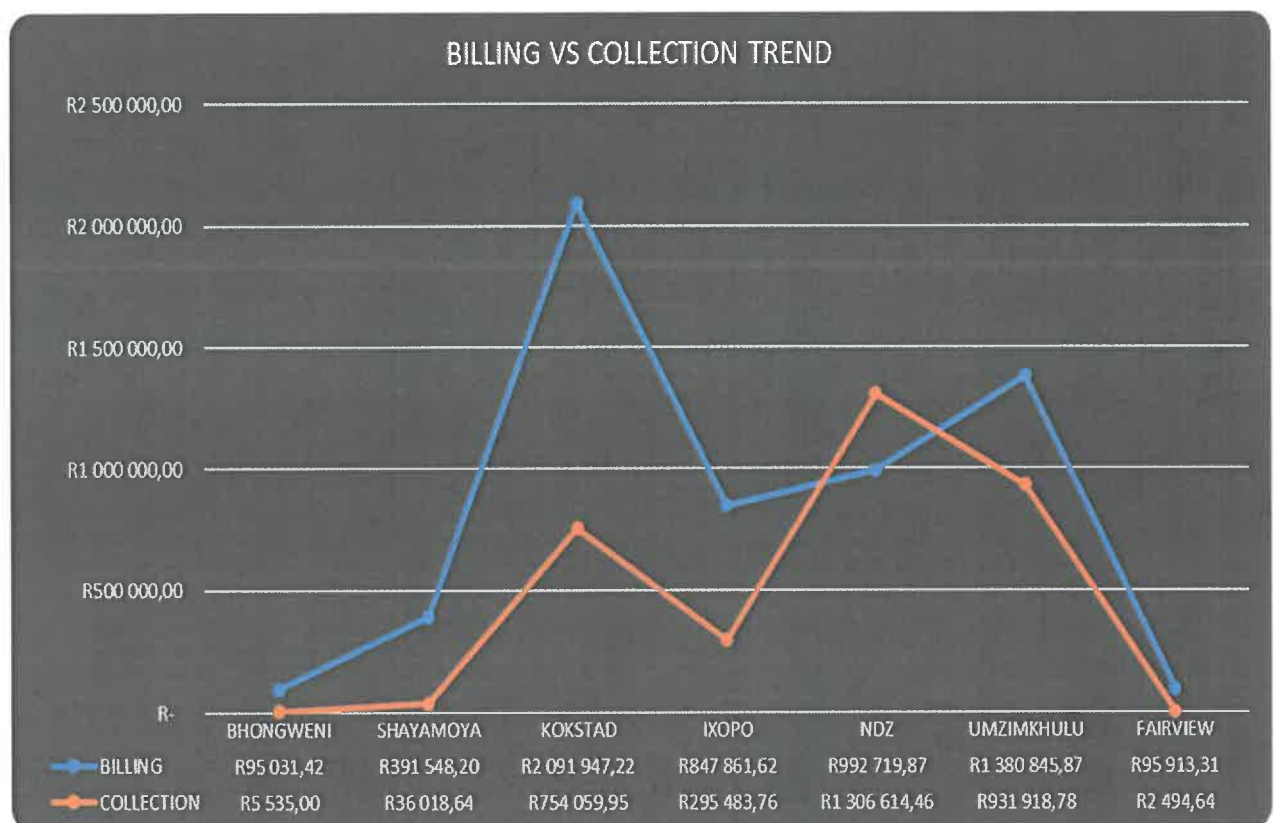
AREA	AMOUNT		
		FEBRUARY 2025	JANUARY 2025
Unallocated receipts	R 37 431	1%	1%
Bhongweni	R 5 535	0%	0%
Shayamoya	R 36 019	1%	0%
Kokstad	R 755 733	22%	58%
Ixopo	R 295 484	9%	11%
NDZ	R 1 306 614	39%	19%
Umzimkulu	R 931 919	28%	11%
Fairview	R 2 495	0%	0%
Franklin	R 1 673	0%	-
TOTAL RECEIPTS INCL VAT	R 3 372 903	100%	100%

The table above presents the cash receipts from consumer debtors in each of the detailed areas as well as the comparative receipts for the previous month. The total cash collected for February 2025 is R3, 3million. The collection for prepaid in the month of February is R 1, 167,486. Total cash collected including prepaid for the month ending 28 February 2025 is R 4,540,390.

