

Harry Gwala District Municipality



In-Year Report of the Municipality

Prepared in terms of Section 71 and 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.

Budget & Treasury Office

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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 and Section 52(d) of the Municipal Finance Management Act (MFMA)

LEGAL 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

1.1 Mayors Report

In accordance with Section 52(d) of the Municipal Finance Management Act, the mayor submit a report to the council within 30 days after the end of each quarter which is the first quarter of 2024/2025, on the implementation of the budget and the financial state of affairs of the Harry Gwala District Municipality.

This report forms part of the general responsibilities of the Mayor of a Municipality and is intended to inform and enable the council to fulfil its oversight responsibility.

1.2.1 Implementation of the budget in accordance with the SDBIP

A comprehensive report detailing the implementation for the first quarter ended 30 September 2024 will be tabled in a separate report to council.

1.2.2 Financial problems or risks facing the municipality

The cash flow position as at 30 September 2024 of the Municipality shows a great improvement when compared to the previous financial year. However, the municipality will seek to improve more for the municipality to be constant.

The municipality also need to improve more in collection in order to reduce consumer debts because it will contribute towards the municipality's cash flow. Improving the debt collection will continue to rank high in the municipality's priorities as we seek to improve financial sustainability. The municipal also need to continue implementing cost containment policy.

1.2 Executive Summary or Background

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 98% 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.

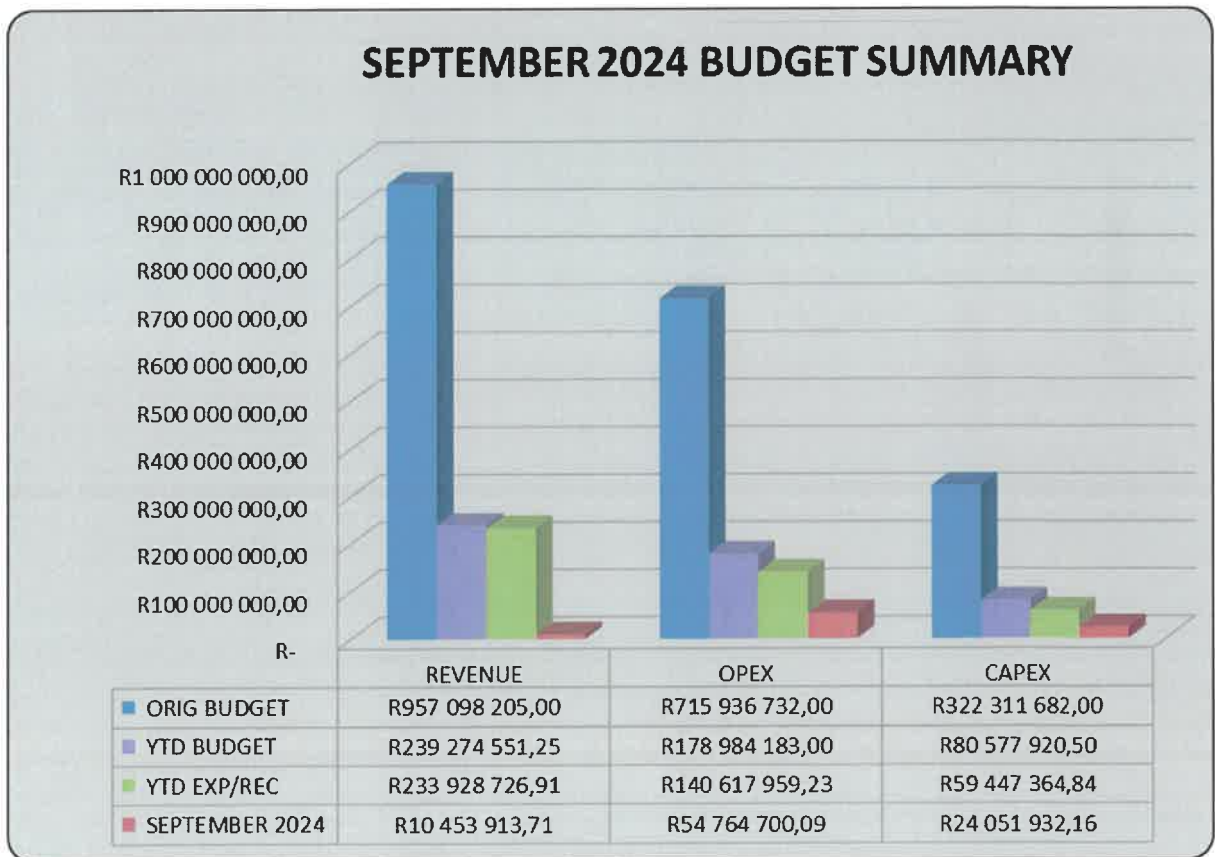
Operating expenditure by vote & type

The total operating budget for the current year amounts to R715, 9m. The YTD Operating expenditure for the month ended 30 September amounted to R140, 6m against a year to date (YTD) budget of R178, 9m. The actual YTD expenditure represented 79% of the planned.

Capital expenditure

The total capital budget for the current year amounts to R322, 3m. The YTD expenditure on capital amounts to R59, 4million, or 74% 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 September 2024 was R369, 9million. Refer to the table below for cash and cash equivalent register for more detail on the cash position.

CASH AND INVESTMENT REGISTER AS AT 30 SEPTEMBER 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	223	1	-	1 749	1 973
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	26 191	174	(22 963)	39 497	42 898
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	217	1	-	-	218
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	45 027	245	(8 284)	-	36 988
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	18	4	-	1 114	1 136
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	50 767	301	-	8 955	60 023
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 875	10	-	-	1 885
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	8	5	-	1 200	1 213
NEDBANK	M	CALL ACCOUNT	Fixed	102	1	-	-	103
FNB BANK	M	FIXED DEPOSIT	Fixed	2 000	14	(14)	-	2 000
FNB BANK	M	FIXED DEPOSIT	Fixed	49 781	727	-	-	50 508
FNB BANK	M	FIXED DEPOSIT	Fixed	55 000	928	(95 928)	-	-
FNB BANK	M	FIXED DEPOSIT	Fixed	22 500	-	-	-	22 500
FNB BANK	M	FIXED DEPOSIT	Fixed	22 500	-	-	-	22 500
FNB BANK	M	FIXED DEPOSIT	Fixed	22 500	418	(22 918)	-	-
STANDARD BANK	M	FIXED DEPOSIT	Fixed	53 300	916	-	-	54 216
NEDBANK	M	FIXED DEPOSIT	Fixed	55 000	159	-	-	55 159
FNB BANK	M	CURRENT ACCOUNT	Fixed	35 715	-	(19 065)	-	16 651
Municipality sub-total				442 723	3 985	(129 171)	52 515	369 972
TOTAL INVESTMENTS AND INTEREST				442 723	3 985	(129 171)	52 515	369 972

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 30 September 2024 was R 331, 7million. Conditional Grants amounting to R 126, 8million and the equitable share is R 204, 9million. Two grants received in the month ending 30 September 2024.

No operational grant received in the month ending 30 September 2024

Transfers Recognised – Capital

Two Capital grants received for the month of September 2024 namely:

- Municipal Infrastructure Grant- R 39 497 000
- Dept of Water and Sanitation (RBIG)- R 2 547 000

Department of Water and Sanitation and the municipality entered into an agreement to fund the municipality for the project called Greater Bulwer Water project that will be implemented by Harry Gwala municipality and DWS will transfer money to the municipality once the invoice is submitted. This is a schedule 7 grant.

Spending on Grants

Spending on grants amounted to R59, 4million or 74% for 2024/25 first quarter.

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 - M03 September

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	72 556	71 195	71 195	6 500	19 589	17 799	1 790	10%	71 195
Investment revenue	21 988	17 435	17 435	2 592	5 454	4 359	1 096	25%	17 435
<i>Transfers and subsidies - Openwork</i>	477 532	532 623	532 623	-	204 932	133 156	71 776	0	532 623
Other own revenue	19 807	17 721	17 721	1 362	3 954	4 430	(477)	-11%	-
Total Revenue (excluding capital transfers and contributions)	591 685	638 975	638 975	10 454	233 929	159 744	74 185	46%	638 975
Employee costs	256 039	273 607	273 607	20 929	61 266	68 402	(7 136)	-10%	273 607
Remuneration of Councillors	6 932	8 606	8 606	573	1 732	2 182	(420)	-20%	8 606
<i>Depreciation and amortisation</i>	236 930	101 837	101 837	-	-	25 459	(25 459)	-100%	101 837
Interest	2	115	115	-	-	29	(29)	-100%	115
Inventory consumed and bulk purchases	33 598	36 810	36 810	3 284	6 704	9 202	(2 498)	-27%	36 810
<i>Transfers and subsidies</i>	-	6 700	6 700	-	-	1 675	(1 675)	-100%	6 700
Other expenditure	255 774	288 262	288 262	29 978	70 916	72 066	(1 150)	-2%	288 262
Total Expenditure	789 275	715 937	715 937	54 765	140 618	178 885	(38 367)	-21%	715 937
Surplus/(Deficit)	(197 390)	(76 962)	(76 962)	(44 311)	93 311	(19 241)	112 552	-585%	(76 962)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	318 124	-	-	79 531	(79 531)	-100%	318 124
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	134 930	241 161	241 161	(44 311)	93 311	60 289	33 021	55%	241 161
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	134 930	241 161	241 161	(44 311)	93 311	60 289	33 021	55%	241 161
Capital expenditure & funds sources									
Capital expenditure	309 604	322 312	322 312	24 052	59 447	80 578	(21 131)	-26%	322 312
Capital transfers recognised	298 048	276 944	276 944	22 357	56 028	69 236	(13 208)	-19%	276 944
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11 555	45 368	45 368	1 695	3 419	11 342	(7 922)	-70%	45 368
Total sources of capital funds	309 604	322 312	322 312	24 052	59 447	80 578	(21 131)	-26%	322 312
Financial position									
Total current assets	243 885	208 559	208 559	-	567 631	-	-	-	208 559
Total non current assets	2 997 178	3 446 319	3 446 319	-	3 056 625	-	-	-	3 446 319
Total current liabilities	135 216	124 087	124 087	-	224 736	-	-	-	124 087
Total non current liabilities	30 536	29 399	29 399	-	30 536	-	-	-	29 399
Community wealth/Equity	3 262 762	3 601 382	3 601 382	-	3 168 620	-	-	-	3 601 382
Cash flows									
Net cash from (used) operating	1 801 216	326 348	326 348	271 382	625 598	81 987	(544 011)	-67%	326 348
Net cash from (used) investing	(309 604)	(322 312)	(322 312)	(13 253)	(48 649)	(80 578)	(31 929)	40%	(322 312)
Net cash from (used) financing	(355)	(2 969)	(2 969)	-	-	(742)	(742)	100%	(2 969)
Cash/cash equivalents at the month/year end	1 615 898	152 288	152 288	786 717	786 717	151 468	(635 229)	-41%	210 635
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	8 237	6 519	4 658	4 812	4 354	3 805	15 687	178 467	226 539
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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) - M03 September

