

Harry Gwala District Municipality

MFMA s71 report for the period ending 31 May 2024.



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.

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)

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 105% 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.

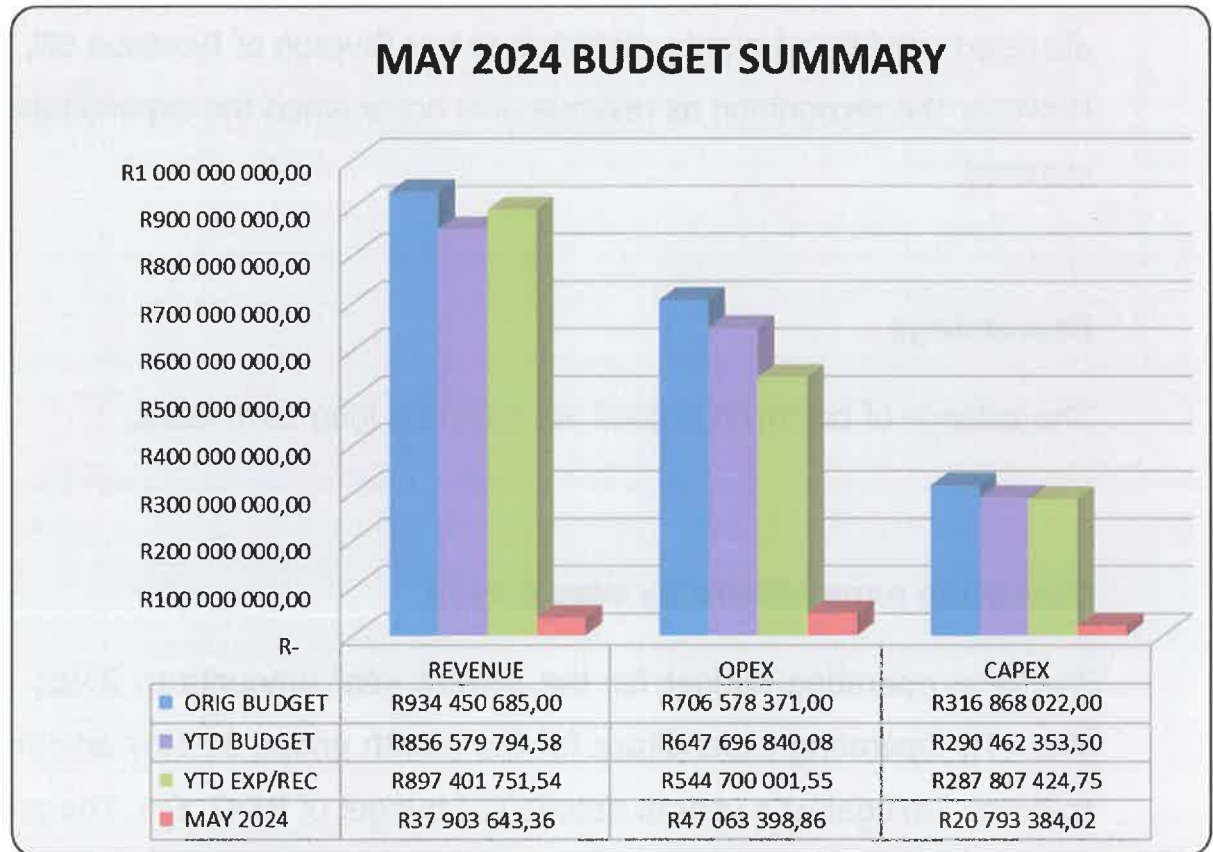
Operating expenditure by vote & type

The total operating budget for the current year amounts to R706, 5m. The YTD Operating expenditure for the month ended 31 May amounted to R544, 7m against a year to date (YTD) budget of R647, 6m. The actual YTD expenditure represented 84% of the year to date budget.

Capital expenditure

The total capital budget for the current year amounts to R316, 8m. The YTD expenditure on capital amounts to R287, 8million against year to date budget of R290, 4million, or 99% 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 R124, 6million. The closing cash and cash equivalents as at the end of May 2024 was R276million. Refer to the table below for cash and cash equivalent register for more detail on the cash position.

CASH AND INVESTMENT REGISTER AS AT 31 MAY 2024

Investments by maturity Name of institution & investment ID	Period of Investment Yrs/Months	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								
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	5 075	30	-	-	5 105
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	41 520	238	(18 373)	-	23 785
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	37 462	205	-	-	37 667
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	17 280	110	(1 400)	-	15 989
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	3 137	18	-	-	3 155
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	29 495	190	-	11 600	41 285
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 757	10	-	-	1 766
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 300	7	-	-	1 307
NEDBANK	M	FIXED DEPOSIT	Fixed	99	1	-	-	100
FNB BANK	M	FIXED DEPOSIT	Fixed	48 380	707	-	-	49 087
FNB BANK	M	FIXED DEPOSIT	Fixed	46 000	330	-	-	46 330
FNB BANK	M	FIXED DEPOSIT	Fixed	22 000	143	-	-	22 143
FIRST NATIONAL BANK	M	CURRENT ACCOUNT	Fixed	47 091	-	(18 741)	-	28 350
Municipality sub-total				300 995	1 987	(38 514)	11 600	276 068
TOTAL INVESTMENTS AND INTEREST				300 995	1 987	(38 514)	11 600	276 068

Allocations received (National & Provincial Grants)

All DORA and provincial grants allocations for 2023/2024 have been received as per payment schedule. The total grants received as at 31 May 2024 was R 799, 1million. Conditional Grants amounting to R 335, 5million and the equitable share is R 463, 2million. One conditional grant received in the month ending 31 May 2024. The R10.5 million is an advancement of the 2024/25 MIG allocation and is not an additional allocation for 2023/24 as per letter from Cogta dated 16 May 2024 reference 15/4/1/1. Therefore, the municipality does not need to pass an Adjustments Budget as the spending should only take place in the 2024/25 financial year.

Transfers Recognised – Capital

One Capital grant received for the month ending 31 May 2024 namely:

- Municipal Infrastructure Grant - R 10 500 000

Spending on Grants

Spending on grants amounted to R267million or 101% for the month ending April 2024.

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.

DC43 Harry Gwala - Table C1 Consolidated Monthly Budget Statement Summary - M11 May

Description	2022/23	Budget Year 2023/24							
	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	77 674	76 192	67 165	6 492	61 556	62 320	(764)	-1%	67 165
Investment revenue	10 858	5 713	19 570	3 068	24 534	16 785	7 750	46%	19 570
Transfers and subsidies - Operational	452 460	493 840	479 090	2 313	476 621	440 395	36 226		479 090
Other own revenue	19 422	13 224	16 687	1 337	16 001	15 008	993	7%	-
Total Revenue (excluding capital transfers and contributions)	560 414	588 970	582 513	13 210	578 713	534 508	44 205	8%	582 513
Employee costs	245 707	256 783	256 783	21 310	230 094	235 386	(5 293)		256 783
Remuneration of Councillors	6 988	8 119	8 119	543	6 371	7 442	(1 071)		8 119
Depreciation and amortisation	93 063	97 007	97 007	7 907	87 042	88 923	(1 882)		97 007
Interest	113	100	104	-	2	95	(93)		104
Inventory consumed and bulk purchases	33 421	28 431	34 743	2 740	28 756	31 456	(2 700)		34 743
Transfers and subsidies	15 290	2 500	2 500	-	-	2 292	(2 292)	-100%	2 500
Other expenditure	239 848	291 214	307 080	14 563	192 435	280 075	(87 640)	-31%	307 080
Total Expenditure	834 430	684 154	706 336	47 063	544 700	645 670	(100 970)	-16%	706 336
Surplus/(Deficit)	(74 016)	(95 185)	(123 824)	(33 853)	34 013	(111 162)	145 175	-131%	(123 824)
Transfers and subsidies - capital (monetary allocations)	283 338	321 352	351 938	24 694	318 689	319 355	(667)	-0%	351 938
Transfers and subsidies - capital (in-kind)	3 888	-	-	-	-	-	-		-
	213 210	226 167	228 114	(9 160)	352 702	208 193	144 509	69%	228 114
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	-	17 000	17 000	-	-	15 583	(15 583)	-100%	17 000
Surplus/ (Deficit) for the year	213 210	243 167	245 114	(9 160)	352 702	223 776	128 926	58%	245 114
Capital expenditure & funds sources									
Capital expenditure	269 118	306 141	317 110	20 793	287 807	289 730	(1 923)	-1%	317 110
Capital transfers recognised	251 309	277 584	287 510	19 724	280 819	262 724	18 095	7%	287 510
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	17 809	28 557	29 600	1 070	6 988	27 006	(20 017)	-74%	29 600
Total sources of capital funds	269 118	306 141	317 110	20 793	287 807	289 730	(1 923)	-1%	317 110
Financial position									
Total current assets	194 402	147 860	212 118		335 364				212 118
Total non current assets	2 927 288	2 955 803	3 147 862		3 128 054				3 147 862
Total current liabilities	151 972	111 522	136 167		141 032				136 167
Total non current liabilities	27 735	26 889	27 735		27 735				27 735
Community wealth/Equity	2 981 547	2 720 105	2 950 964		3 294 651				2 950 964
Cash flows									
Net cash from (used) operating	1 502 609	324 776	324 495	(9 336)	1 779 172	297 453	(1 481 719)	-498%	324 495
Net cash from (used) investing	(269 118)	(306 141)	(316 868)	(20 793)	(287 807)	(290 462)	(2 655)	1%	(316 868)
Net cash from (used) financing	-	(2 251)	(2 251)	-	526	(2 063)	(2 589)	125%	(2 251)
Cash/cash equivalents at the month/year end	1 283 718	84 290	144 381	-	1 616 531	143 933	(1 472 597)	-1023%	130 016
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	8 020	8 922	4 821	3 387	4 181	2 786	27 179	173 561	232 857
Creditors Age Analysis									
Total Creditors	1	0	0	1	-	-	-	-	2