BILLING VS COLLECTION

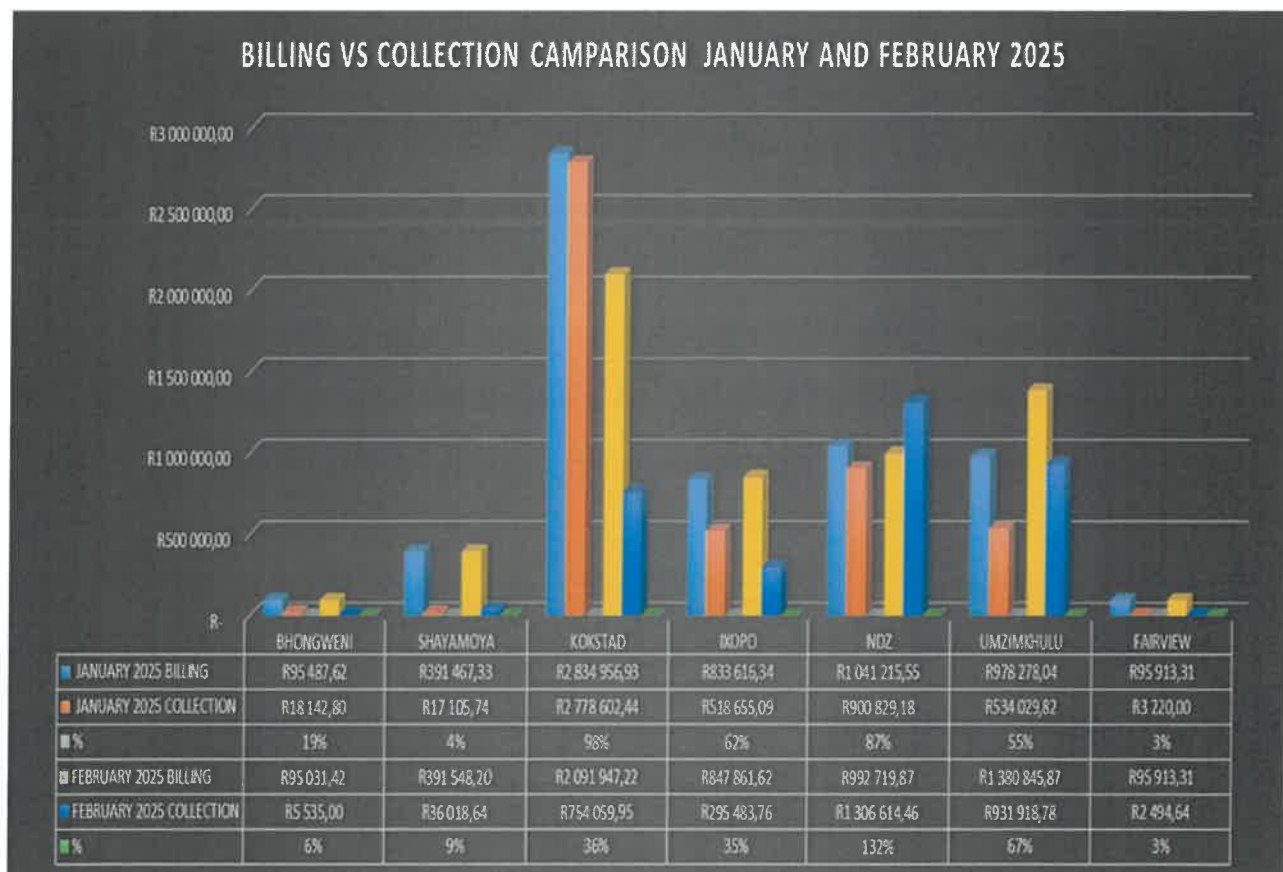
Billing vs Collection trend for February 2025

The chart that follows below shows the comparison between billing and collection trend for the period ending 28 February 2025



BILLING VS COLLECTION (COMPARISON BETWEEN JANUARY AND FEBRUARY 2025)

The chart that follows below shows the comparison between billing and collection for the period ending 28 February and January 2025



Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 241,176,755 as at 28 February 2025 compared with the R 237,622,523 as at 31 January 2025. Current debt represents 3% of the total outstanding debt compared with the 4% of January 2025; 30 days and older debt 3% compared with the 2% for January 2025; 60 days and older debt 2% compared with the 2% of January 2025 and 90 days 2% compared with the 2% of January 2025; 120 days to History and older 90% compared with the 90% for January 2025.

Current debt increased with R 3,554,232 to R 241,176,755 in the month ending 28 February compared with the R 237,622,523 as at 31 January 2025; 30 days + debt increased with R 1,000,767; 60 days + decreased with R 245,557; 90 days + debt increased with R 496,491 and 120 + days and older debt as at 28 February 2025 has increased with R 2,872,050 to R 217,849,549 compared with the R 214,977,499 for January 2025.

Debtors age analysis per debtor type

Business debtors owes the municipality R 17,208,478 (7%); Municipal debtors R 1,144,724 (0%); domestic debtors R 184,293,054 (76%); Government accounts R 25,552,941 (11%); Indigent debtors R 7,099,210 (3%); Deceased R 1,101,612 (0%) and other debtors R 4,776,735 (2%) of the total outstanding debt of R 241,176,755.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 28 February 2025

DC43 Harry Gwala - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	Budget Year 2024/25								
	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									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors	173	-	64	29	-	-	-	-	267
Auditor General									-
Other									-
Medical Aid deductions									-
Total By Customer Type	173	-	64	29	-	-	-	-	267

2.3 Investment Portfolio Analysis

The following information presents the cash at bank and short term investments balances broken down per investment type as at 28 February 2025.

Cash and Bank Balances (Investments)

Monthly budget statement- Investment Portfolio

CASH AND INVESTMENT REGISTER AS AT 28 FEBRUARY 2025

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months							
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 184	6	-	-	1 190
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	76 225	392	(15 297)	-	61 321
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	24 312	125	(19 440)	-	4 996
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	49 363	304	(2 723)	-	46 944
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 160	7	-	1 339	2 506
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	83 749	413	(9 020)	9 101	84 242
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 525	9	-	-	1 534
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 238	6	-	-	1 244
FNB BANK	M	FIXED DEPOSIT	Fixed	51 956	-	-	-	51 956
FNB BANK	M	FIXED DEPOSIT	Fixed	22 000	-	-	-	22 000
FNB BANK	M	FIXED DEPOSIT	Fixed	22 000	365	(22 366)	-	-
STANDARD BANK	M	FIXED DEPOSIT	Fixed	55 115	798	-	-	55 913
FNB BANK	M	CURRENT ACCOUNT	Fixed	3 236	-	-	9 966	13 203
Municipality sub-total				393 463	2 426	(68 845)	28 406	347 450
TOTAL INVESTMENTS AND INTEREST				393 463	2 426	(68 845)	28 406	347 450

2.4 Allocation and Grant receipts and Expenditure

Table SC 6 displays information relating to grant receipts.