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	510 213	2 677	210 543	127 553	82 990	65%	510 213
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	490 123	510 213	510 213	2 677	210 543	127 553	82 990	65%	510 213
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	42	17	17	1	8	4	3	81%	17
Community and social services	42	17	17	1	8	4	3	81%	17
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	21 530	21 530	-	-	5 382	(5 382)	-100%	21 530
Planning and development	-	21 530	21 530	-	-	5 382	(5 382)	-100%	21 530
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	434 040	425 338	425 338	7 776	23 378	106 335	(82 957)	-78%	425 338
Energy sources	-	-	-	-	-	-	-	-	-
Water management	420 226	409 956	409 956	6 607	19 909	102 489	(82 580)	-81%	409 956
Waste water management	13 814	15 382	15 382	1 169	3 468	3 846	(377)	-10%	15 382
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	924 204	957 098	957 098	10 454	233 929	239 274	(5 346)	-2%	957 098
Expenditure - Functional									
<i>Governance and administration</i>	282 358	328 884	327 442	26 038	64 383	82 077	(17 695)	-22%	327 442
Executive and council	30 252	45 410	45 410	5 895	9 916	11 353	(1 437)	-13%	45 410
Finance and administration	243 547	271 416	271 416	19 524	52 493	67 854	(15 361)	-23%	271 416
Internal audit	8 559	12 058	10 616	619	1 973	2 870	(897)	-31%	10 616
<i>Community and public safety</i>	19 285	24 662	24 662	1 369	4 094	6 166	(2 072)	-34%	24 662
Community and social services	19 285	24 662	24 662	1 369	4 094	6 166	(2 072)	-34%	24 662
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	294 577	175 539	176 981	7 743	20 151	44 029	(23 878)	-54%	176 981
Planning and development	294 577	175 539	176 981	7 743	20 151	44 029	(23 878)	-54%	176 981
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	193 055	186 601	186 601	19 615	51 990	46 650	5 339	11%	186 601
Energy sources	-	-	-	-	-	-	-	-	-
Water management	192 868	185 665	185 665	19 601	51 944	46 416	5 528	12%	185 665
Waste water management	187	937	937	13	46	234	(188)	-80%	937
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	250	250	-	-	63	(63)	-100%	250
Total Expenditure - Functional	789 275	715 937	715 937	54 765	140 618	178 985	(38 367)	-21%	715 937
Surplus/ (Deficit) for the year	134 930	241 161	241 161	(44 311)	93 311	60 289	33 021	0,54771314	241 161

This table assess the revenue by department and then the expenditure for the period ending 30 September 2024. Revenue receipts in September have largely constituted of equitable share and service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of September is 4%.

Expenditure by standard classification presents the expenditures by the departments. Water Services Department has the largest expenditure for the month of September 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 R24, 7million.

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) - M03 September

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	509 775	2 672	210 479	127 444	83 035	65,2%	509 775
Vote 04 - Summary Corporate Services	418	387	387	-	60	97	(37)	-38,4%	387
Vote 05 - Summary Social Services & Development Planning	42	21 547	21 547	1	8	5 387	(5 379)	-99,9%	21 547
Vote 06 - Summary Infrastructure Services	348 937	343 279	343 279	304	797	85 820	(85 022)	-99,1%	343 279
Vote 07 - Summary Water Services	85 131	82 110	82 110	7 478	22 586	20 528	2 058	10,0%	82 110
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	924 204	957 098	957 098	10 454	233 929	239 274	(5 346)	-2,2%	957 098
Expenditure by Vote									
Vote 01 - Summary Council	15 581	21 342	21 342	3 982	6 104	5 336	768	14,4%	21 342
Vote 02 - Summary Municipal Manager	23 229	27 993	27 993	2 532	5 786	6 998	(1 213)	-17,3%	27 993
Vote 03 - Summary Budget And Treasury Office	97 677	105 423	105 423	4 835	15 696	26 356	(10 660)	-40,4%	105 423
Vote 04 - Summary Corporate Services	93 168	106 417	106 417	9 479	27 152	26 604	547	2,1%	106 417
Vote 05 - Summary Social Services & Development Planning	56 388	88 372	88 372	2 483	14 024	22 093	(8 069)	-36,5%	88 372
Vote 06 - Summary Infrastructure Services	257 942	125 796	125 796	6 668	10 388	31 449	(21 061)	-67,0%	125 796
Vote 07 - Summary Water Services	245 289	240 594	240 594	24 785	61 469	60 149	1 321	2,2%	240 594
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	789 275	715 937	715 937	54 765	140 618	178 985	(38 367)	-21,4%	715 937
Surplus/ (Deficit) for the year	134 930	241 161	241 161	(44 311)	93 311	60 289	33 021	54,8%	241 161

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 30 September 2024.

DC43 Harry Gwala - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Budget Year 2024/25								
	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	59 302	56 944	56 944	5 355	16 302	14 236	2 066	15%	56 944
Service charges - Waste Water Management	13 256	14 252	14 252	1 144	3 287	3 563	(276)	-8%	14 252
Service charges - Waste management							-		
Sale of Goods and Rendering of Services	178	663	663	-	4	166	(162)	-98%	663
Agency services							-		
Interest							-		
Interest earned from Receivables	16 536	16 655	16 655	1 286	3 807	4 164	(357)	-9%	16 655
Interest from Current and Non Current Assets	21 988	17 435	17 435	2 592	5 454	4 359	1 096	25%	17 435
Operational Revenue	1 241	404	404	8	74	101	(27)	-27%	404
Non-Exchange Revenue									
Property rates							-		
Surcharges and Taxes							-		
Fines, penalties and forfeits	478	-	-	69	69	-	69	#DIV/0!	-
Licence and permits							-		
Transfers and subsidies - Operational	477 532	532 623	532 623	-	204 932	133 156	71 776	54%	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	638 975	10 454	233 929	159 744	74 185	46%	638 975
Expenditure By Type									
Employee related costs	256 039	273 607	273 607	20 929	61 266	68 402	(7 136)	-10%	273 607
Remuneration of councillors	6 932	8 606	8 606	573	1 732	2 152	(420)	-20%	8 606
Inventory consumed	33 598	36 810	36 810	3 284	6 704	9 202	(2 498)	-27%	36 810
Debt impairment	10 796	-	-	-	-	-	-		-
Depreciation and amortisation	236 930	101 837	101 837	-	-	25 459	(25 459)	-100%	101 837
Interest	2	115	115	-	-	29	(29)	-100%	115
Contracted services	122 519	152 097	152 097	17 448	30 073	38 024	(7 951)	-21%	152 097
Transfers and subsidies	-	6 700	6 700	-	-	1 675	(1 675)	-100%	6 700
Irrecoverable debts written off	29 995	31 908	31 908	-	7 999	7 977	22	0%	31 908
Operational costs	91 274	104 257	104 257	12 530	32 843	26 064	6 779	26%	104 257
Losses on Disposal of Assets	1 190	-	-	-	-	-	-		-
Other Losses	-	-	-	-	-	-	-		-
Total Expenditure	789 275	715 937	715 937	54 765	140 618	178 985	(38 367)	-21%	715 937
Surplus/(Deficit)	(197 390)	(76 962)	(76 962)	(44 311)	93 311	(19 241)	112 552	(0)	(76 962)
Transfers and subsidies - capital (monetary allocations)	332 319	318 124	318 124	-	-	79 531	(79 531)	(0)	318 124
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	134 930	241 161	241 161	(44 311)	93 311	60 289	33 021	0	241 161
Income Tax							-		
Surplus/(Deficit) after income tax	134 930	241 161	241 161	(44 311)	93 311	60 289	33 021	0	241 161
Share of Surplus/Deficit attributable to Joint Venture							-		
Share of Surplus/Deficit attributable to Minorities							-		
Surplus/(Deficit) attributable to municipality	134 930	241 161	241 161	(44 311)	93 311	60 289	33 021	0	241 161
Share of Surplus/Deficit attributable to Associate							-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	134 930	241 161	241 161	(44 311)	93 311	60 289	33 021	0	241 161

