

Harry Gwala District Municipality

MFMA s71 report for the period ending 31 July 2025.



In-Year Report of the Municipality

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

Glossary

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

AFS – Annual Financial Statements

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

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

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

YTD – Year to date

YoY – Year on Year

DBSA – Development Bank of South Africa

PURPOSE

To table a report on the Implementation of the current budget and the financial state of the Municipality in terms of Section 71 of the Municipal Finance Management Act (MFMA) for the period ending 31 July 2025.

LEGISLATIVE FRAMEWORK

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

Legislative Requirements

In terms of the section 71 of the MFMA the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

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

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

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

(g) when necessary, an explanation of—

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

1.2 Executive Summary

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

Revenue by Source

The Year-to-Date actual revenue is 295% 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

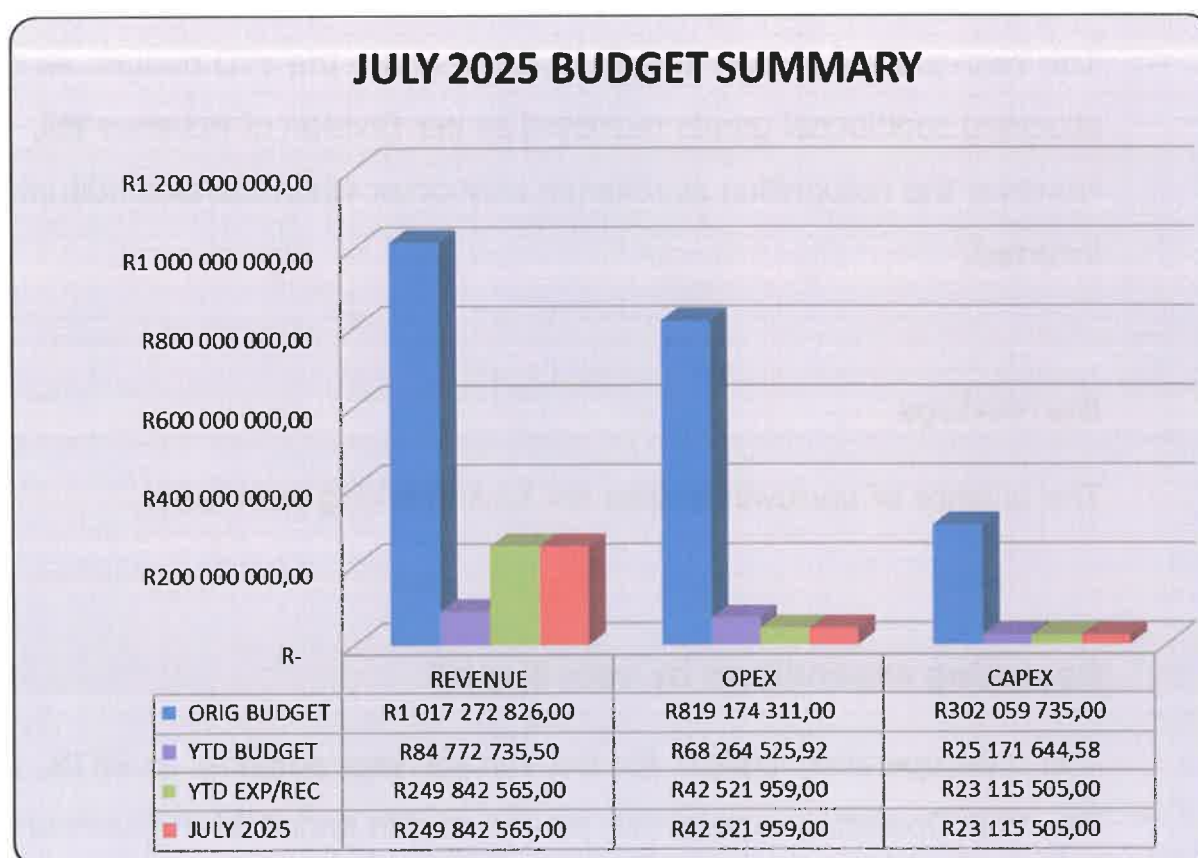
The balance of borrowings does not have the long term loans.

Operating expenditure by vote & type

The total operating budget for the current year amounts to R819, 1m. The YTD Operating expenditure for the month ended 31 July amounted to R42, 5m against a year to date (YTD) budget of R68, 2m. The actual YTD expenditure represented 62% of the year to date budget.

Capital expenditure

The total capital budget for the current year amounts to R322, 3m. The YTD expenditure on capital amounts to R23, 1million against year to date budget of R25, 1million, or 92% 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 R262, 9million. The closing cash and cash equivalents as at the end of July 2025 was R497, 4million. Refer to the table below for cash and cash equivalent register for more detail on the cash position.

CASH AND INVESTMENT REGISTER AS AT 31 JULY 2025

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months							
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	200	149	(13 906)	147 150	133 693
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	-	52	-	-	52
FIRST NATIONAL BANK	M	ADMN CALL	Fixed	269	41	-	128 272	128 582
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	-	60	-	-	60
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	80	0	-	-	81
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	74 011	331	(6 157)	-	68 186
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 139	5	-	-	1 144
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	4	-	-	-	4
FNB BANK	M	FIXED DEPOSIT	Fixed	53 314	702	-	-	54 016
STANDARD BANK	M	FIXED DEPOSIT	Fixed	57 638	559	-	-	58 197
FIRST NATIONAL BANK	M	CURRENT ACCOUNT	Fixed	76 251	-	(22 688)	-	53 563
Municipality sub-total				262 907	1 900	(42 751)	275 422	497 478
TOTAL INVESTMENTS AND INTEREST				262 907	1 900	(42 751)	275 422	497 478

Allocations received (National & Provincial Grants)

All DORA and provincial grants allocations for 2025/2026 have been received as per payment schedule. The total grants received as at 31 July 2025 was R 307million. Conditional Grants amounting to R 90million and the equitable share is R 217million. Three grants received in the month ending 31 July 2025.

Transfers Recognised – Operating

One operational grant received for the month of July 2025 namely:

- Equitable Share- R 217 029 000

Transfers Recognised – Capital

Two Capital grants received for the month of July 2025 namely:

- Municipal Infrastructure Grant- R 50 000 000
- Water Services Infrastructure Grant- R 40 000 000

Spending on Grants

Spending on grants amounted to R23, 1million or 92% for the month ending July 2025.

1.3 Resolutions

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

1.4 Monthly Budget Statement Tables

Monthly Budget Statements Summary

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

DC43 Harry Gwala - Table C1 Consolidated Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	76 533	81 589	81 589	6 832	6 832	6 799	33	0%	81 589
Investment revenue	28 012	26 043	26 043	1 964	1 964	2 170	(207)	-10%	26 043
Transfers and subsidies - Operational	521 807	596 989	596 989	219 086	219 086	49 749	169 337	0	596 989
Other own revenue	16 989	19 194	19 194	1 359	1 359	1 800	(241)	-15%	19 194
Total Revenue (excluding capital transfers and contributions)	643 341	723 815	723 815	229 240	229 240	60 318	168 922	280%	723 815
Employee costs	261 756	291 721	291 721	23 034	23 034	24 310	(1 276)	-5%	291 721
Remuneration of Councillors	7 581	8 059	8 059	643	643	672	(29)	-4%	8 059
Depreciation and amortisation	104 432	107 788	107 788	–	–	8 982	(8 982)	-100%	107 788
Interest	–	54	54	–	–	5	(5)	-100%	54
Inventory consumed and bulk purchases	43 181	39 635	39 635	309	309	3 303	(2 994)	-91%	39 635
Transfers and subsidies	–	23 360	23 360	7 000	7 000	1 947	5 053	260%	23 360
Other expenditure	284 585	348 556	348 556	11 536	11 536	29 046	(17 511)	-60%	348 556
Total Expenditure	701 536	819 174	819 174	42 522	42 522	68 265	(25 743)	-38%	819 174
Surplus/(Deficit)	(58 195)	(95 360)	(95 360)	186 718	186 718	(7 947)	194 665	-2450%	(95 360)
Transfers and subsidies - capital (monetary allocations)	200 186	293 458	293 458	20 602	20 602	24 455	(3 853)	-16%	293 458
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	141 991	198 099	198 099	207 321	207 321	16 508	190 813	1156%	198 099
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	141 991	198 099	198 099	207 321	207 321	16 508	190 813	1156%	198 099
Capital expenditure & funds sources									
Capital expenditure	353 867	302 060	302 060	23 116	23 116	25 172	(2 056)	-8%	302 060
Capital transfers recognised	290 435	260 147	259 147	20 602	20 602	21 596	(993)	-5%	259 147
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	63 431	41 912	42 912	2 513	2 513	3 576	(1 063)	-30%	42 912
Total sources of capital funds	353 867	302 060	302 060	23 116	23 116	25 172	(2 056)	-8%	302 060
Financial position									
Total current assets	317 588	219 492	219 492	–	505 275	–	–	–	219 492
Total non current assets	3 246 597	3 446 443	3 446 443	–	3 269 712	–	–	–	3 446 443
Total current liabilities	312 108	121 261	121 261	–	315 590	–	–	–	121 261
Total non current liabilities	34 976	30 536	30 536	–	34 976	–	–	–	30 536
Community wealth/Equity	3 374 207	3 514 683	3 514 683	–	3 424 430	–	–	–	3 514 683
Cash flows									
Net cash from (used) operating	1 471 473	357 947	357 947	489 280	489 280	29 829	(459 451)	-1540%	357 947
Net cash from (used) investing	(313 481)	(346 012)	(346 012)	(23 116)	(23 116)	(28 834)	(5 719)	20%	(346 012)
Net cash from (used) financing	–	(1 831)	(1 831)	19	19	(153)	(172)	113%	(1 831)
Cash/cash equivalents at the month/year end	1 367 422	173 682	173 682	727 854	727 854	164 419	(563 435)	-343%	271 775
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	7 723	5 657	3 371	2 622	2 875	2 641	23 157	187 592	235 637
Creditors Age Analysis									
Total Creditors	131	–	–	–	–	–	–	–	131