DC43 Harry Gwala - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	477 532	512 493	512 493	-	390 088	341 662	48 425	14,2%	512 493
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	463 631	491 837	491 837	-	368 878	327 891	40 987	12,5%	491 837
Expanded Public Works Programme Integrated Grant	5 823	4 460	4 460	-	3 121	2 973	148	5,0%	4 460
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 200	1 200	1 200	-	371	800	(429)	-53,6%	1 200
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	4 487	12 498	12 498	-	16 898	8 332	8 566	102,8%	12 498
Rural Road Asset Management Systems Grant	2 391	2 498	2 498	-	819	1 665	(846)	-50,8%	2 498
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	130	130	-	-	87	(87)	-100,0%	130
Capacity Building and Other Grants	-	130	130	-	-	87	(87)	-100,0%	130
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	20 000	20 000	-	-	13 333	(13 333)	-100,0%	20 000
Specify (Add grant description)	-	20 000	20 000	-	-	13 333	(13 333)	-100,0%	20 000
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	477 532	532 623	532 623	-	390 088	355 082	35 005	9,9%	532 623
Capital Transfers and Grants									
National Government:	332 319	318 124	315 844	-	139 305	210 942	(71 637)	-34,0%	315 844
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	242 319	218 124	215 844	-	105 427	144 276	(38 848)	-26,9%	215 844
Neighbourhood Development Partnership Grant	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	90 000	100 000	100 000	-	33 878	66 667	(32 789)	-49,2%	100 000
Provincial Government:	-	-	8 013	-	-	4 006	(4 006)	-100,0%	8 013
Infrastructure Grant	-	-	8 013	-	-	4 006	(4 006)	-100,0%	8 013
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Human Settlement Re-development Programme	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	332 319	318 124	323 856	-	139 305	214 949	(75 644)	-35,2%	323 856
TOTAL RECEIPTS OF TRANSFERS & GRANTS	809 852	850 747	856 480	-	529 393	570 031	(40 638)	-7,1%	856 480

It is clear from the chart above that the bulk of the grants received by the municipality are from the National Treasury.

Table SC7 track the expenditure on Conditional grant funding.

DC43 Harry Gwala - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	680 056	632 656	642 214	99 223	376 974	423 684	(46 711)	-11,0%	642 214
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	662 032	608 896	616 676	97 673	359 970	407 489	(47 519)	-11,7%	616 676
Expanded Public Works Programme Integrated Grant	7 177	7 751	8 215	734	5 584	5 260	324	6,2%	8 215
Local Government Financial Management Grant	1 200	1 012	1 257	58	524	724	(200)	-27,7%	1 257
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	7 569	12 498	13 567	758	10 183	8 546	1 637	19,2%	13 567
Rural Road Asset Management Systems Grant	2 079	2 498	2 498	-	713	1 665	(953)	-57,2%	2 498
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Provincial Government:	-	1 400	1 000	-	-	853	(853)	-100,0%	1 000
Capacity Building and Other Grants	-	1 400	1 000	-	-	853	(853)	-100,0%	1 000
District Municipality:	-	5 587	5 602	-	-	3 728	(3 728)	-100,0%	5 602
Specify (Add grant description)	-	5 587	5 602	-	-	3 728	(3 728)	-100,0%	5 602
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	680 056	639 643	648 816	99 223	376 974	428 265	(51 292)	-12,0%	648 816
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	298 048	276 629	274 647	18 549	157 613	183 428	(25 815)	-14,1%	274 647
Local Government Financial Management Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	214 739	189 673	187 690	7 991	111 670	125 457	(13 787)	-11,0%	187 690
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	83 310	86 957	86 957	10 558	45 943	57 971	(12 028)	-20,7%	86 957
Provincial Government:	-	-	6 967	-	-	3 484	(3 484)	-100,0%	6 967
Infrastructure Grant	-	-	6 967	-	-	3 484	(3 484)	-100,0%	6 967
District Municipality:	-	315	250	-	-	197	(197)	-100,0%	250
Specify (Add grant description)	-	315	250	-	-	197	(197)	-100,0%	250
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	298 048	276 944	281 864	18 549	157 613	187 109	(29 496)	-15,8%	281 864
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	978 105	916 587	930 680	117 772	534 587	615 374	(80 787)	-13,1%	930 680

2.5 Councillor and Staff Benefits

Table SC8 presents the expenditure of councillor and staff benefits at 28 February 2025.

DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	2023/24	Budget Year 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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	4 586	4 658	5 087	418	3 424	3 191	233	7%	5 087
Pension and UIF Contributions	133	578	54	55	84	280	(196)	-70%	54
Medical Aid Contributions	33	197	3	—	3	92	(90)	-97%	3
Cellphone Allowance	547	566	518	43	346	368	(22)	-6%	518
Other benefits and allowances	1 633	2 607	2 002	164	1 258	1 617	(360)	-22%	2 002
Sub Total - Councillors	6 932	8 606	7 665	681	5 114	5 549	(435)	-8%	7 665
% increase		24,1%	10,6%						10,6%
Senior Managers of the Municipality									
Basic Salaries and Wages	5 777	4 759	5 430	389	3 527	3 307	220	7%	5 430
Pension and UIF Contributions	—	4	4	—	—	3	(3)	-100%	4
Medical Aid Contributions	48	51	51	4	32	34	(2)	-6%	51
Performance Bonus	55	181	158	—	69	116	(47)	-40%	158
Motor Vehicle Allowance	1 056	918	1 179	87	798	664	134	20%	1 179
Cellphone Allowance	110	119	120	8	75	79	(5)	-6%	120
Housing Allowances	394	336	398	30	337	236	100	42%	398
Other benefits and allowances	259	299	312	21	198	202	(4)	-2%	312
Payments in lieu of leave	—	384	104	—	—	200	(200)	-100%	104
Sub Total - Senior Managers of Municipality	7 699	7 052	7 756	539	5 036	4 842	194	4%	7 756
% increase		-8,4%	0,7%						0,7%
Other Municipal Staff									
Basic Salaries and Wages	148 363	154 317	157 293	13 359	104 774	103 473	1 301	1%	157 293
Pension and UIF Contributions	22 634	24 096	23 721	2 070	15 860	15 989	(129)	-1%	23 721
Medical Aid Contributions	10 905	11 412	10 860	996	7 427	7 498	(71)	-1%	10 860
Overtime	21 207	22 092	22 942	1 534	15 002	14 898	104	1%	22 942
Performance Bonus	10 668	10 909	10 789	787	6 730	7 249	(519)	-7%	10 789
Motor Vehicle Allowance	19 940	23 900	20 795	708	6 387	15 313	(8 925)	-58%	20 795
Cellphone Allowance	1 086	1 316	1 129	97	757	840	(83)	-10%	1 129
Housing Allowances	652	784	646	52	431	495	(64)	-13%	646
Other benefits and allowances	6 044	7 716	6 116	408	3 702	4 824	(1 122)	-23%	6 116
Payments in lieu of leave	1 020	657	2 215	43	1 132	750	382	51%	2 215
Long service awards	1 312	1 277	1 146	17	373	825	(452)	-55%	1 146
Post-retirement benefit obligations	4 175	—	—	—	—	—	—	—	—
Acting and post related allowance	335	235	357	16	166	181	(15)	-8%	357
Sub Total - Other Municipal Staff	248 340	258 713	258 008	20 086	162 741	172 335	(9 594)	-6%	258 008
% increase		4,2%	3,9%						3,9%
Total Parent Municipality	262 971	274 370	273 429	21 305	172 891	182 727	(9 835)	-5%	273 429
		4,3%	4,0%						4,0%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	—	320	525	—	—	254	(254)	-100%	525
Pension and UIF Contributions	—	—	—	—	—	—	—	—	—
Medical Aid Contributions	—	—	—	—	—	—	—	—	—
Sub Total - Executive members Board	—	320	525	—	—	254	(254)	-100%	525
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages	—	7 400	7 604	—	—	4 974	(4 974)	-100%	7 604
Pension and UIF Contributions	—	23	29	—	—	17	(17)	-100%	29
Payments in lieu of leave	—	50	50	—	—	33	(33)	-100%	50
Long service awards	—	—	—	—	—	—	—	—	—
Acting and post related allowance	—	50	126	—	—	49	(49)	-100%	126
In kind benefits	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	—	7 523	7 809	—	—	5 073	(5 073)	-100%	7 809
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	—	7 843	8 334	—	—	5 327	(5 327)	-100%	8 334
TOTAL SALARY, ALLOWANCES & BENEFITS	262 971	282 213	281 762	21 305	172 891	188 053	(15 162)	-8%	281 762
% increase		7,3%	7,1%						7,1%
TOTAL MANAGERS AND STAFF	256 039	273 287	273 573	20 625	167 777	182 250	(14 473)	-8%	273 573