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 - M03 September

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	9 480	781	2 263	2 370	(107)	-5%	9 480
Vote 05 - Summary Social Services & Development Planning	986	5 640	5 640	-	-	1 410	(1 410)	-100%	5 640
Vote 06 - Summary Infrastructure Services	78 007	122 732	122 732	7 204	8 417	30 663	(22 266)	-73%	122 732
Vote 07 - Summary Water Services	226 226	184 460	184 460	16 067	48 767	46 115	2 652	6%	184 460
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	309 604	322 312	322 312	24 052	59 447	80 578	(21 131)	-26%	322 312
Total Capital Expenditure	309 604	322 312	322 312	24 052	59 447	80 578	(21 131)	-26%	322 312
Capital Expenditure - Functional Classification									
Governance and administration	4 385	14 205	14 205	781	2 283	3 551	(1 268)	-36%	14 205
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	4 385	14 205	14 205	781	2 263	3 551	(1 288)	-36%	14 205
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	986	600	600	-	-	150	(150)	-100%	600
Community and social services	986	600	600	-	-	150	(150)	-100%	600
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Economic and environmental services	60 631	121 210	120 077	7 000	8 213	30 189	(21 976)	-73%	120 077
Planning and development	60 631	121 210	120 077	7 000	8 213	30 189	(21 976)	-73%	120 077
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	243 602	186 297	187 430	16 271	48 971	46 688	2 284	5%	187 430
Energy sources	-	-	-	-	-	-	-	-	-
Water management	178 637	176 093	177 226	10 417	37 748	44 137	(6 389)	-14%	177 226
Waste water management	64 965	10 204	10 204	5 854	11 223	2 551	8 672	340%	10 204
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	309 604	322 312	322 312	24 052	59 447	80 578	(21 131)	-26%	322 312
Funded by:									
National Government	298 048	276 629	276 629	22 357	56 028	69 157	(13 129)	-19%	276 629
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	315	315	-	-	79	(79)	-100%	315
Transfers recognised - capital	298 048	276 944	276 944	22 357	56 028	69 236	(13 208)	-19%	276 944
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11 555	45 368	45 368	1 695	3 419	11 342	(7 922)	-70%	45 368
Total Capital Funding	309 604	322 312	322 312	24 052	59 447	80 578	(21 131)	-26%	322 312

As alluded to above, the capital expenditure programme for the period ending 30 September 2024 was R59, 4m which represents 74% of capital expenditure against year to date budget of R80, 5million.

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

Chart 1: 2024/2025 FIRST QUARTER CAPEX

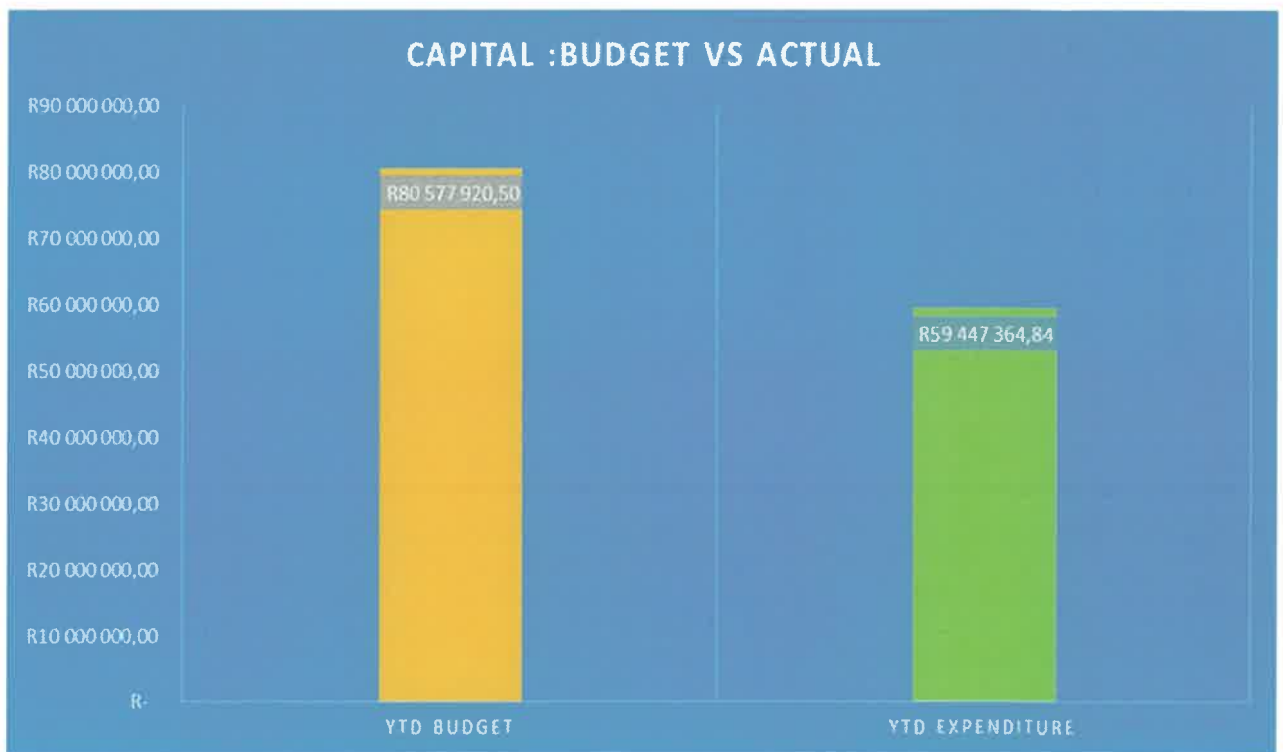


Table C6 displays the financial position of the municipality as at 30 September 2024.

DC43 Harry Gwala - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03 September

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	209 767	139 694	139 694	537 074	139 694
Trade and other receivables from exchange transactions	12 036	29 605	29 605	4 599	29 605
Receivables from non-exchange transactions	2 312	2 311	2 311	2 312	2 311
Current portion of non-current receivables	-	-	-	-	-
Inventory	858	759	759	866	759
VAT	19 140	36 188	36 188	23 195	36 188
Other current assets	(229)	2	2	(215)	2
Total current assets	243 885	208 559	208 559	567 831	208 559
Non current assets					
Investments					
Investment property	-	-	-	-	-
Property, plant and equipment	2 996 864	3 444 846	3 444 846	3 056 312	3 444 846
Biological assets					
Living and non-living resources					
Heritage assets					
Intangible assets	313	1 473	1 473	313	1 473
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	3 446 319	3 056 625	3 446 319
TOTAL ASSETS	3 241 063	3 654 878	3 654 878	3 624 456	3 654 878
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	12 806	8 006	8 006	12 806	8 006
Consumer deposits	3 179	3 522	3 522	3 310	3 522
Trade and other payables from exchange transactions	87 063	86 542	86 542	50 665	86 542
Trade and other payables from non-exchange transactions	10 500	1 483	1 483	134 778	1 483
Provision	16 385	17 142	17 142	16 385	17 142
VAT	5 282	7 402	7 402	6 793	7 402
Other current liabilities	-	-	-	-	-
Total current liabilities	135 216	124 097	124 097	224 736	124 097
Non current liabilities					
Financial liabilities	(0)	-	-	(0)	-
Provision	30 536	29 399	29 399	30 536	29 399
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Total non current liabilities	30 536	29 399	29 399	30 536	29 399
TOTAL LIABILITIES	165 752	153 496	153 496	255 272	153 496
NET ASSETS	3 075 311	3 501 382	3 501 382	3 369 184	3 501 382
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 075 311	3 501 382	3 501 382	3 369 184	3 501 382
Reserves and funds	-	-	-	-	-
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3 075 311	3 501 382	3 501 382	3 369 184	3 501 382

Table C7 below display the Cash Flow Statement for the period ending 30 September 2024.

DC43 Harry Gwala - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September

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	62 194	7 043	21 692	15 549	6 143	40%	62 194
Other revenue	1 805 797	68 324	68 324	248 393	433 675	17 081	416 594	2439%	68 324
Transfers and Subsidies - Operational	473 045	512 493	512 493	-	208 995	128 123	80 872	63%	512 493
Transfers and Subsidies - Capital	326 130	318 124	318 124	39 497	120 215	79 531	40 684	51%	318 124
Interest	21 988	18 053	18 053	2 592	5 454	4 513	941	21%	18 053
Dividends									
Payments									
Suppliers and employees	(888 074)	(652 698)	(652 698)	(26 143)	(164 433)	(163 174)	1 259	-1%	(652 698)
Interest	-	(142)	(142)	-	-	(36)	(36)	100%	(142)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 801 216	326 348	326 348	271 382	625 598	81 587	(544 011)	-667%	326 348
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)	(322 312)	(13 253)	(48 649)	(80 578)	(31 929)	40%	(322 312)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(309 604)	(322 312)	(322 312)	(13 253)	(48 649)	(80 578)	(31 929)	40%	(322 312)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans									
Borrowing long term/refinancing									
Increase (decrease) in consumer deposits	(355)	(569)	(569)	-	-	(142)	142	-100%	(569)
Payments									
Repayment of borrowing	-	(2 400)	(2 400)	-	-	(600)	(600)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(355)	(2 969)	(2 969)	-	-	(742)	(742)	100%	(2 969)
NET INCREASE/ (DECREASE) IN CASH HELD	1 491 257	1 067	1 067	258 129	576 950	267			1 067
Cash/cash equivalents at beginning:	124 641	151 221	151 221	528 589	209 767	151 221			209 767
Cash/cash equivalents at month/year end:	1 615 898	152 288	152 288	786 717	786 717	151 488			210 835

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 30 September 2024.