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) - M11 May

Description	2022/23	Budget Year 2023/24							
	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>	449 558	488 282	501 808	3 147	489 796	458 864	30 933	7%	501 808
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	449 558	488 282	501 808	3 147	489 796	458 864	30 933	7%	501 808
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	32	16	16	5	39	15	24	166%	16
Community and social services	32	16	16	5	39	15	24	166%	16
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	3 888	638	638	-	-	585	(585)	-100%	638
Planning and development	3 888	638	638	-	-	585	(585)	-100%	638
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	394 162	438 386	448 988	34 752	407 566	409 983	(2 417)	-1%	448 988
Energy sources	-	-	-	-	-	-	-	-	-
Water management	381 035	423 735	434 477	33 657	394 817	396 669	(1 852)	0%	434 477
Waste water management	13 126	14 651	14 511	1 095	12 749	13 314	(565)	-4%	14 511
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	847 840	927 322	951 451	37 904	897 402	869 446	27 956	3%	951 451
Expenditure - Functional									
<i>Governance and administration</i>	284 782	294 557	315 649	18 749	223 612	287 542	(63 930)	-22%	315 649
Executive and council	29 054	39 878	42 257	2 289	27 843	38 544	(10 701)	-28%	42 257
Finance and administration	244 498	244 785	263 701	15 858	188 359	240 103	(51 744)	-22%	263 701
Internal audit	11 230	9 894	9 692	603	7 410	8 895	(1 485)	-17%	9 692
<i>Community and public safety</i>	17 993	20 592	19 673	1 910	18 182	18 223	(41)	0%	19 673
Community and social services	17 993	20 592	19 673	1 910	18 182	18 223	(41)	0%	19 673
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	152 099	167 382	160 504	10 852	140 351	147 623	(7 272)	-5%	160 504
Planning and development	152 099	167 382	160 504	10 852	140 351	147 623	(7 272)	-5%	160 504
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	179 556	201 412	210 298	15 552	162 555	192 087	(29 532)	-15%	210 298
Energy sources	-	-	-	-	-	-	-	-	-
Water management	177 046	200 518	209 414	15 521	162 385	191 276	(28 892)	-15%	209 414
Waste water management	2 509	893	884	31	170	811	(641)	-79%	884
Waste management	-	-	-	-	-	-	-	-	-
Other	-	212	212	-	-	194	(194)	-100%	212
Total Expenditure - Functional	634 430	684 154	706 336	47 063	544 700	645 670	(100 970)	-16%	706 336
Surplus/ (Deficit) for the year	213 210	243 167	245 114	(9 160)	352 702	223 776	128 926	58%	245 114

This table assess the revenue by department and then the expenditure for the period ending 31 May 2024. Revenue receipts in May have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of May is 4% against original budget.

Expenditure by standard classification presents the expenditures by the departments. Water Services Department has the largest expenditure for the month of May as the department responsible for the repairs and maintenance of the municipal assets and with the largest staff complement, shares the greatest bulk of this budget and hence the expenditure of R19, 5million.

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) - M11 May

Vote Description	2022/23	Budget Year 2023/24							
	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	449 162	470 822	484 388	3 146	489 352	442 892	46 461	10,5%	484 388
Vote 04 - Summary Corporate Services	372	372	372	-	418	341	77	22,6%	372
Vote 05 - Summary Social Services & Development Planing	32	17 654	17 654	5	39	16 183	(16 144)	-99,8%	17 654
Vote 06 - Summary Infrastructure Services	308 606	354 861	371 574	27 239	334 372	338 511	(4 139)	-1,2%	371 574
Vote 07 - Summary Water Services	89 467	83 613	77 462	7 514	73 220	71 520	1 700	2,4%	77 462
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	847 640	927 322	951 451	37 904	897 402	869 446	27 956	3,2%	951 451
Expenditure by Vote									
Vote 01 - Summary Council	18 112	19 937	20 098	1 277	15 429	18 410	(2 981)	-16,2%	20 098
Vote 02 - Summary Municipal Manager	22 172	22 917	24 933	1 614	19 824	22 688	(2 864)	-12,6%	24 933
Vote 03 - Summary Budget And Treasury Office	94 176	90 559	98 436	3 877	57 446	89 577	(32 131)	-35,9%	98 436
Vote 04 - Summary Corporate Services	90 554	86 586	101 719	7 984	85 231	91 989	(6 758)	-7,3%	101 719
Vote 05 - Summary Social Services & Development Planing	50 486	75 394	76 676	3 668	53 494	70 213	(16 719)	-23,8%	76 676
Vote 06 - Summary Infrastructure Services	122 016	128 353	119 275	9 134	105 468	110 092	(4 624)	-4,2%	119 275
Vote 07 - Summary Water Services	236 914	260 408	265 200	19 510	207 808	242 701	(34 893)	-14,4%	265 200
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	634 430	684 154	706 336	47 063	544 700	645 670	(100 970)	-15,6%	706 336
Surplus/ (Deficit) for the year	213 210	243 167	245 114	(9 160)	352 702	223 776	128 926	57,6%	245 114

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 31 May 2024.

DC43 Harry Gwala - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	2022/23	Budget Year 2023/24							
	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	64 525	61 123	53 721	5 410	49 330	49 861	(530)	-1%	53 721
Service charges - Waste Water Management	13 149	15 069	13 445	1 082	12 226	12 460	(234)	-2%	13 445
Service charges - Waste management							-		
Sale of Goods and Rendering of Services	741	876	585	1	173	561	(387)	-69%	585
Interest earned from Receivables	14 117	11 960	15 713	1 331	15 336	14 091	1 245	9%	15 713
Interest from Current and Non Current Assets	10 858	5 713	19 570	3 068	24 534	16 785	7 750	46%	19 570
Operational Revenue	810	388	388	5	492	356	136	38%	388
Non-Exchange Revenue									
Property rates	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	452 460	493 840	479 090	2 313	476 621	440 395	36 226	8%	479 090
Interest	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	3 755	-	-	-	-	-	-	-	-
Discontinued Operations									
Total Revenue (excluding capital transfers and contributions)	560 414	588 970	582 513	13 210	578 713	534 508	44 205	8%	582 513
Expenditure By Type									
Employee related costs	245 707	256 783	256 783	21 310	230 094	235 386	(5 293)	-2%	256 783
Remuneration of councillors	6 988	8 119	8 119	543	6 371	7 442	(1 071)	-14%	8 119
Inventory consumed	33 421	28 431	34 743	2 740	28 756	31 456	(2 700)	-9%	34 743
Debt impairment	(1 202)	28 300	28 300	-	-	25 942	(25 942)	-100%	28 300
Depreciation and amortisation	93 063	97 007	97 007	7 907	87 042	88 923	(1 882)	-2%	97 007
Interest	113	100	104	-	2	95	(93)	-98%	104
Contracted services	134 263	140 220	148 552	7 870	109 357	135 878	(26 521)	-20%	148 552
Transfers and subsidies	15 290	2 500	2 500	-	-	2 292	(2 292)	-100%	2 500
Irrecoverable debts written off	34 790	30 418	30 418	-	-	27 883	(27 883)	-100%	30 418
Operational costs	69 121	92 277	99 810	6 693	83 078	90 372	(7 294)	-8%	99 810
Losses on Disposal of Assets	2 875	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	634 430	684 154	706 336	47 063	544 700	645 670	(100 970)	-16%	706 336
Surplus/(Deficit)	(74 016)	(95 185)	(123 824)	(33 853)	34 013	(111 162)	145 175	(0)	(123 824)
Transfers and subsidies - capital (monetary allocations)	283 338	321 352	351 938	24 694	318 689	319 355	(667)	(0)	351 938
Transfers and subsidies - capital (in-kind)	3 888	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	213 210	226 167	228 114	(9 160)	352 702	208 193	144 509	0	228 114
Income Tax									
Surplus/(Deficit) after income tax	213 210	226 167	228 114	(9 160)	352 702	208 193			228 114
Share of Surplus/Deficit attributable to Joint Venture									
Share of Surplus/Deficit attributable to Minorities									
Surplus/(Deficit) attributable to municipality	213 210	226 167	228 114	(9 160)	352 702	208 193			228 114
Share of Surplus/Deficit attributable to Associate									
Intercompany/Parent subsidiary transactions	-	17 000	17 000	-	-	15 583			17 000
Surplus/ (Deficit) for the year	213 210	243 167	245 114	(9 160)	352 702	223 776			245 114

Capital Expenditure

Table C5 below reports on the capital expenditures by departments (municipal vote) and 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 - M11 May

