

Harry Gwala District Municipality

MFMA s71 report for the period ending 30 June 2025.



In-Year Report of the Municipality

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

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Glossary

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

AFS – Annual Financial Statements

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principal 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 52(d) of the Municipal Finance Management Act (MFMA) for the period ending 30 June 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

In terms of the section 52(d) of the MFMA the Mayor of a municipality:

- (d) Must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality;

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 realisation currently stands at 86% of the budgeted revenue for the 2024/25 financial year. All conditional grants have been received in accordance with the Division of Revenue Bill, with revenue recognition contingent upon the incurrence of associated expenditures.

Borrowings

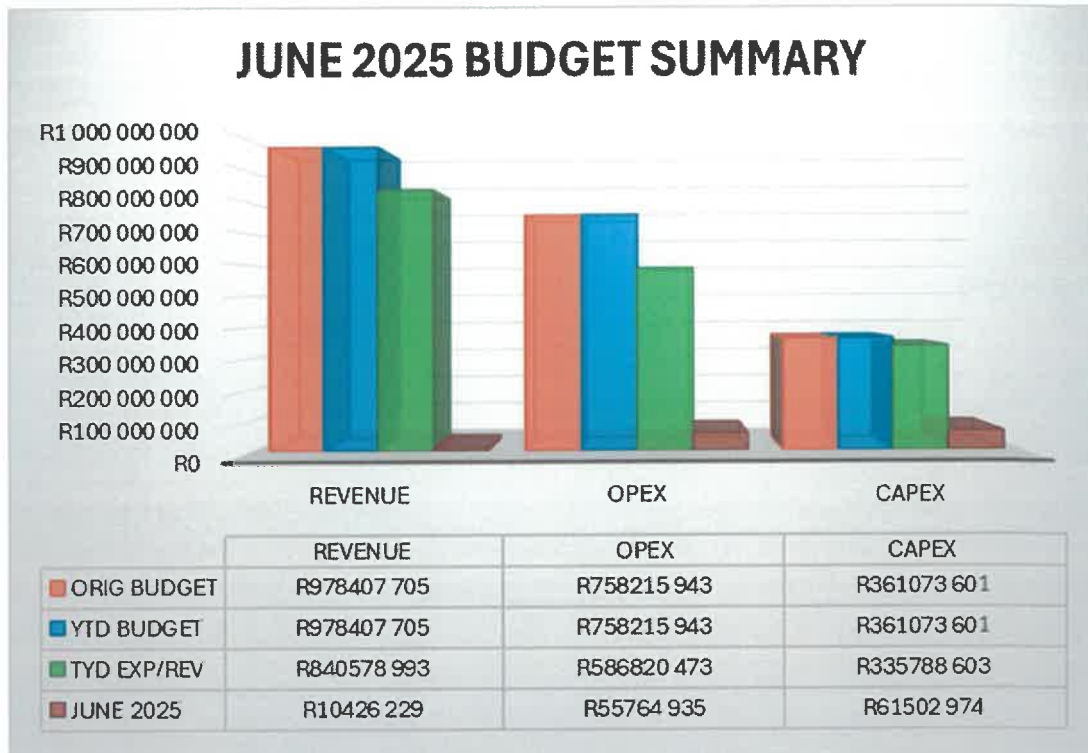
The balance of borrowings does not have the long-term loans.

Operating expenditure by vote & type

The total operating budget for the current financial year is R758, 2m. Year-to-date operating expenditures for the period ending June 30th totalled R586, 8m. This actual year-to-date expenditure represents 77% of the planned budgeted expenditure.

Capital expenditure.

The total capital budget for the current financial year is R361m. The year-to-date capital expenditure totals R335, 7m, or 89% of the planned expenditure. The primary funding source for capital expenditure is National Grants.

Chart 1: Budget vs. Expenditure Summary**Cash flows**

The municipality started the year with a positive cashbook balance of R209, 7m. The closing cash and cash equivalents as at the end of June 2025 was R262, 9m. Refer to the table below for cash and cash equivalent register for more detail on the cash position.

CASH AND CASH EQUIVALENTS 2024/2025							
Jun-25							
BANKING INSTITUTION	TYPE OF INVESTMENT	OPENING BALANCE AS AT 01 JUNE 2025	INTEREST RECEIVED AND CAPITALIZED	INTEREST ACCRUED	DEPOSITS	WITHDRAWALS	BALANCE AS AT 31 JUNE 2025
FIRST NATIONAL BANK	CALL ACCOUNT	48 073 956	307 244	-	-	48 181 200	200 000
FIRST NATIONAL BANK	CALL ACCOUNT	42 704 579	249 688	-	-	42 954 268	-
FIRST NATIONAL BANK	ADMIN CALL	756 096	13 185	-	-	500 000	269 281
FIRST NATIONAL BANK	FIXED DEPOSIT	31 013 389	219 413	-	643 469	31 876 271	-
FIRST NATIONAL BANK	CALL ACCOUNT	34 232	46 185	-	21 517 075	21 517 075	80 416
FIRST NATIONAL BANK	CALL ACCOUNT	87 214 915	393 368	-	-	13 597 137	74 011 145
FIRST NATIONAL BANK	CALL ACCOUNT	1 133 296	5 438	-	-	-	1 138 734
FIRST NATIONAL BANK	FIXED DEPOSIT	1 262 291	3 688	-	-	1 262 291	3 688
FNB BANK	FIXED DEPOSIT	53 314 181	-	475 446	-	-	53 314 181
STANDARD BANK	FIXED DEPOSIT	56 711 060	927 032	-	-	-	57 638 092
TOTAL		322 217 995	2 165 241	475 446	22 160 544	159 888 241	186 655 538
CURRENT ACCOUNT		2 273 403,39			JUNE		76 251 322,57
							262 906 861

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 June 2025 was R 820, 3million. Conditional Grants amounting to R 328, 5million and the equitable share is R 491, 8million. No conditional grant received in the month ending 30 June 2025.