Table 2.1.1: Debtors Age Analysis by Income Source

DC43 Harry Gwala - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	5 288	4 185	2 990	3 089	2 795	2 442	10 070	114 562	145 421	132 958	
Trade and Other Receivables from Exchange Transactions - Electricity									-	-	
Receivables from Non-exchange Transactions - Property Rates									-	-	
Receivables from Exchange Transactions - Waste Water Management	2 066	1 635	1 168	1 207	1 092	964	3 934	44 755	56 810	51 942	
Receivables from Exchange Transactions - Waste Management									-	-	
Receivables from Exchange Transactions - Property Rental Debtors									-	-	
Interest on Arrear Debtor Accounts	884	700	500	516	467	408	1 683	19 150	24 308	22 225	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-	
Other									-	-	
Total By Income Source	8 237	6 519	4 658	4 812	4 354	3 805	15 687	178 467	226 539	207 125	
2023/24 - totals only	7984918	5487497	4068109	14684947	3911730	3469676	29673741	177165094	246 446	228 905	
Debtors Age Analysis By Customer Group											
Organs of State	4 635	3 071	1 816	2 125	1 654	1 110	895	6 011	21 316	11 793	
Commercial	785	764	327	296	384	318	1 775	12 155	16 805	14 929	
Households	2 817	2 684	2 515	2 391	2 316	2 377	13 017	160 302	188 419	180 403	
Other									-	-	
Total By Customer Group	8 237	6 519	4 658	4 812	4 354	3 805	15 687	178 467	226 539	207 125	

The municipal consumer debt is currently increasing citing rigorous actions to ensure that this trend is prevented from continuing as it has a direct negative impact on municipal cash flows.

Table 2.1.2: Debtors Age Analysis by Customer Category

Table 2.1.2 analyses consumer debt by Category. A further analysis in the form of a chart is provided below.

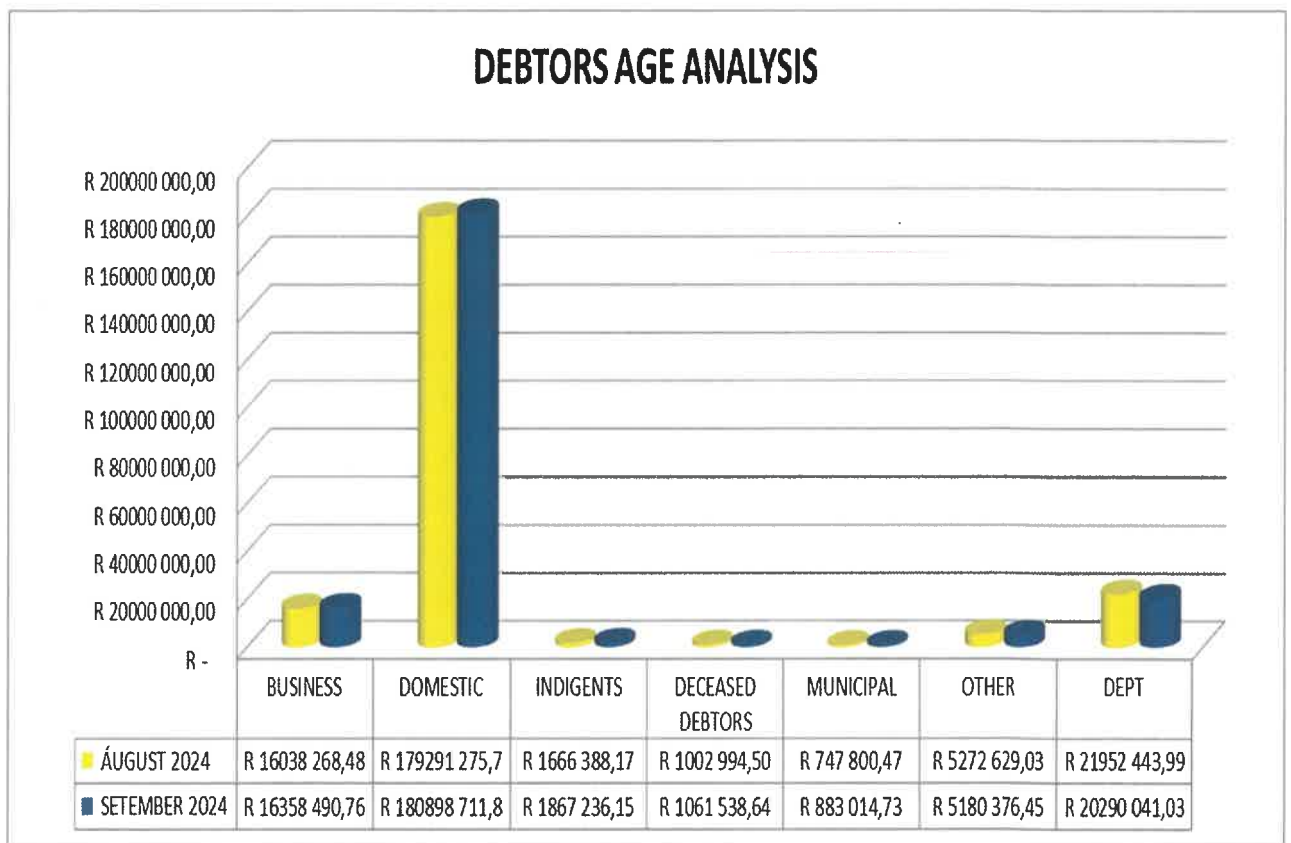
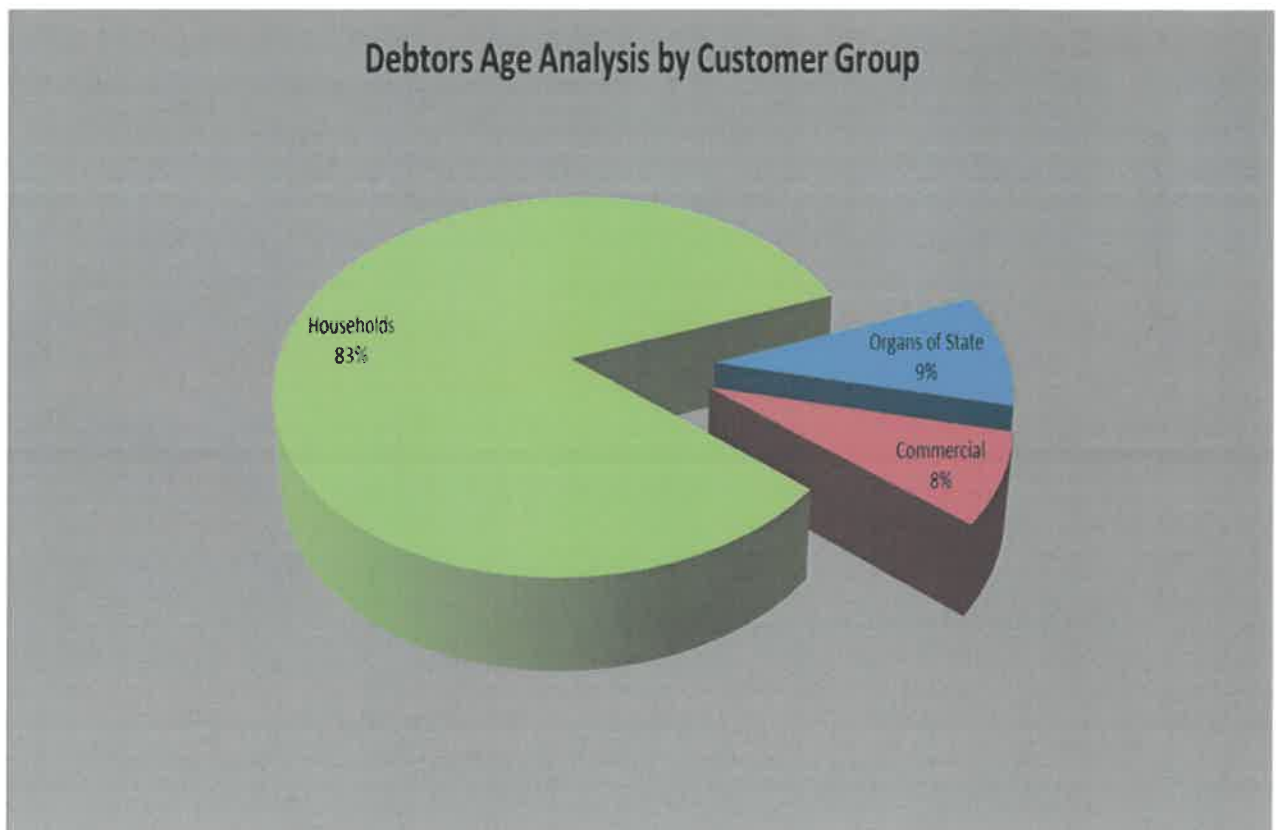