Vote Description	2022/23	Budget Year 2023/24							
	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	275	-	-	-	-	-	-	-	-
Vote 04 - Summary Corporate Services	7 727	9 641	13 747	702	3 675	12 252	(8 378)	-68%	13 747
Vote 05 - Summary Social Services & Development Planning	408	2 267	2 467	148	148	2 211	(2 064)	-93%	2 467
Vote 06 - Summary Infrastructure Services	47 305	55 292	71 811	200	63 196	67 734	(4 548)	-7%	71 811
Vote 07 - Summary Water Services	213 402	238 941	229 085	19 743	220 599	207 532	13 067	6%	229 085
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	269 118	306 141	317 110	20 793	287 807	289 730	(1 923)	-1%	317 110
Total Capital Expenditure	269 118	306 141	317 110	20 793	287 807	289 730	(1 923)	-1%	317 110
Capital Expenditure - Functional Classification									
Governance and administration	8 002	10 308	14 414	702	3 875	12 864	(8 989)	-70%	14 414
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	8 002	10 308	14 414	702	3 875	12 864	(8 989)	-70%	14 414
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	270	1 600	1 800	148	148	1 600	(1 452)	-91%	1 800
Community and social services	270	1 600	1 800	148	148	1 600	(1 452)	-91%	1 800
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	41 851	27 618	59 540	200	53 718	54 962	(1 244)	-2%	59 540
Planning and development	41 851	27 618	59 540	200	53 718	54 962	(1 244)	-2%	59 540
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	218 995	286 615	241 356	19 743	230 067	220 304	9 763	4%	241 356
Energy sources	-	-	-	-	-	-	-	-	-
Water management	174 461	198 174	175 375	10 200	167 354	163 175	4 179	3%	175 375
Waste water management	44 534	68 441	65 982	9 544	62 713	57 129	5 584	10%	65 982
Waste management	-	-	-	-	-	-	-	-	-
Other									
Total Capital Expenditure - Functional Classification	269 118	306 141	317 110	20 793	287 807	289 730	(1 923)	-1%	317 110
Funded by:									
National Government	247 421	277 584	287 510	19 724	280 819	262 724	18 095	7%	287 510
Provincial Government	3 888	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	251 309	277 584	287 510	19 724	280 819	262 724	18 095	7%	287 510
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 809	28 557	29 600	1 070	6 989	27 006	(20 017)	-74%	29 600
Total Capital Funding	269 118	306 141	317 110	20 793	287 807	289 730	(1 923)	-1%	317 110

As alluded to above, the capital expenditure programme for the period ending 31 May 2024 was R287, 8m which represents 99% of capital expenditure against year to date budget of R290, 4million.

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

Chart 1: 2023/2024 CAPEX

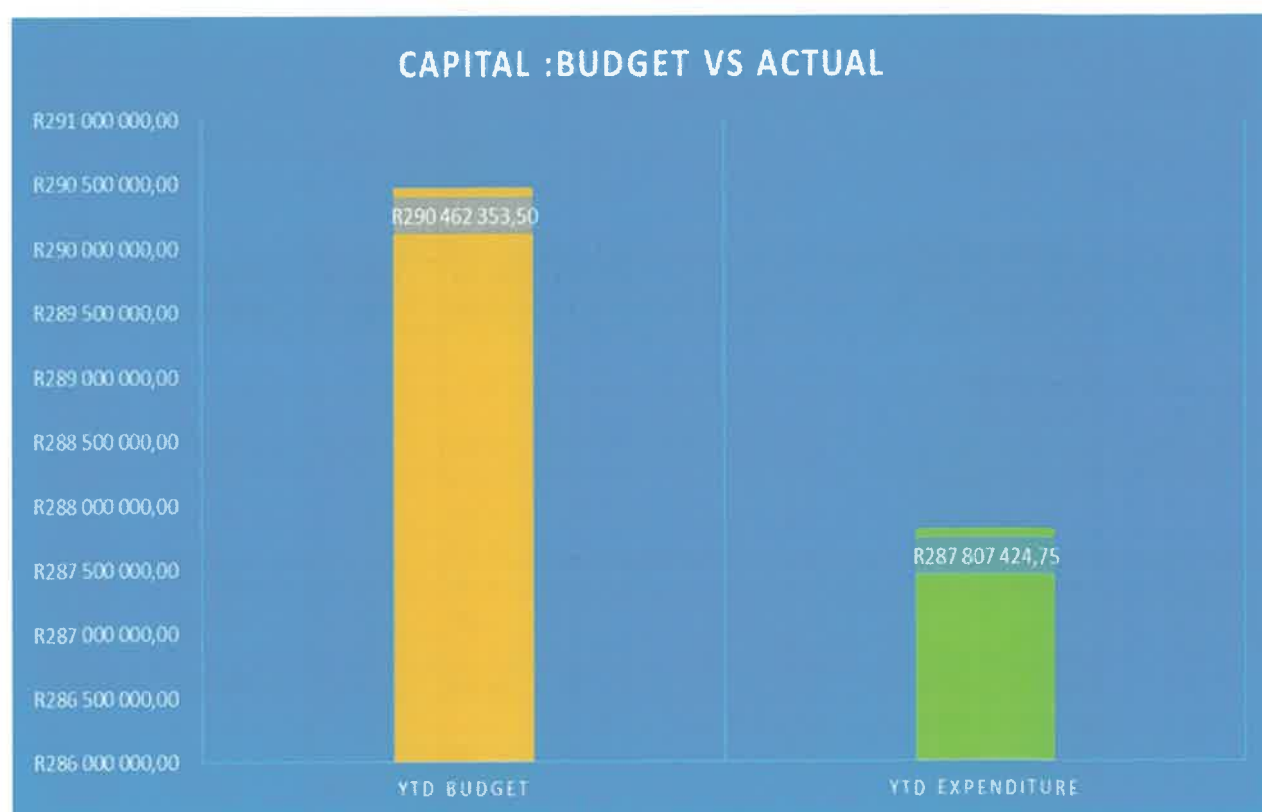


Table C6 displays the financial position of the municipality as at 31 May 2024.

DC43 Harry Gwala - Table C6 Consolidated Monthly Budget Statement - Financial Position - M11 May

Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	124 641	84 290	144 133	255 727	144 133
Trade and other receivables from exchange transactions	32 136	28 499	30 274	51 526	30 274
Receivables from non-exchange transactions	2 318	2 336	2 311	2 312	2 311
Current portion of non-current receivables	-	-	-	-	-
Inventory	716	513	716	716	716
VAT	34 596	32 160	34 688	25 305	34 688
Other current assets	(5)	62	(5)	(221)	(5)
Total current assets	194 402	147 860	212 118	335 364	212 118
Non current assets					
Investments	-	-	-	-	-
Investment property	-	-	-	-	-
Property, plant and equipment	2 926 773	2 954 832	3 146 559	3 127 576	3 146 559
Biological assets	-	-	-	-	-
Living and non-living resources	-	-	-	-	-
Heritage assets	-	-	-	-	-
Intangible assets	515	972	1 303	478	1 303
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	2 927 288	2 955 803	3 147 862	3 128 054	3 147 862
TOTAL ASSETS	3 121 690	3 103 663	3 359 980	3 463 418	3 359 980
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	12 806	10 394	10 406	12 806	10 406
Consumer deposits	2 415	2 324	2 952	3 100	2 952
Trade and other payables from exchange transactions	91 868	75 527	97 619	70 763	97 619
Trade and other payables from non-exchange transactions	21 177	1 483	1 483	25 042	1 483
Provision	16 171	15 194	16 171	16 171	16 171
VAT	7 535	6 600	7 535	13 150	7 535
Other current liabilities	-	-	-	-	-
Total current liabilities	151 972	111 522	136 167	141 032	136 167
Non current liabilities					
Financial liabilities	(0)	-	-	(0)	-
Provision	27 735	28 869	27 735	27 735	27 735
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Total non current liabilities	27 735	28 869	27 735	27 735	27 735
TOTAL LIABILITIES	179 707	140 391	163 902	168 767	163 902
NET ASSETS	2 941 983	2 963 272	3 196 078	3 294 651	3 196 078
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 941 983	2 963 272	3 196 078	3 294 651	3 196 078
Reserves and funds	-	-	-	-	-
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2 941 983	2 963 272	3 196 078	3 294 651	3 196 078

Table C7 below display the Cash Flow Statement for the period ending 31 May 2024.

DC43 Harry Gwala - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M11 May

Description	2022/23	Budget Year 2023/24							
	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	18	-	-	-	6	-	6	#DIV/0!	-
Service charges	51 062	61 100	61 100	2 257	52 294	56 009	(3 715)	-7%	61 100
Other revenue	1 823 061	53 987	53 987	36 605	1 732 935	49 488	1 683 447	3402%	53 987
Transfers and Subsidies - Operational	128 367	493 840	493 840	-	473 045	452 687	20 358	4%	493 840
Transfers and Subsidies - Capital	316 011	321 352	321 352	10 500	326 130	294 573	31 557	11%	321 352
Interest	10 858	5 713	21 920	3 068	24 534	20 093	4 442	22%	21 920
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(826 768)	(611 117)	(627 704)	(61 767)	(829 772)	(575 396)	254 376	-44%	(627 704)
Interest	-	(100)	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 502 609	324 776	324 495	(9 336)	1 779 172	297 453	(1 481 719)	-498%	324 495
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	(269 118)	(306 141)	(316 868)	(20 793)	(287 807)	(290 462)	(2 655)	1%	(316 868)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(269 118)	(306 141)	(316 868)	(20 793)	(287 807)	(290 462)	(2 655)	1%	(316 868)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	149	149	-	526	137	389	285%	149
Payments									
Repayment of borrowing	-	(2 400)	(2 400)	-	-	(2 200)	(2 200)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(2 251)	(2 251)	-	526	(2 063)	(2 589)	125%	(2 251)
NET INCREASE/ (DECREASE) IN CASH HELD	1 233 491	16 384	5 375	(30 130)	1 491 890	4 927			5 375
Cash/cash equivalents at beginning:	50 226	67 907	139 006	1 646 661	124 641	139 006			124 641
Cash/cash equivalents at month/year end:	1 283 718	84 290	144 381		1 616 531	143 933			130 016

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 31 May 2024.