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) - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	523 673	551 433	551 433	219 342	219 342	45 953	173 389	377%	551 433
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	523 673	551 433	551 433	219 342	219 342	45 953	173 389	377%	551 433
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	38	18	18	3	3	1	2	120%	18
Community and social services	38	18	18	3	3	1	2	120%	18
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	2 547	23 000	23 000	-	-	1 917	(1 917)	-100%	23 000
Planning and development	2 547	23 000	23 000	-	-	1 917	(1 917)	-100%	23 000
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	317 269	442 822	442 822	30 498	30 498	36 902	(6 404)	-17%	442 822
Energy sources	-	-	-	-	-	-	-	-	-
Water management	303 952	426 870	426 870	29 368	29 368	35 573	(6 204)	-17%	426 870
Waste water management	13 317	15 952	15 952	1 129	1 129	1 329	(200)	-15%	15 952
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	843 527	1 017 273	1 017 273	249 843	249 843	84 773	165 070	195%	1 017 273
Expenditure - Functional									
<i>Governance and administration</i>	284 841	308 803	308 803	17 888	17 888	25 734	(7 845)	-30%	308 803
Executive and council	35 008	52 195	52 195	2 018	2 018	4 350	(2 331)	-54%	52 195
Finance and administration	241 517	246 716	246 716	15 271	15 271	20 560	(5 289)	-26%	246 716
Internal audit	8 316	9 892	9 892	599	599	824	(225)	-27%	9 892
<i>Community and public safety</i>	18 204	22 765	22 765	1 442	1 442	1 897	(455)	-24%	22 765
Community and social services	18 204	22 765	22 765	1 442	1 442	1 897	(455)	-24%	22 765
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	169 412	217 958	217 958	12 626	12 626	18 163	(5 537)	-30%	217 958
Planning and development	169 412	217 958	217 958	12 626	12 626	18 163	(5 537)	-30%	217 958
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	229 078	269 549	269 549	10 565	10 565	22 462	(11 897)	-53%	269 549
Energy sources	-	-	-	-	-	-	-	-	-
Water management	228 894	260 256	260 256	10 549	10 549	21 688	(11 139)	-51%	260 256
Waste water management	185	9 292	9 292	16	16	774	(758)	-98%	9 292
Waste management	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	100	100	-	-	8	(8)	-100%	100
Total Expenditure - Functional	701 536	819 174	819 174	42 522	42 522	68 265	(25 743)	-38%	819 174
Surplus/ (Deficit) for the year	141 991	198 099	198 099	207 321	207 321	16 508	190 813	11,558922	198 099

This table assess the revenue by department and then the expenditure for the period ending 31 July 2025. Revenue receipts in July have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of July is 25% against original budget.

Expenditure by standard classification presents the expenditures by the departments. Water Services Department has the largest expenditure for the month of July 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 R13, 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) - M01 July

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 01 - Summary Council	-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office	523 056	549 507	549 507	219 252	219 252	45 792	173 460	378,8%	549 507
Vote 04 - Summary Corporate Services	393	410	410	-	-	34	(34)	-100,0%	410
Vote 05 - Summary Social Services & Development Planning	38	24 479	24 479	3	3	2 040	(2 037)	-99,8%	24 479
Vote 06 - Summary Infrastructure Services	232 361	350 081	350 081	22 985	22 985	29 173	(6 189)	-21,2%	350 081
Vote 07 - Summary Water Services	87 680	92 795	92 795	7 603	7 603	7 733	(130)	-1,7%	92 795
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	843 527	1 017 273	1 017 273	249 843	249 843	84 773	165 070	194,7%	1 017 273
Expenditure by Vote									
Vote 01 - Summary Council	17 784	20 567	20 567	1 161	1 161	1 714	(553)	-32,2%	20 567
Vote 02 - Summary Municipal Manager	27 108	31 264	31 264	1 456	1 456	2 605	(1 149)	-44,1%	31 264
Vote 03 - Summary Budget And Treasury Office	68 924	64 749	64 749	4 812	4 812	5 396	(584)	-10,8%	64 749
Vote 04 - Summary Corporate Services	106 124	110 299	110 299	7 271	7 271	9 192	(1 921)	-20,9%	110 299
Vote 05 - Summary Social Services & Development Planning	55 489	97 924	97 924	9 795	9 795	8 160	1 635	20,0%	97 924
Vote 06 - Summary Infrastructure Services	131 101	165 408	165 408	4 317	4 317	13 784	(9 467)	-68,7%	165 408
Vote 07 - Summary Water Services	295 006	328 964	328 964	13 710	13 710	27 414	(13 703)	-50,0%	328 964
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	701 536	819 174	819 174	42 522	42 522	68 265	(25 743)	-37,7%	819 174
Surplus/ (Deficit) for the year	141 991	198 099	198 099	207 321	207 321	16 508	190 813	1155,9%	198 099

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 31 July 2025.

DC43 Harry Gwala - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity							-		
Service charges - Water	63 688	68 071	68 071	5 700	5 700	5 673	28	0%	68 071
Service charges - Waste Water Management	12 845	13 518	13 518	1 132	1 132	1 126	5	0%	13 518
Service charges - Waste management							-		
Sale of Goods and Rendering of Services	141	791	791	37	37	66	(29)	-44%	791
Agency services							-		
Interest							-		
Interest earned from Receivables	14 599	16 055	16 055	1 100	1 100	1 338	(238)	-18%	16 055
Interest from Current and Non Current Assets	28 012	26 043	26 043	1 964	1 964	2 170	(207)	-10%	26 043
Dividends							-		
Rent on Land							-		
Rental from Fixed Assets							-		
Licence and permits							-		
Special rating levies							-		
Operational Revenue	678	706	706	22	22	59	(37)	-63%	706
Non-Exchange Revenue							-		
Property rates							-		
Surcharges and Taxes							-		
Fines, penalties and forfeits	786	1 643	1 643	200	200	137	63	46%	1 643
Licence and permits							-		
Transfers and subsidies - Operational	521 807	596 989	596 989	219 086	219 086	49 749	169 337	340%	596 989
Interest	-	-	-	-	-	-	-		-
Fuel Levy							-		
Operational Revenue	-	-	-	-	-	-	-		-
Gains on disposal of Assets	-	-	-	-	-	-	-		-
Other Gains	785	-	-	-	-	-	-		-
Discontinued Operations							-		
Total Revenue (excluding capital transfers and contributions)	643 341	723 815	723 815	229 240	229 240	60 318	168 922	280%	723 815
Expenditure By Type									
Employee related costs	261 756	291 721	291 721	23 034	23 034	24 310	(1 276)	-5%	291 721
Remuneration of councillors	7 581	8 059	8 059	643	643	672	(29)	-4%	8 059
Bulk purchases - electricity	-	-	-	-	-	-	-		-
Inventory consumed	43 181	39 635	39 635	309	309	3 303	(2 994)	-91%	39 635
Debt impairment	-	31 530	31 530	-	-	2 627	(2 627)	-100%	31 530
Depreciation and amortisation	104 432	107 788	107 788	-	-	8 982	(8 982)	-100%	107 788
Interest	-	54	54	-	-	5	(5)	-100%	54
Contracted services	160 800	173 856	173 856	8 228	8 228	14 488	(6 261)	-43%	173 856
Transfers and subsidies	-	23 360	23 360	7 000	7 000	1 947	5 053	260%	23 360
Irrecoverable debts written off	16 809	42 327	42 327	29	29	3 527	(3 498)	-99%	42 327
Operational costs	106 976	100 844	100 844	3 279	3 279	8 404	(5 125)	-61%	100 844
Losses on Disposal of Assets	-	-	-	-	-	-	-		-
Other Losses	-	-	-	-	-	-	-		-
Total Expenditure	701 536	819 174	819 174	42 522	42 522	68 265	(25 743)	-38%	819 174
Surplus/(Deficit)	(58 195)	(95 360)	(95 360)	188 718	188 718	(7 947)	194 665	(0)	(95 360)
Transfers and subsidies - capital (monetary allocations)	200 186	293 458	293 458	20 602	20 602	24 455	(3 853)	(0)	293 458
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	141 991	198 099	198 099	207 321	207 321	16 508	190 813	0	198 099
Income Tax							-		
Surplus/(Deficit) after income tax	141 991	198 099	198 099	207 321	207 321	16 508	190 813	0	198 099
Share of Surplus/Deficit attributable to Joint Venture							-		
Share of Surplus/Deficit attributable to Minorities							-		
Surplus/(Deficit) attributable to municipality	141 991	198 099	198 099	207 321	207 321	16 508	190 813	0	198 099
Share of Surplus/Deficit attributable to Associate							-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	141 991	198 099	198 099	207 321	207 321	16 508	190 813	0	198 099

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 - M01 July)