Chart 2: Debtors Age Analysis by Customer Group

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

- ✓ Households: 83%
- ✓ Government 9%
- ✓ Business 8%



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

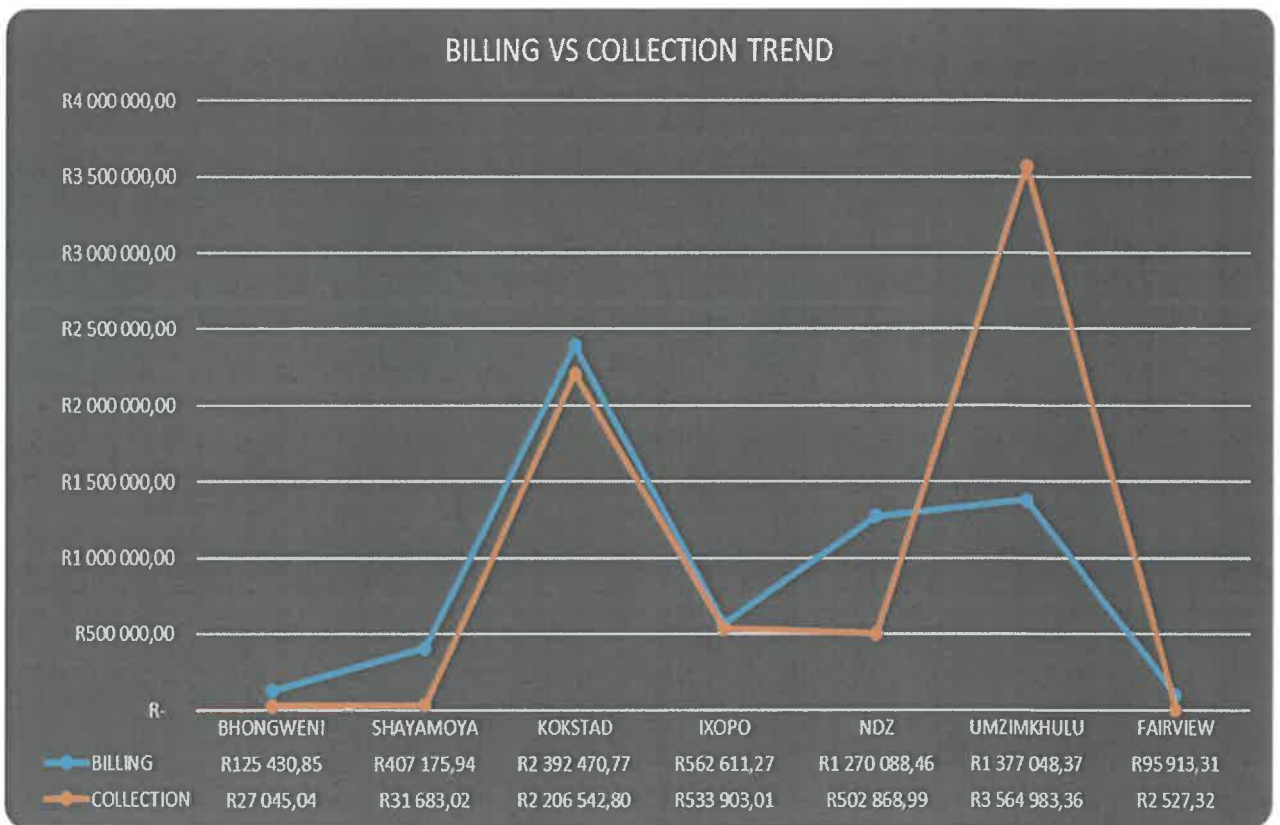
AREA	AMOUNT	SEPTEMBER 2024	AUGUST 2024
Unallocated receipts	R 177 597	3%	1%
Bhongweni	R 27 045	0%	0%
Shayamoya	R 31 683	1%	0%
Kokstad	R 2 206 543	31%	54%
Ixopo	R 533 903	8%	17%
NDZ	R 502 869	7%	11%
Umzimkulu	R 3 564 983	51%	15%
Fairview	R 2 527	0%	0%
TOTAL RECEIPTS INCL VAT	R 7 047 151	100%	100%

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 September 2024 is R7million. The collection for prepaid in the month of September is R 1, 030,921. Total cash collected including prepaid for the month ending 30 September 2024 is R 8,078,072.

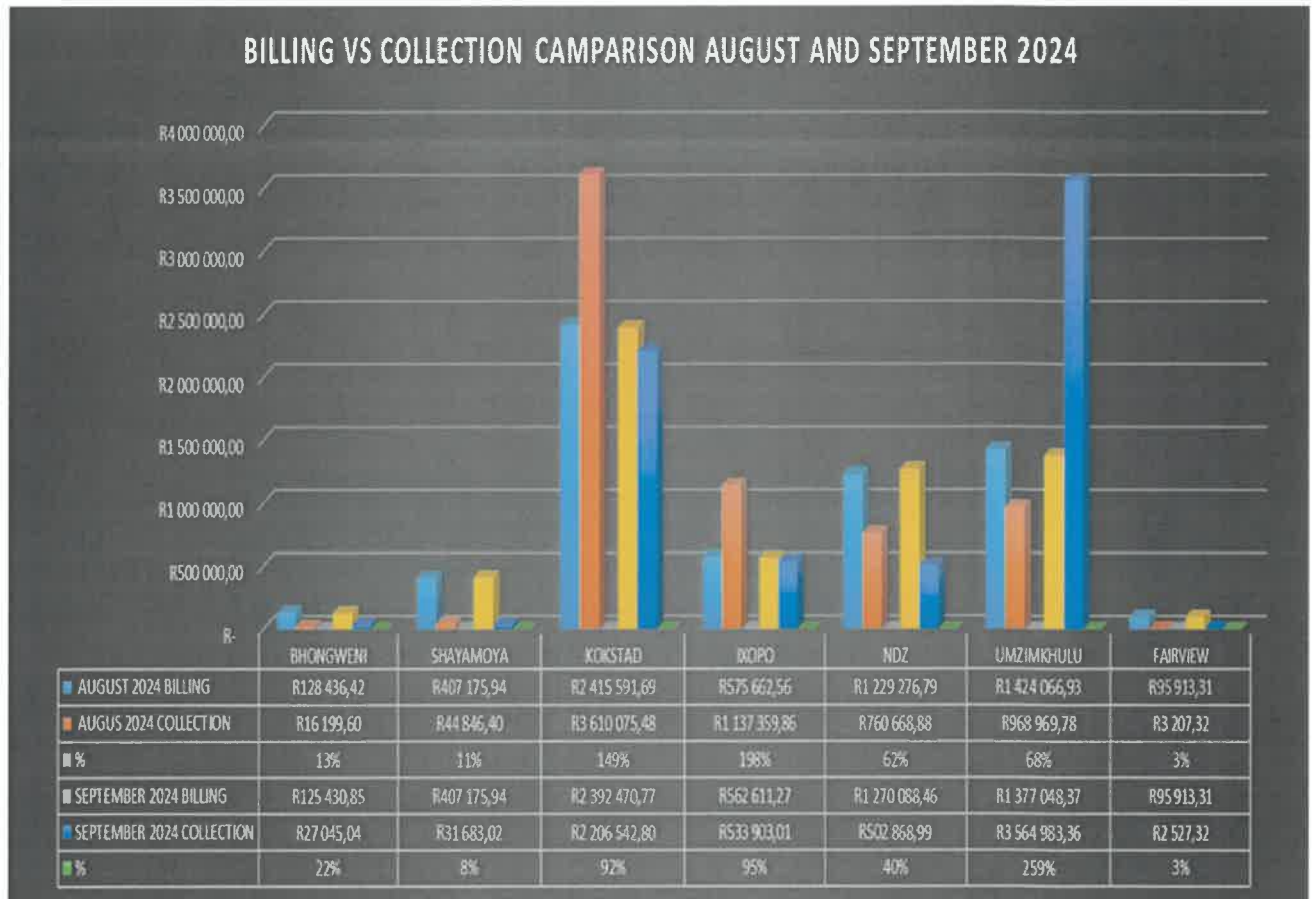
BILLING VS COLLECTION

Billing vs Collection trend for September 2024.

The chart that follows below shows the comparison between billing and collection trend for the period ending 30 September 2024



BILLING VS COLLECTION (COMPARISON BETWEEN AUGUST AND SEPTEMBER 2024)



Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 226,539,410 as at 30 September 2024 compared with the R 225,971,800 as at 31 August 2024. Current debt represents 4% of the total outstanding debt compared with the 4% of August 2024; 30 days and older debt 3% compared with the 3% for August 2024; 60 days and older debt 2% compared with the 2% of August 2024; and 90 days 2% compared with the 2% of August 2024; 120 days to History and older 89% compared with the 90% for August 2024.

Current debt decreased with R 567,609 to R 226,539,410 in the month ending 30 September compared with the R 225,971,800 as at 31 August 2024; 30 days + debt increased with R 403,379; 60 days + decreased with R 311,353; 90 days + debt increased with R 316,763 and 120 + days and older debt as at 30 September 2024 has decreased with R 140,898 to R 202,312,806 compared with the R 202,453,704 for August 2024.

Debtors age analysis per debtor type

Business debtors owes the municipality R 16,358,491 (7%); Municipal debtors R 883,015 (0%); domestic debtors R 180,898,712 (80%); Government accounts R 20,290,041 (9%); Indigent debtors R 1,867,236 (1%); Deceased R 1,061,539 and other debtors R 5,180,376 (2%) of the total outstanding debt of R 226,539,410.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 30 September 2024

DC43 Harry Gwala - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September									
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	488	3	731	-	-	-	-	-	1 222
Auditor General									-
Other									-
Total By Customer Type	488	3	731	-	-	-	-	-	1 222

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 30 September 2024.