Table 2.1.1: Debtors Age Analysis by Income Source

DC43 Harry Gwala - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

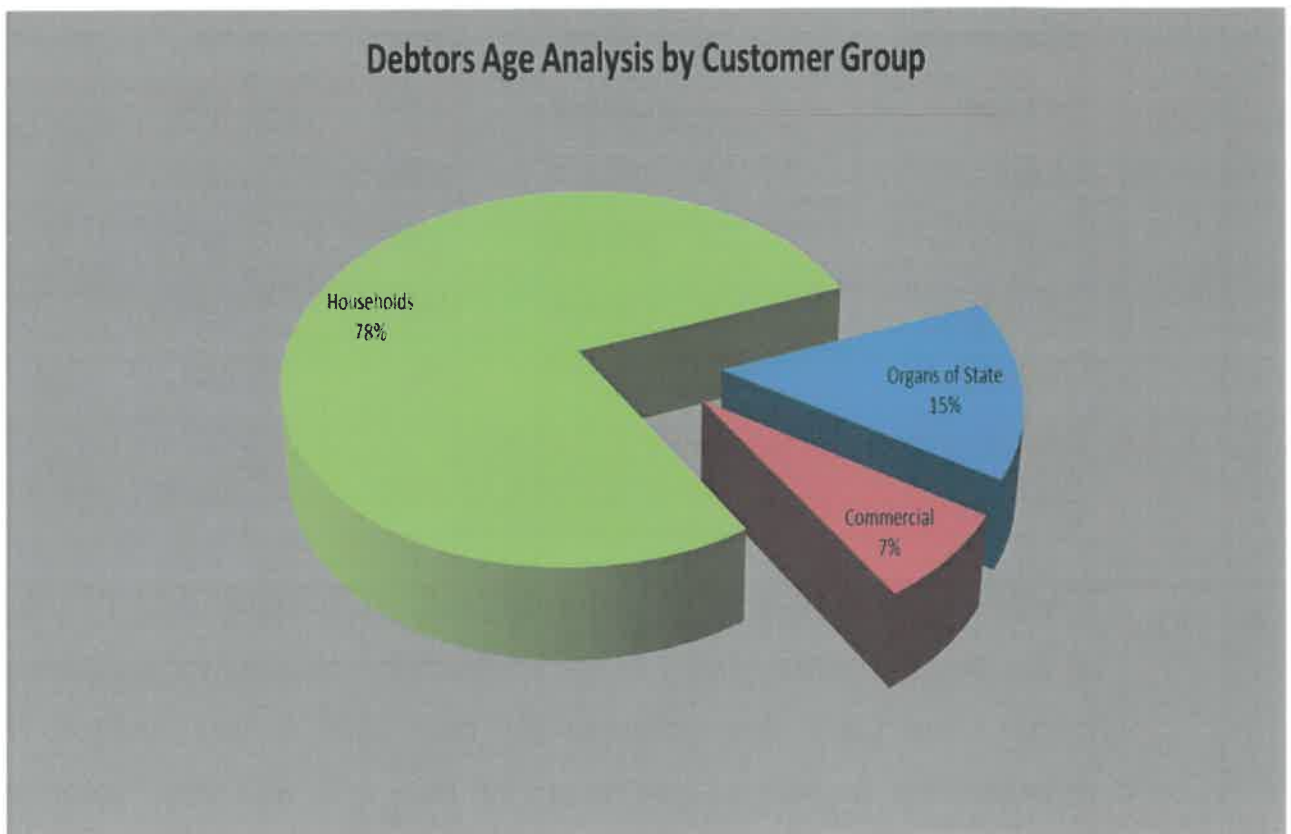
Description	Budget Year 2023/24									Total over 90 days	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	5 148	5 727	3 095	2 174	2 684	1 788	17 447	111 413	149 476	135 506	
Trade and Other Receivables from Exchange Transactions - Electricity									-	-	
Receivables from Non-exchange Transactions - Property Rates									-	-	
Receivables from Exchange Transactions - Waste Water Management	2 011	2 237	1 209	849	1 048	699	6 816	43 525	58 395	52 937	
Receivables from Exchange Transactions - Waste Management									-	-	
Receivables from Exchange Transactions - Property Rental Debtors									-	-	
Interest on Arrear Debtor Accounts	861	957	517	363	449	299	2 916	18 624	24 986	22 651	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-	
Other									-	-	
Total By Income Source	8 020	8 922	4 821	3 387	4 181	2 786	27 179	173 561	232 857	211 094	
2022/23 - totals only	737 6196	559 0172	498 8800	696 7271	336 6021	368 5856	245 37703	1 811 71698	237 686	219 729	
Debtors Age Analysis By Customer Group											
Organs of State	4 680	5 915	1 955	856	1 233	452	4 684	14 874	34 649	22 088	
Commercial	825	497	397	383	436	268	2 137	11 573	16 516	14 797	
Households	2 516	2 509	2 469	2 147	2 512	2 065	20 359	147 115	181 693	174 199	
Other									-	-	
Total By Customer Group	8 020	8 922	4 821	3 387	4 181	2 786	27 179	173 561	232 857	211 094	

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: 78%
- ✓ Government 15%
- ✓ 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

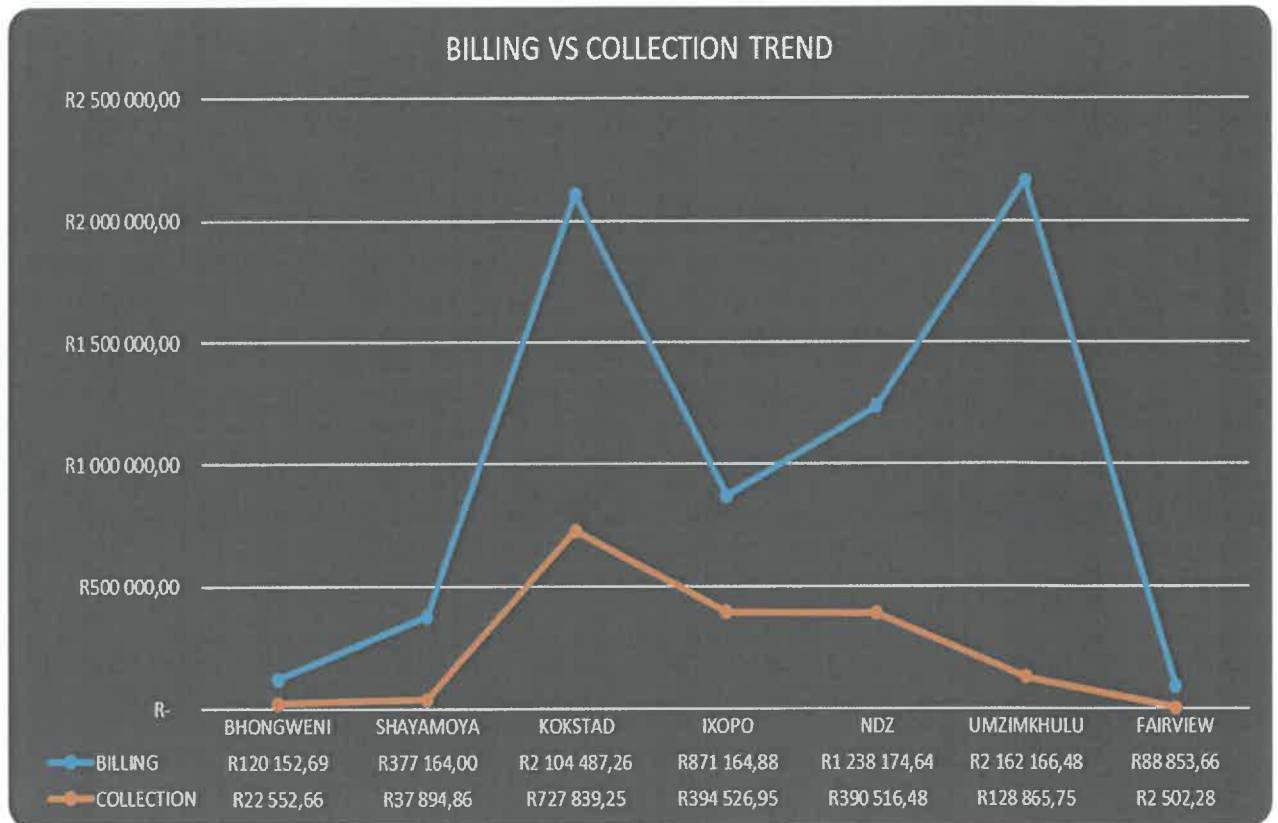
Revenue receipts per Area

AREA	AMOUNT		
		MAY 2024	APRIL 2024
Unallocated receipts	R 79 716	4%	1%
Bhongweni	R 22 553	1%	0%
Shayamoya	R 37 895	2%	1%
Kokstad	R 727 839	41%	33%
Ixopo	R 394 527	22%	12%
NDZ	R 390 516	22%	33%
Umzimkulu	R 128 866	7%	19%
Fairview	R 2502	0%	0%
TOTAL RECEIPTS INCL VAT	R 1 784 414	100%	100%