Vote Description	2024/25	Budget Year 2025/26							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Multi-Year expenditure appropriation									
Vote 01 - Summary Council	-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager	-	1 364	1 364	-	-	114	(114)	-100%	1 364
Vote 03 - Summary Budget And Treasury Office	-	2 279	2 279	-	-	190	(190)	-100%	2 279
Vote 04 - Summary Corporate Services	10 919	3 374	3 374	270	270	281	(11)	-4%	3 374
Vote 05 - Summary Social Services & Development Planning	-	7 101	7 101	-	-	592	(592)	-100%	7 101
Vote 06 - Summary Infrastructure Services	123 641	99 656	99 656	9 622	9 622	8 305	1 318	16%	99 656
Vote 07 - Summary Water Services	216 145	177 670	177 670	13 223	13 223	14 806	(1 583)	-11%	177 670
Total Capital Multi-year expenditure	350 706	291 443	291 443	23 116	23 116	24 287	(1 171)	-5%	291 443
Single Year expenditure appropriation									
Vote 01 - Summary Council	-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office	-	180	180	-	-	15	(15)	-100%	180
Vote 04 - Summary Corporate Services	883	5 136	5 136	-	-	428	(428)	-100%	5 136
Vote 05 - Summary Social Services & Development Planning	-	-	-	-	-	-	-	-	-
Vote 06 - Summary Infrastructure Services	-	2 000	2 000	-	-	167	(167)	-100%	2 000
Vote 07 - Summary Water Services	2 278	3 300	3 300	-	-	275	(275)	-100%	3 300
Total Capital single-year expenditure	3 161	10 616	10 616	-	-	885	(885)	-100%	10 616
Total Capital Expenditure	353 867	302 060	302 060	23 116	23 116	25 172	(2 056)	-8%	302 060
Capital Expenditure - Functional Classification									
Governance and administration	11 802	17 434	17 434	270	270	1 453	(1 183)	-81%	17 434
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	11 802	16 071	16 071	270	270	1 339	(1 069)	-80%	16 071
Internal audit	-	1 364	1 364	-	-	114	(114)	-100%	1 364
Community and public safety	-	-	-	-	-	-	-	-	-
Community and social services	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	121 032	95 891	95 891	9 622	9 622	7 991	1 632	20%	95 891
Planning and development	121 032	95 891	95 891	9 622	9 622	7 991	1 632	20%	95 891
Road transport	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	221 032	188 734	188 734	13 223	13 223	15 728	(2 505)	-16%	188 734
Energy services	-	-	-	-	-	-	-	-	-
Water management	198 048	188 473	188 473	13 223	13 223	15 706	(2 483)	-16%	188 473
Waste water management	22 984	261	261	-	-	22	(22)	-100%	261
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	353 867	302 060	302 060	23 116	23 116	25 172	(2 056)	-8%	302 060
Funded by:									
National Government	269 510	259 997	259 997	20 602	20 602	21 583	(981)	-5%	259 997
Provincial Government	20 926	-	-	-	-	-	-	-	-
District Municipality	-	150	150	-	-	13	(13)	-100%	150
Transfers recognised - capital	290 435	260 147	259 147	20 602	20 602	21 596	(993)	-5%	259 147
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	63 431	41 912	42 912	2 513	2 513	3 576	(1 063)	-30%	42 912
Total Capital Funding	353 867	302 060	302 060	23 116	23 116	25 172	(2 056)	-8%	302 060

As alluded to above, the capital expenditure programme for the period ending 31 July 2025 was R10m which represents 37% of capital expenditure against year to date budget of R26, 8million.

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

Chart 1: 2025/2026 CAPEX

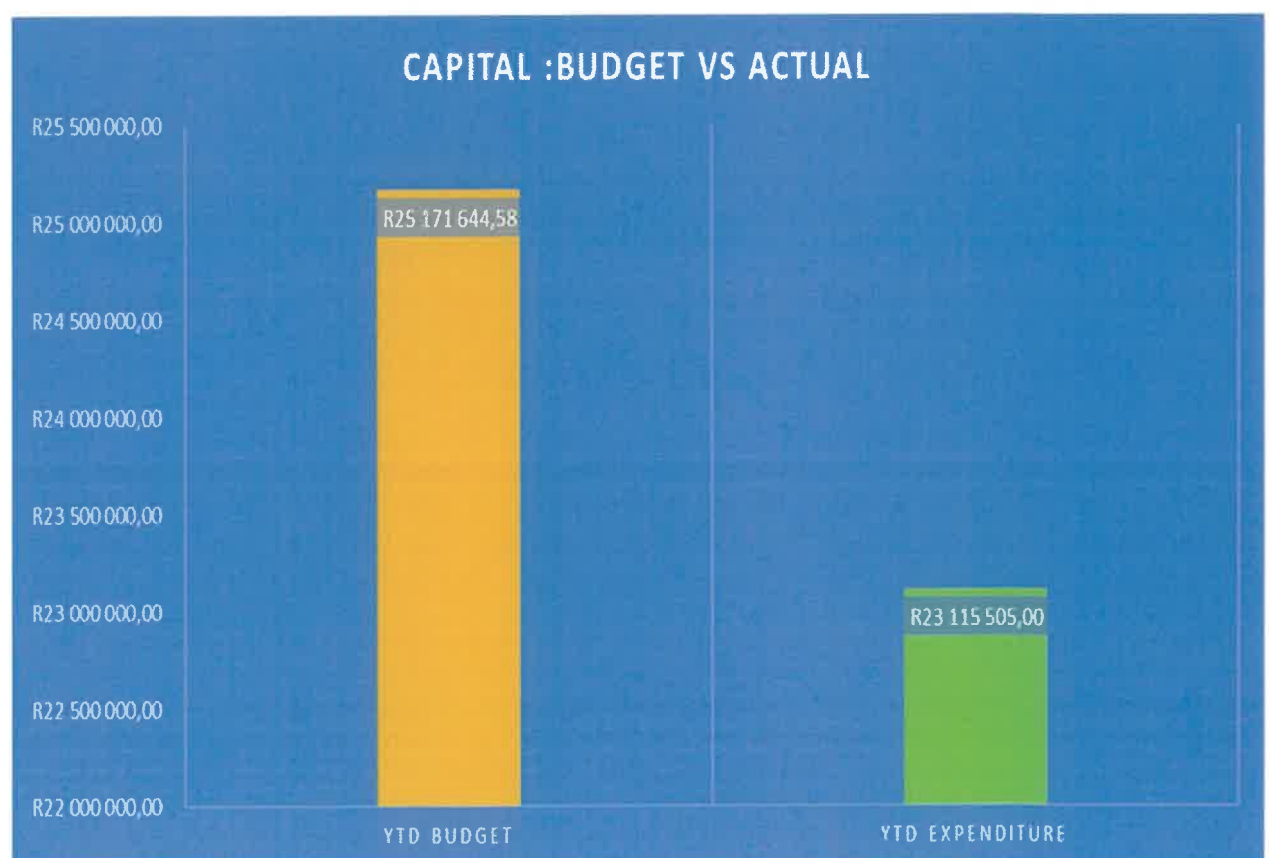


Table C6 displays the financial position of the municipality as at 31 July 2025.

DC43 Harry Gwala - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	261 670	173 668	173 668	454 436	173 668
Trade and other receivables from exchange transactions	14 950	23 719	23 719	13 825	23 719
Receivables from non-exchange transactions	2 312	2 312	2 312	2 312	2 312
Current portion of non-current receivables	—	—	—	—	—
Inventory	866	858	858	866	858
VAT	38 097	19 165	19 165	34 142	19 165
Other current assets	(307)	(229)	(229)	(307)	(229)
Total current assets	317 588	219 492	219 492	505 275	219 492
Non current assets					
Investments					
Investment property	—	—	—	—	—
Property, plant and equipment	3 246 209	3 443 615	3 443 615	3 269 324	3 443 615
Biological assets					
Living and non-living resources					
Heritage assets					
Intangible assets	388	2 827	2 827	388	2 827
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	3 246 597	3 446 443	3 446 443	3 269 712	3 446 443
TOTAL ASSETS	3 564 185	3 665 935	3 665 935	3 774 987	3 665 935
LIABILITIES					
Current liabilities					
Bank overdraft	—	—	—	—	—
Financial liabilities	12 806	8 006	8 006	12 806	8 006
Consumer deposits	3 441	3 748	3 748	3 460	3 748
Trade and other payables from exchange transactions	135 505	86 356	86 356	70 779	86 356
Trade and other payables from non-exchange transactions	130 408	1 483	1 483	197 749	1 483
Provision	16 527	16 385	16 385	16 527	16 385
VAT	13 421	5 282	5 282	14 269	5 282
Other current liabilities	—	—	—	—	—
Total current liabilities	312 108	121 261	121 261	315 590	121 261
Non current liabilities					
Financial liabilities	(0)	—	—	(0)	—
Provision	34 976	30 536	30 536	34 976	30 536
Long term portion of trade payables	—	—	—	—	—
Other non-current liabilities	—	—	—	—	—
Total non current liabilities	34 976	30 536	30 536	34 976	30 536
TOTAL LIABILITIES	347 084	151 797	151 797	350 566	151 797
NET ASSETS	3 217 101	3 514 138	3 514 138	3 424 421	3 514 138
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 217 101	3 514 138	3 514 138	3 424 421	3 514 138
Reserves and funds	—	—	—	—	—
Other	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	3 217 101	3 514 138	3 514 138	3 424 421	3 514 138

Table C7 below display the Cash Flow Statement for the period ending 31 July 2025.