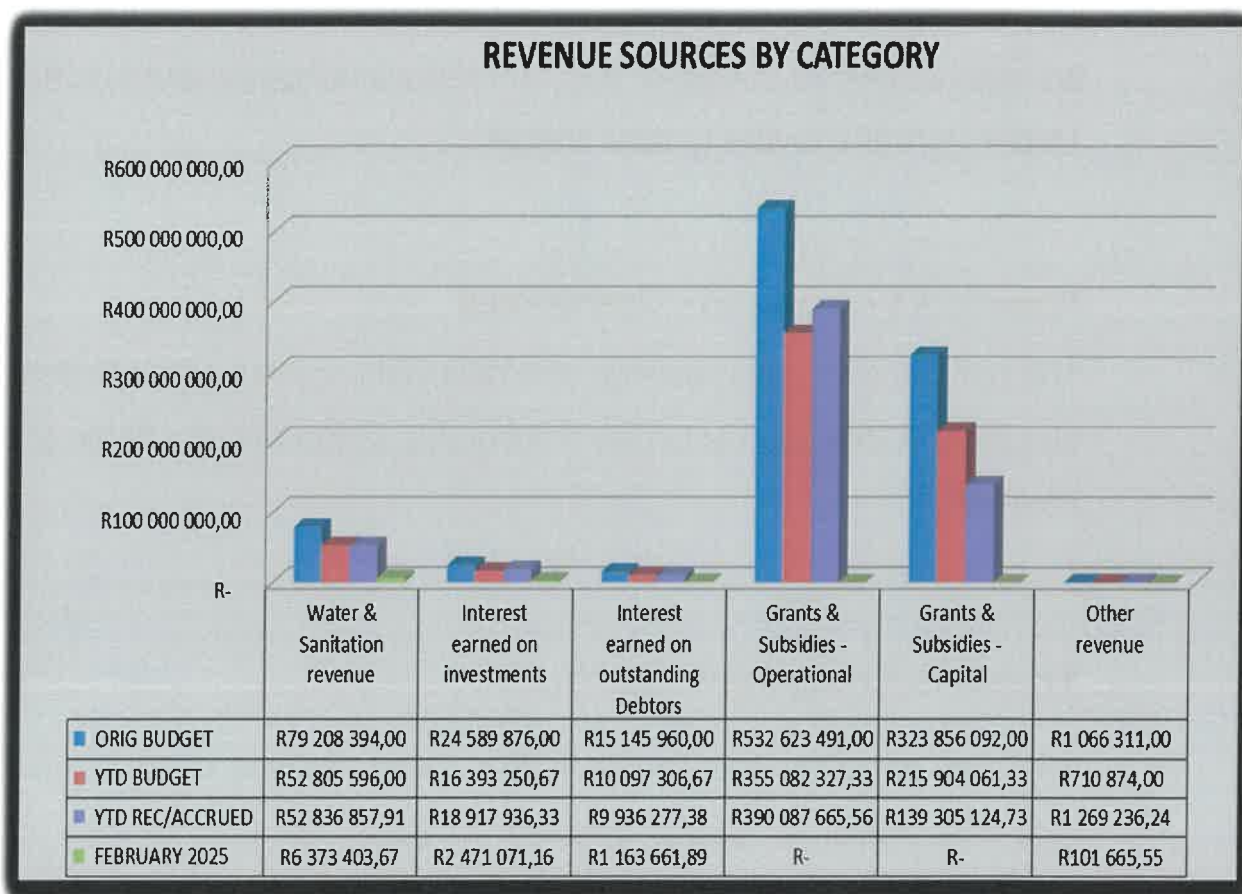
2.6 Material Variances to the SDBIP

The following section analyses material variances between the actual targets as at 28 February 2025 and the budget for the same period. This report analyses each major component under following headings;

- ✓ Revenue by Source
- ✓ Operational Expenditure by Type, and
- ✓ Capital Expenditure
- ✓ Financial Position
- ✓ Cash Flows

REVENUE

The chart displays a comparison between the 2024/25 financial year revenue budget and the performance against this budget as depicted in the form of Year to date (YTD) Actual figures. It should be emphasised that the information presented relates to “performance” rather than “cash movements” in terms of the revenue items listed below. This accounting principle relating to municipal performance is best illustrated in the analysis that follows.

Chart 3: Revenue Analysis

Water & Sanitation Charges

The year to date **actual** water & sanitation charges (**billing**) as at 28 February 2025 was R52, 8million against a year to date **budget** of R52, 8million which is 100 per cent of year to date budget.

Interest Earned on External Investments

The interest earned on external investments year to date actual is R18, 9m against year to budget of R16, 3m representing overperformance of 15 per cent of the year to date budget.

Transfers Recognised - Operational

The operational grants revenue of R390million against a year to date budget of R355million is largely attributable to the YTD equitable share received.

Transfers Recognised – Capital

The total capital budget for the current year amounts to R323, 8million. The YTD actual on capital amounts to R139, 3million, or 73% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

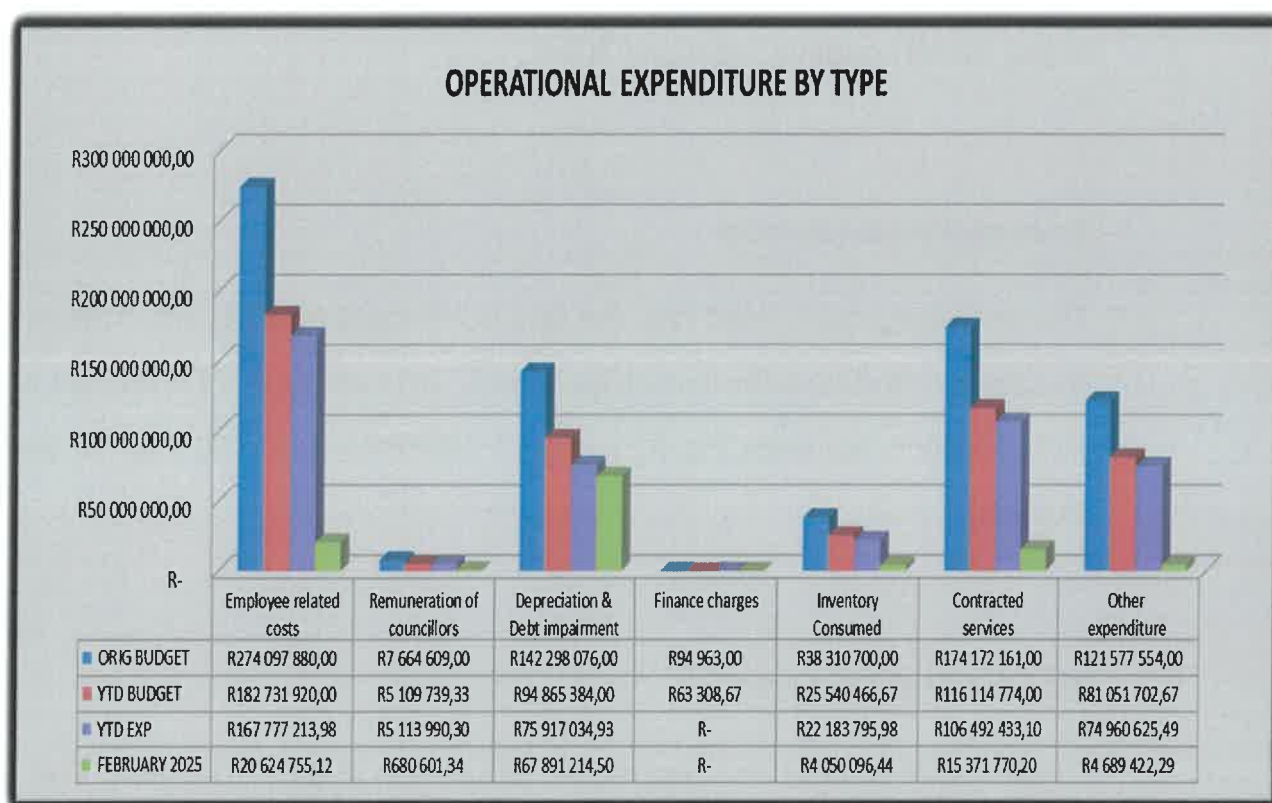
Other Revenue

The YTD performance of other revenue is R 1, 2m against YTD budget of R 710 874 which is made up of tender documents and clearance certificates.