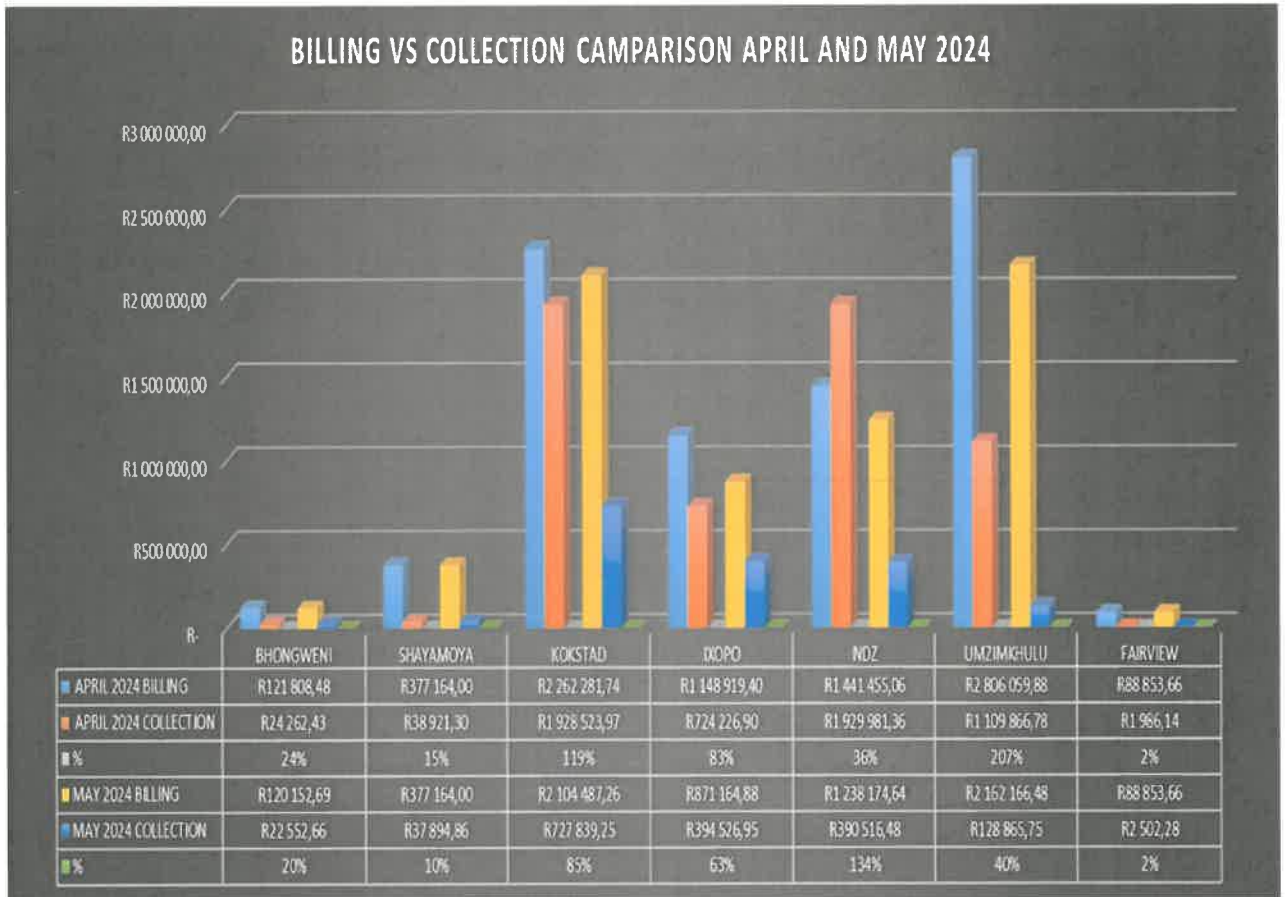
The table above presents the cash receipts from consumer debtors in each of the detailed areas as well as the comparative receipts for the previous month. The total cash collected for May 2024 is R1, 7million. The collection for prepaid in the month of May is R 893 718. Total cash collected including prepaid for the month ending 31 May 2024 is R 2,678,132.

Billing vs Collection trend for May 2024.

The chart that follows below shows the comparison between billing and collection trend for the period ending 31 May 2024.



The chart that follows below shows the comparison between billing and collection for the period ending 31 May 2024



Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 232,857,162 as at 31 May 2024 compared with the R 227,100,766 as at 30 April 2024. Current debt represents 3% of the total outstanding debt compared with the 4% of April 2024; 30 days and older debt 4% compared with the 2% for April 2024; 60 days and older debt 2% compared with the 2% of April 2024; and 90 days 1% compared with the 2% of April 2024; 120 days to History and older 89% compared with the 90% for May 2024.

Current debt increased with R 5,756,396 to R 232,857,162 in the month ending 31 May compared with the R 227,100,766 as at 30 April 2024; 30 days + debt increased with R 3,847,025; 60 days + increased with R 1,388,227; 90 days + debt decreased with R 881,161 and 120 + days and older debt as at 31 May 2024 has increased with R 3,045,475 to R 207,707,015 compared with the R 204,661,540 for April 2024.

Debtors age analysis per debtor type

Business debtors owes the municipality R 16,079,571 (7%); Municipal debtors R 499,777 (0%); domestic debtors R 175,388,967 (75%); Government accounts R 33,991,515 (15%); Indigent debtors R 1,034,205 (0%); Deceased R 814,748 and other debtors R 5,048,379 (2%) of the total outstanding debt of R 232,857,162.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 31 May 2024

DC43 Harry Gwala - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	Budget Year 2023/24								Total
	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	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors	1	0	0	1	-	-	-	-	2
Auditor General									-
Other									-
Total By Customer Type	1	0	0	1	-	-	-	-	2

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 31 May 2024.

CASH AND INVESTMENT REGISTER AS AT 31 MAY 2024

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	5 075	30	-	-	5 105
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	41 920	238	(18 373)	-	23 785
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	37 462	205	-	-	37 667
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	17 280	110	(1 400)	-	15 989
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	3 137	18	-	-	3 155
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	29 495	190	-	11 600	41 285
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 757	10	-	-	1 766
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	1 300	7	-	-	1 307
NEDEBANK	M	FIXED DEPOSIT	Fixed	99	1	-	-	100
FNB BANK	M	FIXED DEPOSIT	Fixed	48 380	707	-	-	49 087
FNB BANK	M	FIXED DEPOSIT	Fixed	46 000	330	-	-	46 330
FNB BANK	M	FIXED DEPOSIT	Fixed	22 000	143	-	-	22 143
FIRST NATIONAL BANK	M	CURRENT ACCOUNT	Fixed	47 091	-	(18 741)	-	28 350
Municipality sub-total				300 995	1 987	(38 514)	11 600	276 068
TOTAL INVESTMENTS AND INTEREST				300 995	1 987	(38 514)	11 600	276 068

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 - M11 May

Description	2022/23	Budget Year 2023/24							
	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:	452 460	493 840	479 090	2 313	476 621	440 395	36 226	8,2%	479 090
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	432 161	463 631	463 631	-	463 631	424 995	38 636	9,1%	463 631
Expanded Public Works Programme Integrated Grant	5 221	6 168	5 823	-	5 823	5 367	457	8,5%	5 823
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 200	1 200	1 200	73	937	1 100	(163)	-14,6%	1 200
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	9 479	20 450	6 045	1 913	4 487	6 742	(2 254)	-33,4%	6 045
Rural Road Asset Management Systems Grant	2 381	2 391	2 391	327	1 743	2 192	(448)	-20,5%	2 391
Water Services Infrastructure Grant	2 018	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	452 460	493 840	479 090	2 313	476 621	440 395	36 226	8,2%	479 090
Capital Transfers and Grants									
National Government:	283 338	321 352	351 938	24 694	318 689	319 355	(667)	-0,2%	351 938
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	200 355	221 352	261 938	24 463	242 319	236 022	6 297	2,7%	261 938
Neighbourhood Development Partnership Grant	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	82 982	100 000	90 000	231	76 369	83 333	(6 964)	-8,4%	90 000
Provincial Government:	3 888	-	-	-	-	-	-	-	-
Infrastructure Grant	3 888	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Human Settlement Re-development Programme	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	287 226	321 352	351 938	24 694	318 689	319 355	(667)	-0,2%	351 938
TOTAL RECEIPTS OF TRANSFERS & GRANTS	739 685	815 192	831 028	27 007	795 310	759 750	35 560	4,7%	831 028

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 - M11 May

Description	2022/23	Budget Year 2023/24							
	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:	560 559	581 732	602 036	41 382	482 533	550 218	(67 685)	-12,3%	602 036
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	536 551	550 194	578 797	39 902	466 367	528 224	(61 857)	-11,7%	578 797
Expanded Public Works Programme Integrated Grant	9 729	7 490	7 490	585	6 584	6 866	(282)	-4,1%	7 490
Local Government Financial Management Grant	847	1 207	1 208	156	1 163	1 107	57	5,1%	1 208
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	9 606	20 450	12 150	738	6 903	11 829	(4 926)	-41,6%	12 150
Rural Road Asset Management Systems Grant	2 070	2 391	2 391	-	1 516	2 192	(676)	-30,8%	2 391
Water Services Infrastructure Grant	1 755	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	560 559	581 732	602 036	41 382	482 533	550 218	(67 685)	-12,3%	602 036
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	247 421	277 584	287 510	19 724	280 819	262 724	18 095	6,9%	287 510
Local Government Financial Management Grant	275	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	171 657	190 627	209 249	19 523	211 473	190 260	21 213	11,1%	209 249
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	75 489	86 957	78 261	200	69 346	72 464	(3 118)	-4,3%	78 261
Provincial Government:	3 888	-	-	-	-	-	-	-	-
Infrastructure Grant	3 888	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	251 309	277 584	287 510	19 724	280 819	262 724	18 095	6,9%	287 510
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	811 868	859 316	889 546	61 105	763 351	812 942	(49 590)	-6,1%	889 546