DC43 Harry Gwala - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	69 696	71 563	71 563	8 783	8 783	5 964	2 819	47%	71 563
Other revenue	1 503 267	70 300	70 300	305 625	305 625	5 858	299 767	5117%	70 300
Transfers and Subsidies - Operational	499 995	573 989	573 989	217 029	217 029	47 832	169 197	354%	573 989
Transfers and Subsidies - Capital	341 906	293 458	293 458	90 000	90 000	24 455	65 545	268%	293 458
Interest	28 012	26 046	26 046	1 964	1 964	2 170	(207)	-10%	26 046
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(971 403)	(677 355)	(677 355)	(134 121)	(134 121)	(56 446)	77 675	-138%	(677 355)
Interest	-	(54)	(54)	-	-	(5)	(5)	100%	(54)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 471 473	357 947	357 947	489 280	489 280	29 829	(459 451)	-1540%	357 947
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	(313 481)	(346 012)	(346 012)	(23 116)	(23 116)	(28 834)	(5 719)	20%	(346 012)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(313 481)	(346 012)	(346 012)	(23 116)	(23 116)	(28 834)	(5 719)	20%	(346 012)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	569	569	19	19	47	(28)	-59%	569
Payments									
Repayment of borrowing	-	(2 400)	(2 400)	-	-	(200)	(200)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(1 831)	(1 831)	19	19	(153)	(172)	113%	(1 831)
NET INCREASE/ (DECREASE) IN CASH HELD	1 157 992	10 105	10 105	466 184	466 184	842			10 105
Cash/cash equivalents at beginning:	209 430	163 577	163 577	261 670	261 670	163 577			261 670
Cash/cash equivalents at month/year end:	1 367 422	173 682	173 682	727 854	727 854	164 419			271 775

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 31 July 2025.

Table 2.1.1: Debtors Age Analysis by Income Source

DC43 Harry Gwala - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

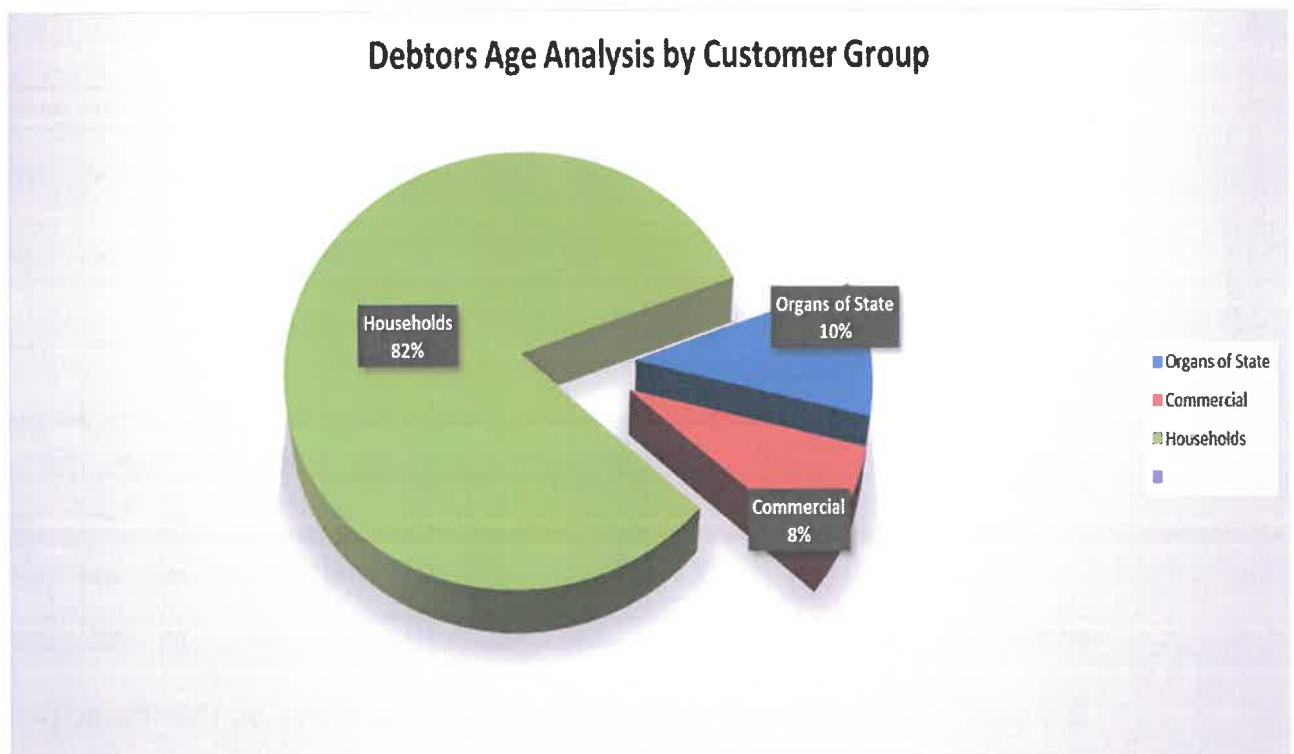
Description	Budget Year 2025/26									Total over 90 days
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	4 957	3 631	2 164	1 683	1 846	1 695	14 865	120 420	151 261	140 508
Trade and Other Receivables from Exchange Transactions - Electricity									-	-
Receivables from Non-exchange Transactions - Property Rates									-	-
Receivables from Exchange Transactions - Waste Water Management	1 937	1 419	845	657	721	662	5 807	47 043	59 092	54 891
Receivables from Exchange Transactions - Waste Management									-	-
Receivables from Exchange Transactions - Property Rental Debtors									-	-
Interest on Arrear Debtor Accounts	629	607	362	281	308	283	2 485	20 129	25 284	23 487
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-
Other									-	-
Total By Income Source	7 723	5 657	3 371	2 622	2 875	2 641	23 157	187 592	235 637	218 887
2024/25 - totals only	8414071	7133444	5943152	5567401	3662152	3132439	16220015	174782138	224 855	203 364
Debtors Age Analysis By Customer Group										
Organs of State	4 911	3 190	797	631	535	601	4 995	7 693	23 364	14 456
Commercial	916	378	493	250	314	214	2 233	13 284	18 063	16 296
Households	1 895	2 089	2 061	1 741	2 025	1 825	15 929	166 615	194 200	188 135
Other									-	-
Total By Customer Group	7 723	5 657	3 371	2 622	2 875	2 641	23 157	187 592	235 637	218 887

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

Chart 2: Debtors Age Analysis by Customer Group

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

- ✓ Households: 82%
- ✓ Government 10%
- ✓ 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

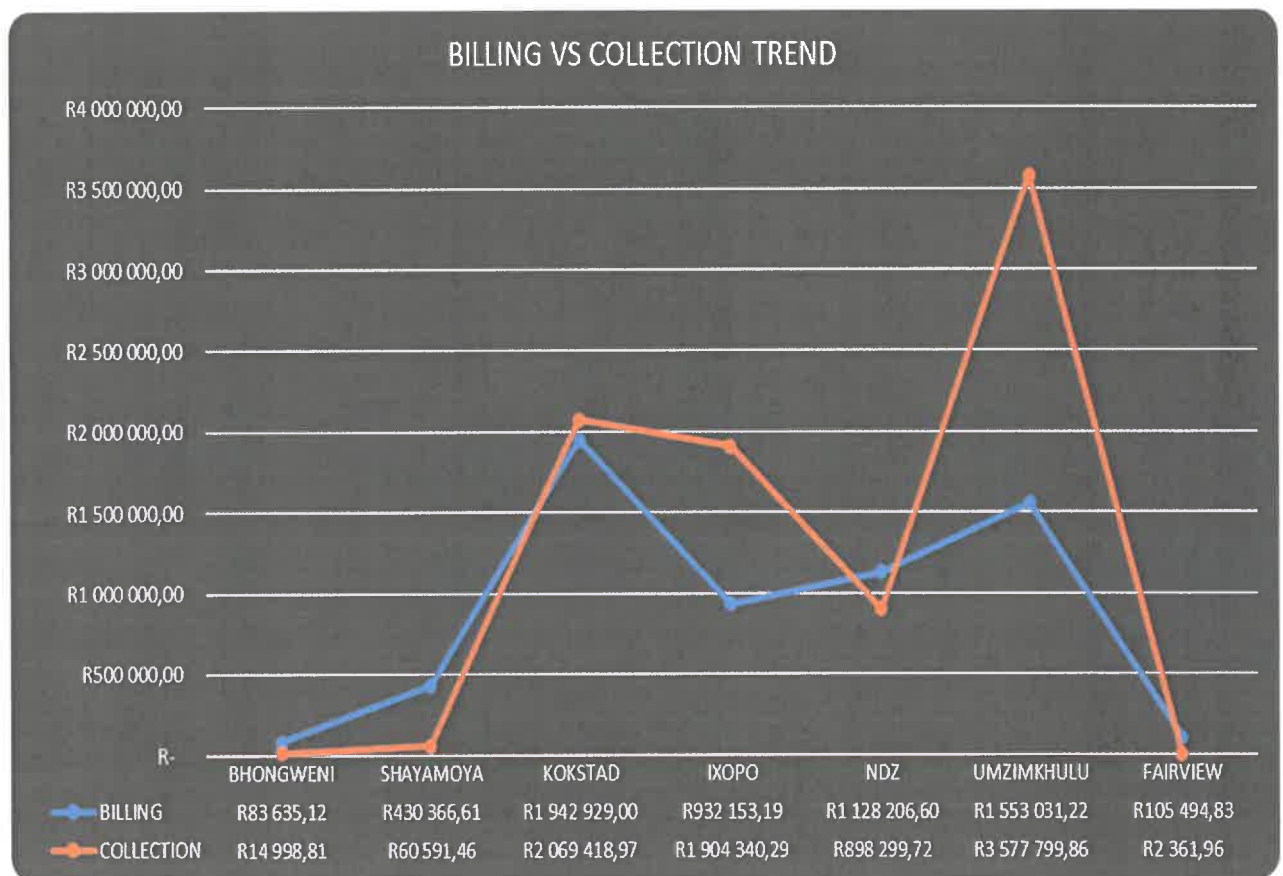
AREA	AMOUNT		
		JULY 2025	JUNE 2025
Unallocated receipts	R 35 781	2%	1%
Bhongweni	R 14 999	0%	1%
Shayamoya	R 60 591	1%	0%
Kokstad	R 2 069 419	11%	41%
Ixopo	R 1 369 318	12%	28%
NDZ	R 1 433 322	14%	23%
Umzimkulu	R 3 577 800	61%	6%
Fairview	R 2 362	0%	0%
TOTAL RECEIPTS INCL VAT	R 8 563 592	100%	100%

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 July 2025 is R8, 5million. The collection for prepaid in the month of July is R 1 343 972. Total cash collected including prepaid for the month ending 31 July 2025 is R 9,907,564.