Spending on Grants

Spending on grants amounted to R338, 7m or 89% for the month ending June 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 - M12 June									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD varian	YTD varian %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	72 558	71 195	79 208	7 184	76 533	79 208	(2 675)	-3%	79 208
Investment revenue	21 988	17 435	24 590	2 165	27 990	24 590	3 400	14%	24 590
Transfers and subsidies - Operational	477 532	532 623	532 623	-	519 684	532 623	(12 939)	(10)	532 623
Other own revenue	18 807	17 721	18 130	1 077	16 186	18 130	(1 944)	-10%	-
Total Revenue (excluding capital transfers and contributions)	591 885	638 975	654 552	10 426	640 393	654 552	#####	-2%	654 552
Employee costs	256 039	273 607	274 098	22 100	255 863	274 098	(18 235)	-7%	274 098
Remuneration of Councilors	6 932	8 606	7 665	634	7 581	7 665	(83)	-1%	7 665
Depreciation and amortisation	236 930	101 837	102 367	-	16 895	102 367	(85 532)	-84%	102 367
Interest	2	15	95	-	-	95	(95)	-100%	95
Inventory consumed and bulk purchases	33 598	36 610	38 311	6 764	36 082	38 311	(2 229)	-6%	38 311
Transfers and subsidies	-	6 700	6 300	-	-	6 300	(6 300)	-100%	6 300
Other expenditure	255 958	288 262	329 381	26 267	270 459	329 381	(58 921)	-18%	329 381
Total Expenditure	789 459	715 937	758 216	55 765	586 820	758 216	#####	-23%	758 216
Surplus(Deficit)	(197 574)	(76 962)	(103 664)	(45 339)	53 573	(103 664)	#####	-152%	(103 664)
Transfers and subsidies - capital	332 319	318 124	323 856	-	200 186	323 856	##	-38%	323 856
Transfers and subsidies - capital (in-)	-	-	-	-	-	-	-	-	-
Surplus(Deficit) after capital transfers & contributions	134 745	241 161	220 192	(45 339)	253 759	220 192	#####	15%	220 192
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus (Deficit) for the year	134 745	241 161	220 192	(45 339)	253 759	220 192	#####	15%	220 192
Capital expenditure & funds sources									
Capital expenditure	309 604	322 312	361 074	61 503	335 789	361 074	#####	-7%	361 074
Capital transfers recognised	286 048	276 944	284 496	49 008	285 972	284 496	1 476	1%	284 496
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11 555	45 368	76 578	12 495	49 817	76 578	#####	-35%	76 578
Total sources of capital funds	309 604	322 312	361 074	61 503	335 789	361 074	#####	-7%	361 074
Financial position									
Total current assets	243 572	208 559	186 049	-	286 925	-	-	-	186 049
Total non current assets	2 997 178	3 446 319	3 258 932	-	3 316 116	-	-	-	3 258 932
Total current liabilities	135 087	124 097	121 273	-	253 637	-	-	-	121 273
Total non current liabilities	30 536	29 399	30 536	-	30 536	-	-	-	30 536
Community wealth/equity	3 262 762	3 501 382	3 314 142	-	3 374 207	-	-	-	3 314 142
Cash flows									
Net cash from (used) operating	1 800 878	326 348	277 611	-	1 344 346	277 611	#####	-384%	277 611
Net cash from (used) investing	(308 604)	(322 312)	(361 074)	-	(274 286)	(361 074)	(86 788)	24%	(361 074)
Net cash from (used) financing	(355)	(2 969)	(2 969)	-	-	(2 969)	(2 969)	100%	(2 969)
Cash/cash equivalents at the month	1 615 561	152 288	143 561	(83 081)	1 279 491	143 561	#####	-791%	122 998
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	7 923	6 214	3 218	2 950	2 780	2 873	20 984	189 822	236 754
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) - M12 June										
Description	Ref	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	1									
Revenue - Functional										
<i>Governance and administration</i>		490 123	510 213	519 286	2 179	522 404	519 286	3 118	1%	519 286
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		490 123	510 213	519 286	2 179	522 404	519 286	3 118	1%	519 286
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		42	17	17	3	38	17	21	125%	17
Community and social services		42	17	17	3	38	17	21	125%	17
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	21 530	29 543	2 547	2 547	29 543	(26 995)	-91%	29 543
Planning and development		-	21 530	29 543	2 547	2 547	29 543	(26 995)	-91%	29 543
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		434 040	425 338	429 562	5 697	315 590	429 562	(113 972)	-27%	429 562
Energy sources		-	-	-	-	-	-	-	-	-
Water management		420 226	409 956	414 271	4 540	302 273	414 271	(111 998)	-27%	414 271
Waste water management		13 814	15 382	15 291	1 157	13 317	15 291	(1 974)	-13%	15 291
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	924 204	957 098	978 408	10 426	840 579	978 408	(137 829)	-14%	978 408
Expenditure - Functional										
<i>Governance and administration</i>		262 513	328 884	349 848	21 379	265 548	349 848	(84 300)	-24%	349 848
Executive and council		30 252	45 410	44 548	2 195	33 688	44 548	(10 860)	-24%	44 548
Finance and administration		243 702	271 416	296 119	18 596	224 214	296 119	(71 905)	-24%	296 119
Internal audit		8 559	12 058	9 182	588	7 647	9 182	(1 535)	-17%	9 182
<i>Community and public safety</i>		19 285	24 662	22 043	1 907	17 556	22 043	(4 487)	-20%	22 043
Community and social services		19 285	24 662	22 043	1 907	17 556	22 043	(4 487)	-20%	22 043
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		294 606	175 539	171 846	4 814	89 802	171 846	(82 044)	-48%	171 846
Planning and development		294 606	175 539	171 846	4 814	89 802	171 846	(82 044)	-48%	171 846
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		193 055	186 601	214 279	27 664	213 915	214 279	(364)	0%	214 279
Energy sources		-	-	-	-	-	-	-	-	-
Water management		192 868	185 665	213 528	27 652	213 730	213 528	201	0%	213 528
Waste water management		187	937	750	12	185	750	(566)	-75%	750
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	250	200	-	-	200	(200)	-100%	200
Total Expenditure - Functional	3	789 459	715 937	758 216	55 785	586 820	758 216	(171 395)	-23%	758 216
Surplus/ (Deficit) for the year		134 745	241 161	220 192	(45 359)	253 759	220 192	33 567	0,1524433	220 192

This table assess the revenue by department and then the expenditure for the period ending 30 June 2025. Revenue receipts in May have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of June is 1% against original budget.

Expenditure by standard classification presents the expenditures by the departments. Infrastructure Services Department has the largest expenditure for the month ending May due to depreciation followed by Water Services Department has the largest expenditure for the month of May as the department responsible for the repairs and maintenance of the municipal assets and with the largest staff complement, shares the greatest bulk of this budget and hence the expenditure of R33, 7m.

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) - M 12										
Vote Description	Ref	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	1									
Vote 01 - Summary Council		-	-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Summary BudgetAnd Treasury Office		489 676	509 775	518 848	2 172	521 787	518 848	2 939	0,6%	518 848
Vote 04 - Summary Corporate Services		418	387	387	-	393	387	6	1,5%	387
Vote 05 - Summary Social Services & Development Planning		42	21 547	21 547	3	38	21 547	(21 509)	-99,8%	21 547
Vote 06 - Summary Infrastructure Services		348 937	343 279	347 846	344	230 682	347 846	(117 164)	-33,7%	347 846
Vote 07 - Summary Water Services		85 131	82 110	89 780	7 908	87 680	89 780	(2 100)	-2,3%	89 780
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	924 204	957 098	978 408	10 426	840 579	978 408	(137 829)	-14,1%	978 408
Expenditure by Vote	1									
Vote 01 - Summary Council		15 581	21 342	19 059	1 498	17 875	19 059	(1 184)	-6,2%	19 059
Vote 02 - Summary Municipal Manager		23 229	27 993	27 642	1 396	25 023	27 642	(2 619)	-9,5%	27 642
Vote 03 - Summary BudgetAnd Treasury Office		97 677	105 423	100 993	5 728	62 791	100 993	(38 201)	-37,8%	100 993
Vote 04 - Summary Corporate Services		93 168	106 417	116 898	6 784	97 837	116 898	(19 061)	-16,3%	116 898
Vote 05 - Summary Social Services & Development Planning		56 417	88 372	84 364	3 329	54 481	84 364	(29 883)	-35,4%	84 364
Vote 06 - Summary Infrastructure Services		257 942	125 796	123 524	3 323	51 854	123 524	(71 671)	-58,0%	123 524
Vote 07 - Summary Water Services		245 444	240 594	285 735	33 707	276 959	285 735	(8 776)	-3,1%	285 735
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	789 459	715 937	758 216	55 765	586 820	758 216	(171 395)	-22,6%	758 216
Surplus/ (Deficit) for the year	2	134 745	241 161	220 192	(45 339)	253 759	220 192	33 567	15,2%	220 192

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 30 June 2025.