CONDITIONAL GRANTS REGISTER AS AT 31 MAY 2024**CONDITIONAL GRANTS REGISTER AS AT 31 MAY 2024**

Description	Budget Year 2023/24								
	Original Budget	Adjusted Budget	Total Receipts Incl Rollover	Expenditure Excl VAT	VAT	Expenditure Incl VAT	YTD variance	YTD variance %	UNSPENT
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	30 209	12 333	11 988	10 481	196		10 286	351,0%	1 311
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant	6 188	6 188	5 823	5 823	-	5 823	-	100,0%	-
Local Government Financial Management Grant	1 200	1 200	1 200	923	14	937	263	78,1%	263
Municipal Infrastructure Grant	20 450	4 487	4 487	4 487	-	4 487	-	100,0%	-
Rural Road Asset Management Systems Grant	2 391	2 391	2 391	1 516	227	1 743	648	72,9%	648
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	30 209	14 246	13 901	12 749	241	12 990	911	351,0%	911
Capital Transfers and Grants									
National Government:	321 352	332 081	342 819	277 121	41 568	318 689	24 131	180,7%	24 131
Municipal Infrastructure Grant	221 352	242 081	252 819	210 712	31 607	242 319	10 500	96%	10 500
Water Services Infrastructure Grant	100 000	90 000	90 000	66 408	9 961	76 369	13 631	85%	13 631
Total Capital Transfers and Grants	321 352	332 081	342 819	277 121	41 568	318 689	24 131	180,7%	24 131
TOTAL RECEIPTS OF TRANSFERS & GRANTS	351 561	344 415	346 221	266 129	38 543	304 672	25 042	531,7%	25 042

Total unspent as at 31 May 2024 is R 25million. Municipal Infrastructure Grant is at 100 per cent expenditure as at 31 May 2024. However, to the table above MIG present 96 per cent due to R10, 5million advance that was received in May 2024. Water services Infrastructure Grant is at 85 per cent as at 31 May 2024.

2.5 Councillor and Staff Benefits

Table SC8 presents the expenditure of councillor and staff benefits at 31 May 2024.

DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	2022/23		Budget Year 2023/24						
	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	3 902	4 394	4 394	384	4 203	4 028	175	4%	4 394
Pension and UIF Contributions	469	545	545	-	133	499	(367)	-73%	545
Medical Aid Contributions	153	186	186	0	33	170	(138)	-81%	186
Cellphone Allowance	491	534	534	43	504	490	14	3%	534
Other benefits and allowances	1 973	2 460	2 460	116	1 499	2 255	(755)	-34%	2 460
Sub Total - Councillors	6 988	8 119	8 119	543	6 371	7 442	(1 071)	-14%	8 119
% Increase		16,2%	16,2%						16,2%
Senior Managers of the Municipality									
Basic Salaries and Wages	4 029	2 186	4 374	458	5 016	3 827	1 188	31%	4 374
Pension and UIF Contributions	15	6	1	-	-	2	(2)	-100%	1
Medical Aid Contributions	66	35	48	4	44	43	1	3%	48
Performance Bonus	81	117	55	-	55	55	(1)	-1%	55
Motor Vehicle Allowance	813	501	935	103	924	821	103	12%	935
Cellphone Allowance	105	58	109	10	100	96	5	5%	109
Housing Allowances	212	110	295	46	347	255	92	36%	295
Other benefits and allowances	246	176	259	25	233	231	3	1%	259
Payments in lieu of leave	332	576	-	-	-	48	(48)	-100%	-
Acting and post related allowance	53	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	5 950	3 765	6 077	645	6 720	5 378	1 342	25%	6 077
% Increase		-36,7%	2,1%						2,1%
Other Municipal Staff									
Basic Salaries and Wages	142 683	147 894	145 582	12 379	136 401	133 643	2 758	2%	145 582
Pension and UIF Contributions	21 654	22 732	22 732	1 882	20 751	20 838	(87)	0%	22 732
Medical Aid Contributions	10 412	10 766	10 766	932	9 975	9 869	106	1%	10 766
Overtime	19 197	20 962	20 962	1 767	19 365	19 216	150	1%	20 962
Performance Bonus	10 259	10 291	10 291	1 224	9 145	9 434	(289)	-3%	10 291
Motor Vehicle Allowance	20 410	22 548	22 548	1 671	18 239	20 669	(2 430)	-12%	22 548
Cellphone Allowance	1 132	1 242	1 242	90	995	1 138	(144)	-13%	1 242
Housing Allowances	636	740	740	53	598	678	(80)	-12%	740
Other benefits and allowances	6 003	7 279	7 279	517	5 512	6 673	(1 161)	-17%	7 279
Payments in lieu of leave	1 418	620	620	46	765	568	196	35%	620
Long service awards	1 547	1 205	1 205	87	1 310	1 105	205	19%	1 205
Post-retirement benefit obligations	4 244	-	-	-	-	-	-	-	-
Acting and post related allowance	163	221	221	17	318	203	115	57%	221
Sub Total - Other Municipal Staff	239 757	246 501	244 189	20 665	223 374	224 034	(660)	0%	244 189
% Increase		2,8%	1,8%						1,8%
Total Parent Municipality	252 695	258 385	258 385	21 854	236 465	236 855	(390)	0%	258 385
		2,3%	2,3%						2,3%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	-	150	150	-	-	138	(138)	-100%	150
Sub Total - Executive members Board	-	150	150	-	-	138	(138)	-100%	150
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages	-	6 055	6 055	-	-	5 550	(5 550)	-100%	6 055
Pension and UIF Contributions	-	20	20	-	-	18	(18)	-100%	20
Payments in lieu of leave	-	242	242	-	-	222	(222)	-100%	242
Acting and post related allowance	-	50	50	-	-	46	(46)	-100%	50
Sub Total - Other Staff of Entities	-	6 367	6 367	-	-	5 836	(5 836)	-100%	6 367
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	-	6 517	6 517	-	-	5 974	(5 974)	-100%	6 517
TOTAL SALARY, ALLOWANCES & BENEFITS	252 695	264 902	264 902	21 854	236 465	242 829	(6 364)	-3%	264 902
% Increase		4,8%	4,8%						4,8%
TOTAL MANAGERS AND STAFF	245 707	256 633	256 633	21 310	230 094	235 249	(5 155)	-2%	256 633

2.6 Material Variances to the SDBIP

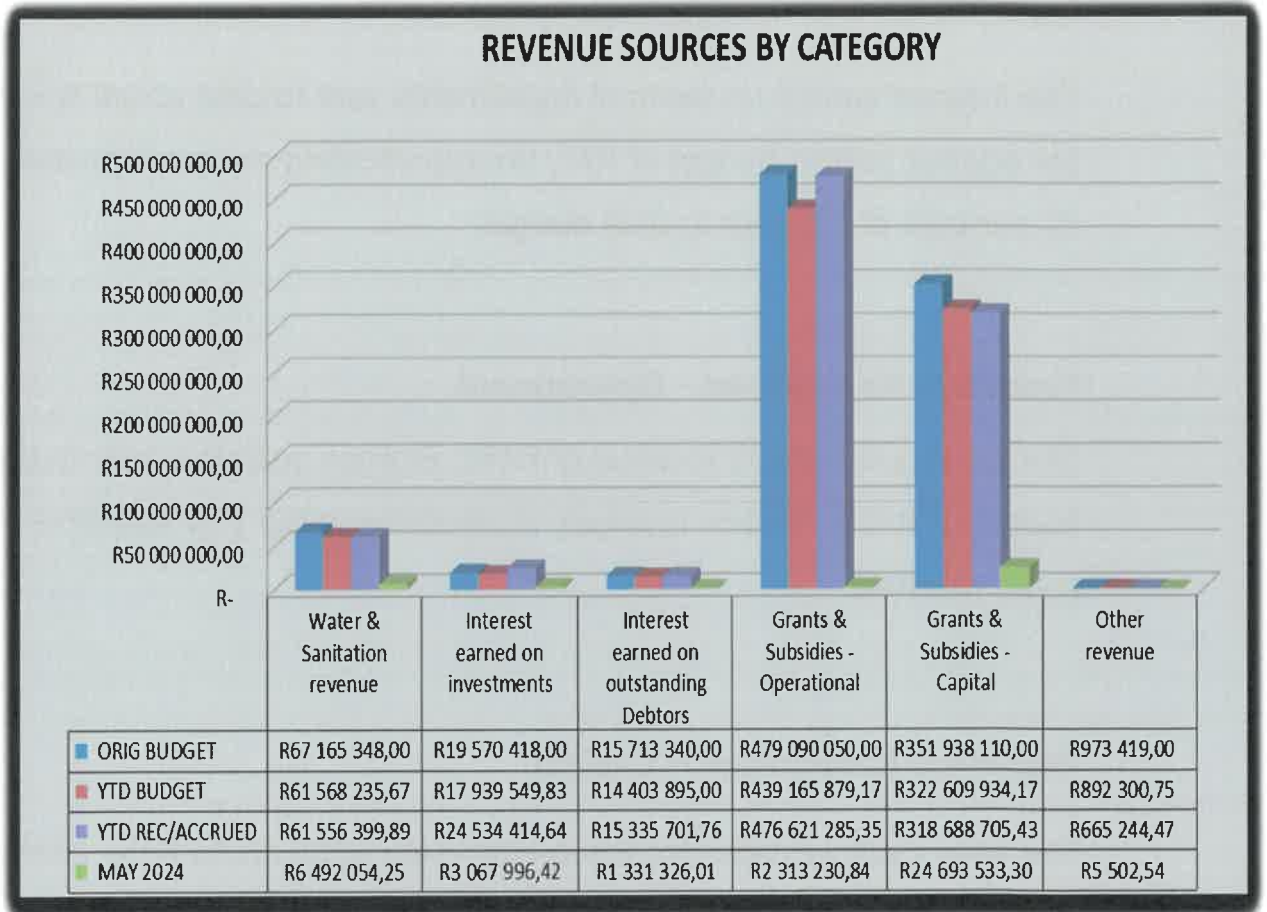
The following section analyses material variances between the actual targets as at 31 May 2024 and the budget for the same period. This report analyses each major component under following headings;

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

REVENUE

The chart displays a comparison between the 2023/24 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 31 May 2024 was R61, 5million against a year to date **budget** of R61, 5million 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 R24, 5m against year to budget of R17, 9m representing overperformance of 37 per cent of the year to date budget.