Cash and Bank Balances (Investments)

CASH AND INVESTMENT REGISTER AS AT 30 SEPTEMBER 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	223	1	-	1 749	1 973
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	26 191	174	(22 963)	39 497	42 898
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	217	1	-	-	218
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	45 027	245	(8 284)	-	36 988
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	18	4	-	1 114	1 136
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	50 767	301	-	8 955	60 023
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 875	10	-	-	1 885
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	8	5	-	1 200	1 213
NEDBANK	M	CALL ACCOUNT	Fixed	162	1	-	-	163
FNB BANK	M	FIXED DEPOSIT	Fixed	2 000	14	(14)	-	2 000
FNB BANK	M	FIXED DEPOSIT	Fixed	49 781	727	-	-	50 508
FNB BANK	M	FIXED DEPOSIT	Fixed	55 000	928	(55 928)	-	-
FNB BANK	M	FIXED DEPOSIT	Fixed	22 500	-	-	-	22 500
FNB BANK	M	FIXED DEPOSIT	Fixed	22 500	-	-	-	22 500
FNB BANK	M	FIXED DEPOSIT	Fixed	22 500	418	(22 918)	-	-
STANDARD BANK	M	FIXED DEPOSIT	Fixed	53 300	916	-	-	54 216
NEDBANK	M	FIXED DEPOSIT	Fixed	55 000	159	-	-	55 159
FNB BANK	M	CURRENT ACCOUNT	Fixed	35 715	-	(19 065)	-	16 651
Municipality sub-total				442 723	3 905	(129 171)	52 515	369 972
TOTAL INVESTMENTS AND INTEREST				442 723	3 905	(129 171)	52 515	369 972

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 - M03 September

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	-	208 995	128 123	80 872	63,1%	512 493
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	463 631	491 837	491 837	-	204 932	122 959	81 973	66,7%	491 837
Expanded Public Works Programme Integrated Grant	5 823	4 460	4 460	-	1 114	1 115	(1)	-0,1%	4 460
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 200	1 200	1 200	-	1 200	300	900	300,0%	1 200
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	4 487	12 498	12 498	-	-	3 125	(3 125)	-100,0%	12 498
Rural Road Asset Management Systems Grant	2 391	2 498	2 498	-	1 749	624	1 125	180,1%	2 498
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	130	130	-	-	32	(32)	-100,0%	130
Capacity Building and Other Grants	-	130	130	-	-	32	(32)	-100,0%	130
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	20 000	20 000	-	-	5 000	(5 000)	-100,0%	20 000
Specify (Add grant description)	-	20 000	20 000	-	-	5 000	(5 000)	-100,0%	20 000
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	477 532	532 623	532 623	-	208 995	133 156	75 839	57,0%	532 623
Capital Transfers and Grants									
National Government:	332 319	318 124	318 124	39 497	120 215	79 531	40 684	51,2%	318 124
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	242 319	218 124	218 124	39 497	75 215	54 531	20 684	37,9%	218 124
Neighbourhood Development Partnership Grant	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	90 000	100 000	100 000	-	45 000	25 000	20 000	80,0%	100 000
Provincial Government:	-	-	-	-	-	-	-	-	-
Infrastructure Grant	-	-	-	-	-	-	-	-	-
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	318 124	39 497	120 215	79 531	40 684	51,2%	318 124
TOTAL RECEIPTS OF TRANSFERS & GRANTS	809 852	850 747	850 747	39 497	329 210	212 687	116 523	54,8%	850 747

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 - M03 September

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									
Operating expenditure of Transfers and Grants									
National Government:	680 028	632 656	632 656	42 064	112 636	158 165	(45 529)	-28,8%	632 656
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	662 003	608 896	608 896	36 327	104 977	152 225	(47 247)	-31,0%	608 896
Expanded Public Works Programme Integrated Grant	7 177	7 751	7 751	1 357	1 839	1 938	(99)	-5,1%	7 751
Local Government Financial Management Grant	1 200	1 012	1 012	51	205	253	(48)	-18,9%	1 012
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	7 569	12 498	12 498	4 330	5 614	3 125	2 490	79,7%	12 498
Rural Road Asset Management Systems Grant	2 079	2 498	2 498	-	-	625	(625)	-100,0%	2 498
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Provincial Government:	-	1 400	1 400	-	-	350	(350)	-100,0%	1 400
Capacity Building and Other Grants	-	1 400	1 400	-	-	350	(350)	-100,0%	1 400
District Municipality:	-	5 587	5 587	-	-	1 397	(1 397)	-100,0%	5 587
Specify (Add grant description)	-	5 587	5 587	-	-	1 397	(1 397)	-100,0%	5 587
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	680 028	639 643	639 643	42 064	112 636	159 912	(47 276)	-28,6%	639 643
Capital expenditure of Transfers and Grants									
National Government:	298 048	276 629	276 629	22 357	56 028	69 157	(13 129)	-19,0%	276 629
Local Government Financial Management Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	214 739	189 673	189 673	15 153	47 611	47 418	193	0,4%	189 673
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	83 310	86 957	86 957	7 204	8 417	21 739	(13 322)	-61,3%	86 957
Provincial Government:	-	-	-	-	-	-	-	-	-
Infrastructure Grant	-	-	-	-	-	-	-	-	-
District Municipality:	-	315	315	-	-	79	(79)	-100,0%	315
Specify (Add grant description)	-	315	315	-	-	79	(79)	-100,0%	315
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	298 048	276 944	276 944	22 357	56 028	69 236	(13 208)	-19,1%	276 944
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	978 076	916 587	916 587	64 421	168 664	229 148	(60 484)	-26,4%	916 587

2.5 Councillor and Staff Benefits

Table SC8 presents the expenditure of councillor and staff benefits at 30 September 2024.

Harry Gwala District Municipality

DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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	4 658	384	1 151	1 164	(13)	-1%	4 658
Pension and UIF Contributions	133	578	578	–	–	144	(144)	-100%	578
Medical Aid Contributions	33	197	197	0	1	49	(48)	-98%	197
Cellphone Allowance	547	566	566	43	130	142	(12)	-8%	566
Other benefits and allowances	1 633	2 607	2 607	146	450	652	(202)	-31%	2 607
Sub Total - Councillors	6 932	8 606	8 606	573	1 732	2 152	(420)	-20%	8 606
% Increase		24,1%	24,1%						24,1%
Senior Managers of the Municipality									
Basic Salaries and Wages	5 777	4 759	4 759	458	1 375	1 190	185	16%	4 759
Pension and UIF Contributions	–	4	4	–	–	1	(1)	-100%	4
Medical Aid Contributions	48	51	51	4	12	13	(1)	-6%	51
Performance Bonus	55	181	181	69	69	45	24	53%	181
Motor Vehicle Allowance	1 056	918	918	100	310	230	80	35%	918
Cellphone Allowance	110	119	119	10	29	30	(0)	-2%	119
Housing Allowances	394	336	336	46	139	84	54	65%	336
Other benefits and allowances	259	299	299	25	81	75	6	8%	299
Payments in lieu of leave	–	384	384	–	–	96	(96)	-100%	384
Sub Total - Senior Managers of Municipality	7 699	7 052	7 052	713	2 015	1 763	252	14%	7 052
% Increase		-8,4%	-8,4%						-8,4%
Other Municipal Staff									
Basic Salaries and Wages	148 363	154 317	154 317	13 089	36 958	38 579	(1 621)	-4%	154 317
Pension and UIF Contributions	22 634	24 096	24 096	1 870	5 608	6 024	(416)	-7%	24 096
Medical Aid Contributions	10 905	11 412	11 412	905	2 740	2 853	(113)	-4%	11 412
Overtime	21 207	22 092	22 092	1 895	5 569	5 523	45	1%	22 092
Performance Bonus	10 668	10 909	10 909	1 009	3 031	2 727	304	11%	10 909
Motor Vehicle Allowance	19 940	23 900	23 900	623	2 755	5 975	(3 220)	-54%	23 900
Cellphone Allowance	1 086	1 316	1 316	95	276	329	(53)	-16%	1 316
Housing Allowances	652	784	784	51	157	196	(39)	-20%	784
Other benefits and allowances	6 044	7 716	7 716	420	1 376	1 929	(553)	-29%	7 716
Payments in lieu of leave	1 020	657	657	154	594	164	430	262%	657
Long service awards	1 312	1 277	1 277	76	129	319	(191)	-60%	1 277
Post-retirement benefit obligations	4 175	–	–	–	–	–	–	–	–
Acting and post related allowance	335	235	235	29	58	59	(0)	-1%	235
Sub Total - Other Municipal Staff	248 340	258 713	258 713	20 216	59 251	64 679	(5 427)	-8%	258 713
% Increase		4,2%	4,2%						4,2%
Total Parent Municipality	262 971	274 370	274 370	21 503	62 998	68 593	(5 595)	-8%	274 370
		4,3%	4,3%						4,3%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	–	320	320	–	–	80	(80)	-100%	320
Sub Total - Executive members Board	–	320	320	–	–	80	(80)	-100%	320
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages	–	7 400	7 400	–	–	1 850	(1 850)	-100%	7 400
Pension and UIF Contributions	–	23	23	–	–	6	(6)	-100%	23
Payments in lieu of leave	–	50	50	–	–	13	(13)	-100%	50
Acting and post related allowance	–	50	50	–	–	13	(13)	-100%	50
Sub Total - Other Staff of Entities	–	7 523	7 523	–	–	1 881	(1 881)	-100%	7 523
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	–	7 843	7 843	–	–	1 961	(1 961)	-100%	7 843
TOTAL SALARY, ALLOWANCES & BENEFITS	262 971	282 213	282 213	21 503	62 998	70 554	(7 556)	-11%	282 213
% Increase		7,3%	7,3%						7,3%
TOTAL MANAGERS AND STAFF	256 039	273 287	273 287	20 929	61 266	68 322	(7 056)	-10%	273 287