DC43 Harry Gwala - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water		59 302	56 944	66 213	6 010	63 688	66 213	(2 525)	-4%	66 213
Service charges - Waste Water Management		13 256	14 252	12 995	1 174	12 845	12 995	(150)	-1%	12 995
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		178	663	746	3	141	746	(606)	-81%	746
Agency services								-		
Interest								-		
Interest earned from Receivables		16 536	16 655	15 146	1 071	14 599	15 146	(547)	-4%	15 146
Interest from Current and Non Current Assets		21 988	17 435	24 590	2 165	27 990	24 590	3 400	14%	24 590
Dividends								-		
Renton Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Operational Revenue		1 241	404	666	3	660	666	(6)	-1%	666
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits		478	-	1 572	(0)	786	1 572	(786)	-50%	1 572
Licence and permits								-		
Transfers and subsidies - Operational		477 532	532 623	532 623	-	519 684	532 623	(12 939)	-2%	532 623
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		1 374	-	-	-	-	-	-		-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		591 885	638 975	654 552	10 426	640 393	654 552	(14 158)	-2%	654 552
Expenditure By Type										
Employee related costs		256 039	273 607	274 098	22 100	255 863	274 098	(18 236)	-7%	274 098
Remuneration of councillors		6 932	8 606	7 665	634	7 581	7 665	(83)	-1%	7 665
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		33 598	36 810	38 311	6 764	36 082	38 311	(2 229)	-6%	38 311
Debt impairment		10 796	-	-	-	-	-	-		-
Depreciation and amortisation		236 930	101 837	102 367	-	16 835	102 367	(85 532)	-84%	102 367
Interest		2	115	95	-	-	95	(95)	-100%	95
Contracted services		122 694	152 097	173 037	14 813	151 204	173 037	(21 833)	-13%	173 037
Transfers and subsidies		-	6 700	6 300	-	-	6 300	(6 300)	-100%	6 300
Irrecoverable debts written off		29 995	31 908	39 931	8 333	16 809	39 931	(23 122)	-58%	39 931
Operational costs		91 283	104 257	116 413	3 120	102 447	116 413	(13 966)	-12%	116 413
Losses on Disposal of Assets		1 190	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		789 459	715 937	758 216	55 765	586 820	758 216	(171 395)	-23%	758 216
Surplus/(Deficit)		(197 574)	(78 962)	(103 664)	(45 339)	53 573	(103 684)	157 237	(0)	(103 684)
Transfers and subsidies - capital (monetary allocations)		332 319	318 124	323 856	-	200 186	323 856	(123 670)	(0)	323 856
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		134 745	241 161	220 192	(45 339)	253 759	220 192	33 567	0	220 192
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after Income tax		134 745	241 161	220 192	(45 339)	253 759	220 192	33 567	0	220 192
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		134 745	241 161	220 192	(45 339)	253 759	220 192	33 567	0	220 192
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		134 745	241 161	220 192	(45 339)	253 759	220 192	33 567	0	220 192

Capital Expenditure

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

DC43 Harry Gwala - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
Multi-Year expenditure appropriation	2								
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	12 190	1 726	9 509	12 190	(2 681)	-22%
Vote 05 - Summary Social Services & Development Planning		986	5 640	1 513	-	1 513	(1 513)	-100%	1 513
Vote 06 - Summary Infrastructure Services		78 007	122 732	110 689	31 886	120 644	110 689	9 955	9%
Vote 07 - Summary Water Services		226 226	184 460	230 073	24 127	201 854	230 073	(28 218)	-12%
Total Capital Multi-year expenditure	4,7	309 604	322 312	354 464	57 740	332 008	354 464	(22 457)	-6%
Single Year expenditure appropriation	2								
Vote 01 - Summary Council		-	-	-	-	-	-	-	-
Vote 02 - Summary Municipal Manager		-	-	-	-	-	-	-	-
Vote 03 - Summary Budget And Treasury Office		-	-	-	-	-	-	-	-
Vote 04 - Summary Corporate Services		-	-	4 332	1 486	1 503	4 332	(2 828)	-65%
Vote 05 - Summary Social Services & Development Planning		-	-	-	-	-	-	-	-
Vote 06 - Summary Infrastructure Services		-	-	-	-	-	-	-	-
Vote 07 - Summary Water Services		-	-	2 278	2 278	2 278	2 278	(0)	0%
Total Capital single-year expenditure	4	-	-	6 609	3 763	3 781	6 609	(2 828)	-43%
Total Capital Expenditure		309 604	322 312	361 074	61 503	335 789	361 074	(25 285)	-7%
Capital Expenditure - Functional Classification									
Governance and administration		4 385	14 205	17 785	3 212	11 012	17 785	(6 772)	-38%
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		4 385	14 205	17 785	3 212	11 012	17 785	(6 772)	-38%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		986	600	-	-	-	-	-	-
Community and social services		986	600	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		60 631	121 210	106 928	30 897	116 146	106 928	9 217	9%
Planning and development		60 631	121 210	106 928	30 897	116 146	106 928	9 217	9%
Road transport		-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-
Trading services		243 602	186 297	236 361	27 394	208 630	236 361	(27 730)	-12%
Energy services		-	-	-	-	-	-	-	-
Water management		178 637	176 093	209 650	27 371	185 647	209 650	(24 003)	-11%
Waste water management		64 965	10 204	26 711	23	22 984	26 711	(3 727)	-14%
Waste management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	309 604	322 312	361 074	61 503	335 789	361 074	(25 285)	-7%
Funded by:									
National Government		298 048	276 629	277 278	30 298	267 261	277 278	(10 017)	-4%
Provincial Government		-	-	6 967	18 711	18 711	6 967	11 743	169%
District Municipality		-	315	250	-	-	250	(250)	-100%
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-
Transfers recognised - capital		298 048	276 944	284 496	49 008	285 972	284 496	1 476	1%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds	6	11 555	45 368	76 578	12 495	48 817	76 578	(26 761)	-35%
Total Capital Funding		309 604	322 312	361 074	61 503	335 789	361 074	(25 285)	-7%

As alluded to above, the capital expenditure programme for the period ending 30 June 2025 was R335, 7m which represents 89% of capital expenditure against year-to-date budget of R361m.

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

Chart 1: 2024/2025 CAPEX

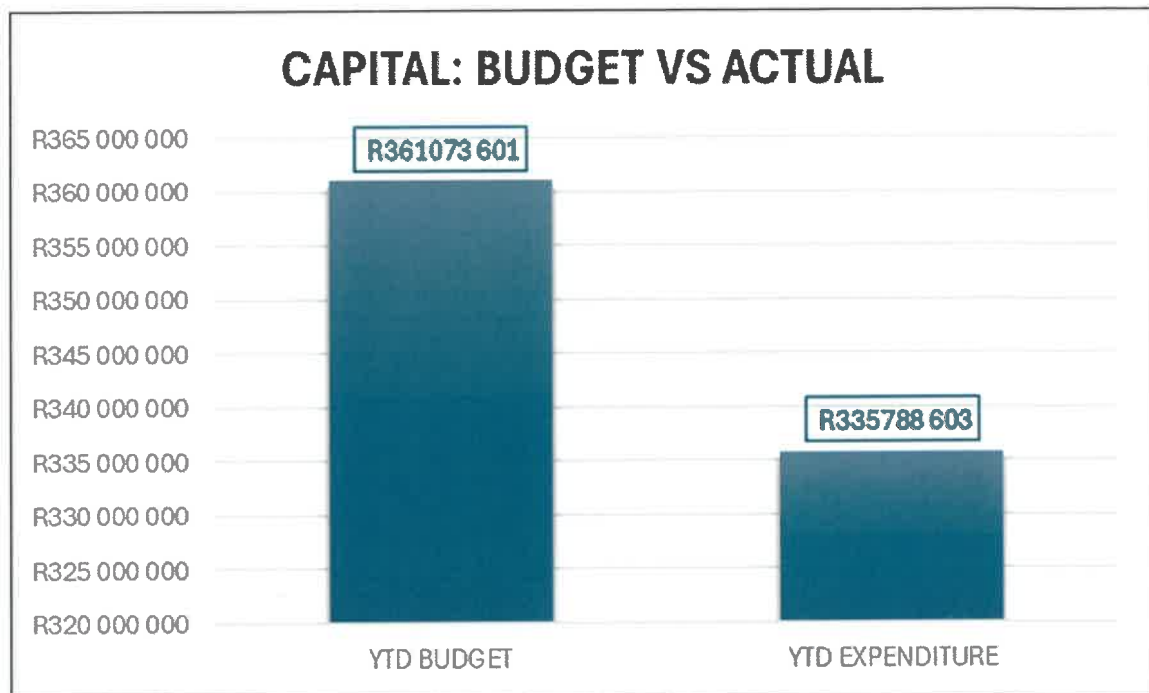


Table C6 displays the financial position of the municipality as at 30 June 2025.