Transfers Recognised - Operational

The operational grants revenue of R476, 6million against a year to date budget of R439, 1million is largely attributable to the YTD equitable share received.

Transfers Recognised – Capital

The total capital budget for the current year amounts to R351, 9million. The YTD actual on capital amounts to R318, 6million against a YTD budget of R322, 6million or 99% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

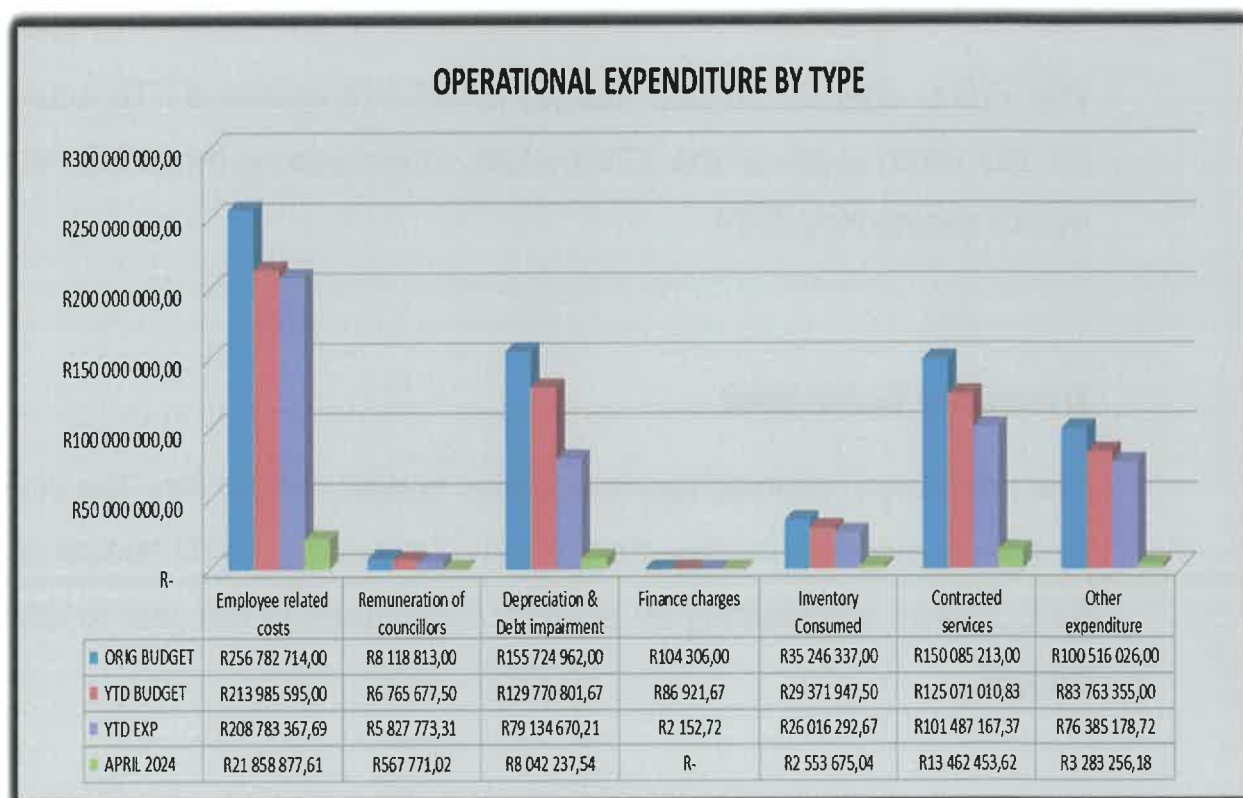
Other Revenue

The YTD performance of other revenue is R 665 244 against YTD budget of R 892 301 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: 2023/24 financial year Opex



Employee Related Costs

The YTD actual for employee related costs is R230million against a YTD budget of R235, 3million which is 98% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R6, 3m against a YTD budget of R7, 4m representing 86% of the year to date budget.

Finance Charges

The YTD budget for finance charges is R95 614 against a YTD actual of R2 153 which is 2% of the YTD budget. There was no movement in the month ending May 2024.

Inventory Consumed

The inventory consumed has the original budget of R35, 2m. The year to date expenditure for inventory is R28, 7m against a YTD budget of R32, 3million representing 89 per cent expenditure of the year to date budget.

Contracted Services

The original budget for contracted services is R 150million. The year to date expenditure for Contracted Services is R109, 3m against a YTD budget of R137, 5million representing 79 per cent of planned expenditure.

Other Expenditure

The YTD budget for operational costs was at R92, 1million against a YTD expenditure of R 83million or 90 per cent and expenditure for the month of May 2024 is R 6, 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

DC13 Harry Gwala - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

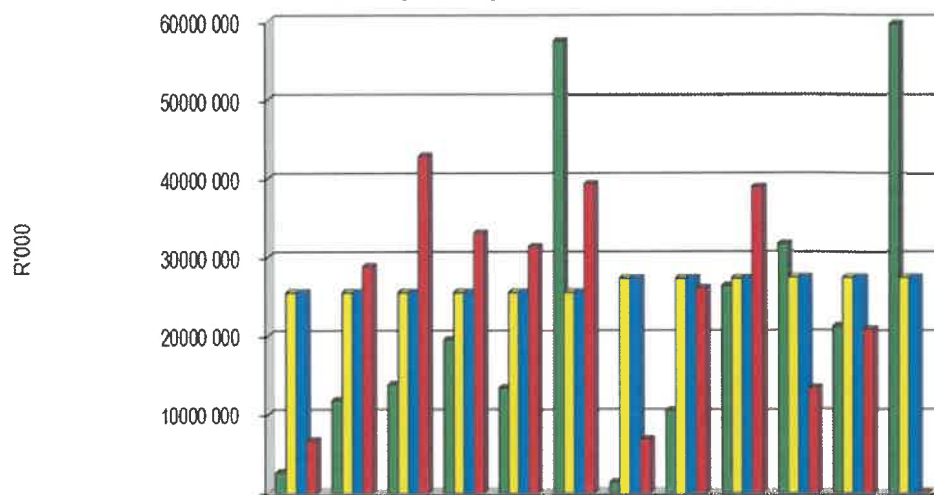
Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget				
Cash Receipts By Source																
Property rates	1	1	1	1	1	1	1	1	1	1	1	(6)	-	-	-	-
Service charges - Water revenue	4 359	4 321	4 356	4 336	4 182	3 934	2 319	5 075	4 707	4 381	1 969	5 191	49 132	48 632	57 992	57 992
Service charges - Waste Water Management	687	854	984	846	1 001	781	347	1 088	790	697	288	3 616	11 969	12 562	13 316	13 316
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	835	2 455	2 306	1 670	1 681	1 811	2 402	3 026	3 494	1 768	3 068	(2 615)	21 920	18 053	17 170	17 170
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	2	1	8	5	3	4	2	5	3	2	5	(23)	16	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	193 180	4 416	-	-	2 776	154 544	-	1 505	115 907	717	-	20 795	463 840	512 483	551 650	551 650
Other revenue	387 396	84 724	173 964	101 375	137 808	332 522	76 599	59 336	170 119	172 452	36 601	(1 678 924)	53 971	68 324	65 516	65 516
Cash Receipts by Source	586 460	96 771	181 598	108 233	147 453	489 597	81 670	70 046	295 020	180 035	41 931	(1 651 967)	630 847	661 065	705 044	705 044
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	91 000	-	71 000	40 000	-	80 000	-	-	33 630	-	10 500	(4 778)	321 352	318 124	314 221	314 221
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	27	13	171	280	27	-	-	-	(377)	149	569	604	604
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	677 460	96 771	252 605	148 260	147 466	573 767	81 950	70 073	328 650	180 035	52 431	(1 657 122)	952 348	979 756	1 019 868	1 019 868
Cash Payments by Type																
Employee related costs	17 856	22 316	20 593	20 871	21 036	26 901	20 891	21 087	20 845	25 729	21 895	16 763	266 763	273 607	289 914	289 914
Remuneration of councillors	-	-	911	490	311	321	273	286	300	308	-	4 910	8 119	8 606	9 122	9 122
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	142	150	150
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	(9)	-	-	29 722	29 714	31 081	32 510	32 510
Contracted services	-	-	-	-	-	-	-	-	-	-	-	143 362	143 362	174 337	200 140	200 140
Other expenditures	40 071	66 189	68 630	53 905	61 167	73 450	31 027	44 789	63 653	34 999	38 869	(389 022)	177 727	150 067	154 054	154 054
Cash Payments by Type	57 928	88 505	90 133	75 268	82 514	100 672	52 191	66 172	84 790	61 036	60 763	(204 266)	615 704	637 840	685 891	685 891
Other Cash Flows/Payments by Type																
Capital assets	6 733	28 802	42 801	33 028	31 288	39 255	6 883	26 032	38 659	13 333	20 793	29 061	316 868	322 312	300 903	300 903
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	2 400	2 400	2 400	2 400	2 400
Other Cash Flows/Payments	-	117	612	319	1 194	4 161	1 175	653	567	-	1 004	2 188	12 000	15 000	15 000	15 000
Total Cash Payments by Type	64 660	117 424	133 545	108 613	114 986	144 088	60 248	92 858	124 215	74 369	82 591	(170 607)	946 972	977 551	1 004 194	1 004 194
NET INCREASE/(DECREASE) IN CASH HELD	612 800	(20 653)	(119 060)	(39 647)	(32 470)	(428 679)	21 702	(22 785)	204 435	(105 666)	(30 130)	(1 488 515)	5 375	2 206	15 675	15 675
Cash/cash equivalents at the month/year beginning:	124 641	737 441	716 788	835 847	875 494	907 964	1 337 643	1 359 345	1 336 560	1 540 995	1 646 661	1 616 531	124 641	130 016	132 222	132 222
Cash/cash equivalents at the month/year end:	737 441	716 788	835 847	875 494	907 964	1 337 643	1 359 345	1 336 560	1 540 995	1 646 661	1 616 531	130 016	130 016	132 222	147 897	147 897