OPERATIONAL EXPENDITURE

The chart below presents the YTD operational expenditure movements against the YTD budgets. An analysis of each expenditure line item category is discussed below.

Chart 4: 2024/25 financial year Opex



Employee Related Costs

The YTD actual for employee related costs is R167, 7million against a YTD budget of R182, 7million which is 92% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R5, 1m against a YTD budget of R5, 1m representing 100% of the year to date budget.

Finance Charges

The YTD budget for finance charges is R63 309. There was no movement in the month ending February 2024.

Inventory Consumed

The inventory consumed has the original budget of R38, 3m. The year to date expenditure for inventory is R22, 1m against a YTD budget of R25, 5million representing 87 per cent expenditure of the year to date budget.

Contracted Services

The original budget for contracted services is R 174, 1million. The year to date expenditure for Contracted Services is R106, 4m against a YTD budget of R116, 1million representing 94 per cent of planned expenditure.

Other Expenditure

The YTD expenditure for operating costs was at R74, 9million against a YTD budget of R 81million or 92 per cent and expenditure for the month of February 2025 is R 4, 6million.

Performance assessment

The Performance Assessment Report will be available on the fourth quarter in terms of Sec 52 (d) of the Municipal Finance Management Act.

Actual and revised targets for cash receipts

DC43 Harry Gwala - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

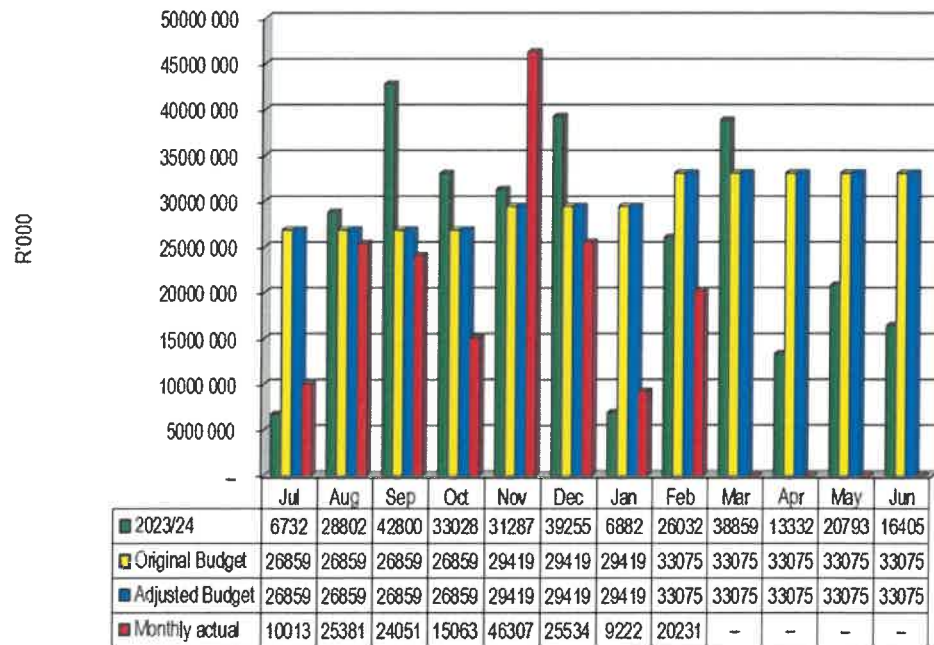
Description		Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R R thousands																
Cash Receipts By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity revenue																
Service charges - Water revenue		7 440	5 500	6 413	4 205	5 867	3 334	4 671	3 672	4 854	4 854	2 588	58 252	57 392	60 204	
Service charges - Waste Water Management		586	1 123	631	666	942	541	694	330	958	958	3 111	11 488	13 316	13 969	
Service charges - Waste Management												-	-	-	-	
Rental of facilities and equipment												-	-	-	-	
Interest earned - external investments		1 623	1 240	2 592	3 894	3 552	837	2 709	2 471	2 049	2 049	(476)	24 590	17 170	17 996	
Interest earned - outstanding debtors		-	0	-	-	-	-	-	-	-	-	(0)	-	-	-	
Fines, penalties and forfeits		-	-	69	717	-	-	-	-	131	131	393	1 572	-	-	
Transfers and Subsidies - Operational		204 932	4 063	-	-	2 007	163 946	-	1 339	42 708	42 708	8 063	512 493	551 650	588 096	
Other revenue		116 275	69 008	248 324	95 916	108 129	56 636	171 948	37 138	5 475	5 475	(854 098)	65 698	65 516	71 406	
Cash Receipts by Source		330 855	80 933	258 028	105 399	120 497	225 294	180 022	44 948	56 175	56 175	(840 398)	674 104	705 044	751 671	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		80 718	-	39 497	37 547	-	97 952	-	-	26 988	26 988	(12 822)	323 856	314 221	343 324	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	(9)	(47)	(47)	(418)	(569)	(604)	(640)	
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		411 573	80 933	297 525	142 946	120 497	323 246	180 022	44 938	83 116	83 116	(853 638)	997 391	1 018 661	1 094 355	
Cash Payments by Type																
Employee related costs		21 247	19 687	12 730	31 494	20 903	179	44 759	12 055	22 841	22 841	42 519	274 088	289 914	307 186	
Remuneration of councillors		330	310	316	313	518	-	629	326	639	639	3 006	7 665	9 122	9 670	
Interest		-	-	-	-	-	-	-	-	1	1	11	15	150	158	
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	2 590	2 590	23 310	31 081	32 510	34 103	
Contracted services		-	-	-	-	-	-	-	-	20 472	20 472	184 248	245 664	200 140	217 336	
Other expenditure		34 484	60 932	66 297	48 955	93 106	65 202	28 718	49 911	12 236	12 236	(337 484)	146 827	154 054	160 865	
Cash Payments by Type		56 062	80 929	79 343	80 763	114 528	65 380	74 106	62 292	58 779	58 779	(84 390)	705 349	685 891	729 317	
Other Cash Flows/Payments by Type																
Capital assets		10 014	25 382	24 052	15 064	46 308	25 534	9 222	20 231	30 089	30 089	94 998	361 074	300 903	324 437	
Repayment of borrowing		-	-	-	-	-	-	-	-	200	200	1 800	2 400	2 400	2 400	
Other Cash Flows/Payments		350	950	1 828	4 168	-	878	-	-	1 250	1 250	3 077	15 000	15 000	15 000	
Total Cash Payments by Type		66 425	107 260	105 223	98 995	160 836	91 792	83 328	82 523	90 319	90 319	15 485	1 083 823	1 004 194	1 071 155	
NET INCREASE/(DECREASE) IN CASH HELD		345 148	(26 327)	192 302	42 951	(40 339)	231 454	96 694	(37 594)	(7 203)	(7 203)	(869 123)	(86 432)	14 467	23 200	
Cash/cash equivalents at the month/year beginning:		209 430	554 579	528 251	720 554	763 504	723 166	954 620	1 051 313	1 013 730	1 006 527	999 324	209 430	122 998	137 466	
Cash/cash equivalents at the month/year end:		554 579	528 251	720 554	763 504	723 166	954 620	1 051 313	1 013 730	1 006 527	999 324	992 122	122 998	137 466	160 666	