BILLING VS COLLECTION

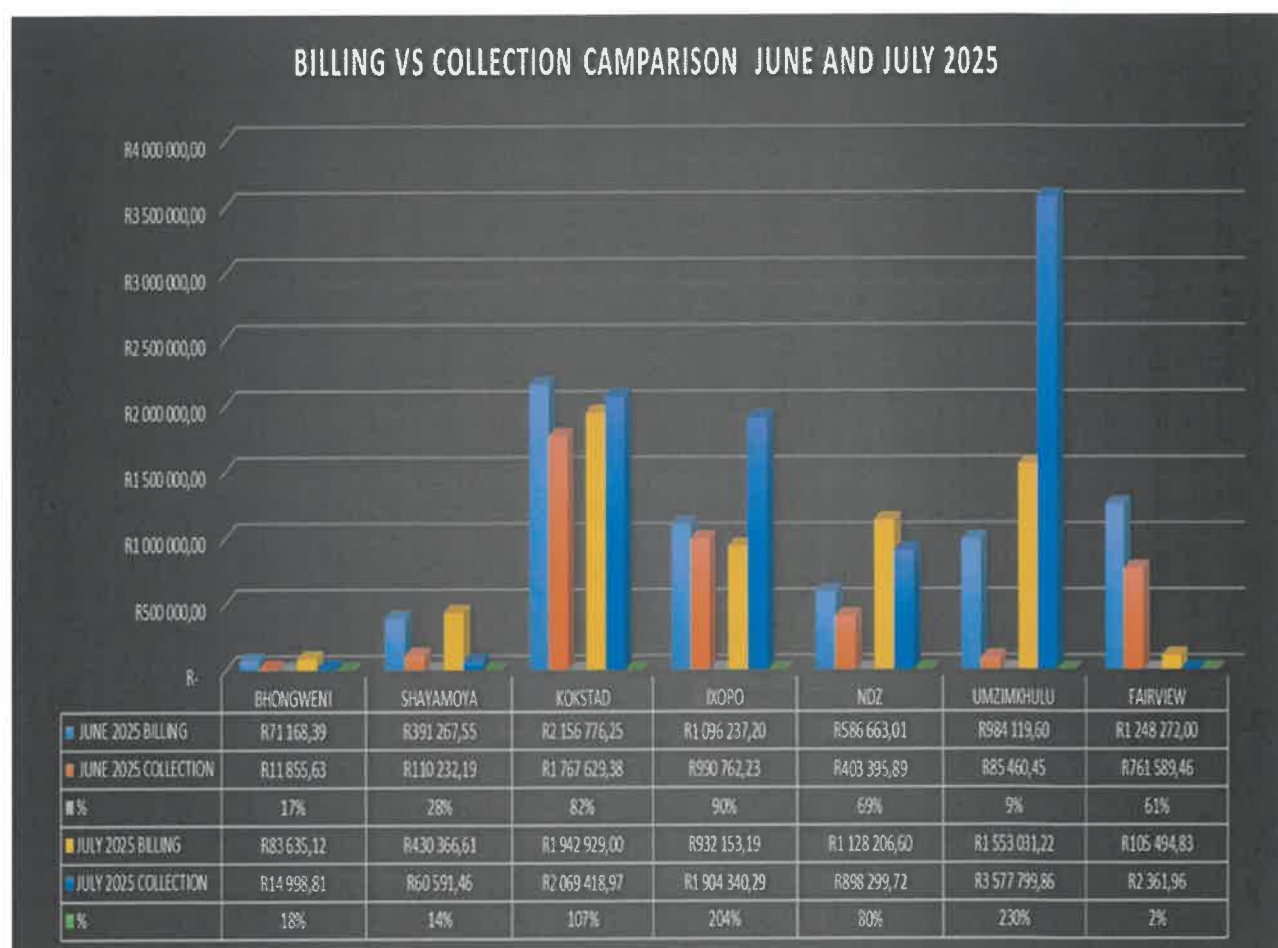
Billing vs Collection trend for July 2025

The chart that follows below shows the comparison between billing and collection trend for the period ending 31 July 2025.



BILLING VS COLLECTION (COMPARISON BETWEEN JUNE AND JULY 2025)

The chart that follows below shows the comparison between billing and collection for the period ending 31 July 2025



Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 235,636,514 as at 31 July 2025 compared with the R 236,763,895 as at 30 June 2025. Current debt represents 3% of the total outstanding debt compared with the 3% of June 2025; 30 days and older debt 3% compared with the 3% for June 2025; 60 days and older debt 1% compared with the 2% of June 2025; and 90 days 1% compared with the 2% of June 2025; 120 days to History and older 100% compared with the 92% for July 2025.

Current debt decreased with R 1,127,381 to R 235,636,514 in the month ending 31 July compared with the R 236,763,895 as at 30 June 2025; 30 days + debt decreased with R 556,957; 60 days + increased with R 152,511; 90 days + debt decreased with R 327,931 and 120 + days and older debt as at 31 July 2025 has decreased with R 194,150 to R 216,264,690 compared with the R 216,458,840 for June 2025.

Debtors age analysis per debtor type

Business debtors owes the municipality R 17,580,756 (7%); Municipal debtors R 568,888 (0%); domestic debtors R 179,244,230 (76%); Government accounts R 22,724,517 (10%); Indigent debtors R 9,434,345 (4%); Deceased R 1,190,132 and other debtors R 4,893,646 (2%) of the total outstanding debt of R 235,636,514.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 31 July 2025

DC43 Harry Gwala - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	Budget Year 2025/26								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	
Creditors Age Analysis By Customer Type									
Bulk Electricity									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors	131	-	-	-	-	-	-	-	131
Auditor General									-
Other									-
Medical Aid deductions									-
Total By Customer Type	131	-	-	-	-	-	-	-	131

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 July 2025.

Cash and Bank Balances (Investments)**Monthly budget statement- Investment Portfolio****CASH AND INVESTMENT REGISTER AS AT 31 JULY 2025**

Investments by maturity Name of Institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months							
Municipality								
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	200	148	(13 906)	147 150	133 593
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	-	52	-	-	52
FIRST NATIONAL BANK	M	ADMIN CALL	Fixed	289	41	-	126 272	128 682
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	-	60	-	-	60
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	80	0	-	-	81
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	74 011	331	(6 157)	-	68 186
FIRST NATIONAL BANK	M	CALL ACCOUNT	Fixed	1 139	5	-	-	1 144
FIRST NATIONAL BANK	M	FIXED DEPOSIT	Fixed	4	-	-	-	4
FNB BANK	M	FIXED DEPOSIT	Fixed	53 314	702	-	-	54 016
STANDARD BANK	M	FIXED DEPOSIT	Fixed	57 638	559	-	-	58 197
FIRST NATIONAL BANK	M	CURRENT ACCOUNT	Fixed	76 251	-	(22 688)	-	53 563
Municipality sub-total				262 907	1 900	(42 751)	275 422	497 478
TOTAL INVESTMENTS AND INTEREST				262 907	1 900	(42 751)	275 422	497 478

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 - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
<u>Operating Transfers and Grants</u>									
National Government:	521 807	573 989	573 989	219 086	219 086	47 832	171 254	358,0%	573 989
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	491 837	520 871	520 871	217 029	217 029	43 406	173 623	400,0%	520 871
Expanded Public Works Programme Integrated Grant	4 460	3 660	3 660	-	-	305	(305)	-100,0%	3 660
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1 200	1 300	1 300	-	-	108	(108)	-100,0%	1 300
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	21 812	45 548	45 548	2 057	2 057	3 796	(1 738)	-45,8%	45 548
Rural Road Asset Management Systems Grant	2 498	2 610	2 610	-	-	218	(218)	-100,0%	2 610
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	23 000	23 000	-	-	1 917	(1 917)	-100,0%	23 000
Specify (Add grant description)	-	23 000	23 000	-	-	1 917	(1 917)	-100,0%	23 000
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	521 807	596 989	596 989	219 086	219 086	49 749	169 337	340,4%	596 989
<u>Capital Transfers and Grants</u>									
National Government:	-	-	-	-	-	-	-	-	-
Provincial Government:	24 064	-	-	-	-	-	-	-	-
Infrastructure Grant	24 064	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Human Settlement Re-development Programme	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	24 064	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	545 872	596 989	596 989	219 086	219 086	49 749	169 337	340,4%	596 989