Capital Expenditure Trend

DC43 Harry Gwala - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M11 May

Month	2022/23	Budget Year 2023/24							
	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	2 672	25 512	25 512	6 733	6 733	25 512	18 779	73,6%	2%
August	11 810	25 512	25 512	28 802	28 802	51 024	22 221	43,6%	9%
September	13 816	25 512	25 512	42 801	42 801	76 535	33 735	44,1%	13%
October	19 479	25 512	25 512	33 028	33 028	102 047	69 019	67,6%	10%
November	13 386	25 512	25 512	31 288	31 288	127 559	96 271	75,5%	10%
December	57 401	25 512	25 512	39 255	39 255	153 071	113 815	74,4%	12%
January	1 374	27 300	27 300	6 883	6 883	180 370	173 488	96,2%	2%
February	10 492	27 300	27 300	26 032	26 032	207 670	181 637	87,5%	8%
March	26 315	27 300	27 300	38 859	38 859	234 970	196 110	83,5%	12%
April	31 631	27 380	27 380	13 333	13 333	262 350	249 017	94,9%	4%
May	21 186	27 380	27 380	20 793	13 333	289 730	276 397	95,4%	4%
June	59 557	27 380	27 380	-	-	317 110	317 110	100,0%	-
Total Capital expenditure	269 118	317 110	317 110	287 807					

Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2022/23	2671	11810	13815	19478	13385	57401	1373	10491	26314	31631	21185	59556
Original Budget	25511	25511	25511	25511	25511	25511	27299	27299	27299	27380	27380	27379
Adjusted Budget	25511	25511	25511	25511	25511	25511	27299	27299	27299	27380	27380	27379
Monthly actual	6732	28802	42800	33028	31287	39255	6882	26032	38859	13332	20793	-

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 - M11 May

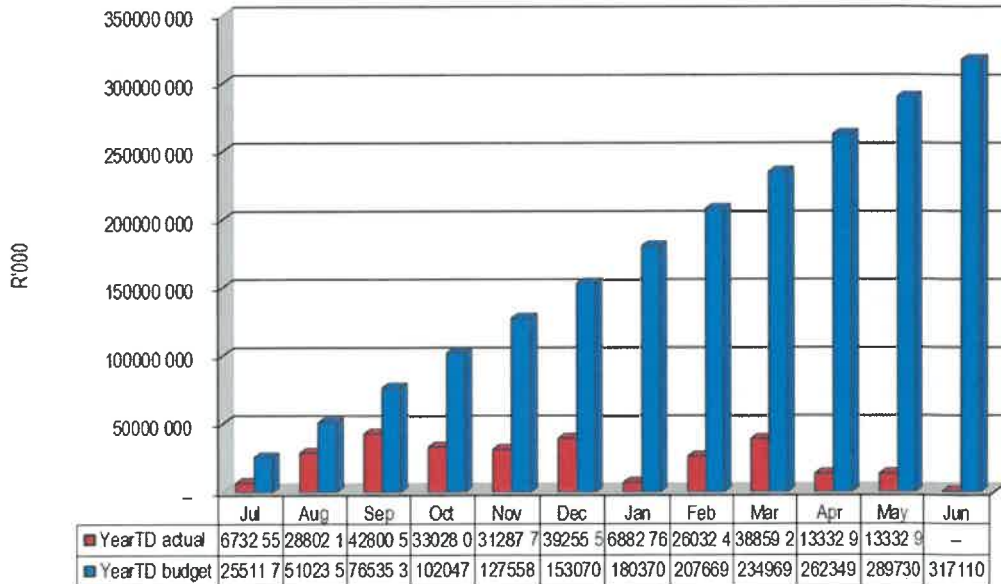
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	247 862	262 045	281 703	19 826	271 581	258 067	(13 514)	-5,2%	281 703
Water Supply Infrastructure	203 327	191 477	213 021	10 283	208 868	199 027	(9 841)	-4,9%	213 021
Dams and Weirs	18 068	45 242	26 298	1 278	23 386	30 508	7 122	23,3%	26 298
Boreholes	37 187	33 539	4 230	-	3 346	4 676	1 330	28,4%	4 230
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	3 716	4 935	15 133	3 398	14 635	10 427	(4 207)	-40,4%	15 133
Water Treatment Works	267	-	-	-	-	-	-	-	-
Bulk Mains	45 795	16 056	50 395	-	45 595	45 937	342	0,7%	50 395
Distribution	98 295	91 705	116 965	5 608	121 906	107 478	(14 428)	-13,4%	116 965
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	44 534	70 568	68 682	9 544	62 713	59 040	(3 673)	-6,2%	68 682
Pump Station	-	6 488	12 051	6 236	12 051	8 398	(3 656)	-43,5%	12 051
Reticulation	44 534	41 814	53 930	3 307	50 662	47 496	(3 166)	-6,7%	53 930
Waste Water Treatment Works	-	10 761	2 700	-	-	2 647	2 647	100,0%	2 700
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	11 505	-	-	-	502	502	100,0%	-
Capital Spares	-	-	-	-	-	-	-	-	-
Intangible Assets	270	804	1 004	148	148	870	723	83,0%	1 004
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	270	804	1 004	148	148	870	723	83,0%	1 004
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	270	804	1 004	148	148	870	723	83,0%	1 004
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	410	742	1 060	345	943	939	(4)	-0,4%	1 060
Computer Equipment	410	742	1 060	345	943	939	(4)	-0,4%	1 060
Furniture and Office Equipment	1 293	2 602	3 461	475	1 796	3 106	1 310	42,2%	3 461
Furniture and Office Equipment	1 293	2 602	3 461	475	1 796	3 106	1 310	42,2%	3 461
Machinery and Equipment	7 430	8 810	8 810	-	1 314	8 076	6 762	83,7%	8 810
Machinery and Equipment	7 430	8 810	8 810	-	1 314	8 076	6 762	83,7%	8 810
Transport Assets	-	1 600	1 600	-	-	1 467	1 467	100,0%	1 600
Transport Assets	-	1 600	1 600	-	-	1 467	1 467	100,0%	1 600
Total Capital Expenditure on new assets	257 265	276 603	297 638	20 793	275 783	272 526	(3 257)	-1,2%	297 638

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 - M11 May

Description	2022/23	Budget Year 2023/24							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	14 802	1 300	-	-	1 264	1 264	100,0%	1 300
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	14 802	1 300	-	-	1 247	1 247	100,0%	1 300
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	3 890	-	-	-	107	107	100,0%	-
Distribution	-	10 911	1 300	-	-	1 140	1 140	100,0%	1 300
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	17	17	100,0%	-
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	17	17	100,0%	-
Machinery and Equipment	-	135	177	-	-	151	151	100,0%	177
Machinery and Equipment	-	135	177	-	-	151	151	100,0%	177
Transport Assets	6 259	5 400	7 025	-	2 557	6 304	3 747	59,4%	7 025
Transport Assets	6 259	5 400	7 025	-	2 557	6 304	3 747	59,4%	7 025
Total Capital Expenditure on renewal of existing assets	6 259	20 336	8 501	-	2 557	7 719	5 162	66,9%	8 501

Chart C2 2023/24 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 - M11 May

Description	2022/23	Budget Year 2023/24							
	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	45 120	46 093	43 410	2 890	34 915	39 945	5 030	12,6%	43 410
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	45 120	46 093	43 410	2 890	34 915	39 945	5 030	12,6%	43 410
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	26 400	23 439	23 556	1 535	19 328	21 583	2 255	10,4%	23 556
Pump Stations	11 207	12 402	10 402	491	7 892	9 702	1 810	18,7%	10 402
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	7 514	10 252	9 452	864	7 695	8 660	965	11,1%	9 452
Community Assets	63	73	73	87	87	67	(20)	-29,8%	73
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	63	73	73	87	87	67	(20)	-29,8%	73
Indoor Facilities	63	73	73	87	87	67	(20)	-29,8%	73
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Other assets	4 008	5 459	5 046	22	4 163	4 660	497	10,7%	5 046
Operational Buildings	4 008	5 459	5 046	22	4 163	4 660	497	10,7%	5 046
Municipal Offices	4 008	5 459	5 046	22	4 163	4 660	497	10,7%	5 046
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Computer Equipment	17	125	50	-	16	51	35	68,8%	50
Computer Equipment	17	125	50	-	16	51	35	68,8%	50
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	3 055	-	-	-	-	-	-	-	-
Machinery and Equipment	3 055	-	-	-	-	-	-	-	-
Transport Assets	204	241	109	-	49	148	99	67,0%	109
Transport Assets	204	241	109	-	49	148	99	67,0%	109
Total Repairs and Maintenance Expenditure	52 468	51 991	48 689	3 000	39 231	44 872	5 641	12,6%	48 689

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 May 2024 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 12/05/2024