Capital Expenditure Trend

DC43 Harry Gwala - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M08 February

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	6 733	26 859	26 859	10 014	10 014	26 859	16 846	62,7%	3%
August	28 802	26 859	26 859	25 382	25 382	53 719	28 337	52,8%	7%
September	42 801	26 859	26 859	24 052	24 052	80 578	56 526	70,2%	7%
October	33 028	26 859	26 859	15 064	15 064	107 437	92 373	86,0%	4%
November	31 288	29 420	29 420	46 308	46 308	136 857	90 549	66,2%	13%
December	39 255	29 420	29 420	25 534	25 534	166 277	140 743	84,6%	7%
January	6 883	29 420	29 420	9 222	9 222	195 697	186 475	95,3%	3%
February	26 032	33 075	33 075	20 231	20 231	228 772	208 541	91,2%	6%
March	38 859	33 075	33 075	-	-	261 848	261 848	100,0%	0%
April	13 333	33 075	33 075	-	-	294 923	294 923	100,0%	-
May	20 793	33 075	33 075	-	-	327 998	327 998	100,0%	-
June	16 406	33 075	33 075	-	-	361 074	361 074	100,0%	-
Total Capital expenditure	304 213	361 074	361 074	175 807					

Chart C1 2024/25 Capital Expenditure Monthly Trend: actual v target



Capital Expenditure on New Assets by Asset Class

DC43 Harry Gwala - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

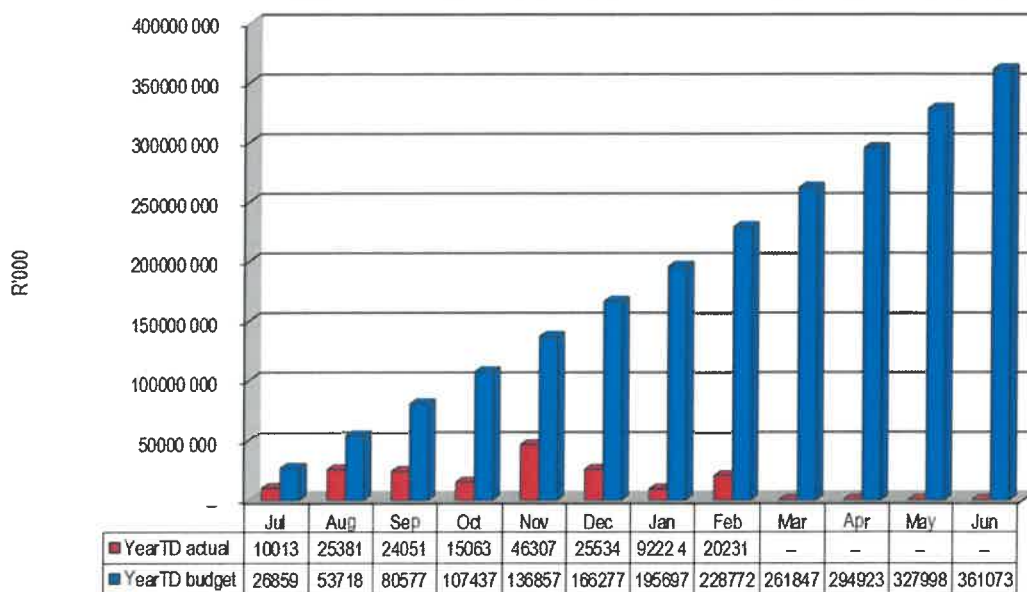
Description	2023/24	Budget Year 2024/25							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	284 128	282 223	303 744	18 232	156 955	195 372	38 417	19,7%	303 744
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	219 163	270 019	275 836	16 884	135 822	179 807	43 985	24,5%	275 836
Dams and Weirs	24 469	59 786	34 250	1 085	22 838	32 195	9 357	29,1%	34 250
Boreholes	3 346	–	16 483	–	–	3 297	3 297	100,0%	16 483
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	18 006	29 516	20 037	–	20 174	18 082	(2 092)	-11,6%	20 037
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	50 385	95 999	79 765	10 449	43 565	56 669	13 104	23,1%	79 765
Distribution	122 957	84 718	125 301	5 351	49 245	69 585	20 320	29,2%	125 301
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	64 985	12 204	27 908	1 348	21 132	15 564	(5 568)	-35,8%	27 908
Pump Station	12 051	1 739	1 234	–	1 234	907	(327)	-36,1%	1 234
Reticulation	52 914	5 217	24 396	1 348	17 621	12 517	(5 103)	-40,8%	24 396
Waste Water Treatment Works	–	2 000	2 278	–	2 278	1 599	(679)	-42,5%	2 278
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	3 248	–	–	–	541	541	100,0%	–
Capital Spares	–	–	–	–	–	–	–	–	–
Other assets	–	6 250	4 280	–	–	3 773	3 773	100,0%	4 280
Operational Buildings	–	4 250	3 080	–	–	2 599	2 599	100,0%	3 080
Municipal Offices	–	4 250	3 080	–	–	2 599	2 599	100,0%	3 080
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	2 000	1 200	–	–	1 173	1 173	100,0%	1 200
Staff Housing	–	2 000	1 200	–	–	1 173	1 173	100,0%	1 200
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	796	1 475	–	–	666	666	100,0%	1 475
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	796	1 475	–	–	666	666	100,0%	1 475
Computer Software and Applications	–	796	1 475	–	–	666	666	100,0%	1 475
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	943	2 000	1 400	170	170	1 213	1 043	86,0%	1 400
Computer Equipment	943	2 000	1 400	170	170	1 213	1 043	86,0%	1 400
Furniture and Office Equipment	2 306	4 980	7 901	153	1 716	3 904	2 188	56,0%	7 901
Furniture and Office Equipment	2 306	4 980	7 901	153	1 716	3 904	2 188	56,0%	7 901