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 - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	582 805	658 649	658 649	39 183	39 183	54 888	(15 704)	-28,6%	658 649
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Equitable Share	561 722	600 318	600 318	35 844	35 844	50 027	(14 182)	-28,3%	600 318
Expanded Public Works Programme Integrated Grant	5 270	8 988	8 988	734	734	749	(15)	-2,0%	8 988
Local Government Financial Management Grant	1 129	1 120	1 120	45	45	93	(49)	-52,3%	1 120
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	12 512	45 613	45 613	2 560	2 560	3 801	(1 241)	-32,6%	45 613
Rural Road Asset Management Systems Grant	2 172	2 610	2 610	-	-	218	(218)	-100,0%	2 610
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Provincial Government:	-	228	228	-	-	19	(19)	-100,0%	228
Capacity Building and Other Grants	-	228	228	-	-	19	(19)	-100,0%	228
District Municipality:	-	4 869	4 869	-	-	406	(406)	-100,0%	4 869
Specify (Add grant description)	-	4 869	4 869	-	-	406	(406)	-100,0%	4 869
Other grant providers:	-	-	-	-	-	-	-	-	-
Chemical Industry Seta	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	582 805	663 747	663 747	39 183	39 183	55 313	(16 129)	-29,2%	663 747
Capital expenditure of Transfers and Grants									
National Government:	269 510	259 997	258 997	20 602	20 602	21 583	(981)	-4,5%	258 997
Local Government Financial Management Grant	-	4 816	3 816	-	-	318	(318)	-100,0%	3 816
Municipal Infrastructure Grant	179 431	168 224	168 224	10 980	10 980	14 019	(3 039)	-21,7%	168 224
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	90 079	86 957	86 957	9 622	9 622	7 246	2 376	32,8%	86 957
Provincial Government:	20 926	-	-	-	-	-	-	-	-
Infrastructure Grant	20 926	-	-	-	-	-	-	-	-
District Municipality:	-	150	150	-	-	13	(13)	-100,0%	150
Specify (Add grant description)	-	150	150	-	-	13	(13)	-100,0%	150
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	290 435	260 147	259 147	20 602	20 602	21 596	(993)	-4,6%	259 147
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	873 241	923 894	922 894	59 786	59 786	76 908	(17 123)	-22,3%	922 894

2.5 Councillor and Staff Benefits

Table SC8 presents the expenditure of councillor and staff benefits at 31 July 2025.

DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	5 095	5 349	5 349	418	418	446	(28)	-6%	5 349
Pension and UIF Contributions	84	56	56	—	—	5	(5)	-100%	56
Medical Aid Contributions	2	3	3	(1)	(1)	0	(1)	-338%	3
Cellphone Allowance	518	545	545	43	43	45	(2)	-5%	545
Other benefits and allowances	1 881	2 105	2 105	183	183	175	7	4%	2 105
Sub Total - Councillors	7 581	8 059	8 059	643	643	672	(29)	-4%	8 059
% Increase		6,3%	6,3%						6,3%
Senior Managers of the Municipality									
Basic Salaries and Wages	5 083	5 710	5 710	389	389	476	(87)	-18%	5 710
Pension and UIF Contributions	—	4	4	—	—	0	(0)	-100%	4
Medical Aid Contributions	48	54	54	4	4	4	(0)	-10%	54
Performance Bonus	69	166	166	—	—	14	(14)	-100%	166
Motor Vehicle Allowance	1 216	1 240	1 240	95	95	103	(8)	-8%	1 240
Cellphone Allowance	107	126	126	8	8	11	(2)	-23%	126
Housing Allowances	456	418	418	30	30	35	(5)	-15%	418
Other benefits and allowances	300	328	328	25	25	27	(2)	-9%	328
Payments in lieu of leave	85	109	109	—	—	9	(9)	-100%	109
Sub Total - Senior Managers of Municipality	7 363	8 156	8 156	551	551	680	(129)	-19%	8 156
% Increase		10,8%	10,8%						10,8%
Other Municipal Staff									
Basic Salaries and Wages	158 959	177 508	177 508	14 120	14 120	14 792	(673)	-5%	177 508
Pension and UIF Contributions	24 041	26 745	26 745	2 129	2 129	2 229	(100)	-4%	26 745
Medical Aid Contributions	11 462	14 199	14 199	992	992	1 183	(191)	-16%	14 199
Overtime	24 078	7 174	7 174	2 171	2 171	598	1 573	263%	7 174
Performance Bonus	11 323	12 138	12 138	1 082	1 082	1 011	71	7%	12 138
Motor Vehicle Allowance	9 371	21 865	21 865	830	830	1 822	(992)	-54%	21 865
Cellphone Allowance	1 133	1 187	1 187	95	95	99	(4)	-4%	1 187
Housing Allowances	647	679	679	56	56	57	(1)	-1%	679
Other benefits and allowances	5 549	6 437	6 437	479	479	536	(57)	-11%	6 437
Payments in lieu of leave	1 756	2 329	2 329	264	264	194	69	36%	2 329
Long service awards	642	1 205	1 205	266	266	100	166	165%	1 205
Post-retirement benefit obligations	5 225	—	—	—	—	—	—	—	—
Acting and post related allowance	207	376	376	—	—	31	(31)	-100%	376
In kind benefits							—		
Sub Total - Other Municipal Staff	254 393	271 841	271 841	22 484	22 484	22 654	(170)	-1%	271 841
% Increase		6,9%	6,9%						6,9%
Total Parent Municipality	269 338	288 056	288 056	23 677	23 677	24 005	(328)	-1%	288 056
		6,9%	6,9%						6,9%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages	—	320	320	—	—	27	(27)	-100%	320
Pension and UIF Contributions	—	—	—	—	—	—	—		—
Sub Total - Exacutive members Board	—	320	320	—	—	27	(27)	-100%	320
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages	—	9 108	9 108	—	—	759	(759)	-100%	9 108
Pension and UIF Contributions	—	1 165	1 165	—	—	97	(97)	-100%	1 165
Medical Aid Contributions	—	418	418	—	—	35	(35)	-100%	418
Performance Bonus	—	429	429	—	—	36	(36)	-100%	429
Payments in lieu of leave	—	153	153	—	—	13	(13)	-100%	153
Acting and post related allowance	—	132	132	—	—	11	(11)	-100%	132
In kind benefits							—		
Sub Total - Other Staff of Entities	—	11 405	11 405	—	—	950	(950)	-100%	11 405
% Increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	—	11 725	11 725	—	—	977	(977)	-100%	11 725
TOTAL SALARY, ALLOWANCES & BENEFITS	269 338	299 781	299 781	23 677	23 677	24 982	(1 305)	-5%	299 781
% Increase		11,3%	11,3%						11,3%
TOTAL MANAGERS AND STAFF	261 756	291 401	291 401	23 034	23 034	24 284	(1 249)	-5%	291 401

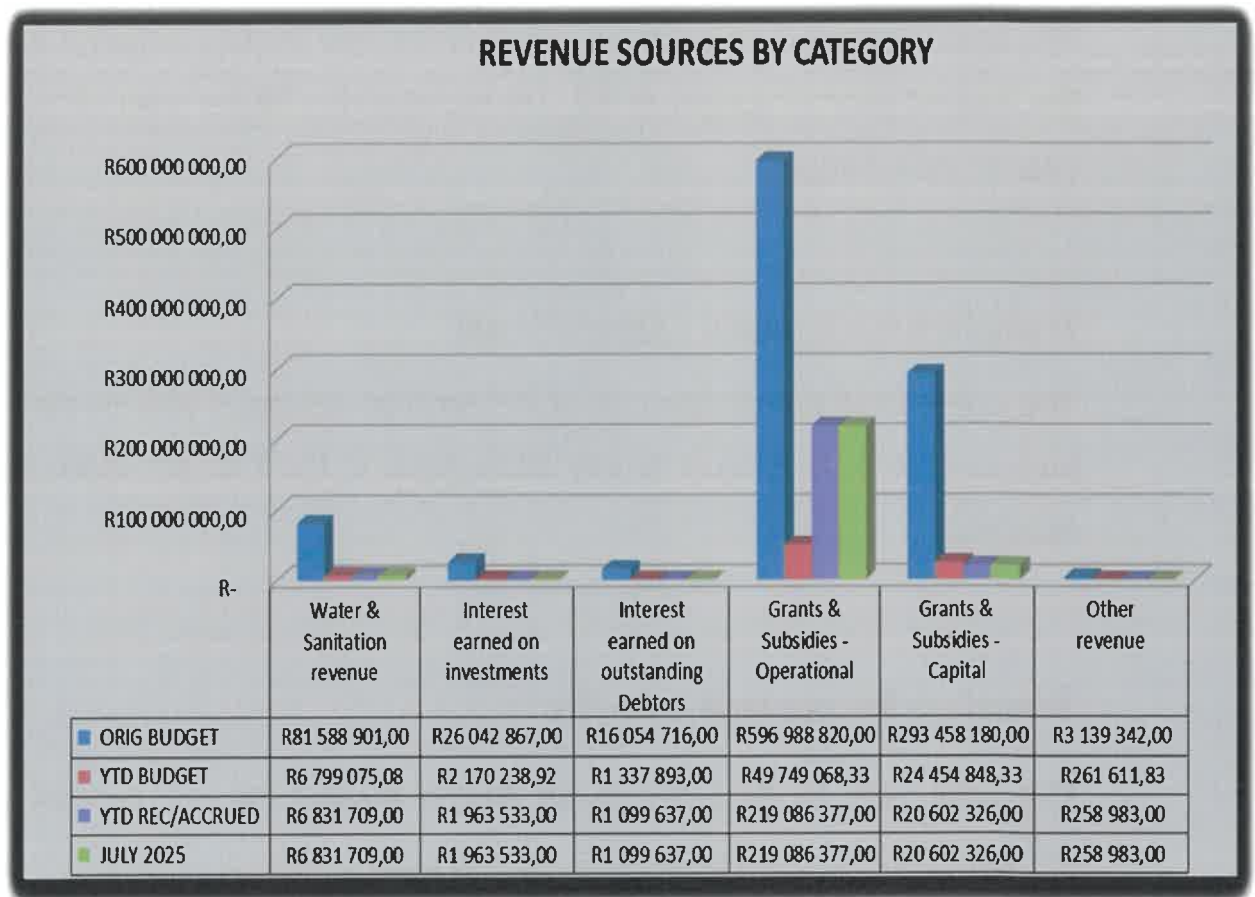
2.6 Material Variances to the SDBIP

The following section analyses material variances between the actual targets as at 31 July 2025 and the budget for the same period. This report analyses each major component under following headings;

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

REVENUE

The chart displays a comparison between the 202526 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 July 2025 was R6, 8million against a year to date **budget** of R6, 7million 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 R1, 9m against year to budget of R2, 1m representing 90 per cent of the year to date budget.