DC43 Harry Gwala - Table C6 Consolidated Monthly Budget Statement - Financial Position - M12 June						
Description	Ref	2023/24 Audited Outcome	Original Budget	Budget Year 2024/25		
				Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		209 430	139 694	143 561	234 640	143 561
Trade and other receivables from exchange transactions		12 036	29 605	20 680	14 950	20 680
Receivables from non-exchange transactions		2 312	2 311	2 312	2 312	2 312
Current portion of non-current receivables		-	-	-	-	-
Inventory		858	759	858	866	858
VAT		19 164	36 188	18 867	44 372	18 867
Other current assets		(229)	2	(229)	(216)	(229)
Total current assets		243 572	208 559	186 049	296 925	186 049
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		2 996 864	3 444 846	3 256 494	3 315 838	3 256 494
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		313	1 473	2 438	278	2 438
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		0	0	0	0	0
Total non current assets		2 997 178	3 446 319	3 258 932	3 316 116	3 258 932
TOTAL ASSETS		3 240 750	3 654 878	3 444 982	3 613 041	3 444 982
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		12 806	8 006	10 406	12 806	10 406
Consumer deposits		3 179	3 522	3 748	3 441	3 748
Trade and other payables from exchange transactions		86 935	86 542	83 968	96 569	83 968
Trade and other payables from non-exchange transactions		10 500	1 483	1 483	111 014	1 483
Provision		16 385	17 142	16 385	16 385	16 385
VAT		5 282	7 402	5 282	13 421	5 282
Other current liabilities		-	-	-	-	-
Total current liabilities		135 087	124 097	121 273	253 637	121 273
Non current liabilities						
Financial liabilities		(0)	-	-	(0)	-
Provision		30 536	29 399	30 536	30 536	30 536
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		30 536	29 399	30 536	30 536	30 536
TOTAL LIABILITIES		165 623	153 496	151 809	284 173	151 809
NET ASSETS	2	3 075 127	3 501 382	3 293 172	3 328 868	3 293 172
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3 262 762	3 501 382	3 314 142	3 374 207	3 314 142
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 262 762	3 501 382	3 314 142	3 374 207	3 314 142

Table C7 below display the Cash Flow Statement for the period ending 30 June 2025.

DC43 Harry Gwala - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M12 June										
Description	Ref	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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Properly rates		6	-	-	-	-	-	-	-	-
Service charges		62 324	62 194	69 750	-	64 772	69 750	(4 979)	-7%	69 750
Other revenue		1 805 797	68 324	67 270	-	1 309 402	67 270	1 242 132	1846%	67 270
Transfers and Subsidies - Operational		473 045	612 493	512 493	-	489 985	512 493	(12 498)	-2%	512 493
Transfers and Subsidies - Capital		326 130	318 124	323 856	-	320 389	323 856	(3 467)	-1%	323 856
Interest		21 988	18 053	24 590	-	25 825	24 590	1 235	5%	24 590
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(888 412)	(652 698)	(720 334)	-	(876 037)	(720 334)	155 703	-22%	(720 334)
Interest		-	(142)	(15)	-	-	(15)	(15)	100%	(15)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 809 878	326 348	277 611	-	1 344 346	277 611	#####	-384%	277 611
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(309 604)	(322 312)	(361 074)	-	(274 286)	(361 074)	(86 788)	24%	(361 074)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(309 604)	(322 312)	(361 074)	-	(274 286)	(361 074)	(86 788)	24%	(361 074)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(355)	(569)	(569)	-	-	(569)	569	-100%	(569)
Payments										
Repayment of borrowing		-	(2 400)	(2 400)	-	-	(2 400)	(2 400)	100%	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(355)	(2 969)	(2 969)	-	-	(2 969)	(2 969)	100%	(2 969)
NET INCREASE/ (DECREASE) IN CASH HELD		1 490 920	1 067	(86 432)	-	1 070 060	(86 432)			(88 432)
Cash/cash equivalents at beginning:		124 641	151 221	229 993	(83 081)	209 430	229 993			209 430
Cash/cash equivalents at month/year end:		1 615 561	152 288	143 561	(83 081)	1 279 491	143 561			122 998

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 30 June 2025.

Table 2.1.1: Debtors Age Analysis by Income Source

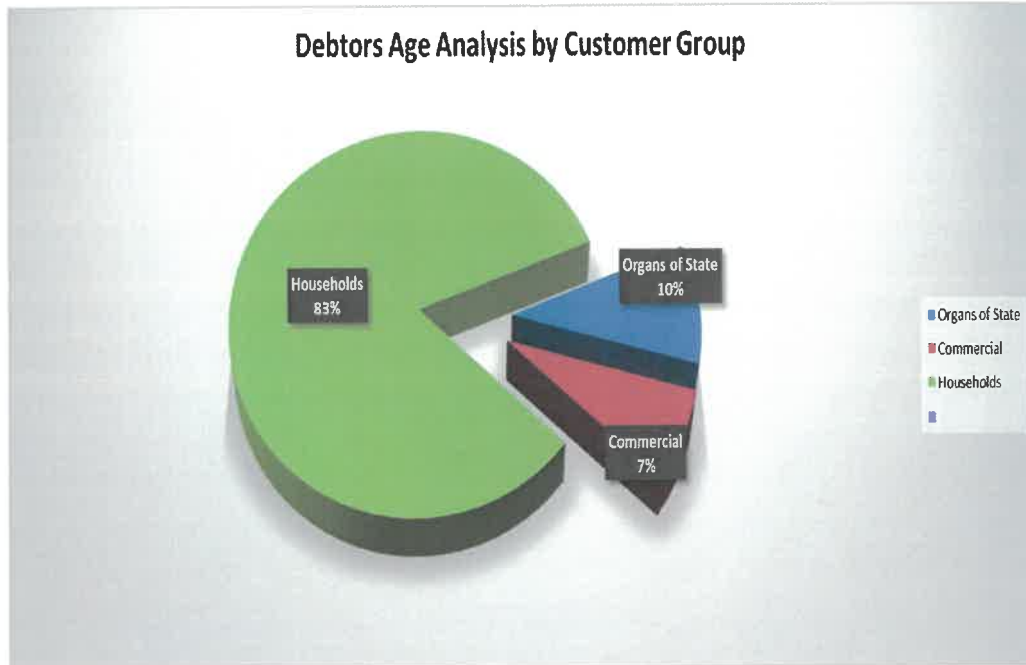
DC43 Harry Gwala - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 086	3 989	2 066	1 894	1 785	1 844	13 470	121 851	151 984	140 843	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300								-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400											-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 987	1 558	807	740	697	721	5 262	47 603	59 374	55 022	-	-
Receivables from Exchange Transactions - Waste Management	1600								-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700								-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	850	667	345	317	298	308	2 252	20 368	25 405	23 543	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820								-	-	-	-	-
Other	1900								-	-	-	-	-
Total By Income Source	2000	7 923	6 214	3 218	2 950	2 780	2 873	20 984	189 822	236 764	219 409	-	-
2023/24 - totals only		8523032	7319726	5782018	3761251	3259346	3941444	17121548	184080538	234 169	212 144	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 101	3 529	1 142	565	637	603	4 995	9 261	25 834	18 062	-	-
Commercial	2300	653	526	317	327	218	311	1 942	13 633	17 926	16 430	-	-
Households	2400	2 170	2 159	1 759	2 057	1 925	1 959	14 047	166 928	193 004	186 916	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	7 923	6 214	3 218	2 950	2 780	2 873	20 984	189 822	236 764	219 409	-	-

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: 83%
- ✓ Government 10%
- ✓ Business 7%



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

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

Revenue receipts per Area

AREA	AMOUNT	
		MAY 2025
Unallocated	R 58 970.57	1.4%
Bhongweni	R 11 855.63	0.3%
Shayamoya	R 110 232.19	2.6%
Kokstad	R 1 767 629.38	42.2%
Ixopo	R 909 762.23	23.6%
Kwesani	R 403 395.89	9.6%
Ingwe	R 85 460.45	2.0%
Umzimkulu	R 761 589.46	18.2%
Fairview	R 837.32	0%
Franklin	R -	0%
TOTAL RECEIPTS INCL VAT	R 4 190 733.12	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 June 2025 is R4 190 733.12. The collection for prepaid in the month of May is R1 244 445.58. Total cash collected including prepaid for the month ending 30 June 2025 is R5 435 178.70.

2.2 Investment Portfolio Analysis

The following information presents the cash at bank and short-term investments balances broken down per investment type as at 30 June 2025.