Machinery and Equipment	1 306	2 588	5 100	749	2 248	3 128	880	28,1%	5 100
Machinery and Equipment	1 306	2 588	5 100	749	2 248	3 128	880	28,1%	5 100
Transport Assets	986	600	–	–	–	280	280	100,0%	–
Transport Assets	986	600	–	–	–	280	280	100,0%	–
Total Capital Expenditure on new assets	289 670	299 437	323 900	19 305	161 088	208 336	47 248	22,7%	323 900

Capital Expenditure on Renewal of Existing Assets by Asset Class

DC43 Harry Gwala - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	2 245	17 045	21 252	818	10 168	14 288	4 120	28,8%	21 252
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	2 245	970	12 167	-	2 215	4 976	2 761	55,5%	12 167
Dams and Weirs	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	2 245	970	12 167	-	2 215	4 976	2 761	55,5%	12 167
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	16 075	9 085	818	7 953	9 312	1 359	14,6%	9 085
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	16 075	9 085	818	7 953	9 312	1 359	14,6%	9 085
Outfall Sewers	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	80	-	-	-	37	37	100,0%	-
Machinery and Equipment	-	80	-	-	-	37	37	100,0%	-
Transport Assets	2 557	4 883	6 039	-	3 256	3 276	21	0,6%	6 039
Transport Assets	2 557	4 883	6 039	-	3 256	3 276	21	0,6%	6 039
Total Capital Expenditure on renewal of existing assets	4 802	22 007	27 290	818	13 424	17 602	4 178	23,7%	27 290

Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target



Expenditure on Repairs and Maintenance by Asset Class

DC43 Harry Gwala - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	39 357	41 300	66 741	9 616	41 558	32 621	(8 936)	-27,4%	66 741
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	39 357	41 300	66 741	9 616	41 558	32 621	(8 936)	-27,4%	66 741
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	19 046	21 800	34 103	6 054	22 271	16 994	(5 277)	-31,1%	34 103
Pump Stations	9 615	10 500	15 249	3 562	10 337	7 950	(2 387)	-30,0%	15 249
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	10 696	9 000	17 389	-	8 950	7 678	(1 272)	-16,6%	17 389
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	87	77	117	42	77	59	(18)	-29,8%	117
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	87	77	117	42	77	59	(18)	-29,8%	117
Indoor Facilities	87	77	117	42	77	59	(18)	-29,8%	117
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Other assets	4 272	6 212	4 061	437	3 208	3 711	503	13,6%	4 061
Operational Buildings	4 272	6 212	4 061	437	3 208	3 711	503	13,6%	4 061
Municipal Offices	4 272	6 212	4 061	437	3 208	3 711	503	13,6%	4 061
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Computer Equipment	16	70	82	-	41	49	8	16,8%	82
Computer Equipment	16	70	82	-	41	49	8	16,8%	82
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	49	350	753	-	3	314	311	99,2%	753
Transport Assets	49	350	753	-	3	314	311	99,2%	753
Total Repairs and Maintenance Expenditure	43 781	48 009	71 753	10 095	44 886	36 755	(8 131)	-22,1%	71 753

2.7 Municipal Manager's Quality's Certificate

Quality Certificate

I, Gamakulu Ma'art Sineke, the Municipal Manager of Harry Gwala District Municipality, hereby certify that-

- The monthly budget statement

For the month of February 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Gamakulu Ma'art Sineke

Municipal Manager of: Harry Gwala District Municipality

Signed _____

Date 12/02/2025