Transfers Recognised - Operational

The operational grants revenue of R219million against a year to date budget of R49, 7million is largely attributable to the YTD equitable share received.

Transfers Recognised – Capital

The total year to date actual on capital budget for the current year amounts to R20, 6million against year to date budget on capital amounts to R24, 4million, or 84% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

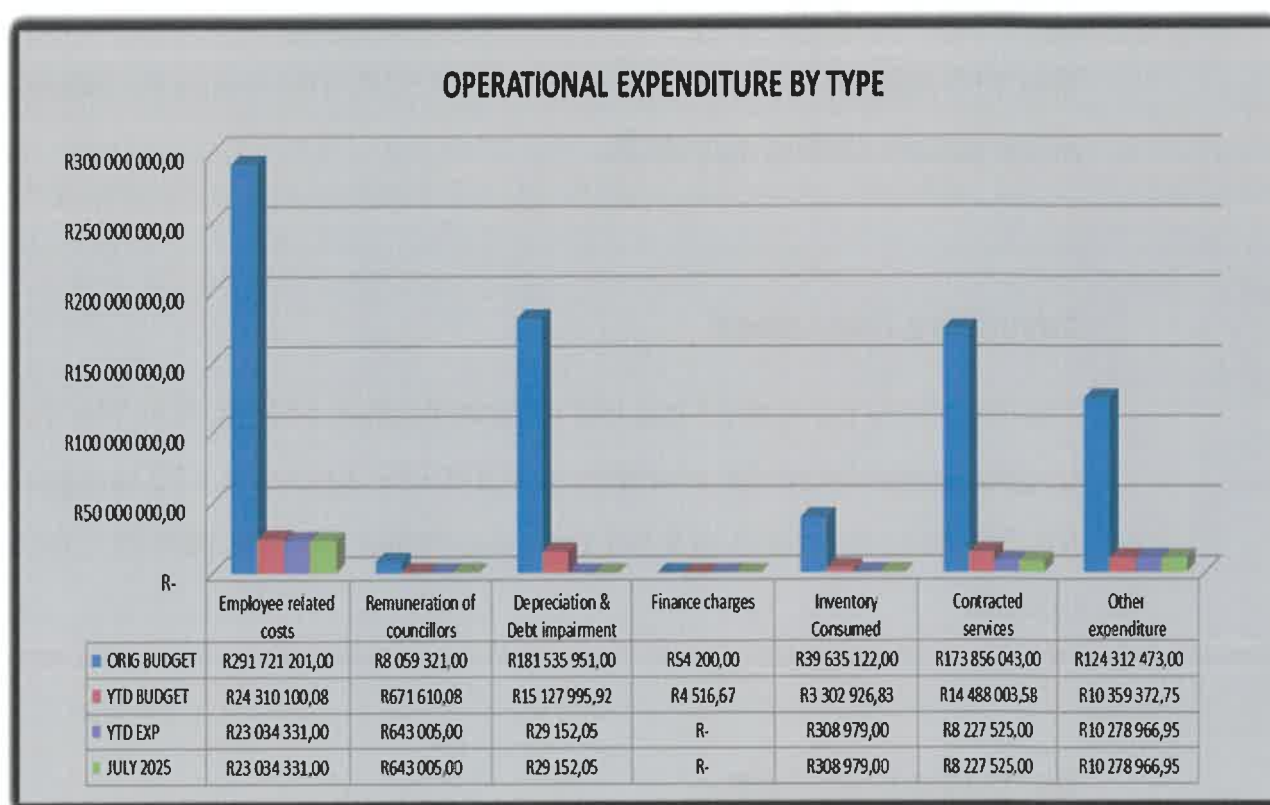
Other Revenue

The YTD performance of other revenue is R 258 983 against YTD budget of R 261 611 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: 2025/26 financial year Opex



Employee Related Costs

The YTD actual for employee related costs is R23million against a YTD budget of R24, 3million which is 95% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R643 000 against a YTD budget of R671 610 representing 96% of the year to date budget.

Finance Charges

The YTD budget for finance charges is R4 517. There was no movement in the month ending July 2025.

Inventory Consumed

The inventory consumed has the original budget of R39, 6m. The year to date expenditure for inventory is R308 979 against a YTD budget of R3, 3million representing 9 per cent expenditure of the year to date budget.

Contracted Services

The original budget for contracted services is R 173, 8million. The year to date expenditure for Contracted Services is R8, 2 against a YTD budget of R14, 4million representing 57 per cent of planned expenditure.

Other Expenditure

The YTD budget for operational costs was at R10, 3million against a YTD expenditure of R 10, 2million or 99 per cent of the planned expenditure. Other expenditure is including the funds that were transferred to Development agency amounting to R 7million.

Performance assessment

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

Actual and revised targets for cash receipts

DC43 Harry Gwala - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

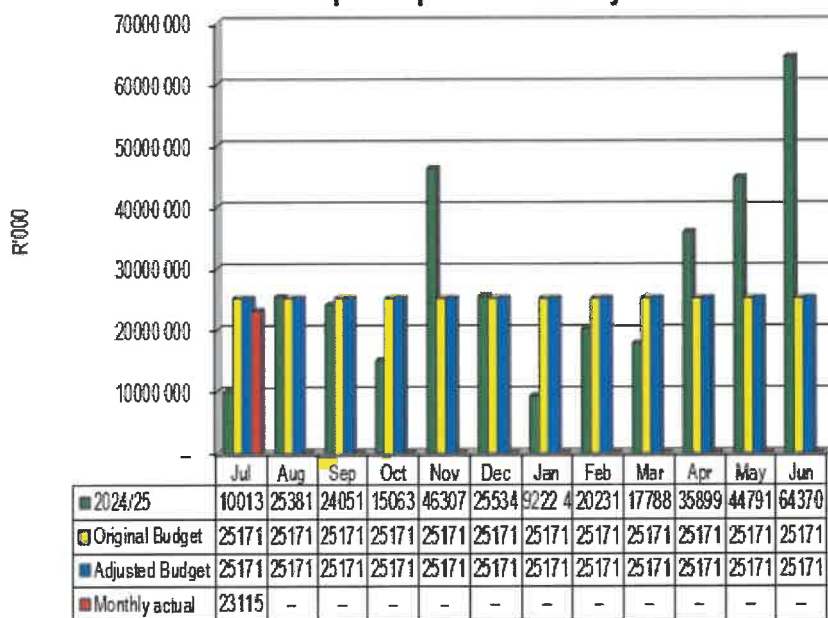
Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue	7 805	4 969	4 969	4 969	4 969	4 969	4 969	4 969	4 969	4 969	4 969	2 134	59 632	65 452	69 379
Service charges - Waste Water Management	978	994	994	994	994	994	994	994	994	994	994	1 011	11 932	12 920	13 695
Service charges - Waste Management												-			
Rental of facilities and equipment												-			
Interest earned - external investments	1 964	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 377	26 046	27 586	29 242
Fines, penalties and forfeits	200	137	137	137	137	137	137	137	137	137	137	74	1 643	-	-
Transfers and Subsidies - Operational	217 029	47 832	47 832	47 832	47 832	47 832	47 832	47 832	47 832	47 832	47 832	(121 364)	573 989	606 254	633 881
Other revenue	305 425	5 721	5 721	5 721	5 721	5 721	5 721	5 721	5 721	5 721	5 721	(293 982)	68 657	71 098	66 402
Cash Receipts by Source	533 401	61 825	61 825	61 825	61 825	61 825	61 825	61 825	61 825	61 825	61 825	(409 751)	741 898	783 310	812 599
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	90 000	24 455	24 455	24 455	24 455	24 455	24 455	24 455	24 455	24 455	24 455	(41 090)	283 458	325 980	341 871
Increase (decrease) in consumer deposits	19	47	47	47	47	47	47	47	47	47	47	75	569	569	569
VAT Control (receipts)	-	7 646	7 646	7 646	7 646	7 646	7 646	7 646	7 646	7 646	7 646	15 293	91 758	91 758	91 758
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	623 420	93 974	93 974	93 974	93 974	93 974	93 974	93 974	93 974	93 974	93 974	(435 473)	1 127 684	1 201 617	1 246 797
Cash Payments by Type															
Employee related costs	23 483	24 212	24 212	24 212	24 212	24 212	24 212	24 212	24 212	24 212	24 212	24 941	290 541	305 719	318 018
Remuneration of councillors	357	672	672	672	672	672	672	672	672	672	672	986	8 059	8 482	8 928
Interest	-	5	5	5	5	5	5	5	5	5	5	9	54	57	16
Acquisitions - water & other inventory	-	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	5 638	33 828	35 858	38 009
Contracted services	-	14 813	14 813	14 813	14 813	14 813	14 813	14 813	14 813	14 813	14 813	29 625	177 752	195 927	207 775
Transfers and subsidies - other municipalities												-			
Transfers and subsidies - other												-			
Other expenditure	109 972	13 098	13 098	13 098	13 098	13 098	13 098	13 098	13 098	13 098	13 098	(83 777)	157 174	163 776	140 125
Cash Payments by Type	133 812	55 617	55 617	55 617	55 617	55 617	55 617	55 617	55 617	55 617	55 617	(22 578)	667 409	709 819	712 871
Other Cash Flows/Payments by Type															
Capital assets	23 116	28 834	28 834	28 834	28 834	28 834	28 834	28 834	28 834	28 834	28 834	34 553	346 012	371 355	388 819
Repayment of borrowing	-	200	200	200	200	200	200	200	200	200	200	400	2 400	2 400	2 400
Other Cash Flows/Payments	308	833	833	833	833	833	833	833	833	833	833	1 368	10 000	13 000	14 200
Total Cash Payments by Type	157 236	85 485	85 485	85 485	85 485	85 485	85 485	85 485	85 485	85 485	85 485	13 734	1 025 821	1 096 574	1 118 291
NET INCREASE/(DECREASE) IN CASH HELD	466 184	8 489	8 489	8 489	8 489	8 489	8 489	8 489	8 489	8 489	8 489	(449 206)	101 863	105 044	128 507
Cash/cash equivalents at the month/year beginning:	261 670	727 854	736 342	744 831	753 319	761 808	770 296	778 785	787 274	795 762	804 251	812 739	261 670	363 533	468 577
Cash/cash equivalents at the month/year end:	727 854	736 342	744 831	753 319	761 808	770 296	778 785	787 274	795 762	804 251	812 739	363 533	363 533	468 577	597 083