Cash and Bank Balances (Investments)

Monthly budget statement- Investment Portfolio

CASH AND CASH EQUIVALENTS 2024/2025							
Jun-25							
BANKING INSTITUTION	TYPE OF INVESTMENT	OPENING BALANCE AS AT 01 JUNE 2025	INTEREST RECEIVED AND CAPITALIZ ED	INTEREST ACCRUED	DEPOSITS	WITHDRAWALS	BALANCE AS AT 31 JUNE 2025
FIRST NATIONAL BANK	CALL ACCOUNT	48 073 956	307 244	-	-	48 181 200	200 000
FIRST NATIONAL BANK	CALL ACCOUNT	42 704 579	249 688	-	-	42 954 268	-
FIRST NATIONAL BANK	ADMIN CALL	756 096	13 185	-	-	500 000	269 281
FIRST NATIONAL BANK	FIXED DEPOSIT	31 013 389	219 413	-	643 469	31 876 271	-
FIRST NATIONAL BANK	CALL ACCOUNT	34 232	46 185	-	21 517 075	21 517 075	80 416
FIRST NATIONAL BANK	CALL ACCOUNT	87 214 915	393 368	-	-	13 597 137	74 011 145
FIRST NATIONAL BANK	CALL ACCOUNT	1 133 296	5 438	-	-	-	1 138 734
FIRST NATIONAL BANK	FIXED DEPOSIT	1 262 291	3 688	-	-	1 262 291	3 688
FNB BANK	FIXED DEPOSIT	53 314 181	-	475 446	-	-	53 314 181
STANDARD BANK	FIXED DEPOSIT	56 711 060	927 032	-	-	-	57 638 092
TOTAL		322 217 995	2 165 241	475 446	22 160 544	159 888 241	186 655 538
CURRENT ACCOUNT		2 273 403,39			JUNE		76 251 322,57
							262 906 861

2.3 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 - M12 June

Description	Ref	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:	1,2									
Operating Transfers and Grants										
National Government:	3	477 532	512 493	512 493	-	519 684	512 493	7 191	1,4%	512 493
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		463 631	491 837	491 837	-	491 837	491 837	-	0,0%	491 837
Expanded Public Works Programme Integrated Grant		5 823	4 460	4 460	-	4 460	4 460	-	0,0%	4 460
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1 200	1 200	1 200	-	756	1 200	(444)	-37,0%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4 487	12 498	12 498	-	21 812	12 498	9 314	74,5%	12 498
Rural Road Asset Management Systems Grant		2 391	2 498	2 498	-	819	2 498	(1 679)	-67,2%	2 498
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	130	130	-	-	130	(130)	-100,0%	130
Capacity Building and Other Grants		-	130	130	-	-	130	(130)	-100,0%	130
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	20 000	20 000	-	-	20 000	(20 000)	-100,0%	20 000
Specify (Add grant description)	-	20 000	20 000	-	-	20 000	(20 000)	-100,0%	20 000	
Other grant providers:	-	-	-	-	-	-	-	-	-	
Chemical Industry Seta	-	-	-	-	-	-	-	-	-	
Parent Municipality	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Total Operating Transfers and Grants	5	477 532	532 623	532 623	-	519 684	532 623	(12 939)	-2,4%	532 623
Capital Transfers and Grants										
National Government:		332 319	318 124	315 844	(2 547)	197 639	315 844	(118 205)	-37,4%	315 844
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		242 319	218 124	215 844	(2 547)	137 398	215 844	(78 445)	-36,3%	215 844
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		90 000	100 000	100 000	-	60 240	100 000	(39 760)	-39,8%	100 000
Provincial Government:		-	-	8 013	2 547	2 547	8 013	(5 465)	-68,2%	8 013
Infrastructure Grant		-	-	8 013	2 547	2 547	8 013	(5 465)	-68,2%	8 013
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Human Settlement Re-development Programme		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		5	332 319	318 124	323 856	-	200 186	323 856	(123 670)	-38,2%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	809 852	850 747	856 480	-	719 870	856 480	(136 609)	-16,0%	856 480

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

Table SC7 track the expenditure on Conditional grant funding.

DC43 Harry Gwala - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	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										
Capital Transfers and Grants		680 056	632 656	639 816	39 760	475 799	639 816	(164 017)	-25,6%	639 816
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		662 032	608 896	614 336	37 463	451 509	614 336	(162 826)	-26,5%	614 336
Expanded Public Works Programme Integrated Grant		7 177	7 751	8 215	734	8 497	8 215	282	3,4%	8 215
Local Government Financial Management Grant		1 200	1 012	1 200	197	1 109	1 200	(91)	-7,6%	1 200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		7 569	12 498	13 567	627	12 512	13 567	(1 055)	-7,8%	13 567
Rural Road Asset Management Systems Grant		2 079	2 498	2 498	739	2 172	2 498	(326)	-13,0%	2 498
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	1 400	1 000	-	-	1 000	(1 000)	-100,0%	1 000
Capacity Building and Other Grants		-	1 400	1 000	-	-	1 000	(1 000)	-100,0%	1 000
Human Settlement Re-development Programme		-	5 587	5 602	-	-	5 602	(5 602)	-100,0%	5 602
Specify (Add grant description)		-	5 587	5 602	-	-	5 602	(5 602)	-100,0%	5 602
0		-	-	-	-	-	-	-	-	-
Chemical Industry Seta		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		680 056	639 643	646 418	39 760	475 799	646 418	(170 619)	-26,4%	646 418
Capital expenditure of Transfers and Grants										
5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement		298 048	276 629	277 278	30 298	267 261	277 278	(10 017)	-3,6%	277 278
Local Government Financial Management Grant		-	-	2 632	1 486	1 486	2 632	(1 146)	-43,5%	2 632
Municipal Infrastructure Grant		214 739	189 673	187 690	16 400	176 842	187 690	(10 848)	-5,8%	187 690
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		83 310	86 957	86 957	12 412	88 934	86 957	1 977	2,3%	86 957
0		-	-	6 967	18 711	18 711	6 967	11 743	168,5%	6 967
Infrastructure Grant		-	-	6 967	18 711	18 711	6 967	11 743	168,5%	6 967
0		-	315	250	-	-	250	(250)	-100,0%	250
Specify (Add grant description)		-	315	250	-	-	250	(250)	-100,0%	250
0		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		298 048	276 944	284 496	49 008	285 972	284 496	1 476	0,5%	284 496
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		978 105	916 587	930 914	88 768	761 771	930 914	(169 143)	-18,2%	930 914

2.4 Councillor and Staff Benefits

Table SC8 presents the expenditure of councillor and staff benefits at 30 June 2025.