2.6 Material Variances to the SDBIP

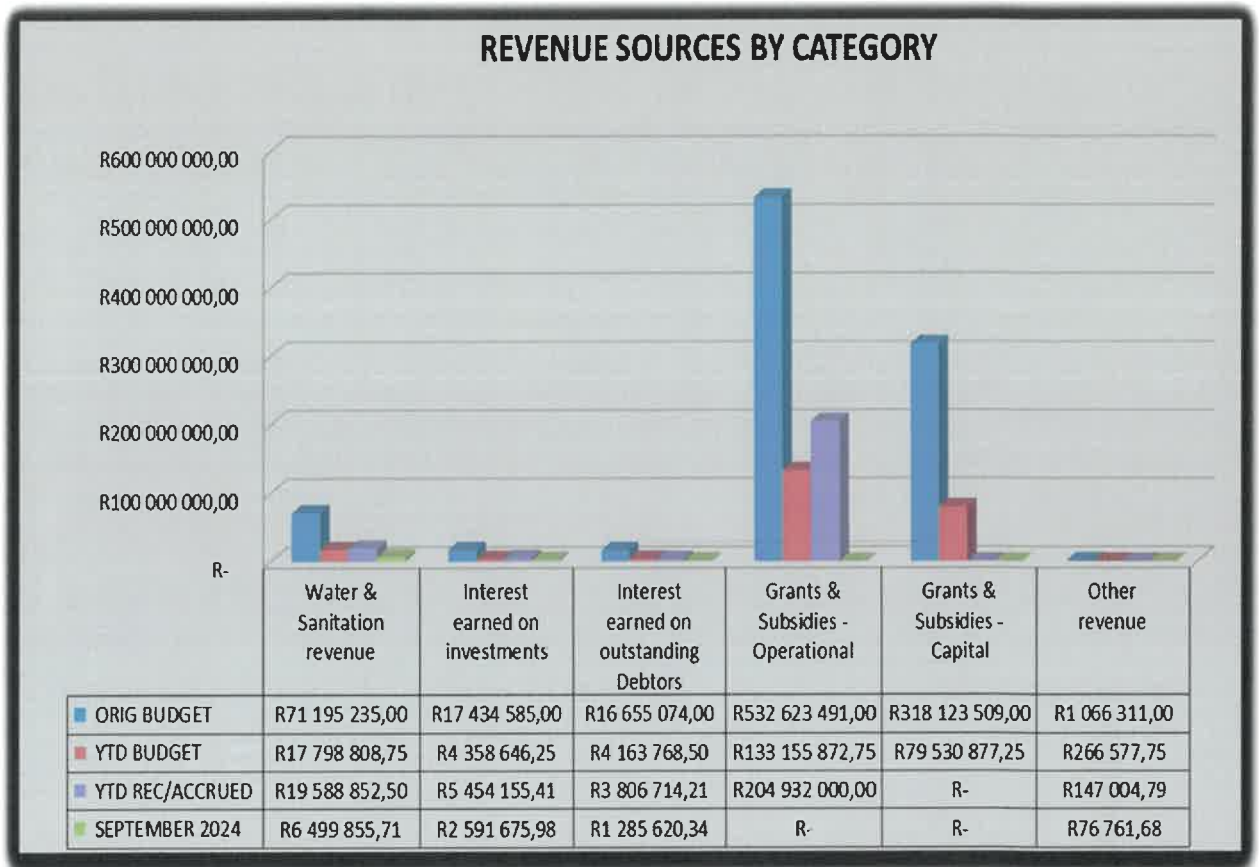
The following section analyses material variances between the actual targets as at 30 September 2024 and the budget for the same period. This report analyses each major component under following headings;

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

REVENUE

The chart displays a comparison between the 2024/2025 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 30 September 2024 was R19, 5million against a year to date **budget** of R17, 7million which is 110 per cent of year to date budget.

Interest Earned on External Investments

The interest earned on external investments year to date actual is R5, 4m against year to budget of R4, 3m representing overperformance of 25 per cent of the year to date budget.

Transfers Recognised - Operational

The operational grants revenue of R204, 9million against a year to date budget of R133, 1million is largely attributable to the YTD equitable share received.

Transfers Recognised – Capital

The total capital budget for the current year amounts to R318, 1million. The YTD budget on capital amounts to R79, 5million, or 0% of the planned expenditure. There was no movement for transfers recognised capital for the month ending 30 September 2024. Capital expenditure is mainly funded by means of National grants.

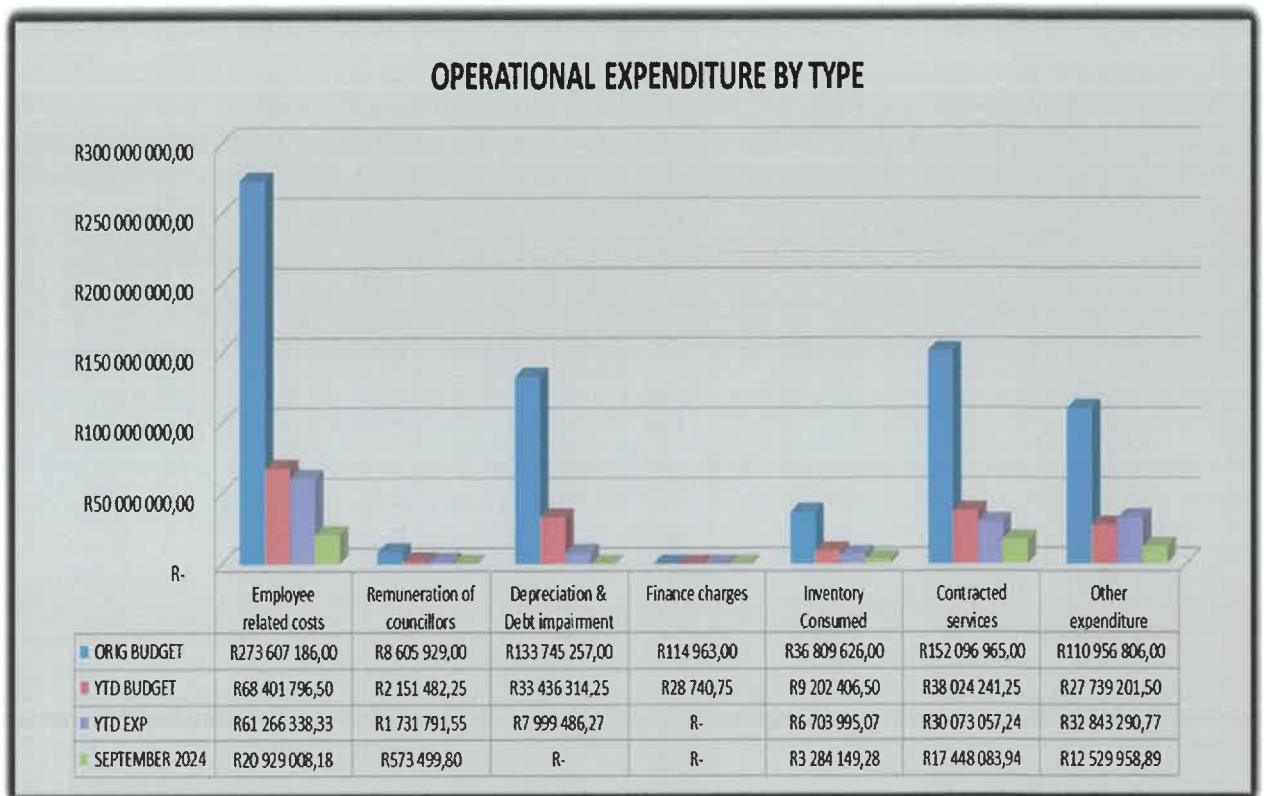
Other Revenue

The YTD performance of other revenue is R 147 005 against YTD budget of R 266 578 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 R61, 2million against a YTD budget of R68, 4million which is 90% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R1, 7m against a YTD budget of R2, 1m representing 80% of the year to date budget.

Finance Charges

The YTD budget for finance charges is R28, 7m. There was no movement in the month ending September 2024.

Inventory Consumed

The inventory consumed has the original budget of R36, 8m. The year to date expenditure for inventory is R6, 7m against a YTD budget of R9, 2million representing 73 per cent expenditure of the year to date budget.

Contracted Services

The original budget for contracted services is R 152million. The year to date expenditure for Contracted Services is R30m against a YTD budget of R38million representing 79 per cent of planned expenditure.

Other Expenditure

The YTD budget for operational costs was at R27, 7million against a YTD expenditure of R 32, 8million or 118 per cent and expenditure for the month of September 2024 is R 12, 5million.

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 Hany Gwala - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity revenue	7 440	5 500	6 413	4 136	4 136	4 136	4 136	4 136	4 136	4 136	(2 803)	49 632	57 392	80 204	
Service charges - Water revenue	586	1 123	631	1 047	1 047	1 047	1 047	1 047	1 047	1 047	1 848	12 562	13 316	13 969	
Service charges - Waste Water Management															
Rental of facilities and equipment	1 623	1 240	2 592	1 504	1 504	1 504	1 504	1 504	1 504	1 504	563	18 053	16 552	17 378	
Interest earned - external investments	-	0	-	-	-	-	-	-	-	-	(0)	-	-	-	-
Interest earned - outstanding debtors	-	-	69	-	-	-	-	-	-	-	(69)	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	204 932	4 063	-	42 708	42 708	42 708	42 708	42 708	42 708	42 708	(38 164)	512 483	551 650	588 096	
Other revenue	116 275	68 008	248 324	5 694	5 694	5 694	5 694	5 694	5 694	5 694	(410 831)	68 324	69 516	71 406	
Cash Receipts by Source	330 855	80 933	258 028	55 089	55 089	55 089	55 089	55 089	55 089	55 089	(449 461)	661 065	704 426	751 053	
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	80 718	-	39 497	26 510	26 510	26 510	26 510	26 510	26 510	26 510	(14 174)	318 124	314 221	345 324	
Borrowing long term/renfancing	-	-	-	(47)	(47)	(47)	(47)	(47)	(47)	(47)	-	-	(569)	(604)	(640)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	411 573	80 933	297 525	81 552	81 552	81 552	81 552	81 552	81 552	81 552	(463 825)	978 619	1 018 043	1 093 737	
Cash Payments by Type															
Employee related costs	21 247	19 687	12 730	22 801	22 801	22 801	22 801	22 801	22 801	22 801	37 538	273 607	281 710	298 613	
Remuneration of councillors	330	310	316	717	717	717	717	717	717	717	1 913	8 606	9 122	9 670	
Interest	-	-	-	12	12	12	12	12	12	12	47	142	150	158	
Acquisitions - water & other inventory	-	-	-	2 590	2 590	2 590	2 590	2 590	2 590	2 590	10 360	31 081	32 510	34 103	
Contracted services	-	-	-	14 528	14 528	14 528	14 528	14 528	14 528	14 528	58 112	174 337	200 140	217 336	
Other expenditure	34 464	60 932	13 097	12 506	12 506	12 506	12 506	12 506	12 506	12 506	(58 490)	150 067	7 509	7 874	
Cash Payments by Type	56 062	80 929	26 143	53 153	53 153	53 153	53 153	53 153	53 153	53 153	49 480	637 640	531 142	567 753	
Other Cash Flows/Payments by Type															
Capital assets	10 014	25 382	13 253	26 859	26 859	26 859	26 859	26 859	26 859	26 859	58 789	322 312	142 748	70 606	
Repayment of borrowing	-	-	-	200	200	200	200	200	200	200	200	2 400	-	-	-
Other Cash Flows/Payments	350	950	-	1 250	1 250	1 250	1 250	1 250	1 250	1 250	3 701	15 000	-	-	-
Total Cash Payments by Type	66 425	107 260	39 396	81 463	81 463	81 463	81 463	81 463	81 463	81 463	112 769	977 551	673 890	638 359	
NET INCREASE/(DECREASE) IN CASH HELD	345 148	(26 327)	258 129	89	89	89	89	89	89	89	(576 994)	1 067	344 153	455 377	
Cash/cash equivalents at the month/year beginning:	209 767	554 916	528 589	786 717	786 806	786 895	786 984	787 073	787 162	787 251	787 340	787 429	209 767	210 835	554 988
Cash/cash equivalents at the month/year end:	554 916	528 589	786 717	786 806	786 895	786 984	787 073	787 162	787 251	787 340	787 429	210 835	554 988	1 010 365	