Capital Expenditure Trend

DC43 Harry Gwala - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July

Month	2024/25	Budget Year 2025/26							
	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	10 014	25 172	25 172	23 116	23 116	25 172	2 056	8,2%	8%
August	25 382	25 172	25 172	–	–	50 343	50 343	100,0%	0%
September	24 052	25 172	25 172	–	–	75 515	75 515	100,0%	0%
October	15 064	25 172	25 172	–	–	100 687	100 687	100,0%	0%
November	46 308	25 172	25 172	–	–	125 858	125 858	100,0%	0%
December	25 534	25 172	25 172	–	–	151 030	151 030	100,0%	0%
January	9 222	25 172	25 172	–	–	176 202	176 202	100,0%	0%
February	20 231	25 172	25 172	–	–	201 373	201 373	100,0%	0%
March	17 788	25 172	25 172	–	–	226 545	226 545	100,0%	0%
April	35 899	25 172	25 172	–	–	251 717	251 717	100,0%	–
May	44 791	25 172	25 172	–	–	276 888	276 888	100,0%	–
June	64 371	25 171	25 171	–	–	302 060	302 060	100,0%	–
Total Capital expenditure	338 656	302 060	302 060	23 116					

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target



Capital Expenditure on New Assets by Asset Class

DC43 Harry Gwala - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	297 740	240 171	240 171	22 045	22 045	20 014	(2 031)	-10,1%	240 171
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	274 756	239 910	239 910	22 045	22 045	19 993	(2 052)	-10,3%	239 910
Dams and Weirs	38 154	53 150	53 150	3 278	3 278	4 429	1 152	26,0%	53 150
Boreholes	13 716	-	-	-	-	-	-	-	-
Reservoirs	-	435	435	-	-	36	36	100,0%	435
Pump Stations	14 213	87	87	-	-	7	7	100,0%	87
Water Treatment Works	-	3 300	3 300	-	-	275	275	100,0%	3 300
Bulk Mains	82 290	59 807	59 807	9 622	9 622	4 984	(4 639)	-83,1%	59 807
Distribution	126 383	123 131	123 131	9 145	9 145	10 261	1 116	10,9%	123 131
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	22 984	261	261	-	-	22	22	100,0%	261
Pump Station	1 234	87	87	-	-	7	7	100,0%	87
Reticulation	21 750	174	174	-	-	14	14	100,0%	174
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	2 310	8 901	8 901	-	-	742	742	100,0%	8 901
Operational Buildings	1 268	6 901	6 901	-	-	575	575	100,0%	6 901
Municipal Offices	1 268	6 901	6 901	-	-	575	575	100,0%	6 901
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	1 042	2 000	2 000	-	-	167	167	100,0%	2 000
Staff Housing	1 042	2 000	2 000	-	-	167	167	100,0%	2 000
Intangible Assets	184	955	955	-	-	80	80	100,0%	955
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	184	955	955	-	-	80	80	100,0%	955
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	184	955	955	-	-	80	80	100,0%	955
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	2 025	2 859	2 859	50	50	238	188	79,0%	2 859
Computer Equipment	2 025	2 859	2 859	50	50	238	188	79,0%	2 859
Furniture and Office Equipment	2 706	5 288	5 288	220	220	441	220	50,0%	5 288
Furniture and Office Equipment	2 706	5 288	5 288	220	220	441	220	50,0%	5 288
Machinery and Equipment	4 311	2 360	2 360	-	-	197	197	100,0%	2 360
Machinery and Equipment	4 311	2 360	2 360	-	-	197	197	100,0%	2 360
Total Capital Expenditure on new assets	309 276	260 534	260 534	22 315	22 315	21 711	(604)	-2,8%	260 534

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 - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	30 428	9 503	9 503	—	—	792	792	100,0%	9 503
Roads Infrastructure	—	—	—	—	—	—	—	—	—
Capital Spares	—	—	—	—	—	—	—	—	—
Water Supply Infrastructure	21 914	7 764	7 764	—	—	647	647	100,0%	7 764
Dams and Weirs	—	—	—	—	—	—	—	—	—
Boreholes	—	—	—	—	—	—	—	—	—
Reservoirs	—	—	—	—	—	—	—	—	—
Pump Stations	—	—	—	—	—	—	—	—	—
Water Treatment Works	—	—	—	—	—	—	—	—	—
Bulk Mains	—	—	—	—	—	—	—	—	—
Distribution	21 914	7 764	7 764	—	—	647	647	100,0%	7 764
Distribution Points	—	—	—	—	—	—	—	—	—
PRV Stations	—	—	—	—	—	—	—	—	—
Capital Spares	—	—	—	—	—	—	—	—	—
Sanitation Infrastructure	8 513	1 739	1 739	—	—	145	145	100,0%	1 739
Pump Station	—	—	—	—	—	—	—	—	—
Reticulation	—	—	—	—	—	—	—	—	—
Waste Water Treatment Works	8 513	1 739	1 739	—	—	145	145	100,0%	1 739
Outfall Sewers	—	—	—	—	—	—	—	—	—
Other assets	—	3 874	3 874	—	—	323	323	100,0%	3 874
Operational Buildings	—	3 874	3 874	—	—	323	323	100,0%	3 874
Municipal Offices	—	3 874	3 874	—	—	323	323	100,0%	3 874
Pay/Enquiry Points	—	—	—	—	—	—	—	—	—
Building Plan Offices	—	—	—	—	—	—	—	—	—
Workshops	—	—	—	—	—	—	—	—	—
Yards	—	—	—	—	—	—	—	—	—
Stores	—	—	—	—	—	—	—	—	—
Laboratories	—	—	—	—	—	—	—	—	—
Training Centres	—	—	—	—	—	—	—	—	—
Manufacturing Plant	—	—	—	—	—	—	—	—	—
Depots	—	—	—	—	—	—	—	—	—
Capital Spares	—	—	—	—	—	—	—	—	—
Housing	—	—	—	—	—	—	—	—	—
Staff Housing	—	—	—	—	—	—	—	—	—
Social Housing	—	—	—	—	—	—	—	—	—
Capital Spares	—	—	—	—	—	—	—	—	—
Machinery and Equipment	59	—	—	—	—	—	—	—	—
Machinery and Equipment	59	—	—	—	—	—	—	—	—
Transport Assets	6 841	8 595	8 595	800	800	716	(84)	-11,7%	8 595
Transport Assets	6 841	8 595	8 595	800	800	716	(84)	-11,7%	8 595
Total Capital Expenditure on renewal of existing assets	37 327	21 973	21 973	800	800	1 831	1 031	56,3%	21 973

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 - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	57 096	40 241	40 241	963	963	3 353	2 391	71,3%	40 241
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	57 096	40 241	40 241	963	963	3 353	2 391	71,3%	40 241
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	30 861	20 650	20 650	413	413	1 721	1 308	76,0%	20 650
Pump Stations	14 896	9 473	9 473	550	550	789	239	30,3%	9 473
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	11 339	10 118	10 118	-	-	843	843	100,0%	10 118
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	77	273	273	-	-	23	23	100,0%	273
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	77	273	273	-	-	23	23	100,0%	273
Indoor Facilities	77	273	273	-	-	23	23	100,0%	273
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	3 939	4 269	4 269	-	-	356	356	100,0%	4 269
Operational Buildings	3 939	4 269	4 269	-	-	356	356	100,0%	4 269
Municipal Offices	3 939	4 269	4 269	-	-	356	356	100,0%	4 269
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Computer Equipment	41	77	77	-	-	6	6	100,0%	77
Computer Equipment	41	77	77	-	-	6	6	100,0%	77
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	478	332	332	-	-	28	28	100,0%	332
Transport Assets	478	332	332	-	-	28	28	100,0%	332
Total Repairs and Maintenance Expenditure	61 631	45 192	45 192	963	963	3 766	2 803	74,4%	45 192

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 July 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Gamakulu Ma'art Sineke

Municipal Manager of: Harry Gwala District Municipality

Signed _____

Date 11/08/2025