DC43 Harry Gwala - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June									
Summary of Employee and Councillor remuneration R thousands	Ref	2023/24		Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
		A	B	C				%	D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		4 586	4 658	5 087	418	5 095	5 087	8	5 087
Pension and UIF Contributions		133	578	54	—	84	54	30	54
Medical Aid Contributions		33	197	3	(1)	2	3	(1)	3
Motor Vehicle Allowance		—	—	—	—	—	—	—	—
Cellphone Allowance		547	566	518	43	518	518	—	518
Housing Allowances		—	—	—	—	—	—	—	—
Other benefits and allowances		1 633	2 607	2 002	174	1 881	2 002	(121)	2 002
Sub Total - Councillors		6 932	8 606	7 665	634	7 561	7 665	(83)	7 665
% Increase	4		24,1%	10,6%					10,6%
Senior Managers of the Municipality	3								
Basic Salaries and Wages		5 777	4 759	5 430	389	5 083	5 430	(347)	5 430
Pension and UIF Contributions		—	4	4	—	—	4	(4)	4
Medical Aid Contributions		48	51	51	4	48	51	(3)	51
Overtime		—	—	—	—	—	—	—	—
Performance Bonus		55	181	158	—	69	158	(88)	158
Motor Vehicle Allowance		1 056	918	1 179	119	1 186	1 179	6	1 179
Cellphone Allowance		110	119	120	8	107	120	(13)	120
Housing Allowances		394	336	398	30	456	398	58	398
Other benefits and allowances		259	299	312	32	298	312	(14)	312
Payments in lieu of leave		—	384	104	—	—	104	(104)	104
Sub Total - Senior Managers of Municipality		7 699	7 852	7 756	582	7 246	7 756	(510)	7 756
% Increase	4		-8,4%	0,7%					0,7%
Other Municipal Staff									
Basic Salaries and Wages		148 363	154 317	157 285	13 514	158 959	157 285	1 674	157 285
Pension and UIF Contributions		22 634	24 096	23 721	2 021	24 041	23 721	320	23 721
Medical Aid Contributions		10 905	11 412	10 860	994	11 462	10 860	602	10 860
Overtime		21 207	22 092	22 943	2 084	24 078	22 943	1 135	22 943
Performance Bonus		10 688	10 909	10 789	1 272	10 795	10 789	6	10 789
Motor Vehicle Allowance		19 940	23 900	20 801	928	9 371	20 801	(11 430)	20 801
Cellphone Allowance		1 086	1 316	1 129	93	1 133	1 129	4	1 129
Housing Allowances		652	784	646	56	647	646	1	646
Other benefits and allowances		6 044	7 716	6 116	519	5 581	6 116	(534)	6 116
Payments in lieu of leave		1 020	657	2 215	32	1 699	2 215	(515)	2 215
Long service awards		1 312	1 277	1 146	4	642	1 146	(504)	1 146
Post-retirement benefit obligations		4 175	—	—	—	—	—	—	—
Aging and post related allowance		335	235	357	—	207	357	(150)	357
Sub Total - Other Municipal Staff		248 340	258 713	258 008	21 518	248 617	258 008	(9 391)	258 008
% Increase	4		4,2%	3,9%					3,9%
Total Parent Municipality		262 971	274 370	273 429	22 734	263 444	273 429	(9 985)	273 429
% Increase	4		4,3%	4,0%					4,0%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages		—	320	525	—	—	525	(525)	525
Sub Total - Executive members Board		—	320	525	—	—	525	(525)	525
% Increase	4		#DIV/0!	#DIV/0!					#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages		—	7 400	7 604	—	—	7 604	(7 604)	7 604
Pension and UIF Contributions		—	23	29	—	—	29	(29)	29
Payments in lieu of leave		—	50	50	—	—	50	(50)	50
Aging and post related allowance		—	50	126	—	—	126	(126)	126
Sub Total - Other Staff of Entities		—	7 523	7 809	—	—	7 809	(7 809)	7 809
% Increase	4		#DIV/0!	#DIV/0!					#DIV/0!
Total Municipal Entities		—	7 843	8 334	—	—	8 334	(8 334)	8 334
% Increase	4		7,3%	7,1%					7,1%
TOTAL SALARY, ALLOWANCES & BENEFITS		262 971	282 213	281 762	22 734	263 444	281 762	(18 319)	281 762
% Increase	4		7,3%	7,1%					7,1%
TOTAL MANAGERS AND STAFF		258 039	273 287	273 573	22 100	255 863	273 573	(17 711)	273 573
% Increase	4		7,3%	7,1%					7,1%

2.5 Material Variances to the SDBIP

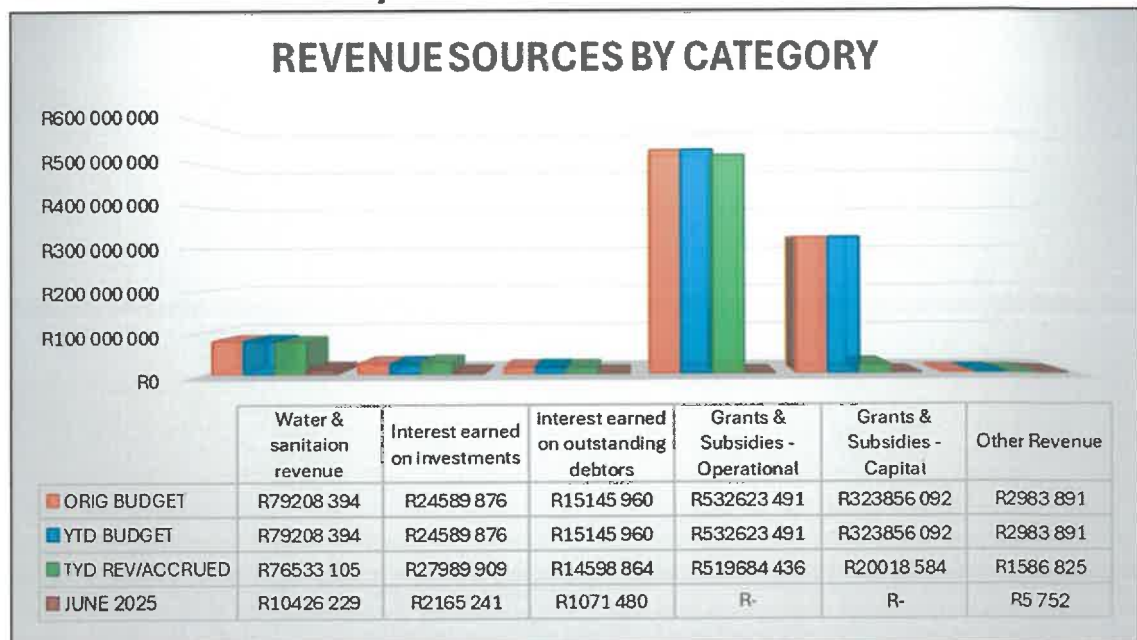
The following section analyses material variances between the actual targets as at 30 June 2025 and the budget for the same period. This report analyses each major component under following headings;

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

REVENUE

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

Chart 3: Revenue Analysis



Water & Sanitation Charges

The year-to-date **actual** water & sanitation charges (**billing**) as at 30 June 2025 was R76, 5m against a year to date **budget** of R79, 2m which is 96 per cent of year to date budget.

Interest Earned on External Investments

The interest earned on external investments year to date actual is R27, 9m against year to budget of R24, 5m representing overperformance of 13 per cent of the year-to-date budget.

Transfers Recognised - Operational

The operational grants revenue of R519, 6m against a year-to-date budget of R532, 6m is largely attributable to the YTD equitable share received.

Transfers Recognised – Capital

The total capital budget for the current year amounts to R323, 8million. The YTD actual on capital amounts to R200, 1million, or 67% of the planned expenditure. Capital expenditure is mainly funded by means of National grants.