Capital Expenditure on New Assets by Asset Class

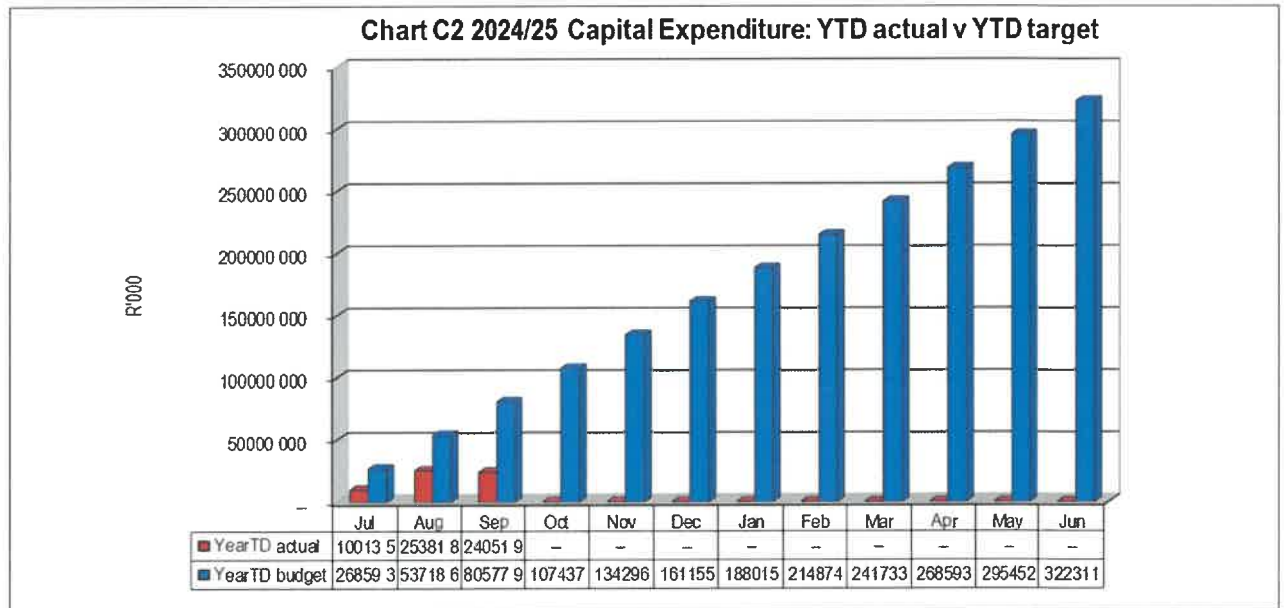
DC43 Harry Gwala - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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 new assets by Asset Class/Sub-class									
Infrastructure	284 128	282 223	281 090	23 067	56 980	70 443	13 462	19,1%	281 090
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	219 163	270 019	268 886	17 213	45 758	67 392	21 634	32,1%	268 886
<i>Dams and Weirs</i>	24 489	59 786	59 786	4 890	10 215	14 947	4 732	31,7%	59 786
<i>Boreholes</i>	3 346	-	-	-	-	-	-	-	-
<i>Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>	18 006	29 516	29 516	2 525	10 691	7 379	(3 312)	-44,9%	29 516
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	50 385	95 999	94 866	6 252	7 465	23 886	16 421	68,7%	94 866
<i>Distribution</i>	122 957	84 718	84 718	3 547	17 387	21 180	3 793	17,9%	84 718
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	64 965	12 204	12 204	5 854	11 223	3 051	(8 172)	-267,8%	12 204
<i>Pump Station</i>	12 051	1 739	1 739	-	1 234	435	(799)	-183,9%	1 739
<i>Reticalulation</i>	52 914	5 217	5 217	5 854	9 988	1 304	(8 684)	-665,9%	5 217
<i>Waste Water Treatment Works</i>	-	2 000	2 000	-	-	500	500	100,0%	2 000
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	3 248	3 248	-	-	812	812	100,0%	3 248
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Other assets	-	6 250	6 250	-	-	1 563	1 563	100,0%	6 250
Operational Buildings	-	4 250	4 250	-	-	1 063	1 063	100,0%	4 250
<i>Municipal Offices</i>	-	4 250	4 250	-	-	1 063	1 063	100,0%	4 250
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
Housing	-	2 000	2 000	-	-	500	500	100,0%	2 000
<i>Staff Housing</i>	-	2 000	2 000	-	-	500	500	100,0%	2 000
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Intangible Assets	-	796	796	-	-	199	199	100,0%	796
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	796	796	-	-	199	199	100,0%	796
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	796	796	-	-	199	199	100,0%	796
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-
Computer Equipment	943	2 000	2 000	-	-	500	500	100,0%	2 000
Computer Equipment	943	2 000	2 000	-	-	500	500	100,0%	2 000
Furniture and Office Equipment	2 306	4 980	4 980	32	1 514	1 245	(269)	-21,6%	4 980
Furniture and Office Equipment	2 306	4 980	4 980	32	1 514	1 245	(269)	-21,6%	4 980
Machinery and Equipment	1 306	2 588	2 588	749	749	647	(102)	-15,8%	2 588
Machinery and Equipment	1 306	2 588	2 588	749	749	647	(102)	-15,8%	2 588
Transport Assets	986	600	600	-	-	150	150	100,0%	600
Transport Assets	986	600	600	-	-	150	150	100,0%	600
Total Capital Expenditure on new assets	289 670	299 437	298 304	23 848	59 243	74 746	15 503	20,7%	298 304

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 - M03

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	17 045	-	-	4 261	4 261	100,0%	17 045
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	2 245	970	970	-	-	242	242	100,0%	970
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	2 245	970	970	-	-	242	242	100,0%	970
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	16 075	16 075	-	-	4 019	4 019	100,0%	16 075
Pump Station	-	-	-	-	-	-	-	-	-
Reliculation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	16 075	16 075	-	-	4 019	4 019	100,0%	16 075
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	80	80	-	-	20	20	100,0%	80
Machinery and Equipment	-	80	80	-	-	20	20	100,0%	80
Transport Assets	2 557	4 883	4 883	-	-	1 221	1 221	100,0%	4 883
Transport Assets	2 557	4 883	4 883	-	-	1 221	1 221	100,0%	4 883
Total Capital Expenditure on renewal of existing assets	4 802	22 007	22 007	-	-	5 502	5 502	100,0%	22 007



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 - M03 September

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	39 202	41 300	41 300	6 897	8 267	10 325	2 058	19,9%	41 300
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	39 202	41 300	41 300	6 897	8 267	10 325	2 058	19,9%	41 300
Dams and Weirs									
Boreholes									
Reservoirs	19 046	21 800	21 800	4 628	5 519	5 450	(69)	-1,3%	21 800
Pump Stations	9 459	10 500	10 500	2 268	2 748	2 625	(123)	-4,7%	10 500
Water Treatment Works									
Bulk Mains									
Distribution									
Distribution Points									
PRV Stations									
Capital Spares	10 696	9 000	9 000	-	-	2 250	2 250	100,0%	9 000
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	87	77	77	-	-	19	19	100,0%	77
Community Facilities	-	-	-	-	-	-	-	-	-
Capital Spares									
Sport and Recreation Facilities	87	77	77	-	-	19	19	100,0%	77
Indoor Facilities	87	77	77	-	-	19	19	100,0%	77
Other assets	4 272	6 212	6 212	214	350	1 553	1 203	77,5%	6 212
Operational Buildings	4 272	6 212	6 212	214	350	1 553	1 203	77,5%	6 212
Municipal Offices	4 272	6 212	6 212	214	350	1 553	1 203	77,5%	6 212
Pay/Enquiry Points									
Computer Equipment	16	70	70	21	21	18	(4)	-20,7%	70
Computer Equipment	16	70	70	21	21	18	(4)	-20,7%	70
Transport Assets	49	350	350	-	-	88	88	100,0%	350
Transport Assets	49	350	350	-	-	88	88	100,0%	350
Total Repairs and Maintenance Expenditure	43 626	48 009	48 009	7 131	8 638	12 002	3 364	28,0%	48 009

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
- the quarterly report on the implementation of the budget in terms of s52 (d) of the MFMA

For the month of September 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 2024/10/14