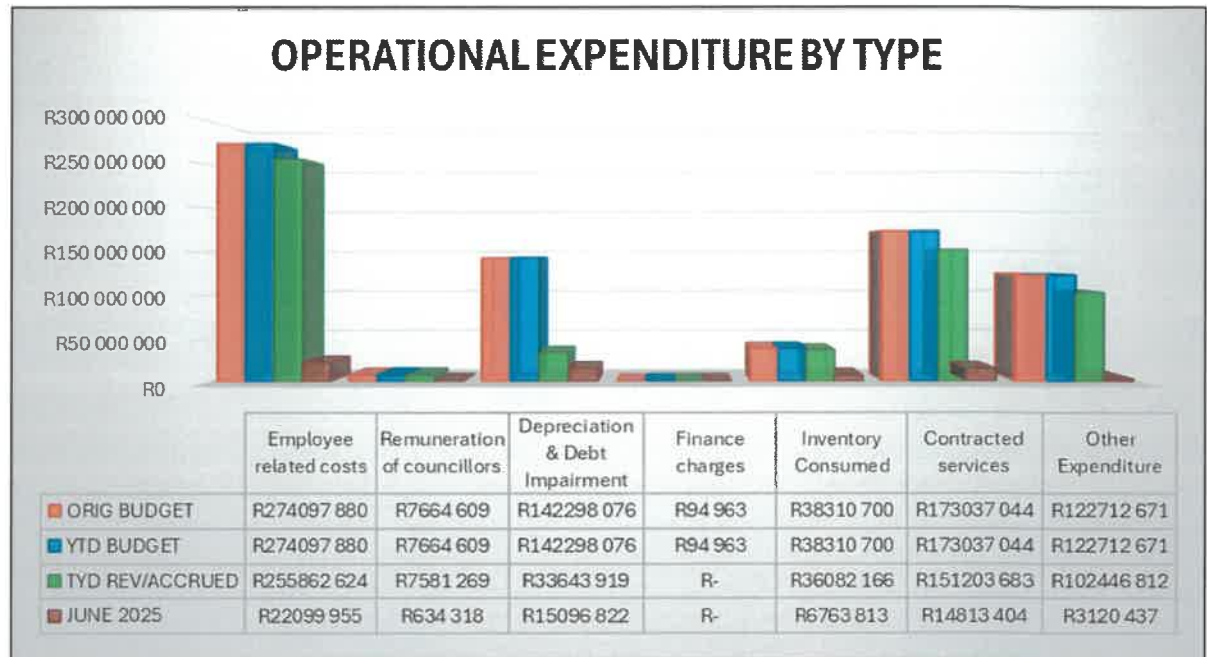
Other Revenue

The YTD performance of other revenue is R 2, 9m against YTD budget of R 1, 5m 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 R255, 8m against a YTD budget of R274, 4m which is 93% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor's year to date expenditure is at R7, 5m against a YTD budget of R7, 6m representing 98% of the YTD budget.

Finance Charges

The YTD budget for finance charges is R94 963. There was no movement in the month ending June 2024.

Inventory Consumed

The inventory consumed has the original budget of R38, 3m. The year-to-date expenditure for inventory is R36m against a YTD budget, representing 93 per cent expenditure of the YTD budget.

Contracted Services

The original budget for contracted services is R 173m. The YTD expenditure for Contracted Services is R151, 2m against a YTD budget, representing 87 per cent of planned expenditure.

Other Expenditure

The YTD expenditure for operating costs was at R102, 4m against a YTD budget of R 122, 7m or 89 per cent and expenditure for the month of June 2025 is R 3, 1m.

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.

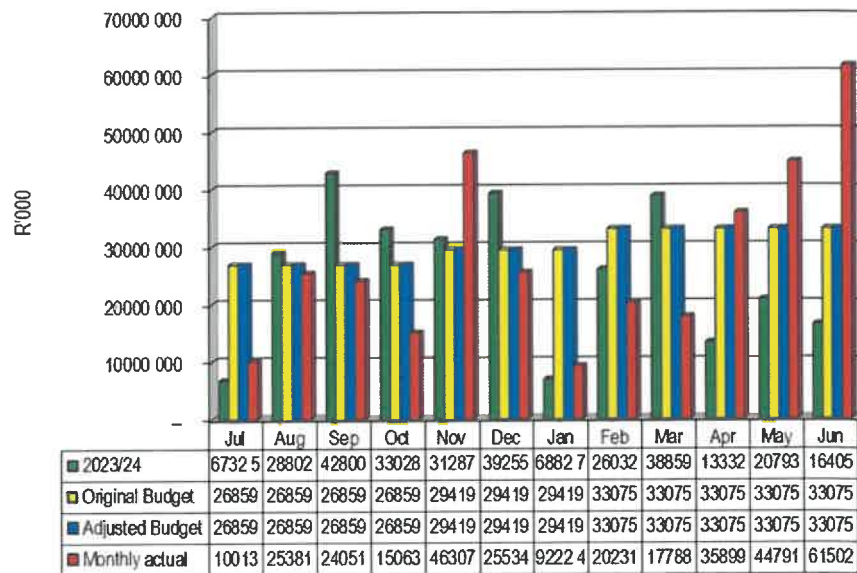
Actual and revised targets for cash receipts

DC43 Harry Gwala - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June																	
R thousands	Ref	Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue	7 440	5 500	6 413	4 205	5 867	3 334	4 671	3 672	3 351	8 496	5 380	1 924	58 352	59 632	59 632	65 452	
Service charges - Waste Water Management	586	1 123	631	666	942	541	694	330	818	1 010	1 103	3 054	11 498	11 932	11 932	12 920	
Service charges - Waste Management																	
Rental of facilities and equipment																	
Interest earned - external investments	1 623	1 240	2 592	3 894	3 552	837	2 709		1 985	2 603	2 318	(1 235)	24 590	26 046	26 046	27 586	
Interest earned - outstanding debtors		0	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	
Dividends received																	
Fines, penalties and forfeits		-	69	717	-	-	-	-	-	-	-	786	1 572	1 643	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services																	
Transfers and Subsidies - Operational	204 932	4 063	-	-	2 007	163 946	-	1 339	123 708	-	-	12 498	512 493	573 989	573 989	606 254	
Other revenue	116 275	69 008	248 324	95 916	108 129	56 636	171 948	37 145	155 648	108 988	140 599	(1 242 918)	65 898	68 657	68 657	71 098	
Cash Receipts by Source	330 855	80 933	258 028	105 399	120 497	225 294	180 022	44 957	285 510	119 097	149 401	(1 225 890)	674 104	741 898	741 898	763 310	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)	80 718	-	39 497	37 547	-	97 952	-	-	64 675	-	-	3 467	323 856	293 458	293 458	325 980	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	(569)	569	569		569	
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	411 573	80 933	297 525	142 946	120 497	323 246	180 022	44 957	350 185	119 097	149 401	(1 222 892)	997 391	1 035 926	1 035 926	1 108 859	
Cash Payments by Type																	
Employee related costs	21 247	19 687	12 730	31 494	20 903	179	44 759	12 055	30 959	12 767	32 246	35 072	274 098	290 541	290 541	305 719	
Remuneration of councillors	330	310	316	313	518	-	629	326	341	313	344	3 925	7 665	8 059	8 059	8 482	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	15	54	54	57	
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	31 081	31 081	33 828	33 828	35 858	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	245 664	177 762	177 762	195 927	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	34 484	60 932	66 297	48 955	93 106	65 202	28 718	49 911	41 756	54 051	74 321	(470 906)	146 827	157 174	157 174	163 776	
Cash Payments by Type	56 062	80 929	79 343	80 763	114 528	65 380	74 106	62 292	73 055	67 131	106 911	(155 150)	705 349	667 409	667 409	709 819	
Other Cash Flows/Payments by Type																	
Capital assets	10 014	25 382	24 052	15 064	46 308	25 534	9 222	20 231	17 788	35 899	44 791	88 786	381 074	346 012	346 012	371 355	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	2 400	2 400	2 400	2 400	2 400	
Other Cash Flows/Payments	350	950	1 828	4 168	-	878	-	2 687	765	445	3 458	(538)	15 000	10 000	10 000	13 000	
Total Cash Payments by Type	66 425	107 260	105 223	99 995	160 836	91 792	83 328	85 210	91 609	103 475	155 170	(66 500)	1 083 823	1 025 821	1 025 821	1 096 574	
NET INCREASE/(DECREASE) IN CASH HELD																	
Cash/cash equivalents at the month/year beginning:	345 148	(26 327)	192 302	42 951	(40 339)	231 454	96 694	(40 252)	258 577	15 822	(5 769)	(1 156 492)	(86 432)	10 105	10 105	13 286	
Cash/cash equivalents at the month/year end:	208 430	554 579	528 251	720 554	763 504	723 166	954 620	1 051 313	1 011 061	1 269 638	1 285 260	1 279 491	209 430	122 998	122 998	133 103	
Cash/cash equivalents at the month/year end:	554 579	528 251	720 554	763 504	723 166	954 620	1 051 313	1 011 061	1 269 638	1 285 260	1 279 491	122 998	122 998	133 103	133 103	146 389	

Capital Expenditure Trend

DC43 Harry Gwala - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M12 June									
Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	6 733	26 859	26 859	10 014	10 014	26 859	16 846	62,7%	3%
August	28 802	26 859	26 859	25 382	25 382	53 719	28 337	52,8%	7%
September	42 801	26 859	26 859	24 052	24 052	80 578	56 526	70,2%	7%
October	33 028	26 859	26 859	15 064	15 064	107 437	92 373	86,0%	4%
November	31 288	29 420	29 420	46 308	46 308	136 857	90 549	66,2%	13%
December	39 255	29 420	29 420	25 534	25 534	166 277	140 743	84,6%	7%
January	6 883	29 420	29 420	9 222	9 222	195 697	186 475	95,3%	3%
February	26 032	33 075	33 075	20 231	20 231	228 772	208 541	91,2%	6%
March	38 859	33 075	33 075	17 788	17 788	261 848	244 060	93,2%	5%
April	13 333	33 075	33 075	35 899	35 899	294 923	259 024	87,8%	10%
May	20 793	33 075	33 075	44 791	35 899	327 998	292 099	89,1%	10%
June	16 406	33 075	33 075	61 503	61 503	381 074	299 571	83,0%	17%
Total Capital expenditure	304 213	361 074	361 074	335 789					

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



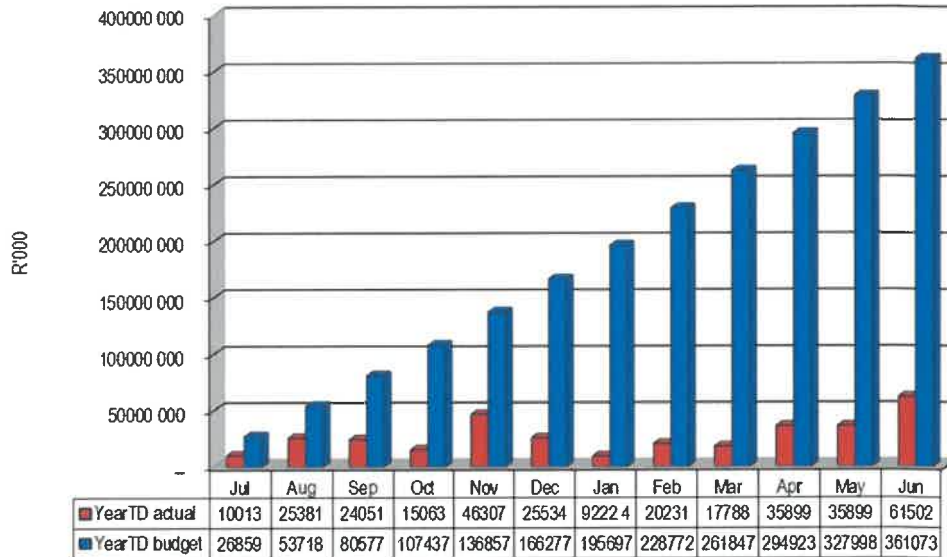
Capital Expenditure on New Assets by Asset Class

DC43 Harry Gwala - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset										
Description	Ref	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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		284 128	282 223	304 657	32 869	285 775	304 657	18 882	6,2%	304 657
Water Supply Infrastructure		219 163	270 019	277 946	35 124	262 791	277 946	15 155	5,5%	277 946
Dams and Weirs		24 469	59 786	37 620	5 023	37 686	37 620	(66)	-0,2%	37 620
Boreholes		3 346	-	16 483	3 970	8 124	16 483	8 360	50,7%	16 483
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		18 006	29 516	20 037	(7 324)	12 850	20 037	7 187	35,9%	20 037
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		50 385	95 999	80 186	9 671	81 640	80 186	(1 454)	-1,8%	80 186
Distribution		122 957	84 718	123 620	23 785	122 491	123 620	1 129	0,9%	123 620
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		64 965	12 204	26 711	(2 255)	22 984	26 711	3 727	14,0%	26 711
Pump Station		12 051	1 739	1 234	-	1 234	1 234	0	0,0%	1 234
Reticulation		52 914	5 217	25 476	23	21 750	25 476	3 727	14,6%	25 476
Waste Water Treatment Works		-	2 000	-	(2 278)	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	3 248	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	6 250	4 280	763	763	4 280	3 516	82,2%	4 280
Operational Buildings		-	4 250	3 080	-	-	3 080	3 080	100,0%	3 080
Municipal Offices		-	4 250	3 080	-	-	3 080	3 080	100,0%	3 080
Housing		-	2 000	1 200	763	763	1 200	437	36,4%	1 200
Staff Housing		-	2 000	1 200	763	763	1 200	437	36,4%	1 200
Intangible Assets		-	796	1 475	-	-	1 475	1 475	100,0%	1 475
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	796	1 475	-	-	1 475	1 475	100,0%	1 475
Computer Software and Applications		-	796	1 475	-	-	1 475	1 475	100,0%	1 475
Computer Equipment		943	2 000	4 032	1 586	1 887	4 032	2 144	53,2%	4 032
Computer Equipment		943	2 000	4 032	1 586	1 887	4 032	2 144	53,2%	4 032
Furniture and Office Equipment		2 306	4 980	5 270	(14)	1 971	5 270	3 298	62,6%	5 270
Furniture and Office Equipment		2 306	4 980	5 270	(14)	1 971	5 270	3 298	62,6%	5 270
Machinery and Equipment		1 306	2 588	5 100	249	4 005	5 100	1 095	21,5%	5 100
Machinery and Equipment		1 306	2 588	5 100	249	4 005	5 100	1 095	21,5%	5 100
Transport Assets		986	600	-	-	-	-	-	-	-
Transport Assets		986	600	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	289 670	299 437	324 813	35 454	294 402	324 813	30 411	9,4%	324 813

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 - M12 June									
Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		2 245	17 045	18 768	19 699	30 428	18 768	(11 660)	-62,1%
Water Supply Infrastructure		2 245	970	9 683	19 699	21 914	9 683	(12 231)	-126,3%
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		2 245	970	9 683	19 699	21 914	9 683	(12 231)	-126,3%
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	16 075	9 085	-	8 513	9 085	571	6,3%
Pump Station		-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	16 075	9 085	-	8 513	9 085	571	6,3%
Machinery and Equipment		-	80	-	-	59	-	(59)	#DIV/0!
Machinery and Equipment		-	80	-	-	59	-	(59)	#DIV/0!
Transport Assets		2 557	4 883	8 316	3 668	6 924	8 316	1 392	16,7%
Transport Assets		2 557	4 883	8 316	3 668	6 924	8 316	1 392	16,7%
Total Capital Expenditure on renewal of existing assets	1	4 802	22 007	27 084	23 367	37 410	27 084	(10 326)	-38,1%

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



Expenditure on Repairs and Maintenance by Asset Class

DC43 Harry Gwala - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12									
Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		39 357	41 300	63 469	5 235	52 471	63 469	10 998	17,3%
Roads Infrastructure		-	-	-	-	-	-	-	-
Water Supply Infrastructure		39 357	41 300	63 469	5 235	52 471	63 469	10 998	17,3%
Dams and Weirs								-	
Boreholes								-	
Reservoirs		19 046	21 800	33 931	1 794	27 649	33 931	6 282	18,5%
Pump Stations		9 615	10 500	15 249	2 305	13 918	15 249	1 331	8,7%
Water Treatment Works								-	
Bulk Mains								-	
Distribution								-	
Distribution Points								-	
PRV Stations								-	
Capital Spares		10 696	9 000	14 289	1 135	10 904	14 289	3 385	23,7%
Community Assets		87	77	117	-	77	117	40	34,2%
Community Facilities		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		87	77	117	-	77	117	40	34,2%
Indoor Facilities		87	77	117	-	77	117	40	34,2%
Outdoor Facilities								-	
Capital Spares								-	
Other assets		4 272	6 212	4 061	332	3 913	4 061	148	3,6%
Operational Buildings		4 272	6 212	4 061	332	3 913	4 061	148	3,6%
Municipal Offices		4 272	6 212	4 061	332	3 913	4 061	148	3,6%
Pay/Enquiry Points								-	
Computer Equipment		16	70	82	-	41	82	41	50,2%
Computer Equipment		16	70	82	-	41	82	41	50,2%
Transport Assets		49	350	653	-	481	653	172	26,4%
Transport Assets		49	350	653	-	481	653	172	26,4%
Total Repairs and Maintenance Expenditure	1	43 781	48 009	68 381	5 566	56 983	68 381	11 399	16,7%

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 statements.

For the month of June 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 14/07/2025